



Nacogdoches
COUNTY

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

FOR THE YEAR ENDED

SEPTEMBER 30, 2015

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, 2015**

Prepared by:

Nacogdoches County Auditor's Office

NACOGDOCHES COUNTY, TEXAS

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INTRODUCTORY SECTION





March 8, 2016

The Honorable Campbell Cox, II, Judge, 145th District Court
The Honorable Edwin Klein, Judge, 420th District Court
Honorable County Commissioners' Court
Mike Perry, County Judge
Jerry Don Williamson, County Commissioner, Precinct 1
Jerry Stone, 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, 2015. The accompanying financial statements were prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB).

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

Whitley Penn LLP, a firm of licensed certified public accountants, has audited the County's financial statements. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unmodified ("clean") opinion that the County's financial statements for the fiscal year ended September 30, 2015 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 and state 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, encompasses 982 total square miles and serves a population of 65,301 according to the Texas Workforce Commission's Labor Market & Career Information Department.

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

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

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

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

Local Economy

The county's unemployment rate was 4.7% for September 2015. A year ago, the unemployment rate was 5.0%. Texas' unemployment rate was 4.2% and 4.8% respectively for the same periods. These compare favorably to the national unemployment rate of 5.1% for September 2015 and 6.0% for September 2014. Nacogdoches Economic Development Corporation's website (www.nedco.org) includes the The Council for Community and Economic Research's 2014 Cost of Living Index for the City of Nacogdoches – 88.3. Nearby cities include: Austin, TX 87.8; Jackson, MS 75.5; Monroe, LA 91.0; Lafayette, LA 94 and Tyler, TX 96.2. The national average is 100.

Nacogdoches County has nine public independent school districts and is home to Stephen F. Austin State University. The university has nearly 13,000 students and 1,500 faculty and staff. The university was founded in 1923, and it is a vital transportation, business, medical and tourism center for the area.

Nacogdoches County Commissioners' Court, in a joint effort with the Nacogdoches Economic Development Corporation and several local businesses and educational entities, established a Technical Training Center in Nacogdoches for area residents. The objective is to provide marketable job skills (welding, HVAC, electrician and petroleum technology, etc.) to non-college bound students and increase the skilled workforce available to Nacogdoches County employers. On September 23, 2014, Commissioners' Court awarded a construction contract for renovations of the facility. The renovations were funded by a federal grant from the U.S. Department of Housing Urban Development. Funding was passed through the Texas General Land Office. On August 12, 2015 a Certificate of Construction Completion was executed, on December 4, 2015, a Project Completion Report was submitted to the Texas General Land Office and on January 14, 2016, the Texas General Land Office issued an

Administrative Closeout Notification which served to close the grant contract. Nacogdoches County closed on the sale of the building during January 2016 under the Commercial Real Estate Purchase Contract between Nacogdoches County and the Nacogdoches Independent School District which was executed on March 10, 2015.

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

Nacogdoches County was one of the first three communities in Texas to be recognized as a Certified Retirement Community. The GO TEXAN Certified Retirement Community Program is a certification and promotion program provided by the Texas Department of Agriculture (www.retireintexas.org). To become a certified retirement community, each community must complete a rigorous application process to demonstrate that it can meet the living, employment/volunteer, health, entertainment, education and safety needs of its citizens and visitors.

Relevant financial policies and long-term planning

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

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

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

Major Initiatives

On February 28, 2014 Commissioners' Court authorized the County Judge to apply for a Transportation Infrastructure Fund (TIF) grant funded by the Texas Department of Transportation. On April 14, 2014, the grant was awarded, and on May 9, 2014, Commissioners' Court accepted the \$538,486 grant award. Required cash match of \$134,622 was designated to be paid from the General Fund of Nacogdoches County on July 29, 2014 for a total project cost of \$673,108.00. The Texas Department of Transportation issued an approval to commence construction on June 20, 2014. The project budget included expenditures for limestone, road oil and culverts for improvements to five county roads. The Road and Bridge Department performed the labor and utilized county-owned equipment, so 100% of the grant funding would be available for material costs. Deadlines imposed by The Texas Department of Transportation required close collaboration between the Commissioners' Court, the Road and Bridge Administrator & staff, and the Special Projects Manager. Improvements to four county roads were completed by September 30, 2014, and the final road was completed July 2015. The Road and Bridge Department met the August 31, 2015 deadline to utilize the funds, and the County received a final reimbursement of \$86,834.68 from the Texas Department of Transportation on October 2, 2015.

Prior to October 1, 2014, courthouse security was provided by contract labor that consisted of one full-time/armed guard and one part-time/unarmed guard. For FY 2015, Court provided funding through the adopted budget for 1 full-time employee, an armed Sheriff's deputy, to work along with one contracted full-time/armed guard. As a

result, actual expenditures in the Courthouse Security Fund increased from \$43,000 for FY 2014 to \$76,000 for FY 2015.

Nacogdoches County suffered approximately \$2.5 million in damages to roads and bridges due to flooding during May and June 2015. The Nacogdoches County Judge declared a state of disaster on May 28, 2015. On June 9th, the notice of a major disaster declaration for the State of Texas was amended to include Nacogdoches County. As a result, Nacogdoches County became eligible to receive Public Assistance grants from the US Department of Homeland Security/Federal Emergency Management Agency. Grant funding will be passed through the Texas Department of Public Safety/Texas Division of Emergency Management. Road and bridge expenditures related to the disaster were incurred beginning in FY 2015, and they were accounted for in the Road and Bridge Fund. Nacogdoches County Commissioners' Court has accepted grant awards for 3 public assistance projects since September 30, 2015, and seven additional grant awards are anticipated.

The Governmental Accounting Standards Board (GASB) is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local government. The GASB issued Statement No. 68 during June 2012, and Nacogdoches County was required to comply with the new reporting requirements effective FY 2015. The primary objective of GASB 68 is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided to other entities. The Nacogdoches County Auditor's Office worked closely with the Director of Human Resources, the County Treasurer, and the Payroll Administrator to implement a new internal audit program to verify that Nacogdoches County has processes in place to help ensure that Nacogdoches County's Texas County and District Retirement System plan information is reliable. Additional disclosures about the employee retirement system and GASB Statement No. 68 are located in the Notes to the Financial Statements-Note 8.

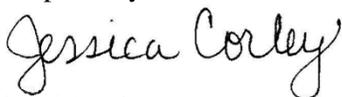
Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting for the County's Comprehensive Annual Financial Report for the fiscal year ended September 30, 2014. This was the twelfth 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 for review to GFOA.

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

Respectfully submitted,



Jessica Corley
County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

County of Nacogdoches
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2014

Executive Director/CEO

NACOGDOCHES COUNTY, TEXAS
LIST OF PRINCIPAL OFFICIALS
September 30, 2015

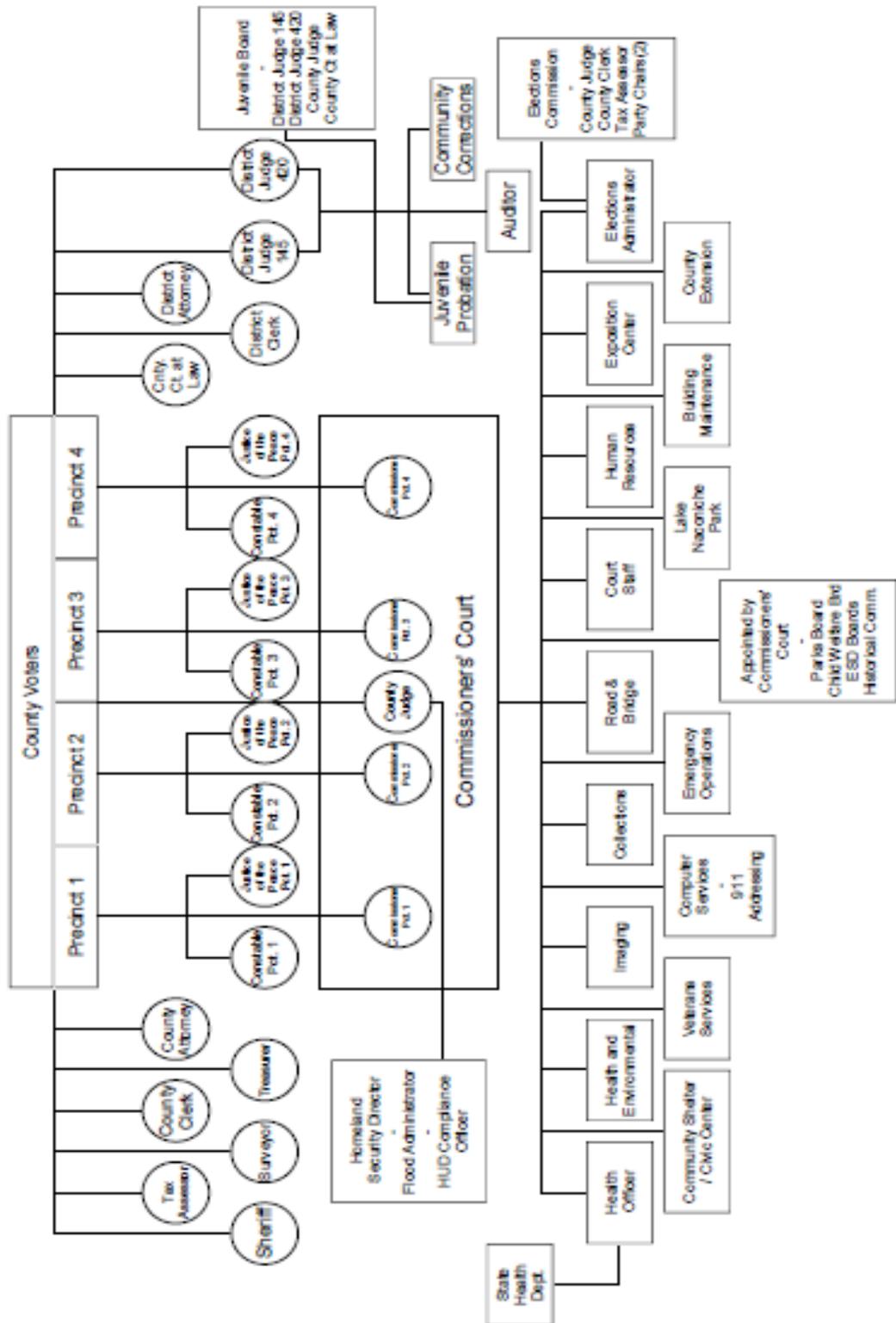
GOVERNING BODY

Mike Perry County Judge
Jerry Don Williamson Commissioner, Precinct 1
Jerry Stone Commissioner, Precinct 2
Jim Elder Commissioner, Precinct 3
Elton Milstead Commissioner, Precinct 4

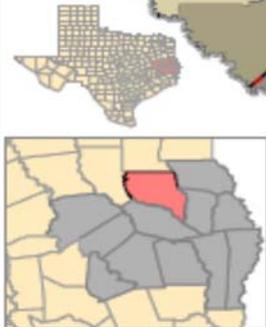
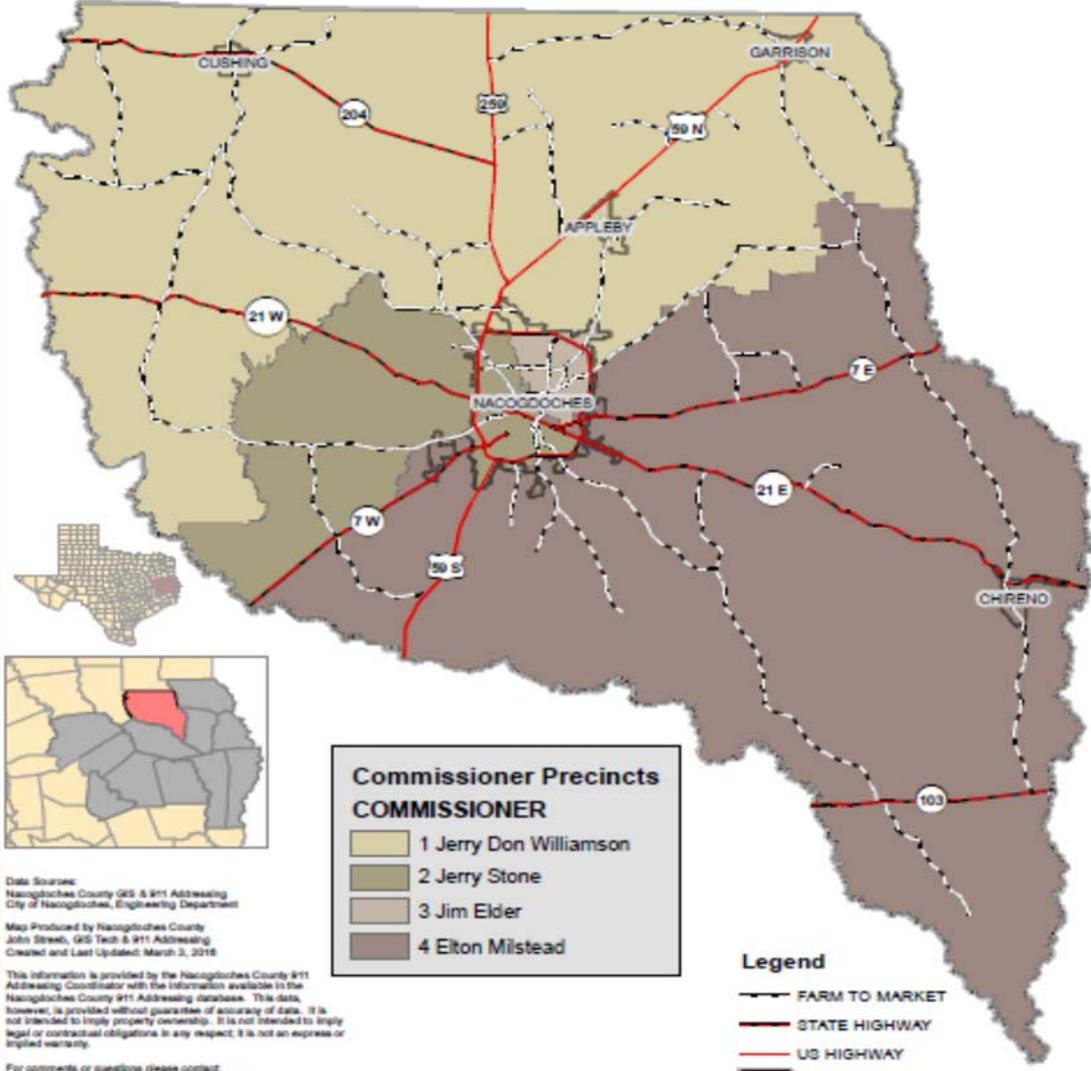
OTHER PRINCIPAL OFFICIALS

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

Organization of County Departments and Agencies



County Commissioner Precincts Nacogdoches County, Texas



| Commissioner Precincts | |
|--|------------------------|
| COMMISSIONER | |
| | 1 Jerry Don Williamson |
| | 2 Jerry Stone |
| | 3 Jim Elder |
| | 4 Elton Milstead |

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

Date Source:
Nacogdoches County GIS & 911 Addressing
City of Nacogdoches, Engineering Department

Map Produced by Nacogdoches County
John Street, GIS Tech & 911 Addressing
Created and Last Updated: March 3, 2016

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
233 W MAIN ST STE 125
NACOGDOCHES TX 75961
(936) 560-0856
Fax: (936) 564-0477



FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

To the Honorable Mike Perry, County Judge
and Members of the Commissioners Court
Nacogdoches County, Texas

Report on the Financial Statements

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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

To the Honorable Mike Perry, County Judge
and Members of the Commissioners Court

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, 2015, and the respective changes in financial position, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1 and Note 11 to the financial statements, the County adopted the provisions of Government Accounting Standards Board (“GASB”) Statement No. 68 *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, as of September 30, 2015. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis on pages 4 through 11, budgetary comparison, and required pension system on pages 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 statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

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

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

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

To the Honorable Mike Perry, County Judge
and Members of the Commissioners Court

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 8, 2016, 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.

Whitley Penn LLP

Houston, Texas
March 8, 2016

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, 2015. It should be read in conjunction with the transmittal letter located at the front of this CAFR and the county's financial statements, which follow this part of the CAFR.

Financial Highlights

- The assets and deferred outflows of the County exceeded its liabilities at the close of the most recent fiscal year by \$45.0 million (net position). Of this amount, \$3.8 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$1.35 million after the prior period adjustment for the implementation of GASB 68 and 71.
- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$7.58 million, an increase of \$458 thousand from the prior year fund balance.
- At the end of the current fiscal year the General Fund had approximately \$4.75 million in fund balance of which \$4.45 million is available for spending at the government's discretion (unassigned general fund balance). This fund balance amounts to 30% of total general fund expenditures.
- The County's total bonded debt decreased by approximately \$0.93 million during the current fiscal year. The decrease was the result of debt payments during the year offset by additional debt from capital leases.

Overview of the Financial Statements

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

Government-wide financial statements

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

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

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

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

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

The government-wide financial statements can be found on pages 15 through 16 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 53 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Debt Service Fund, and the Road and Bridge Fund, all of which are considered to be major funds. Data from the other 50 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 17 through 20 of this report.

Fiduciary funds

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

The basic fiduciary fund financial statement can be found on page 21 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 22 through 40 of this report.

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

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees. The County adopts an annual appropriated budget for its general, debt service, Road and Bridge and certain special revenue funds. Budgetary comparison statements have been provided for the general fund and the road and bridge fund to demonstrate compliance with this budget. Required supplementary information can be found on pages 41 through 47 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets, deferred outflows, exceeded liabilities and deferred inflows by \$45.0 million at the close of the most recent fiscal year.

By far the largest portion of the County's net position \$38.3 million (85%) reflects its investment in capital assets (e.g., land, buildings, vehicles, road equipment, office furniture and equipment, infrastructure, and construction in progress), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

NACOGDOCHES COUNTY'S NET POSITION

| | Governmental Activities | |
|---|--------------------------------|----------------------|
| | 2015 | 2014 |
| Assets | | |
| Current and other assets | \$ 10,081,247 | \$ 9,445,894 |
| Capital assets, net | 48,703,687 | 48,091,903 |
| Total Assets | 58,784,934 | 57,537,797 |
| Deferred outflows of resources | | |
| Deferred charge on refunding | 494,910 | 514,801 |
| Deferred pension items | 1,327,599 | |
| Total deferred outflows of resources | 1,822,509 | 514,801 |
| Liabilities | | |
| Other liabilities | 3,301,571 | 1,490,581 |
| Long-term liabilities | 12,289,250 | 12,893,212 |
| Total Liabilities | 15,590,821 | 14,383,793 |
| Net Position: | | |
| Net Investment in capital assets | 38,323,189 | 36,277,431 |
| Restricted | 2,892,774 | 3,084,760 |
| Unrestricted | 3,800,659 | 4,306,614 |
| Total Net Position | \$ 45,016,622 | \$ 43,668,805 |

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

A portion of the County's net position, \$2.9 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$3.8 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 \$1.35 million from 2014 to 2015. The County's assets and deferred outflows exceeded liabilities by \$45.0 million, which is an increase of \$1.35 million from the prior year's net position amount of \$43.7 million. Overall total assets increased due to grants being used for transportation infrastructure projects, CDBG grant for Technical Training Center building renovations and execution of capital leases to acquire patrol vehicles, transport vehicles, and motor graders. Long-term liabilities overall decreased \$916 thousand due to the County paying down \$3.87 million due to debt payments which was offset by increasing debt with a refunding bond of \$2.59 million and long-term capital lease of \$584 thousand. The overall increase in net position from the statement of activities shows the increase primarily relates to the fact that the County acquired capital assets through federal and state grants.

NACOGDOCHES COUNTY'S CHANGES IN NET POSITION

| | Governmental Activities | |
|--|--------------------------------|----------------------|
| | 2015 | 2014 |
| Revenues | | |
| Program revenues: | | |
| Charges for services | \$ 5,003,128 | \$ 5,293,972 |
| Operating grants and contributions | 588,728 | 776,462 |
| Capital grants and contributions | 1,669,176 | 1,008,896 |
| General revenues: | | |
| Property taxes | 15,891,594 | 15,245,797 |
| Other taxes | 654,769 | 584,436 |
| Earnings on investments | 42,764 | 41,158 |
| Other | 287,834 | 416,262 |
| Total Revenues | 24,137,993 | 23,366,983 |
| Expenses | | |
| General government | 3,351,072 | 5,156,024 |
| Highway and streets | 4,032,045 | 2,505,187 |
| Judicial and law enforcement | 10,336,758 | 10,258,897 |
| Health and welfare | 2,574,242 | 1,883,236 |
| Culture and recreation | 1,233,468 | 1,269,430 |
| Interest on long-term debt | 393,734 | 448,224 |
| Total Expenses | 21,921,319 | 21,520,998 |
| Change in Net Position | 2,216,674 | 1,845,985 |
| Net Position, Beginning | 43,668,805 | 42,578,365 |
| Prior Period Adjustment | (868,857) | (755,545) |
| Net Position, Beginning as Restated | 42,799,948 | 41,822,820 |
| Net Position, Ending | \$ 45,016,622 | \$ 43,668,805 |

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

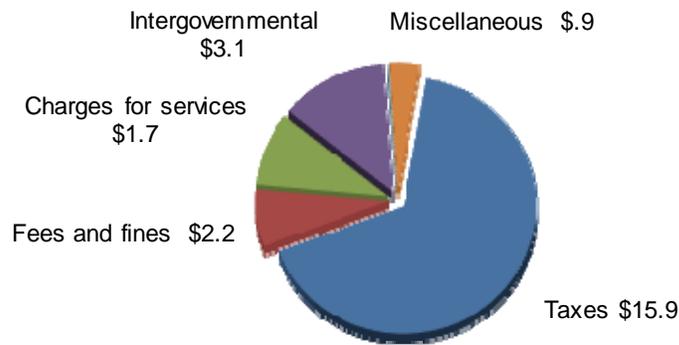
NACOGDOCHES COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)

Governmental activities change in Net Position for the County was \$1.35 million with the prior period adjustment. The change in net position was down by \$498 thousand from last year's change in net position of \$1.85 million. The key elements of this decrease are as follows:

- The County had increases in health and welfare due to the renovation of an existing County-owned building to be used as a Technical Training Center. The improvement will help economic recovery by providing job skills required by local businesses.
- Judicial and law enforcement expenses increased due to hiring of new employees and purchase of vehicles.

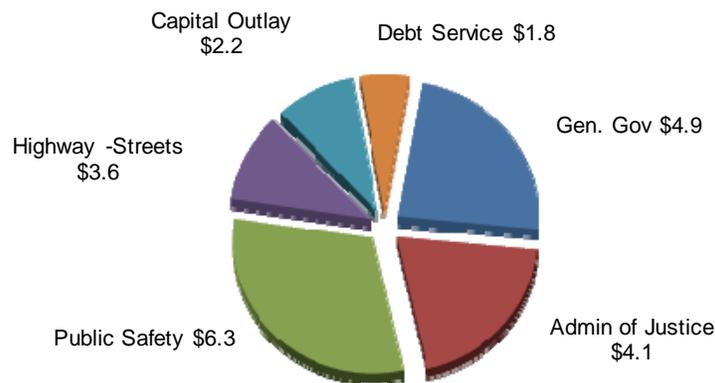
Governmental funds revenue for fiscal year 2015 are graphically displayed as follows:

GOVERNMENTAL FUND REVENUES (\$M)



Governmental functional expenses were as follows:

GOVERNMENTAL FUND EXPENDITURES (\$M)



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

Financial Analysis of the County's Funds

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

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

The County's governmental funds reflect a combined fund balance of \$7.58 million an increase of \$458 thousand compared with the prior year fund balance \$7.12 million. Of the \$7.58 million fund balance, \$4.43 million is unassigned and available for day-to-day operations of the County. In addition, \$363 thousand is restricted for debt service. The restricted fund balances are approximately \$2.82 million mainly for capital projects and specific purposes of the special revenue funds.

The General Fund Balance was comparable to prior year with an ending balance of \$4,745,751. Overall, revenue to the General fund increased \$1,055,687 mainly from increase in taxes in 2015. General Fund expenditures increased by \$657,433 from prior year.

The Debt Service Balance was comparable to prior year with an ending balance of \$363,042. Overall, revenue to the Debt Service decreased \$262,081 mainly from decrease in taxes in 2015. Debt Service Fund expenditures decreased by \$263,469 from prior year.

The Road and Bridge Fund Balance was comparable to prior year with an ending balance of \$218,108. Overall, decrease was caused by less proceeds from capital leases in the current year compared to the prior year of \$683,504.

General Fund Budgetary Highlights

The county made revisions to the original appropriations approved by the Commissioner's Court. Overall, these changes resulted in an increase from the original budget by \$280,037. Although the amended budgeted expenditures totaled \$15,745,323 actual expenditures totaled \$15,000,286, a \$745,037 positive variance. This is a result from all departments not expending their total appropriations.

Total revenues were less than the final budget by \$23,629 mainly due to fines and fees revenue were less than planned revenues by \$356,764.

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

Capital Assets and Debt Administration

Capital Assets - At the end of fiscal year 2015, the County's governmental activities had invested \$48.7 million (net of accumulated depreciation). This investment in capital assets includes Land, buildings, equipment, improvement (other than buildings) infrastructure and construction in progress, as reflected in the following schedule. The Capital acquisitions were approximately \$3.3 million, offset by \$2.6 million in depreciation expense showing a net increase in Capital Assets of approximately \$0.6 million over the previous fiscal year.

NACOGDOCHES COUNTY'S CAPITAL ASSETS

| | Governmental Activities | |
|----------------------------------|--------------------------------|----------------------|
| | 2015 | 2014 |
| Non-Depreciable Assets | | |
| Land and intangibles | \$ 2,463,797 | \$ 2,463,797 |
| Other Capital Assets, Net | | |
| Land Improvements | 2,971,529 | 3,019,306 |
| Buildings and improvements | 19,528,601 | 18,438,238 |
| Infrastructure | 18,327,453 | 18,982,959 |
| Machinery and equipment | 5,412,307 | 5,187,603 |
| Total Capital Assets | \$ 48,703,687 | \$ 48,091,903 |

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

- Construction related to CDBG Disaster Recovery Program – Technical Training Center with approximate cost of \$1.6 million.
- Acquisition of seven patrol vehicles and two transport vehicles for the Sheriff's Department and two motor graders for the Road and Bridge Department through capital leases.

Long-Term Debt - At the end of the current fiscal year, the County had total debt outstanding of \$11.5 million. This is a decrease of \$927 thousand from the prior year due to principal payments made during the year of \$4.1 million offset by additional debt of \$2.6 million on bond refunding and \$584 thousand on capital leases.

LONG TERM DEBT OUTSTANDING

| | Governmental Activities | |
|----------------------------|--------------------------------|----------------------|
| | 2015 | 2014 |
| Certificates of Obligation | \$ 2,885,000 | \$ 3,510,000 |
| Refunding Bonds | 7,209,000 | 7,835,000 |
| Capital Lease Obligations | 1,440,475 | 1,117,056 |
| Total | \$ 11,534,475 | \$ 12,462,056 |

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

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

ECONOMIC FACTORS AND OUTLOOK

- According to the United States Department of Labor, Bureau of Labor Statistics, the unemployment rate for Nacogdoches County was 4.7% as of September 2015 compared to a Texas statewide unemployment rate of 4.2%. A year ago, Nacogdoches County's unemployment rate was 5% and the Texas statewide unemployment rate was 4.8%. The national unemployment rate as of September 2015 and 2014 was 5.1% and 6.0% respectively.
- Sales tax receipts for cities located in Nacogdoches County for July 2015 to September 2015 reported by the Texas Comptroller of Public Accounts were \$1,447,715.30. A year ago, the receipts were \$1,371,365.52. The level and trend of sales tax receipts is a measure of economic conditions in the county.
- The Texas Education Agency reported total students attending public schools in Nacogdoches County for 2014 and 2013 (2015 is not available). Those totals are 10,987 and 10,846 respectively.
- On September 18, 2015, Stephen F. Austin State University announced a fall enrollment of 12,606 students. Fall 2014 enrollment was 12,801. Various factors influence enrollment. The number of college students in the area affects the level of business activity in the county.

The County Commissioners set fiscal policy, establish service priorities, and allocate resources through the budget. While preparing the FY 2016 budget, the County Commissioners and management considered the following:

- Financing alternatives for law enforcement vehicles and road and bridge equipment in an effort to provide service and conserve cash.
- Increasing budgeted inter-fund transfers from the general fund by \$339,770 primarily to establish a budget for a proposed weigh station in Nacogdoches County in a joint effort with the Texas Department of Transportation to prevent pavement damage to roadways caused by overweight loads.
- The budgeted amount from fund balance to be utilized to offset current general fund operations increased by \$314,169 compared to the prior fiscal year which is also due to the budget established for the weigh station and other factors. The estimated 09/30/16 ending fund balance in the adopted budget is \$3,228,269 which is 20% of current budgeted expenditures. Nacogdoches County's fund balance policy is to maintain 18%-25% of current budgeted expenditures for unanticipated needs.

REQUESTS FOR INFORMATION

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



BASIC FINANCIAL STATEMENTS



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

September 30, 2015

| | Primary Government Governmental Activities |
|---|---|
| Assets | |
| Cash and cash equivalents | \$ 8,252,292 |
| Receivables (Net of Allowance for Uncollectibles) | |
| Taxes, net | 1,035,085 |
| Grants and other governments | 317,251 |
| Other | 138,297 |
| Prepaid items | 335,419 |
| Inventory | 2,903 |
| Capital assets, not being depreciated | 2,463,797 |
| Capital assets, net of accumulated depreciation | 46,239,890 |
| Total Assets | \$ 58,784,934 |
| Deferred outflows of resources | |
| Deferred charge on refunding | 494,910 |
| Deferred pension items | 1,327,599 |
| Total deferred outflows of resources | 1,822,509 |
| Liabilities | |
| Accounts payable and accrued expenses | 731,736 |
| Accrued payroll | 531,408 |
| Accrued interest payable | 33,501 |
| Unearned revenues | 244,943 |
| Due to other governments | 44,050 |
| Long-term liabilities due within one-year | 1,605,981 |
| Compensated absences due within one-year | 109,952 |
| Compensated absences due in more than one-year | 219,905 |
| Long-term liabilities due in more than one-year | 10,113,762 |
| Net Pension Liability | 1,955,583 |
| Total Liabilities | 15,590,821 |
| Net Position | |
| Net investment in capital assets | 38,323,189 |
| Restricted for: | |
| Debt Service | 421,278 |
| Records management | 237,059 |
| Road and bridge | 218,108 |
| Judicial and law enforcement | 1,075,668 |
| Other purposes | 940,661 |
| Unrestricted | 3,800,659 |
| Total Net Position | \$ 45,016,622 |

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

NACOGDOCHES COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the year ended September 30, 2015

| Functions/Programs | Expenses | Program Revenues | | | Net (Expense) |
|---|----------------------|----------------------|------------------------------------|----------------------------------|-------------------------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Revenue and Changes in Net Position |
| | | | | | Primary Government |
| | | | | | Governmental Activities |
| Primary Government | | | | | |
| Governmental Activities: | | | | | |
| General government | \$ 3,351,072 | \$ 408,795 | \$ 17,885 | \$ - | \$ (2,924,392) |
| Highway and streets | 4,032,045 | 1,020,404 | - | 86,835 | (2,924,806) |
| Judicial and law enforcement | 10,336,758 | 2,974,002 | 570,743 | - | (6,792,013) |
| Health and welfare | 2,574,242 | - | - | 1,582,341 | (991,901) |
| Parks and recreation | 1,233,468 | 599,927 | 100 | - | (633,441) |
| Interest | 393,734 | | | | (393,734) |
| Total Primary Government | \$ 21,921,319 | \$ 5,003,128 | \$ 588,728 | \$ 1,669,176 | (14,660,287) |
| General revenues: | | | | | |
| | | | | | 15,891,594 |
| Property taxes, penalties, and interest | | | | | 42,764 |
| Unrestricted earnings on investments | | | | | 654,769 |
| Other taxes | | | | | 287,834 |
| Miscellaneous | | | | | <u>16,876,961</u> |
| Total General Revenues and Transfers | | | | | <u>2,216,674</u> |
| Changes in Net Position | | | | | 43,668,805 |
| Net Position, Beginning | | | | | <u>(868,857)</u> |
| Prior Period Adjustment | | | | | <u>42,799,948</u> |
| Net Position, Beginning as Restated | | | | | <u>\$ 45,016,622</u> |
| Net Position, Ending | | | | | |

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

NACOGDOCHES COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2015

| | <u>General Fund</u> | <u>Debt Service Fund</u> | <u>Road and Bridge</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|--|---------------------|--------------------------|------------------------|---------------------------------|---------------------------------|
| Assets | | | | | |
| Cash and cash equivalents | \$ 1,083,631 | \$ 188,772 | \$ 303,311 | \$ 937,407 | \$ 2,513,121 |
| Investments | 4,108,364 | 163,911 | 74,930 | 1,391,966 | 5,739,171 |
| Taxes receivable (net of allowance for uncollectibles) | 786,311 | 102,096 | 142,175 | 4,503 | 1,035,085 |
| Grants receivable | 64,980 | - | - | 252,271 | 317,251 |
| Other receivables | 26,491 | - | 45,319 | 66,487 | 138,297 |
| Due from other funds | 100,773 | - | - | - | 100,773 |
| Inventory | - | - | - | 2,903 | 2,903 |
| Prepaid items | 300,174 | - | 8,879 | 26,366 | 335,419 |
| Total Assets | <u>\$ 6,470,724</u> | <u>\$ 454,779</u> | <u>\$ 574,614</u> | <u>\$ 2,681,903</u> | <u>\$ 10,182,020</u> |
| Liabilities and Fund Balances | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 305,377 | \$ - | \$ 159,573 | \$ 266,785 | \$ 731,735 |
| Accrued payroll | 437,444 | - | 66,067 | 27,897 | 531,408 |
| Due to other funds | - | - | - | 100,773 | 100,773 |
| Due to other governments | 44,050 | - | - | - | 44,050 |
| Unearned Revenues | 215,833 | - | - | 29,110 | 244,943 |
| Total Liabilities | <u>1,002,704</u> | <u>-</u> | <u>225,640</u> | <u>424,565</u> | <u>1,652,909</u> |
| Deferred Inflows of Resources | | | | | |
| Unavailable revenue-property taxes | 722,269 | 91,737 | 130,866 | 3,822 | 948,694 |
| Total Deferred Inflows of Resources | <u>722,269</u> | <u>91,737</u> | <u>130,866</u> | <u>3,822</u> | <u>948,694</u> |
| Fund Balances: | | | | | |
| Nonspendable | | | | | |
| Inventories and prepaids | 300,174 | - | 8,879 | 29,269 | 338,322 |
| Restricted | | | | | |
| Debt service | - | 363,042 | - | - | 363,042 |
| Capital Projects | - | - | - | 844,336 | 844,336 |
| Grants | - | - | - | 17,049 | 17,049 |
| Records | - | - | - | 257,657 | 257,657 |
| Public safety | - | - | - | 353,246 | 353,246 |
| Judicial | - | - | - | 701,577 | 701,577 |
| Road and bridge repairs | - | - | 209,229 | 10,887 | 220,116 |
| Other | - | - | - | 58,686 | 58,686 |
| Unassigned | 4,445,577 | - | - | (19,191) | 4,426,386 |
| Total Fund Balances | <u>4,745,751</u> | <u>363,042</u> | <u>218,108</u> | <u>2,253,516</u> | <u>7,580,417</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 6,470,724</u> | <u>\$ 454,779</u> | <u>\$ 574,614</u> | <u>\$ 2,681,903</u> | <u>\$ 10,182,020</u> |

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

NACOGDOCHES COUNTY, TEXAS

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF NET POSITION**

September 30, 2015

Total fund balance, governmental funds \$ 7,580,417

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

Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position 48,703,687

Unavailable property tax revenues in the governmental fund statements are recognized as revenue in the government wide statements 948,694

Deferred outflows related to pension activities 1,327,599

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

Certificates of obligation (2,885,000)

Premium on Bonds (185,269)

Refunding bond (7,209,000)

Loss on refunding 494,910

Capital Lease Payable (1,440,475)

Compensated absences (329,857)

Net Pension Liability (1,955,583)

Accrued interest is not due and payable in the current period and therefore not reported in the funds. (33,501)

Net Position of Governmental Activities \$ 45,016,622

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, 2015

| | General Fund | Debt Service Fund | Road and Bridge | Other Governmental Funds | Total Governmental Funds |
|---|---------------------|--------------------------|------------------------|---------------------------------|---------------------------------|
| Revenues | | | | | |
| Taxes | \$ 12,098,309 | \$ 1,568,949 | \$ 2,185,808 | \$ 69,615 | \$ 15,922,681 |
| Charges for services | 853,085 | - | 880,918 | - | 1,734,003 |
| Fees and fines | 1,195,777 | - | 174,338 | 875,824 | 2,245,939 |
| Intergovernmental | 884,789 | - | - | 2,248,984 | 3,133,773 |
| Earnings on investments | 31,885 | 2,341 | 3,111 | 6,116 | 43,453 |
| Miscellaneous | 448,477 | - | 26,391 | 416,953 | 891,821 |
| Total Revenues | <u>15,512,322</u> | <u>1,571,290</u> | <u>3,270,566</u> | <u>3,617,492</u> | <u>23,971,670</u> |
| Expenditures | | | | | |
| Current: | | | | | |
| General government | 4,477,065 | - | - | 389,365 | 4,866,430 |
| Administration of justice | 3,401,460 | - | - | 706,541 | 4,108,001 |
| Public safety | 6,328,334 | - | - | - | 6,328,334 |
| Highway and streets | - | - | 3,415,958 | 155,241 | 3,571,199 |
| Health and Welfare | 299,611 | - | - | - | 299,611 |
| Parks and recreation | - | - | - | 847,446 | 847,446 |
| Capital Outlay | 333,876 | - | 268,200 | 1,591,384 | 2,193,460 |
| Debt Service: | | | | | |
| Principal | 152,618 | 1,275,000 | 107,539 | - | 1,535,157 |
| Interest and fiscal charges | 7,322 | 290,779 | 4,609 | - | 302,710 |
| Bond issuance costs | - | 45,477 | - | - | 45,477 |
| Total Expenditures | <u>15,000,286</u> | <u>1,611,256</u> | <u>3,796,306</u> | <u>3,689,977</u> | <u>24,097,825</u> |
| Excess (Deficiency) of Revenues | - | - | - | - | - |
| Over (Under) Expenditures | 512,036 | (39,966) | (525,740) | (72,485) | (126,155) |
| Other Financing Sources (Uses) | | | | | |
| Sale of capital assets | 25,183 | - | - | - | 25,183 |
| Transfers in | - | - | - | 177,244 | 177,244 |
| Transfers out | (177,244) | - | - | - | (177,244) |
| Proceeds for refunding/capital lease | 315,376 | 2,589,000 | 268,200 | - | 3,172,576 |
| Payments to escrow agent | - | (2,613,229) | - | - | (2,613,229) |
| Total other financing sources (uses) | <u>163,315</u> | <u>(24,229)</u> | <u>268,200</u> | <u>177,244</u> | <u>584,530</u> |
| Net change in fund balances | 675,351 | (64,195) | (257,540) | 104,759 | 458,375 |
| Fund balances - beginning | <u>4,070,400</u> | <u>427,237</u> | <u>475,648</u> | <u>2,148,757</u> | <u>7,122,042</u> |
| Fund balances - ending | <u>\$ 4,745,751</u> | <u>\$ 363,042</u> | <u>\$ 218,108</u> | <u>\$ 2,253,516</u> | <u>\$ 7,580,417</u> |

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

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, 2015

| | |
|--|--------------------------|
| Net change in fund balances - total governmental funds: | \$ 458,375 |
| 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 (\$3.3 million) was capitalized on the entity wide statement and the depreciation expense (\$2.6 million) that was expensed in the current period. | 3,302,166 (2,624,327) |
| Trade in of vehicles and equipment on Government wide included in capital assets and in gain of disposition of assets in entity wide statements | (242,000) |
| Difference in gain on disposal of assets in entity wide and fund basis proceeds from sales of capital assets | 175,944 |
| Governmental funds do not present revenues that are not available to pay current obligations. obligations. In contrast, such revenues are reported in the Statement of Activities when earned | (31,087) |
| Proceeds from capital lease- source of funding for Fund basis financial to acquire assets but is not included in government wide statement of activities | (583,576) |
| Proceeds from the issuance of long-term debt and premium on long-term debt are reported as other financing sources in the governmental funds. In the government-wide statements, proceeds are treated as an increase in long-term liabilities. | (2,589,000) |
| Amount of Bonds refunded included in payments to refunding agent are reported as other financing uses in the governmental funds. In the government-wide financial statements, refunded bonds are treated as a decrease in long-term liabilities | 2,565,000 |
| Repayment of bond principal is an expenditure in the governmental fund, but the repayment of principal reduces long-term liabilities in the Statement of Net Position. | 1,275,000 |
| Repayment of capital lease principal is an expenditure in the governmental fund, but the repayment of principal reduces capital lease liabilities in the Statement of Net Position. | 260,157 |
| Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported in governmental funds. This adjustment reflects the net change in: | |
| Accrued interest payable | 652 |
| Amortization of deferred charges including premiums and discounts on issuance of bonds | 21,173 |
| Compensated absences | 7,215 |
| Amortization of refunding loss | (19,891) |
| Net pension liabilities and associated deferred outflows of resources | 240,873 |
| Change in net position of governmental activities | <u>\$ 2,216,674</u> |

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

NACOGDOCHES COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2015

| | Agency Fund |
|---|----------------------------|
| Assets | |
| Cash and cash equivalents | <u>\$ 4,889,268</u> |
| Total Assets | <u><u>\$ 4,889,268</u></u> |
| Liabilities | |
| Due to other agencies and beneficiaries | <u>\$ 4,889,268</u> |
| Total Liabilities | <u><u>\$ 4,889,268</u></u> |

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

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

Note 1 - Summary of Significant Accounting Policies

A. Financial Reporting Entity

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

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

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

B. Government-wide and Fund Accounting

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

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

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.

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

Note 1 - Summary of Significant Accounting Policies (continued)

B. Government-wide and Fund Accounting (continued)

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

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

The County reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Road and Bridge Fund

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

C. Basis of Accounting

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

The government-wide statements of net position and statements of activities 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. Agency funds have no measurement focus but utilize the *accrual basis of accounting* for reporting assets and liabilities.

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

Note 1 - Summary of Significant Accounting Policies (continued)

C. Basis of Accounting (continued)

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.

Implementation of New Standards

In the current fiscal year, the County implemented the following new accounting standards:

Government Accounting Standards Board (“GASB”) Statement No. 68, *Accounting and Financial Reporting for Pension*, establishes accounting and financial reporting standards for pensions that are provided to the employees of state and local governmental employers through pension plans that are administered through trusts or similar arrangements that meet certain criteria. The Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expense. Implementation is reflected in the financial statements, notes to the financial statements and required supplementary information.

GASB No. Statement 71, *Pension transition for Contributions Made Subsequent to the Measurement Date*, amends the transition provisions of GASB 68. GASB 71 requires that at transition a government recognize a beginning deferred outflow of resources for its pension contributions made subsequent to the measurement date of the beginning net pension liability. Implementation is reflected in the financial statement and the notes to the financial statements.

D. Encumbrances

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

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

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, certificates of deposit, money market, 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.

Note 1 - Summary of Significant Accounting Policies (continued)

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. These receivables and payables are classified as "due from other funds" or "due to other funds"

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 (continued)

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 |

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.

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

Note 1 - Summary of Significant Accounting Policies (continued)

M. Fund Balance

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

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

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

N. Restricted/Unrestricted Net Position and Fund Balances

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

O. Inventories and Prepaid Items

Inventories are valued at coast using the first-in/first out (FIFO) method and consist of expendable supplies. The cost of such inventories is recorded as expenditures when consumed rather than when purchased.

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. The cost of prepaid items are recorded as expenditures when consumed rather than when purchased.

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

Note 1 - Summary of Significant Accounting Policies (continued)

P. Reclassifications

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

Q. Estimates

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

R. Pension

The County reports a liability for pension obligations and related deferred outflows of resources in accordance with GASB No. 68, *Accounting and Financial Reporting for Pensions*, and GASB 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Changes in the net pension liability from year-to-year will be recognized as pension expense on the statement of activities or reported as deferred outflows/inflows of resources, depending on the type of change. Deferred inflows/outflows of resources are amounts that are not entirely recognized when they occur and are recognized over a period of time.

S. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The government only has two items that qualifies for reporting in this category. One is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The other item is deferred outflows of resources for pension reported in the government-wide statement of net position. This deferred outflow results from pension plan contributions made after the measurement date of the net pension liability and the results of differences between expected and actual actuarial experiences. The deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. The other pension related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees). In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The County has only one type of this item which arises under a modified accrual basis of accounting; unavailable revenue which is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues- property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

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 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, 2015.

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.

At September 30, 2015, the County's cash deposits of 4.1 million are either insured by FDIC or covered by collateral held by the County's agent in the County's name.

B. Deposit and Investment Amounts

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

| | <u>Total Fair Value</u> |
|----------------------------------|--------------------------------|
| Cash deposits | \$ 2,086,503 |
| Certificate of Deposits | 5,107,821 |
| Money Market Accounts | <u>1,057,968</u> |
| Total cash and investment | <u><u>\$ 8,252,292</u></u> |

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

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

B. Deposit and Investment Amounts (continued)

Interest Rate Risk

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

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

| | <u>Fair Value</u> | <u>Weighted Average Maturity (days)</u> | <u>Percentage of Total Portfolio</u> |
|-------------------------------------|---------------------|---|--|
| Certificate of Deposits | 5,107,821 | 360 | 82.8% |
| Money Market Accounts | 1,057,968 | 1 | 17.2% |
| Total Fair Value | <u>\$ 6,165,789</u> | | |
| Portfolio weighted average maturity | | <u>300.0</u> | |

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

Concentration of Credit Risk

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

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

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

Note 3 - Receivables

Receivables, including applicable allowances for uncollectible accounts, as of September 30, 2015, were as follows:

| | Governmental Activities | | | | Total |
|------------------------------------|--------------------------------|---------------------|------------------------|---------------------------------|---------------------|
| | General | Debt Service | Road and Bridge | Other Governmental Funds | |
| Receivables: | | | | | |
| Taxes | \$ 819,074 | \$ 106,350 | \$ 148,099 | \$ 4,691 | \$ 1,078,214 |
| Grants | 64,980 | - | - | 252,271 | 317,251 |
| Other | 26,491 | - | 45,319 | 66,487 | 138,297 |
| Gross receivables | 910,545 | 106,350 | 193,418 | 323,449 | 1,533,762 |
| Less: allowance for uncollectibles | (32,763) | (4,254) | (5,924) | (188) | (43,129) |
| Total | \$ 877,782 | \$ 102,096 | \$ 187,494 | \$ 323,261 | \$ 1,490,633 |

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. 2013-14 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 2015 fiscal year (2014 tax year), the County levied property taxes of \$0.52900 per \$100 of assessed valuation. The 2014 rates resulted in total tax levies of approximately \$15.9 million based on a total adjusted valuation of approximately \$3.08 billion. The total tax rate in the 2014 tax year was prorated as follows:

| | Tax Rate |
|-------------------|-------------------|
| General Fund | \$ 0.40186 |
| Debt Service Fund | 0.05218 |
| Road and Bridge | 0.07266 |
| Jury | 0.00054 |
| Lake Naconiche | 0.00176 |
| Total | \$ 0.52900 |

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, 2015, the Interfund receivables and payables outstanding are as follows:

| | Interfund Receivable | Interfund Payable |
|------------------------------|---------------------------------|------------------------------|
| General Fund | \$ 100,773 | \$ - |
| Non-major Governmental Funds | - | 100,773 |
| Total Governmental Activity | <u>\$ 100,773</u> | <u>\$ 100,773</u> |

Interfund transfers

Transfers totaling approximately \$177 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.

| | Transfers In | Transfers Out |
|------------------------------|-------------------------|--------------------------|
| General Fund | \$ - | \$ 177,244 |
| Non-major Governmental Funds | 177,244 | - |
| | <u>\$ 177,244</u> | <u>\$ 177,244</u> |

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

Note 6 - Capital Assets

A summary of changes in the primary government's capital assets for the year ended September 30, 2015, follows:

| | Primary Government | | | |
|---|-----------------------------|--------------------|---|-----------------------------|
| | Balance 10/01/14 | Additions | Reclassifications/ Decreases | Balance 09/30/15 |
| Governmental Activities: | | | | |
| Capital assets not being depreciated: | | | | |
| Land | \$ 2,463,797 | \$ - | \$ - | \$ 2,463,797 |
| Total capital assets not being depreciated | 2,463,797 | - | - | 2,463,797 |
| Capital assets being depreciated: | | | | |
| Land improvements | 3,452,891 | - | - | 3,452,891 |
| Buildings and improvements | 28,002,590 | 1,870,193 | - | 29,872,783 |
| Infrastructure | 29,609,158 | 285,412 | - | 29,894,570 |
| Machinery and equipment | 9,339,940 | 320,985 | (504,173) | 9,156,752 |
| Capital leases assets | 1,705,239 | 825,576 | - | 2,530,815 |
| Total other capital assets | 72,109,818 | 3,302,166 | (504,173) | 74,907,811 |
| Accumulated depreciation for: | | | | |
| Land improvements | (433,585) | (47,777) | - | (481,362) |
| Buildings and improvements | (9,564,352) | (779,830) | - | (10,344,182) |
| Infrastructure | (10,626,199) | (940,918) | - | (11,567,117) |
| Machinery and equipment | (5,811,511) | (614,992) | 438,118 | (5,988,385) |
| Capital leases assets | (46,065) | (240,810) | - | (286,875) |
| Total accumulated depreciation | (26,481,712) | (2,624,327) | 438,118 | (28,667,921) |
| Total capital assets being depreciated, net | 45,628,106 | 677,839 | (66,055) | 46,239,890 |
| Total Net Capital Assets | \$ 48,091,903 | \$ 677,839 | \$ (66,055) | \$ 48,703,687 |

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

| Fiscal Year 2015 Depreciation Expense | |
|--|---------------------|
| General Administration | \$ 496,534 |
| Judicial and Law Enforcement | 402,147 |
| Highway and Street | 952,843 |
| Health & Welfare | 372,286 |
| Culture and Recreation | 400,517 |
| Total Depreciation Expense | \$ 2,624,327 |

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

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, 2015, is as follows:

| <u>Original Issue</u> | <u>Description</u> | <u>Interest Rate %</u> | <u>Matures</u> | <u>Debt Outstanding</u> |
|---|---------------------------------------|------------------------|----------------|-------------------------|
| 4,400,000 | Tax & Solid Waste Rev C/O Series 2006 | 3.93 | 2026 | \$ 2,885,000 |
| 5,160,000 | 2012 Refunding Bonds | 2.0-3.0 | 2024 | 4,620,000 |
| 2,589,000 | 2014 Refunding Bonds | 1.5 | 2019 | <u>2,589,000</u> |
| Total General Obligation Bonds | | | | <u>\$ 10,094,000</u> |
| Plus premiums on bond issuance amortized over life of bonds | | | | 185,268 |
| less portion to be paid during the current year | | | | <u>(1,348,000)</u> |
| Noncurrent portion of long-term debt | | | | <u>\$ 8,931,268</u> |

A summary of long-term liability transactions of the County for the year ended September 30, 2015, follows:

| | <u>October 1, 2014 Balance</u> | <u>Additions</u> | <u>Retirements</u> | <u>September 30, 2015 Balance</u> | <u>Amounts Due Within One Year</u> |
|-----------------------------|--------------------------------|---------------------|---------------------|-----------------------------------|------------------------------------|
| Certificates of Obligation | \$ 3,510,000 | \$ - | \$ 625,000 | \$ 2,885,000 | \$ 215,000 |
| Refunding Bonds | 7,835,000 | 2,589,000 | 3,215,000 | 7,209,000 | 1,133,000 |
| Premium on Bonds | 206,441 | - | 21,173 | 185,268 | - |
| Total bonds payable | <u>11,551,441</u> | <u>2,589,000</u> | <u>3,861,173</u> | <u>10,279,268</u> | <u>1,348,000</u> |
| Capital Leases | 1,117,056 | 583,576 | 260,157 | 1,440,475 | 257,981 |
| Compensated absences | 337,072 | 595,705 | 602,920 | 329,857 | 109,952 |
| Total Long-Term Liabilities | <u>\$ 13,005,569</u> | <u>\$ 3,768,281</u> | <u>\$ 4,724,250</u> | <u>\$ 12,049,600</u> | <u>\$ 1,715,933</u> |

General obligation debt is paid from the debt service fund. In prior years, the general fund's resources have been used to liquidate other long-term liabilities, including accrued compensated absences. Capital Leases will be paid from the General fund and Road and Bridge fund.

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

Note 7 - Long-Term Debt (continued)

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

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

| <u>ANNUAL DEBT SERVICE REQUIREMENTS</u> | | | |
|--|----------------------|---------------------|----------------------|
| Year Ending September 30, | Principal | Interest | Total |
| 2015 | Principal | Interest | Total |
| 2016 | \$ 1,348,000 | \$ 263,868 | \$ 1,611,868 |
| 2017 | 1,374,000 | 235,932 | 1,609,932 |
| 2018 | 1,403,000 | 207,364 | 1,610,364 |
| 2019 | 1,439,000 | 173,601 | 1,612,601 |
| 2020 | 730,000 | 142,155 | 872,155 |
| 2021 | 755,000 | 117,509 | 872,509 |
| 2022 | 780,000 | 92,019 | 872,019 |
| 2023 | 810,000 | 65,612 | 875,612 |
| 2024 | 835,000 | 38,263 | 873,263 |
| 2025 | 305,000 | 18,373 | 323,373 |
| 2026 | 315,000 | 6,190 | 321,190 |
| | <u>\$ 10,094,000</u> | <u>\$ 1,360,885</u> | <u>\$ 11,454,885</u> |

Prior Year Defeasance of Bonds

In current and 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, 2015, there were no bonds considered defeased and still outstanding.

On December 1, 2014 the County issued General Obligation Refunding Bonds, Series 2014 in the amount of \$2,589,000 with an interest rate of 1.5%. The proceeds of the bonds were used to refund a portion of the County's outstanding bonds and pay cost of issuance related to the bonds. A portion of the proceeds were deposited into an irrevocable trust with and escrow agent to provide future debt service payments on the outstanding bonds. As a result \$2,565,00 of the General Obligation Refunding Bonds, Series 2005 are considered defeased and the liability has been removed from the books. The purpose of the bonds was to lower the County's debt service payments. Sale of the bonds resulted in an economic gain of \$153,359 and a deferred loss on refunding of \$99,139.

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

Note 7 - Long-Term Debt (continued)

B. Capital Lease Obligations

During the year ended September 30, 2015, the County executed 3 lease agreements classified as capital leases. The County acquired seven patrol vehicles and two transport vehicles for the Sheriff's Department and two motor graders for the Road and Bridge Department during the year. The amount capitalized as equipment was \$825,576. The principal amount of the lease was \$583,576 which is the net amount after the County traded in \$242,000 of used heavy equipment. For the fiscal year ended September 30, 2015 the County recorded \$75,571 in depreciation expense for the new capital leases. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. The total minimum lease payments of \$1,558,505 and the amount representing interest of \$118,030 included prior year's capital leases.

| | | Governmental Activities |
|--|------|----------------------------|
| Year Ending September 30: | 2016 | \$ 292,088 |
| | 2017 | 247,670 |
| | 2018 | 201,410 |
| | 2019 | 526,848 |
| | 2020 | 290,489 |
| Total Minimum Lease Payments: | | 1,558,505 |
| Less: Amount representing interest | | (118,030) |
| Present Value of minimum lease payments: | | <u>\$ 1,440,475</u> |

Note 8 - Retirement Plan

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 County 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 624 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 County's Board of Commissioners (the "Board"), within the options available in the Texas state statutes governing TCDRS ("TCDRS Act"). Members can retire at ages 60 and above with 8 or more years of service, 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 8 years of service but must leave their accumulated contributions in the plan to receive any County financed benefit. Vested members are eligible for a partial lump-sum payment option.

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

Note 8 - Retirement Plan (continued)

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest earned thereon, and County financed monetary credits. The level of these monetary credits is adopted by the County's Board within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the County's commitment to contribute. At retirement, death or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the County financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The County 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 County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually as a percentage of employee earnings subject to plan changes (e.g. for cost -of-living benefit increases) adopted by the County's governing body within the constraints of the TCDRS Act. The County contributed using the actuarially determined rate of 10.60% for October through December 2014, and 10.50% for January through September 2015.

The employee contribution rate is also a percentage of employee earnings subject to adjustment by the County's Board within the constraints of the TCDRS Act. The employee contribution rate was 7% during the current fiscal year.

Actuarial Assumptions

The actuarial assumptions that determined the total pension liability as of December 31, 2014 were based on the results of an actuarial experience study for the period January 1, 2009 – December 31, 2012, except where required to be different by GASB 68.

The following are the key assumptions and methods applied to this measurement period:

| | |
|----------------------------|---|
| Valuation Date | December 31, 2014 |
| Actuarial Cost Method | Entry Age Normal |
| Asset Valuation Method | |
| Smoothing period | 5 years |
| Recognition method | Non-asymptotic |
| Corridor | None |
| Inflation | 3.0% |
| Salary Increases | 3.5% |
| Investment Rate of Return | 8.10% |
| Cost-of-Living Adjustments | Cost-of-Living Adjustments for Nacogdoches County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of- living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation. |
| Turnover | New employees are assumed to replace any terminated members and have similar entry ages. |

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

Note 8 - Retirement Plan (continued)

Discount Rate

The discount rate used to measure the total pension liability was 8.10%. There was no change in the discount rate since the previous year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers and the non-employer contributing entity made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments is 8.10%. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the systems target asset allocation as of December 31, 2014 are summarized below:

| Asset Class | Benchmark | Target Allocation | Geometric Real Rate of Return (Expected minus Inflation) |
|------------------------------------|--|--------------------------|---|
| US Equities | Dow Jones U.S. Total Stock Market Index | 16.50% | 5.35% |
| Private Equity | Cambridge Associates Global Private Equity & Venture Capital Index | 12.00% | 8.35% |
| Global Equities | MSCI World (net) Index | 1.50% | 5.65% |
| International Equities - Developed | 50% MSCI World Ex USA (net) + 50% MSCI World ex USA 100% Hedged to USD (net) Index | 11.00% | 5.35% |
| International Equities - Emerging | 50% MSCI EM Standard (net) Index + 50% MSCI EM 100% Hedged to USD (net) Index | 9.00% | 6.35% |
| Investment-Grade Bonds | Barclays Capital Aggregate Bond Index | 3.00% | 0.55% |
| High-Yield Bonds | Citigroup High-Yield Cash-Pay Capped Index | 3.00% | 3.75% |
| Opportunistic Credit | Citigroup High-Yield Cash-Pay Capped Index | 5.00% | 5.54% |
| Direct Lending | Citigroup High-Yield Cash-Pay Capped Index | 2.00% | 5.80% |
| Distressed Debt | Citigroup High-Yield Cash-Pay Capped Index | 3.00% | 6.75% |
| REIT Equities | 67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index | 2.00% | 4.00% |
| Commodities | Bloomberg Commodities Index | 2.00% | -0.20% |
| Master Limited Partnerships (MLPs) | Alerian MLP Index | 2.00% | 5.30% |
| Private Real Estate Partnerships | Cambridge Associates Real Estate Index | 3.00% | 7.20% |
| Hedge Funds | Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index | 25.00% | 5.15% |

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

Note 8 - Retirement Plan (continued)

Changes in Net Pension Liability

| | Total Pension Liability | Plan Fiduciary Net Position | Net Pension Liability |
|--|--|--|--------------------------------------|
| Balance at 12/31/2013 | \$ 41,731,697 | \$ 40,102,115 | \$ 1,629,582 |
| Changes for the year: | | | |
| Service Cost | 1,332,841 | - | 1,332,841 |
| Interest (on the Total Pension Liability) | 3,357,254 | - | 3,357,254 |
| Effect of economic/demographic gains or losses | 169,135 | - | 169,135 |
| Refund of contributions | (130,047) | (130,047) | - |
| Benefit payments | (1,782,316) | (1,782,316) | - |
| Administrative Expenses | - | (31,914) | 31,914 |
| Member contributions | - | 707,595 | (707,595) |
| Net investment income | - | 2,750,243 | (2,750,243) |
| Employer contributions | - | 1,050,271 | (1,050,271) |
| Other | - | 57,034 | (57,034) |
| Balance at 12/31/2014 | <u>\$44,678,564</u> | <u>\$42,722,981</u> | <u>\$ 1,955,583</u> |

Sensitivity of the County's share of the net pension liability

The following presents the net pension liability of the County, calculated using the discount rate of 8.10%, as well as what the County's net pension liability would be if it were calculated using the a discount rate that is 1% percentage point lower (7.10%) or 1% point higher (9.10%) than the current rate.

| | 1% Decrease 7.10% | Current Discount Rate 8.10% | 1% Increase 9.10% |
|-------------------------------|----------------------|-----------------------------------|-----------------------|
| Total pension liability | <u>\$ 50,399,045</u> | <u>\$ 44,678,564</u> | <u>\$ 39,975,105</u> |
| Fiduciary net position | <u>42,722,981</u> | <u>42,722,981</u> | <u>42,722,981</u> |
| Net pension liability/(asset) | <u>\$ 7,676,064</u> | <u>\$ 1,955,583</u> | <u>\$ (2,747,876)</u> |

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

Note 8 - Retirement Plan (continued)

E. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2015, the County reported deferred outflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources |
|--|---|
| Difference in expected and actual experience | \$ 126,851 |
| Difference in assumption changes | - |
| Difference in projected and actual earnings on pension plan investments. | 419,843 |
| Employer contributions made after the measurement date | <u>780,905</u> |
| Totals | <u><u>\$ 1,327,599</u></u> |

The \$780,905 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended September 30, 2015. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

| <u>Fiscal Year</u> | <u>Deferred Outflows of Resources</u> |
|--------------------|---|
| 2016 | \$ 147,245 |
| 2017 | 147,245 |
| 2018 | 147,245 |
| 2019 | <u>104,959</u> |
| Total | <u><u>\$ 546,694</u></u> |

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

Note 9 - Contingencies and Commitments

A. 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, 2015.

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 - Prior Period Adjustment

In fiscal year 2015, the County implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. As such, a prior period adjustment of \$868, 857 was necessary to record the beginning pension liability and deferred outflow of the County.

The following illustrates the effect of the prior period adjustment:

| | |
|--|----------------------|
| Net Position, Beginning - As Originally Presented | \$ 43,668,805 |
| Restatement due to: | |
| Net pension liability (measurement date as of December 31, 2013) | (1,629,582) |
| County contributions made to TCDRS during the fiscal year | <u>760,725</u> |
| Net Position, Beginning as Restated | <u>\$ 42,799,948</u> |

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

Note 12 - Fund Balance Restrictions

Amounts that can be spent only for specific purposes because of local, state or federal laws, or externally imposed conditions by grantors or creditors are classified as restricted fund balance. A summary of restricted fund balance in the governmental funds at September 30, 2015, follows:

| | Debt Service Fund | Road and Bridge | Other Governmental funds |
|---|------------------------------|--------------------------------|---|
| | <u> </u> | <u> </u> | <u> </u> |
| Debt Service-payment on debt | \$ 363,042 | \$ - | \$ - |
| Capitol acquisitions and contractual obligations | | | |
| Aquisition and construction on Lake Naconiche project | - | - | 659,607 |
| Infrastructure improvements | - | - | 3,317 |
| Acquisition of County facilities | - | - | 181,412 |
| | <u>-</u> | <u>-</u> | <u>844,336</u> |
| Grants | | | |
| Voting system program | - | - | 17,049 |
| | <u>-</u> | <u>-</u> | <u>17,049</u> |
| Records | | | |
| Court System records | - | - | 192,071 |
| County records management and preservation | - | - | 65,586 |
| | <u>-</u> | <u>-</u> | <u>257,657</u> |
| Road and Bridge | | | |
| Street and bridge maintenance | - | 209,229 | 10,887 |
| Public Safety | | | |
| Law enforcement | - | - | 12,318 |
| Juvenile programs and probation | - | - | 331,552 |
| Courthouse security | - | - | 9,376 |
| | <u>-</u> | <u>-</u> | <u>353,246</u> |
| Judicial | | | |
| Law enforcment | - | - | 295,411 |
| Court operations | - | - | 167,951 |
| Maintain law library | - | - | 238,215 |
| | <u>-</u> | <u>-</u> | <u>701,577</u> |
| Other | | | |
| Lake project | - | - | 14,584 |
| Election services | - | - | 17,297 |
| Veterans memorial | - | - | 13,088 |
| Historical properties | - | - | 265 |
| Technology | - | - | 13,437 |
| CETR Z Tax Increment | - | - | 15 |
| | <u>-</u> | <u>-</u> | <u>58,686</u> |
| Total | <u>\$ 363,042</u> | <u>\$ 209,229</u> | <u>\$ 2,243,438</u> |

NACOGDOCHES COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS

Note 13 - Subsequent Event

In preparing these financial statements, the County has evaluated events and transactions for potential recognition or disclosure through March 8, 2016, 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, 2015

| | Original Budget | Final Budget | Actual | Variance from Amended Positive (Negative) |
|----------------------------------|----------------------------|-------------------------|-------------------|--|
| Revenues | | | | |
| Taxes | \$ 12,074,680 | \$ 12,074,680 | \$ 12,098,309 | \$ 23,629 |
| Charges for services | 786,500 | 786,500 | 853,085 | 66,585 |
| Fees and fines | 1,544,450 | 1,552,541 | 1,195,777 | (356,764) |
| Intergovernmental | 749,610 | 835,361 | 884,789 | 49,428 |
| Earnings on investments | 25,500 | 25,500 | 31,885 | 6,385 |
| Miscellaneous | 222,642 | 397,657 | 448,477 | 50,820 |
| Total Revenues | 15,403,382 | 15,672,239 | 15,512,322 | (159,917) |
| Expenditures | | | | |
| Current: | | | | |
| General government | | | | |
| Commissioners and County Judge | 502,679 | 501,279 | 457,335 | 43,944 |
| County clerk | 284,476 | 284,476 | 265,262 | 19,214 |
| Veteran's service officer | 53,507 | 53,507 | 52,186 | 1,321 |
| Professional services, insurance | 774,709 | 804,915 | 778,332 | 26,583 |
| General government-fees-dues | 7,735 | 7,735 | 7,374 | 361 |
| General programs | 5,494 | 5,494 | 8,838 | (3,344) |
| Nondepartmental | 395,700 | 373,600 | 241,912 | 131,688 |
| Imaging | 96,192 | 96,192 | 92,788 | 3,404 |
| District clerk | 355,816 | 355,816 | 341,158 | 14,658 |
| County auditor | 324,728 | 324,728 | 307,270 | 17,458 |
| County treasurer | 144,948 | 150,119 | 147,642 | 2,477 |
| Computer services | 761,159 | 838,318 | 759,057 | 79,261 |
| Building maintenance | 512,885 | 512,885 | 483,906 | 28,979 |
| Tax assessor-collector | 234,806 | 234,806 | 230,666 | 4,140 |
| Elections | 168,877 | 168,877 | 131,438 | 37,439 |
| Personnel department | 71,429 | 72,829 | 59,007 | 13,822 |
| Collections department | 118,888 | 118,888 | 112,894 | 5,994 |
| Total general government | 4,814,028 | 4,904,464 | 4,477,065 | 427,399 |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended September 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--------------------------------------|----------------------------|-------------------------|------------------|--|
| Administration of justice | | | | |
| County court-at-law | \$ 411,838 | \$ 411,838 | \$ 407,428 | \$ 4,410 |
| 145th district court | 258,914 | 258,914 | 256,637 | 2,277 |
| 420th district court | 256,117 | 256,117 | 238,994 | 17,123 |
| Justice of the peace-precinct 1 | 164,573 | 164,573 | 158,969 | 5,604 |
| Justice of the peace-precinct 2 | 152,310 | 152,310 | 147,501 | 4,809 |
| Justice of the peace-precinct 3 | 110,967 | 110,967 | 110,170 | 797 |
| Justice of the peace-precinct 4 | 166,911 | 166,911 | 151,529 | 15,382 |
| County attorney | 761,343 | 770,809 | 762,961 | 7,848 |
| District attorney | 583,191 | 583,191 | 579,664 | 3,527 |
| Juvenile probation | 180,062 | 180,062 | 144,349 | 35,713 |
| Adult probation | 2,700 | 2,700 | 1,253 | 1,447 |
| Public defense - indigent | 454,300 | 486,300 | 442,005 | 44,295 |
| Total Administration of justice | <u>3,503,226</u> | <u>3,544,692</u> | <u>3,401,460</u> | <u>143,232</u> |
| Public safety | | | | |
| Sheriff | 2,292,191 | 2,423,131 | 2,120,536 | 302,595 |
| Jail | 3,153,822 | 3,136,913 | 2,866,594 | 270,319 |
| Department of public safety | 39,231 | 39,231 | 39,350 | (119) |
| Law enforcement building maintenance | 267,575 | 302,575 | 292,108 | 10,467 |
| Constable-precinct 1 | 213,379 | 213,379 | 201,680 | 11,699 |
| Constable-precinct 2 | 63,710 | 63,710 | 62,575 | 1,135 |
| Constable-precinct 3 | 68,722 | 68,722 | 68,407 | 315 |
| Constable-precinct 4 | 208,286 | 208,286 | 202,373 | 5,913 |
| Rural fire protection | 393,000 | 393,000 | 375,859 | 17,141 |
| Homeland security | 63,080 | 53,177 | 32,457 | 20,720 |
| Emergency management | 65,083 | 69,815 | 66,395 | 3,420 |
| Total public safety | <u>6,828,079</u> | <u>6,971,939</u> | <u>6,328,334</u> | <u>643,605</u> |
| Judicial and public safety | <u>10,331,305</u> | <u>10,516,631</u> | <u>9,729,794</u> | <u>786,837</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended September 30, 2015

| | Original Budget | Final Budget | Actual | Variance from Amended Positive (Negative) |
|---|----------------------------|-------------------------|---------------------|--|
| Health and welfare | | | | |
| County extension office | \$ 126,602 | \$ 130,877 | \$ 128,881 | \$ 1,996 |
| Special agencies | 174,851 | 174,851 | 170,730 | 4,121 |
| Total Health and welfare | <u>301,453</u> | <u>305,728</u> | <u>299,611</u> | <u>6,117</u> |
| Capital outlay | - | 18,500 | 333,876 | (315,376) |
| Debt service | | | | |
| Principal | - | - | 152,618 | (152,618) |
| Interest and fiscal charges | - | - | 7,322 | (7,322) |
| Total Expenditures | <u>15,446,786</u> | <u>15,745,323</u> | <u>15,000,286</u> | <u>745,037</u> |
| Excess (Deficiency) of Revenues | | | | |
| Over (Under) Expenditures | (43,404) | (73,084) | 512,036 | 585,120 |
| Other Financing Sources (Uses) | | | | |
| Other sources | | | 25,183 | 25,183 |
| Transfers out | (230,502) | (265,134) | (177,244) | 87,890 |
| Proceeds from Capital Lease | - | - | 315,376 | 315,376 |
| Total Other Financing Sources (Uses) | <u>(230,502)</u> | <u>(265,134)</u> | <u>163,315</u> | <u>428,449</u> |
| Net Changes in Fund Balances | (273,906) | (338,218) | 675,351 | 1,013,569 |
| Fund Balances, Beginning of Year | <u>4,070,400</u> | <u>4,070,400</u> | <u>4,070,400</u> | |
| Fund Balances, End of Year | <u>\$ 3,796,494</u> | <u>\$ 3,732,182</u> | <u>\$ 4,745,751</u> | <u>\$ 1,013,569</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, 2015

| | Original Budget | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|----------------------------|-------------------------|-------------------|--|
| Revenues | | | | |
| Taxes | \$ 2,191,792 | \$ 2,191,792 | \$ 2,185,808 | \$ (5,984) |
| Charges for Services | 885,000 | 885,000 | 880,918 | (4,082) |
| Fees and Fines | 164,500 | 164,500 | 174,338 | 9,838 |
| Earnings on investments | 1,400 | 1,400 | 3,111 | 1,711 |
| Miscellaneous | 2,000 | 2,000 | 26,391 | 24,391 |
| Total Revenues | <u>3,244,692</u> | <u>3,244,692</u> | <u>3,270,566</u> | <u>25,874</u> |
| Expenditures | | | | |
| Current: | | | | |
| Highway and streets | 3,432,194 | 3,632,194 | 3,415,958 | 216,236 |
| Capital outlays | - | - | 268,200 | (268,200) |
| Debt Service: | | | | |
| Principal | - | - | 107,539 | (107,539) |
| Interest | - | - | 4,609 | (4,609) |
| Total Expenditures | <u>3,432,194</u> | <u>3,632,194</u> | <u>3,796,306</u> | <u>(164,112)</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (187,502) | (387,502) | (525,740) | (138,238) |
| Other Financing Sources (Uses) | | | | |
| Proceeds from Capital lease | - | - | 268,200 | 268,200 |
| Total Other Financing Sources (Uses) | - | - | <u>268,200</u> | <u>268,200</u> |
| Net Changes in Fund Balances | (187,502) | (387,502) | (257,540) | 129,962 |
| Fund Balances - Beginning of Year | <u>475,648</u> | <u>475,648</u> | <u>475,648</u> | |
| Fund Balances - End of Year | <u>\$ 288,146</u> | <u>\$ 88,146</u> | <u>\$ 218,108</u> | <u>\$ 129,962</u> |

NACOGDOCHES COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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

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

Only the governing body, composed of the Commissioners' Court, may amend the budget after its adoption so long as the amendment continues to meet the requirements of Section 111 of the *Local Government Code*. During the year, several supplementary amendments to the original budget were required. Individual amendments were not material in relation to the original appropriations, and all amendments were legally made. The budget amounts shown in the combined financial statements represent the budget as amended at September 30, 2015. 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 except for three Special Revenue Funds have legally adopted budgets. For internal management purposes, the budgets are detailed by line item and entered into the accounting records. Comparisons of actual expenditures to budget are made on an ongoing basis. Budgets are adopted on a basis consistent with generally accepted accounting principles. Budget appropriations lapse at year-end. All encumbrances lapse at year-end.

Four Special Revenue Funds either do not issue budgets, or issue budgets that are not adopted through, are not under the oversight of, Commissioners Court. The four Special Revenue funds with no budget comparisons are FEMA Fund, County Unearned Fund and TJJD Amendment 15 Fund.

Nacogdoches County
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN NET PENSIONS LIABILITY AND RELATED RATIOS
For the Year Ending September 30, 2015

| | Year Ended December 31, 2014 |
|--|---|
| Total Pension Liability | |
| Service cost | \$ 1,332,841 |
| Interest on total pension liability | 3,357,254 |
| Effect of plan changes | - |
| Effect of assumption changes or inputs | - |
| Effect of economic/demographic (gains) or losses | 169,135 |
| Benefit payments/refunds of contributions | <u>(1,912,363)</u> |
| Net change in total pension liability | 2,946,867 |
| Total pension liability, beginning | <u>41,731,697</u> |
| Total pension liability, ending (a) | <u><u>\$ 44,678,564</u></u> |
| Fiduciary Net Position | |
| Employer contributions | \$ 1,050,271 |
| Member contributions | 707,595 |
| Investment income net of investment expenses | 2,750,243 |
| Benefit payments/refunds of contributions | (1,912,363) |
| Administrative expenses | (31,914) |
| Other | <u>57,034</u> |
| Net change in fiduciary net position | 2,620,866 |
| Fiduciary net position, beginning | <u>40,102,115</u> |
| Fiduciary net position, ending (b) | <u><u>\$ 42,722,981</u></u> |
| Net pension liability / (asset), ending = (a) - (b) | <u><u>\$ 1,955,583</u></u> |
| Fiduciary net position as a % of total pension liability | 95.62% |
| Pensionable covered payroll | \$ 10,108,497 |
| Net pension liability as a % of covered payroll | 19.35% |

GASB No. 68 and GASB No. 71 were implemented during the fiscal year ended September 30, 2015

Nacogdoches County
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER CONTRIBUTIONS
For the Last Five Fiscal Years

| Year Ending September 30, | Actuarially Determined Contribution | Actual Employer Contribution | Contribution Deficiency (Excess) | Pensionable Covered Payroll ⁽¹⁾ | Actual Contribution as a % of Covered Payroll |
|--|--|---|---|---|--|
| 2011 | 941,585 | 941,585 | - | 10,302,084 | 9.1% |
| 2012 | 924,056 | 924,056 | - | 9,935,534 | 9.3% |
| 2013 | 949,780 | 949,780 | - | 9,609,872 | 9.9% |
| 2014 | 1,049,029 | 1,049,029 | - | 10,108,497 | 10.4% |
| 2015 | 1,096,895 | 1,096,895 | - | 10,424,168 | 10.5% |

⁽¹⁾ *Payroll is calculated based on contributions as reported to TCDRS.
 GASB 68 requires 10 fiscal years of data to be provided in this schedule.
 The County will continue to build this schedule over the next 10-year period as the
 information becomes available.*

Nacogdoches County

TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM

Methods and Assumptions Used to Determine Contribution Rates:

| | |
|----------------------------|---|
| Valuation Date | December 31, 2014 |
| Actuarial Cost Method | Entry Age Normal |
| Asset Valuation Method | |
| Smoothing period | 5 years |
| Recognition method | Non-asymptotic |
| Corridor | None |
| Inflation | 3.0% |
| Salary Increases | 3.5% |
| Investment Rate of Return | 8.10% |
| Cost-of-Living Adjustments | Cost-of-Living Adjustments for Nacogdoches County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of- living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation. |
| Turnover | New employees are assumed to replace any terminated members and have similar entry ages. |



OTHER SUPPLEMENTARY INFORMATION



**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

NACOGDOCHES COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

County Attorney Fee Fund

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

County Law Library

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

Veterans Memorial Wall

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

Nacogdoches Historical Commission

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

Jury

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

Technology Fee

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

District Court Technology

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

District Clerk Archive

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

County Clerk Records Management

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

District Clerk Records Management

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

NACOGDOCHES COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds (continued)

Record Management and Preservation

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

Courthouse Security Fee Fund

This fund is used to account for the receipt and expenditure of courthouse security fees collected pursuant to the Code of Criminal Procedure 102.017. Fees are assessed as court costs and may be used only for security personnel, services, and items related to buildings that house the operations of district, county or justice courts.

LEOSE Training

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

D. A. Forfeiture

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

D. A. Pretrial Intervention

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

Constable Precinct 1 Forfeiture

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

TJJD Commitment Diversion Program

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

Constable Precinct 4 Local Forfeiture

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

Election Services

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

Chapter 19 Fund

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

NACOGDOCHES COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds (continued)

HAVA

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

Task Force Local Forfeiture Fund

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

DA Juror Donations Fund

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

Lake Naconiche Fund

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

FEMA Fund

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

JAG Fund

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

TJJJ Interest Fund

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

County Court Unearned Fund

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

Local Juvenile Probation Fund

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

TYC Parole Contract Fund

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

NACOGDOCHES COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds (continued)

Title IV-E Foster Care

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

Vertex Title IV-E Enhanced Claims

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

TJJJ Basic Probation Services Fund

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

TXCDBG Generators

This fund is used to account for the receipt and expenditure of grant funds from the US Department of Housing and Urban Development and passed through the Texas General Land Office. Funds are used to install generators at 9 water supply corporations and renovate the Technical Center.

Road Damage Fund

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

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.

Civic Center

This fund is used to account for the receipt and expenditure of building rent and equipment rent. Expenditures from this fund are for salaries and expenses associated with operating the Civic Center/Community Shelter.

Exposition Center Fund

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

Victim Coordinator Liaison Grant County Attorney

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

NACOGDOCHES COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds (continued)

Constable Precinct 2 State Forfeiture Fund

This fund is used to account for the receipt and expenditure of forfeiture judgments awarded by the District Courts. Expenditures from this fund may be used for law enforcement purposes pursuant to Code of Criminal Procedure 59.06.

NCSO State Forfeiture Fund

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

Constable Pct#4 Federal Forfeiture Fund

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

NCSO Federal Forfeiture Fund

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

Constable Pct#1 Federal Forfeiture Fund

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

TJJJ Pre/Post Adjudication Fund

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

TJJJ Mental Health Grant

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

CTIF Grant

This fund is used to account for the receipt and expenditure of grant funds received from the Texas Department of Transportation as well as required cash match from Nacogdoches County. These funds are used for county road improvements according to the list of Transportation Infrastructure Projects (prioritized list).

TJJJ Community Programs Fund

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

NACOGDOCHES COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds (continued)

County Energy Transportation Reinvestment Zone (CETRZ) No. 1 Tax Increment Fund

This fund is used to account for the receipt and expenditure of ad valorem taxes to be devoted to transportation infrastructure projects with the County pursuant to Texas Transportation Code 222.107.

Capital Project Funds

Capital Projects Fund - Lake

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

Permanent Improvement

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

2004/06 Certificates of Obligation

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

2010 Tax Notes

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

NACOGDOCHES COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
September 30, 2015

| | Special Revenue Funds | | | |
|--|---|------------------------------------|--|--|
| | County Attorney Fee Fund | County Law Library Fund | Veterans Memorial Wall Fund | Nacogdoches Historical Commission |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 3,314 | \$ 82,373 | \$ 13,088 | \$ 265 |
| Investments | | 156,583 | - | - |
| Receivables net of allowance for estimated uncollectibles: | | | | |
| Taxes | - | - | - | - |
| Federal and state grants | - | - | - | - |
| Other receivables | 710 | - | - | - |
| Inventory | - | - | - | - |
| Prepaid Items | - | - | - | - |
| Total Assets | \$ 4,024 | \$ 238,956 | \$ 13,088 | \$ 265 |
| Liabilities, Deferred Inflows, and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 254 | \$ 741 | \$ - | \$ - |
| Accrued payroll | 1,114 | - | - | - |
| Due to other funds | - | - | - | - |
| Unearned Revenues | - | - | - | - |
| Total Liabilities | 1,368 | 741 | - | - |
| Deferred Inflows of Resources | | | | |
| Unavailable Revenue-property taxes | - | - | - | - |
| Total Deferred Inflows of Resources | - | - | - | - |
| Fund Balances: | | | | |
| Nonspendable: | | | | |
| Inventories and prepaids | - | - | - | - |
| Restricted: | | | | |
| Debt service | | | | |
| Capital Projects | - | - | - | - |
| Grants | - | - | - | - |
| Records | - | - | - | - |
| Public safety | - | - | - | - |
| Judicial | 2,656 | 238,215 | - | - |
| Road and bridge | - | - | - | - |
| Other | - | - | 13,088 | 265 |
| Unassigned | - | - | - | - |
| Total Fund Balances | 2,656 | 238,215 | 13,088 | 265 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$ 4,024 | \$ 238,956 | \$ 13,088 | \$ 265 |

Special Revenue Funds

| <u>Jury Fund</u> | <u>Technology Fee fund</u> | <u>District Court Technology</u> | <u>District Clerk Archive Fund</u> | <u>County Clerk Records Management</u> |
|------------------|----------------------------|----------------------------------|------------------------------------|--|
| \$ 19,201 | \$ 15,567 | \$ 10,577 | \$ 11,275 | \$ 79,278 |
| 61,716 | - | 10,021 | 15,031 | 78,612 |
| 1,048 | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>\$ 81,965</u> | <u>\$ 15,567</u> | <u>\$ 20,598</u> | <u>\$ 26,306</u> | <u>\$ 157,890</u> |
| \$ 287 | \$ 2,130 | \$ - | \$ - | \$ 11,121 |
| - | - | - | - | 1,602 |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>287</u> | <u>2,130</u> | <u>-</u> | <u>-</u> | <u>12,723</u> |
| 960 | - | - | - | - |
| <u>960</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | 20,598 | 26,306 | 145,167 |
| - | - | - | - | - |
| 80,718 | - | - | - | - |
| - | - | - | - | - |
| - | 13,437 | - | - | - |
| - | - | - | - | - |
| <u>80,718</u> | <u>13,437</u> | <u>20,598</u> | <u>26,306</u> | <u>145,167</u> |
| <u>\$ 81,965</u> | <u>\$ 15,567</u> | <u>\$ 20,598</u> | <u>\$ 26,306</u> | <u>\$ 157,890</u> |

NACOGDOCHES COUNTY, TEXAS

COMBINING BALANCE SHEET

NON-MAJOR GOVERNMENTAL FUNDS (continued)

September 30, 2015

| | <u>Special Revenue Funds</u> | | | |
|--|--|---|------------------------------|---------------------------|
| | <u>District Clerk Records Management</u> | <u>Record Management and Preservation</u> | <u>Security Fee Fund</u> | <u>LEOSE Training</u> |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 11,321 | \$ 24,219 | \$ 12,753 | \$ 13,054 |
| Investments | - | 30,805 | - | - |
| Receivables net of allowance for estimated uncollectibles: | | | | |
| Taxes | - | - | - | - |
| Federal and state grants | - | - | - | - |
| Other receivables | - | - | - | - |
| Inventory | - | - | - | - |
| Prepaid Items | - | - | - | 128 |
| Total Assets | <u>\$ 11,321</u> | <u>\$ 55,024</u> | <u>\$ 12,753</u> | <u>\$ 13,182</u> |
| Liabilities, Deferred Inflows, and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ 133 | \$ 1,459 | \$ 1,006 |
| Accrued payroll | - | 626 | 1,918 | - |
| Due to other funds | - | - | - | - |
| Unearned Revenues | - | - | - | - |
| Total Liabilities | <u>-</u> | <u>759</u> | <u>3,377</u> | <u>1,006</u> |
| Deferred Inflows of Resources | | | | |
| Unavailable Revenue-property taxes | - | - | - | - |
| Total Deferred Inflows of Resources | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances: | | | | |
| Nonspendable: | | | | |
| Inventories and prepaids | - | - | - | 128 |
| Restricted: | | | | |
| Debt service | | | | |
| Capital Projects | - | - | - | - |
| Grants | - | - | - | - |
| Records | 11,321 | 54,265 | - | - |
| Public safety | - | - | 9,376 | 12,048 |
| Judicial | - | - | - | - |
| Road and bridge | - | - | - | - |
| Other | - | - | - | - |
| Unassigned | - | - | - | - |
| Total Fund Balances | <u>11,321</u> | <u>54,265</u> | <u>9,376</u> | <u>12,176</u> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | <u>\$ 11,321</u> | <u>\$ 55,024</u> | <u>\$ 12,753</u> | <u>\$ 13,182</u> |

Special Revenue Funds

| D.A. Forfeiture Funds | D.A. Pretrial Intervention | Constable Precinct 1 Forfeiture | Commitment Reduction Program | Constable Precinct 4 Local Forfeiture |
|--------------------------------------|---------------------------------------|--|---|--|
| \$ 33,089 | \$ 21,782 | \$ 3,807 | \$ - | \$ 4,374 |
| 19,094 | 35,288 | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 2,192 | - | - | 9,831 | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>\$ 54,375</u> | <u>\$ 57,070</u> | <u>\$ 3,807</u> | <u>\$ 9,831</u> | <u>\$ 4,374</u> |
| | | | | |
| \$ 16,789 | \$ 56 | \$ - | \$ 8,550 | \$ 345 |
| 921 | 1,510 | - | - | - |
| - | - | - | 1,031 | - |
| - | - | - | - | - |
| <u>17,710</u> | <u>1,566</u> | <u>-</u> | <u>9,581</u> | <u>345</u> |
| | | | | |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 36,665 | 55,504 | 3,807 | 250 | 4,029 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>36,665</u> | <u>55,504</u> | <u>3,807</u> | <u>250</u> | <u>4,029</u> |
| | | | | |
| <u>\$ 54,375</u> | <u>\$ 57,070</u> | <u>\$ 3,807</u> | <u>\$ 9,831</u> | <u>\$ 4,374</u> |

NACOGDOCHES COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2015

| | Special Revenue Funds | | | |
|--|------------------------------|-----------------------------|------------------|---|
| | Election Services | Chapter 19 Funds | HAVA Fund | Task Force Local Forfeiture Fund |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 17,297 | \$ - | \$ 17,049 | \$ 142 |
| Investments | - | - | - | - |
| Receivables net of allowance for estimated uncollectibles: | | | | |
| Taxes | - | - | - | - |
| Federal and state grants | - | 650 | - | - |
| Other receivables | - | - | - | - |
| Inventory | - | - | - | - |
| Prepaid Items | - | - | - | - |
| Total Assets | \$ 17,297 | \$ 650 | \$ 17,049 | \$ 142 |
| Liabilities, Deferred Inflows, and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Accrued payroll | - | - | - | - |
| Due to other funds | - | 650 | - | - |
| Unearned Revenues | - | - | - | - |
| Total Liabilities | - | 650 | - | - |
| Deferred Inflows of Resources | | | | |
| Unavailable Revenue-property taxes | - | - | - | - |
| Total Deferred Inflows of Resources | - | - | - | - |
| Fund Balances: | | | | |
| Nonspendable: | | | | |
| Inventories and prepaids | - | - | - | - |
| Restricted: | | | | |
| Debt service | | | | |
| Capital Projects | - | - | - | - |
| Grants | - | - | 17,049 | - |
| Records | - | - | - | - |
| Public safety | - | - | - | 142 |
| Judicial | - | - | - | - |
| Road and bridge | - | - | - | - |
| Other | 17,297 | - | - | - |
| Unassigned | - | - | - | - |
| Total Fund Balances | 17,297 | - | 17,049 | 142 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$ 17,297 | \$ 650 | \$ 17,049 | \$ 142 |

Special Revenue Funds

| DA Juror Donations Fund | Lake Naconiche Fund | FEMA Fund | JAG Grant | TJJD Interest Fund |
|--------------------------------|----------------------------|------------------|------------------|---------------------------|
| \$ 1,993 | \$ 5,902 | \$ 21,714 | | \$ 982 |
| - | 13,491 | - | - | - |
| - | 3,455 | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | 1,005 | - | - | - |
| <u>\$ 1,993</u> | <u>\$ 23,853</u> | <u>\$ 21,714</u> | <u>\$ -</u> | <u>\$ 982</u> |
| | | | | |
| \$ 1,002 | \$ 2,161 | \$ 21,714 | \$ - | \$ - |
| - | 3,241 | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>1,002</u> | <u>5,402</u> | <u>\$ 21,714</u> | <u>-</u> | <u>-</u> |
| | | | | |
| - | 2,862 | - | - | - |
| - | 2,862 | - | - | - |
| | | | | |
| - | 1,005 | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 991 | - | - | - | 982 |
| - | - | - | - | - |
| - | 14,584 | - | - | - |
| - | - | - | - | - |
| <u>991</u> | <u>15,589</u> | <u>-</u> | <u>-</u> | <u>982</u> |
| | | | | |
| <u>\$ 1,993</u> | <u>\$ 23,853</u> | <u>\$ 21,714</u> | <u>\$ -</u> | <u>\$ 982</u> |

NACOGDOCHES COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2015

| | Special Revenue Funds | | | |
|--|---------------------------------------|--|-------------------------------------|---|
| | County Court Unearned Fund | Local Juvenile Probation Fund | TYC Parole Contract Fund | Title IV E Funds Foster Care |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 36,607 | \$ 12,113 | \$ 159 | \$ 6,345 |
| Investments | - | 31,394 | - | 31,709 |
| Receivables net of allowance for estimated uncollectibles: | | | | |
| Taxes | - | - | - | - |
| Federal and state grants | - | - | - | - |
| Other receivables | - | - | - | - |
| Inventory | - | - | - | - |
| Prepaid Items | - | - | - | - |
| Total Assets | \$ 36,607 | \$ 43,507 | \$ 159 | \$ 38,054 |
| Liabilities, Deferred Inflows, and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Accrued payroll | - | - | - | - |
| Due to other funds | - | - | - | - |
| Unearned Revenues | - | - | - | - |
| Total Liabilities | - | - | - | - |
| Deferred Inflows of Resources | | | | |
| Unavailable Revenue-property taxes | - | - | - | - |
| Total Deferred Inflows of Resources | - | - | - | - |
| Fund Balances: | | | | |
| Nonspendable: | | | | |
| Inventories and prepaids | - | - | - | - |
| Restricted: | | | | |
| Debt service | | | | |
| Capital Projects | - | - | - | - |
| Grants | - | - | - | - |
| Records | - | - | - | - |
| Public safety | - | 43,507 | 159 | 38,054 |
| Judicial | 36,607 | - | - | - |
| Road and bridge | - | - | - | - |
| Other | - | - | - | - |
| Unassigned | - | - | - | - |
| Total Fund Balances | 36,607 | 43,507 | 159 | 38,054 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$ 36,607 | \$ 43,507 | \$ 159 | \$ 38,054 |

Special Revenue Funds

| Vertex Title IV E Enhanced Claims | TJJD State Aid Fund | TXCDBG Generators | Road & Bridge Repair | C.A. Pretrial Intervention Fund |
|--|--------------------------------|------------------------------|-------------------------------------|--|
| \$ 67,567 | \$ - | \$ - | \$ 10,887 | \$ 27,933 |
| 175,773 | - | - | - | 20,115 |
| - | - | - | - | - |
| - | - | 158,234 | - | - |
| - | 13,326 | - | - | - |
| - | - | - | - | - |
| - | 247 | - | - | - |
| <u>\$ 243,340</u> | <u>\$ 13,573</u> | <u>\$ 158,234</u> | <u>\$ 10,887</u> | <u>\$ 48,048</u> |
| \$ - | \$ 4,738 | \$ 158,234 | \$ - | \$ 215 |
| - | - | - | - | 854 |
| - | 1,968 | - | - | - |
| - | - | - | - | - |
| <u>-</u> | <u>6,706</u> | <u>158,234</u> | <u>-</u> | <u>1,069</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | 247 | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 243,340 | 6,620 | - | - | - |
| - | - | - | - | 46,979 |
| - | - | - | 10,887 | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>243,340</u> | <u>6,867</u> | <u>-</u> | <u>10,887</u> | <u>46,979</u> |
| <u>\$ 243,340</u> | <u>\$ 13,573</u> | <u>\$ 158,234</u> | <u>\$ 10,887</u> | <u>\$ 48,048</u> |

NACOGDOCHES COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2015

| | Special Revenue Funds | | | |
|--|------------------------------|-----------------------------------|--|--|
| | Civic Center | Exposition Center Fund | Victims Coordinator Liaison Grant County Attorney | Constable Pct 2 Forfeiture Fund |
| Assets | | | | |
| Cash and Cash Equivalents | \$ 11,858 | \$ 21,928 | \$ - | \$ 5,327 |
| Investments | - | - | - | - |
| Receivables net of allowance for estimated uncollectibles: | | | | |
| Taxes | - | - | - | - |
| Federal and state grants | - | - | 6,552 | - |
| Other receivables | - | 23,750 | - | - |
| Inventory | - | 2,903 | - | - |
| Prepaid Items | 6,148 | 18,838 | - | - |
| Total Assets | \$ 18,006 | \$ 67,419 | \$ 6,552 | \$ 5,327 |
| Liabilities, Deferred Inflows, and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 9,898 | \$ 21,608 | \$ 389 | \$ - |
| Accrued payroll | 3,828 | 12,283 | - | - |
| Due to other funds | - | - | 6,163 | - |
| Unearned Revenues | 4,280 | 24,830 | - | - |
| Total Liabilities | 18,006 | 58,721 | 6,552 | - |
| Deferred Inflows of Resources | | | | |
| Unavailable Revenue-property taxes | - | - | - | - |
| Total Deferred Inflows of Resources | - | - | - | - |
| Fund Balances: | | | | |
| Nonspendable: | | | | |
| Inventories and prepaids | 6,148 | 21,741 | - | - |
| Restricted: | | | | |
| Debt service | | | | |
| Capital Projects | - | - | - | - |
| Grants | - | - | - | - |
| Records | - | - | - | - |
| Public safety | - | - | - | - |
| Judicial | - | - | - | 5,327 |
| Road and bridge | - | - | - | - |
| Other | - | - | - | - |
| Unassigned | (6,148) | (13,043) | - | - |
| Total Fund Balances | - | 8,698 | - | 5,327 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$ 18,006 | \$ 67,419 | \$ 6,552 | \$ 5,327 |

Special Revenue Funds

| NCSO State Forfeiture Fund | Constable Pct 4 Fed Forfeiture | NCSO Federal Forfeiture Fund | Constable 1 Federal Forfeiture | TJJJ Pre & Post Adjudicated |
|----------------------------------|--------------------------------------|---------------------------------|--------------------------------------|-----------------------------------|
| \$ 7,530 | \$ 2,577 | \$ 11,864 | \$ 600 | \$ - |
| 80,455 | - | 75,576 | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | 11,322 |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>\$ 87,985</u> | <u>\$ 2,577</u> | <u>\$ 87,440</u> | <u>\$ 600</u> | <u>\$ 11,322</u> |
| | | | | |
| \$ 1,133 | \$ - | \$ 200 | \$ - | \$ 974 |
| - | - | - | - | - |
| - | - | - | - | 4,126 |
| - | - | - | - | - |
| <u>1,133</u> | | <u>200</u> | | <u>5,100</u> |
| | | | | |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| 86,852 | 2,577 | 87,240 | 600 | 6,222 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>86,852</u> | <u>2,577</u> | <u>87,240</u> | <u>600</u> | <u>6,222</u> |
| | | | | |
| <u>\$ 87,985</u> | <u>\$ 2,577</u> | <u>\$ 87,440</u> | <u>\$ 600</u> | <u>\$ 11,322</u> |

NACOGDOCHES COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2015

| | Special Revenue Funds | | | |
|--|-------------------------------------|-------------------|--|-------------------------------------|
| | TJJD Grant Mental Health | CTIF Grant | TJJD Community Programs | CETZ No. 1 Tax Increment |
| Assets | | | | |
| Cash and Cash Equivalents | \$ - | \$ - | \$ - | \$ 15 |
| Investments | - | - | - | - |
| Receivables net of allowance for estimated uncollectibles: | | | | |
| Taxes | - | - | - | - |
| Federal and state grants | - | 86,835 | - | - |
| Other receivables | 3,710 | - | 1,646 | - |
| Inventory | - | - | - | - |
| Prepaid Items | - | - | - | - |
| Total Assets | \$ 3,710 | \$ 86,835 | \$ 1,646 | \$ 15 |
| Liabilities, Deferred Inflows, and Fund Balances | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Accrued payroll | - | - | - | - |
| Due to other funds | - | 86,835 | - | - |
| Unearned Revenues | - | - | - | - |
| Total Liabilities | - | 86,835 | - | - |
| Deferred Inflows of Resources | | | | |
| Unavailable Revenue-property taxes | - | - | - | - |
| Total Deferred Inflows of Resources | - | - | - | - |
| Fund Balances: | | | | |
| Nonspendable: | | | | |
| Inventories and prepaids | - | - | - | - |
| Restricted: | | | | |
| Debt service | - | - | - | - |
| Capital Projects | - | - | - | - |
| Grants | - | - | - | - |
| Records | - | - | - | - |
| Public safety | - | - | - | - |
| Judicial | 3,710 | - | 1,646 | - |
| Road and bridge | - | - | - | - |
| Other | - | - | - | 15 |
| Unassigned | - | - | - | - |
| Total Fund Balances | 3,710 | - | 1,646 | 15 |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$ 3,710 | \$ 86,835 | \$ 1,646 | \$ 15 |

Capital Project Funds

| Capital Projects Fund- Lake | Permanent Improvement Fund | 2004/2006 Certificate of Obligation | 2010 Tax Notes | TOTALS |
|--|---|--|-----------------------|---------------------|
| \$ 104,952 | \$ 3,317 | \$ 166,002 | \$ 15,410 | \$ 937,407 |
| 556,303 | - | - | - | 1,391,966 |
| - | - | - | - | - |
| - | - | - | - | 4,503 |
| - | - | - | - | 252,271 |
| - | - | - | - | 66,487 |
| - | - | - | - | 2,903 |
| - | - | - | - | 26,366 |
| <u>\$ 661,255</u> | <u>\$ 3,317</u> | <u>\$ 166,002</u> | <u>\$ 15,410</u> | <u>\$ 2,681,903</u> |
| | | | | |
| \$ 1,648 | \$ - | \$ - | \$ - | \$ 266,785 |
| - | - | - | - | 27,897 |
| - | - | - | - | 100,773 |
| - | - | - | - | 29,110 |
| <u>1,648.00</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>424,565</u> |
| | | | | |
| - | - | - | - | 3,822 |
| - | - | - | - | 3,822 |
| | | | | |
| - | - | - | - | 29,269 |
| | | | | |
| 659,607 | 3,317 | 166,002 | 15,410 | 844,336 |
| - | - | - | - | 17,049 |
| - | - | - | - | 257,657 |
| - | - | - | - | 353,246 |
| - | - | - | - | 701,577 |
| - | - | - | - | 10,887 |
| - | - | - | - | 58,686 |
| - | - | - | - | (19,191) |
| <u>659,607</u> | <u>3,317</u> | <u>166,002</u> | <u>15,410</u> | <u>2,253,516</u> |
| | | | | |
| <u>\$ 661,255</u> | <u>\$ 3,317</u> | <u>\$ 166,002</u> | <u>\$ 15,410</u> | <u>\$ 2,681,903</u> |

NACOGDOCHES COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2015

Special Revenue Funds

| | County Attorney Fee Fund | County Law Library Fund | Veterans Memorial Wall Fund | Nacogdoches Historical Commission |
|--|---|------------------------------------|--|--|
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Fees and fines | 10,221 | 17,880 | 600 | - |
| Intergovernmental | - | - | - | - |
| Earnings on investments | - | 670 | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | <u>10,221</u> | <u>18,550</u> | <u>600</u> | <u>-</u> |
| Expenditures | | | | |
| Current: | | | | |
| General government | - | - | 600 | 44 |
| Administration of justice | 22,346 | 12,923 | - | - |
| Highway and streets | - | - | - | - |
| Parks and recreation | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Total Expenditures | <u>22,346</u> | <u>12,923</u> | <u>600</u> | <u>44</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (12,125) | 5,627 | - | (44) |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 12,923 | - | - | - |
| Total other financing sources (uses) | <u>12,923</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | 798 | 5,627 | - | (44) |
| Fund balances-beginning | <u>1,858</u> | <u>232,588</u> | <u>13,088</u> | <u>309</u> |
| Fund balances - end of year | <u>\$ 2,656</u> | <u>\$ 238,215</u> | <u>\$ 13,088</u> | <u>\$ 265</u> |

Special Revenue Funds

| Jury Fund | Technology Fee fund | District Court Technology | District Clerk Archive Fund | County Clerk Records Management |
|------------------|----------------------------|----------------------------------|------------------------------------|--|
| \$ 16,176 | \$ - | \$ - | \$ - | \$ - |
| 2,837 | 14,943 | 9,874 | 6,535 | 215,765 |
| 25,806 | - | - | - | - |
| 280 | - | 21 | 31 | 301 |
| - | - | - | - | - |
| <u>45,099</u> | <u>14,943</u> | <u>9,895</u> | <u>6,566</u> | <u>216,066</u> |
| - | 10,032 | 747 | - | 162,601 |
| 54,883 | - | 1,500 | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>54,883</u> | <u>10,032</u> | <u>2,247</u> | <u>-</u> | <u>162,601</u> |
| (9,784) | 4,911 | 7,648 | 6,566 | 53,465 |
| - | - | - | - | - |
| - | - | - | - | - |
| (9,784) | 4,911 | 7,648 | 6,566 | 53,465 |
| <u>90,502</u> | <u>8,526</u> | <u>12,950</u> | <u>19,740</u> | <u>91,702</u> |
| <u>\$ 80,718</u> | <u>\$ 13,437</u> | <u>\$ 20,598</u> | <u>\$ 26,306</u> | <u>\$ 145,167</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, 2015

| | Special Revenue Funds | | | |
|--|--|---|------------------------------|---------------------------|
| | District Clerk Records Management | Record Management and Preservation | Security Fee Fund | LEOSE Training |
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Fees and fines | 3,779 | 31,367 | 34,063 | 9,790 |
| Intergovernmental | - | - | - | - |
| Earnings on Investments | - | 102 | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | 3,779 | 31,469 | 34,063 | 9,790 |
| Expenditures | | | | |
| Current: | | | | |
| General government | - | 23,424 | - | - |
| Administration of justice | 2,890 | - | 75,591 | 4,848 |
| Highway and streets | - | - | - | - |
| Parks and recreation | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Total Expenditures | 2,890 | 23,424 | 75,591 | 4,848 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 889 | 8,045 | (41,528) | 4,942 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | - | - | 37,928 | - |
| Total other financing sources (uses) | - | - | 37,928 | - |
| Net change in fund balances | 889 | 8,045 | (3,600) | 4,942 |
| Fund balances-beginning | 10,432 | 46,220 | 12,976 | 7,234 |
| Fund balances - end of year | \$ 11,321 | \$ 54,265 | \$ 9,376 | \$ 12,176 |

Special Revenue Funds

| D.A. Forfeiture Funds | D.A. Pretrial Intervention | Constable Precinct 1 Forfeiture | Commitment Reduction Program | Constable Precinct 4 Local Forfeiture |
|--------------------------------------|---------------------------------------|--|---|--|
| \$ - | \$ - | \$ - | \$ - | \$ - |
| 57,096 | 20,500 | - | - | 5,600 |
| - | - | - | 77,377 | - |
| 130 | 146 | - | - | - |
| - | - | - | - | - |
| <u>57,226</u> | <u>20,646</u> | <u>-</u> | <u>77,377</u> | <u>5,600</u> |
| - | - | - | 86,587 | - |
| 57,387 | 21,347 | 1,226 | - | 1,959 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>57,387</u> | <u>21,347</u> | <u>1,226</u> | <u>86,587</u> | <u>1,959</u> |
| (161) | (701) | (1,226) | (9,210) | 3,641 |
| - | - | - | - | - |
| - | - | - | - | - |
| (161) | (701) | (1,226) | (9,210) | 3,641 |
| 36,826 | 56,205 | 5,033 | 9,460 | 388 |
| <u>\$ 36,665</u> | <u>\$ 55,504</u> | <u>\$ 3,807</u> | <u>\$ 250</u> | <u>\$ 4,029</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, 2015

| | Special Revenue Funds | | | |
|--|------------------------------|-----------------------------|------------------|---|
| | Election Services | Chapter 19 Funds | HAVA Fund | Task Force Local Forfeiture Fund |
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Fees and fines | 19,260 | - | - | - |
| Intergovernmental | - | 4,313 | - | - |
| Earnings on Investments | - | - | - | - |
| Miscellaneous | - | - | - | 69 |
| Total Revenues | 19,260 | 4,313 | - | 69 |
| Expenditures | | | | |
| Current: | | | | |
| General government | 13,754 | 4,313 | - | - |
| Administration of justice | - | - | - | - |
| Highway and streets | - | - | - | - |
| Parks and recreation | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Total Expenditures | 13,754 | 4,313 | - | - |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 5,506 | - | - | 69 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | - | - | - | - |
| Total other financing sources (uses) | - | - | - | - |
| Net change in fund balances | 5,506 | - | - | 69 |
| Fund balances-beginning | 11,791 | - | 17,049 | 73 |
| Fund balances - end of year | \$ 17,297 | \$ - | \$ 17,049 | \$ 142 |

Special Revenue Funds

| DA Juror Donations Fund | Lake Naoniche Fund | FEMA Fund | JAG Grant | TJJD Interest Fund |
|--------------------------------|---------------------------|------------------|------------------|---------------------------|
| \$ - | \$ 53,424 | \$ - | \$ - | \$ - |
| - | 43,086 | - | - | - |
| 386 | - | - | 7,807 | - |
| - | - | - | - | 118 |
| - | 59 | - | - | - |
| <u>386</u> | <u>96,569</u> | <u>-</u> | <u>7,807</u> | <u>118</u> |
| - | - | - | - | - |
| 2,407 | - | 21,714 | 7,807 | - |
| - | - | - | - | - |
| - | 90,459 | - | - | - |
| - | - | - | - | - |
| <u>2,407</u> | <u>90,459</u> | <u>21,714</u> | <u>7,807</u> | <u>-</u> |
| (2,021) | 6,110 | (21,714) | - | 118 |
| - | - | - | - | - |
| - | - | - | - | - |
| (2,021) | 6,110 | (21,714) | - | 118 |
| 3,012 | 9,479 | 21,714 | - | 864 |
| <u>\$ 991</u> | <u>\$ 15,589</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 982</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, 2015

| | Special Revenue Funds | | | |
|--|---|--|---|---|
| | County Court Unearned Fund | Local Juvenile Probation Fund | TYC Parole Contract Fund | Title IV E Funds Foster Care |
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Fees and fines | - | 2,850 | - | - |
| Intergovernmental | - | - | - | - |
| Earnings on Investments | - | 104 | - | 105 |
| Miscellaneous | 70 | - | - | - |
| Total Revenues | <u>70</u> | <u>2,954</u> | <u>-</u> | <u>105</u> |
| Expenditures | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Administration of justice | - | 1,245 | - | - |
| Highway and streets | - | - | - | - |
| Parks and recreation | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Total Expenditures | <u>-</u> | <u>1,245</u> | <u>-</u> | <u>-</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 70 | 1,709 | - | 105 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | - | - | - | - |
| Total other financing sources (uses) | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net change in fund balances | 70 | 1,709 | - | 105 |
| Fund balances-beginning | <u>36,537</u> | <u>41,798</u> | <u>159</u> | <u>37,949</u> |
| Fund balances - end of year | <u>\$ 36,607</u> | <u>\$ 43,507</u> | <u>\$ 159</u> | <u>\$ 38,054</u> |

Special Revenue Funds

| Vertex Title IV E Enhanced Claims | TJJJ State Aid Fund | TXCDBG Generators | Road & Bridge Repair | C.A. Pretrial Intervention Fund |
|--|--------------------------------|------------------------------|-------------------------------------|--|
| \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | 55,468 | 30,360 |
| - | 314,319 | 1,582,341 | - | - |
| 769 | - | - | 2 | 66 |
| 2,970 | - | - | - | - |
| <u>3,739</u> | <u>314,319</u> | <u>1,582,341</u> | <u>55,470</u> | <u>30,426</u> |
| - | - | - | - | - |
| - | 348,881 | - | - | 18,857 |
| - | - | - | 46,697 | - |
| - | - | - | - | - |
| - | - | 1,582,341 | - | - |
| - | <u>348,881</u> | <u>1,582,341</u> | <u>46,697</u> | <u>18,857</u> |
| 3,739 | (34,562) | - | 8,773 | 11,569 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - |
| 3,739 | (34,562) | - | 8,773 | 11,569 |
| 239,601 | 41,429 | - | 2,114 | 35,410 |
| <u>\$ 243,340</u> | <u>\$ 6,867</u> | <u>\$ -</u> | <u>\$ 10,887</u> | <u>\$ 46,979</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, 2015

Special Revenue Funds

| | Civic Center | Exposition Center Fund | Victims Coordinator Liaison Grant County Attorney | Constable Pct 2 Forfeiture Fund |
|--|---------------------|-----------------------------------|--|--|
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - |
| Fees and fines | 122,976 | - | - | 5,827 |
| Intergovernmental | - | 95,000 | 41,832 | - |
| Earnings on Investments | - | 43 | - | - |
| Miscellaneous | - | 412,893 | - | - |
| Total Revenues | 122,976 | 507,936 | 41,832 | 5,827 |
| Expenditures | | | | |
| Current: | | | | |
| General government | - | - | 41,832 | - |
| Administration of justice | - | - | - | 500 |
| Highway and streets | - | - | - | - |
| Parks and recreation | 178,812 | 578,175 | - | - |
| Capital Outlay | - | - | - | - |
| Total Expenditures | 178,812 | 578,175 | 41,832 | 500 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (55,836) | (70,239) | - | 5,327 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 55,834 | 48,850 | - | - |
| Total other financing sources (uses) | 55,834 | 48,850 | - | - |
| Net change in fund balances | (2) | (21,389) | - | 5,327 |
| Fund balances-beginning | 2 | 30,087 | - | - |
| Fund balances - end of year | \$ - | \$ 8,698 | \$ - | \$ 5,327 |

Special Revenue Funds

| <u>NCSO State Forfeiture Fund</u> | <u>Constable Pct 4 Fed Forfeiture</u> | <u>NCSO Federal Forfeiture Fund</u> | <u>Constable 1 Federal Forfeiture</u> | <u>TJJD Pre & Post Adjudicated</u> |
|---|---|---|---|--|
| \$ - | \$ - | \$ - | \$ - | \$ - |
| 37,137 | 200 | 75,442 | - | - |
| - | - | - | - | 11,322 |
| 236 | - | 154 | - | - |
| 892 | - | - | - | - |
| <u>38,265</u> | <u>200</u> | <u>75,596</u> | <u>-</u> | <u>11,322</u> |
| - | - | - | - | - |
| 14,896 | 795 | 27,439 | - | 5,100 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>14,896</u> | <u>795</u> | <u>27,439</u> | <u>-</u> | <u>5,100</u> |
| 23,369 | (595) | 48,157 | - | 6,222 |
| - | - | - | - | - |
| - | - | - | - | - |
| 23,369 | (595) | 48,157 | - | 6,222 |
| 63,483 | 3,172 | 39,083 | 600 | - |
| <u>\$ 86,852</u> | <u>\$ 2,577</u> | <u>\$ 87,240</u> | <u>\$ 600</u> | <u>\$ 6,222</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, 2015

| | Special Revenue Funds | | | |
|--|-------------------------------------|-------------------|--|--------------------------------------|
| | TJJD Grant Mental Health | CTIF Grant | TJJD Community Programs | CETRZ No. 1 Tax Increment |
| Revenues | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 15 |
| Fees and fines | 42,368 | - | - | - |
| Intergovernmental | - | 86,835 | 1,646 | - |
| Earnings on Investments | - | - | - | - |
| Miscellaneous | - | - | - | - |
| Total Revenues | 42,368 | 86,835 | 1,646 | 15 |
| Expenditures | | | | |
| Current: | | | | |
| General government | 41,947 | - | - | - |
| Administration of justice | - | - | - | - |
| Highway and streets | - | 108,544 | - | - |
| Parks and recreation | - | - | - | - |
| Capital Outlay | - | - | - | - |
| Total Expenditures | 41,947 | 108,544 | - | - |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 421 | (21,709) | 1,646 | 15 |
| Other Financing Sources (Uses) | | | | |
| Transfers in | - | 21,709 | - | - |
| Total other financing sources (uses) | - | 21,709 | - | - |
| Net change in fund balances | 421 | - | 1,646 | 15 |
| Fund balances-beginning | 3,289 | - | - | - |
| Fund balances - end of year | \$ 3,710 | \$ - | \$ 1,646 | \$ 15 |

Capital Project Funds

| Capital Projects Fund- Lake | Permanent Improvement Fund | 2004/2006 Certificate of Obligation | 2010 Tax Notes | TOTALS |
|--|---|--|-----------------------|---------------------|
| \$ - | \$ - | \$ - | \$ - | \$ 69,615 |
| - | - | - | - | 875,824 |
| - | - | - | - | 2,248,984 |
| 2,425 | - | 366 | 47 | 6,116 |
| - | - | - | - | 416,953 |
| <u>2,425</u> | <u>-</u> | <u>366</u> | <u>47</u> | <u>3,617,492</u> |
| - | 3,484 | - | - | 389,365 |
| - | - | - | - | 706,541 |
| - | - | - | - | 155,241 |
| - | - | - | - | 847,446 |
| 9,043 | - | - | - | 1,591,384 |
| <u>9,043</u> | <u>3,484</u> | <u>-</u> | <u>-</u> | <u>3,689,977</u> |
| (6,618) | (3,484) | 366 | 47 | (72,485) |
| - | - | - | - | 177,244 |
| - | - | - | - | 177,244 |
| (6,618) | (3,484) | 366 | 47 | 104,759 |
| <u>666,225</u> | <u>6,801</u> | <u>165,636</u> | <u>15,363</u> | <u>2,148,757</u> |
| <u>\$ 659,607</u> | <u>\$ 3,317</u> | <u>\$ 166,002</u> | <u>\$ 15,410</u> | <u>\$ 2,253,516</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, 2015

| | Original Budget | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|----------------------------|-------------------------|-------------------|--|
| Revenues | | | | |
| Property Taxes | \$ 1,576,998 | \$ 1,576,998 | \$ 1,568,949 | \$ (8,049) |
| Earnings on investments | 2,300 | 2,300 | 2,341 | 41 |
| Total Revenues | <u>1,579,298</u> | <u>1,579,298</u> | <u>1,571,290</u> | <u>(8,008)</u> |
| Expenditures | | | | |
| Debt Service: | | | | |
| Principal | 1,275,000 | 1,275,000 | 1,275,000 | |
| Interest | 362,382 | 362,382 | 290,779 | 71,603 |
| Bond issuance costs | - | - | 45,477 | (45,477) |
| Total Expenditures | <u>1,637,382</u> | <u>1,637,382</u> | <u>1,611,256</u> | <u>26,126</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (58,084) | (58,084) | (39,966) | 18,118 |
| Other Financing Sources (Uses) | | | | |
| Proceeds from refunding | - | - | 2,589,000 | 2,589,000 |
| Payment to refunding bond escrow agent | - | - | (2,613,229) | (2,613,229) |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>(24,229)</u> | <u>(24,229)</u> |
| Net Changes in Fund Balances | (58,084) | (58,084) | (64,195) | (6,111) |
| Fund Balances - Beginning of Year | <u>427,237</u> | <u>427,237</u> | <u>427,237</u> | |
| Fund Balances - End of Year | <u>\$ 369,153</u> | <u>\$ 369,153</u> | <u>\$ 363,042</u> | <u>\$ (6,111)</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, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|-----------------|--|
| Revenues | | | |
| Fees and fines | \$ 22,500 | \$ 10,221 | \$ (12,279) |
| Total Revenues | <u>22,500</u> | <u>10,221</u> | <u>(12,279)</u> |
| Expenditures | | | |
| Current: | | | |
| Administration of justice | 22,448 | 22,346 | 102 |
| Total Expenditures | <u>22,448</u> | <u>22,346</u> | <u>102</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 52 | (12,125) | (12,177) |
| Other Financing Sources (Uses) | | | |
| Transfers in | 12,923 | 12,923 | |
| Total Other Financing Sources (Uses) | <u>12,923</u> | <u>12,923</u> | |
| Net Changes in Fund Balances | 12,975 | 798 | (12,177) |
| Fund Balances - Beginning of Year | 1,858 | 1,858 | - |
| Fund Balances - End of Year | <u>\$ 14,833</u> | <u>\$ 2,656</u> | <u>\$ (12,177)</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, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|-------------------|--|
| Revenues | | | |
| Fees and fines | \$ 17,000 | \$ 17,880 | \$ 880 |
| Earnings on investments | 100 | 670 | 570 |
| Total Revenues | <u>17,100</u> | <u>18,550</u> | <u>1,450</u> |
| Expenditures | | | |
| Current: | | | |
| Administration of justice | 17,000 | 12,923 | 4,077 |
| Total Expenditures | <u>17,000</u> | <u>12,923</u> | <u>4,077</u> |
| Net Changes in Fund Balances | 100 | 5,627 | 5,527 |
| Fund Balances - Beginning of Year | <u>232,588</u> | <u>232,588</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 232,688</u> | <u>\$ 238,215</u> | <u>\$ 5,527</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, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|------------------|--|
| Revenues | | | |
| Fees and fines | \$ 3,750 | \$ 600 | \$ (3,150) |
| Total Revenues | <u>3,750</u> | <u>600</u> | <u>(3,150)</u> |
| Expenditures | | | |
| Current: | | | |
| General government | <u>3,750</u> | <u>600</u> | <u>3,150</u> |
| Total Expenditures | <u>3,750</u> | <u>600</u> | <u>3,150</u> |
| Net Changes in Fund Balances | - | - | - |
| Fund Balances - Beginning of Year | <u>13,088</u> | <u>13,088</u> | |
| Fund Balances - End of Year | <u>\$ 13,088</u> | <u>\$ 13,088</u> | <u>\$ -</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
NACOGDOCHES COUNTY HISTORICAL COMMISSION
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|---------------|--|
| Revenues | | | |
| Fees and fines | \$ - | \$ - | \$ - |
| Total Revenues | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 1,000 | 44 | 956 |
| Total Expenditures | <u>1,000</u> | <u>44</u> | <u>956</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (1,000) | (44) | 956 |
| Other Financing Sources (Uses) | | | |
| Transfers in | 1,000 | - | (1,000) |
| Total Other Financing Sources (Uses) | <u>1,000</u> | <u>-</u> | <u>1,000</u> |
| Net Changes in Fund Balances | - | (44) | (44) |
| Fund Balances - Beginning of Year | <u>309</u> | <u>309</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 309</u> | <u>\$ 265</u> | <u>\$ (44)</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
JURY FUND
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|------------------|--|
| Revenues | | | |
| Taxes | \$ 15,877 | \$ 16,176 | \$ 299 |
| Fees and fines | 2,000 | 2,837 | 837 |
| Intergovernmental | 18,000 | 25,806 | 7,806 |
| Earnings on investments | 300 | 280 | (20) |
| Total Revenues | <u>36,177</u> | <u>45,099</u> | <u>8,922</u> |
| Expenditures | | | |
| Administration of justice | <u>66,730</u> | <u>54,883</u> | <u>11,847</u> |
| Net Changes in Fund Balances | (30,553) | (9,784) | 20,769 |
| Fund Balances - Beginning of Year | <u>90,502</u> | <u>90,502</u> | |
| Fund Balances - End of Year | <u>\$ 59,949</u> | <u>\$ 80,718</u> | <u>\$ 20,769</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TECHNOLOGY FUND
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|------------------|--|
| Revenues | | | |
| Fees and fines | \$ 28,500 | \$ 14,943 | \$ (13,557) |
| Total Revenues | <u>28,500</u> | <u>14,943</u> | <u>(13,557)</u> |
| Expenditures | | | |
| Current: | | | |
| Administration of justice | 32,070 | 10,032 | 22,038 |
| Total Expenditures | <u>32,070</u> | <u>10,032</u> | <u>22,038</u> |
| Net Changes in Fund Balances | (3,570) | 4,911 | 8,481 |
| Fund Balances - Beginning of Year | 8,526 | 8,526 | - |
| Fund Balances - End of Year | <u>\$ 4,956</u> | <u>\$ 13,437</u> | <u>\$ 8,481</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, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|------------------|--|
| Revenues | | | |
| Fees and fines | \$ 9,600 | \$ 9,874 | \$ 274 |
| Earnings on investments | - | 21 | 21 |
| Total Revenues | <u>9,600</u> | <u>9,895</u> | <u>295</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 10,000 | 747 | 9,253 |
| Administration of justice | 9,000 | 1,500 | 7,500 |
| Total Expenditures | <u>19,000</u> | <u>2,247</u> | <u>16,753</u> |
| Net Changes in Fund Balances | (9,400) | 7,648 | 17,048 |
| Fund Balances - Beginning of Year | <u>12,950</u> | <u>12,950</u> | - |
| Fund Balances - End of Year | <u>\$ 3,550</u> | <u>\$ 20,598</u> | <u>\$ 17,048</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT CLERK ARCHIVE FUND
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|------------------|--|
| Revenues | | | |
| Fee and fines | \$ 5,500 | \$ 6,535 | \$ 1,035 |
| Earnings on Investments | - | 31 | 31 |
| Total Revenues | <u>5,500</u> | <u>6,566</u> | <u>1,066</u> |
| Expenditures | | | |
| Current: | | | |
| General government | <u>5,500</u> | - | <u>5,500</u> |
| Total Expenditures | <u>5,500</u> | - | <u>5,500</u> |
| Net Changes in Fund Balances | - | 6,566 | 6,566 |
| Fund Balances - Beginning of Year | <u>19,740</u> | <u>19,740</u> | - |
| Fund Balances - End of Year | <u>\$ 19,740</u> | <u>\$ 26,306</u> | <u>\$ 6,566</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, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|-------------------|--|
| Revenues | | | |
| Fees and fines | \$ 203,000 | \$ 215,765 | \$ 12,765 |
| Earnings on investments | 200 | 301 | 101 |
| Total Revenues | <u>203,200</u> | <u>216,066</u> | <u>12,866</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 292,404 | 162,601 | 129,803 |
| Total Expenditures | <u>292,404</u> | <u>162,601</u> | <u>129,803</u> |
| Net Changes in Fund Balances | (89,204) | 53,465 | 142,669 |
| Fund Balances - Beginning of Year | <u>91,702</u> | <u>91,702</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 2,498</u> | <u>\$ 145,167</u> | <u>\$ 142,669</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT CLERK RECORD MANAGEMENT AND PRESERVATION FUND
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|-------------------------|--|
| Revenues | | | |
| Fees and fines | \$ 3,600 | \$ 3,779 | \$ 179 |
| Total Revenues | <u>3,600</u> | <u>3,779</u> | <u>179</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 6,000 | 2,890 | 3,110 |
| Total Expenditures | <u>6,000</u> | <u>2,890</u> | <u>3,110</u> |
| Net Changes in Fund Balances | (2,400) | 889 | 3,289 |
| Fund Balances - Beginning of Year | <u>10,432</u> | <u>10,432</u> | <u>-</u> |
| Fund Balances - End of Year | <u><u>\$ 8,032</u></u> | <u><u>\$ 11,321</u></u> | <u><u>\$ 3,289</u></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, 2015

| | <u>Final Budget</u> | <u>Actual</u> | Variance from Amended Positive (Negative) |
|--|-------------------------|------------------|--|
| Revenues | | | |
| Fees and fines | \$ 34,000 | \$ 31,367 | \$ (2,633) |
| Earnings on investments | 50 | 102 | 52 |
| Total Revenues | <u>34,050</u> | <u>31,469</u> | <u>(2,581)</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 38,811 | 23,424 | 15,387 |
| Total Expenditures | <u>38,811</u> | <u>23,424</u> | <u>15,387</u> |
| Net Changes in Fund Balances | (4,761) | 8,045 | 12,806 |
| Fund Balances - Beginning of Year | <u>46,220</u> | <u>46,220</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 41,459</u> | <u>\$ 54,265</u> | <u>\$ 12,806</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, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|-----------------|--|
| Revenues | | | |
| Fees and fines | \$ 42,000 | \$ 34,063 | \$ (7,937) |
| Total Revenues | <u>42,000</u> | <u>34,063</u> | <u>(7,937)</u> |
| Expenditures | | | |
| Current: | | | |
| Administration of justice | 79,928 | 75,591 | 4,337 |
| Total Expenditures | <u>79,928</u> | <u>75,591</u> | <u>4,337</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (37,928) | (41,528) | (3,600) |
| Other Financing Sources (Uses) | | | |
| Transfers in | 37,928 | 37,928 | |
| Total Other Financing Sources (Uses) | <u>37,928</u> | <u>37,928</u> | <u>-</u> |
| Net Changes in Fund Balances | - | (3,600) | (3,600) |
| Fund Balances - Beginning of Year | 12,976 | 12,976 | - |
| Fund Balances - End of Year | <u>\$ 12,976</u> | <u>\$ 9,376</u> | <u>\$ (3,600)</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, 2015

| | <u>Final Budget</u> | <u>Actual</u> | Variance from Amended Positive (Negative) |
|--|-------------------------|------------------|--|
| Revenues | | | |
| Fees and fines | \$ 9,788 | \$ 9,790 | \$ 2 |
| Total Revenues | <u>9,788</u> | <u>9,790</u> | <u>2</u> |
| Expenditures | | | |
| Current: | | | |
| Administration of justice | 17,017 | 4,848 | 12,169 |
| Total Expenditures | <u>17,017</u> | <u>4,848</u> | <u>12,169</u> |
| Net Changes in Fund Balances | (7,229) | 4,942 | 12,171 |
| Fund Balances - Beginning of Year | <u>7,234</u> | <u>7,234</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 5</u> | <u>\$ 12,176</u> | <u>\$ 12,171</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, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|------------------|--|
| Revenues | | | |
| Fees and fines | \$ - | \$ 57,096 | \$ 57,096 |
| Earnings on investments | - | 130 | 130 |
| Total Revenues | <u>-</u> | <u>57,226</u> | <u>57,226</u> |
| Expenditures | | | |
| Current: | | | |
| Administration of justice | 56,260 | 57,387 | (1,127) |
| Total Expenditures | <u>56,260</u> | <u>57,387</u> | <u>(1,127)</u> |
| Net Changes in Fund Balances | (56,260) | (161) | 56,099 |
| Fund Balances - Beginning of Year | <u>36,826</u> | <u>36,826</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ (19,434)</u> | <u>\$ 36,665</u> | <u>\$ 56,099</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT ATTORNEY PRETRIAL INTERVENTION FUND
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|-------------------------|--|
| Revenues | | | |
| Fee and fines | \$ 10,000 | \$ 20,500 | \$ 10,500 |
| Earnings on Investments | - | 146 | 146 |
| Total Revenues | <u>10,000</u> | <u>20,646</u> | <u>10,646</u> |
| Expenditures | | | |
| Administration of justice | 26,495 | 21,347 | 5,148 |
| Total Expenditures | <u>26,495</u> | <u>21,347</u> | <u>5,148</u> |
| Net Changes in Fund Balances | (16,495) | (701) | 15,794 |
| Fund Balances - Beginning of Year | <u>56,205</u> | <u>56,205</u> | - |
| Fund Balances - End of Year | <u><u>\$ 39,710</u></u> | <u><u>\$ 55,504</u></u> | <u><u>\$ 15,794</u></u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CONSTABLE PCT 1 FORFEITURE
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|-----------------|--|
| Revenues | | | |
| Fees and fines | \$ - | \$ - | \$ - |
| Total Revenues | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenditures | | | |
| Administration of justice | 5,049 | 1,226 | 3,823 |
| Total Expenditures | <u>5,049</u> | <u>1,226</u> | <u>3,823</u> |
| Net Changes in Fund Balances | (5,049) | (1,226) | 3,823 |
| Fund Balances - Beginning of Year | <u>5,033</u> | <u>5,033</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ (16)</u> | <u>\$ 3,807</u> | <u>\$ 3,823</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, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|---------------|--|
| Revenues | | | |
| Intergovernmental | \$ 117,976 | \$ 77,377 | \$ (40,599) |
| Total Revenues | <u>117,976</u> | <u>77,377</u> | <u>(40,599)</u> |
| Expenditures | | | |
| Current: | | | |
| Administration of justice | 117,976 | 86,587 | 31,389 |
| Total Expenditures | <u>117,976</u> | <u>86,587</u> | <u>31,389</u> |
| Net Changes in Fund Balances | - | (9,210) | (9,210) |
| Fund Balances - Beginning of Year | <u>9,460</u> | <u>9,460</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 9,460</u> | <u>\$ 250</u> | <u>\$ (9,210)</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, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|-----------------|--|
| Revenues | | | |
| Fees and fines | \$ 5,600 | \$ 5,600 | \$ - |
| Total Revenues | <u>5,600</u> | <u>5,600</u> | <u>-</u> |
| Expenditures | | | |
| Current: | | | |
| Administration of justice | 5,714 | 1,959 | 3,755 |
| Total Expenditures | <u>5,714</u> | <u>1,959</u> | <u>3,755</u> |
| Net Changes in Fund Balances | (114) | 3,641 | 3,755 |
| Fund Balances - Beginning of Year | 388 | 388 | - |
| Fund Balances - End of Year | <u>\$ 274</u> | <u>\$ 4,029</u> | <u>\$ 3,755</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, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|------------------|--|
| Revenues | | | |
| Fees and fines | \$ 8,910 | \$ 19,260 | \$ 10,350 |
| Total Revenues | <u>8,910</u> | <u>19,260</u> | <u>10,350</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 20,845 | 13,754 | 7,091 |
| Total Expenditures | <u>20,845</u> | <u>13,754</u> | <u>7,091</u> |
| Net Changes in Fund Balances | (11,935) | 5,506 | 17,441 |
| Fund Balances - Beginning of Year | <u>11,791</u> | <u>11,791</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ (144)</u> | <u>\$ 17,297</u> | <u>\$ 17,441</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CHAPTER 19 FUNDS
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|---------------|--|
| Revenues | | | |
| Intergovernmental | \$ 10,727 | \$ 4,313 | \$ (6,414) |
| Total Revenues | <u>10,727</u> | <u>4,313</u> | <u>(6,414)</u> |
| Expenditures | | | |
| General government | <u>10,727</u> | <u>4,313</u> | <u>6,414</u> |
| Total Expenditures | <u>10,727</u> | <u>4,313</u> | <u>6,414</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
TASK FORCE PROGRAM INCOME
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|----------------------|--|
| Revenues | | | |
| Miscellaneous | \$ 2,500 | \$ 69 | \$ (2,431) |
| Total Revenues | <u>2,500</u> | <u>69</u> | <u>(2,431)</u> |
| Expenditures | | | |
| General government | <u>2,500</u> | <u>-</u> | <u>2,500</u> |
| Total Expenditures | <u>2,500</u> | <u>-</u> | <u>2,500</u> |
| Net Changes in Fund Balances | - | 69 | 69 |
| Fund Balances - Beginning of Year | <u>73</u> | <u>73</u> | <u>-</u> |
| Fund Balances - End of Year | <u><u>\$ 73</u></u> | <u><u>\$ 142</u></u> | <u><u>\$ 69</u></u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT ATTORNEY- JUROR DONATIONS FUND
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|---------------|--|
| Revenues | | | |
| Intergovernmental | \$ 500 | \$ 386 | \$ (114) |
| Total Revenues | <u>500</u> | <u>386</u> | <u>(114)</u> |
| Expenditures | | | |
| Current: | | | |
| Administration of justice | 2,000 | 2,407 | (407) |
| Total Expenditures | <u>2,000</u> | <u>2,407</u> | <u>(407)</u> |
| Net Changes in Fund Balances | (1,500) | (2,021) | (521) |
| Fund Balances - Beginning of Year | <u>3,012</u> | <u>3,012</u> | - |
| Fund Balances - End of Year | <u>\$ 1,512</u> | <u>\$ 991</u> | <u>\$ (521)</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
LAKE NACONICHE FUND
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|------------------|--|
| Revenues | | | |
| Taxes | \$ 53,184 | \$ 53,424 | \$ 240 |
| Fees and Fines | 40,500 | 43,086 | 2,586 |
| Miscellaneous | - | 59 | 59 |
| Total Revenues | <u>93,684</u> | <u>96,569</u> | <u>2,885</u> |
| Expenditures | | | |
| Current: | | | |
| Parks and Recreation | <u>96,745</u> | <u>90,459</u> | <u>6,286</u> |
| Total Expenditures | <u>96,745</u> | <u>90,459</u> | <u>6,286</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (3,061) | 6,110 | 9,171 |
| Other Financing Sources (Uses) | | | |
| Transfers in | <u>6,527</u> | <u>-</u> | <u>(6,527)</u> |
| Total Other Financing Sources (Uses) | 6,527 | - | (6,527) |
| Net Changes in Fund Balances | 3,466 | 6,110 | 2,644 |
| Fund Balances - Beginning of Year | <u>9,479</u> | <u>9,479</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 12,945</u> | <u>\$ 15,589</u> | <u>\$ 2,644</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
JAG FUND
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|---------------|--|
| Revenues | | | |
| Intergovernmental | \$ 7,807 | \$ 7,807 | \$ - |
| Total Revenues | <u>7,807</u> | <u>7,807</u> | <u>-</u> |
| Expenditures | | | |
| Current: | | | |
| Administration of justice | 7,807 | 7,807 | - |
| Total Expenditures | <u>7,807</u> | <u>7,807</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
 TJJJ INTEREST FUND
 For the Year Ended September 30, 2015

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance from Amended Positive (Negative)</u> |
|--|-------------------------|---------------|--|
| Revenues | | | |
| Earnings on investments | 100 | 118 | 18 |
| Total Revenues | <u>100</u> | <u>118</u> | <u>18</u> |
| Expenditures | | | |
| Current: | | | |
| Judicial and law enforcement | 1,000 | - | 1,000 |
| Total Expenditures | <u>1,000</u> | <u>-</u> | <u>1,000</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (900) | 118 | 1,018 |
| Net Changes in Fund Balances | (900) | 118 | 1,018 |
| Fund Balances - Beginning of Year | <u>(118)</u> | <u>(118)</u> | |
| Fund Balances - End of Year | <u>\$ (900)</u> | <u>\$ -</u> | <u>\$ 1,018</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
LOCAL JUVENILE PROBATION FUND
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|------------------|--|
| Revenues | | | |
| Fee and fines | \$ 1,500 | \$ 2,850 | \$ 1,350 |
| Earnings on Investments | 100 | 104 | 4 |
| Total Revenues | <u>1,600</u> | <u>2,954</u> | <u>1,354</u> |
| Expenditures | | | |
| Current: | | | |
| Adminstration of justice | 1,600 | 1,245 | - |
| Total Expenditures | <u>1,600</u> | <u>1,245</u> | <u>-</u> |
| Net Changes in Fund Balances | - | 1,709 | 1,709 |
| Fund Balances - Beginning of Year | <u>41,798</u> | <u>41,798</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 41,798</u> | <u>\$ 43,507</u> | <u>\$ 1,709</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TYC PAROLE CONTRACT FUND
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|---------------|--|
| Revenues | | | |
| Fee and fines | \$ - | \$ - | \$ - |
| Total Revenues | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenditures | | | |
| Current: | | | |
| General government | 160 | - | 160 |
| Capital Outlay | - | - | |
| Total Expenditures | <u>160</u> | <u>-</u> | <u>160</u> |
| Net Changes in Fund Balances | (160) | - | 160 |
| Fund Balances - Beginning of Year | <u>159</u> | <u>159</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ (1)</u> | <u>\$ 159</u> | <u>\$ 160</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
Title IV F FUNDS FOSTER CARE
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|------------------|--|
| Revenues | | | |
| Earnings on Investments | \$ 100 | \$ 105 | \$ 5 |
| Total Revenues | <u>100</u> | <u>105</u> | <u>5</u> |
| Expenditures | | | |
| Current: | | | |
| Administration of Justice | 10,000 | - | 10,000 |
| Total Expenditures | <u>10,000</u> | <u>-</u> | <u>10,000</u> |
| Net Changes in Fund Balances | (9,900) | 105 | 10,005 |
| Fund Balances - Beginning of Year | <u>37,949</u> | <u>37,949</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 28,049</u> | <u>\$ 38,054</u> | <u>\$ 10,005</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
VERTEX TITLE IV ENHANCED CLAIMS
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|-------------------|--|
| Revenues | | | |
| Earnings on Investments | \$ 350 | \$ 769 | \$ 419 |
| Miscellaneous | - | 2,970 | 2,970 |
| Total Revenues | <u>350</u> | <u>3,739</u> | <u>3,389</u> |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Changes in Fund Balances | 350 | 3,739 | 3,389 |
| Fund Balances - Beginning of Year | 239,601 | 239,601 | - |
| Fund Balances - End of Year | <u>\$ 239,951</u> | <u>\$ 243,340</u> | <u>\$ 3,389</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TJJD STATE AID FUND
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|-----------------|--|
| Revenues | | | |
| Intergovernmental | \$ 159,916 | \$ 314,319 | \$ 154,403 |
| Total Revenues | <u>159,916</u> | <u>314,319</u> | <u>154,403</u> |
| Expenditures | | | |
| Current: | | | |
| Administration of justice | 159,916 | 348,881 | (188,965) |
| Total Expenditures | <u>159,916</u> | <u>348,881</u> | <u>(188,965)</u> |
| Net Changes in Fund Balances | | (34,562) | (34,562) |
| Fund Balances - Beginning of Year | <u>41,429</u> | <u>41,429</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 41,429</u> | <u>\$ 6,867</u> | <u>\$ (34,562)</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TXCDBG FUND GENERATORS
For the Year Ended September 30, 2015

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance from Amended Positive (Negative)</u> |
|--|-------------------------|------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 1,590,323 | \$ 1,582,341 | \$ (7,982) |
| Total Revenues | <u>1,590,323</u> | <u>1,582,341</u> | <u>(7,982)</u> |
| Expenditures | | | |
| Current: | | | |
| Capital outlay | <u>1,590,323</u> | <u>1,582,341</u> | <u>7,982</u> |
| Total Expenditures | <u>1,590,323</u> | <u>1,582,341</u> | <u>7,982</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
ROAD AND BRIDGE REPAIR FUND
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|------------------|--|
| Revenues | | | |
| Charges for Services | \$ 100,000 | \$ 55,468 | \$ (44,532) |
| Earnings on investments | - | 2 | 2 |
| Total Revenues | <u>100,000</u> | <u>55,470</u> | <u>(44,530)</u> |
| Expenditures | | | |
| Current: | | | |
| Highway and streets | 100,000 | 46,697 | 53,303 |
| Total Expenditures | <u>100,000</u> | <u>46,697</u> | <u>53,303</u> |
| Net Changes in Fund Balances | - | 8,773 | 8,773 |
| Fund Balances - Beginning of Year | <u>2,114</u> | <u>2,114</u> | |
| Fund Balances - End of Year | <u>\$ 2,114</u> | <u>\$ 10,887</u> | <u>\$ 8,773</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY ATTORNEY PRETRIAL INTERVENTION FUND
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|------------------|--|
| Revenues | | | |
| Fees and Fines | 20,000 | 30,360 | 10,360 |
| Earnings on Investments | | 66 | 66 |
| Total Revenues | <u>20,000</u> | <u>30,426</u> | <u>10,426</u> |
| Expenditures | | | |
| Administration of Justice | 18,851 | 18,857 | (6) |
| Total Expenditures | <u>18,851</u> | <u>18,857</u> | <u>(6)</u> |
| Net Changes in Fund Balances | 1,149 | 11,569 | 10,420 |
| Fund Balances - Beginning of Year | <u>35,410</u> | <u>35,410</u> | |
| Fund Balances - End of Year | <u>\$ 36,559</u> | <u>\$ 46,979</u> | <u>\$ 10,420</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CIVIC CENTER
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|----------------|--|
| Revenues | | | |
| Fees and Fines | \$ 106,600 | \$ 122,976 | \$ 16,376 |
| Total Revenues | <u>106,600</u> | <u>122,976</u> | <u>16,376</u> |
| Expenditures | | | |
| Current: | | | |
| Parks and Recreation | 173,352 | 178,812 | (5,460) |
| Total Expenditures | <u>173,352</u> | <u>178,812</u> | <u>(5,460)</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (66,752) | (55,836) | 10,916 |
| Other Financing Sources (Uses) | | | |
| Transfers in | 66,752 | 55,834 | (10,918) |
| Total Other Financing Sources (Uses) | <u>66,752</u> | <u>55,834</u> | <u>(10,918)</u> |
| Net Changes in Fund Balances | - | (2) | (2) |
| Fund Balances - Beginning of Year | <u>2</u> | <u>2</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 2</u> | <u>\$ -</u> | <u>\$ (2)</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, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|-----------------|--|
| Revenues | | | |
| Intergovernmental | \$ 95,000 | \$ 95,000 | \$ |
| Earnings on investments | 100 | 43 | (57) |
| Events and Miscellaneous | 426,700 | 412,893 | (13,807) |
| Total Revenues | <u>521,800</u> | <u>507,936</u> | <u>(13,864)</u> |
| Expenditures | | | |
| Current: | | | |
| Parks and recreation-Exposition | <u>631,095</u> | <u>578,175</u> | <u>52,920</u> |
| Total Expenditures | <u>631,095</u> | <u>578,175</u> | <u>52,920</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (109,295) | (70,239) | 39,056 |
| Other Financing Sources (Uses) | | | |
| Transfers in | <u>109,295</u> | <u>48,850</u> | <u>(60,445)</u> |
| Total Other Financing Sources (Uses) | <u>109,295</u> | <u>48,850</u> | <u>(60,445)</u> |
| Net Changes in Fund Balances | - | (21,389) | (21,389) |
| Fund Balances - Beginning of Year | <u>30,087</u> | <u>30,087</u> | |
| Fund Balances - End of Year | <u>\$ 30,087</u> | <u>\$ 8,698</u> | <u>\$ (21,389)</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, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|---------------|--|
| Revenues | | | |
| Intergovernmental | \$ 42,000 | \$ 41,832 | \$ (168) |
| Total Revenues | <u>42,000</u> | <u>41,832</u> | <u>(168)</u> |
| Expenditures | | | |
| Current: | | | |
| General Government | 42,000 | 41,832 | 168 |
| Total Expenditures | <u>42,000</u> | <u>41,832</u> | <u>168</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
CONSTABLE PRECINCT 2 FORFEITURE FUND
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|-----------------|--|
| Revenues | | | |
| Fees and Fines | 6,327 | 5,827 | (500) |
| Total Revenues | <u>6,327</u> | <u>5,827</u> | <u>(500)</u> |
| Expenditures | | | |
| Current: | | | |
| Administration of Justice | 5,827 | 500 | 5,327 |
| Total Expenditures | <u>5,827</u> | <u>500</u> | <u>5,327</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>500</u> | <u>5,327</u> | <u>4,827</u> |
| Net Changes in Fund Balances | 500 | 5,327 | 4,827 |
| Fund Balances - Beginning of Year | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 500</u> | <u>\$ 5,327</u> | <u>\$ 4,827</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
NCSO STATE FORFEITURE FUND
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|------------------|--|
| Revenues | | | |
| Fees and Fines | \$ | \$ 37,137 | \$ 37,137 |
| Earnings on investments | | 236 | 236 |
| Miscellaneous | | 892 | 892 |
| Total Revenues | <u>-</u> | <u>38,265</u> | <u>38,265</u> |
| Expenditures | | | |
| Current: | | | |
| Administration of justice | 47,175 | 14,896 | 32,279 |
| Total Expenditures | <u>47,175</u> | <u>14,896</u> | <u>32,279</u> |
| Net Changes in Fund Balances | (47,175) | 23,369 | 70,544 |
| Fund Balances - Beginning of Year | <u>63,483</u> | <u>63,483</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 16,308</u> | <u>\$ 86,852</u> | <u>\$ 70,544</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CONSTABLE PCT. 4 FEDERAL FORFEITURES
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|-----------------|--|
| Revenues | | | |
| Fees and fines | \$ - | \$ 200 | \$ 200 |
| Total Revenues | <u>-</u> | <u>200</u> | <u>200</u> |
| Expenditures | | | |
| Current: | | | |
| Administration of justice | 3,406 | 795 | 2,611 |
| Total Expenditures | <u>3,406</u> | <u>795</u> | <u>2,611</u> |
| Net Changes in Fund Balances | (3,406) | (595) | 2,811 |
| Fund Balances - Beginning of Year | <u>3,172</u> | <u>3,172</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ (234)</u> | <u>\$ 2,577</u> | <u>\$ 2,811</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
NCSO FEDERAL FORFEITURE FUND
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|------------------|--|
| Revenues | | | |
| Fees and Fines | \$ 43,128 | \$ 75,442 | \$ 32,314 |
| Earnings on investments | | 154 | 154 |
| Total Revenues | <u>43,128</u> | <u>75,596</u> | <u>32,468</u> |
| Expenditures | | | |
| Current: | | | |
| Administration of justice | 40,000 | 27,439 | 12,561 |
| Total Expenditures | <u>40,000</u> | <u>27,439</u> | <u>12,561</u> |
| Net Changes in Fund Balances | 3,128 | 48,157 | 45,029 |
| Fund Balances - Beginning of Year | <u>39,083</u> | <u>39,083</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 42,211</u> | <u>\$ 87,240</u> | <u>\$ 45,029</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CONSTABLE PCT. 1 FEDERAL FORFEITURES
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|---------------|--|
| Revenues | | | |
| Fees and fines | \$ - | \$ - | \$ - |
| Total Revenues | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenditures | | | |
| Current: | | | |
| Administration of justice | 415 | - | 415 |
| Total Expenditures | <u>415</u> | <u>-</u> | <u>415</u> |
| Net Changes in Fund Balances | (415) | - | 415 |
| Fund Balances - Beginning of Year | <u>600</u> | <u>600</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 185</u> | <u>\$ 600</u> | <u>\$ 415</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TJJD PRE & POST ADJUDUCATED
For the Year Ended September 30, 2015

| | <u>Final Budget</u> | <u>Actual</u> | <u>Variance from Amended Positive (Negative)</u> |
|--|-------------------------|-----------------|--|
| Revenues | | | |
| Intergovernmental | \$ 135,867 | \$ 11,322 | \$ (124,545) |
| Total Revenues | <u>135,867</u> | <u>11,322</u> | <u>(124,545)</u> |
| Expenditures | | | |
| Current: | | | |
| Administration of justice | 135,867 | 5,100 | 130,767 |
| Total Expenditures | <u>135,867</u> | <u>5,100</u> | <u>130,767</u> |
| Net Changes in Fund Balances | - | 6,222 | 6,222 |
| Fund Balances - Beginning of Year | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ -</u> | <u>\$ 6,222</u> | <u>\$ 6,222</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TJJD GRANT MENTAL HEALTH
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|-----------------|--|
| Revenues | | | |
| Fees and Fines | \$ 44,525 | \$ 42,368 | \$ (2,157) |
| Total Revenues | <u>44,525</u> | <u>42,368</u> | <u>-</u> |
| Expenditures | | | |
| Current: | | | |
| General Government | 44,525 | 41,947 | 2,578 |
| Total Expenditures | <u>44,525</u> | <u>41,947</u> | <u>2,578</u> |
| Net Changes in Fund Balances | - | 421 | 421 |
| Fund Balances - Beginning of Year | <u>3,289</u> | <u>3,289</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 3,289</u> | <u>\$ 3,710</u> | <u>\$ 421</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CTIF GRANT
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|----------------|--|
| Revenues | | | |
| Intergovernmental | \$ 86,834 | \$ 86,835 | \$ 1 |
| Total Revenues | <u>86,834</u> | <u>86,835</u> | <u>1</u> |
| Expenditures | | | |
| Current: | | | |
| Highway and streets | 108,543 | 108,544 | (1) |
| Total Expenditures | <u>108,543</u> | <u>108,544</u> | <u>(1)</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (21,709) | (21,709) | - |
| Other Financing Sources (Uses) | | | |
| Transfers in | 21,709 | 21,709 | |
| Total Other Financing Sources (Uses) | <u>21,709</u> | <u>21,709</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
TJPC COMMUNITY PROGRAM
For the Year Ended September 30, 2015

| | <u>Final Budget</u> | <u>Actual</u> | Variance from Amended Positive (Negative) |
|--|-------------------------|-----------------|--|
| Revenues | | | |
| Intergovernmental | \$ 19,763 | \$ 1,646 | \$ (18,117) |
| Earnings on investments | | | - |
| Total Revenues | <u>19,763</u> | <u>1,646</u> | <u>(18,117)</u> |
| Expenditures | | | |
| Current: | | | |
| Administration of justice | <u>19,763</u> | | <u>19,763</u> |
| Total Expenditures | <u>19,763</u> | <u>-</u> | <u>19,763</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>-</u> | <u>1,646</u> | <u>1,646</u> |
| Net Changes in Fund Balances | | 1,646 | 1,646 |
| Fund Balances - Beginning of Year | <u>-</u> | <u>-</u> | |
| Fund Balances - End of Year | <u>\$ -</u> | <u>\$ 1,646</u> | <u>\$ 1,646</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CETRZ TAX INCREMENT
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|---------------|--|
| Revenues | | | |
| Intergovernmental | \$ 14 | \$ 15 | \$ 1 |
| Total Revenues | <u>14</u> | <u>15</u> | <u>1</u> |
| | | | |
| Net Changes in Fund Balances | 14 | 15 | 1 |
| Fund Balances - Beginning of Year | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 14</u> | <u>\$ 15</u> | <u>\$ 1</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL PROJECTS - LAKE
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|-------------------|--|
| Revenues | | | |
| Intergovernmental | \$ 54,400 | \$ - | \$ (54,400) |
| Earnings on Investments | 350 | 2,425 | 2,075 |
| Total Revenues | <u>54,750</u> | <u>2,425</u> | <u>(52,325)</u> |
| Expenditures | | | |
| Current: | | | |
| General Administration | 26,000 | - | 26,000 |
| Capital Outlay | 302,605 | 9,043 | 293,562 |
| Total Expenditures | <u>328,605</u> | <u>9,043</u> | <u>319,562</u> |
| Net Changes in Fund Balances | (273,855) | (6,618) | 267,237 |
| Fund Balances - Beginning of Year | <u>666,225</u> | <u>666,225</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 392,370</u> | <u>\$ 659,607</u> | <u>\$ 267,237</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
PERMANENT IMPROVEMENT FUND
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|-----------------|--|
| Revenues | | | |
| Miscellaneous | \$ - | \$ - | \$ - |
| Total Revenues | <u>-</u> | <u>-</u> | <u>-</u> |
| Expenditures | | | |
| General Administration | 4,000 | 3,484 | 516 |
| Capital Outlay | 6,600 | | 6,600 |
| Total Expenditures | <u>10,600</u> | <u>3,484</u> | <u>7,116</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (10,600) | (3,484) | 7,116 |
| Other Financing Sources (Uses) | | | |
| Transfers in | 9,000 | - | (9,000) |
| Total Other Financing Sources (Uses) | <u>9,000</u> | <u>-</u> | <u>(9,000)</u> |
| Net Changes in Fund Balances | (1,600) | (3,484) | (1,884) |
| Fund Balances - Beginning of Year | <u>6,801</u> | <u>6,801</u> | |
| Fund Balances - End of Year | <u>\$ 5,201</u> | <u>\$ 3,317</u> | <u>\$ (1,884)</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
2004/2006 CERTIFICATE OF OBLIGATION
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|-------------------|--|
| Revenues | | | |
| Earnings on investments | \$ 250 | \$ 366 | \$ 116 |
| Total Revenues | <u>250</u> | <u>366</u> | <u>116</u> |
| Expenditures | | | |
| Current: | | | |
| Capital Outlay | | | |
| Total Expenditures | <u>-</u> | <u>-</u> | <u>-</u> |
| Net Changes in Fund Balances | 250 | 366 | 116 |
| Fund Balances - Beginning of Year | <u>165,636</u> | <u>165,636</u> | |
| Fund Balances - End of Year | <u>\$ 165,886</u> | <u>\$ 166,002</u> | <u>\$ 116</u> |

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
2010 TAX NOTES
For the Year Ended September 30, 2015

| | Final Budget | Actual | Variance from Amended Positive (Negative) |
|--|-------------------------|------------------|--|
| Revenues | | | |
| Earnings on investments | \$ 50 | \$ 47 | \$ (3) |
| Total Revenues | <u>50</u> | <u>47</u> | <u>(3)</u> |
| Expenditures | | | |
| Current: | | | |
| General Administration | 15,330 | | 15,330 |
| Total Expenditures | <u>15,330</u> | <u>-</u> | <u>15,330</u> |
| Net Changes in Fund Balances | (15,280) | 47 | 15,327 |
| Fund Balances - Beginning of Year | <u>15,363</u> | <u>15,363</u> | <u>-</u> |
| Fund Balances - End of Year | <u>\$ 83</u> | <u>\$ 15,410</u> | <u>\$ 15,327</u> |

Agency Funds

State Agency

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

Cash Bond

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

Tax Assessor

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

District Clerk Trust

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

Sheriff

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

District Attorney Seizure

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

County Attorney

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

County Clerk Trust

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

Constable Precinct 2 Seizure

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

Constable Precinct 4 Seizure

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

Juvenile Probation Restitution

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

District Probation Restitution

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

Other Trust and Agency

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

Agency Funds (continued)

Basic Supervision Fund

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

Community Service Restitution Fund

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

Sex Offender Counseling Fund

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

Special Services Fund

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

NACOGDOCHES COUNTY, TEXAS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUND

For the Year Ended September 30, 2015

| | <u>Balance</u> <u>10/1/2014</u> | <u>Increases</u> | <u>Decreases</u> | <u>Balance</u> <u>9/30/2015</u> |
|---|------------------------------------|------------------|------------------|------------------------------------|
| State Agency | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 893,856 | \$ 12,761,919 | \$ 12,664,457 | \$ 991,318 |
| Liabilities | | | | |
| Due to other agencies and beneficiaries | \$ 893,856 | \$ 12,761,919 | \$ 12,664,457 | \$ 991,318 |
| Cash Bond | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 225,404 | \$ 135,840 | \$ 183,450 | \$ 177,794 |
| Liabilities | | | | |
| Due to other agencies and beneficiaries | \$ 225,404 | \$ 135,840 | \$ 183,450 | \$ 177,794 |
| Tax Assessor | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 260,342 | \$ 411,037 | \$ 388,150 | \$ 283,229 |
| Liabilities | | | | |
| Due to other agencies and beneficiaries | \$ 260,342 | \$ 411,037 | \$ 388,150 | \$ 283,229 |
| District Clerk | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 1,652,847 | \$ 200,616 | \$ 250,302 | \$ 1,603,161 |
| Liabilities | | | | |
| Due to other agencies and beneficiaries | \$ 1,652,847 | \$ 200,616 | \$ 250,302 | \$ 1,603,161 |
| Sheriff | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 307,066 | \$ 788,806 | \$ 803,261 | \$ 292,611 |
| Liabilities | | | | |
| Due to other agencies and beneficiaries | \$ 307,066 | \$ 788,806 | \$ 803,261 | \$ 292,611 |
| District Attorney | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 143,386 | \$ 97,546 | \$ 148,760 | \$ 92,172 |
| Liabilities | | | | |
| Due to other agencies and beneficiaries | \$ 143,386 | \$ 97,546 | \$ 148,760 | \$ 92,172 |

NACOGDOCHES COUNTY, TEXAS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUND

For the Year Ended September 30, 2015

| | <u>Balance 10/1/2014</u> | <u>Increases</u> | <u>Decreases</u> | <u>Balance 9/30/2015</u> |
|---|------------------------------|------------------|------------------|------------------------------|
| County Attorney Restitution | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 7,809 | \$ 81,054 | \$ 83,675 | \$ 5,188 |
| Liabilities | | | | |
| Due to other agencies and beneficiaries | \$ 7,809 | \$ 81,054 | \$ 83,675 | \$ 5,188 |
| County Clerk | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 940,372 | \$ 1,229,906 | \$ 1,216,820 | \$ 953,458 |
| Liabilities | | | | |
| Due to other agencies and beneficiaries | \$ 940,372 | \$ 1,229,906 | \$ 1,216,820 | \$ 953,458 |
| 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 | \$ 11,500 | \$ 4,990 | \$ 16,490 | \$ - |
| Liabilities | | | | |
| Due to other agencies and beneficiaries | \$ 11,500 | \$ 4,990 | \$ 16,490 | \$ - |
| Juvenile Probation | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 5,307 | \$ 8,564 | \$ 9,184 | \$ 4,687 |
| Liabilities | | | | |
| Due to other agencies and beneficiaries | \$ 5,307 | \$ 8,564 | \$ 9,184 | \$ 4,687 |

NACOGDOCHES COUNTY, TEXAS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUND
For the Year Ended September 30, 2015

| | <u>Balance</u> <u>10/1/2014</u> | <u>Increases</u> | <u>Decreases</u> | <u>Balance</u> <u>9/30/2015</u> |
|---|------------------------------------|----------------------|----------------------|------------------------------------|
| District Probation | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 100 | \$ 127,040 | \$ 127,040 | \$ 100 |
| Liabilities | | | | |
| Due to other agencies and beneficiaries | \$ 100 | \$ 127,040 | \$ 127,040 | \$ 100 |
| Other Trust and Agency | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 1,831 | \$ 43,093 | \$ 43,648 | \$ 1,276 |
| Liabilities | | | | |
| Due to other agencies and beneficiaries | \$ 1,831 | \$ 43,093 | \$ 43,648 | \$ 1,276 |
| Basic Supervision | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 628,181 | \$ 1,428,548 | \$ 1,607,952 | \$ 448,777 |
| Liabilities | | | | |
| Due to other agencies and beneficiaries | \$ 628,181 | \$ 1,428,548 | \$ 1,607,952 | \$ 448,777 |
| Special Services | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 21,216 | \$ 69,003 | \$ 73,823 | \$ 16,396 |
| Liabilities | | | | |
| Due to other agencies and beneficiaries | \$ 21,216 | \$ 69,003 | \$ 73,823 | \$ 16,396 |
| Community Service Restitution | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 11,302 | \$ 65,616 | \$ 60,544 | \$ 16,374 |
| Liabilities | | | | |
| Due to other agencies and beneficiaries | \$ 11,302 | \$ 65,616 | \$ 60,544 | \$ 16,374 |
| Sex Offender Counseling | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 2,803 | \$ 10,887 | \$ 10,963 | \$ 2,727 |
| Liabilities | | | | |
| Due to other agencies and beneficiaries | \$ 2,803 | \$ 10,887 | \$ 10,963 | \$ 2,727 |
| TOTALS - ALL AGENCY FUNDS | | | | |
| Assets | | | | |
| Cash and cash equivalents | \$ 5,122,287 | \$ 17,464,465 | \$ 17,697,484 | \$ 4,889,268 |
| Total Assets | <u>\$ 5,122,287</u> | <u>\$ 17,464,465</u> | <u>\$ 17,697,484</u> | <u>\$ 4,889,268</u> |
| Liabilities | | | | |
| Due to other agencies and beneficiaries | \$ 5,122,287 | \$ 17,464,465 | \$ 17,697,484 | \$ 4,889,268 |
| Total Liabilities | <u>\$ 5,122,287</u> | <u>\$ 17,464,465</u> | <u>\$ 17,697,484</u> | <u>\$ 4,889,268</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 | 146 |
| <i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i> | |
| Revenue Capacity | 151 |
| <i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i> | |
| Debt Capacity | 155 |
| <i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i> | |
| Demographic and Economic Information | 159 |
| <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i> | |
| Operating Information | 162 |
| <i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</i> | |

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

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

Table 1

| | Fiscal Year | | | | | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 as restated | 2013 as restated | 2014 | 2015 |
| Governmental activities: | | | | | | | | | | |
| Investment in capital assets | \$ 16,827,447 | \$ 18,248,955 | \$ 19,123,372 | \$ 21,210,477 | \$ 22,131,260 | \$ 25,128,198 | \$ 31,771,099 | \$ 34,423,191 | \$ 36,277,431 | \$ 38,323,189 |
| Restricted | 1,004,126 | 1,970,108 | 2,032,094 | 3,364,171 | 2,795,784 | 2,673,019 | 3,623,746 | 4,020,782 | 3,084,760 | 2,892,774 |
| Unrestricted | 2,742,303 | 4,617,051 | 6,167,739 | 7,060,630 | 7,914,249 | 5,711,596 | 4,515,965 | 3,378,846 | 4,306,614 | 3,800,659 |
| Total governmental activities net position | <u>\$ 20,573,876</u> | <u>\$ 24,836,114</u> | <u>\$ 27,323,205</u> | <u>\$ 31,635,278</u> | <u>\$ 32,841,293</u> | <u>\$ 33,512,813</u> | <u>\$ 39,910,810</u> | <u>\$ 41,822,819</u> | <u>\$ 43,668,805</u> | <u>\$ 45,016,622</u> |
| Primary Government: | | | | | | | | | | |
| Total primary government net position | <u>\$ 20,573,876</u> | <u>\$ 24,836,114</u> | <u>\$ 27,323,205</u> | <u>\$ 31,635,278</u> | <u>\$ 32,841,293</u> | <u>\$ 33,512,813</u> | <u>\$ 39,910,810</u> | <u>\$ 41,822,819</u> | <u>\$ 43,668,805</u> | <u>\$ 45,016,622</u> |

In fiscal year 2006, the County added infrastructure increasing Net Investment in Capital Assets.

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

Table 2
Page 1 of 2

| | Fiscal Year | | | | | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
| Expenses | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| General administration | \$ 3,319,041 | \$ 3,562,056 | \$ 4,463,517 | \$ 5,270,755 | \$ 4,833,380 | \$ 4,818,604 | \$ 4,966,895 | \$ 4,938,327 | \$ 5,156,024 | \$ 3,351,072 |
| Judicial and law enforcement | 8,400,295 | 8,176,146 | 8,167,253 | 9,178,094 | 12,713,898 | 12,615,792 | 11,646,953 | 9,650,725 | 10,258,897 | 10,336,758 |
| Highways and streets | 2,200,996 | 2,652,077 | 3,150,367 | 3,095,812 | 3,348,465 | 3,820,634 | 1,705,790 | 3,553,521 | 2,505,187 | 4,032,045 |
| Health and welfare | 435,993 | 562,028 | 453,461 | 614,387 | 473,135 | 235,607 | 377,876 | 954,491 | 1,883,236 | 2,574,242 |
| Culture and recreation | 494,941 | 544,329 | 573,304 | 607,954 | 854,532 | 879,640 | 1,077,685 | 1,175,569 | 1,269,430 | 1,233,468 |
| Solid waste | 106,829 | 51,337 | 49,712 | 50,134 | 43,109 | 16,230 | | | | |
| Sanitation | 260,219 | | | | | | | | | |
| Interest on long-term debt | 743,859 | 954,514 | 803,329 | 805,909 | 736,844 | 687,834 | 529,994 | 493,491 | 448,224 | 393,734 |
| Total governmental activities expenses | \$ 15,962,173 | \$ 16,502,487 | \$ 17,660,943 | \$ 19,623,045 | \$ 23,003,363 | \$ 23,074,341 | \$ 20,305,193 | \$ 20,766,124 | \$ 21,520,998 | \$ 21,921,319 |
| Total primary government expenses | \$ 15,962,173 | \$ 16,502,487 | \$ 17,660,943 | \$ 19,623,045 | \$ 23,003,363 | \$ 23,074,341 | \$ 20,305,193 | \$ 20,766,124 | \$ 21,520,998 | \$ 21,921,319 |
| Program Revenues | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Charges for services: | | | | | | | | | | |
| General government | \$ 658,807 | \$ 699,708 | \$ 821,288 | \$ 904,447 | \$ 263,078 | \$ 324,293 | \$ 261,204 | \$ 324,413 | \$ 291,839 | \$ 408,795 |
| Judicial and law enforcement | 3,358,313 | 4,615,857 | 3,616,721 | 3,397,445 | 4,928,604 | 4,557,432 | 4,378,408 | 4,100,166 | 3,082,801 | 2,974,002 |
| Highways and streets | 1,448,650 | 1,365,522 | 1,215,039 | 1,305,416 | 1,400,740 | 1,594,596 | 1,840,700 | 1,802,584 | 1,057,918 | 1,020,404 |
| Health and welfare | | | | | 4,595 | | | 40,678 | 234,320 | |
| Culture and recreation | 316,472 | 322,676 | 334,217 | 325,317 | 440,374 | 965,928 | 504,817 | 538,303 | 627,094 | 599,927 |
| Solid waste | 42,833 | 61,779 | 59,534 | 53,140 | 11,274 | 5,801 | | | | |
| Sanitation | 32,025 | | | | | | | | | |
| Operating Grants and Contributions: | 1,491,889 | 424,121 | 974,879 | 1,661,225 | 1,134,010 | 1,517,183 | 2,163,200 | 1,248,753 | 776,462 | 588,728 |
| Capital grants and contributions: | 1,228,844 | 805,789 | 1,115,305 | 360,343 | 36,779 | 1,632,533 | 3,479,293 | 273,627 | 1,008,896 | 1,669,176 |
| Total governmental activities program revenues | \$ 8,577,833 | \$ 8,295,452 | \$ 8,136,983 | \$ 8,007,333 | \$ 8,219,454 | \$ 10,597,766 | \$ 12,627,622 | \$ 8,328,524 | \$ 7,079,330 | \$ 7,261,032 |
| Total primary government program revenues | \$ 8,577,833 | \$ 8,295,452 | \$ 8,136,983 | \$ 8,007,333 | \$ 8,219,454 | \$ 10,597,766 | \$ 12,627,622 | \$ 8,328,524 | \$ 7,079,330 | \$ 7,261,032 |

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

Table 2
Page 2 of 2

| | Fiscal Year | | | | | | | | | |
|--------------------------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|------------------------|-----------------------|------------------------|------------------------|------------------------|
| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
| Net (Expense)/Revenue | | | | | | | | | | |
| Governmental Activities | \$ (7,384,340) | \$ (8,207,035) | \$ (9,523,960) | \$ (11,615,712) | \$ (14,783,909) | \$ (12,476,575) | \$ (7,677,571) | \$ (12,437,600) | \$ (14,441,668) | \$ (14,660,287) |
| (expense)/revenue | \$ (7,384,340) | \$ (8,207,035) | \$ (9,523,960) | \$ (11,615,712) | \$ (14,783,909) | \$ (12,476,575) | \$ (7,677,571) | \$ (12,437,600) | \$ (14,441,668) | \$ (14,660,287) |
| General Revenues and Other | | | | | | | | | | |
| Changes in Net Position | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Taxes | | | | | | | | | | |
| Property taxes | \$ 9,437,429 | \$11,219,869 | \$12,448,313 | \$13,961,224 | 14,389,799 | 13,298,430 | 13,476,474 | 14,415,137 | 15,245,797 | 15,891,594 |
| Other | 119,444 | \$161,795 | \$125,643 | \$94,266 | 320,335 | 370,214 | 443,408 | 512,570 | 584,436 | 654,769 |
| Earnings on investments | 685,541 | \$688,110 | \$403,765 | \$186,539 | 173,729 | 177,502 | 147,227 | 120,483 | 41,158 | 42,764 |
| Gain on sale of capital assets | 245,084 | \$26,397 | \$264,719 | - | 55,650 | 30,054 | (32,676) | | 391,238 | 265,296 |
| Miscellaneous | 463,104 | \$373,102 | \$271,834 | \$445,142 | 66,561 | 159,162 | 151,702 | 56,965 | 25,024 | 22,538 |
| Total governmental activities | 10,950,602 | 12,469,273 | 13,514,274 | 14,687,171 | 15,006,074 | 14,035,362 | 14,186,135 | 15,105,155 | 16,287,653 | 16,876,961 |
| Total primary government | \$ 10,950,602 | \$ 12,469,273 | \$ 13,514,274 | \$ 14,687,171 | \$ 15,006,074 | \$ 14,035,362 | \$ 14,186,135 | \$ 15,105,155 | \$ 16,287,653 | \$ 16,876,961 |
| Change in Net Position | | | | | | | | | | |
| Governmental Activities | \$ 3,566,262 | \$ 4,262,238 | \$ 3,990,314 | \$ 3,071,459 | \$ 222,165 | \$ 1,558,787 | \$ 6,508,564 | \$ 2,667,555 | \$ 1,845,985 | \$ 2,216,674 |
| Total primary government | \$ 3,566,262 | \$ 4,262,238 | \$ 3,990,314 | \$ 3,071,459 | \$ 222,165 | \$ 1,558,787 | \$ 6,508,564 | \$ 2,667,555 | \$ 1,845,985 | \$ 2,216,674 |

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

Table 3

| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 * | 2012 | 2013 | 2014 | 2015 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund | | | | | | | | | | |
| Nonspendable | | | | | | \$ 245,100 | \$ 227,983 | \$ 227,272 | \$ 239,126 | \$ 300,174 |
| Assigned | | | | | | 1,434,751 | | | | |
| Unassigned | | | | | | 3,611,949 | 4,334,200 | 3,805,965 | 3,831,274 | 4,445,577 |
| Total General Fund | | | | | | <u>\$5,291,800</u> | <u>\$ 4,562,183</u> | <u>\$ 4,033,237</u> | <u>\$ 4,070,400</u> | <u>\$ 4,745,751</u> |
| All Other Governmental Funds | | | | | | | | | | |
| Nonspendable | | | | | | \$ 45,417 | \$ 31,297 | \$ 32,892 | \$ 49,346 | \$ 38,020 |
| Restricted | | | | | | 3,651,040 | 3,501,739 | 3,914,230 | 3,015,073 | 2,815,837 |
| Committed | | | | | | 285,713 | | | | |
| Assigned | | | | | | | | | | |
| Unassigned | | | | | | (122,151) | (1,306) | (23,592) | (12,777) | (19,191) |
| Total All other Governmental Funds | | | | | | <u>\$3,860,019</u> | <u>\$ 3,531,730</u> | <u>\$ 3,923,530</u> | <u>\$ 3,051,642</u> | <u>\$ 2,834,666</u> |
| Total Fund Balance all Funds | | | | | | <u>\$9,151,819</u> | <u>\$ 8,093,913</u> | <u>\$ 7,956,767</u> | <u>\$ 7,122,042</u> | <u>\$ 7,580,417</u> |
| General Fund | | | | | | | | | | |
| Reserved | \$ 66,391 | \$ 23,016 | \$ 118,170 | \$ 202,748 | \$ 199,565 | \$ | \$ | \$ | \$ | \$ |
| Unreserved | 2,220,446 | 3,138,708 | 4,417,707 | 4,987,061 | 5,565,635 | | | | | |
| Total General Fund | <u>\$ 2,286,837</u> | <u>\$ 3,161,724</u> | <u>\$ 4,535,877</u> | <u>\$ 5,189,809</u> | <u>\$ 5,765,200</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> |
| All Other Governmental Funds | | | | | | | | | | |
| Reserved | \$ | \$ | \$ 12,094 | \$ 122,869 | \$ 263,405 | \$ | \$ | \$ | \$ | \$ |
| Unreserved: | | | | | | | | | | |
| Special revenue funds | 1,271,217 | 1,366,586 | 1,344,949 | 1,563,397 | 1,826,958 | | | | | |
| Capital project funds | 7,249,873 | 4,463,663 | 2,731,288 | 2,337,471 | 2,372,359 | | | | | |
| Debt Service | 159,371 | 336,257 | 384,246 | 578,998 | 688,803 | | - | - | - | - |
| Total All Other Governmental Funds | <u>\$ 8,680,461</u> | <u>\$ 6,166,506</u> | <u>\$ 4,472,577</u> | <u>\$ 4,602,735</u> | <u>\$ 5,151,525</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> | <u>\$</u> |

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

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

Table 4

| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|--|---------------------|----------------------|---------------------|-------------------|--------------------|-----------------------|-----------------------|---------------------|--------------------|-------------------|
| Revenues | | | | | | | | | | |
| Taxes | \$ 9,541,377 | \$11,223,398 | \$12,585,713 | \$ 14,191,478 | \$14,418,826 | \$ 13,225,273 | \$13,468,338 | \$14,382,719 | \$15,234,720 | \$15,921,974 |
| Licenses and permits | | | | | | | | | | |
| Intergovernmental | 2,900,355 | 1,657,273 | 2,119,785 | 1,991,829 | 2,062,528 | 4,563,663 | 6,594,491 | 2,426,628 | 2,858,092 | 3,133,773 |
| Charges for services | 4,710,615 | 4,899,521 | 3,030,881 | 2,975,119 | 2,152,797 | 2,137,650 | 1,914,228 | 1,824,008 | 1,754,325 | 1,734,003 |
| Fines, fees and forfeitures | 831,646 | 788,055 | 2,949,377 | 2,636,560 | 3,425,196 | 3,156,568 | 4,005,717 | 3,908,058 | 2,374,696 | 2,245,439 |
| Earnings on investments | 685,541 | 688,264 | 403,765 | 186,539 | 174,314 | 178,170 | 148,378 | 121,503 | 41,114 | 43,453 |
| Miscellaneous | 684,648 | 483,134 | 271,834 | 449,163 | 1,007,724 | 1,272,404 | 718,607 | 813,449 | 777,454 | 892,528 |
| Total Revenues | 19,354,182 | 19,739,645 | 21,361,355 | 22,430,688 | 23,241,385 | 24,533,728 | 26,849,759 | 23,476,365 | 23,040,401 | 23,971,170 |
| Expenditures | | | | | | | | | | |
| Current: | | | | | | | | | | |
| General government | 3,178,451 | 3,436,047 | 4,401,371 | 4,760,617 | 4,944,191 | 4,990,926 | 5,790,448 | 5,430,722 | 4,905,626 | 4,868,429 |
| Judicial and law enforcement-public safety | 8,255,970 | 7,924,898 | 7,957,456 | 8,851,653 | 11,485,099 | 11,579,936 | 11,086,719 | 10,898,884 | 10,072,988 | 10,433,836 |
| Highways and streets | 2,314,977 | 1,904,085 | 2,234,676 | 2,027,717 | 3,195,667 | 3,460,191 | 3,621,760 | 3,815,232 | 4,136,567 | 3,571,199 |
| Health and welfare | 426,401 | 538,459 | 474,581 | 552,141 | 225,016 | 1,824,075 | 4,038,476 | 514,951 | 257,160 | 299,611 |
| Culture parks and recreation | 470,107 | 485,110 | 511,588 | 521,162 | 552,484 | 556,250 | 671,095 | 948,947 | 912,561 | 847,446 |
| Solid Waste | 106,925 | 51,337 | 49,712 | 50,134 | 43,195 | 16,230 | | | | |
| Sanitation | 260,273 | | | | | | | | | |
| Capital Outlay | 5,951,796 | 4,927,914 | 4,079,020 | 2,830,137 | 1,713,300 | 1,447,242 | 208,817 | 55,712 | 2,100,275 | 2,193,460 |
| Debt Service: | | | | | | | | | | |
| Principal | 1,136,646 | 1,256,470 | 1,350,290 | 1,395,000 | 1,455,000 | 1,796,000 | 1,862,000 | 1,505,000 | 1,536,184 | 1,535,157 |
| Interest, fiscal charges, and debt issuance costs | 800,331 | 925,896 | 840,833 | 768,376 | 733,319 | 654,022 | 785,375 | 457,898 | 410,541 | 348,187 |
| Total Expenditures | 22,901,877 | 21,450,216 | 21,899,527 | 21,756,937 | 24,347,271 | 26,324,872 | 28,064,690 | 23,627,346 | 24,331,902 | 24,097,325 |
| Excess (Deficiency) of Revenues | | | | | | | | | | |
| Over (Under) Expenditures | (3,547,695) | (1,710,571) | (538,172) | 673,751 | (1,105,886) | (1,791,144) | (1,214,931) | (150,981) | (1,291,501) | (126,155) |
| Other Financing Sources (Uses) | | | | | | | | | | |
| Sale of capital assets | 426,181 | 71,503 | 264,719 | 64,016 | 13,424 | 26,240 | 44,104 | 13,834 | 24,082 | 25,183 |
| Issuance of debt | 4,400,000 | | | | 1,225,000 | | 5,160,000 | | | |
| Payments to escrow agent | | | | | | | (5,301,161) | | | |
| Premium on bonds issued | | | | | | | 254,080 | | | |
| Transfers in | 442,698 | 435,900 | 259,742 | 273,133 | 717,127 | 363,544 | 613,958 | 514,313 | 322,496 | 177,244 |
| Transfers out | (442,698) | (435,900) | (259,742) | (273,133) | (717,127) | (363,544) | (613,958) | (514,313) | (322,496) | (177,244) |
| Proceeds for refunding/capital lease | | | | | | | | | 1,188,239 | 3,172,576 |
| Payments to escrow agent | | | | | | | | | | (2,613,229) |
| Total other financing sources (uses) | 4,826,181 | 71,503 | 264,719 | 64,016 | 1,238,424 | 26,240 | 157,023 | 13,834 | 1,212,321 | 584,530 |
| Net Change in Fund Balances | \$ 1,278,486 | \$(1,639,068) | \$(273,453) | \$ 737,767 | \$ 132,538 | \$(1,764,904) | \$(1,057,908) | \$(137,147) | \$(79,180) | \$ 458,375 |
| Debt service as a percentage of noncapital expenditures | 11.43% | 13.21% | 12.30% | 11.43% | 9.67% | 9.85% | 9.50% | 9.89% | 9.74% | 9.06% |

NACOGDOCHES COUNTY, TEXAS
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN 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 |
|--------------------|-----------------------------|----------------------------|-------------------------|----------------------------|---------------------------------------|-------------------------------------|------------------------------|
| 2006 | \$ 1,128,199,180 | \$ 259,598,050 | \$ 382,540,840 | \$ 36,405,580 | \$ 462,142,851 | \$ 2,268,886,501 | 0.4242 |
| 2007 | 1,116,427,720 | 263,946,660 | 527,136,930 | 35,587,720 | 542,023,475 | 2,485,122,505 | 0.4343 |
| 2008 | 1,192,610,887 | 275,184,470 | 702,809,000 | 35,771,330 | 1,311,256,220 | 3,517,631,907 | 0.4343 |
| 2009 | 1,130,366,913 | 275,707,800 | 704,900,350 | 35,771,330 | 1,105,108,845 | 3,251,855,238 | 0.4343 |
| 2010 | 1,276,415,404 | 328,192,965 | 838,653,970 | 36,340,140 | 625,388,311 | 3,104,990,790 | 0.4343 |
| 2011 | 1,304,820,250 | 326,963,700 | 615,537,160 | 36,074,840 | 989,777,976 | 3,273,173,926 | 0.4343 |
| 2012 | 1,332,945,530 | 338,880,230 | 468,983,880 | 52,041,470 | 904,261,080 | 3,097,112,190 | 0.4343 |
| 2013 | 1,353,439,299 | 343,414,570 | 524,381,220 | 37,409,930 | 842,706,689 | 3,101,351,708 | 0.4543 |
| 2014 | 1,336,396,600 | 351,417,240 | 424,453,240 | 36,773,690 | 935,638,270 | 3,084,679,040 | 0.5043 |
| 2015 | 1,460,880,920 | 342,585,420 | 264,831,040 | 31,144,180 | 974,812,910 | 3,074,254,470 | 0.5290 |

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.
Taxrates are reported in dollars per \$100 value

NACOGDOCHES COUNTY, TEXAS

PROPERTY TAX RATES - DIRECT AND

OVERLAPPING GOVERNMENTS

Last Ten Tax Years

Table 6

| | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
|-----------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Direct Rates | | | | | | | | | | |
| M & O | 0.3373 | 0.3553 | 0.3619 | 0.3659 | 0.3611 | 0.3567 | 0.3567 | 0.3894 | 0.4437 | 0.4768 |
| Interest and Sinking | 0.0869 | 0.0790 | 0.0724 | 0.0684 | 0.0732 | 0.0776 | 0.0776 | 0.0649 | 0.0606 | 0.0522 |
| Total Direct Rates | <u>0.4242</u> | <u>0.4343</u> | <u>0.4343</u> | <u>0.4343</u> | <u>0.4343</u> | <u>0.4343</u> | <u>0.4343</u> | <u>0.4543</u> | <u>0.5043</u> | <u>0.5290</u> |
| Overlapping rates: | | | | | | | | | | |
| City of Cushing | 0.1880 | 0.1957 | 0.2062 | 0.2198 | 0.2198 | 0.2462 | 0.2552 | 0.2802 | 0.2802 | 0.2829 |
| City of Garrison | 0.1957 | 0.2043 | 0.2107 | 0.2084 | 0.2232 | 0.2474 | 0.2612 | 0.2764 | 0.2764 | 0.2859 |
| City of Nacogdoches | 0.5600 | 0.5500 | 0.5500 | 0.5500 | 0.5694 | 0.569 | 0.562 | 0.5639 | 0.5639 | 0.5639 |
| Central Heights ISD | 1.3700 | 1.0400 | 1.0400 | 1.3500 | 1.4500 | 1.4000 | 1.3800 | 1.3800 | 1.3800 | 1.3700 |
| Chireno ISD | 1.4275 | 1.1117 | 1.1117 | 1.1117 | 1.1117 | 1.1117 | 1.1117 | 1.1117 | 1.1117 | 1.1117 |
| Cushing ISD | 1.3700 | 1.0400 | 1.0400 | 1.2800 | 1.2800 | 1.3000 | 1.3000 | 1.3000 | 1.3000 | 1.3000 |
| Douglass ISD | 1.3700 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 | 1.0400 |
| Etoile ISD | 1.3250 | 1.0400 | 1.3100 | 1.3100 | 1.3100 | 1.3100 | 1.3100 | 1.3100 | 1.3100 | 1.3100 |
| Garrison ISD | 1.3089 | 1.0553 | 1.0700 | 1.0724 | 1.0890 | 1.0950 | 1.0950 | 1.0970 | 1.0970 | 1.1080 |
| Martinville ISD | 1.4678 | 1.1378 | 1.1280 | 1.1134 | 1.1840 | 1.1840 | 1.1840 | 1.1840 | 1.1840 | 1.1840 |
| Nacogdoches ISD | 1.5900 | 1.3700 | 1.3700 | 1.3700 | 1.3700 | 1.3700 | 1.3700 | 1.3575 | 1.3575 | 1.3575 |
| Wooden ISD | 1.3835 | 1.1090 | 1.1090 | 1.1090 | 1.1090 | 1.1090 | 1.1090 | 1.1090 | 1.1090 | 1.1090 |
| Municipal Utility District | | | | | | | | | | |
| Douglass Fire District | 0.0231 | 0.0279 | 0.0289 | 0.0309 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0282 |
| Cushing Fire Department | 0.0193 | 0.0193 | 0.0196 | 0.0267 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 |
| ESD #3 Central Heights | | 0.0300 | 0.0550 | 0.0550 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 |
| ESD #4 Nacogdoches | | 0.0300 | 0.0327 | 0.0327 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 |
| ESD #6 Northeast | | | | | | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 |

Source: Nacogdoches Central Appraisal District

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

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

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

NACOGDOCHES COUNTY, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

Table 7

Current and Ten years ago

(amounts expressed in thousands)

| Taxpayer | 2015 | | | 2006 | | |
|----------------------------------|----------------------|------|-------------------------------|----------------------|------|-------------------------------|
| | Total Assessed Value | Rank | % of Total Assessed Valuation | Total Assessed Value | Rank | % of Total Assessed Valuation |
| Oncor Electric Delivery LLC | \$ 43,332 | 1 | 1.4% | | | |
| Samson Lone Star LLC | 41,102 | 2 | 1.3% | | | |
| Norbord Texas LP | 38,445 | 3 | 1.3% | 52,349 | 4 | 2.0% |
| Transcanada Keystone Pipeline | 36,971 | 4 | 1.2% | | | |
| XTO Energy Inc | 34,964 | 5 | 1.1% | | | |
| Enbridge Pipelines (ETX) LP-G&P | 29,061 | 6 | 0.9% | | | |
| Azure ETG LLC | 28,316 | 7 | 0.9% | | | |
| Exco Operating Company | 28,300 | 8 | 0.9% | | | |
| EOG Resources, Inc. | 27,794 | 9 | 0.9% | | | |
| Pilgrim's Pride Corporation | 26,086 | 10 | 0.8% | 35,031 | 7 | 1.4% |
| Nibco, Inc. | | | | 28,488 | 10 | 1.1% |
| Exxon Mobil Corp. | | | | 316,153 | 1 | 12.3% |
| Samson Lone Star LP | | | | 136,335 | 2 | 5.3% |
| Southwestern Bell Telephone | | | | 41,159 | 6 | 1.6% |
| TXU Electric Delivery Co. | | | | 68,692 | 3 | 2.7% |
| Chesapeake Operating Inc. | | | | 45,127 | 5 | 1.7% |
| Enerquest Corp. | | | | 31,358 | 8 | 1.2% |
| Helmerich & Payne Int'l Drilling | | | | 31,020 | 9 | 1.2% |
| Totals | \$ 334,371 | | 10.88% | \$ 785,712 | | 30.5% |

Total assessed values

\$3,074,254

\$2,579,607

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 | | | | | |
| 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% | 74 | 12,993 | 98.32% | 222 | 1.68% |
| 2011 | 2012 | 13,287 | 12,921 | 97.25% | 199 | 13,120 | 98.74% | 167 | 1.26% |
| 2012 | 2013 | 13,863 | 13,474 | 97.19% | 59 | 13,533 | 97.62% | 330 | 2.38% |
| 2013 | 2014 | 15,232 | 14,798 | 97.15% | 82 | 14,880 | 97.69% | 367 | 2.41% |
| 2014 | 2015 | 15,917 | 15,505 | 97.41% | 45 | 15,550 | 97.69% | 367 | 2.31% |

NACOGDOCHES COUNTY, TEXAS
RATIO 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 | | | |
| 2006 | 12,725 | 9,346 | | 73 | \$ 22,144 | 1.67% | 360 |
| 2007 | 12,020 | 8,850 | | 20 | 20,890 | 1.51% | 345 |
| 2008 | 11,200 | 8,340 | | | 19,540 | 1.32% | 316 |
| 2009 | 10,530 | 7,615 | | | 18,145 | 1.19% | 289 |
| 2010 | 10,145 | 6,545 | 1,225 | | 17,915 | 1.07% | 279 |
| 2011 | 9,750 | 5,435 | 934 | | 16,119 | 0.89% | 251 |
| 2012 | 4,710 | 9,854 | | | 14,564 | 0.74% | 219 |
| 2013 | 4,125 | 8,913 | | | 13,038 | 0.66% | 194 |
| 2014 | 3,510 | 7,835 | | 1,117 | 12,462 | 0.55% | 174 |
| 2015 | 2,885 | 7,394 | | 1,440 | 11,719 | 0.49% | 155 |

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

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

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

Table 10

| Fiscal Year | General Bonded Debt Outstanding | | | | | Percentage of Actual Taxable | |
|-------------|---------------------------------|-----------------|-----------|---|--------------------------|------------------------------|------------|
| | General Obligation Bonds | Refunding Bonds | Tax Notes | Less amounts Available in Debt Service Fund | Total Primary Government | Value of Property | Per Capita |
| 2006 | 12,725 | \$ 9,346 | | \$ 159 | \$ 21,912 | 0.88% | \$ 362.37 |
| 2007 | 12,020 | 8,850 | | 336 | 20,534 | 0.58% | 337.94 |
| 2008 | 11,200 | 8,340 | | 384 | 19,156 | 0.59% | 309.86 |
| 2009 | 10,530 | 7,615 | | 579 | 17,566 | 0.57% | 279.86 |
| 2010 | 10,145 | 6,545 | | 689 | 16,001 | 0.49% | 249.56 |
| 2011 | 9,750 | 5,435 | 1,225 | 489 | 15,921 | 0.51% | 246.75 |
| 2012 | 4,710 | 9,854 | | 368 | 14,196 | 0.45% | 213.10 |
| 2013 | 4,125 | 8,913 | | 469 | 12,569 | 0.41% | 186.83 |
| 2014 | 3,510 | 7,835 | | 427 | 10,918 | 0.35% | 167.17 |
| 2015 | 2,885 | 7,394 | | 364 | 9,915 | 0.32% | 148.94 |

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 2015

Table 11

| <u>Government Unit</u> | <u>Long-Term Debt Outstanding</u> | <u>Applicable Percentage</u> | <u>Overlapping Debt</u> |
|--|---|----------------------------------|------------------------------|
| Debt repaid with property taxes | | | |
| City of Nacogdoches | \$ 37,780,000 | 100.00% | \$ 37,780,000 |
| Central Heights ISD | 13,415,000 | 100.00% | \$ 13,415,000 |
| Etoile ISD | 2,410,000 | 100.00% | \$ 2,410,000 |
| Martinsville ISD | 4,050,000 | 100.00% | \$ 4,050,000 |
| Nacogdoches ISD | 50,330,000 | 100.00% | \$ 50,330,000 |
| Woden ISD | 1,475,000 | 100.00% | \$ 1,475,000 |
| Chireno ISD | 990,000 | 90.61% | \$ 897,039 |
| Cushing ISD | 14,308,000 | 98.47% | \$ 14,089,088 |
| City of Garrison | 136,000 | 100.00% | \$ 136,000 |
| Garrison ISD | <u>1,760,000</u> | <u>88.89%</u> | <u>\$ 1,564,464</u> |
| Subtotal overlapping debt | 126,654,000 | | 126,146,591 |
| Nacogdoches County direct debt | | | <u>11,719,743</u> |
| Total Direct and Overlapping debt | | | <u><u>\$ 137,866,334</u></u> |

(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 2015 (in thousands) | |
|--|-----------------------|
| Assessed Value | 3,074,254 |
| Debt limit (25% of Assessed Value) | 768,564 |
| Debt applicable to limit: | |
| General obligation bonds | 10,094 |
| Less: Amount set aside for repayment of general obligation debt | <u>364</u> |
| Total net debt applicable to limit | <u>9,730</u> |
| Legal debt margin | <u><u>758,834</u></u> |

| | Fiscal Year | | | | | | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
| Debt limit | 896,823 | 532,014 | 716,898 | 831,535 | 802,292 | 760,598 | 775,338 | 771,170 | 771,170 | 768,564 |
| Total net debt applicable to limit | <u>18,649</u> | <u>19,540</u> | <u>18,145</u> | <u>16,690</u> | <u>16,001</u> | <u>13,680</u> | <u>13,951</u> | <u>12,569</u> | <u>10,921</u> | <u>9,730</u> |
| Legal debt margin | <u><u>878,174</u></u> | <u><u>512,474</u></u> | <u><u>698,753</u></u> | <u><u>814,845</u></u> | <u><u>786,291</u></u> | <u><u>746,918</u></u> | <u><u>761,387</u></u> | <u><u>758,601</u></u> | <u><u>760,249</u></u> | <u><u>758,834</u></u> |
| Total net debt applicable to the limit as a % of debt limit | 2.08% | 3.67% | 2.53% | 2.01% | 1.99% | 1.80% | 1.80% | 1.63% | 1.42% | 1.27% |

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 |
|--------------------|---------------------------------------|-------------------------------------|---------------------------------------|--------------------------------|---------------------------------------|---------------------------------------|
| 2006 | 60,468 | \$1,328,805,000 | \$ 22,138 | 29.70 | 4.50% | 10,480 |
| 2007 | 60,763 | \$1,383,947,000 | \$ 22,844 | 29.70 | 4.10% | 10,342 |
| 2008 | 61,822 | \$1,475,410,000 | \$ 23,865 | 29.70 | 4.70% | 10,282 |
| 2009 | 62,768 | \$1,523,868,000 | \$ 24,491 | 29.70 | 7.00% | 10,325 |
| 2010 | 64,117 | \$1,676,050,000 | \$ 26,457 | 29.70 | 6.30% | 10,569 |
| 2011 | 64,524 | \$1,804,345,000 | \$ 28,141 | 30.30 | 7.10% | 10,931 |
| 2012 | 65,466 | \$1,927,413,000 | \$ 29,441 | 30.30 | 5.80% | 11,132 |
| 2013 | 66,034 | \$1,950,059,000 | \$ 29,531 | 27.80 | 6.40% | 11,050 |
| 2014 | 65,330 | \$2,063,904,000 | \$ 31,592 | 27.80 | 5.00% | 11,069 |
| 2015 | 65,301 | \$2,063,904,000 | \$ 31,592 | 29.90 | 4.70% | 11,188 |

Sources:

- 1 Texas Workforce Commission
- 2 Nacogdoches Economic Development Corporation
- 3 Texas Education Agency & Nacogdoches Co. school districts

NACOGDOCHES COUNTY, TEXAS

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Table 14

| Employer | 2015 | | | 2006 | | |
|------------------------------------|------------------|-------------|--|------------------|-------------|--|
| | Employees | Rank | Percentage of Total County Employment | Employees | Rank | Percentage of Total County Employment |
| Stephen F. Austin State University | 1686 | 1 | 6.33% | 1605 | 2 | 5.39% |
| Pilgrim's Pride | 1500 | 2 | 5.63% | 2430 | 1 | 8.16% |
| Nacogdoches ISD | 961 | 3 | 3.61% | 859 | 5 | 2.89% |
| Nacogdoches County Hospital Dist. | 726 | 4 | 2.73% | 886 | 4 | 2.98% |
| Etech Global Services | 550 | 5 | 2.07% | 1250 | 3 | 4.20% |
| Nacogdoches Medical Center | 394 | 6 | 1.48% | 600 | 6 | 2.02% |
| Wal-Mart Supercenter | 345 | 7 | 1.30% | 457 | 7 | 1.54% |
| City of Nacogdoches | 316 | 8 | 1.19% | 361 | 10 | 1.21% |
| Aramark | 283 | 9 | 1.06% | | | |
| Eaton (Cooper Power Systems) | 269 | 10 | 1.01% | | | |
| NIBCO Inc. | | | | 400 | 8 | 1.34% |
| ForeTravel | | | | 382 | 9 | 1.28% |
| Total | 7030 | | 26.40% | 9230 | | 31.01% |

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
LAST TEN FISCAL YEARS**

Table 15

| Function | Fiscal Year | | | | | | | | | |
|---------------------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
| General Government | | | | | | | | | | |
| General | 39 | 44 | 39 | 44 | 46 | 46 | 44 | 45 | 46 | 45 |
| Finance | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 8 | 8 |
| Law Enforcement | | | | | | | | | | |
| Officers | 108 | 115 | 113 | 126 | 128 | 127 | 125 | 117 | 119 | 115 |
| Civilians | 18 | 21 | 16 | 16 | 15 | 15 | 15 | 11 | 12 | 12 |
| Judicial | | | | | | | | | | |
| Judges | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 |
| Other | 34 | 34 | 34 | 34 | 35 | 35 | 37 | 38 | 38 | 37 |
| Health and Welfare | 4 | 6 | 8 | 8 | 8 | 7 | 7 | 7 | 7 | 7 |
| Streets and Highways | 33 | 34 | 34 | 33 | 33 | 34 | 29 | 29 | 32 | 32 |
| Recreation | 5 | 5 | 5 | 5 | 5 | 6 | 6 | 8 | 8 | 8 |
| Solid Waste | 3 | 1 | 1 | 1 | | | | | | ** |
| TOTAL | <u>259</u> | <u>276</u> | <u>266</u> | <u>283</u> | <u>286</u> | <u>286</u> | <u>279</u> | <u>271</u> | <u>277</u> | <u>271</u> |

Source: Nacogdoches County budget

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

NACOGDOCHES COUNTY, TEXAS

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

Table 16

| Function | Fiscal Year | | | | | | | | | |
|--|-------------|------|------|-------|-------|------|-------|-------|-------|-------|
| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
| General Government | | | | | | | | | | |
| Birth certificates issued | 3672 | 3934 | 3393 | 3583 | 3399 | 3374 | 3349 | 3053 | 2979 | 2962 |
| Marriage licenses issued | 544 | 514 | 466 | 477 | 504 | 491 | 540 | 530 | 479 | 472 |
| Septic permits processed | 127 | 98 | 110 | 100 | 180 | 119 | 137 | 164 | 95 | 119 |
| Law Enforcement | | | | | | | | | | |
| Average number of inmates per day | 284 | 303 | 233 | 213 | 211 | 209 | 241 | 219 | 245 | 235 |
| Highways & Streets | | | | | | | | | | |
| New roads | 0 | 3.5 | 9.45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Roads resurfaced (miles) | 23.1 | 18.1 | 2.1 | 32.15 | 30.25 | 5.4 | 48.38 | 50.47 | 26.01 | 11.96 |
| Bridges new | 0 | 0 | 0 | 0 | 0 | 2 | 1 | 0 | 0 | 0 |
| Bridges repaired | 0 | 0 | 2 | 3 | 3 | 6 | 4 | 25 | 10 | 4 |
| Bridges closed | 0 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Recreation | | | | | | | | | | |
| Expo Center and Civic Center events*** | 56 | 59 | 48* | 38 | 40 | 32 | 30 | 59 | 101 | 126 |
| Solid Waste | | | | | | | | | | |
| Refuse collected (cubic yds) | 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.

***Civic Center not available for rent until Sept. 2012

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

Table 17

| Function/Program | Fiscal Year | | | | | | | | | |
|---|-------------|------|------|------|------|------|------|------|------|------|
| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
| General Government | | | | | | | | | | |
| Courthouse | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Annex | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Storage building | 1 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 |
| Maintenance building | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Records storage building | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| Vocational school | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| Law Enforcement | | | | | | | | | | |
| Law Enforcement Center (jail) | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| JP and Constable Offices | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 |
| District Probation building | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Community Service building | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Juvenile Probation building | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Patrol units | 16 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 17 | 19 |
| Other Public Works | | | | | | | | | | |
| County roads | 765 | 769 | 778 | 778 | 778 | 778 | 778 | 778 | 778 | 778 |
| Bridges | 107 | 106 | 106 | 106 | 106 | 108 | 109 | 109 | 109 | 109 |
| Dams | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Road and Bridge shops | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Road and Bridge Washbay/Storage | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Road and Bridge radio towers | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |
| Road and Bridge transmitters | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 |
| Water supply system extension & improvements | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| Recreation | | | | | | | | | | |
| Expo Center Arena | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Expo Barns | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Expo Storage | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Expo Shop | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Expo Midway restroom | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Lake park | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Park Guard House | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 |
| Park Restrooms | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 3 | 3 | 3 |
| Park pavilion | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 |
| Health & Welfare | | | | | | | | | | |
| Senior Center | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Shelter/Civic Center | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 |
| Emergency Operations Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 |
| Solid Waste | | | | | | | | | | |
| Transfer stations | 3 | 3 | 3 | 3 | 3 | **0 | 0 | 0 | 0 | 0 |

Source: Various County departments

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