

ANNUAL FINANCIAL REPORT

of

LEON COUNTY, TEXAS

For the Year Ended
September 30, 2013

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LEON COUNTY, TEXAS

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September 30, 2013

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INTRODUCTORY SECTION

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LEON COUNTY, TEXAS
LIST OF ELECTED AND APPOINTED OFFICIALS
For the Year Ended September 30, 2013

COMMISSIONERS' COURT

Byron Ryder	County Judge
Joey Sullivan	Commissioner, Precinct # 1
David Ferguson	Commissioner, Precinct # 2
Dean Stanford	Commissioner, Precinct # 3
David Grimes	Commissioner, Precinct # 4

DISTRICT COURTS

Deborah Oakes Evans	Judge, 87 th Judicial District
Kenneth Keeling	Judge, 278 th Judicial District
Bascom W. Bentley, III	Judge, 369 th Judicial District
Whitney T. Smith	District Attorney
Diane Oden Davis	District Clerk

COUNTY COURT

Byron Ryder	County Judge
James R. Witt	County Attorney
Christie Wakefield	County Clerk

JUSTICE COURTS

Lori Reid	Justice of the Peace, Precinct # 1
Jack Keeling	Justice of the Peace, Precinct # 2
Doug Preston	Justice of the Peace, Precinct # 4

LAW ENFORCEMENT

Kevin Ellis	Sheriff
Wade Thomas	Constable, Precinct # 1
George Holleman	Constable, Precinct # 2
Larry L.T. Watson	Constable, Precinct # 4

FINANCIAL ADMINISTRATION

Susan Pugh	County Auditor*
Robin Shafer	Tax Assessor - Collector
Brandi S. Hill	County Treasurer

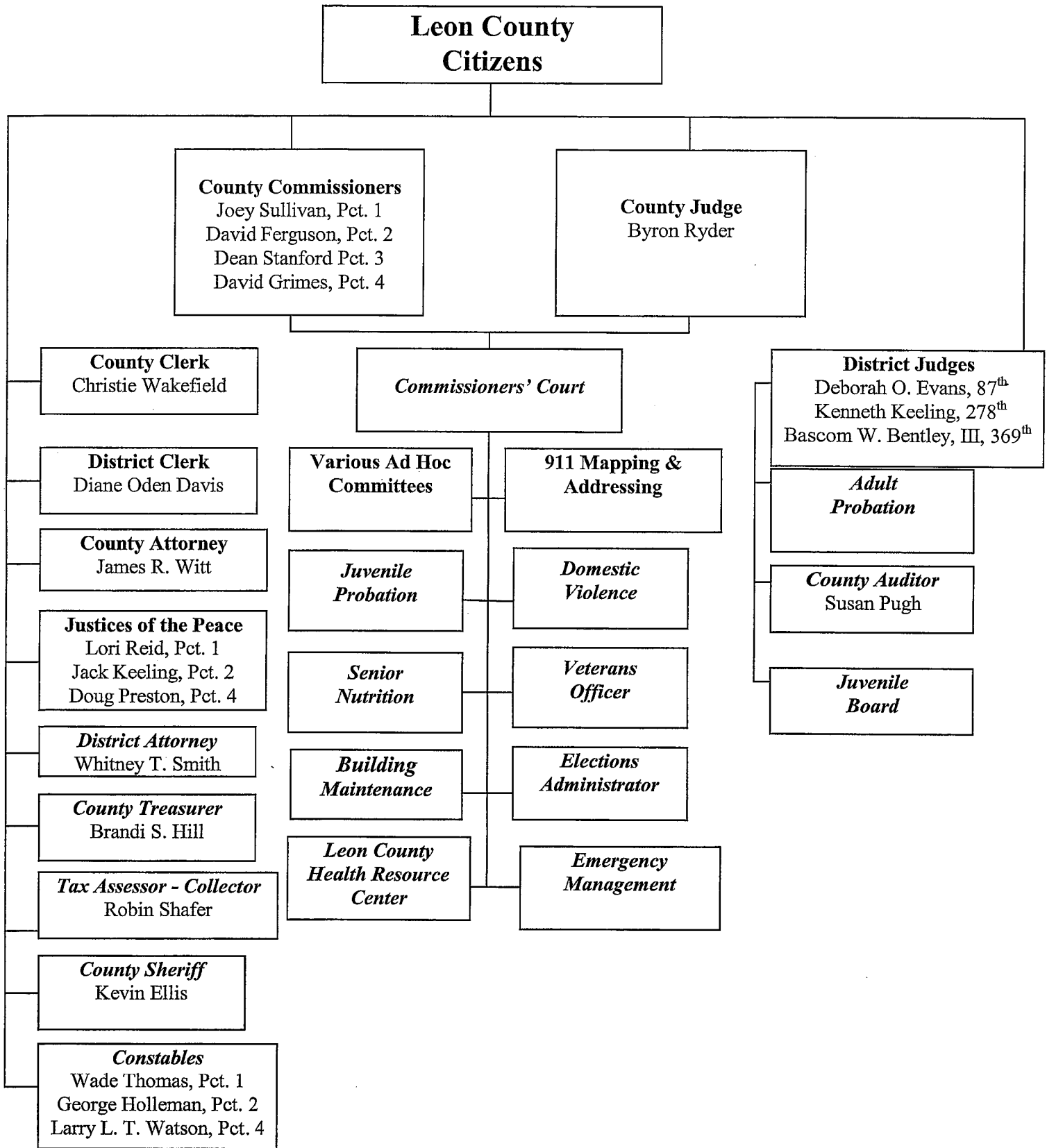
* Designated appointed official. All others elected.

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LEON COUNTY, TEXAS

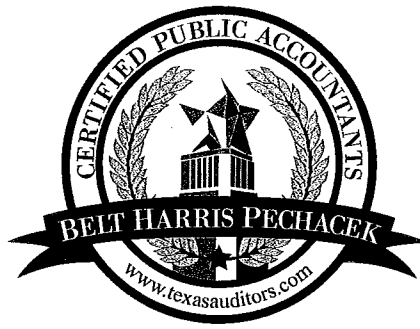
ORGANIZATIONAL CHART

For the Year Ended September 30, 2013



FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and
Members of the Commissioners' Court of
Leon 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 Leon County, Texas (the "County"), as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 auditors' 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.

Partners

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of September 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in accordance 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, budgetary comparison information, and schedule of funding progress, identified as Required Supplementary Information on the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion 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 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 and combining statements and schedules are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The combining 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 statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
January 27, 2014

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

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2013

is improving or deteriorating. Other non-financial factors, such as the County's property tax base and the condition of the County's infrastructure, need to be considered in order to assess the overall health of the County.

The Statement of Activities presents information showing how the County's net position changed during the most recent 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 – the accrual method rather than modified accrual that is used in the fund level statements.

In the Statement of Net Position and the Statement of Activities, the County has only one type of activity:

1. **Governmental Activities** – All of the County's basic services are reported here including general government, judicial, legal, public safety, public welfare, and public transportation.

The government-wide financial statements can be found after the MD&A within this report.

FUND FINANCIAL STATEMENTS

Funds may be considered as operating companies of the parent corporation, which is the County. They are usually segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance related legal reporting requirements. The two categories of County funds are governmental and fiduciary.

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 the County'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 County'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 30 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 balance for the general, road and bridge, and capital expenditures funds, which are considered to be major funds. Although not technically a major fund, management has elected to present the capital expenditures fund as major due to its significance.

The County adopts an annual appropriated budget for its general and road and bridge funds. A budgetary comparison schedule has been provided for the general and road and bridge funds to demonstrate compliance with these budgets.

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2013

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 County maintains two fiduciary funds. The County's fiduciary activities are reported separately in a statement of fiduciary net position.

Notes to Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are the last section of the basic financial statements.

Other Information

In addition to basic financial statements, this MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The RSI includes budgetary comparison schedules for the general and road and bridge funds, as well as a schedule of funding progress for the Texas County and District Retirement System.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets exceed liabilities by \$25,984,190 as of September 30, 2013. This compares with \$25,548,539 from the prior fiscal year. A portion of the County's net position, 46 percent, reflects its investments in capital assets (e.g., construction in progress, building, equipment, and infrastructure) less any 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 assets themselves cannot be used to liquidate these liabilities.

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2013

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	<u>2013</u>	<u>2012</u>
Current and other assets	\$ 15,051,553	\$ 14,865,716
Capital assets, net	11,901,824	11,504,477
Total Assets	<u>26,953,377</u>	<u>26,370,193</u>
Long-term liabilities	308,191	267,510
Other liabilities	660,996	554,144
Total Liabilities	<u>969,187</u>	<u>821,654</u>
 Net Position:		
Net investment in capital assets	11,901,824	11,504,477
Restricted	3,029,665	3,188,632
Unrestricted	11,052,701	10,855,430
Total Net Position	<u>\$ 25,984,190</u>	<u>\$ 25,548,539</u>

A portion of the County's net position, \$3,029,665 or 12 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$11,052,701 or 42 percent may be used to meet the County's ongoing obligation to citizens and creditors.

The County's total net position increased by \$435,651 during the current fiscal year. This was primarily a result of a decrease in expenses in general government and public safety expenses during the year.

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2013

Statement of Activities

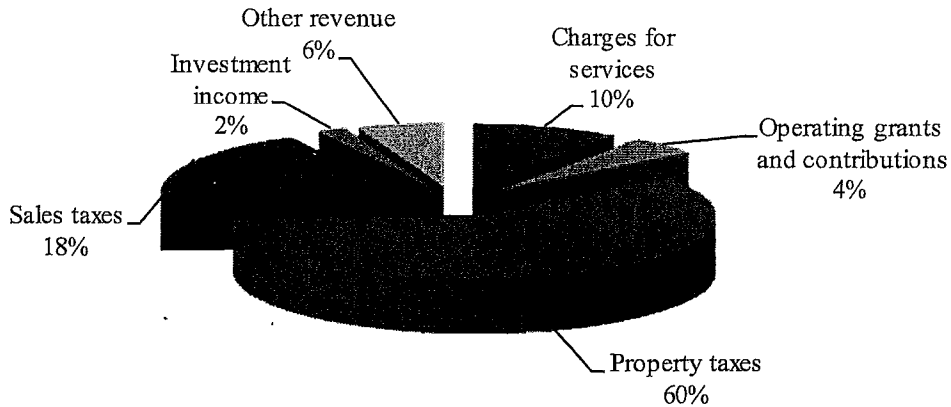
The following table provides a summary of the County's changes in net position:

	2013	2012
Revenues		
Program revenues:		
Charges for services	\$ 1,212,725	\$ 1,120,623
Operating grants and contributions	576,474	1,599,824
General revenues:		
Property taxes	7,308,795	8,027,492
Sales taxes	2,184,155	2,095,433
Investment income	225,503	212,969
Other revenue	703,235	828,670
Total Revenues	12,210,887	13,885,011
Expenses		
General government	4,156,346	5,574,489
Judicial	891,230	712,105
Legal	182,680	180,685
Public safety	1,794,022	1,991,599
Public welfare	666,747	625,923
Public transportation	4,084,211	3,590,106
Total Expenses	11,775,236	12,674,907
Change in Net Position	435,651	1,210,104
Beginning net position	25,548,539	24,338,435
Ending Net Position	\$ 25,984,190	\$ 25,548,539

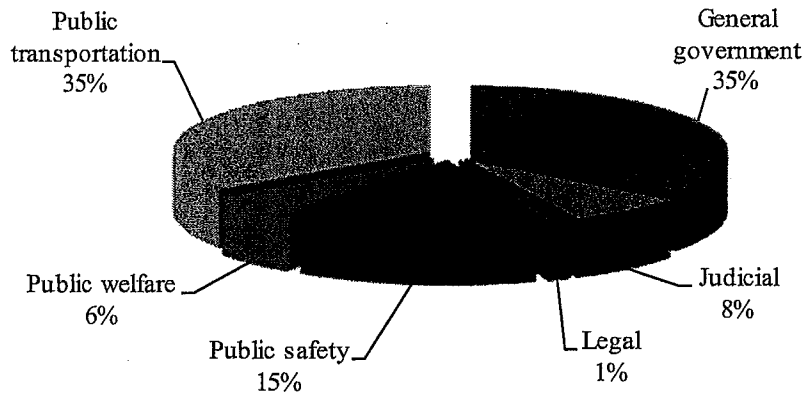
LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2013

Graphic presentations of selected data from the summary tables follow to assist in the analysis of the County's activities.

Governmental Revenues



Governmental Functional Expenses



For the year ended September 30, 2013, revenues from governmental activities totaled \$12,210,887, compared with \$13,885,011 in the prior year. This \$1,674,124 decrease occurred as the result of a \$718,697 decrease in property tax revenue and also a reduction of \$1,023,350 in grant revenue, offset by slight increases/decreases in other revenues and expenditures.

The decrease in operating grant revenue is primarily due to a grant received in fiscal year 2012. Property tax revenue decreased as a result of a decrease in property collection rates.

Investment earnings increased in the current year due to the increase in cash and investment in certificates of deposit. Investment earnings increased by \$12,534 which is an increase of 6 percent.

Governmental expenses decreased by \$899,671. This decrease is primarily due to decreases in general government and public safety expenses which can be attributed to decreases in grant expenditures for both areas during the year.

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2013

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 on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, the unassigned 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 \$13,395,898, an increase of \$289,935 over the prior year. Of this, \$5,303 is nonspendable for prepaids, \$1,970,391 is restricted for road and bridges, \$34,997 for capital projects, \$561,563 for law enforcement, \$23,084 for social services, and \$439,630 for other purposes.

The net increase of the general fund balance of \$447,651 contributed to the overall increase of \$289,935 in the combined governmental fund balance. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Both unassigned fund balance and total fund balance represent 174 percent of total general fund expenditures.

The road and bridge fund experienced a slight increase in fund balance of \$98,372, due primarily to lower public transportation project expenditures. Capital expenditures fund had an increase in fund balance of \$9,380 due to the financing of ongoing capital projects during the year.

GENERAL FUND BUDGETARY HIGHLIGHTS

Actual general fund revenues were over final budgeted revenues by \$936,571 during the year. This net positive variance is attributable to sales taxes, fines and forfeitures, investment income and property taxes exceeding the anticipated amount in the original budget projections. General fund disbursements were under the final budget by \$704,943. Transfers out also had a positive variance of \$51,137, with an ending total net positive variance for the general fund of \$1,692,651.

CAPITAL ASSETS

At the end of the year, the County's governmental activities funds had invested \$11,901,824 net of accumulated depreciation in a variety of capital assets.

Major capital asset events during the year included the following:

- Construction in progress of \$1,069,629
- New radio tower for \$76,500
- Two patrol vehicles totaling \$60,395
- Road and bridge equipment for a total of \$364,425

More detailed information about the County's capital assets is presented in the notes to the financial statements.

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2013

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The County is beginning to experience an increase in ad valorem revenue due to oil and gas evaluations. This will become more apparent in fiscal year 2014. Because of elected/appointed officials' cost cutting measures, the County has continued to provide services to the residents of Leon County at a superior level. The budgets for fiscal year 2014 and fiscal year 2015 will allow the County to maintain services, improve employee compensation, and invest in capital projects while maintaining the same tax rate of .417777.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances. Questions concerning this report or requests for additional financial information should be directed to Susan Pugh, County Auditor, Leon County, P.O. Box 898, Centerville, Texas 75833.

BASIC FINANCIAL STATEMENTS

LEON COUNTY, TEXAS

STATEMENT OF NET POSITION

September 30, 2013

	<u>Primary Government Governmental Activities</u>
<u>Assets</u>	
Cash and cash equivalents	\$ 5,428,731
Investments	8,176,143
Receivables, net	1,441,376
Prepays	5,303
	<u>15,051,553</u>
Non-depreciable capital assets	1,596,617
Net depreciable capital assets	10,305,207
	<u>11,901,824</u>
Total Assets	<u>26,953,377</u>
<u>Liabilities</u>	
Current:	
Accounts payable and accrued liabilities	660,996
	<u>660,996</u>
Noncurrent liabilities:	
Long-term liabilities due within one year	277,372
Long-term liabilities due in more than one year	30,819
	<u>308,191</u>
Total Liabilities	<u>969,187</u>
<u>Net Position</u>	
Net investment in capital assets	11,901,824
Restricted for:	
Road and bridges	1,970,391
Capital projects	34,997
Law enforcement	561,563
Social services	23,084
Other purposes	439,630
Unrestricted	11,052,701
	<u>11,052,701</u>
Total Net Position	<u>\$ 25,984,190</u>

See Notes to Financial Statements.

LEON COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2013

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Primary Government:				
Governmental Activities:				
General government	\$ 4,156,346	\$ 42,900	\$ 475,427	\$ (3,638,019)
Judicial	891,230	1,169,825	101,047	379,642
Legal	182,680	-	-	(182,680)
Public safety	1,794,022	-	-	(1,794,022)
Public welfare	666,747	-	-	(666,747)
Public transportation	4,084,211	-	-	(4,084,211)
Total Governmental Activities	11,775,236	1,212,725	576,474	(9,986,037)
Total Primary Government	\$ 11,775,236	\$ 1,212,725	\$ 576,474	(9,986,037)
General Revenues:				
				7,308,795
				2,184,155
				225,503
				703,235
			Total General Revenues	10,421,688
			Change in Net Position	435,651
			Beginning net position	25,548,539
			Ending Net Position	\$ 25,984,190

See Notes to Financial Statements.

LEON COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2013

	General	Road and Bridge	Capital Expenditures	Nonmajor Governmental Funds
<u>Assets</u>				
Cash and cash equivalents	\$ 3,557,446	\$ 780,430	\$ 35,016	\$ 1,055,839
Investments	6,825,865	1,320,000	-	30,278
Receivables, net	1,133,826	246,613	-	12,637
Prepays	-	-	-	5,303
Total Assets	\$ 11,517,137	\$ 2,347,043	\$ 35,016	\$ 1,104,057
<u>Liabilities</u>				
Accounts payable and accrued liabilities	\$ 345,057	\$ 117,113	\$ 19	\$ 23,326
Due to others	-	-	-	53,311
Other liabilities	107,118	15,052	-	-
Total Liabilities	452,175	132,165	19	76,637
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	701,872	244,487	-	-
<u>Fund Balances</u>				
Nonspendable				
Prepays	-	-	-	5,303
Restricted for:				
Road and bridge	-	1,970,391	-	-
Capital projects	-	-	34,997	-
Law enforcement	-	-	-	561,563
Social services	-	-	-	23,084
Other purposes	-	-	-	439,630
Unassigned	10,363,090	-	-	(2,160)
Total Fund Balances	10,363,090	1,970,391	34,997	1,027,420
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 11,517,137	\$ 2,347,043	\$ 35,016	\$ 1,104,057

Adjustments for the Statement of Net Position:

Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.

Non-depreciable capital assets

Depreciable capital assets

Accumulated depreciation

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

Deferred revenue - delinquent property taxes

Long-term liabilities, including compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds.

Non-current liabilities due in one year

Non-current liabilities due in more than one year

Court fines receivable, net of related allowance, are not current financial resources and, therefore, are not reported in the governmental funds.

Net Position of Governmental Activities

See Notes to Financial Statements.

**Total
Governmental
Funds**

\$ 5,428,731
8,176,143
1,393,076
5,303
\$ 15,003,253

\$ 485,515
53,311
122,170
660,996

946,359

5,303

1,970,391
34,997
561,563
23,084
439,630
10,360,930
13,395,898

1,596,617
17,257,412
(6,952,205)

946,359

(277,372)
(30,819)

48,300
\$ 25,984,190

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

	General	Road and Bridge	Capital Expenditures	Nonmajor Governmental Funds
Revenues				
Property taxes	\$ 5,546,363	\$ 1,916,258	\$ -	\$ -
Sales taxes	1,586,892	597,263	-	-
Intergovernmental revenue	136,325	-	-	440,149
Charges for services	-	-	-	192,657
Fines and forfeitures	1,056,205	-	-	20,987
Investment income	168,860	37,497	-	19,146
Other revenue	46,367	251,564	-	405,304
Total Revenues	<u>8,541,012</u>	<u>2,802,582</u>	<u>-</u>	<u>1,078,243</u>
Expenditures				
Current:				
General government	2,161,220	-	-	1,261,204
Judicial	543,644	-	-	347,586
Legal	180,381	-	-	-
Public safety	2,357,377	-	-	-
Public welfare	641,325	-	-	-
Public transportation	-	3,573,308	-	-
Capital outlay	<u>60,395</u>	<u>177,124</u>	<u>623,370</u>	<u>251,190</u>
Total Expenditures	<u>5,944,342</u>	<u>3,750,432</u>	<u>623,370</u>	<u>1,859,980</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,596,670</u>	<u>(947,850)</u>	<u>(623,370)</u>	<u>(781,737)</u>
Other Financing Sources (Uses)				
Transfers in	-	1,000,000	632,750	516,269
Transfers (out)	(2,149,019)	-	-	-
Sale of capital assets	-	46,222	-	-
Total Other Financing Sources (Uses)	<u>(2,149,019)</u>	<u>1,046,222</u>	<u>632,750</u>	<u>516,269</u>
Net Change in Fund Balances	447,651	98,372	9,380	(265,468)
Beginning fund balances	<u>9,915,439</u>	<u>1,872,019</u>	<u>25,617</u>	<u>1,292,888</u>
Ending Fund Balances	<u>\$ 10,363,090</u>	<u>\$ 1,970,391</u>	<u>\$ 34,997</u>	<u>\$ 1,027,420</u>

See Notes to Financial Statements.

**Total
Governmental
Funds**

\$ 7,462,621
2,184,155
576,474
192,657
1,077,192
225,503
703,235

12,421,837

3,422,424
891,230
180,381
2,357,377
641,325
3,573,308
1,112,079

12,178,124

243,713

2,149,019
(2,149,019)

46,222

46,222

289,935

13,105,963

\$ 13,395,898

LEON COUNTY, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2013

Net changes in fund balances - total governmental funds \$ 289,935

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

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.

Capital outlay	1,598,847
Depreciation expense	(1,027,497)
Net effect of capital disposals	(174,003)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Deferred revenue	(153,826)
Fines and fees receivable	(57,124)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. This adjustment reflects the net change on the accrual basis of accounting for compensated absences.

(40,681)

Change in Net Position of Governmental Activities \$ 435,651

See Notes to Financial Statements.

LEON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
September 30, 2013

	<u>Total Agency Funds</u>
<u>Assets</u>	
Cash and investments	<u>\$ 1,948,366</u>
Total Assets	<u><u>\$ 1,948,366</u></u>
<u>Liabilities</u>	
Due to others	<u>\$ 1,948,366</u>
Total Liabilities	<u><u>\$ 1,948,366</u></u>

See Notes to Financial Statements.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2013

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Leon County, Texas (the "County") is an independent governmental entity created in 1846 by an act of the Texas Legislature. The County is governed by Commissioners' Court, which is composed of four County Commissioners and the County Judge, all of whom are elected officials.

The County's financial statements include the accounts of all County operations. The County provides a vast array of services including general government, judicial, legal, public safety, public welfare, and public transportation.

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 the 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 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.

Blended Component Unit

Leon County Juvenile Probation Department

The Leon County Juvenile Probation Department is a legally separate entity from the County but is so closely related to the County that it is, in essence, an extension of the County. This entity is considered a blended component unit for reporting purposes. The financial data of this unit is combined with that of the County since the unit is, in substance, part of the County's operations. The financial statements of the unit are separately audited as of their fiscal year end (August 31) to meet the reporting requirements of their major funding source (the State of Texas). Audited financial statements for the blended component unit can be obtained by contacting the Leon County Auditor, P.O. Box 898, Centerville, Texas 75833.

B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. The County does not report any *business-type activities*.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2013

C. Basis of Presentation – Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The County reports the following governmental funds:

The *general fund* is used to account for all financial transactions not properly includable in other funds. The principal sources of receipts include local property taxes, sales taxes, fines and forfeitures, and charges for services. Disbursements include general government, judicial, legal, public safety, and public transportation. The general fund is always considered a major fund for reporting purposes.

The *special revenue funds* are used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The special revenue funds are considered nonmajor funds for reporting purposes except one fund. The road and bridge fund is a major fund for reporting purposes.

Capital project funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The capital expenditures fund accounts for the acquisition or construction of major capital projects within the County. The capital expenditures fund is considered to be a nonmajor fund, however, the County has chosen to report it as a major fund due to its significance.

Additionally, the County reports the following fund types:

Fiduciary funds are used to account for resources held for the benefit of parties outside the County. The County maintains one type of fiduciary fund, agency funds. The agency funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting. These funds are used to account for assets that the County holds for others in an agency capacity.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2013

During the course of operations, the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. 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. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the County.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2013

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. 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.

2. Investments

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools*, the County reports all investments at fair value, except for "money market investments" and "2a7-like pools." Money market investments, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs. Investment positions in external investment pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940, such as TexPool and TexStar, are reported using the pools' share price.

The County has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, Texas Government Code. In summary, the County is authorized to invest in the following:

Fully collateralized certificates of deposit and money market accounts

3. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund type inventories are recorded as expenditures when the related liability is incurred (i.e., the purchase method).

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

4. Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Advances between funds are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable, available financial resources.

All trade receivables are shown net of an allowance for uncollectible amounts.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2013

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the County are depreciated using the straight-line method over the following estimated useful years.

<u>Asset Description</u>	<u>Estimated Useful Life</u>
Buildings	30 years
Building improvements	15-30 years
Infrastructure	40 years
Vehicles	5 years
Equipment and machinery	5-10 years

The costs of a significant portion of capital assets have been estimated based on management's estimated historical cost.

6. 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 County has no items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2013

7. Compensated Employee Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and compensatory time. Amounts accumulated may be paid to employees upon termination of employment or during employment in accordance with the County's personnel policy. The estimated amount of compensation for services provided that is expected to be liquidated with expendable, available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it when it matures or becomes due. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable, available financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

8. Net Position Flow Assumption

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

9. Fund Balance Flow Assumptions

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

10. Fund Balance Policies

Fund balances of governmental funds are reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact are classified as nonspendable fund balance. Amounts that are externally imposed by creditors, grantors, contributors or laws or regulations of other governments; or imposed by law through constitutional provisions are classified as restricted fund balance.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Commissioners' Court is the highest level of decision-making authority for the County that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2013

in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Commissioners' Court may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

11. 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 disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

General property taxes are recorded as receipts when levied for the current year and due, payable, and collected in the current year.

The property tax calendar dates are:

Levy date – October 1

Due date – October 1

Collection dates – October 1 through January 31

Lien date – January 1 (following year)

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2013

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

The original budget is adopted by the Commissioners' Court prior to the beginning of the period. The legal level of control is the department level. Management may not amend the budget without the approval of Commissioners' Court.

The final amended budget is used in this report. Budgets are adopted for the general fund and most special revenue funds. All funds that adopted a budget did so in accordance with generally accepted accounting principles. Several supplemental budget appropriations were made for the period ended September 30, 2013.

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of September 30, 2013, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
Certificates of deposit	\$ 8,176,143	0.43
	<u>\$ 8,176,143</u>	

Interest rate risk. In accordance with its investment policy, the County manages its exposure to declines in fair values by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and invest operating funds primarily in short-term securities.

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's investment policy requires funds on deposit at the depository bank to be collateralized. As of September 30, 2013, bank balances were sufficiently covered by FDIC and market values of pledged securities.

B. Receivables

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. Below is the detail of receivables for the general fund, the road and bridge fund, and the nonmajor governmental funds in the aggregate, including the applicable allowances for uncollectible accounts.

	<u>General</u>	<u>Road and Bridge</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Funds</u>
Property taxes	\$ 779,858	\$ 271,652	\$ -	\$ 1,051,510
Other	431,954	2,126	12,637	446,717
Less allowance	(77,986)	(27,165)	-	(105,151)
Total Receivables	<u>\$ 1,133,826</u>	<u>\$ 246,613</u>	<u>\$ 12,637</u>	<u>\$ 1,393,076</u>

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2013

C. Capital Assets

A summary of changes in capital assets for the year end is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 526,988	\$ -	\$ -	\$ 526,988
Construction in process	-	1,069,629	-	1,069,629
Total Capital Assets Not Being Depreciated	<u>526,988</u>	<u>1,069,629</u>	<u>-</u>	<u>1,596,617</u>
Other capital assets:				
Buildings and improvements	8,056,768	104,398	-	8,161,166
Infrastructure	1,366,631	-	-	1,366,631
Equipment	6,631,363	364,425	(302,795)	6,692,993
Vehicles	1,005,027	60,395	(28,800)	1,036,622
Total Other Capital Assets	<u>17,059,789</u>	<u>529,218</u>	<u>(331,595)</u>	<u>17,257,412</u>
Total Capital Assets	<u>17,586,777</u>	<u>1,598,847</u>	<u>(331,595)</u>	<u>18,854,029</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,521,642)	(275,760)	-	(1,797,402)
Infrastructure	(136,664)	(34,166)	-	(170,830)
Equipment	(3,673,733)	(603,044)	128,792	(4,147,985)
Vehicles	(750,261)	(114,527)	28,800	(835,988)
Total Accumulated Depreciation	<u>(6,082,300)</u>	<u>(1,027,497)</u>	<u>157,592</u>	<u>(6,952,205)</u>
Total Capital Assets Being Depreciated, Net	<u>10,977,489</u>	<u>(498,279)</u>	<u>(174,003)</u>	<u>10,305,207</u>
Governmental Activities Capital Assets, Net	<u>\$ 11,504,477</u>	<u>\$ 571,350</u>	<u>\$ (174,003)</u>	<u>\$ 11,901,824</u>

Depreciation was charged to governmental functions as follows:

General government	\$ 298,032
Legal	2,299
Public safety	419
Public welfare	36,622
Public transportation	690,125
Total Governmental Activities Depreciation Expense	<u>\$ 1,027,497</u>

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2013

D. Long - Term Liabilities

The following is a summary of changes in the County's total governmental long-term liabilities for the year ended September 30, 2013.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Compensated absences	\$ 267,510	\$ 111,887	\$ (71,206)	\$ 308,191	\$ 277,372
Total Governmental Activities	<u>\$ 267,510</u>	<u>\$ 111,887</u>	<u>\$ (71,206)</u>	<u>\$ 308,191</u>	<u>\$ 277,372</u>
				<u>\$ 30,819</u>	
				Long-term liabilities due in more than one year	

E. Interfund Transactions

Transfers between funds during the year were as follows:

	<u>Transfer Out</u>	<u>Transfer In</u>
General	\$ 2,149,019	\$ -
Road and bridge	-	1,000,000
Capital expenditures	-	632,750
Nonmajor governmental funds	-	516,269
Total	<u>\$ 2,149,019</u>	<u>\$ 2,149,019</u>

Amounts transferred between funds relate to amounts collected or received by the general fund and transferred to road and bridge, capital expenditures, and various nonmajor special revenue funds for various governmental expenditures.

IV. OTHER INFORMATION

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. In addition, the County participates along with 279 other entities in the Texas Association of Counties Workers' Compensation Self-Insurance Fund (the "Pool"). This pool was created by the Texas Association of Counties in 1974 to insure the County for workers' compensation related claims. This Pool purchases commercial insurance at group rates for participants in the Pool. The County has no additional risk or responsibility to the Pool in which it participates, outside of payment of insurance premiums. The County has not significantly reduced insurance coverage or had settlements that exceeded coverage amounts for the past three fiscal years.

B. Related Party Transactions

The County purchases fuel and other related costs from Ryder Oil Company. Ryder Oil is a family-owned business by Judge Byron Ryder. Fuel payments and other related costs totaled \$303,608 for the fiscal year 2013. The Judge has not voted in any matter related to Ryder Oil Company. In instances where there were discussions or decisions related to Ryder Oil Company, the Judge removed himself from the discussion and abstained from voting.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2013

C. Contingent Liabilities

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of payouts, and other economic and social factors. No claim liabilities are reported at year end.

D. Pension Plan

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 641 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by Commissioners' Court within the options available in Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with eight or more years of service, or when the sum of their age and years of service equals 75 or more, or with 20 years of service, regardless of age. Members are vested after eight years of service, but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

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

Funding Policy

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The County contributed

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2013

using the actuarially determined rate of 3.11 percent for the months of the accounting year in 2012 and 2.80 percent for the months of the accounting year in 2013.

The contribution rate payable by the employee members for calendar year 2013 is the rate of seven percent as adopted by Commissioners' Court. The employee contribution rate and the employer contribution rate may be changed by Commissioners' Court within the options available in the TCDRS Act.

Annual Pension Costs

The required contribution was determined as part of the December 31, 2012 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2012 included (a) an eight percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.4 percent. Both (a) and (b) included an inflation component of 3.5 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 31, 2012 was 30 years.

Actuarial Cost Method	Entry Age
Amortization Method	Level Percent of Payroll - Open
Amortization Period	30 years
Asset Valuation Method	10 year smoothed value
	ESF: Fund value
Investment Rate of Return	8%
Projected Salary Increases	5.4%
Includes Inflation at	3.5%
Cost of Living Adjustments	None

	<u>2013</u>	<u>2012</u>	<u>2011</u>
Annual Req. Contrib. (ARC)	\$ 298,603	\$ 282,261	\$ 291,025
Contributions Made	298,603	282,261	291,025
NPO at the End of Period	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Funded Status and Funding Progress

As of December 31, 2012, the most recent actuarial valuation date, the plan was 116.68 percent funded. The actuarial accrued liability for benefits was \$7,020,160, and the actuarial value of assets was \$8,191,028, resulting in an overfunded actuarial accrued liability (OAAL) of \$1,170,868. The covered payroll (annual payroll of active employees covered by the plan) was \$4,006,339 and the ratio of the OAAL to the covered payroll was 29.23 percent.

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

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2013

E. Other Post Employment Benefits

TCDRS – Optional Group Term Life

Plan Description

The County participates in a cost-sharing multiple-employer defined-benefit group term life insurance plan operated by the TCDRS. This plan is referred to as the Optional Group Term Life Fund (OGTLF). This optional plan provides group term life insurance coverage to current eligible employees and, if elected by employers, to retired employees. The coverage provided to retired employees is a post employment benefit other than pension benefits (OPEB). Retired employees are insured for \$5,000.

The OGTLF is a separate trust administered by the TCDRS board of trustees. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and Required Supplementary Information for the OGTLF. This report may be obtained by writing to the Texas County and District Retirement System, P.O. Box 2034, Austin, TX 78768-2034, or by calling 800-823-7782. TCDRS's CAFR is also available at www.tcdrs.org.

Funding Policy

Each participating employer contributes to the OGTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. The dollars contributed for the years ended September 30, 2013, 2012, and 2011 were \$2,087, \$1,785, and \$1,381 respectively.

REQUIRED SUPPLEMENTARY INFORMATION

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 1 of 2)
GENERAL FUND

For the Year Ended September 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Property taxes	\$ 5,509,972	\$ 5,509,972	\$ 5,546,363	\$ 36,391
Sales taxes	1,002,700	1,002,700	1,586,892	584,192
Intergovernmental revenue	127,500	127,500	136,325	8,825
Fines and forfeitures	785,819	785,819	1,056,205	270,386
Investment income	100,000	100,000	168,860	68,860
Other revenue	78,450	78,450	46,367	(32,083)
Total Revenues	7,604,441	7,604,441	8,541,012	936,571
Expenditures				
General Government:				
Commissioners' court	260,413	260,413	238,151	22,262
County clerk	292,328	292,375	261,621	30,754
County court	155,564	155,564	149,188	6,376
District clerk	176,911	192,344	169,736	22,608
County auditor	186,631	186,631	183,303	3,328
County treasurer	113,349	113,349	113,174	175
County tax assessor	317,970	317,970	305,778	12,192
Nondepartmental	762,800	478,619	428,305	50,314
County courthouse complex	299,858	318,608	311,964	6,644
	2,565,824	2,315,873	2,161,220	154,653
Judicial:				
Adult probation services	4,420	4,420	4,210	210
District court	252,282	263,282	215,929	47,353
Justices of the peace	328,747	328,747	323,505	5,242
	585,449	596,449	543,644	52,805
Legal:				
County attorney	180,384	180,384	180,381	3
	180,384	180,384	180,381	3
Public Safety:				
Justice center	2,229,356	2,304,027	2,213,739	90,288
Constables	44,971	44,971	41,796	3,175
License and weights	47,617	47,617	45,909	1,708
Texas ranger	5,500	5,500	5,106	394
Highway patrol	50,897	50,831	50,827	4
	2,378,341	2,452,946	2,357,377	95,569

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Page 2 of 2)
GENERAL FUND

For the Year Ended September 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Expenditures (continued)</u>				
Public Welfare:				
Social services	\$ 20,752	\$ 22,182	\$ 22,181	\$ 1
Janitorial services	179,072	179,072	156,949	22,123
Waste disposal site	325,993	325,993	240,882	85,111
Keep Texas beautiful	700	700	700	-
Extension service	181,104	181,104	119,740	61,364
Domestic violence advocacy	44,062	44,062	42,121	1,941
Health and welfare	290,125	290,125	58,752	231,373
	<u>1,041,808</u>	<u>1,043,238</u>	<u>641,325</u>	<u>401,913</u>
Capital outlay	<u>35,000</u>	<u>60,395</u>	<u>60,395</u>	<u>-</u>
	<u>35,000</u>	<u>60,395</u>	<u>60,395</u>	<u>-</u>
Total Expenditures	<u>6,786,806</u>	<u>6,649,285</u>	<u>5,944,342</u>	<u>704,943</u>
Excess of				
Revenues Over Expenditures				
	<u>817,635</u>	<u>955,156</u>	<u>2,596,670</u>	<u>1,641,514</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	<u>(2,062,635)</u>	<u>(2,200,156)</u>	<u>(2,149,019)</u>	<u>51,137</u>
Total Other Financing (Uses)	<u>(2,062,635)</u>	<u>(2,200,156)</u>	<u>(2,149,019)</u>	<u>51,137</u>
Net Change in Fund Balance	<u>\$ (1,245,000)</u>	<u>\$ (1,245,000)</u>	447,651	<u>\$ 1,692,651</u>
Beginning fund balance			<u>9,915,439</u>	
Ending Fund Balance			<u>\$ 10,363,090</u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ROAD AND BRIDGE FUND

For the Year Ended September 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Property taxes	\$ 1,912,325	\$ 1,912,325	\$ 1,916,258	\$ 3,933
Sales taxes	280,000	280,000	597,263	317,263
Investment income	27,000	27,000	37,497	10,497
Other revenue	87,000	193,092	251,564	58,472
Total Revenues	<u>2,306,325</u>	<u>2,412,417</u>	<u>2,802,582</u>	<u>390,165</u>
<u>Expenditures</u>				
Public transportation:				
Precinct No. 1	1,712,981	1,921,859	1,187,596	734,263
Precinct No. 2	904,949	991,154	828,043	163,111
Precinct No. 3	701,096	829,951	755,068	74,883
Precinct No. 4	888,590	999,961	673,969	325,992
Forestry control	138,709	138,709	128,632	10,077
Capital outlay	300,000	427,124	177,124	250,000
Total Expenditures	<u>4,646,325</u>	<u>5,308,758</u>	<u>3,750,432</u>	<u>1,558,326</u>
(Deficiency) of				
Revenues (Under) Expenditures	<u>(2,340,000)</u>	<u>(2,896,341)</u>	<u>(947,850)</u>	<u>1,948,491</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	1,000,000	1,000,000	1,000,000	-
Sale of capital assets	20,000	20,000	46,222	26,222
Total Other Financing Sources	<u>1,020,000</u>	<u>1,020,000</u>	<u>1,046,222</u>	<u>26,222</u>
Net Change in Fund Balance	<u>\$ (1,320,000)</u>	<u>\$ (1,876,341)</u>	98,372	<u>\$ 1,974,713</u>
Beginning fund balance			<u>1,872,019</u>	
Ending Fund Balance			<u>\$ 1,970,391</u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

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LEON COUNTY, TEXAS
SCHEDULE OF FUNDING PROGRESS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended September 30, 2013

The County's annual covered payroll and pension costs are actuarially valued on a calendar year basis. Because the County makes all the annually required contributions, no net pension obligation (NPO) exists. The information presented below represents the County's schedule of funding progress.

Fiscal Year	2013	2012	2011
Actuarial Valuation Date	12/31/2012	12/31/2011	12/31/2010
Actuarial Value of Assets	\$ 8,191,028	\$ 7,894,842	\$ 7,547,430
Actuarial Accrued Liability	\$ 7,020,160	\$ 6,860,836	\$ 6,682,201
Percentage Funded	116.68%	115.07%	112.95%
Overfunded Actuarial			
Accrued Liability (OAAL)	\$ (1,170,868)	\$ (1,034,006)	\$ (865,229)
Annual Covered Payroll	\$ 4,006,339	\$ 4,112,023	\$ 4,210,223
OAAL % of Covered Payroll	-29.23%	-25.15%	-20.55%
Net Pension Obligation (NPO)			
at the Beginning of Period	\$ -	\$ -	\$ -
Annual Req. Contrib. (ARC)	298,603	282,261	291,025
Contributions Made	298,603	282,261	291,025
NPO at the End of Period	\$ -	\$ -	\$ -

***COMBINING STATEMENTS
AND SCHEDULES***

LEON COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2013

SPECIAL REVENUE FUNDS

The emergency operations fund accounts for revenues and expenditures generated during a declared emergency.

The Sheriff's office fund accounts for revenues received by the Sheriff's office for participation in the seizure of property during criminal investigations. Funds are restricted for law enforcement purposes.

The law library fund accounts for the operation of a law library for use by members of the Texas Bar Association. Financing is provided from fees assessed in each civil case filed in County and District courts.

The juvenile probation fund accounts for grant funds received for juvenile probation.

The courthouse security fund accounts for funds received to be used for security of the courthouse.

The JP technology fund accounts for technology fees collected as a cost of court from defendants convicted of misdemeanor offenses. The fund may be used only to finance the purchase of technological enhancements for a justice court and is administered by the Commissioners' Court.

The juvenile probation restitution fund accounts for restitution received for juveniles.

The hotel/motel tax fund accounts for revenues generated from a hotel occupancy tax and expenditures for improvements that serve the purpose of attracting visitors.

The County clerk records management fund accounts for revenues received from a special records management and preservation fee designated for records management and preservation services performed by the County clerk.

The District clerk records management fund accounts for revenues received from a special records management and preservation fee designated for records management and preservation services performed by the District clerk.

The District attorney fund accounts for revenues received from the State of Texas and fees collected in connection with processing checks issued or passed in violation of the Texas Penal Code. Fees deposited in this fund are used to defray expenses of the District attorney's office.

The 911 rural addressing fund accounts for funds received and expenses for 911 addressing and homeland security.

The County attorney fund accounts for fees collected in connection with processing checks issued or passed in violation of the Texas Penal Code. Fees deposited in this fund are used to defray expenses of the County attorney's office.

The juvenile probation Title IV-E fund accounts for grant funds received for juvenile probation.

LEON COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2013

SPECIAL REVENUE FUNDS (continued)

The Hilltop Lakes security payroll fund accounts for payroll expenses for deputies at Hilltop Lakes.

The AAA senior services fund accounts for revenues and expenses for meals and senior services.

The grant fund accounts for various grant revenues received by the County.

The election administration fund accounts for County funds related to election activities.

The clinic fund accounts for County funds for the clinic.

The County veterans services fund accounts for County funds for benefits of veterans within the County.

The County and District clerk technology fund accounts for County funds for both clerks.

The County expo center fund is used to promote community events.

The Texas Agri Life fund accounts for grant revenue used to promote agriculture within the County.

The Chapter 19 Election fund accounts for grant revenues received for election expenses.

The Juvenile Probation Grant A fund accounts for grant revenues received for grant A expenditures.

The Juvenile Probation Grant C fund accounts for grant revenues received for grant C expenditures.

The CDBG Grants fund accounts for grant revenue disbursed to subrecipients.

LEON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 1 of 3)
September 30, 2013

Special Revenue Funds				
	Emergency Operations	Sheriff's Office	Law Library	Juvenile Probation
<u>Assets</u>				
Cash and cash equivalents	\$ 2,000	\$ 6,967	\$ 19,260	\$ 872
Investments	-	30,278	-	-
Receivables	-	-	-	-
Prepays	-	-	-	210
Total Assets	\$ 2,000	\$ 37,245	\$ 19,260	\$ 1,082
<u>Liabilities</u>				
Accounts payable	\$ -	\$ 33	\$ 1,608	\$ 567
Due to others	-	29,066	-	174
Total Liabilities	-	29,099	1,608	741
<u>Fund Balances</u>				
Nonspendable	-	-	-	210
Restricted for:				
Law enforcement	2,000	8,146	17,652	131
Social services	-	-	-	-
Other purpose	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	2,000	8,146	17,652	341
Total Liabilities and Fund Balances	\$ 2,000	\$ 37,245	\$ 19,260	\$ 1,082

Special Revenue Funds

<u>Courthouse Security</u>	<u>JP Technology</u>	<u>Juvenile Probation Restitution</u>	<u>Hotel/Motel Tax</u>	<u>County Clerk Records Management</u>	<u>District Clerk Records Management</u>
\$ 16,482	\$ 83,679	\$ 7,582	\$ 408,525	\$ 324,139	\$ 22,301
-	-	-	-	-	-
-	-	-	12,176	-	-
-	-	-	-	-	-
<u>\$ 16,482</u>	<u>\$ 83,679</u>	<u>\$ 7,582</u>	<u>\$ 420,701</u>	<u>\$ 324,139</u>	<u>\$ 22,301</u>
\$ 1,095	\$ 778	\$ -	\$ -	\$ -	\$ -
-	-	381	48	166	-
<u>1,095</u>	<u>778</u>	<u>381</u>	<u>48</u>	<u>166</u>	<u>-</u>
-	-	-	-	-	-
15,387	82,901	7,201	-	323,973	22,301
-	-	-	-	-	-
-	-	-	420,653	-	-
-	-	-	-	-	-
<u>15,387</u>	<u>82,901</u>	<u>7,201</u>	<u>420,653</u>	<u>323,973</u>	<u>22,301</u>
<u>\$ 16,482</u>	<u>\$ 83,679</u>	<u>\$ 7,582</u>	<u>\$ 420,701</u>	<u>\$ 324,139</u>	<u>\$ 22,301</u>

LEON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 3)
September 30, 2013

Special Revenue Funds				
	District Attorney	911 Rural Addressing	County Attorney	Juvenile Probation Title IV-E
<u>Assets</u>				
Cash and cash equivalents	\$ 8,586	\$ 5,073	\$ 6,228	\$ 36,624
Investments	-	-	-	-
Receivables	250	-	-	-
Prepays	1,890	49	-	-
Total Assets	\$ 10,726	\$ 5,122	\$ 6,228	\$ 36,624
<u>Liabilities</u>				
Accounts payable	\$ 8,114	\$ 4,018	\$ -	\$ 16
Due to others	984	374	5,977	-
Total Liabilities	9,098	4,392	5,977	16
<u>Fund Balances</u>				
Nonspendable	1,890	49	-	-
Restricted for:				
Law enforcement	-	-	251	36,608
Social services	-	-	-	-
Other purpose	-	681	-	-
Unassigned	(262)	-	-	-
Total Fund Balances	1,628	730	251	36,608
Total Liabilities and Fund Balances	\$ 10,726	\$ 5,122	\$ 6,228	\$ 36,624

Special Revenue Funds

Hilltop Lakes Security Payroll	AAA Senior Services	Grant	Election Administration	Clinic	County Veterans Services
\$ 4,739	\$ 26,220	\$ 3,812	\$ 7,412	\$ 4,608	\$ 3,674
-	-	-	-	-	-
-	211	-	-	-	-
-	50	-	2,384	20	700
<u>\$ 4,739</u>	<u>\$ 26,481</u>	<u>\$ 3,812</u>	<u>\$ 9,796</u>	<u>\$ 4,628</u>	<u>\$ 4,374</u>
\$ 3,671	\$ -	\$ -	\$ -	\$ 2,285	\$ 140
2,966	9,120	-	3,971	84	-
<u>6,637</u>	<u>9,120</u>	<u>-</u>	<u>3,971</u>	<u>2,369</u>	<u>140</u>
-	50	-	2,384	20	700
-	-	-	-	-	-
-	17,311	-	-	2,239	3,534
-	-	3,812	3,441	-	-
(1,898)	-	-	-	-	-
<u>(1,898)</u>	<u>17,361</u>	<u>3,812</u>	<u>5,825</u>	<u>2,259</u>	<u>4,234</u>
<u>\$ 4,739</u>	<u>\$ 26,481</u>	<u>\$ 3,812</u>	<u>\$ 9,796</u>	<u>\$ 4,628</u>	<u>\$ 4,374</u>

LEON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 3)
September 30, 2013

	Special Revenue Funds			
	County and District Clerk Technology	Expo Center	Texas Agri Life	Chapter 19 Election
Assets				
Cash and cash equivalents	\$ 8,847	\$ 9,328	\$ 1,715	\$ -
Investments	-	-	-	-
Receivables	-	-	-	-
Prepays	-	-	-	-
Total Assets	\$ 8,847	\$ 9,328	\$ 1,715	\$ -
Liabilities				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to others	-	-	-	-
Total Liabilities	-	-	-	-
Fund Balances				
Nonspendable	-	-	-	-
Restricted for:				
Law enforcement	8,847	-	-	-
Social services	-	-	-	-
Other purpose	-	9,328	1,715	-
Unassigned	-	-	-	-
Total Fund Balances	8,847	9,328	1,715	-
Total Liabilities and Fund Balances	\$ 8,847	\$ 9,328	\$ 1,715	\$ -

Special Revenue Funds

Juvenile Probation Grant A	Juvenile Probation Grant C	CDBG Grants	Total Nonmajor Special Revenue Funds
\$ 34,990	\$ 2,176	\$ -	\$ 1,055,839
-	-	-	30,278
-	-	-	12,637
-	-	-	5,303
<u>\$ 34,990</u>	<u>\$ 2,176</u>	<u>\$ -</u>	<u>\$ 1,104,057</u>
\$ 1,001	\$ -	\$ -	\$ 23,326
-	-	-	53,311
<u>1,001</u>	<u>-</u>	<u>-</u>	<u>76,637</u>
-	-	-	5,303
			-
33,989	2,176	-	561,563
-	-	-	23,084
-	-	-	439,630
-	-	-	(2,160)
<u>33,989</u>	<u>2,176</u>	<u>-</u>	<u>1,027,420</u>
<u>\$ 34,990</u>	<u>\$ 2,176</u>	<u>\$ -</u>	<u>\$ 1,104,057</u>

LEON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 1 of 3)
For the Year Ended September 30, 2013

	<u>Special Revenue Funds</u>			
	<u>Emergency Operations</u>	<u>Sheriff's Office</u>	<u>Law Library</u>	<u>Juvenile Probation</u>
<u>Revenues</u>				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Fines and forfeitures	-	-	10,145	-
Investment income	-	1,261	-	-
Other revenue	-	500	-	-
Total Revenues	-	1,761	10,145	-
<u>Expenditures</u>				
Current:				
General government	-	-	-	-
Judicial	-	1,061	-	24,433
Capital outlay	-	-	19,124	-
Total Expenditures	-	1,061	19,124	24,433
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	700	(8,979)	(24,433)
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	-	8,000	20,000
Total Other Financing Sources	-	-	8,000	20,000
Net Change in Fund Balances	-	700	(979)	(4,433)
Beginning fund balances	2,000	7,446	18,631	4,774
Ending Fund Balances	\$ 2,000	\$ 8,146	\$ 17,652	\$ 341

Special Revenue Funds

Courthouse Security	JP Technology	Juvenile Probation Restitution	Hotel/Motel Tax	County Clerk Records Management	District Clerk Records Management
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19,446	14,355	-	-	46,447	6,496
-	-	10,842	-	-	-
-	1,376	69	7,746	4,576	201
-	-	-	134,818	-	-
<u>19,446</u>	<u>15,731</u>	<u>10,911</u>	<u>142,564</u>	<u>51,023</u>	<u>6,697</u>
50,307	21,208	-	180,344	44,352	-
-	-	11,541	-	-	-
-	-	-	-	-	-
<u>50,307</u>	<u>21,208</u>	<u>11,541</u>	<u>180,344</u>	<u>44,352</u>	<u>-</u>
<u>(30,861)</u>	<u>(5,477)</u>	<u>(630)</u>	<u>(37,780)</u>	<u>6,671</u>	<u>6,697</u>
<u>37,132</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>37,132</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6,271	(5,477)	(630)	(37,780)	6,671	6,697
<u>9,116</u>	<u>88,378</u>	<u>7,831</u>	<u>458,433</u>	<u>317,302</u>	<u>15,604</u>
<u>\$ 15,387</u>	<u>\$ 82,901</u>	<u>\$ 7,201</u>	<u>\$ 420,653</u>	<u>\$ 323,973</u>	<u>\$ 22,301</u>

LEON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 3)
For the Year Ended September 30, 2013

	<u>Special Revenue Funds</u>			
	<u>District Attorney</u>	<u>911 Rural Addressing</u>	<u>County Attorney</u>	<u>Juvenile Probation Title IV-E</u>
<u>Revenues</u>				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Charges for services	55,355	-	2,197	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	4	585
Other revenue	-	20,842	101	-
Total Revenues	<u>55,355</u>	<u>20,842</u>	<u>2,302</u>	<u>585</u>
<u>Expenditures</u>				
Current:				
General government	-	101,818	3,200	-
Judicial	243,968	-	-	1,701
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>243,968</u>	<u>101,818</u>	<u>3,200</u>	<u>1,701</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(188,613)</u>	<u>(80,976)</u>	<u>(898)</u>	<u>(1,116)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	170,000	74,000	-	-
Total Other Financing Sources	<u>170,000</u>	<u>74,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(18,613)</u>	<u>(6,976)</u>	<u>(898)</u>	<u>(1,116)</u>
Beginning fund balances	20,241	7,706	1,149	37,724
Ending Fund Balances	<u>\$ 1,628</u>	<u>\$ 730</u>	<u>\$ 251</u>	<u>\$ 36,608</u>

Special Revenue Funds

Hilltop Lakes Security Payroll	AAA Senior Services	Grant	Election Administration	Clinic	County Veterans Service
\$ -	\$ 135,758	\$ 163,242	\$ -	\$ -	\$ -
-	-	-	42,900	-	-
-	-	-	-	-	-
-	-	-	-	-	-
194,551	-	-	-	22,664	6,701
<u>194,551</u>	<u>135,758</u>	<u>163,242</u>	<u>42,900</u>	<u>22,664</u>	<u>6,701</u>
203,263	241,351	159,430	108,828	77,921	20,567
-	-	-	-	-	-
-	-	-	-	-	-
<u>203,263</u>	<u>241,351</u>	<u>159,430</u>	<u>108,828</u>	<u>77,921</u>	<u>20,567</u>
<u>(8,712)</u>	<u>(105,593)</u>	<u>3,812</u>	<u>(65,928)</u>	<u>(55,257)</u>	<u>(13,866)</u>
626	102,791	-	45,000	44,540	14,180
626	102,791	-	45,000	44,540	14,180
<u>(8,086)</u>	<u>(2,802)</u>	<u>3,812</u>	<u>(20,928)</u>	<u>(10,717)</u>	<u>314</u>
6,188	20,163	-	26,753	12,976	3,920
<u>\$ (1,898)</u>	<u>\$ 17,361</u>	<u>\$ 3,812</u>	<u>\$ 5,825</u>	<u>\$ 2,259</u>	<u>\$ 4,234</u>

LEON COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 3)
For the Year Ended September 30, 2013

	Special Revenue Funds			
	County and District Clerk Technology	Expo Center	Texas Agri Life	Chapter 19 Election
Revenues				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 3,643
Charges for services	5,461	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	3,328	-	-
Other revenue	-	25,127	-	-
Total Revenues	5,461	28,455	-	3,643
Expenditures				
Current:				
General government	8,513	-	-	3,643
Judicial	-	-	-	-
Capital outlay	-	232,066	-	-
Total Expenditures	8,513	232,066	-	3,643
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,052)	(203,611)	-	-
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Total Other Financing Sources	-	-	-	-
Net Change in Fund Balances	(3,052)	(203,611)	-	-
Beginning fund balances	11,899	212,939	1,715	-
Ending Fund Balances	\$ 8,847	\$ 9,328	\$ 1,715	\$ -

Special Revenue Funds

Juvenile Probation Grant A	Juvenile Probation Grant C	CDBG Grants	Total Nonmajor Special Revenue Funds
\$ 86,464	\$ 14,583	\$ 36,459	\$ 440,149
-	-	-	192,657
-	-	-	20,987
-	-	-	19,146
-	-	-	405,304
<u>86,464</u>	<u>14,583</u>	<u>36,459</u>	<u>1,078,243</u>
-	-	36,459	1,261,204
52,475	12,407	-	347,586
-	-	-	251,190
<u>52,475</u>	<u>12,407</u>	<u>36,459</u>	<u>1,859,980</u>
<u>33,989</u>	<u>2,176</u>	<u>-</u>	<u>(781,737)</u>
-	-	-	516,269
-	-	-	516,269
<u>33,989</u>	<u>2,176</u>	<u>-</u>	<u>(265,468)</u>
-	-	-	1,292,888
<u>\$ 33,989</u>	<u>\$ 2,176</u>	<u>\$ -</u>	<u>\$ 1,027,420</u>

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SHERIFF'S OFFICE
For the Year Ended September 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 200	\$ 200	\$ 1,261	\$ 1,061
Other revenue	500	500	500	-
Total Revenues	<u>700</u>	<u>700</u>	<u>1,761</u>	<u>1,061</u>
Expenditures				
Current				
Judicial	2,000	2,800	1,061	1,739
Total Expenditures	<u>2,000</u>	<u>2,800</u>	<u>1,061</u>	<u>1,739</u>
Net Change in Fund Balance	<u>\$ (1,300)</u>	<u>\$ (2,100)</u>	700	<u>\$ 2,800</u>
Beginning fund balance			<u>7,446</u>	
Ending Fund Balance			<u>\$ 8,146</u>	

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and forfeitures	\$ 8,500	\$ 8,500	\$ 10,145	\$ 1,645
Total Revenues	<u>8,500</u>	<u>8,500</u>	<u>10,145</u>	<u>1,645</u>
Expenditures				
Current:				
Capital outlay	12,500	20,500	19,124	1,376
Total Expenditures	<u>12,500</u>	<u>20,500</u>	<u>19,124</u>	<u>1,376</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,000)</u>	<u>(12,000)</u>	<u>(8,979)</u>	<u>3,021</u>
Other Financing Sources (Uses)				
Transfer in	-	8,000	8,000	-
Total Other Financing Sources	<u>-</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (4,000)</u>	<u>\$ (4,000)</u>	(979)	<u>\$ 3,021</u>
Beginning fund balance			<u>18,631</u>	
Ending Fund Balance			<u>\$ 17,652</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JUVENILE PROBATION FUND
For the Year Ended September 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental revenue	\$ 87,153	\$ 12,500	\$ -	\$ (12,500)
Total Revenues	<u>87,153</u>	<u>12,500</u>	<u>-</u>	<u>(12,500)</u>
<u>Expenditures</u>				
Current:				
Judicial	121,696	34,543	24,433	10,110
Total Expenditures	<u>121,696</u>	<u>34,543</u>	<u>24,433</u>	<u>10,110</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(34,543)</u>	<u>(22,043)</u>	<u>(24,433)</u>	<u>(2,390)</u>
<u>Other Financing Sources (Uses)</u>				
Transfer in	34,543	34,543	20,000	(14,543)
Total Other Financing Sources (Uses)	<u>34,543</u>	<u>34,543</u>	<u>20,000</u>	<u>(14,543)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 12,500</u>	<u>(4,433)</u>	<u>\$ (16,933)</u>
Beginning fund balance			<u>4,774</u>	
Ending Fund Balance			<u>\$ 341</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COURT HOUSE SECURITY FUND
For the Year Ended September 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services	\$ 13,400	\$ 13,400	\$ 19,446	\$ 6,046
Total Revenues	<u>13,400</u>	<u>13,400</u>	<u>19,446</u>	<u>6,046</u>
<u>Expenditures</u>				
Current:				
General government	50,532	50,532	50,307	225
Total Expenditures	<u>50,532</u>	<u>50,532</u>	<u>50,307</u>	<u>225</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(37,132)</u>	<u>(37,132)</u>	<u>(30,861)</u>	<u>6,271</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	37,132	37,132	37,132	-
Total Other Financing Sources	<u>37,132</u>	<u>37,132</u>	<u>37,132</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	6,271	<u>\$ 6,271</u>
Beginning fund balance			<u>9,116</u>	
Ending Fund Balance			<u>\$ 15,387</u>	

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Revenues</u>				
Charges for services	\$ 12,000	\$ 12,000	\$ 14,355	\$ 2,355
Investment income	-	-	1,376	1,376
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>15,731</u>	<u>3,731</u>
<u>Expenditures</u>				
Current:				
General government	50,000	50,000	21,208	28,792
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>21,208</u>	<u>28,792</u>
Net Change in Fund Balance	<u>\$ (38,000)</u>	<u>\$ (38,000)</u>	(5,477)	<u>\$ 32,523</u>
Beginning fund balance			<u>88,378</u>	
Ending Fund Balance			<u>\$ 82,901</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JUVENILE PROBATION TITLE IV - E FUND
For the Year Ended September 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental revenue	\$ 300	\$ 300	\$ -	\$ (300)
Investment income	350	350	585	235
Total Revenues	<u>650</u>	<u>650</u>	<u>585</u>	<u>(65)</u>
Expenditures				
Current:				
Judicial	35,000	35,000	1,701	33,299
Total Expenditures	<u>35,000</u>	<u>35,000</u>	<u>1,701</u>	<u>33,299</u>
Net Change in Fund Balance	<u>\$ (34,350)</u>	<u>\$ (34,350)</u>	(1,116)	<u>\$ 33,234</u>
Beginning fund balance			<u>37,724</u>	
Ending Fund Balance			<u>\$ 36,608</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
JUVENILE PROBATION RESTITUTION AND FEES FUND
For the Year Ended September 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Fines and forfeitures	\$ 1,200	\$ 5,300	\$ 10,842	\$ 5,542
Investment income	100	100	69	(31)
Total Revenues	<u>1,300</u>	<u>5,400</u>	<u>10,911</u>	<u>5,511</u>
<u>Expenditures</u>				
Current:				
Judicial	1,300	11,841	11,541	300
Total Expenditures	<u>1,300</u>	<u>11,841</u>	<u>11,541</u>	<u>300</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (6,441)</u>	(630)	<u>\$ 5,811</u>
Beginning fund balance			<u>7,831</u>	
Ending Fund Balance			<u>\$ 7,201</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HOTEL/MOTEL TAX FUND
For the Year Ended September 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Investment income	\$ 3,000	\$ 3,500	\$ 7,746	\$ 4,246
Other revenue	90,500	90,000	134,818	44,818
Total Revenues	<u>93,500</u>	<u>93,500</u>	<u>142,564</u>	<u>49,064</u>
<u>Expenditures</u>				
Current:				
General government	400,000	400,000	180,344	219,656
Total Expenditures	<u>400,000</u>	<u>400,000</u>	<u>180,344</u>	<u>219,656</u>
Net Change in Fund Balance	<u>\$ (306,500)</u>	<u>\$ (306,500)</u>	(37,780)	<u>\$ 268,720</u>
Beginning fund balance			<u>458,433</u>	
Ending Fund Balance			<u>\$ 420,653</u>	

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

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services	\$ 35,000	\$ 35,000	\$ 46,447	\$ 11,447
Investment income	4,000	4,000	4,576	576
Total Revenues	<u>39,000</u>	<u>39,000</u>	<u>51,023</u>	<u>12,023</u>
<u>Expenditures</u>				
Current:				
General government	176,800	176,800	44,352	132,448
Total Expenditures	<u>176,800</u>	<u>176,800</u>	<u>44,352</u>	<u>132,448</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(137,800)</u>	<u>(137,800)</u>	<u>6,671</u>	<u>144,471</u>
<u>Other Financing Sources (Uses)</u>				
Transfers out	(20,000)	(20,000)	-	20,000
Total Other Financing Sources (Uses)	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>	<u>20,000</u>
Net Change in Fund Balance	<u>\$ (157,800)</u>	<u>\$ (157,800)</u>	<u>6,671</u>	<u>\$ 164,471</u>
Beginning fund balance			<u>317,302</u>	
Ending Fund Balance			<u>\$ 323,973</u>	

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 3,900	\$ 3,900	\$ 6,496	\$ 2,596
Investment income	-	-	201	201
Total Revenues	<u>3,900</u>	<u>3,900</u>	<u>6,697</u>	<u>2,797</u>
Expenditures				
Current:				
General government	10,000	10,000	-	10,000
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balance	<u>\$ (6,100)</u>	<u>\$ (6,100)</u>	6,697	<u>\$ 12,797</u>
Beginning fund balance			<u>15,604</u>	
Ending Fund Balance			<u>\$ 22,301</u>	

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 100,444	\$ 100,444	\$ 55,355	\$ (45,089)
Total Revenues	<u>100,444</u>	<u>100,444</u>	<u>55,355</u>	<u>(45,089)</u>
Expenditures				
Current:				
Judicial	274,944	276,445	243,968	32,477
Total Expenditures	<u>274,944</u>	<u>276,445</u>	<u>243,968</u>	<u>32,477</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(174,500)</u>	<u>(176,001)</u>	<u>(188,613)</u>	<u>(12,612)</u>
Other Financing Sources (Uses)				
Transfers in	174,500	174,500	170,000	(4,500)
Total Other Financing Sources (Uses)	<u>174,500</u>	<u>174,500</u>	<u>170,000</u>	<u>(4,500)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (1,501)</u>	<u>(18,613)</u>	<u>\$ (17,112)</u>
Beginning fund balance			<u>20,241</u>	
Ending Fund Balance			<u>\$ 1,628</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
911 RURAL ADDRESSING FUND
For the Year Ended September 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Other revenue	\$ 20,700	\$ 20,700	\$ 20,842	\$ 142
Total Revenues	<u>20,700</u>	<u>20,700</u>	<u>20,842</u>	<u>142</u>
<u>Expenditures</u>				
Current:				
General government	108,267	115,267	101,818	13,449
Total Expenditures	<u>108,267</u>	<u>115,267</u>	<u>101,818</u>	<u>13,449</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(87,567)</u>	<u>(94,567)</u>	<u>(80,976)</u>	<u>13,591</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	87,567	87,567	74,000	(13,567)
Total Other Financing Sources	<u>87,567</u>	<u>87,567</u>	<u>74,000</u>	<u>(13,567)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (7,000)</u>	<u>(6,976)</u>	<u>\$ 24</u>
Beginning fund balance			<u>7,706</u>	
Ending Fund Balance			<u>\$ 730</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HILLTOP LAKES SECURITY PAYROLL FUND
For the Year Ended September 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Other revenue	\$ 250,280	\$ 250,280	\$ 194,551	\$ (55,729)
Total Revenues	<u>250,280</u>	<u>250,280</u>	<u>194,551</u>	<u>(55,729)</u>
<u>Expenditures</u>				
Current:				
General government	250,280	250,280	203,263	47,017
Total Expenditures	<u>250,280</u>	<u>250,280</u>	<u>203,263</u>	<u>47,017</u>
(Deficiency) of Revenues (Under) Expenditures	<u>-</u>	<u>-</u>	<u>(8,712)</u>	<u>(8,712)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	-	-	626	626
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>626</u>	<u>626</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(8,086)</u>	<u>\$ (8,086)</u>
Beginning fund balance			<u>6,188</u>	
Ending Fund Balance			<u>\$ (1,898)</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
AAA - SENIOR SERVICES FUND
For the Year Ended September 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental revenue	\$ 126,950	\$ 126,950	\$ 135,758	\$ 8,808
Total Revenues	<u>126,950</u>	<u>126,950</u>	<u>135,758</u>	<u>8,808</u>
<u>Expenditures</u>				
Current:				
General government	248,466	249,321	241,351	7,970
Total Expenditures	<u>248,466</u>	<u>249,321</u>	<u>241,351</u>	<u>7,970</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(121,516)</u>	<u>(122,371)</u>	<u>(105,593)</u>	<u>16,778</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	121,516	121,516	102,791	(18,725)
Total Other Financing Sources	<u>121,516</u>	<u>121,516</u>	<u>102,791</u>	<u>(18,725)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (855)</u>	<u>(2,802)</u>	<u>\$ (1,947)</u>
Beginning fund balance			<u>20,163</u>	
Ending Fund Balance			<u>\$ 17,361</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GRANT FUND

For the Year Ended September 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental revenue	\$ 42,000	\$ 141,129	\$ 163,242	\$ 22,113
Total Revenues	<u>42,000</u>	<u>141,129</u>	<u>163,242</u>	<u>22,113</u>
Expenditures				
Current:				
General government	42,000	170,940	159,430	11,510
Total Expenditures	<u>42,000</u>	<u>170,940</u>	<u>159,430</u>	<u>11,510</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (29,811)</u>	3,812	<u>\$ 33,623</u>
Beginning fund balance			-	
Ending Fund Balance			<u>\$ 3,812</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ELECTION ADMINISTRATION FUND

For the Year Ended September 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services	\$ 20,000	\$ 20,000	\$ 42,900	\$ 22,900
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>42,900</u>	<u>22,900</u>
<u>Expenditures</u>				
Current:				
General government	125,877	125,877	108,828	17,049
Total Expenditures	<u>125,877</u>	<u>125,877</u>	<u>108,828</u>	<u>17,049</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(105,877)</u>	<u>(105,877)</u>	<u>(65,928)</u>	<u>39,949</u>
<u>Other Financing Sources (Uses)</u>				
Transfer in	105,877	105,877	45,000	(60,877)
Total Other Financing Sources	<u>105,877</u>	<u>105,877</u>	<u>45,000</u>	<u>(60,877)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(20,928)</u>	<u>\$ (20,928)</u>
Beginning fund balance			<u>26,753</u>	
Ending Fund Balance			<u>\$ 5,825</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CLINIC FUND

For the Year Ended September 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Other revenue	\$ 21,000	\$ 21,000	\$ 22,664	\$ 1,664
Total Revenues	<u>21,000</u>	<u>21,000</u>	<u>22,664</u>	<u>1,664</u>
<u>Expenditures</u>				
Current:				
General government	68,500	78,040	77,921	119
Total Expenditures	<u>68,500</u>	<u>78,040</u>	<u>77,921</u>	<u>119</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(47,500)</u>	<u>(57,040)</u>	<u>(55,257)</u>	<u>1,783</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	47,500	47,500	44,540	(2,960)
Total Other Financing Sources	<u>47,500</u>	<u>47,500</u>	<u>44,540</u>	<u>(2,960)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (9,540)</u>	<u>(10,717)</u>	<u>\$ (1,177)</u>
Beginning fund balance			<u>12,976</u>	
Ending Fund Balance			<u>\$ 2,259</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY VETERANS SERVICE FUND

For the Year Ended September 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other revenue	\$ -	\$ -	\$ 6,701	\$ 6,701
Total Revenues	<u>-</u>	<u>-</u>	<u>6,701</u>	<u>6,701</u>
Expenditures				
Current:				
General government	28,000	28,180	20,567	7,613
Total Expenditures	<u>28,000</u>	<u>28,180</u>	<u>20,567</u>	<u>7,613</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(28,000)</u>	<u>(28,180)</u>	<u>(13,866)</u>	<u>14,314</u>
Other Financing Sources (Uses)				
Transfer in	14,000	14,180	14,180	-
Total Other Financing Sources	<u>14,000</u>	<u>14,180</u>	<u>14,180</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (14,000)</u>	<u>\$ (14,000)</u>	<u>314</u>	<u>\$ 14,314</u>
Beginning fund balance			<u>3,920</u>	
Ending Fund Balance			<u>\$ 4,234</u>	

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Investment income	\$ 1,000	\$ 1,000	\$ 3,328	\$ 2,328
Other revenue	10,000	\$ 19,127	\$ 25,127	\$ 6,000
Total Revenues	<u>11,000</u>	<u>20,127</u>	<u>28,455</u>	<u>8,328</u>
Expenditures				
Current:				
Capital outlay	210,000	232,066	232,066	-
Total Expenditures	<u>210,000</u>	<u>232,066</u>	<u>232,066</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (199,000)</u>	<u>\$ (211,939)</u>	(203,611)	<u>\$ 8,328</u>
Beginning fund balance			<u>212,939</u>	
Ending Fund Balance			<u>\$ 9,328</u>	

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

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Other revenue	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditures</u>				
Current:				
Capital outlay	440,000	632,750	623,370	9,380
Total Expenditures	<u>440,000</u>	<u>632,750</u>	<u>623,370</u>	<u>9,380</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(440,000)</u>	<u>(632,750)</u>	<u>(623,370)</u>	<u>9,380</u>
<u>Other Financing Sources (Uses)</u>				
Transfer in	440,000	632,750	632,750	-
Total Other Financing Sources	<u>440,000</u>	<u>632,750</u>	<u>632,750</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	9,380	<u>\$ 9,380</u>
Beginning fund balance			<u>25,617</u>	
Ending Fund Balance			<u>\$ 34,997</u>	

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

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Intergovernmental revenue	\$ 5,500	\$ 5,500	\$ 3,643	\$ (1,857)
Total Revenues	<u>5,500</u>	<u>5,500</u>	<u>3,643</u>	<u>(1,857)</u>
<u>Expenditures</u>				
Current:				
General government	5,500	5,500	3,643	1,857
Total Expenditures	<u>5,500</u>	<u>5,500</u>	<u>3,643</u>	<u>1,857</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Beginning fund balance			-	
Ending Fund Balance			<u>\$ -</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COUNTY AND DISTRICT CLERK TECHNOLOGY FUND

For the Year Ended September 30, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Charges for services	\$ 3,750	\$ 3,750	\$ 5,461	\$ 1,711
Total Revenues	<u>3,750</u>	<u>3,750</u>	<u>5,461</u>	<u>1,711</u>
<u>Expenditures</u>				
Current:				
General government	3,750	8,513	8,513	-
Total Expenditures	<u>3,750</u>	<u>8,513</u>	<u>8,513</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (4,763)</u>	<u>(3,052)</u>	<u>\$ 1,711</u>
Beginning fund balance			<u>11,899</u>	
Ending Fund Balance			<u>\$ 8,847</u>	

LEON COUNTY, TEXAS

AGENCY FUND DESCRIPTIONS

For the Year Ended September 30, 2013

The personal bond fund accounts for assets held by the County as an agent for other governments, courts or individuals.

The non county funded fund accounts for assets held by the County as an agent for other governments, courts or individuals:

LEON COUNTY, TEXAS
COMBINING STATEMENT OF NET POSITION
AGENCY FUNDS
September 30, 2013

	<u>Personal Bond</u>	<u>Non County Funded</u>	<u>Total Agency Funds</u>
<u>Assets</u>			
Cash and investments	\$ 41,620	\$ 1,906,746	\$ 1,948,366
Total Assets	<u>\$ 41,620</u>	<u>\$ 1,906,746</u>	<u>\$ 1,948,366</u>
<u>Liabilities</u>			
Due to others	\$ 41,620	\$ 1,906,746	\$ 1,948,366
Total Liabilities	<u>\$ 41,620</u>	<u>\$ 1,906,746</u>	<u>\$ 1,948,366</u>

