



Nacogdoches
COUNTY

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

FOR THE YEAR ENDED

SEPTEMBER 30, 2016

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, 2016**

Prepared by:

Nacogdoches County Auditor's Office

NACOGDOCHES COUNTY, TEXAS

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NACOGDOCHES COUNTY, TEXAS

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INTRODUCTORY SECTION





March 22, 2017

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, 2016. 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, 2016 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 65,664 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 5.1% for September 2016. A year ago, the unemployment rate was 4.7%. Texas' unemployment rate was 4.7% and 4.5% respectively for the same periods. The county's September 2016 rate is slightly higher than the national unemployment rate of 4.9%. The national unemployment rate for September 2015 was 5.0%. Advameg, Inc. published the Cost of Living Index (www.city-data.com) as of March 2016 for the City of Nacogdoches – 81.9. Nearby cities include: Austin, TX 94.8; Jackson, MS 84.7; Monroe, LA 85.6; Lafayette, LA 86 and Tyler, TX 86.1. 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 to the Nacogdoches Independent School District during January 2016 under the Commercial Real Estate Purchase Contract 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 115 megawatt 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

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 8 public assistance projects since September 30, 2015. The grant awards include eligible federal funding totaling approximately \$874,434.69. Nacogdoches County has received \$284,600 to date.

In a cooperative effort to prevent pavement damage to roadways caused by overweight loads in Nacogdoches County, the Nacogdoches County Commissioners' Court, the Texas Department of Transportation and the Texas Department of Public Safety are considering a proposed weigh station / inspection facility 5 miles south of the City of Nacogdoches. The facility would be located in the TXDOT right-of-way, while the TXDPS would staff the facility. Nacogdoches County would be responsible for the construction of all facilities including buildings and scales. Commissioners' Court allocated \$300,000 in the FY 2016 budget for the project. Additionally, Court allocated to

the project \$500,000 from proceeds of the sale of the Technical Training Center. Commissioners' Court executed a memorandum of agreement with TXDOT and TXDPS on 06/29/2015. During FY 2016, Court advertised for proposals for engineering services and executed a contract with Goodwin Lasiter Strong on 11/22/16. If estimated construction costs do not exceed the project budget, Court has set a goal to complete construction by September 2017. Costs incurred to 09/30/16 are reported in the Other Supplementary Information section of this report - Schedule of Revenues, Expenditures, and Changes in Fund Balance for the Permanent Improvement Fund.

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. Court continues to allocate resources to this program as actual expenditures in the Courthouse Security Fund increased from \$43,000 for FY 2014 to \$78,500 for FY 2016.

Nacogdoches County Commissioners' Court continues to support the maintenance of county roads. During FY 2016, three positions were established through the adopted budget with salaries budgeted at \$68,400 for the Road and Bridge department. Capital lease agreements were executed to purchase a pavement reclaimer/recycler and a wheel excavator. On 5/10/16, Court authorized a \$600,000 transfer from the General Fund to the Road and Bridge Fund to cover costs for road maintenance projects during the summer of 2016. Routine road maintenance was behind schedule because of the flooding during FY 2015.

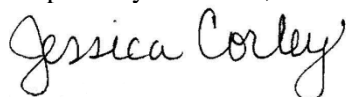
Awards and Acknowledgements

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, 2015. This was the thirteenth 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, 2015

Executive Director/CEO

NACOGDOCHES COUNTY, TEXAS
LIST OF PRINCIPAL OFFICIALS
September 30, 2016

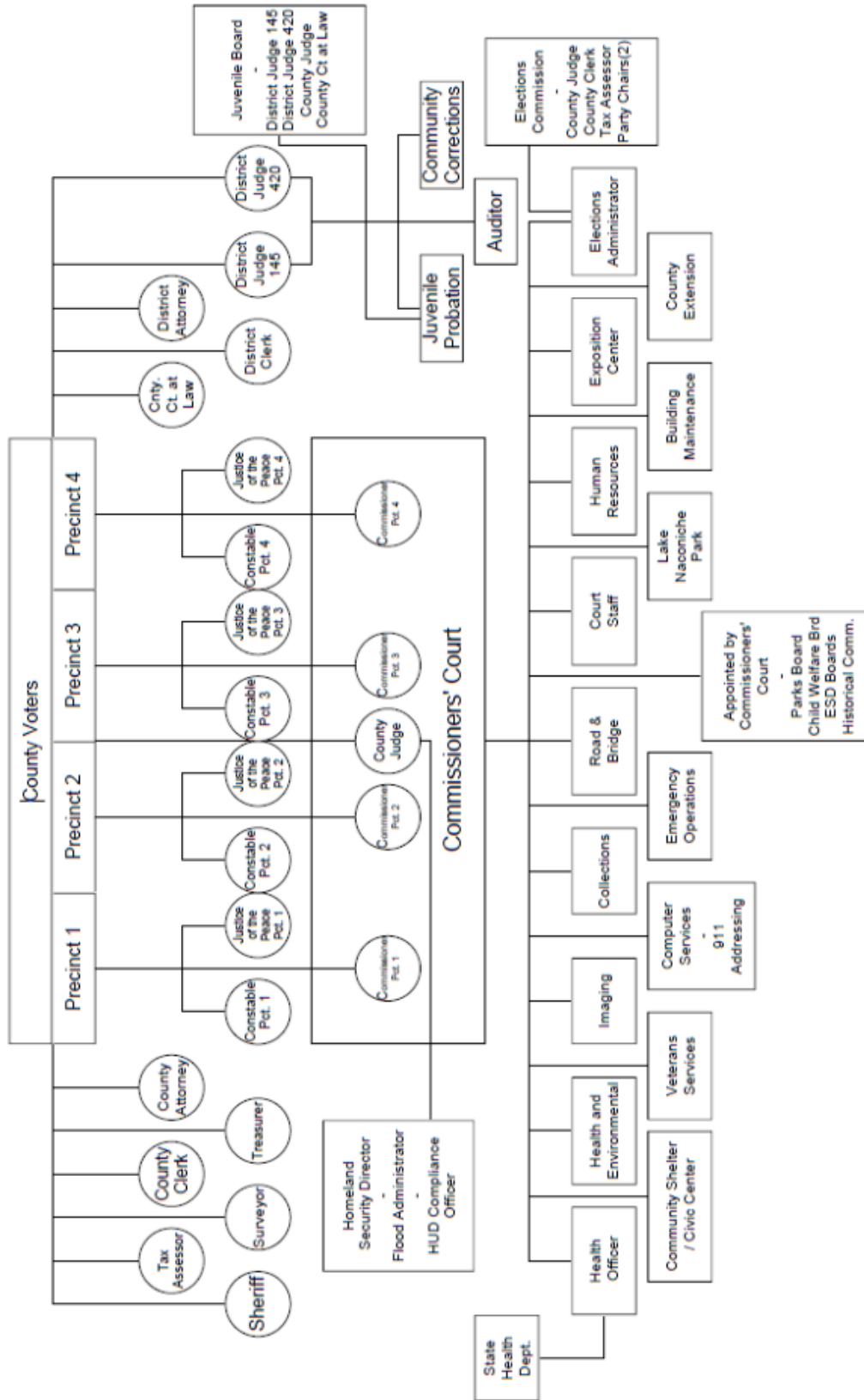
GOVERNING BODY

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

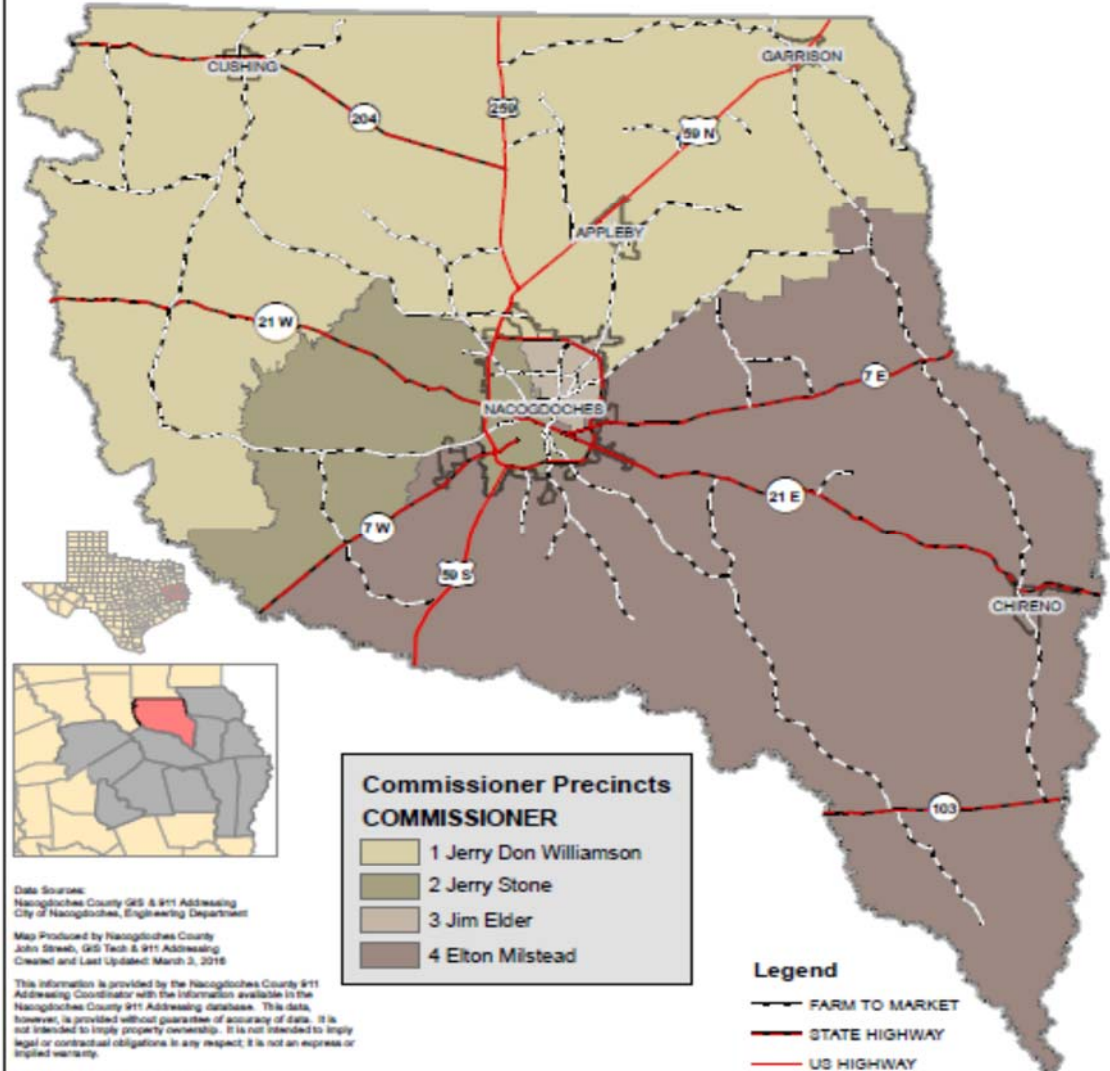
OTHER PRINCIPAL OFFICIALS

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

Data 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 2, 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.

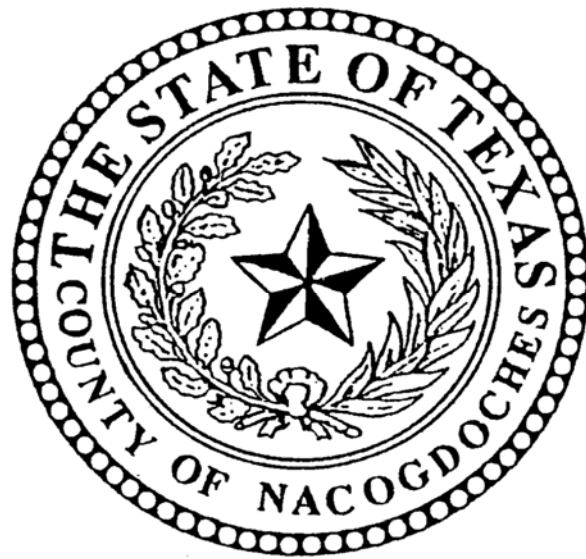
For comments or questions please contact:
911 ADDRESSING
203 W MAIN ST STE 105
NACOGDOCHES TX 75961
(409) 960-0659
Fax: (409) 964-6477



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



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, 2016, 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, 2016, 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.

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 46 through 53 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 22, 2017, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

Houston, Texas
March 22, 2017

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, 2016. 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 resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$44.1 million (net position). Of this amount, \$2.6 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net position decreased by \$934 thousand mainly attributed to the additional pension cost and loss on disposition of the Vocational Technical Building and other capital assets.
- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$9.41 million, an increase of \$1.8 million from the prior year fund balance.
- At the end of the current fiscal year the General Fund had approximately \$4.70 million in fund balance of which \$4.40 million is available for spending at the government's discretion (unassigned general fund balance). This fund balance amounts to 28% of total general fund expenditures.
- The County's total bonded debt decreased by approximately \$0.86 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 for all of the County's assets, deferred outflows, liabilities, and deferred inflows 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.

The government-wide financial statements can be found on pages 15 through 16 of this report.

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

Fund financial statements

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

Governmental funds

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

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

The County maintains 55 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 52 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 43 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 46 through 144 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 and deferred outflows of resources, exceeded liabilities and deferred inflows of resources by \$44.1 million at the close of the most recent fiscal year.

By far the largest portion of the County's net position \$36.7 million (83%) 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	
	2016	2015
Assets		
Current and other assets	\$ 11,784,483	\$ 10,081,247
Capital assets, net	45,510,556	48,703,687
Total Assets	57,295,039	58,784,934
Deferred outflows of resources		
Deferred charge on refunding	424,352	494,910
Deferred pension items	4,500,306	1,327,599
Total deferred outflows of resources	4,924,658	1,822,509
Liabilities		
Other liabilities	1,575,296	1,585,638
Long-term liabilities	16,069,973	14,005,183
Total Liabilities	17,645,269	15,590,821
Deferred inflows of resources		
Deferred pension items	491,995	-
Total deferred inflows of resources	491,995	-
Net Position:		
Net Investment in capital assets	36,721,196	38,323,189
Restricted	4,720,640	2,892,774
Unrestricted	2,640,597	3,800,659
Total Net Position	\$ 44,082,433	\$ 45,016,622

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

A portion of the County's net position, \$4.7 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$2.6 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 decreased by (\$0.9) million from 2015 to 2016. The County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$44.1 million, which is an increase of (\$0.9) million from the prior year's net position amount of \$45.0 million. Overall total assets decreased due to the purchase of Nacogdoches Vocational Technical Building by the Nacogdoches Independent School District for the sum of \$500,000, the original purchase price of the building. No portion of the amount was considered as program income to the County. Long-term liabilities overall increased due to capital leases addition of \$857 thousand and a change in pension liabilities of \$2.9 million as a result of Texas County and District Retirement System actuarial valuation. The overall decrease in net position from the statement of activities shows the decrease primarily relates to the fact that the County sold the Vocational Technical Building to Nacogdoches Independent School District and the additional pension cost.

NACOGDOCHES COUNTY'S CHANGES IN NET POSITION

	Governmental Activities	
	2016	2015
Revenues		
Program revenues:		
Charges for services	\$ 4,868,671	\$ 5,003,128
Operating grants and contributions	726,182	588,728
Capital grants and contributions	284,600	1,669,176
General revenues:		
Property taxes	17,580,862	15,891,594
Other taxes	631,298	654,769
Earnings on investments	49,448	42,764
Loss on disposal of capital assets	(2,324,843)	-
Other	632,566	287,834
Total Revenues	22,448,784	24,137,993
Expenses		
General government	5,291,325	3,351,072
Highway and streets	4,233,633	4,032,045
Judicial and law enforcement	11,187,905	10,336,758
Health and welfare	1,051,784	2,574,242
Culture and recreation	1,239,338	1,233,468
Interest on long-term debt	378,988	393,734
Total Expenses	23,382,973	21,921,319
Change in Net Position	(934,189)	2,216,674
Net Position, Beginning	45,016,622	43,668,805
Prior Period Adjustment	-	(868,857)
Net Position, Beginning as Restated	45,016,622	42,799,948
Net Position, Ending	\$ 44,082,433	\$ 45,016,622

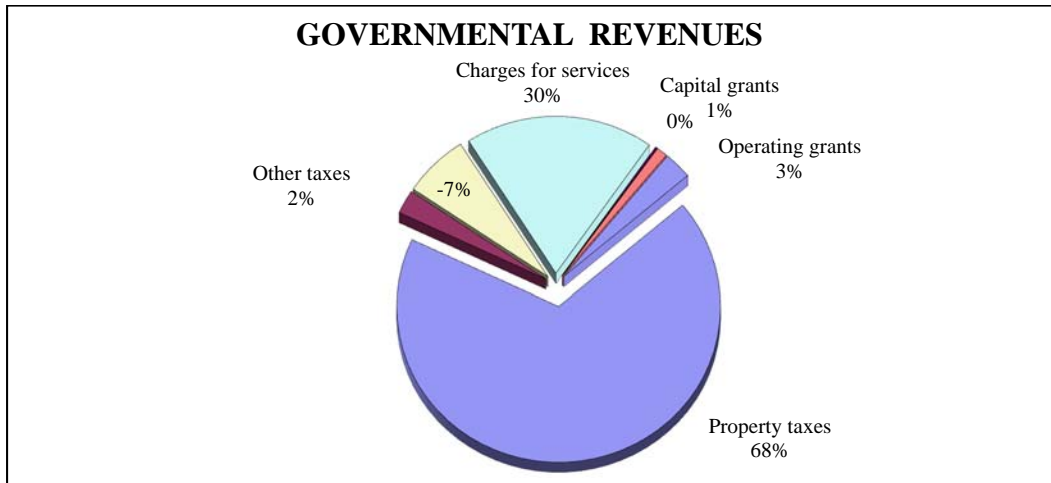
At the end of the current fiscal year, the County was able to report a positive balance in net position for the government as a whole. The same situation held true for the prior fiscal year.

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

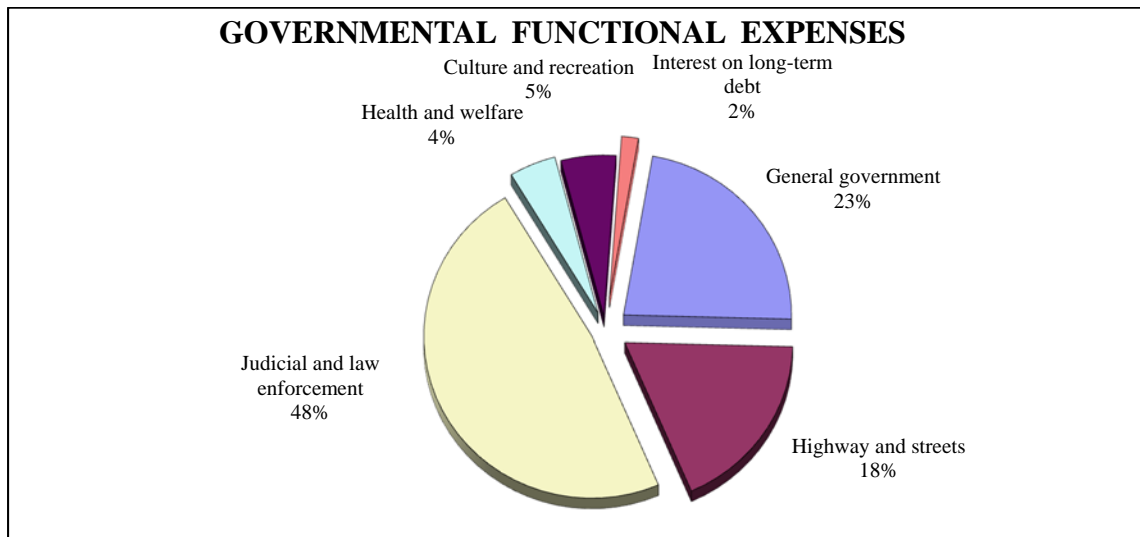
Governmental activities change in Net Position for the County was a \$934 thousand decrease. The key elements of this decrease are as follows:

- The County of Nacogdoches and Nacogdoches Independent School District agreed to the County's submission of a contract amendment to the funding agency, Texas General Land Office, allowing the purchase of the Nacogdoches Vocational Technical Building by the School District for \$500 thousand, the original price of the building. The value of the building renovations was \$2.28 million.
- Judicial and law enforcement expenses increased due to 2% cost of living salary adjustment, higher scheduled capital lease payments, and the purchase of law enforcement and patrol vehicles for cash.
- Road and Bridge expense increased due to a special project budget established to track the expenditure of Public Assistance grant reimbursements and transfers from the General Fund.

Governmental activities revenue for fiscal year 2016 are graphically displayed as follows:



Governmental activities functional expenses were as follows:



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

Financial Analysis of the County's Funds

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

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

The County's governmental funds reflect a combined fund balance of \$9.41 million an increase of \$1.8 million compared with the prior year fund balance \$7.6 million. Of the \$9.41 million fund balance, \$4.4 million is unassigned and available for day-to-day operations of the County. In addition, \$485 thousand is restricted for debt service. The remaining restricted fund balances is approximately \$4.2 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 \$4,702,447. Overall, revenue to the General fund increased \$905,548, mainly from increase in taxes. General Fund expenditures increased by \$683,186 from prior year, which was from wage and operational increases mainly related to 2% cost of living wage increases and the purchase of law enforcement vehicles.

The Debt Service Balance was comparable to prior year with an ending balance of \$484,669. Overall, revenue to the Debt Service increased \$162,459 mainly from increase in taxes. Debt Service Fund expenditures increased by \$866 from prior year.

The Road and Bridge Fund Balance increased by \$728,615 compared to prior year with an ending balance of \$946,723. Primarily, the increase was caused by proceeds of public assistance grants and transfer from the general fund totaling \$876,960. Due to bad weather, only \$322,787 was expended which increased Road and Bridge fund balance by \$544,082.

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 \$182,653. Although the amended budgeted expenditures totaled \$16,333,350 actual expenditures totaled \$15,671,515, a \$661,835 positive variance. This is a result from all departments not expending their total appropriations.

Revenues from property taxes exceeded the final budget by \$210,756 due to the collection of delinquent, penalty, and interest payments. This was offset by fee and fine collections which were below budget by \$255,701. Overall, total revenue exceeded the final budget by \$133,832 mostly due to an unanticipated payment of \$72,300 from the county's health insurance pool.

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

Capital Assets and Debt Administration

Capital Assets - At the end of fiscal year 2016, the County's governmental activities had invested \$45.5 million (net of accumulated depreciation). This investment in capital assets includes Land, buildings, equipment, improvements (other than buildings) infrastructure and construction in progress, as reflected in the following schedule. The Capital acquisitions were approximately \$1.8 million, offset by \$2.6 million in depreciation expense showing a net decrease in Capital Assets of approximately (\$3.2) million over the previous fiscal year.

NACOGDOCHES COUNTY'S CAPITAL ASSETS

	Governmental Activities	
	2016	2015
Non-Depreciable Assets		
Land and intangibles	\$ 2,353,904	\$ 2,463,797
Construction in progress	17,400	-
Other Capital Assets, Net		
Land Improvements	2,925,886	2,971,529
Buildings and improvements	16,613,509	19,528,601
Infrastructure	17,954,639	18,327,453
Machinery and equipment	5,645,218	5,412,307
Total Capital Assets	\$ 45,510,556	\$ 48,703,687

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

- Disposition of the Vocational Technical Building with a book value of \$2.2 million (building and renovations) which mostly contributed to the \$3.2 million decrease in capital assets.
- Acquisitions of \$861,124 in leased assets which included patrol vehicles and road and bridge equipment.
- Infrastructure improvements included \$572,000 for county roads.

Long-Term Debt - At the end of the current fiscal year, the County had total debt outstanding of \$10.7 million. This is a decrease of \$862 thousand from the prior year due to principal payments made during the year of \$1.7 million offset by additional debt of \$857 thousand on capital leases.

LONG TERM DEBT OUTSTANDING

	Governmental Activities	
	2016	2015
Certificates of Obligation	\$ 2,670,000	\$ 2,885,000
Refunding Bonds	6,076,000	7,209,000
Capital Leases	1,926,909	1,440,475
Total	\$ 10,672,909	\$ 11,534,475

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 5.1% as of September 2016 compared to a Texas statewide unemployment rate of 4.7%. A year ago, Nacogdoches County's unemployment rate was 4.7% and the Texas statewide unemployment rate was 4.5%. The national unemployment rate as of September 2016 and 2015 was 4.9% and 5.0% respectively.
- The Texas Education Agency reported total students attending public schools in Nacogdoches County for 2015 and 2014 (2016 is not available). Those totals are 10,918 and 10,987 respectively.
- On September 16, 2016, Stephen F. Austin State University announced a fall enrollment of 12,742 students. Fall 2015 enrollment was 12,606. Various factors influence enrollment. The number of college students in the area affects the level of business activity in the county.
- Nacogdoches County continues to monitor revenue from sources other than property taxes. Traffic cases are a source of revenue from court costs and fines. Traffic cases across the state have decreased 35% and traffic stops are down 25%. As the Texas Department of Public Safety continues to focus on warnings and shift officers to the Texas border to work, and with less federal funds available for traffic programs, the number of traffic cases are expected to remain low.

The County Commissioners set fiscal policy, establish service priorities, and allocate resources through the budget. While preparing the FY 2017 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.
- A budget was established for special building maintenance projects for the county jail in an effort to be proactive and continue to meet jail standards as required by the Texas Commission on Jail Standards. Meeting the needs of heavy wear and tear on this building in advance instead of on an emergency basis should reduce the risk that prisoners would have to be housed out of the county during emergency repairs. The county could incur housing and medical costs which are not typically included in the budget.
- The budgeted amount from fund balance to be utilized to offset current general fund operations decreased by \$414,706 compared to the prior fiscal year which was due to the budget established in the prior year for the weigh station and other factors. The estimated 09/30/17 ending fund balance in the adopted budget is \$3,319,749 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, 2016

	Primary Government Governmental Activities
Assets	
Cash and cash equivalents	\$ 10,099,022
Receivables (Net of Allowance for Uncollectibles)	
Taxes, net	948,006
Grants and other governments	285,235
Other	100,808
Prepaid items	346,440
Inventory	4,972
Capital assets, not being depreciated	2,371,304
Capital assets, net of accumulated depreciation	43,139,252
Total Assets	57,295,039
Deferred outflows of resources	
Deferred charge on refunding	424,352
Deferred pension items	4,500,306
Total deferred outflows of resources	4,924,658
Liabilities	
Accounts payable and accrued expenses	1,059,875
Accrued payroll	217,571
Accrued interest payable	60,502
Unearned revenues	194,031
Due to other governments	43,317
Long-term liabilities due within one-year	1,760,864
Compensated absences due within one-year	117,485
Compensated absences due in more than one-year	234,970
Long-term liabilities due in more than one-year	9,076,140
Net pension liability	4,880,514
Total Liabilities	17,645,269
Deferred inflows of resources	
Deferred pension items	491,995
Total deferred inflows of resources	491,995
Net Position	
Net investment in capital assets	36,721,196
Restricted for:	
Debt Service	506,876
Records management	348,618
Road and bridge	946,723
Judicial and law enforcement	1,197,554
Other purposes	1,720,869
Unrestricted	2,640,597
Total Net Position	\$ 44,082,433

NACOGDOCHES COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the year ended September 30, 2016

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities
Primary Government					
Governmental Activities:					
General government	\$ 5,291,325	\$ 494,374	\$ 9,791	\$ -	\$ (4,787,160)
Highway and streets	4,233,633	998,184	-	284,600	(2,950,849)
Judicial and law enforcement	11,187,905	2,708,756	658,319	-	(7,820,830)
Health and welfare	1,051,784	-	45,672	-	(1,006,112)
Parks and recreation	1,239,338	667,357	12,400	-	(559,581)
Interest	378,988	-	-	-	(378,988)
Total Primary Government	\$ 23,382,973	\$ 4,868,671	\$ 726,182	\$ 284,600	(17,503,520)
General revenues:					
Property taxes, penalties, and interest					17,580,862
Unrestricted earnings on investments					49,448
Other taxes					631,298
Loss on disposal of capital assets					(2,324,843)
Miscellaneous					632,566
Total General Revenues					16,569,331
Changes in Net Position					(934,189)
Net Position, Beginning					45,016,622
Net Position, Ending					\$ 44,082,433

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

NACOGDOCHES COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2016

	<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	\$ 157,540	\$ 23,282	\$ 129,928	\$ 1,232,488	\$ 1,543,238
Investments	4,988,711	451,028	1,112,521	2,003,524	8,555,784
Taxes receivable (net of allowance for uncollectibles)	702,487	93,068	146,988	5,463	948,006
Grants receivable	79,951	-	-	205,284	285,235
Other receivables	37,983	-	37,125	25,700	100,808
Due from other funds	12,577	-	-	-	12,577
Inventory	-	-	-	4,972	4,972
Prepaid items	305,008	-	9,447	31,985	346,440
Total Assets	<u>\$ 6,284,257</u>	<u>\$ 567,378</u>	<u>\$ 1,436,009</u>	<u>\$ 3,509,416</u>	<u>\$ 11,797,060</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances					
Liabilities:					
Accounts payable	\$ 557,220	\$ -	\$ 326,401	\$ 176,257	\$ 1,059,878
Accrued payroll	180,116	-	27,206	10,249	217,571
Due to other funds	-	-	-	12,577	12,577
Due to other governments	43,314	-	-	-	43,314
Unearned revenues	162,715	-	-	31,316	194,031
Total Liabilities	<u>943,365</u>	<u>-</u>	<u>353,607</u>	<u>230,399</u>	<u>1,527,371</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	638,445	82,709	135,679	4,782	861,615
Total Deferred Inflows of Resources	<u>638,445</u>	<u>82,709</u>	<u>135,679</u>	<u>4,782</u>	<u>861,615</u>
Fund Balances:					
Nonspendable					
Inventories and prepaids	305,008	-	9,447	36,957	351,412
Restricted					
Debt service	-	484,669	-	-	484,669
Capital projects	-	-	-	1,624,741	1,624,741
Grants	-	-	-	17,049	17,049
Records	-	-	-	392,810	392,810
Public safety	-	-	-	400,257	400,257
Judicial	-	-	-	775,855	775,855
Road and bridge	-	-	937,276	-	937,276
Other	-	-	-	47,977	47,977
Unassigned	<u>4,397,439</u>	<u>-</u>	<u>-</u>	<u>(21,411)</u>	<u>4,376,028</u>
Total Fund Balances	<u>4,702,447</u>	<u>484,669</u>	<u>946,723</u>	<u>3,274,235</u>	<u>9,408,074</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 6,284,257</u>	<u>\$ 567,378</u>	<u>\$ 1,436,009</u>	<u>\$ 3,509,416</u>	<u>\$ 11,797,060</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, 2016

Total fund balance, governmental funds	\$ 9,408,074
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.	45,510,556
Unavailable property tax revenues in the governmental fund statements are recognized as revenue in the government wide statements .	861,615
Deferred outflows related to pension activities	4,500,306
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	(2,670,000)
Premium on bonds	(164,095)
Refunding bond	(6,076,000)
Loss on refunding	424,352
Capital lease payable	(1,926,909)
Compensated absences	(352,455)
Net pension liability	(4,880,514)
Deferred inflows related to pension activities	(491,995)
Accrued interest payable	<u>(60,502)</u>
Net Position of Governmental Activities	<u>\$ 44,082,433</u>

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, 2016

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Road and Bridge</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues					
Taxes	\$ 13,092,753	\$ 1,732,799	\$ 2,738,897	\$ 103,492	\$ 17,667,941
Charges for services	815,669	-	900,559	-	1,716,228
Fees and fines	1,042,953	-	164,398	764,145	1,971,496
Intergovernmental	906,824	-	276,960	744,971	1,928,755
Earnings on investments	39,885	950	2,035	5,048	47,918
Miscellaneous	519,786	-	7,505	473,347	1,000,638
Total Revenues	<u>16,417,870</u>	<u>1,733,749</u>	<u>4,090,354</u>	<u>2,091,003</u>	<u>24,332,976</u>
Expenditures					
Current:					
General government	4,745,828	-	-	382,569	5,128,397
Administration of justice	3,492,712	-	-	734,791	4,227,503
Public safety	6,630,822	-	-	2,002	6,632,824
Highway and streets	-	-	3,794,363	19,848	3,814,211
Health and Welfare	274,428	-	-	45,672	320,100
Parks and recreation	-	-	-	881,621	881,621
Capital Outlay	297,742	-	569,528	2,155	869,425
Debt Service:					
Principal	227,735	1,348,000	143,100	-	1,718,835
Interest and fiscal charges	14,205	264,122	24,276	-	302,603
Total Expenditures	<u>15,683,472</u>	<u>1,612,122</u>	<u>4,531,267</u>	<u>2,068,658</u>	<u>23,895,519</u>
Excess (Deficiency) of Revenues				-	
Over (Under) Expenditures	734,398	121,627	(440,913)	22,345	437,457
Other Financing Sources (Uses)					
Sale of capital assets	532,930	-	-	-	532,930
Transfers in	-	-	600,000	998,374	1,598,374
Transfers out	(1,598,374)	-	-	-	(1,598,374)
Proceeds from capital lease	287,742	-	569,528	-	857,270
Total other financing sources (uses)	<u>(777,702)</u>	<u>-</u>	<u>1,169,528</u>	<u>998,374</u>	<u>1,390,200</u>
Net change in fund balances	(43,304)	121,627	728,615	1,020,719	1,827,657
Fund balances - beginning	<u>4,745,751</u>	<u>363,042</u>	<u>218,108</u>	<u>2,253,516</u>	<u>7,580,417</u>
Fund balances - ending	<u>\$ 4,702,447</u>	<u>\$ 484,669</u>	<u>\$ 946,723</u>	<u>\$ 3,274,235</u>	<u>\$ 9,408,074</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, 2016

Net change in fund balances - total governmental funds: \$ 1,827,657

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 (\$1.76 million) was capitalized on the entity wide statement and the depreciation expense (\$2.6 million) that was expensed in the current period. 1,756,963
(2,621,396)

Trade in of vehicles and equipment on Government wide included in capital assets and recorded gain of disposition of assets in entity wide statements. 3,855

The statement of activities reports a loss arising from disposal of capital assets as the difference between the proceeds from disposal and the net book value of the assets. (2,328,698)
The governmental funds report only the proceeds from disposal. This amount represents the net book value of capital assets disposed during the year.

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned. (87,079)

Proceeds from capital lease are sources of funding for Governmental Funds to acquire assets, but is not included in government wide statement of activities. (861,124)

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. 1,348,000

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. 370,836

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 (27,001)
Amortization of deferred charges including premiums and discounts on issuance of bonds 21,173
Compensated absences (22,598)
Amortization of refunding loss (70,558)
Net pension liabilities and associated deferred outflows of resources (244,219)

Change in net position of governmental activities \$ (934,189)

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

NACOGDOCHES COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
September 30, 2016

	<u>Agency Fund</u>
Assets	
Cash and cash equivalents	<u>\$ 5,976,384</u>
Total Assets	<u><u>\$ 5,976,384</u></u>
Liabilities	
Due to other agencies and beneficiaries	<u>\$ 5,976,384</u>
Total Liabilities	<u><u>\$ 5,976,384</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 (continued)

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 (continued)

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.

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.

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.

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

Note 1 - Summary of Significant Accounting Policies (continued)

F. Investments

The County's investments are comprised of certificates of deposit and money market 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.

The County categorizes fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The County's local government investment pools are recorded at amortized costs as permitted by GASB Statement No. 79, *Certain Investment Pools and Pool Participants*.

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 (continued)

Note 1 - Summary of Significant Accounting Policies (continued)

K. Capital Assets

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

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

The County applies monthly depreciation for all assets. Therefore, depreciation is charged to operations for each month 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:

<u>Assets</u>	<u>Years</u>
Buildings	27.5 - 40, depending on construction
Building improvements	10-20
Infrastructure	10-50
Roads and horizontal infrastructure	10-50
Electrical systems	20
Plumbing systems	20
Central air/heat systems	15
Equipment (non-office)	7-15
Office furnishings	7-10
Office equipment	7-10
Motor vehicles	5
Used vehicles	3
Computer equipment	3-8

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 (continued)

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 cost 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 (continued)

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/inflows of resources in accordance with generally accepted accounting principles. 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 as deferred outflows of resources. 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 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. The other deferred inflows of resources is reported on the government-wide statement of net position. The deferred inflows is related to pension and they are results primarily from (1) changes in actuarial assumption; and (2) differences between expected and actual actuarial experiences. These pension related deferred inflows will be amortized over the expected remaining service lives of all employees that are provided with pensions.

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

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

T. New Accounting Standards

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

- GASB Statement No. 72, *Fair Value Measurement and Application*, addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.
- GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, clarifies the application of certain provisions of Statement No. 68 with regard to information that is required to be presented as notes to the 10-year schedules of required supplementary information about investment-related factors that significantly affect trends in the amounts reported.
- GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. This Statement establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost for financial reporting purposes and for governments that participate in those pools. Those disclosures include information about any limitations or restrictions on participant withdrawals.

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

Note 2 - Deposits (Cash) and Investments

A. Authorization for Deposits and Investments

The County reports all investments at fair value based on quoted market prices at year-end date. The County categorizes fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

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, 2016.

The County's cash and investments are classified as: cash and cash equivalents, and investments. Cash and cash equivalents include cash on hand, and deposits with financial institutions.

At September 30, 2016, the County's cash deposits of \$4.0 million, certificate of deposits of \$7.1 million, and \$1.7 million money market are either insured by FDIC or covered by collateral held by the County's agent in the County's name.

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

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

B. Deposit and Investment Amounts

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

	<u>Total Fair Value</u>
Cash deposits	\$ 1,289,303
Certificate of Deposits	7,112,021
Money Market Accounts	<u>1,697,698</u>
Total cash and investment	<u>\$ 10,099,022</u>

As of September 30, 2016, the County's investments included certificates of deposit accounts at Citizen's Bank and Commercial Bank of Texas. The County also invested in a money market account at Commercial Bank of Texas. Investment's fair value measurement at year-end are as follows:

<u>Investments</u>	<u>Fair Value</u>	<u>Fair Value Measurements Using</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
		<u>Inputs</u>	<u>Inputs</u>	<u>Inputs</u>
Certificates of Deposit	\$7,112,021	\$ -	\$ 7,112,021	\$ -
Money Market	1,697,698	-	1,697,698	-
Total	<u>\$8,809,719</u>	<u>\$ -</u>	<u>\$ 8,809,719</u>	<u>\$ -</u>

Interest Rate Risk

In accordance with its investment policy, the government manages its exposure to declines in fair 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	\$ 7,112,021	161	80.7%
Money Market Accounts	<u>1,697,698</u>	1	19.3%
Total Fair Value	<u>\$ 8,809,719</u>		
Portfolio weighted average maturity		<u>130</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, a specific issuer or a specific class of investments.

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

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

Note 3 - Receivables

Receivables, including applicable allowances for uncollectible accounts, as of September 30, 2016, were as follows:

	<u>Governmental Activities</u>				
	<u>General</u>	<u>Debt Service</u>	<u>Road and Bridge</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Receivables:					
Taxes	\$ 731,757	\$ 96,946	\$ 153,113	\$ 5,691	\$ 987,507
Grants	79,951	-	-	205,284	285,235
Other	37,983	-	37,125	25,700	100,808
Gross receivables	849,691	96,946	190,238	236,675	1,373,550
Less: allowance for uncollectibles	(29,270)	(3,878)	(6,125)	(228)	(39,501)
Total	<u>\$ 820,421</u>	<u>\$ 93,068</u>	<u>\$ 184,113</u>	<u>\$ 236,447</u>	<u>\$ 1,334,049</u>

Note 4 - Property Taxes

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

A. 2014-15 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 2016 fiscal year (2015 tax year), the County levied property taxes of \$0.58550 per \$100 of assessed valuation. The 2015 rates resulted in total tax levies of approximately \$17.0 million based on a total adjusted valuation of approximately \$3.10 billion. The total tax rate in the 2015 tax year was prorated as follows:

	<u>Tax Rate</u>
General Fund	\$ 0.43386
Debt Service Fund	0.05748
Road and Bridge	0.09078
Jury	0.00117
Lake Naconiche	0.00221
Total	<u>\$ 0.58550</u>

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

Note 4 - Property Taxes (continued)

B. Nacogdoches Central Appraisal District

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

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

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

Note 5 - Interfund Activity

During the year, cash advances are occasionally made between funds for various projects and situations, which create receivables and payables between these funds. Interfund balances are expected to be paid within one year. At September 30, 2016, the Interfund receivables and payables outstanding are as follows:

	Interfund Receivable	Interfund Payable
General Fund	\$ 12,577	\$ -
Non-major Governmental Funds	-	12,577
Total Governmental Activity	<u>\$ 12,577</u>	<u>\$ 12,577</u>

Interfund transfers

Transfers totaling approximately \$1.60 million 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	\$ -	\$ 1,598,374
Road & Bridge	\$ 600,000	
Non-major Governmental Funds	998,374	-
	<u>\$ 1,598,374</u>	<u>\$ 1,598,374</u>

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

Note 6 - Capital Assets

A summary of changes in the primary government's capital assets for the year ended September 30, 2016, follows:

	Primary Government			
	Balance 10/01/15	Additions	Reclassifications/ Decreases	Balance 09/30/16
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 2,463,797	\$ -	\$ (109,893)	\$ 2,353,904
Construction in progress	-	17,400	-	17,400
Total capital assets not being depreciated	2,463,797	17,400	(109,893)	2,371,304
Capital assets being depreciated:				
Land improvements	3,452,891	-	-	3,452,891
Buildings and improvements	29,872,783	-	(2,244,567)	27,628,216
Infrastructure	29,894,570	579,545	-	30,474,115
Machinery and equipment	9,156,752	298,894	(250,031)	9,205,615
Capital leases assets	2,530,815	861,124	-	3,391,939
Total other capital assets	74,907,811	1,739,563	(2,494,598)	74,152,776
Accumulated depreciation for:				
Land improvements	(481,362)	(45,643)	-	(527,005)
Buildings and improvements	(10,344,182)	(744,571)	74,046	(11,014,707)
Infrastructure	(11,567,117)	(952,359)	-	(12,519,476)
Machinery and equipment	(5,988,385)	(546,264)	201,747	(6,332,902)
Capital leases assets	(286,875)	(332,559)	-	(619,434)
Total accumulated depreciation	(28,667,921)	(2,621,396)	275,793	(31,013,524)
Total capital assets being depreciated, net	46,239,890	(881,833)	(2,218,805)	43,139,252
Total Net Capital Assets	\$ 48,703,687	\$ (864,433)	\$ (2,328,698)	\$ 45,510,556

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

General Administration	\$ 409,330
Judicial and Law Enforcement	434,348
Highway and Street	1,020,805
Health & Welfare	373,584
Culture and Recreation	383,329
Total Depreciation Expense	\$ 2,621,396

Construction in progress as of September 30, 2016, consisted of the following projects and remaining commitments:

Project	Authorized Construction	Total in Progress	Remaining Commitment
Nacogdoches County Truck Weigh/Inspection Facility			
Survey - Opperman Surveying	\$ 2,400	\$ 2,400	\$ -
Land Clearing - Drewery Construction	15,000	15,000	-
Engineer - Goodwin Lasiter Strong execute 11/22/16	66,950	-	66,950
Engineer, Geotechnical - Terracon Consultants 1/9/17	4,500	-	4,500
	\$ 88,850	\$ 17,400	\$ 71,450

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

Note 7 - Long-Term Debt

A. General Obligation Bonds and Certificates of Obligation

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Long-term bonded debt at September 30, 2016, 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	\$ 2,670,000
5,160,000	2012 Refunding Bonds	2.0-3.0	2024	4,190,000
2,589,000	2014 Refunding Bonds	1.5	2019	<u>1,886,000</u>
Total General Obligation Bonds				<u>8,746,000</u>
Plus premiums on bond issuance to be amortized over life of bonds				164,095
Less portion to be paid during the current year				<u>(1,374,000)</u>
Noncurrent portion of long-term debt				<u>\$ 7,536,095</u>

A summary of long-term liability transactions of the County for the year ended September 30, 2016, follows:

	<u>October 1, 2015 Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>September 30, 2016 Balance</u>	<u>Amounts Due Within One Year</u>
Certificates of obligation	\$ 2,885,000	\$ -	\$ 215,000	\$ 2,670,000	\$ 225,000
Refunding bonds	7,209,000	-	1,133,000	6,076,000	1,149,000
Premium on bonds	185,268	-	21,173	164,095	-
Total bonds payable	<u>10,279,268</u>	<u>-</u>	<u>1,369,173</u>	<u>8,910,095</u>	<u>1,374,000</u>
Capital leases	1,440,475	857,270	370,836	1,926,909	386,864
Compensated absences	329,857	654,304	631,706	352,455	117,485
Total Long-Term Liabilities	<u>\$ 12,049,600</u>	<u>\$ 1,511,574</u>	<u>\$ 2,371,715</u>	<u>\$ 11,189,459</u>	<u>\$ 1,878,349</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 (continued)

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>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$ 8,746,000</u>	<u>\$ 1,097,017</u>	<u>\$ 9,843,017</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, 2016, there were no bonds considered defeased and still outstanding.

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

Note 7 - Long-Term Debt (continued)

B. Capital Lease Obligations

During the year ended September 30, 2016, the County executed 3 lease agreements classified for capital leases. The County acquired seven patrol vehicles for the Sheriff's Department, one excavator, and one reclaimer for the Road and Bridge Department during the year. The amount capitalized as equipment was \$861,124. The principal amount of the lease was \$857,270 which is the net amount after the County traded in \$2,500 used recycler equipment. For the fiscal year ended September 30, 2016, the County recorded \$65,969 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 \$2,503,667 and the amount representing interest of \$126,758 included prior year's capital leases.

		Governmental Activities
Year Ending September 30:	2017	\$ 429,338
	2018	383,078
	2019	821,883
	2020	354,928
	2021	64,440
Total minimum lease payments:		2,053,667
Less: amount representing interest		(126,758)
Present value of minimum lease payments:		<u>\$ 1,926,909</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.

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.

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

Note 8 - Retirement Plan (continued)

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 10.50% for October through December 2015, and 10.52% for January through September 2016.

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, 2015 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, 2015
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 (continued)

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, 2015 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	14.50%	5.45%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	14.00%	8.45%
Global Equities	MSCI World (net) Index	1.50%	5.75%
International Equities - Developed	MSCI World Ex USA (net)	10.00%	5.45%
International Equities - Emerging	MSCI World Ex USA (net)	8.00%	6.45%
Investment-Grade Bonds	Barclays Capital Aggregate Bond Index	3.00%	1.00%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	5.10%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	5.09%
Direct Lending	Citigroup High-Yield Cash-Pay Capped Index	5.00%	6.40%
Distressed Debt	Citigroup High-Yield Cash-Pay Capped Index	3.00%	8.10%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FRSE EPRA/NAREIT Global Real Estate Index	3.00%	4.00%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	6.80%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	5.00%	6.90%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	25.00%	5.25%

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

Note 8 - Retirement Plan (continued)

Changes in Net Pension Liability

	Total Pension Liability	Fiduciary Net Position	Net Pension Liability / (Asset)
Balance at 12/31/2014	\$ 44,678,564	\$ 42,722,981	\$ 1,955,583
Changes for the year:			
Service cost	1,397,202	-	1,397,202
Interest on total pension liability	3,598,136	-	3,598,136
Effect of plan changes	(268,129)	-	(268,129)
Effect of economic/demographic gains or losses	(655,994)	-	(655,994)
Effect of assumptions changes or inputs	479,695	-	479,695
Refund of contributions	(133,357)	(133,357)	-
Benefit payments	(1,999,900)	(1,999,900)	-
Administrative expenses	-	(30,560)	30,560
Member contributions	-	732,644	(732,644)
Net investment income	-	(133,178)	133,178
Employer contributions	-	1,074,841	(1,074,841)
Other	-	(17,769)	17,769
Balance at 12/31/2015	<u>\$ 47,096,217</u>	<u>\$ 42,215,702</u>	<u>\$ 4,880,515</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	\$ 53,231,007	\$ 47,096,217	\$ 42,005,575
Fiduciary net position	42,215,702	42,215,702	42,215,702
Net pension liability/(asset)	<u>\$ 11,015,305</u>	<u>\$ 4,880,515</u>	<u>\$ (210,127)</u>

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

Note 8 - Retirement Plan (continued)

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

At September 30, 2016, the County reported deferred inflows and outflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Difference between expected and actual experience	\$ 491,995	\$ 84,568
Changes of assumptions	-	359,771
Net difference between projected and actual earnings	-	3,202,438
Employer contributions made subsequent to measurement date	-	853,531
Totals	<u>\$ 491,995</u>	<u>\$ 4,500,308</u>

The \$853,531 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, 2016. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year</u>	<u>Net Deferred Outflows/Inflows of Resources</u>
2017	\$ 825,059
2018	825,059
2019	782,775
2020	721,889
Total	<u>\$ 3,154,782</u>

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, 2016.

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.

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

Note 11 - 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, 2016, follows:

	Debt Service Fund	Road and Bridge	Other Governmental funds
	<u> </u>	<u> </u>	<u> </u>
Debt Service-payment on debt	\$ 484,669	\$ -	\$ -
Capital projects			
Acquisition and construction on Lake Naconiche project	-	-	659,937
Infrastructure improvements	-	-	789,175
Acquisition of County facilities	-	-	175,629
	<u>-</u>	<u>-</u>	<u>1,624,741</u>
Grants			
Voting system program	-	-	17,049
	<u>-</u>	<u>-</u>	<u>17,049</u>
Records			
Court System records	-	-	325,584
County records management and preservation	-	-	67,226
	<u>-</u>	<u>-</u>	<u>392,810</u>
Road and Bridge			
Street and bridge maintenance	-	937,276	-
Public Safety			
Law enforcement	-	-	11,627
Juvenile programs and probation	-	-	371,818
Courthouse security	-	-	16,812
	<u>-</u>	<u>-</u>	<u>400,257</u>
Judicial			
Law enforcement	-	-	378,533
Court operations	-	-	174,357
Maintain law library	-	-	222,965
	<u>-</u>	<u>-</u>	<u>775,855</u>
Other			
Lake project	-	-	31,203
Election services	-	-	3,671
Veterans memorial	-	-	13,088
CETRZ Tax Increment	-	-	15
	<u>-</u>	<u>-</u>	<u>47,977</u>
Total	<u>\$ 484,669</u>	<u>\$ 937,276</u>	<u>\$ 3,258,689</u>

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

Note 12 - Subsequent Event

In preparing these financial statements, the County has evaluated events and transactions for potential recognition or disclosure through March 22, 2017, 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, 2016

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Taxes	\$ 12,881,997	\$ 12,881,997	\$ 13,092,753	\$ 210,756
Charges for services	800,500	800,500	815,669	15,169
Fees and fines	1,296,450	1,298,654	1,042,953	(255,701)
Intergovernmental	867,615	901,921	906,824	4,903
Earnings on investments	25,500	25,500	39,885	14,385
Miscellaneous	260,832	375,466	519,786	144,320
Total Revenues	16,132,894	16,284,038	16,417,870	133,832
Expenditures				
Current:				
General government				
Commissioners and County Judge	517,010	517,610	474,995	42,615
County clerk	289,306	289,306	283,682	5,624
Veteran's service officer	54,460	54,460	53,286	1,174
Professional services, insurance	789,809	787,617	736,313	51,304
General government-fees-dues	10,485	10,485	7,930	2,555
General programs	4,100	30,766	36,741	(5,975)
Nondepartmental	407,700	455,096	311,900	143,196
Imaging	97,680	97,680	67,457	30,223
District clerk	362,907	362,907	362,020	887
County auditor	329,701	329,701	306,475	23,226
County treasurer	159,679	159,679	158,806	873
Computer services	885,391	885,391	824,663	60,728
Building maintenance	521,516	521,516	489,087	32,429
Tax assessor-collector	276,288	276,288	270,867	5,421
Elections	174,656	175,460	174,916	544
Personnel department	74,224	74,224	71,937	2,287
Collections department	120,995	121,995	114,753	7,242
Total general government	5,075,907	5,150,181	4,745,828	404,353

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended September 30, 2016

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Administration of justice				
County court-at-law	\$ 410,940	\$ 410,940	\$ 410,500	\$ 440
145th district court	263,405	263,405	262,597	808
420th district court	260,515	260,515	250,614	9,901
Justice of the peace-precinct 1	165,459	165,459	166,824	(1,365)
Justice of the peace-precinct 2	155,214	155,214	152,798	2,416
Justice of the peace-precinct 3	116,113	116,113	115,643	470
Justice of the peace-precinct 4	165,905	165,905	163,249	2,656
County attorney	804,159	804,159	761,371	42,788
District attorney	599,192	601,384	595,055	6,329
Juvenile probation	180,992	180,992	129,732	51,260
Adult probation	2,700	2,700	2,178	522
Public defense - indigent	504,555	555,539	482,151	73,388
Total Administration of justice	<u>3,629,149</u>	<u>3,682,325</u>	<u>3,492,712</u>	<u>189,613</u>
Public safety				
Sheriff	2,504,315	2,531,614	2,208,264	323,350
Jail	3,131,329	3,084,033	2,887,758	196,275
Department of public safety	39,919	39,919	40,150	(231)
Law enforcement building maintenance	284,186	345,686	337,862	7,824
Constable-precinct 1	263,383	263,383	250,814	12,569
Constable-precinct 2	64,206	64,206	61,654	2,552
Constable-precinct 3	104,332	104,332	104,695	(363)
Constable-precinct 4	259,736	259,736	257,187	2,549
Rural fire protection	393,000	393,000	375,839	17,161
Emergency management	118,789	118,789	106,599	12,190
Total public safety	<u>7,163,195</u>	<u>7,204,698</u>	<u>6,630,822</u>	<u>573,876</u>
Judicial and public safety	<u>10,792,344</u>	<u>10,887,023</u>	<u>10,123,534</u>	<u>763,489</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
Year Ended September 30, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
Health and welfare				
County extension office	\$ 109,358	\$ 113,058	\$ 104,100	\$ 8,958
Special agencies	173,088	173,088	170,328	2,760
Total Health and welfare	<u>282,446</u>	<u>286,146</u>	<u>274,428</u>	<u>11,718</u>
Capital outlay	-	10,000	297,742	(287,742)
Debt service				
Principal	-	-	227,735	(227,735)
Interest and fiscal charges	-	-	14,205	(14,205)
Total Expenditures	<u>16,150,697</u>	<u>16,333,350</u>	<u>15,683,472</u>	<u>649,878</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(17,803)</u>	<u>(49,312)</u>	<u>734,398</u>	<u>783,710</u>
Other Financing Sources (Uses)				
Sale of capital assets	-	500,000	532,930	32,930
Transfers out	(570,272)	(1,672,572)	(1,598,374)	74,198
Proceeds from Capital Lease	-	-	287,742	287,742
Total Other Financing Sources (Uses)	<u>(570,272)</u>	<u>(1,172,572)</u>	<u>(777,702)</u>	<u>394,870</u>
Net Changes in Fund Balances	(588,075)	(1,221,884)	(43,304)	1,178,580
Fund Balances, Beginning of Year	<u>4,745,751</u>	<u>4,745,751</u>	<u>4,745,751</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 4,157,676</u>	<u>\$ 3,523,867</u>	<u>\$ 4,702,447</u>	<u>\$ 1,178,580</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, 2016

	Original Budget	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues				
Taxes	\$ 2,688,537	\$ 2,688,537	\$ 2,738,897	\$ 50,360
Charges for Services	890,000	890,000	900,559	10,559
Fees and Fines	138,500	162,935	164,398	1,463
Intergovernmental	-	276,960	276,960	-
Earnings on investments	1,400	1,400	2,035	635
Miscellaneous	2,000	2,000	7,505	5,505
Total Revenues	<u>3,720,437</u>	<u>4,021,832</u>	<u>4,090,354</u>	<u>68,522</u>
Expenditures				
Highway and streets	3,800,584	4,689,762	3,794,363	895,399
Capital outlays	-	-	569,528	(569,528)
Debt Service:				
Principal	-	-	143,100	(143,100)
Interest	-	-	24,276	(24,276)
Total Expenditures	<u>3,800,584</u>	<u>4,689,762</u>	<u>4,531,267</u>	<u>158,495</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(80,147)	(667,930)	(440,913)	227,017
Other Financing Sources (Uses)				
Transfers in	-	600,000	600,000	-
Proceeds from capital lease	-	-	569,528	569,528
Total Other Financing Sources (Uses)	<u>-</u>	<u>600,000</u>	<u>1,169,528</u>	<u>569,528</u>
Net Changes in Fund Balances	(80,147)	(67,930)	728,615	796,545
Fund Balances - Beginning of Year	218,108	218,108	218,108	-
Fund Balances - End of Year	<u>\$ 137,961</u>	<u>\$ 150,178</u>	<u>\$ 946,723</u>	<u>\$ 796,545</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, 2016. 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 two 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.

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

NACOGDOCHES COUNTY, TEXAS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN NET PENSIONS LIABILITY AND RELATED RATIOS
For the Last Two Measurement Years

	Year Ended December 31	
	2015	2014
Total Pension Liability		
Service cost	\$ 1,397,202	\$ 1,332,841
Interest on total pension liability	3,598,136	3,357,254
Effect of plan changes	(268,129)	-
Effect of assumption changes or inputs	479,695	-
Effect of economic/demographic (gains) or losses	(655,994)	169,135
Benefit payments/refunds of contributions	(2,133,257)	(1,912,363)
Net change in total pension liability	2,417,653	2,946,867
Total pension liability, beginning	44,678,564	41,731,697
Total pension liability, ending (a)	<u>\$ 47,096,217</u>	<u>\$ 44,678,564</u>
Fiduciary Net Position		
Employer contributions	\$ 1,074,841	\$ 1,050,271
Member contributions	732,644	707,595
Investment income net of investment expenses	(133,178)	2,750,243
Benefit payments/refunds of contributions	(2,133,257)	(1,912,363)
Administrative expenses	(30,560)	(31,914)
Other	(17,769)	57,034
Net change in fiduciary net position	(507,279)	2,620,866
Fiduciary net position, beginning	42,722,981	40,102,115
Fiduciary net position, ending (b)	<u>\$ 42,215,702</u>	<u>\$ 42,722,981</u>
Net pension liability / (asset), ending = (a) - (b)	<u>\$ 4,880,515</u>	<u>\$ 1,955,583</u>
Fiduciary net position as a % of total pension liability	89.64%	95.62%
Pensionable covered payroll	\$ 10,455,687	\$ 10,108,497
Net pension liability as a % of covered payroll	46.68%	19.35%

GASB No. 68 and GASB No. 71 were implemented during the fiscal year ended September 30, 2015. Ten years of data should be presented in the schedule, but data was unavailable prior to 2014.

NACOGDOCHES COUNTY, TEXAS
TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM
SCHEDULE OF EMPLOYER CONTRIBUTIONS
For the Last Six 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	-	10,455,687	10.5%
2016	1,147,468	1,147,468	-	10,922,166	10.5%

⁽¹⁾ Payroll is calculated based on contributions as reported to TCDRS.
Ten years of data should be presented in the schedule, but data was unavailable prior to 2011.

Nacogdoches County

TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM

Methods and Assumptions Used to Determine Contribution Rates:

Valuation Date	December 31, 2015
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 Fund

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.

Justice Court Technology Fund

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.

County and District Court Technology

This fund is used to account for receipts and disbursements of technology fees collected by the County and 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 Fund

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 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.

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 Diversion grant funds from the Texas Juvenile Justice Department. 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 Funds

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 Fund

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.

TX Healthy Communities Grant

This fund is used to account for the receipt and expenditure of grant funds from the Texas Department of State Health Services. Funds are used for health promotion and chronic disease prevention services in Nacogdoches County.

TJJD Regionalization Fund

This fund is used to account for the receipt and expenditure of Regional Diversion Alternatives grant funds from the Texas Juvenile Justice Department. Funds are used by the Nacogdoches County Juvenile Probation department to assign services to children closer to home in lieu of commitment to a security facility operated by TJJD.

TJJD 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 Justice Department. Funds are used for juvenile probation services provided by the Nacogdoches County Juvenile Probation department.

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.

C.A. 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.

Justice Court Building Security

This fund is used to account for the receipt and expenditure of security fees collected pursuant to the Code of Criminal Procedure 102.017(d-2). Fees are assessed as court costs and may be used only for the purpose of providing security personnel, services, and items for a justice court located in a building that is not the county courthouse.

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 Fund

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

2004/2006 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, 2016

	Special Revenue Funds			
	County Attorney Fee Fund	County Law Library Fund	Veterans Memorial Wall Fund	Nacogdoches Historical Commission
Assets				
Cash and Cash Equivalents	\$ 340	\$ 137,813	\$ 13,088	\$ -
Investments	-	87,245	-	-
Receivables net of allowance for estimated uncollectibles:				
Taxes	-	-	-	-
Federal and state grants	-	-	-	-
Other receivables	105	1,100	-	-
Inventory	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	\$ 445	\$ 226,158	\$ 13,088	\$ -
Liabilities, Deferred Inflows, and Fund Balances				
Liabilities:				
Accounts payable	\$ 290	\$ 3,193	\$ -	\$ -
Accrued payroll	155	-	-	-
Due to other funds	-	-	-	-
Unearned Revenues	-	-	-	-
Total Liabilities	445	3,193	-	-
Deferred Inflows of Resources				
Unavailable revenue-property taxes	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable:				
Inventories and prepaids	-	-	-	-
Restricted:				
Capital projects	-	-	-	-
Grants	-	-	-	-
Records	-	-	-	-
Public safety	-	-	-	-
Judicial	-	222,965	-	-
Other	-	-	13,088	-
Unassigned	-	-	-	-
Total Fund Balances	-	222,965	13,088	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 445	\$ 226,158	\$ 13,088	\$ -

Special Revenue Funds

Jury Fund	Justice Court Technology Fund	County and District Court Technology	District Clerk Archive	County Clerk Records Management
\$ 24,923	\$ 16,385	\$ 14,809	\$ 12,965	\$ 44,883
63,596	-	15,055	20,078	209,043
1,891	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 90,410</u>	<u>\$ 16,385</u>	<u>\$ 29,864</u>	<u>\$ 33,043</u>	<u>\$ 253,926</u>
\$ 611	\$ 667	\$ 1,390	\$ -	\$ 4,941
-	-	-	-	636
-	-	-	-	-
-	-	-	-	-
<u>611</u>	<u>667</u>	<u>1,390</u>	<u>-</u>	<u>5,577</u>
<u>1,803</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,803</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	15,718	28,474	33,043	248,349
-	-	-	-	-
87,996	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>87,996</u>	<u>15,718</u>	<u>28,474</u>	<u>33,043</u>	<u>248,349</u>
<u>\$ 90,410</u>	<u>\$ 16,385</u>	<u>\$ 29,864</u>	<u>\$ 33,043</u>	<u>\$ 253,926</u>

NACOGDOCHES COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2016

	Special Revenue Funds			
	District Clerk Records Management	Record Management and Preservation	Courthouse Security Fee Fund	LEOSE Training
Assets				
Cash and cash equivalents	\$ 13,685	\$ 13,468	\$ 19,629	\$ 12,177
Investments	-	40,900	-	-
Receivables net of allowance for estimated uncollectibles:				
Taxes	-	-	-	-
Federal and state grants	-	-	-	-
Other receivables	-	-	-	-
Inventory	-	-	-	-
Prepaid items	-	-	-	162
Total Assets	\$ 13,685	\$ 54,368	\$ 19,629	\$ 12,339
Liabilities, Deferred Inflows, and Fund Balances				
Liabilities:				
Accounts payable	\$ -	\$ 245	\$ 1,956	\$ 692
Accrued payroll	-	582	861	-
Due to other funds	-	-	-	-
Unearned revenues	-	-	-	-
Total Liabilities	-	827	2,817	692
Deferred Inflows of Resources				
Unavailable revenue-property taxes	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable:				
Inventories and prepaids	-	-	-	162
Restricted:				
Capital projects	-	-	-	-
Grants	-	-	-	-
Records	13,685	53,541	-	-
Public safety	-	-	16,812	11,485
Judicial	-	-	-	-
Other	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	13,685	53,541	16,812	11,647
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 13,685	\$ 54,368	\$ 19,629	\$ 12,339

Special Revenue Funds

D.A. Forfeiture Funds	D.A. Pretrial Intervention Fund	Constable Precinct 1 Forfeiture	TJJJ Commitment Diversion Program	Constable Precinct 4 Local Forfeiture
\$ 30,432	\$ 7,692	\$ 3,623	\$ 11,989	\$ 4,448
49,149	40,386	-	-	-
-	-	-	-	-
-	-	-	37,127	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 79,581</u>	<u>\$ 48,078</u>	<u>\$ 3,623</u>	<u>\$ 49,116</u>	<u>\$ 4,448</u>
\$ 3,469	\$ 748	\$ -	\$ 20,504	\$ -
-	449	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>3,469</u>	<u>1,197</u>	<u>-</u>	<u>20,504</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
76,112	46,881	3,623	28,612	4,448
-	-	-	-	-
-	-	-	-	-
<u>76,112</u>	<u>46,881</u>	<u>3,623</u>	<u>28,612</u>	<u>4,448</u>
<u>\$ 79,581</u>	<u>\$ 48,078</u>	<u>\$ 3,623</u>	<u>\$ 49,116</u>	<u>\$ 4,448</u>

NACOGDOCHES COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2016

	Special Revenue Funds			
	Election Services	Chapter 19 Funds	HAVA Fund	Task Force Local Forfeiture Fund
Assets				
Cash and cash equivalents	\$ 4,215	\$ -	\$ 17,049	\$ 142
Investments	-	-	-	-
Receivables net of allowance for estimated uncollectibles:				
Taxes	-	-	-	-
Federal and state grants	-	517	-	-
Other receivables	-	-	-	-
Inventory	-	-	-	-
Prepaid items	-	-	-	-
Total Assets	\$ 4,215	\$ 517	\$ 17,049	\$ 142
Liabilities, Deferred Inflows, and Fund Balances				
Liabilities:				
Accounts payable	\$ 544	\$ 350	\$ -	\$ -
Accrued payroll	-	-	-	-
Due to other funds	-	167	-	-
Unearned revenues	-	-	-	-
Total Liabilities	544	517	-	-
Deferred Inflows of Resources				
Unavailable revenue-property taxes	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable:				
Inventories and prepaids	-	-	-	-
Restricted:				
Capital projects	-	-	-	-
Grants	-	-	17,049	-
Records	-	-	-	-
Public safety	-	-	-	142
Judicial	-	-	-	-
Other	3,671	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	3,671	-	17,049	142
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 4,215	\$ 517	\$ 17,049	\$ 142

Special Revenue Funds

DA Juror Donations Fund	Lake Naconiche Fund	TX Healthy Communities Grant	TJJD Regionalization Fund	TJJD Interest Fund
\$ 507	\$ 8,012	\$ 4,818	5,173	\$ 1,070
-	26,835	-	-	-
-	3,572	-	-	-
-	-	40,854	-	-
-	-	-	-	-
-	-	-	-	-
-	754	-	-	-
<u>\$ 507</u>	<u>\$ 39,173</u>	<u>\$ 45,672</u>	<u>\$ 5,173</u>	<u>\$ 1,070</u>
\$ 280	\$ 2,962	\$ 45,672	\$ 506	\$ -
-	1,275	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>280</u>	<u>4,237</u>	<u>\$ 45,672</u>	<u>506</u>	<u>-</u>
-	2,979	-	-	-
-	2,979	-	-	-
-	754	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
227	-	-	4,667	1,070
-	31,203	-	-	-
-	-	-	-	-
<u>227</u>	<u>31,957</u>	<u>-</u>	<u>4,667</u>	<u>1,070</u>
<u>\$ 507</u>	<u>\$ 39,173</u>	<u>\$ 45,672</u>	<u>\$ 5,173</u>	<u>\$ 1,070</u>

NACOGDOCHES COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2016

	Special Revenue Funds			
	County Court Unearned Fund	Local Juvenile Probation Fund	TYC Parole Contract Fund	Title IV-E Foster Care
Assets				
Cash and cash equivalents	\$ 36,399	\$ 13,728	\$ -	\$ 6,345
Investments	-	31,473	-	31,789
Receivables net of allowance for estimated uncollectibles:				
Taxes	-	-	-	-
Federal and state grants	-	-	-	-
Other receivables	-	-	-	-
Inventory	-	-	-	-
Prepaid items	-	-	-	-
Total Assets	\$ 36,399	\$ 45,201	\$ -	\$ 38,134
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:				
Capital projects	-	-	-	-
Grants	-	-	-	-
Records	-	-	-	-
Public safety	-	45,201	-	38,134
Judicial	36,399	-	-	-
Other	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	36,399	45,201	-	38,134
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 36,399	\$ 45,201	\$ -	\$ 38,134

Special Revenue Funds

Vertex Title IV-E Enhanced Claims	TJJD Basic Probation Services	Road Damage Fund	C.A. Pretrial Intervention Fund
\$ 67,567	\$ -	\$ 1,449	\$ 20,354
176,388	-	-	30,184
-	-	-	-
-	54,432	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 243,955</u>	<u>\$ 54,432</u>	<u>\$ 1,449</u>	<u>\$ 50,538</u>
\$ -	\$ 5,506	\$ -	\$ 379
-	-	-	424
-	4,398	-	-
-	-	-	-
<u>-</u>	<u>9,904</u>	<u>-</u>	<u>803</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-
-	-	1,449	-
-	-	-	-
-	-	-	-
243,955	44,528	-	-
-	-	-	49,735
-	-	-	-
-	-	-	-
<u>243,955</u>	<u>44,528</u>	<u>1,449</u>	<u>49,735</u>
<u>\$ 243,955</u>	<u>\$ 54,432</u>	<u>\$ 1,449</u>	<u>\$ 50,538</u>

NACOGDOCHES COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2016

	Special Revenue Funds			
	Civic Center	Exposition Center Fund	Victims Coordinator Liaison Grant County Attorney	Constable Precinct 2 State Forfeiture Fund
Assets				
Cash and cash equivalents	\$ 6,230	\$ 16,000	\$ -	\$ 5,327
Investments	-	5,103	-	-
Receivables net of allowance for estimated uncollectibles:				
Taxes	-	-	-	-
Federal and state grants	-	-	7,750	-
Other receivables	745	23,750	-	-
Inventory	-	4,972	-	-
Prepaid items	5,630	25,439	-	-
Total Assets	\$ 12,605	\$ 75,264	\$ 7,750	\$ 5,327
Liabilities, Deferred Inflows, and Fund Balances				
Liabilities:				
Accounts payable	\$ 8,084	\$ 27,126	\$ 584	\$ -
Accrued payroll	1,504	4,363	-	-
Due to other funds	-	846	7,166	-
Unearned revenues	3,017	28,299	-	-
Total Liabilities	12,605	60,634	7,750	-
Deferred Inflows of Resources				
Unavailable revenue-property taxes	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable:				
Inventories and prepaids	5,630	30,411	-	-
Restricted:				
Capital projects	-	-	-	-
Grants	-	-	-	-
Records	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	5,327
Other	-	-	-	-
Unassigned	(5,630)	(15,781)	-	-
Total Fund Balances	-	14,630	-	5,327
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 12,605	\$ 75,264	\$ 7,750	\$ 5,327

Special Revenue Funds

NCSO State Forfeiture Fund	Constable Pct 4 Federal Forfeiture Fund	NCSO Federal Forfeiture Fund	Constable Pct 1 Federal Forfeiture	TJJD Pre & Post Adjudication Fund
\$ 8,946	\$ 1,718	\$ 26,016	\$ 600	\$ 5,957
70,645	-	45,711	-	-
-	-	-	-	-
-	-	-	-	43,090
-	-	-	-	-
-	-	-	-	-
<u>\$ 79,591</u>	<u>\$ 1,718</u>	<u>\$ 71,727</u>	<u>\$ 600</u>	<u>\$ 49,047</u>
\$ 2,818	\$ -	\$ 739	\$ -	\$ 17,304
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>2,818</u>	<u>-</u>	<u>739</u>	<u>-</u>	<u>17,304</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
76,773	1,718	70,988	600	31,743
-	-	-	-	-
-	-	-	-	-
<u>76,773</u>	<u>1,718</u>	<u>70,988</u>	<u>600</u>	<u>31,743</u>
<u>\$ 79,591</u>	<u>\$ 1,718</u>	<u>\$ 71,727</u>	<u>\$ 600</u>	<u>\$ 49,047</u>

NACOGDOCHES COUNTY, TEXAS
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
September 30, 2016

	Special Revenue Funds			
	TJJD Mental Health Grant	Justice Court Building Security	TJJD Community Programs Fund	CETZRZ No. 1 Tax Increment Fund
Assets				
Cash and cash equivalents	\$ 25,754	\$ 2,365	\$ 76	\$ 15
Investments	-	-	-	-
Receivables net of allowance for estimated uncollectibles:				
Taxes	-	-	-	-
Federal and state grants	14,842	-	6,672	-
Other receivables	-	-	-	-
Inventory	-	-	-	-
Prepaid items	-	-	-	-
Total Assets	\$ 40,596	\$ 2,365	\$ 6,748	\$ 15
Liabilities, Deferred Inflows, and Fund Balances				
Liabilities:				
Accounts payable	\$ 23,536	\$ -	\$ 202	\$ -
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenues	-	-	-	-
Total Liabilities	23,536	-	202	-
Deferred Inflows of Resources				
Unavailable revenue-property taxes	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
Fund Balances:				
Nonspendable:				
Inventories and prepaids	-	-	-	-
Restricted:				
Capital projects	-	-	-	-
Grants	-	-	-	-
Records	-	-	-	-
Public safety	-	-	-	-
Judicial	17,060	2,365	6,546	-
Other	-	-	-	15
Unassigned	-	-	-	-
Total Fund Balances	17,060	2,365	6,546	15
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 40,596	\$ 2,365	\$ 6,748	\$ 15

Capital Project Funds

Capital Projects Fund- Lake	Permanent Improvement Fund	2004/2006 Certificate of Obligation	2010 Tax Notes	TOTALS
\$ 102,431	\$ 286,247	\$ 166,002	\$ 9,627	\$ 1,232,488
558,465	501,479	-	-	2,003,524
-	-	-	-	5,463
-	-	-	-	205,284
-	-	-	-	25,700
-	-	-	-	4,972
-	-	-	-	31,985
<u>\$ 660,896</u>	<u>\$ 787,726</u>	<u>\$ 166,002</u>	<u>\$ 9,627</u>	<u>\$ 3,509,416</u>
\$ 959	\$ -	\$ -	\$ -	\$ 176,257
-	-	-	-	10,249
-	-	-	-	12,577
-	-	-	-	31,316
<u>959.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>230,399</u>
-	-	-	-	4,782
-	-	-	-	4,782
-	-	-	-	36,957
659,937	787,726	166,002	9,627	1,624,741
-	-	-	-	17,049
-	-	-	-	392,810
-	-	-	-	400,257
-	-	-	-	775,855
-	-	-	-	47,977
-	-	-	-	(21,411)
<u>659,937</u>	<u>787,726</u>	<u>166,002</u>	<u>9,627</u>	<u>3,274,235</u>
<u>\$ 660,896</u>	<u>\$ 787,726</u>	<u>\$ 166,002</u>	<u>\$ 9,627</u>	<u>\$ 3,509,416</u>

NACOGDOCHES COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2016

	<u>Special Revenue Funds</u>			
	<u>County Attorney Fee Fund</u>	<u>County Law Library Fund</u>	<u>Veterans Memorial Wall Fund</u>	<u>Nacogdoches Historical Commission</u>
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees and fines	7,068	17,780	300	400
Intergovernmental	-	-	-	12,000
Earnings on investments	-	609	-	-
Miscellaneous	-	5,200	-	-
Total Revenues	<u>7,068</u>	<u>23,589</u>	<u>300</u>	<u>12,400</u>
Expenditures				
Current:				
General government	-	-	300	15,965
Administration of justice	26,331	38,839	-	-
Public safety	-	-	-	-
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>26,331</u>	<u>38,839</u>	<u>300</u>	<u>15,965</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>(19,263)</u>	<u>(15,250)</u>	<u>-</u>	<u>(3,565)</u>
Other Financing Sources (Uses)				
Transfers in	16,607	-	-	3,300
Total other financing sources (uses)	<u>16,607</u>	<u>-</u>	<u>-</u>	<u>3,300</u>
Net change in fund balances	(2,656)	(15,250)	-	(265)
Fund balances - beginning	<u>2,656</u>	<u>238,215</u>	<u>13,088</u>	<u>265</u>
Fund balances - end of year	<u>\$ -</u>	<u>\$ 222,965</u>	<u>\$ 13,088</u>	<u>\$ -</u>

Special Revenue Funds

Jury Fund	Justice Court Technology Fund	County and District Court Technology	District Clerk Archive	County Clerk Records Management
\$ 35,210	\$ -	\$ -	\$ -	\$ -
3,957	13,784	9,232	6,690	206,808
30,668	-	-	-	-
159	-	34	47	431
-	-	-	-	-
<u>69,994</u>	<u>13,784</u>	<u>9,266</u>	<u>6,737</u>	<u>207,239</u>
-	11,503	-	-	104,057
62,716	-	1,390	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>62,716</u>	<u>11,503</u>	<u>1,390</u>	<u>-</u>	<u>104,057</u>
<u>7,278</u>	<u>2,281</u>	<u>7,876</u>	<u>6,737</u>	<u>103,182</u>
-	-	-	-	-
-	-	-	-	-
7,278	2,281	7,876	6,737	103,182
80,718	13,437	20,598	26,306	145,167
<u>\$ 87,996</u>	<u>\$ 15,718</u>	<u>\$ 28,474</u>	<u>\$ 33,043</u>	<u>\$ 248,349</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, 2016

	Special Revenue Funds			
	District Clerk Records Management	Record Management and Preservation	Courthouse Security Fee Fund	LEOSE Training
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees and fines	3,783	25,001	29,002	10,909
Intergovernmental	-	-	-	-
Earnings on Investments	-	96	-	-
Miscellaneous	-	-	-	-
Total Revenues	3,783	25,097	29,002	10,909
Expenditures				
Current:				
General government	-	25,821	-	-
Administration of justice	1,419	-	78,566	11,438
Public safety	-	-	-	-
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	1,419	25,821	78,566	11,438
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,364	(724)	(49,564)	(529)
Other Financing Sources (Uses)				
Transfers in	-	-	57,000	-
Total other financing sources (uses)	-	-	57,000	-
Net change in fund balances	2,364	(724)	7,436	(529)
Fund balances - beginning	11,321	54,265	9,376	12,176
Fund balances - end of year	\$ 13,685	\$ 53,541	\$ 16,812	\$ 11,647

Special Revenue Funds

D.A. Forfeiture Funds	D.A. Pretrial Intervention Fund	Constable Precinct 1 Forfeiture	TJJD Commitment Diversion Program	Constable Precinct 4 Local Forfeiture
\$ -	\$ -	\$ -	\$ -	\$ -
143,394	15,000	-	-	-
-	-	-	130,437	-
55	98	-	-	-
-	-	-	-	2,330
<u>143,449</u>	<u>15,098</u>	<u>-</u>	<u>130,437</u>	<u>2,330</u>
-	-	-	102,075	-
104,002	23,721	184	-	1,911
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>104,002</u>	<u>23,721</u>	<u>184</u>	<u>102,075</u>	<u>1,911</u>
<u>39,447</u>	<u>(8,623)</u>	<u>(184)</u>	<u>28,362</u>	<u>419</u>
-	-	-	-	-
-	-	-	-	-
39,447	(8,623)	(184)	28,362	419
36,665	55,504	3,807	250	4,029
<u>\$ 76,112</u>	<u>\$ 46,881</u>	<u>\$ 3,623</u>	<u>\$ 28,612</u>	<u>\$ 4,448</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, 2016

	<u>Special Revenue Funds</u>			
	<u>Election Services</u>	<u>Chapter 19 Funds</u>	<u>HAVA Fund</u>	<u>Task Force Local Forfeiture Fund</u>
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees and fines	19,498	-	-	-
Intergovernmental	-	4,243	-	-
Earnings on Investments	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>19,498</u>	<u>4,243</u>	<u>-</u>	<u>-</u>
Expenditures				
Current:				
General government	33,124	4,243	-	-
Administration of justice	-	-	-	-
Public safety	-	-	-	-
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>33,124</u>	<u>4,243</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(13,626)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(13,626)	-	-	-
Fund balances - beginning	<u>17,297</u>	<u>-</u>	<u>17,049</u>	<u>142</u>
Fund balances - end of year	<u>\$ 3,671</u>	<u>\$ -</u>	<u>\$ 17,049</u>	<u>\$ 142</u>

Special Revenue Funds

DA Juror Donations Fund	Lake Naconiche Fund	TX Healthy Communities Grant	TJJD Regionalization Fund	TJJD Interest Fund
\$ -	\$ 68,282	\$ -	\$ -	\$ -
-	42,000	-	-	-
375	-	45,672	7,759	-
-	-	-	-	88
-	50	-	-	-
<u>375</u>	<u>110,332</u>	<u>45,672</u>	<u>7,759</u>	<u>88</u>
-	-	-	3,092	-
1,139	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	45,672	-	-
-	93,964	-	-	-
-	-	-	-	-
<u>1,139</u>	<u>93,964</u>	<u>45,672</u>	<u>3,092</u>	<u>-</u>
<u>(764)</u>	<u>16,368</u>	<u>-</u>	<u>4,667</u>	<u>88</u>
-	-	-	-	-
-	-	-	-	-
(764)	16,368	-	4,667	88
991	15,589	-	-	982
<u>\$ 227</u>	<u>\$ 31,957</u>	<u>\$ -</u>	<u>\$ 4,667</u>	<u>\$ 1,070</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, 2016

	Special Revenue Funds			
	County Court Unearned Fund	Local Juvenile Probation Fund	TYC Parole Contract Fund	Title IV-E Foster Care
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees and fines	-	1,800	-	-
Intergovernmental	-	-	-	-
Earnings on Investments	-	79	-	80
Miscellaneous	-	-	-	-
Total Revenues	-	1,879	-	80
Expenditures				
Current:				
General government	-	-	159	-
Administration of justice	208	185	-	-
Public safety	-	-	-	-
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	208	185	159	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(208)	1,694	(159)	80
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(208)	1,694	(159)	80
Fund balances - beginning	36,607	43,507	159	38,054
Fund balances - end of year	\$ 36,399	\$ 45,201	\$ -	\$ 38,134

Special Revenue Funds

Vertex Title IV-E Enhanced Claims	TJJD Basic Probation Services	Road Damage Fund	C.A. Pretrial Intervention Fund
\$ -	\$ -	\$ -	\$ -
-	-	4,627	19,775
-	198,352	-	-
615	-	-	69
-	-	-	-
<u>615</u>	<u>198,352</u>	<u>4,627</u>	<u>19,844</u>
-	-	-	-
-	160,691	-	17,088
-	-	-	-
-	-	14,065	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>160,691</u>	<u>14,065</u>	<u>17,088</u>
<u>615</u>	<u>37,661</u>	<u>(9,438)</u>	<u>2,756</u>
-	-	-	-
-	-	-	-
615	37,661	(9,438)	2,756
243,340	6,867	10,887	46,979
<u>\$ 243,955</u>	<u>\$ 44,528</u>	<u>\$ 1,449</u>	<u>\$ 49,735</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, 2016

	Special Revenue Funds			
	Civic Center	Exposition Center Fund	Victims Coordinator Liaison Grant County Attorney	Constable Precinct 2 State Forfeiture Fund
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees and fines	117,384	-	-	-
Intergovernmental	-	95,000	43,059	-
Earnings on Investments	-	103	-	-
Miscellaneous	-	460,635	-	-
Total Revenues	117,384	555,738	43,059	-
Expenditures				
Current:				
General government	-	-	43,059	-
Administration of justice	-	-	-	-
Public safety	-	-	-	-
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Parks and recreation	183,851	603,806	-	-
Capital Outlay	-	-	-	-
Total Expenditures	183,851	603,806	43,059	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(66,467)	(48,068)	-	-
Other Financing Sources (Uses)				
Transfers in	66,467	54,000	-	-
Total other financing sources (uses)	66,467	54,000	-	-
Net change in fund balances	-	5,932	-	-
Fund balances - beginning	-	8,698	-	5,327
Fund balances - end of year	\$ -	\$ 14,630	\$ -	\$ 5,327

Special Revenue Funds

<u>NCSO State Forfeiture Fund</u>	<u>Constable Pct 4 Federal Forfeiture Fund</u>	<u>NCSO Federal Forfeiture Fund</u>	<u>Constable Pct 1 Federal Forfeiture</u>	<u>TJJJ Pre & Post Adjudication Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -
16,067	25	14,373	-	-
-	-	-	-	152,693
189	-	134	-	-
-	-	-	-	-
<u>16,256</u>	<u>25</u>	<u>14,507</u>	<u>-</u>	<u>152,693</u>
-	-	-	-	-
26,335	884	30,759	-	127,172
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>26,335</u>	<u>884</u>	<u>30,759</u>	<u>-</u>	<u>127,172</u>
<u>(10,079)</u>	<u>(859)</u>	<u>(16,252)</u>	<u>-</u>	<u>25,521</u>
-	-	-	-	-
-	-	-	-	-
(10,079)	(859)	(16,252)	-	25,521
86,852	2,577	87,240	600	6,222
<u>\$ 76,773</u>	<u>\$ 1,718</u>	<u>\$ 70,988</u>	<u>\$ 600</u>	<u>\$ 31,743</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, 2016

	Special Revenue Funds			
	TJJD Mental Health Grant	Justice Court Building Security	TJJD Community Programs Fund	CETZR No. 1 Tax Increment Fund
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees and fines	32,121	3,367	-	-
Intergovernmental	-	-	24,713	-
Earnings on Investments	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	32,121	3,367	24,713	-
Expenditures				
Current:				
General government	18,771	-	-	-
Administration of justice	-	-	19,813	-
Public safety	-	2,002	-	-
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Parks and recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	18,771	2,002	19,813	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,350	1,365	4,900	-
Other Financing Sources (Uses)				
Transfers in	-	1,000	-	-
Total other financing sources (uses)	-	1,000	-	-
Net change in fund balances	13,350	2,365	4,900	-
Fund balances - beginning	3,710	-	1,646	15
Fund balances - end of year	\$ 17,060	\$ 2,365	\$ 6,546	\$ 15

Capital Project Funds

Capital Projects Fund- Lake	Permanent Improvement Fund	2004/2006 Certificate of Obligation	2010 Tax Notes	TOTALS
\$ -	\$ -	\$ -	\$ -	\$ 103,492
-	-	-	-	764,145
-	-	-	-	744,971
2,162	-	-	-	5,048
-	5,132	-	-	473,347
<u>2,162</u>	<u>5,132</u>	<u>-</u>	<u>-</u>	<u>2,091,003</u>
-	20,400	-	-	382,569
-	-	-	-	734,791
-	-	-	-	2,002
-	-	-	5,783	19,848
-	-	-	-	45,672
-	-	-	-	881,621
1,832	323	-	-	2,155
<u>1,832</u>	<u>20,723</u>	<u>-</u>	<u>5,783</u>	<u>2,068,658</u>
<u>330</u>	<u>(15,591)</u>	<u>-</u>	<u>(5,783)</u>	<u>22,345</u>
-	800,000	-	-	998,374
-	800,000	-	-	998,374
330	784,409	-	(5,783)	1,020,719
659,607	3,317	166,002	15,410	2,253,516
<u>\$ 659,937</u>	<u>\$ 787,726</u>	<u>\$ 166,002</u>	<u>\$ 9,627</u>	<u>\$ 3,274,235</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
Revenues				
Property Taxes	\$ 1,706,504	\$ 1,706,504	\$ 1,732,799	\$ 26,295
Earnings on investments	2,200	2,200	950	(1,250)
Total Revenues	<u>1,708,704</u>	<u>1,708,704</u>	<u>1,733,749</u>	<u>25,045</u>
Expenditures				
Debt Service:				
Principal	1,348,000	1,348,000	1,348,000	-
Interest	266,869	266,869	264,122	2,747
Total Expenditures	<u>1,614,869</u>	<u>1,614,869</u>	<u>1,612,122</u>	<u>2,747</u>
Net Changes in Fund Balances	93,835	93,835	121,627	27,792
Fund Balances - Beginning of Year	<u>363,042</u>	<u>363,042</u>	<u>363,042</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 456,877</u>	<u>\$ 456,877</u>	<u>\$ 484,669</u>	<u>\$ 27,792</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, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Fees and fines	\$ 10,000	\$ 7,068	\$ (2,932)
Total Revenues	<u>10,000</u>	<u>7,068</u>	<u>(2,932)</u>
Expenditures			
Administration of justice	30,412	26,331	4,081
Total Expenditures	<u>30,412</u>	<u>26,331</u>	<u>4,081</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(20,412)</u>	<u>(19,263)</u>	<u>1,149</u>
Other Financing Sources (Uses)			
Transfers in	20,912	16,607	(4,305)
Total Other Financing Sources (Uses)	<u>20,912</u>	<u>16,607</u>	<u>(4,305)</u>
Net Changes in Fund Balances	500	(2,656)	(3,156)
Fund Balances - Beginning of Year	<u>2,656</u>	<u>2,656</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 3,156</u>	<u>\$ -</u>	<u>\$ (3,156)</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY LAW LIBRARY FUND
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Fees and fines	\$ 17,000	\$ 17,780	\$ 780
Earnings on investments	100	609	509
Miscellaneous	5,200	5,200	-
Total Revenues	<u>22,300</u>	<u>23,589</u>	<u>1,289</u>
Expenditures			
Current:			
Administration of justice	37,600	38,839	(1,239)
Total Expenditures	<u>37,600</u>	<u>38,839</u>	<u>(1,239)</u>
Net Changes in Fund Balances	(15,300)	(15,250)	50
Fund Balances - Beginning of Year	238,215	238,215	-
Fund Balances - End of Year	<u>\$ 222,915</u>	<u>\$ 222,965</u>	<u>\$ 50</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, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
Revenues			
Fees and fines	\$ 3,750	\$ 300	\$ (3,450)
Total Revenues	<u>3,750</u>	<u>300</u>	<u>(3,450)</u>
Expenditures			
General government	<u>3,750</u>	<u>300</u>	<u>3,450</u>
Total Expenditures	<u>3,750</u>	<u>300</u>	<u>3,450</u>
Net Changes in Fund Balances	-	-	-
Fund Balances - Beginning of Year	<u>13,088</u>	<u>13,088</u>	<u>-</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, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Fees and fines	\$ 400	\$ 400	\$ -
Intergovernmental	12,000	12,000	-
Total Revenues	<u>12,400</u>	<u>12,400</u>	<u>-</u>
Expenditures			
General government	<u>15,700</u>	<u>15,965</u>	<u>(265)</u>
Total Expenditures	<u>15,700</u>	<u>15,965</u>	<u>(265)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,300)</u>	<u>(3,565)</u>	<u>(265)</u>
Other Financing Sources (Uses)			
Transfers in	<u>3,300</u>	<u>3,300</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>3,300</u>	<u>3,300</u>	<u>-</u>
Net Changes in Fund Balances	-	(265)	(265)
Fund Balances - Beginning of Year	<u>265</u>	<u>265</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 265</u>	<u>\$ -</u>	<u>\$ (265)</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
JURY FUND
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Taxes	\$ 34,267	\$ 35,210	\$ 943
Fees and fines	2,000	3,957	1,957
Intergovernmental	18,000	30,668	12,668
Earnings on investments	300	159	(141)
Total Revenues	<u>54,567</u>	<u>69,994</u>	<u>15,427</u>
Expenditures			
Administration of justice	74,730	62,716	12,014
Total Expenditures	<u>74,730</u>	<u>62,716</u>	<u>12,014</u>
Net Changes in Fund Balances	(20,163)	7,278	27,441
Fund Balances - Beginning of Year	<u>80,718</u>	<u>80,718</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 60,555</u>	<u>\$ 87,996</u>	<u>\$ 27,441</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
JUSTICE COURT TECHNOLOGY FUND
For the Year Ended September 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
Revenues			
Fees and fines	\$ 15,000	\$ 13,784	\$ (1,216)
Total Revenues	<u>15,000</u>	<u>13,784</u>	<u>(1,216)</u>
Expenditures			
Administration of justice	15,000	11,503	3,497
Total Expenditures	<u>15,000</u>	<u>11,503</u>	<u>3,497</u>
Net Changes in Fund Balances	-	2,281	2,281
Fund Balances - Beginning of Year	<u>13,437</u>	<u>13,437</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 13,437</u>	<u>\$ 15,718</u>	<u>\$ 2,281</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY AND DISTRICT COURT RECORD TECHNOLOGY
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Fees and fines	\$ 9,600	\$ 9,232	\$ (368)
Earnings on investments	-	34	34
Total Revenues	9,600	9,266	(334)
Expenditures			
General government	10,000	-	10,000
Administration of justice	9,000	1,390	7,610
Total Expenditures	19,000	1,390	17,610
Net Changes in Fund Balances	(9,400)	7,876	17,276
Fund Balances - Beginning of Year	20,598	20,598	-
Fund Balances - End of Year	\$ 11,198	\$ 28,474	\$ 17,276

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT CLERK ARCHIVE
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Amended Positive (Negative)
Revenues			
Fee and fines	\$ 5,500	\$ 6,690	\$ 1,190
Earnings on Investments	-	47	47
Total Revenues	<u>5,500</u>	<u>6,737</u>	<u>1,237</u>
Expenditures			
General government	<u>5,500</u>	-	<u>5,500</u>
Total Expenditures	<u>5,500</u>	<u>-</u>	<u>5,500</u>
Net Changes in Fund Balances	-	6,737	6,737
Fund Balances - Beginning of Year	<u>26,306</u>	<u>26,306</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 26,306</u>	<u>\$ 33,043</u>	<u>\$ 6,737</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY CLERK RECORDS MANAGEMENT
For the Year Ended September 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	Variance from Final Budget Positive (Negative)
Revenues			
Fees and fines	\$ 195,000	\$ 206,808	\$ 11,808
Earnings on investments	200	431	231
Total Revenues	<u>195,200</u>	<u>207,239</u>	<u>12,039</u>
Expenditures			
General government	<u>192,536</u>	<u>104,057</u>	<u>88,479</u>
Total Expenditures	<u>192,536</u>	<u>104,057</u>	<u>88,479</u>
Net Changes in Fund Balances	2,664	103,182	100,518
Fund Balances - Beginning of Year	<u>145,167</u>	<u>145,167</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 147,831</u>	<u>\$ 248,349</u>	<u>\$ 100,518</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT CLERK RECORDS MANAGEMENT
For the Year Ended September 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
Revenues			
Fees and fines	\$ 3,600	\$ 3,783	\$ 183
Total Revenues	<u>3,600</u>	<u>3,783</u>	<u>183</u>
Expenditures			
General government	6,000	1,419	4,581
Total Expenditures	<u>6,000</u>	<u>1,419</u>	<u>4,581</u>
Net Changes in Fund Balances	(2,400)	2,364	4,764
Fund Balances - Beginning of Year	<u>11,321</u>	<u>11,321</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 8,921</u>	<u>\$ 13,685</u>	<u>\$ 4,764</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
RECORD MANAGEMENT AND PRESERVATION
For the Year Ended September 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
Revenues			
Fees and fines	\$ 34,000	\$ 25,001	\$ (8,999)
Earnings on investments	50	96	46
Total Revenues	<u>34,050</u>	<u>25,097</u>	<u>(8,953)</u>
Expenditures			
General government	39,446	25,821	13,625
Total Expenditures	<u>39,446</u>	<u>25,821</u>	<u>13,625</u>
Net Changes in Fund Balances	(5,396)	(724)	4,672
Fund Balances - Beginning of Year	<u>54,265</u>	<u>54,265</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 48,869</u>	<u>\$ 53,541</u>	<u>\$ 4,672</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
COURTHOUSE SECURITY FEE FUND
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Fees and fines	\$ 31,063	\$ 29,002	\$ (2,061)
Total Revenues	<u>31,063</u>	<u>29,002</u>	<u>(2,061)</u>
Expenditures			
Administration of justice	82,400	78,566	3,834
Total Expenditures	<u>82,400</u>	<u>78,566</u>	<u>3,834</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(51,337)</u>	<u>(49,564)</u>	<u>1,773</u>
Other Financing Sources (Uses)			
Transfers in	62,416	57,000	(5,416)
Total Other Financing Sources (Uses)	<u>62,416</u>	<u>57,000</u>	<u>(5,416)</u>
Net Changes in Fund Balances	11,079	7,436	(3,643)
Fund Balances - Beginning of Year	<u>9,376</u>	<u>9,376</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 20,455</u>	<u>\$ 16,812</u>	<u>\$ (3,643)</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
LEOSE TRAINING
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Fees and fines	\$ 10,244	\$ 10,909	\$ 665
Total Revenues	<u>10,244</u>	<u>10,909</u>	<u>665</u>
Expenditures			
Administration of justice	22,413	11,438	10,975
Total Expenditures	<u>22,413</u>	<u>11,438</u>	<u>10,975</u>
Net Changes in Fund Balances	(12,169)	(529)	11,640
Fund Balances - Beginning of Year	<u>12,176</u>	<u>12,176</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 7</u>	<u>\$ 11,647</u>	<u>\$ 11,640</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
D.A. FORFEITURE FUNDS
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Fees and fines	\$ 3,500	\$ 143,394	\$ 139,894
Earnings on investments	-	55	55
Total Revenues	<u>3,500</u>	<u>143,449</u>	<u>139,949</u>
Expenditures			
Administration of justice	12,846	104,002	(91,156)
Total Expenditures	<u>12,846</u>	<u>104,002</u>	<u>(91,156)</u>
Net Changes in Fund Balances	(9,346)	39,447	48,793
Fund Balances - Beginning of Year	36,665	36,665	-
Fund Balances - End of Year	<u>\$ 27,319</u>	<u>\$ 76,112</u>	<u>\$ 48,793</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
D.A. PRETRIAL INTERVENTION FUND
For the Year Ended September 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
Revenues			
Fee and fines	\$ 10,000	\$ 15,000	\$ 5,000
Earnings on Investments	-	98	98
Total Revenues	<u>10,000</u>	<u>15,098</u>	<u>5,098</u>
Expenditures			
Administration of justice	<u>35,778</u>	<u>23,721</u>	<u>12,057</u>
Total Expenditures	<u>35,778</u>	<u>23,721</u>	<u>12,057</u>
Net Changes in Fund Balances	(25,778)	(8,623)	17,155
Fund Balances - Beginning of Year	<u>55,504</u>	<u>55,504</u>	-
Fund Balances - End of Year	<u>\$ 29,726</u>	<u>\$ 46,881</u>	<u>\$ 17,155</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CONSTABLE PRECINCT 1 FORFEITURE
For the Year Ended September 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
Revenues			
Fees and fines	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Administration of justice	3,807	184	3,623
Total Expenditures	<u>3,807</u>	<u>184</u>	<u>3,623</u>
Net Changes in Fund Balances	(3,807)	(184)	3,623
Fund Balances - Beginning of Year	<u>3,807</u>	<u>3,807</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ 3,623</u>	<u>\$ 3,623</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TJJD COMMITMENT DIVERSION PROGRAM
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 111,382	\$ 130,437	\$ 19,055
Total Revenues	<u>111,382</u>	<u>130,437</u>	<u>19,055</u>
Expenditures			
Administration of justice	111,382	102,075	9,307
Total Expenditures	<u>111,382</u>	<u>102,075</u>	<u>9,307</u>
Net Changes in Fund Balances	-	28,362	28,362
Fund Balances - Beginning of Year	<u>250</u>	<u>250</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 250</u>	<u>\$ 28,612</u>	<u>\$ 28,362</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CONSTABLE PRECINCT 4 FORFEITURE
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Miscellaneous	\$ 2,300	\$ 2,330	30
Total Revenues	<u>2,300</u>	<u>2,330</u>	<u>30</u>
Expenditures			
Administration of justice	6,600	1,911	4,689
Total Expenditures	<u>6,600</u>	<u>1,911</u>	<u>4,689</u>
Net Changes in Fund Balances	(4,300)	419	4,719
Fund Balances - Beginning of Year	<u>4,029</u>	<u>4,029</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ (271)</u>	<u>\$ 4,448</u>	<u>\$ 4,719</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
ELECTION SERVICES
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Fees and fines	\$ 6,000	\$ 19,498	\$ 13,498
Total Revenues	<u>6,000</u>	<u>19,498</u>	<u>13,498</u>
Expenditures			
General government	34,128	33,124	1,004
Total Expenditures	<u>34,128</u>	<u>33,124</u>	<u>1,004</u>
Net Changes in Fund Balances	(28,128)	(13,626)	14,502
Fund Balances - Beginning of Year	<u>17,297</u>	<u>17,297</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ (10,831)</u>	<u>\$ 3,671</u>	<u>\$ 14,502</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, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 10,727	\$ 4,243	\$ (6,484)
Total Revenues	<u>10,727</u>	<u>4,243</u>	<u>(6,484)</u>
Expenditures			
General government	10,727	4,243	6,484
Total Expenditures	<u>10,727</u>	<u>4,243</u>	<u>6,484</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
HAVA FUND
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
General government	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	-	-	-
Fund Balances - Beginning of Year	<u>17,049</u>	<u>17,049</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 17,049</u>	<u>\$ 17,049</u>	<u>\$ -</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TASK FORCE LOCAL FORFEITURE FUND
For the Year Ended September 30, 2016

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

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DA JUROR DONATIONS FUND
For the Year Ended September 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 400	\$ 375	\$ (25)
Total Revenues	<u>400</u>	<u>375</u>	<u>(25)</u>
Expenditures			
Current:			
Administration of justice	500	1,139	(639)
Total Expenditures	<u>500</u>	<u>1,139</u>	<u>(639)</u>
Net Changes in Fund Balances	(100)	(764)	(664)
Fund Balances - Beginning of Year	<u>991</u>	<u>991</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 891</u>	<u>\$ 227</u>	<u>\$ (664)</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, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Taxes	\$ 65,359	\$ 68,282	\$ 2,923
Fees and Fines	40,500	42,000	1,500
Miscellaneous	-	50	50
Total Revenues	<u>105,859</u>	<u>110,332</u>	<u>4,473</u>
Expenditures			
Parks and Recreation	<u>98,058</u>	<u>93,964</u>	<u>4,094</u>
Total Expenditures	<u>98,058</u>	<u>93,964</u>	<u>4,094</u>
Net Changes in Fund Balances	7,801	16,368	8,567
Fund Balances - Beginning of Year	<u>15,589</u>	<u>15,589</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 23,390</u>	<u>\$ 31,957</u>	<u>\$ 8,567</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TX HEALTHY COMMUNITIES GRANT
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 50,000	\$ 45,672	\$ (4,328)
Earnings on investments	0	0	-
Total Revenues	<u>50,000</u>	<u>45,672</u>	<u>(4,328)</u>
Expenditures			
Current:			
Administration of justice	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	50,000	45,672	(4,328)
Fund Balances - Beginning of Year	-	-	-
Fund Balances - End of Year	<u>\$ 50,000</u>	<u>\$ 45,672</u>	<u>\$ (4,328)</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TJJD REGIONNALIZATION FUND
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 7,759	\$ 7,759
Total Revenues	<u>-</u>	<u>7,759</u>	<u>7,759</u>
Expenditures			
General Administration	5,173	3,092	2,081
Total Expenditures	<u>5,173</u>	<u>3,092</u>	<u>2,081</u>
Net Changes in Fund Balances	(5,173)	4,667	9,840
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ (5,173)</u>	<u>\$ 4,667</u>	<u>\$ 9,840</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TJJD INTEREST FUND
For the Year Ended September 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
Revenues			
Earnings on investments	\$ 100	\$ 88	(12)
Total Revenues	<u>100</u>	<u>88</u>	<u>(12)</u>
Expenditures			
Administration of justice	1,000	-	1,000
Total Expenditures	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Net Changes in Fund Balances	(900)	88	988
Fund Balances - Beginning of Year	<u>982</u>	<u>982</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ (900)</u>	<u>\$ 1,070</u>	<u>\$ 988</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY COURT UNEARNED FUND
For the Year Ended September 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
Revenues			
Miscellaneous	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Administration of justice	-	208	(208)
Total Expenditures	<u>-</u>	<u>208</u>	<u>(208)</u>
Net Changes in Fund Balances	-	(208)	(208)
Fund Balances - Beginning of Year	<u>36,607</u>	<u>36,607</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 36,607</u>	<u>\$ 36,399</u>	<u>\$ (208)</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, 2016

	<u>Final Budget</u>	<u>Actual</u>	Variance from Final Budget Positive (Negative)
Revenues			
Fee and fines	\$ 1,500	\$ 1,800	\$ 300
Earnings on Investments	100	79	(21)
Total Revenues	<u>1,600</u>	<u>1,879</u>	<u>279</u>
Expenditures			
Administration of justice	1,600	185	-
Total Expenditures	<u>1,600</u>	<u>185</u>	<u>-</u>
Net Changes in Fund Balances	-	1,694	1,694
Fund Balances - Beginning of Year	<u>43,507</u>	<u>43,507</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 43,507</u>	<u>\$ 45,201</u>	<u>\$ 1,694</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, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Fee and fines	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
General government	159	159	
Total Expenditures	<u>159</u>	<u>159</u>	<u>-</u>
Net Changes in Fund Balances	(159)	(159)	
Fund Balances - Beginning of Year	<u>159</u>	<u>159</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
TITLE IV-E FOSTER CARE
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Earnings on Investments	\$ 100	\$ 80	\$ (20)
Total Revenues	<u>100</u>	<u>80</u>	<u>(20)</u>
Expenditures			
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)	80	9,980
Fund Balances - Beginning of Year	<u>38,054</u>	<u>38,054</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 28,154</u>	<u>\$ 38,134</u>	<u>\$ 9,980</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
VERTEX TITLE IV-E ENHANCED CLAIMS
For the Year Ended September 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
Revenues			
Earnings on Investments	\$ 350	\$ 615	\$ 265
Total Revenues	<u>350</u>	<u>615</u>	<u>265</u>
Expenditures			
General government	10,000	-	10,000
Total Expenditures	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net Changes in Fund Balances	(9,650)	615	10,265
Fund Balances - Beginning of Year	<u>243,340</u>	<u>243,340</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 233,690</u>	<u>\$ 243,955</u>	<u>\$ 10,265</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TJJD BASIC PROBATION SERVICES FUND
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 163,295	\$ 198,352	\$ 35,057
Total Revenues	<u>163,295</u>	<u>198,352</u>	<u>35,057</u>
Expenditures			
Administration of justice	163,295	160,691	2,604
Total Expenditures	<u>163,295</u>	<u>160,691</u>	<u>2,604</u>
Net Changes in Fund Balances	-	37,661	37,661
Fund Balances - Beginning of Year	<u>6,867</u>	<u>6,867</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 6,867</u>	<u>\$ 44,528</u>	<u>\$ 37,661</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
ROAD DAMAGE FUND
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 100,000	\$ 4,627	\$ (95,373)
Total Revenues	<u>100,000</u>	<u>4,627</u>	<u>(95,373)</u>
Expenditures			
Highway and streets	100,000	14,065	85,935
Total Expenditures	<u>100,000</u>	<u>14,065</u>	<u>85,935</u>
Net Changes in Fund Balances	-	(9,438)	(9,438)
Fund Balances - Beginning of Year	<u>10,887</u>	<u>10,887</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 10,887</u>	<u>\$ 1,449</u>	<u>\$ (9,438)</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
C.A. PRETRIAL INTERVENTION FUND
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Fees and Fines	\$ 20,000	\$ 19,775	\$ (225)
Earnings on Investments	-	69	69
Total Revenues	<u>20,000</u>	<u>19,844</u>	<u>(156)</u>
Expenditures			
Administration of Justice	19,455	17,088	2,367
Total Expenditures	<u>19,455</u>	<u>17,088</u>	<u>2,367</u>
Net Changes in Fund Balances	545	2,756	2,211
Fund Balances - Beginning of Year	<u>46,979</u>	<u>46,979</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 47,524</u>	<u>\$ 49,735</u>	<u>\$ 2,211</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CIVIC CENTER
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Fees and Fines	\$ 106,500	\$ 117,384	\$ 10,884
Total Revenues	<u>106,500</u>	<u>117,384</u>	<u>10,884</u>
Expenditures			
Parks and Recreation	175,678	183,851	(8,173)
Total Expenditures	<u>175,678</u>	<u>183,851</u>	<u>(8,173)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(69,178)</u>	<u>(66,467)</u>	<u>2,711</u>
Other Financing Sources (Uses)			
Transfers in	69,178	66,467	(2,711)
Total Other Financing Sources (Uses)	<u>69,178</u>	<u>66,467</u>	<u>(2,711)</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
EXPOSITION CENTER FUND
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 95,000	\$ 95,000	\$ -
Earnings on investments	100	103	3
Events and Miscellaneous	419,721	460,635	40,914
Total Revenues	514,821	555,738	40,917
Expenditures			
Parks and recreation-Exposition	619,176	603,806	15,370
Total Expenditures	619,176	603,806	15,370
Excess (Deficiency) of Revenues Over (Under) Expenditures	(104,355)	(48,068)	56,287
Other Financing Sources (Uses)			
Transfers in	106,766	54,000	(52,766)
Total Other Financing Sources (Uses)	106,766	54,000	(52,766)
Net Changes in Fund Balances	2,411	5,932	3,521
Fund Balances - Beginning of Year	8,698	8,698	-
Fund Balances - End of Year	\$ 11,109	\$ 14,630	\$ 3,521

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
VICTIMS COORDINATOR LIAISON GRANT COUNTY ATTORNEY
For the Year Ended September 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 42,000	\$ 43,059	\$ 1,059
Total Revenues	<u>42,000</u>	<u>43,059</u>	<u>1,059</u>
Expenditures			
General Government	42,000	43,059	(1,059)
Total Expenditures	<u>42,000</u>	<u>43,059</u>	<u>(1,059)</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 STATE FORFEITURE FUND
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Fees and Fines	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
General Administration	200	-	200
Administration of Justice	5,127	-	5,127
Total Expenditures	<u>5,327</u>	<u>-</u>	<u>5,327</u>
Net Changes in Fund Balances	(5,327)	-	(5,327)
Fund Balances - Beginning of Year	<u>5,327</u>	<u>5,327</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ 5,327</u>	<u>\$ (5,327)</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, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Fees and Fines	\$ 4,071	\$ 16,067	\$ 11,996
Earnings on investments	-	189	189
Total Revenues	<u>4,071</u>	<u>16,256</u>	<u>12,185</u>
Expenditures			
Administration of justice	41,746	26,335	15,411
Total Expenditures	<u>41,746</u>	<u>26,335</u>	<u>15,411</u>
Net Changes in Fund Balances	(37,675)	(10,079)	27,596
Fund Balances - Beginning of Year	<u>86,852</u>	<u>86,852</u>	-
Fund Balances - End of Year	<u>\$ 49,177</u>	<u>\$ 76,773</u>	<u>\$ 27,596</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CONSTABLE PCT 4 FEDERAL FORFEITURE FUND
For the Year Ended September 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
Revenues			
Fees and fines	\$ -	\$ 25	\$ 25
Total Revenues	<u>-</u>	<u>25</u>	<u>25</u>
Expenditures			
Administration of justice	2,575	884	1,691
Total Expenditures	<u>2,575</u>	<u>884</u>	<u>1,691</u>
Net Changes in Fund Balances	(2,575)	(859)	1,716
Fund Balances - Beginning of Year	<u>2,577</u>	<u>2,577</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 2</u>	<u>\$ 1,718</u>	<u>\$ 1,716</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, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Fees and Fines	\$ -	\$ 14,373	\$ 14,373
Earnings on investments	-	134	134
Total Revenues	<u>-</u>	<u>14,507</u>	<u>14,507</u>
Expenditures			
Administration of justice	43,500	30,759	12,741
Total Expenditures	<u>43,500</u>	<u>30,759</u>	<u>12,741</u>
Net Changes in Fund Balances	(43,500)	(16,252)	27,248
Fund Balances - Beginning of Year	<u>87,240</u>	<u>87,240</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 43,740</u>	<u>\$ 70,988</u>	<u>\$ 27,248</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CONSTABLE PCT 1 FEDERAL FORFEITURE
For the Year Ended September 30, 2016

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

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TJJD PRE & POST ADJUDICATION FUND
For the Year Ended September 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 129,269	\$ 152,693	\$ 23,424
Total Revenues	<u>129,269</u>	<u>152,693</u>	<u>23,424</u>
Expenditures			
Administration of justice	129,269	127,172	2,097
Total Expenditures	<u>129,269</u>	<u>127,172</u>	<u>2,097</u>
Net Changes in Fund Balances	-	25,521	25,521
Fund Balances - Beginning of Year	<u>6,222</u>	<u>6,222</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 6,222</u>	<u>\$ 31,743</u>	<u>\$ 25,521</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TJJD MENTAL HEALTH GRANT
For the Year Ended September 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
Revenues			
Fees and Fines	\$ 44,525	\$ 32,121	\$ (12,404)
Total Revenues	<u>44,525</u>	<u>32,121</u>	<u>-</u>
Expenditures			
General Government	44,525	18,771	25,754
Total Expenditures	<u>44,525</u>	<u>18,771</u>	<u>25,754</u>
Net Changes in Fund Balances	-	13,350	13,350
Fund Balances - Beginning of Year	<u>3,710</u>	<u>3,710</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 3,710</u>	<u>\$ 17,060</u>	<u>\$ 13,350</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
JUSTICE COURT BUILDING SECURITY
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Fees and Fines	\$ 3,000	\$ 3,367	\$ 367
Total Revenues	<u>3,000</u>	<u>3,367</u>	<u>-</u>
Expenditures			
Public Safety	3,000	2,002	998
Total Expenditures	<u>3,000</u>	<u>2,002</u>	<u>998</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>1,365</u>	<u>1,365</u>
Other Financing Sources (Uses)			
Transfers in	1,000	1,000	-
Total Other Financing Sources (Uses)	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Net Changes in Fund Balances	1,000	2,365	1,365
Fund Balances - Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 1,000</u>	<u>\$ 2,365</u>	<u>\$ 1,365</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TJJD COMMUNITY PROGRAMS FUND
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 20,015	\$ 24,713	\$ 4,698
Total Revenues	<u>20,015</u>	<u>24,713</u>	<u>4,698</u>
Expenditures			
Administration of justice	20,015	19,813	202
Total Expenditures	<u>20,015</u>	<u>19,813</u>	<u>202</u>
Net Changes in Fund Balances		4,900	4,900
Fund Balances - Beginning of Year	<u>1,646</u>	<u>1,646</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 1,646</u>	<u>\$ 6,546</u>	<u>\$ 4,900</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CETRZ NO. 1 TAX INCREMENT FUND
For the Year Ended September 30, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 14	\$ -	\$ (14)
Total Revenues	<u>14</u>	<u>-</u>	<u>(14)</u>
Expenditures			
General Government	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	14	-	(14)
Fund Balances - Beginning of Year	<u>15</u>	<u>15</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 29</u>	<u>\$ 15</u>	<u>\$ (14)</u>

NACOGDOCHES COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND - LAKE
For the Year Ended September 30, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 54,400	\$ -	\$ (54,400)
Earnings on Investments	350	2,162	1,812
Total Revenues	<u>54,750</u>	<u>2,162</u>	<u>(52,588)</u>
Expenditures			
General Administration	26,000	-	26,000
Capital Outlay	302,605	1,832	300,773
Total Expenditures	<u>328,605</u>	<u>1,832</u>	<u>326,773</u>
Net Changes in Fund Balances	(273,855)	330	274,185
Fund Balances - Beginning of Year	<u>659,607</u>	<u>659,607</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 385,752</u>	<u>\$ 659,937</u>	<u>\$ 274,185</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, 2016

	Final Budget	Actual	Variance from Final Budget Positive (Negative)
Revenues			
Miscellaneous	\$ -	\$ 5,132	\$ 5,132
Total Revenues	<u>-</u>	<u>5,132</u>	<u>5,132</u>
Expenditures			
General Administration	803,000	20,400	782,600
Capital Outlay	6,600	323	6,277
Total Expenditures	<u>809,600</u>	<u>20,723</u>	<u>788,877</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(809,600)</u>	<u>(15,591)</u>	<u>794,009</u>
Other Financing Sources (Uses)			
Transfers in	809,000	800,000	(9,000)
Total Other Financing Sources (Uses)	<u>809,000</u>	<u>800,000</u>	<u>(9,000)</u>
Net Changes in Fund Balances	(600)	784,409	785,009
Fund Balances - Beginning of Year	<u>3,317</u>	<u>3,317</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 2,717</u>	<u>\$ 787,726</u>	<u>\$ 785,009</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, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
Revenues			
Earnings on investments	\$ 250	\$ -	\$ (250)
Total Revenues	<u>250</u>	<u>-</u>	<u>(250)</u>
Expenditures			
General Administration	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	250	-	(250)
Fund Balances - Beginning of Year	<u>166,002</u>	<u>166,002</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 166,252</u>	<u>\$ 166,002</u>	<u>\$ (250)</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, 2016

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
Revenues			
Earnings on investments	\$ 50	\$ -	\$ (50)
Total Revenues	<u>50</u>	<u>-</u>	<u>(50)</u>
Expenditures			
General Administration	15,330	5,783	9,547
Total Expenditures	<u>15,330</u>	<u>5,783</u>	<u>9,547</u>
Net Changes in Fund Balances	(15,280)	(5,783)	9,497
Fund Balances - Beginning of Year	<u>15,410</u>	<u>15,410</u>	<u>-</u>
Fund Balances - End of Year	<u>\$ 130</u>	<u>\$ 9,627</u>	<u>\$ 9,497</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, 2016

	Balance 10/1/2015	Increases	Decreases	Balance 9/30/2016
State Agency				
Assets				
Cash and cash equivalents	\$ 991,318	\$ 12,711,966	\$ 13,335,889	\$ 367,395
Liabilities				
Due to other agencies and beneficiaries	\$ 991,318	\$ 12,711,966	\$ 13,335,889	\$ 367,395
Cash Bond				
Assets				
Cash and cash equivalents	\$ 177,794	\$ 44,790	\$ 70,120	\$ 152,464
Liabilities				
Due to other agencies and beneficiaries	\$ 177,794	\$ 44,790	\$ 70,120	\$ 152,464
Tax Assessor				
Assets				
Cash and cash equivalents	\$ 283,229	\$ 377,918	\$ 367,672	\$ 293,475
Liabilities				
Due to other agencies and beneficiaries	\$ 283,229	\$ 377,918	\$ 367,672	\$ 293,475
District Clerk				
Assets				
Cash and cash equivalents	\$ 1,603,161	\$ 1,073,510	\$ 188,297	\$ 2,488,374
Liabilities				
Due to other agencies and beneficiaries	\$ 1,603,161	\$ 1,073,510	\$ 188,297	\$ 2,488,374
Sheriff				
Assets				
Cash and cash equivalents	\$ 292,611	\$ 2,061,194	\$ 807,044	\$ 1,546,761
Liabilities				
Due to other agencies and beneficiaries	\$ 292,611	\$ 2,061,194	\$ 807,044	\$ 1,546,761
District Attorney				
Assets				
Cash and cash equivalents	\$ 92,172	\$ 398,115	\$ 456,341	\$ 33,946
Liabilities				
Due to other agencies and beneficiaries	\$ 92,172	\$ 398,115	\$ 456,341	\$ 33,946
County Attorney Restitution				
Assets				
Cash and cash equivalents	\$ 5,188	\$ 62,718	\$ 66,796	\$ 1,110
Liabilities				
Due to other agencies and beneficiaries	\$ 5,188	\$ 62,718	\$ 66,796	\$ 1,110
County Clerk				
Assets				
Cash and cash equivalents	\$ 953,458	\$ 144,206	\$ 348,009	\$ 749,655
Liabilities				
Due to other agencies and beneficiaries	\$ 953,458	\$ 144,206	\$ 348,009	\$ 749,655
Juvenile Probation				
Assets				
Cash and cash equivalents	\$ 4,687	\$ 6,807	\$ 6,407	\$ 5,087
Liabilities				
Due to other agencies and beneficiaries	\$ 4,687	\$ 6,807	\$ 6,407	\$ 5,087

NACOGDOCHES COUNTY, TEXAS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUND

For the Year Ended September 30, 2016

	<u>Balance</u> <u>10/1/2015</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>9/30/2016</u>
District Probation				
Assets				
Cash and cash equivalents	\$ 100	\$ 170,127	\$ 170,127	\$ 100
Liabilities				
Due to other agencies and beneficiaries	\$ 100	\$ 170,127	\$ 170,127	\$ 100
Other Trust and Agency				
Assets				
Cash and cash equivalents	\$ 1,276	\$ 40,921	\$ 41,705	\$ 492
Liabilities				
Due to other agencies and beneficiaries	\$ 1,276	\$ 40,921	\$ 41,705	\$ 492
Basic Supervision				
Assets				
Cash and cash equivalents	\$ 448,777	\$ 1,721,813	\$ 1,869,465	\$ 301,125
Liabilities				
Due to other agencies and beneficiaries	\$ 448,777	\$ 1,721,813	\$ 1,869,465	\$ 301,125
Special Services				
Assets				
Cash and cash equivalents	\$ 16,396	\$ 68,901	\$ 61,763	\$ 23,534
Liabilities				
Due to other agencies and beneficiaries	\$ 16,396	\$ 68,901	\$ 61,763	\$ 23,534
Community Service Restitution				
Assets				
Cash and cash equivalents	\$ 16,374	\$ 56,365	\$ 62,595	\$ 10,144
Liabilities				
Due to other agencies and beneficiaries	\$ 16,374	\$ 56,365	\$ 62,595	\$ 10,144
Sex Offender Counseling				
Assets				
Cash and cash equivalents	\$ 2,727	\$ 10,883	\$ 10,888	\$ 2,722
Liabilities				
Due to other agencies and beneficiaries	\$ 2,727	\$ 10,883	\$ 10,888	\$ 2,722
TOTALS - ALL AGENCY FUNDS				
Assets				
Cash and cash equivalents	\$ 4,889,268	\$ 18,950,234	\$ 17,863,118	\$ 5,976,384
Total Assets	<u>\$ 4,889,268</u>	<u>\$ 18,950,234</u>	<u>\$ 17,863,118</u>	<u>\$ 5,976,384</u>
Liabilities				
Due to other agencies and beneficiaries	\$ 4,889,268	\$ 18,950,234	\$ 17,863,118	\$ 5,976,384
Total Liabilities	<u>\$ 4,889,268</u>	<u>\$ 18,950,234</u>	<u>\$ 17,863,118</u>	<u>\$ 5,976,384</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									
	2007	2008	2009	2010	2011	2012 as restated	2013 as restated	2014	2015	2016
Governmental activities:										
Investment in capital assets	\$ 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	\$ 36,721,196
Restricted	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	4,720,640
Unrestricted	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	2,640,597
Total governmental activities net position	<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>	<u>\$ 44,082,433</u>
Primary Government:										
Total primary government net position	<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>	<u>\$ 44,082,433</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									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses										
Governmental Activities:										
General administration	\$ 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	\$ 5,291,325
Judicial and law enforcement	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	11,187,905
Highways and streets	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	4,233,633
Health and welfare	562,028	453,461	614,387	473,135	235,607	377,876	954,491	1,883,236	2,574,242	1,051,784
Culture and recreation	544,329	573,304	607,954	854,532	879,640	1,077,685	1,175,569	1,269,430	1,233,468	1,239,338
Solid waste	51,337	49,712	50,134	43,109	16,230					
Sanitation										
Interest on long-term debt	954,514	803,329	805,909	736,844	687,834	529,994	493,491	448,224	393,734	378,988
Total governmental activities expenses	\$ 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	\$ 23,382,973
Total primary government expenses	\$ 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	\$ 23,382,973
Program Revenues										
Governmental Activities:										
Charges for services:										
General government	\$ 699,708	\$ 821,288	\$ 904,447	\$ 263,078	\$ 324,293	\$ 261,204	\$ 324,413	\$ 291,839	\$ 408,795	\$ 494,374
Judicial and law enforcement	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	2,708,756
Highways and streets	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	998,184
Health and welfare				4,595			40,678	234,320		
Culture and recreation	322,676	334,217	325,317	440,374	965,928	504,817	538,303	627,094	599,927	667,357
Solid waste	61,779	59,534	53,140	11,274	5,801					
Sanitation										
Operating Grants and Contributions:	424,121	974,879	1,661,225	1,134,010	1,517,183	2,163,200	1,248,753	776,462	588,728	726,182
Capital grants and contributions:	805,789	1,115,305	360,343	36,779	1,632,533	3,479,293	273,627	1,008,896	1,669,176	284,600
Total governmental activities program revenues	\$ 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	\$ 5,879,453
Total primary government program revenues	\$ 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	\$ 5,879,453

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

Table 2
Page 2 of 2

	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Net (Expense)/Revenue										
Governmental Activities	\$ (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)	\$ (17,503,520)
(expense)/revenue	<u>\$ (8,207,035)</u>	<u>\$ (9,523,960)</u>	<u>\$ (11,615,712)</u>	<u>\$ (14,783,909)</u>	<u>\$ (12,476,575)</u>	<u>\$ (7,677,571)</u>	<u>\$ (12,437,600)</u>	<u>\$ (14,441,668)</u>	<u>\$ (14,660,287)</u>	<u>\$ (17,503,520)</u>
General Revenues and Other										
Changes in Net Position										
Governmental Activities:										
Taxes										
Property taxes	\$ 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	17,580,862
Other	\$ 161,795	\$ 125,643	\$ 94,266	\$ 320,335	\$ 370,214	\$ 443,408	\$ 512,570	\$ 584,436	\$ 654,769	\$ 631,298
Earnings on investments	\$ 688,110	\$ 403,765	\$ 186,539	\$ 173,729	\$ 177,502	\$ 147,227	\$ 120,483	\$ 41,158	\$ 42,764	\$ 49,448
Gain (Loss) on sale of capital assets	\$ 26,397	\$ 264,719	\$ -	\$ 55,650	\$ 30,054	\$ (32,676)	\$ 391,238	\$ 265,296	\$ 265,296	\$ (2,324,843)
Miscellaneous	\$ 373,102	\$ 271,834	\$ 445,142	\$ 66,561	\$ 159,162	\$ 151,702	\$ 56,965	\$ 25,024	\$ 22,538	\$ 632,566
Total governmental activities	<u>12,469,273</u>	<u>13,514,274</u>	<u>14,687,171</u>	<u>15,006,074</u>	<u>14,035,362</u>	<u>14,186,135</u>	<u>15,105,155</u>	<u>16,287,653</u>	<u>16,876,961</u>	<u>16,569,331</u>
Total primary government	<u>\$ 12,469,273</u>	<u>\$ 13,514,274</u>	<u>\$ 14,687,171</u>	<u>\$ 15,006,074</u>	<u>\$ 14,035,362</u>	<u>\$ 14,186,135</u>	<u>\$ 15,105,155</u>	<u>\$ 16,287,653</u>	<u>\$ 16,876,961</u>	<u>\$ 16,569,331</u>
Change in Net Position										
Governmental Activities	\$ 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	\$ (934,189)
Total primary government	<u>\$ 4,262,238</u>	<u>\$ 3,990,314</u>	<u>\$ 3,071,459</u>	<u>\$ 222,165</u>	<u>\$ 1,558,787</u>	<u>\$ 6,508,564</u>	<u>\$ 2,667,555</u>	<u>\$ 1,845,985</u>	<u>\$ 2,216,674</u>	<u>\$ (934,189)</u>

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

Table 3

	2007	2008	2009	2010	2011 *	2012	2013	2014	2015	2016
General Fund										
Nonspendable					\$ 245,100	\$ 227,983	\$ 227,272	\$ 239,126	\$ 300,174	\$ 305,008
Assigned					1,434,751					
Unassigned					3,611,949	4,334,200	3,805,965	3,831,274	4,445,577	4,397,439
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>	<u>\$ 4,702,447</u>
All Other Governmental Funds										
Nonspendable					\$ 45,417	\$ 31,297	\$ 32,892	\$ 49,346	\$ 38,020	\$ 46,404
Restricted					3,651,040	3,501,739	3,914,230	3,015,073	2,815,837	4,680,634
Committed					285,713					
Unassigned					(122,151)	(1,306)	(23,592)	(12,777)	(19,191)	(21,411)
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>	<u>\$ 4,705,627</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>	<u>\$ 9,408,074</u>
General Fund										
Reserved	\$ 23,016	\$ 118,170	\$ 202,748	\$ 199,565	\$	\$	\$	\$	\$	\$
Unreserved	3,138,708	4,417,707	4,987,061	5,565,635						
Total General Fund	<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>	<u>\$</u>
All Other Governmental Funds										
Reserved	\$	\$ 12,094	\$ 122,869	\$ 263,405	\$ 263,405	\$	\$	\$	\$	\$
Unreserved:										
Special revenue funds	1,366,586	1,344,949	1,563,397	1,826,958	1,826,958					
Capital project funds	4,463,663	2,731,288	2,337,471	2,372,359	2,372,359					
Debt Service	336,257	384,246	578,998	688,803	688,803		-	-	-	-
Total All Other Governmental Funds	<u>\$ 6,166,506</u>	<u>\$ 4,472,577</u>	<u>\$ 4,602,735</u>	<u>\$ 5,151,525</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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenues										
Taxes	\$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	\$17,667,941
Intergovernmental	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	1,928,755
Charges for services	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	1,716,228
Fines, fees and forfeitures	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	1,971,496
Earnings on investments	688,264	403,765	186,539	174,314	178,170	148,378	121,503	41,114	43,453	47,918
Miscellaneous	483,134	271,834	449,163	1,007,724	1,272,404	718,607	813,449	777,454	892,528	1,000,638
Total Revenues	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	24,332,976
Expenditures										
Current:										
General government	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	5,128,397
Judicial and law enforcement-public safety	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	10,860,327
Highways and streets	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	3,814,211
Health and welfare	538,459	474,581	552,141	225,016	1,824,075	4,038,476	514,951	257,160	299,611	320,100
Culture parks and recreation	485,110	511,588	521,162	552,484	556,250	671,095	948,947	912,561	847,446	881,621
Solid Waste	51,337	49,712	50,134	43,195	16,230					
Capital Outlay	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	869,425
Debt Service:										
Principal	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	1,718,835
Interest and fiscal charges	925,896	840,833	768,376	733,319	654,022	785,375	457,898	410,541	302,710	302,603
Bond issuance costs									45,477	
Total Expenditures	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	23,895,519
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,710,571)	(538,172)	673,751	(1,105,886)	(1,791,144)	(1,214,931)	(150,981)	(1,291,501)	(126,155)	437,457
Other Financing Sources (Uses)										
Sale of capital assets	71,503	264,719	64,016	13,424	26,240	44,104	13,834	24,082	25,183	532,930
Issuance of debt				1,225,000		5,160,000				
Payments to escrow agent						(5,301,161)				
Premium on bonds issued						254,080				
Transfers in	435,900	259,742	273,133	717,127	363,544	613,958	514,313	322,496	177,244	1,598,374
Transfers out	(435,900)	(259,742)	(273,133)	(717,127)	(363,544)	(613,958)	(514,313)	(322,496)	(177,244)	(1,598,374)
Proceeds for refunding/capital lease								1,188,239	3,172,576	857,270
Payments to escrow agent									(2,613,229)	
Total other financing sources (uses)	71,503	264,719	64,016	1,238,424	26,240	157,023	13,834	1,212,321	584,530	1,390,200
Net Change in Fund Balances	\$(1,639,068)	\$ (273,453)	\$ 737,767	\$ 132,538	\$(1,764,904)	\$ (1,057,908)	\$ (137,147)	\$ (79,180)	\$ 458,375	\$ 1,827,657
Debt service as a percentage of noncapital expenditures	13.21%	12.30%	11.43%	9.67%	9.85%	9.50%	8.33%	8.76%	8.39%	8.78%

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
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
2016	1,511,952,777	350,873,957	244,414,690	38,089,530	950,573,130	3,095,904,084	0.5855

Source: Nacogdoches County Central Appraisal District
Ratio of total assessed value to total estimated value is 100%
Tax rates are reported in dollars per \$100 value

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

Table 6

	<u>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>	<u>2016</u>
Direct Rates										
M & O	0.3553	0.3619	0.3659	0.3611	0.3567	0.3567	0.3894	0.4437	0.4768	0.5280
Interest and Sinking	0.0790	0.0724	0.0684	0.0732	0.0776	0.0776	0.0649	0.0606	0.0522	0.0575
Total Direct Rates	<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>	<u>0.5855</u>
Overlapping rates:										
City of Cushing	0.1957	0.2062	0.2198	0.2198	0.2462	0.2552	0.2802	0.2802	0.2829	0.3398
City of Garrison	0.2043	0.2107	0.2084	0.2232	0.2474	0.2612	0.2764	0.2764	0.2859	0.2857
City of Nacogdoches	0.5500	0.5500	0.5500	0.5694	0.569	0.562	0.5639	0.5639	0.5639	0.5681
Central Heights ISD	1.0400	1.0400	1.3500	1.4500	1.4000	1.3800	1.3800	1.3800	1.3700	1.3700
Chireno ISD	1.1117	1.1117	1.1117	1.1117	1.1117	1.1117	1.1117	1.1117	1.1117	1.1117
Cushing ISD	1.0400	1.0400	1.2800	1.2800	1.3000	1.3000	1.3000	1.3000	1.3000	1.3000
Douglass ISD	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400
Etoile ISD	1.0400	1.3100	1.3100	1.3100	1.3100	1.3100	1.3100	1.3100	1.3100	1.3100
Garrison ISD	1.0553	1.0700	1.0724	1.0890	1.0950	1.0950	1.0970	1.0970	1.1080	1.1109
Martinville ISD	1.1378	1.1280	1.1134	1.1840	1.1840	1.1840	1.1840	1.1840	1.1840	1.2470
Nacogdoches ISD	1.3700	1.3700	1.3700	1.3700	1.3700	1.3700	1.3575	1.3575	1.3575	1.3575
Woden ISD	1.1090	1.1090	1.1090	1.1090	1.1090	1.1090	1.1090	1.1090	1.1090	1.1090
Municipal Utility District										
Douglass Fire District	0.0279	0.0289	0.0309	0.0300	0.0300	0.0300	0.0300	0.0300	0.0282	0.0300
Cushing Fire Department	0.0193	0.0196	0.0267	0.0300	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	0.0300
ESD #4 Nacogdoches	0.0300	0.0327	0.0327	0.0300	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	0.0300

Source: Nacogdoches Central Appraisal District

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

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

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

NACOGDOCHES COUNTY, TEXAS

PRINCIPAL PROPERTY TAXPAYERS

Table 7

Current and Nine years ago

(amounts expressed in thousands)

Taxpayer	2016			2007		
	Total	Rank	% of Total	Total	Rank	% of Total
	Assessed Value		Assessed Valuation	Assessed Value		Assessed Valuation
Southern Power Company	\$ 65,871	1	2.1%			
Oncor Electric Delivery LLC	40,818	2	1.3%			
Transcanada Keystone Pipeline	38,447	3	1.2%			
Norbord Texas LP	36,432	4	1.2%	\$ 33,846	5	1.2%
Samson Lone Star Pipeline	30,887	5	1.0%	151,775	2	5.3%
Pilgrim's Pride Corporation	26,463	6	0.9%	21,836	8	0.8%
Azure ETG LLC	25,389	7	0.8%			
Enbridge Pipelines (ETX) LP-G&P	23,613	8	0.8%			
Union Pacific Railroad	22,337	9	0.7%			
Coca Cola Refreshments USA	19,974	10	0.6%			
Exxon Mobil Corp.				216,982	1	7.6%
Chesapeake Operating Inc.				38,572	3	1.3%
TXU Electric Delivery				36,783	4	1.3%
Apache Corporation				23,826	6	0.8%
Southwestern Bell Telephone				22,526	7	0.8%
Enerquest Corp.				19,535	9	0.7%
Cooper Power Systems				19,084	10	0.7%
Totals	\$ 330,231		10.67%	\$ 584,765		20.4%

Total assessed values

\$3,095,904

\$2,862,909

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					
2006	2007	\$ 11,017	\$ 10,808	98.10%	\$ 76	\$ 10,884	98.79%	\$ 133	1.21%
	2007	12,286	12,055	98.12%	84	12,139	98.80%	147	1.20%
	2008	13,774	13,414	97.39%	105	13,519	98.15%	255	1.85%
	2009	14,212	13,891	97.74%	67	13,958	98.21%	254	1.79%
	2010	13,215	12,919	97.76%	74	12,993	98.32%	222	1.68%
	2011	13,287	12,921	97.25%	199	13,120	98.74%	167	1.26%
	2012	13,863	13,474	97.19%	59	13,533	97.62%	330	2.38%
	2013	15,232	14,798	97.15%	82	14,880	97.69%	352	2.31%
	2014	15,917	15,505	97.41%	45	15,550	97.69%	367	2.31%
	2015	17,464	17,179	98.37%	25	17,204	98.51%	260	1.49%

Source: Nacogdoches Central Appraisal District

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
	General Obligation Bonds	Refunding Bonds	Tax Notes	Capital Leases			
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	0.57%	179
2016	2,670	6,076		1,927	10,673	0.44%	151

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

^a See 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
2007	\$ 12,020	\$ 8,850		\$ 336	\$ 20,534	0.58%	\$ 338
2008	11,200	8,340		384	19,156	0.59%	310
2009	10,530	7,615		579	17,566	0.57%	280
2010	10,145	6,545	\$ 1,225	689	17,226	0.49%	250
2011	9,750	5,435	934	489	15,630	0.51%	247
2012	4,710	9,854		368	14,196	0.45%	213
2013	4,125	8,913		469	12,569	0.41%	187
2014	3,510	7,835		427	10,918	0.35%	167
2015	2,885	7,394		364	9,915	0.32%	149
2016	2,670	6,076		485	8,261	0.27%	126

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.

NACOGDOCHES COUNTY, TEXAS

DIRECT AND OVERLAPPING DEBT

Table 11

Fiscal Year 2016

<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	\$ 37,065,000	100.00%	\$ 37,065,000
Central Heights ISD	13,265,000	100.00%	13,265,000
Etoile ISD	2,355,000	100.00%	2,355,000
Martinsville ISD	3,965,000	100.00%	3,965,000
Nacogdoches ISD	37,945,000	100.00%	37,945,000
Woden ISD	1,355,000	100.00%	1,355,000
Chireno ISD	945,000	85.54%	808,353
Cushing ISD	13,662,000	98.50%	13,457,070
City of Garrison	111,000	100.00%	111,000
Garrison ISD	<u>1,680,000</u>	<u>84.85%</u>	<u>1,425,480</u>
Subtotal overlapping debt	112,348,000		111,751,903
Nacogdoches County direct debt			<u>8,746,000</u>
Total Direct and Overlapping debt			<u>\$ 120,497,903</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

<u>Legal Debt Margin Calculation for Fiscal Year 2016 (in thousands)</u>	
Assessed Value	3,095,904
Debt limit (25% of Assessed Value)	773,976
Debt applicable to limit:	
General obligation bonds	8,746
Less: Amount set aside for repayment of general obligation debt	<u>485</u>
Total net debt applicable to limit	<u>8,261</u>
Legal debt margin	<u>765,715</u>

	Fiscal Year									
	<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>	<u>2016</u>
Debt limit	532,014	716,898	831,535	802,292	760,598	775,338	771,170	771,170	768,564	773,976
Total net debt applicable to limit	<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>	<u>8,261</u>
Legal debt margin	<u>512,474</u>	<u>698,753</u>	<u>814,845</u>	<u>786,291</u>	<u>746,918</u>	<u>761,387</u>	<u>758,601</u>	<u>760,249</u>	<u>758,834</u>	<u>765,715</u>
Total net debt applicable to the limit as a % of debt limit	3.67%	2.53%	2.01%	1.99%	1.80%	1.80%	1.63%	1.42%	1.27%	1.07%

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
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
2016	65,664	2,249,541,000	34,258	29.90	5.10%	11,198

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	2016			2007		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Stephen F. Austin State University	1,686	1	5.95%	1,605	2	5.39%
Pilgrim's Pride	1,500	2	5.29%	2,430	1	8.16%
Nacogdoches ISD	961	3	3.39%	859	5	2.89%
Nacogdoches County Hospital Dist.	726	4	2.56%	886	4	2.91%
Etech Global Services	550	5	1.94%	1,250	3	4.20%
Nacogdoches Medical Center	394	6	1.39%	600	6	2.02%
Wal-Mart Supercenter	345	7	1.22%	457	7	1.54%
City of Nacogdoches	316	8	1.11%	361	10	1.21%
Aramark	283	9	1.00%			
Eaton (Cooper Power Systems)	269	10	0.95%			
NIBCO Inc.				400	8	1.34%
ForeTravel				382	9	1.28%
Total	7,030		24.80%	9,230		30.94%

Source: NEDCO and Texas Workforce Commission

NACOGDOCHES COUNTY, TEXAS
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Table 15

Function	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
General	44	39	44	46	46	44	45	46	45	46
Finance	9	9	9	9	9	9	9	8	8	8
Law Enforcement										
Officers	115	113	126	128	127	125	117	119	115	114
Civilians	21	16	16	15	15	15	11	12	12	13
Judicial										
Judges	7	7	7	7	7	7	7	7	7	7
Other	34	34	34	35	35	37	38	38	37	37
Health and Welfare	6	8	8	8	7	7	7	7	7	5
Streets and Highways	34	34	33	33	34	29	29	32	32	32
Recreation	5	5	5	5	6	6	8	8	8	8
Solid Waste	1	1	1							**
TOTAL	276	266	283	286	286	279	271	277	271	270

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									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
Birth certificates issued	3,934	3,393	3,583	3,399	3,374	3,349	3,053	2,979	2,962	2,979
Marriage licenses issued	514	466	477	504	491	540	530	479	472	497
Septic permits processed	98	110	100	180	119	137	164	95	119	132
Law Enforcement										
Average number of inmates per day	303	233	213	211	209	241	219	245	235	260
Highways & Streets										
New roads	4	9	-	-	-	-	-	-	-	-
Roads resurfaced (miles)	18	2	32	30	5	48	50	26	12	37
Bridges new	-	-	-	-	2	1	-	-	-	-
Bridges repaired	-	2	3	3	6	4	25	10	4	9
Bridges closed	1	-	-	-	-	-	-	-	-	-
Recreation										
Expo Center and Civic Center events***	59	48*	38	40	32	30	59	101	126	115
Solid Waste										
Refuse collected (cubic yds)	2,636	2,394	2,049	1,095	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									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
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	2	2	2	2	1	1	1	1	1	1
Maintenance building	1	1	1	1	1	1	1	1	1	1
Records storage building	0	0	0	1	1	1	1	1	1	1
*** Vocational school	0	0	0	1	1	1	1	1	1	0
Law Enforcement										
Law Enforcement Center (jail)	1	1	1	1	1	1	1	1	1	1
JP and Constable Offices	4	4	4	4	4	3	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	17	17	17	17	17	17	17	17	19	19
Other Public Works										
County roads	769	778	778	778	778	778	778	778	778	778
Bridges	106	106	106	106	108	109	109	109	109	109
Dams	3	4	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	1	1	1	1	1	1	1	1	1
Road and Bridge radio towers	2	2	2	2	2	2	1	1	1	1
Road and Bridge transmitters	2	2	2	2	2	2	1	1	1	1
Water supply system extension & improvements	0	0	0	1	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	1	1	1	1	1	1	1	1	1
Lake park	0	0	1	1	1	1	1	1	1	1
Park Guard House	0	0	0	0	0	1	1	1	1	1
Park Restrooms	0	0	0	0	0	3	3	3	3	3
Park pavilion	0	0	0	0	0	0	0	1	1	1
Health & Welfare										
Senior Center	1	1	1	1	1	1	1	1	1	1
Shelter/Civic Center	0	0	0	0	0	1	1	1	1	1
Emergency Operations Center	0	0	0	0	0	0	1	1	1	1
Solid Waste										
Transfer stations	3	3	3	3	**0	0	0	0	0	0

Source: Various County departments

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

*** The Vocational School was sold to the Nacogdoches Independent School District on 2/22/2016.