

ANNUAL FINANCIAL REPORT

of

LEON COUNTY, TEXAS

For the Year Ended
September 30, 2014

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LEON COUNTY, TEXAS

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September 30, 2014

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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, 2014

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
Hal R. Ridley	Judge, 278 th Judicial District
Bascom W. Bentley, III	Judge, 369 th Judicial District
Hope L. Knight	District Attorney
Beverly Wilson	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
Jerry Grimes	Justice of the Peace, Precinct # 4

LAW ENFORCEMENT

Kevin Ellis	Sheriff
Wade Thomas	Constable, Precinct # 1
George Holleman	Constable, Precinct # 2
Christopher Johnson, Sr.	Constable, Precinct # 4

FINANCIAL ADMINISTRATION

Linda McDonald	County Auditor*
Robin Shafer	Tax Assessor/Collector
Brandi S. Hill	County Treasurer

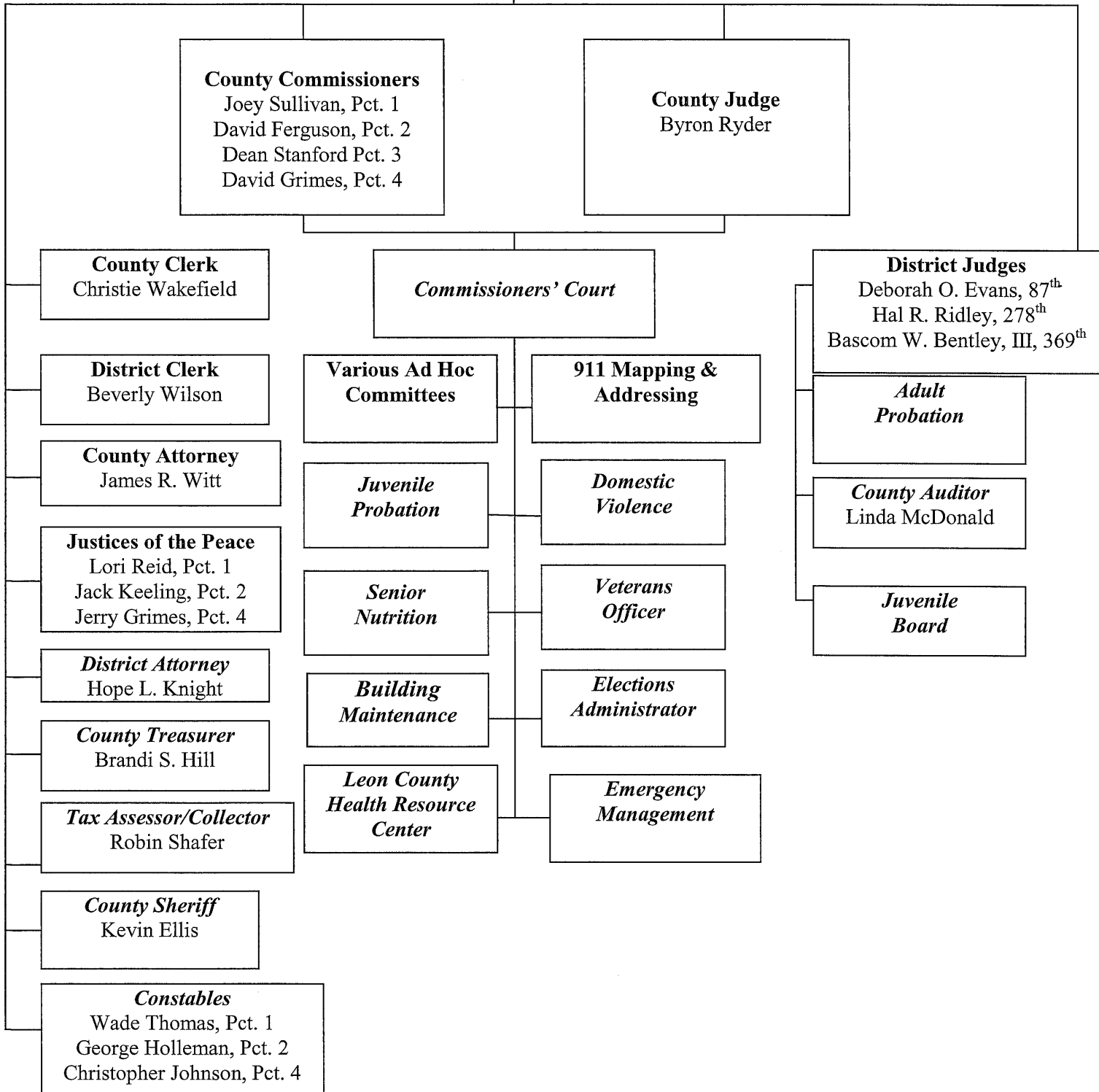
* Designated appointed official. All others elected.

LEON COUNTY, TEXAS

ORGANIZATIONAL CHART

For the Year Ended September 30, 2014

**Leon County
Citizens**



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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, 2014, 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

Robert Belt, CPA
Stephanie E. Harris, CPA
Nathan Krupke, CPA

Houston

3210 Bingle Rd., Ste. 300
Houston, TX 77055
713.263.1123

Bellville

P.O. Box 826
Bellville, TX 77418
979.865.3169

Austin

100 Congress Ave., Ste. 2000
Austin, TX 78701
512.381.0222

All Offices

www.texasauditors.com
info@txauditors.com
713.263.1550 fax



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, 2014, 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
September 9, 2015

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

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2014

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. Property taxes, sales taxes, and other fees finance most of these activities.

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

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

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

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2014

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. RSI can be found after the notes to the basic financial statements.

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 \$26,145,985 as of September 30, 2014. This compares with \$26,022,235 from the prior fiscal year. A portion of the County's net position, 50 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, 2014

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	2014	2013
Current and other assets	\$ 14,029,031	\$ 15,089,598
Capital assets, net	13,033,671	11,901,824
Total Assets	27,062,702	26,991,422
Long-term liabilities	281,671	308,191
Other liabilities	635,046	660,996
Total Liabilities	916,717	969,187
 Net Position:		
Net investment in capital assets	13,033,671	11,901,824
Restricted	3,022,435	3,067,710
Unrestricted	10,089,879	11,052,701
Total Net Position	\$ 26,145,985	\$ 26,022,235

A portion of the County's net position, \$3,022,435 or 11 percent, represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position, \$10,089,879 or 39 percent, may be used to meet the County's ongoing obligation to citizens and creditors.

The County's total net position increased by \$123,750 during the current fiscal year. This was primarily a result of an increase in charges for services and other revenue during the year.

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2014

Statement of Activities

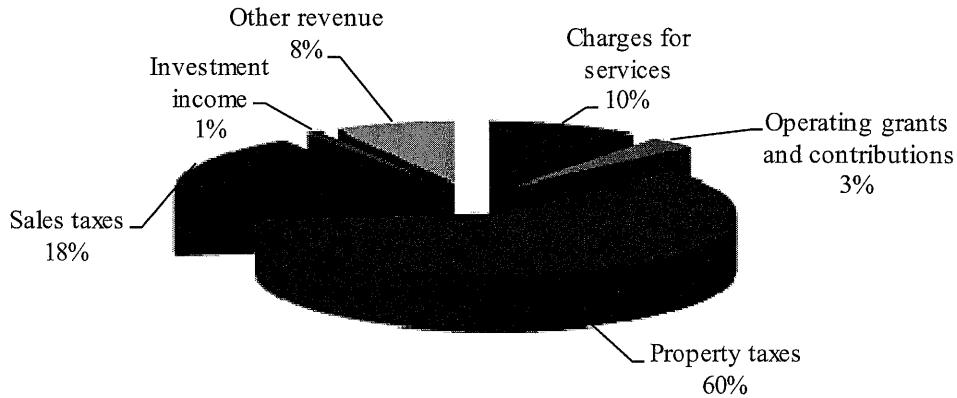
The following table provides a summary of the County's changes in net position:

	<u>2014</u>	<u>2013</u>
Revenues		
Program revenues:		
Charges for services	\$ 1,256,650	\$ 1,212,725
Operating grants and contributions	395,155	614,519
General revenues:		
Property taxes	7,341,391	7,308,795
Sales taxes	2,184,624	2,184,155
Investment income	129,741	225,503
Other revenue	996,055	703,235
Total Revenues	<u>12,303,616</u>	<u>12,248,932</u>
Expenses		
General government	4,329,670	4,156,346
Judicial	946,499	891,230
Legal	193,987	182,680
Public safety	2,181,893	1,794,022
Public welfare	710,878	666,747
Public transportation	3,816,939	4,084,211
Total Expenses	<u>12,179,866</u>	<u>11,775,236</u>
Change in Net Position	123,750	473,696
Beginning net position	<u>26,022,235</u>	<u>25,548,539</u>
Ending Net Position	<u>\$ 26,145,985</u>	<u>\$ 26,022,235</u>

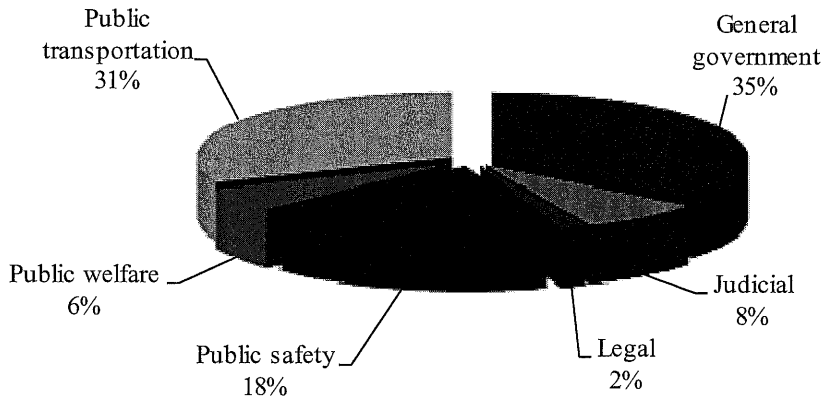
LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2014

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

Governmental Revenues



Governmental Expenses



For the year ended September 30, 2014, revenues from governmental activities totaled \$12,303,616, compared with \$12,248,932 in the prior year. This \$54,684 increase occurred as the result of a \$43,925 increase in charges for services and an increase in other revenues of \$292,820, offset by decreases in operating grants and contributions of \$219,364, and investment income of \$95,762.

The decrease in operating grant and contributions revenue is primarily due to less grant funds received during the fiscal year. Investment earnings decreased from the prior year due to lower interest rates and use of cash on hand during the year.

Governmental expenses increased by \$404,630. This increase is primarily due to increases in general government and public safety expenses which can be attributed to increases in personnel and fuel costs for both areas during the year.

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2014

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 \$12,381,728, a decrease of \$1,052,215 from the prior year. Of this, \$1,667,198 is restricted for road and bridges, \$194,179 for law enforcement, and \$1,161,058 for other purposes.

The net decrease of the general fund balance of \$977,729 contributed to the overall decrease of \$1,052,215 in the combined governmental fund balance. This decrease is due to the use of fund balance to cover operating expenses during the year. 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 147 percent of total general fund expenditures.

The road and bridge fund experienced a decrease in fund balance of \$303,193, due primarily to increased public transportation project expenditures. The capital expenditures fund had a decrease in fund balance of \$34,997 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 \$21,876 during the year. This net positive variance is attributable to sales taxes, intergovernmental revenue and fines and forfeitures exceeding the anticipated amount in the original budget projections. General fund disbursements were under the final budget by \$1,174,850. Total transfers also had a positive variance of \$305,172, with an ending total net positive variance for the general fund of \$1,501,898.

CAPITAL ASSETS

At the end of the year, the County's governmental activities invested \$13,033,671 in a variety of capital assets (net of accumulated depreciation). This represents an increase of \$1,131,847.

Major capital asset events during the year included the following:

- Construction in progress of \$1,340,511
- Three patrol vehicles totaling \$82,278
- Road and bridge equipment for a total of \$1,063,754

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

LEON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
For the Year Ended September 30, 2014

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The County is beginning to experience a decrease in oil and gas evaluations, with some small increase in ad valorem revenue due only to re-evaluations in properties. This will become more apparent in fiscal year 2015. 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 2015 and fiscal year 2016 will allow the County to maintain services, improve employee compensation, and invest in capital projects while maintaining the same tax rate of \$0.417777.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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 Linda McDonald, County Auditor, Leon County, P.O. Box 898, Centerville, Texas 75833.

BASIC FINANCIAL STATEMENTS

LEON COUNTY, TEXAS

STATEMENT OF NET POSITION

September 30, 2014

	<u>Primary Government Governmental Activities</u>
<u>Assets</u>	
Current assets:	
Cash and cash equivalents	\$ 4,524,331
Investments	8,145,865
Receivables, net	<u>1,358,835</u>
	<u>14,029,031</u>
Noncurrent assets:	
Non-depreciable capital assets	2,456,097
Net depreciable capital assets	<u>10,577,574</u>
	<u>13,033,671</u>
Total Assets	<u>27,062,702</u>
 <u>Liabilities</u>	
Current liabilities:	
Accounts payable and accrued liabilities	<u>635,046</u>
	<u>635,046</u>
Noncurrent liabilities:	
Long-term liabilities due within one year	253,504
Long-term liabilities due in more than one year	<u>28,167</u>
	<u>281,671</u>
Total Liabilities	<u>916,717</u>
 <u>Net Position</u>	
Net investment in capital assets	13,033,671
Restricted for:	
Road and bridges	1,667,198
Law enforcement	194,179
Other purposes	1,161,058
Unrestricted	<u>10,089,879</u>
Total Net Position	<u>\$ 26,145,985</u>

See Notes to Financial Statements.

LEON COUNTY, TEXAS

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2014

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	\$ 4,329,670	\$ 44,907	\$ 331,214	\$ (3,953,549)
Judicial	946,499	1,211,743	63,941	329,185
Legal	193,987	-	-	(193,987)
Public safety	2,181,893	-	-	(2,181,893)
Public welfare	710,878	-	-	(710,878)
Public transportation	3,816,939	-	-	(3,816,939)
Total Governmental Activities	12,179,866	1,256,650	395,155	(10,528,061)
Total Primary Government	\$ 12,179,866	\$ 1,256,650	\$ 395,155	(10,528,061)
 General Revenues:				
				7,341,391
				2,184,624
				129,741
				996,055
			Total General Revenues	10,651,811
			Change in Net Position	123,750
			Beginning net position	26,022,235
			Ending Net Position	\$ 26,145,985

See Notes to Financial Statements.

LEON COUNTY, TEXAS

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2014

	General	Road and Bridge	Capital Expenditures	Nonmajor Governmental Funds
Assets				
Cash and equity in pooled cash	\$ 1,884,359	\$ 465,138	\$ 82,679	\$ 1,330,279
Cash and cash equivalents	750,000	-	-	11,876
Investments	6,825,865	1,320,000	-	-
Receivables, net	1,049,631	255,567	-	4,650
Due from other funds	-	-	-	49,376
Total Assets	\$ 10,509,855	\$ 2,040,705	\$ 82,679	\$ 1,396,181
Liabilities				
Accounts payable and accrued liabilities	\$ 134,984	\$ 109,748	\$ 82,679	\$ 33,501
Due to other funds	49,376	-	-	-
Due to others	-	-	-	33,511
Other liabilities	226,631	13,992	-	-
Total Liabilities	410,991	123,740	82,679	67,012
Deferred Inflows of Resources				
Unavailable revenue - property taxes	713,503	249,767	-	-
Fund Balances				
Restricted for:				
Road and bridge	-	1,667,198	-	-
Law enforcement	-	-	-	194,179
Other purposes	-	-	-	1,161,058
Unassigned	9,385,361	-	-	(26,068)
Total Fund Balances	9,385,361	1,667,198	-	1,329,169
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 10,509,855	\$ 2,040,705	\$ 82,679	\$ 1,396,181

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**

\$ 3,762,455
761,876
8,145,865
1,309,848
49,376
\$ 14,029,420

\$ 360,912
49,376
33,511
240,623
684,422

963,270

1,667,198
194,179
1,161,058
9,359,293
12,381,728

2,456,097
18,196,163
(7,618,589)

963,270

(253,504)
(28,167)

48,987
\$ 26,145,985

LEON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2014

	<u>General</u>	<u>Road and Bridge</u>	<u>Capital Expenditures</u>	<u>Nonmajor Governmental Funds</u>
Revenues				
Property taxes	\$ 5,434,932	\$ 1,889,548	\$ -	\$ -
Sales taxes	1,583,505	601,119	-	-
Intergovernmental revenue	161,928	-	-	233,227
Charges for services	-	-	-	224,557
Fines and forfeitures	1,018,377	-	-	13,029
Investment income	104,679	21,387	-	3,675
Other revenue	65,876	374,480	180	555,519
Total Revenues	<u>8,369,297</u>	<u>2,886,534</u>	<u>180</u>	<u>1,030,007</u>
Expenditures				
Current:				
General government	2,482,347	-	-	922,795
Judicial	525,299	-	-	421,200
Legal	191,499	-	-	-
Public safety	2,364,323	-	-	47,658
Public welfare	671,255	-	-	-
Public transportation	-	3,717,136	-	-
Capital outlay	145,613	834,008	1,369,274	7,243
Total Expenditures	<u>6,380,336</u>	<u>4,551,144</u>	<u>1,369,274</u>	<u>1,398,896</u>
Excess (Deficiency) of				
Revenues Over (Under) Expenditures	<u>1,988,961</u>	<u>(1,664,610)</u>	<u>(1,369,094)</u>	<u>(368,889)</u>
Other Financing Sources (Uses)				
Transfers in	-	1,000,000	1,334,097	632,593
Transfers (out)	(2,966,690)	-	-	-
Sale of capital assets	-	361,417	-	-
Total Other Financing Sources (Uses)	<u>(2,966,690)</u>	<u>1,361,417</u>	<u>1,334,097</u>	<u>632,593</u>
Net Change in Fund Balances	(977,729)	(303,193)	(34,997)	263,704
Beginning fund balances	10,363,090	1,970,391	34,997	1,065,465
Ending Fund Balances	<u>\$ 9,385,361</u>	<u>\$ 1,667,198</u>	<u>\$ -</u>	<u>\$ 1,329,169</u>

See Notes to Financial Statements.

**Total
Governmental
Funds**

\$ 7,324,480
2,184,624
395,155
224,557
1,031,406
129,741
996,055
12,286,018

3,405,142
946,499
191,499
2,411,981
671,255
3,717,136
2,356,138
13,699,650

(1,413,632)

2,966,690
(2,966,690)
361,417
361,417

(1,052,215)

13,433,943

\$ 12,381,728

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, 2014

Net changes in fund balances - total governmental funds \$ (1,052,215)

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	2,577,669
Depreciation expense	(1,111,688)
Net effect of capital disposals	(334,134)

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

Deferred revenue	16,911
Fines and fees receivable	687

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.

26,520

Change in Net Position of Governmental Activities \$ 123,750

See Notes to Financial Statements.

LEON COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
September 30, 2014

	<u>Total Agency Funds</u>
<u>Assets</u>	
Cash and investments	\$ 2,157,384
Total Assets	<u>\$ 2,157,384</u>
<u>Liabilities</u>	
Due to others	\$ 2,157,384
Total Liabilities	<u>\$ 2,157,384</u>

See Notes to Financial Statements.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2014

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, 2014

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, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The County reports the following governmental funds:

The *general fund* is used to account for and report all financial resources not accounted for and reported in another fund. The principal sources of revenues include local property taxes, sales taxes, fines and forfeitures, and charges for services. Disbursements include general government, judicial, legal, public safety, and public welfare. 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.

The *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 and report 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, 2014

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, 2014

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.

The County maintains a pooled cash account. Each fund whose monies are deposited in the pooled cash account has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at the previous month end. Amounts on deposit in interest bearing accounts and other investments are displayed on the combined balance sheet as "cash and equity in pooled cash."

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. 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

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2014

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>
Building improvements	15-30 years
Infrastructure	40 years
Equipment and machinery	4-10 years

5. 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.

6. 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.

7. 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

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2014

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.

8. 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.

9. 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.

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 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.

10. Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2014

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)

The County bills and collects its own taxes and those for certain government entities within the County. Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the tax assessor's agency fund. Tax collections deposited for the County are distributed on a periodic basis to the general and road and bridge funds of the County. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which the collections are made.

The appraisal of property within the County is the responsibility of the County-wide appraisal district, which is required under the Property Tax Code to assess all property within the appraisal district on the basis of 100 percent of its appraised value and is prohibited from applying any assessment ratios. The appraisal district must review the value of the property within the County every three years unless the County, at its own discretion, requires more frequent reviews. The County may challenge the appraised values through various appeals and, if necessary, legal action. Under this legislation, the County sets tax rates on County property.

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, road and bridge and select special revenue funds. All funds that adopted a budget did so in accordance with

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2014

generally accepted accounting principles. Several supplemental budget appropriations were made for the period ended September 30, 2014.

A. Deficit Fund Equity

The special revenue funds below had deficit fund balances at September 30, 2014, as indicated.

Juvenile Probation	\$	188
Sheriff's office	\$	22,181
District attorney	\$	1,259
AAA senior services	\$	2,347
Clinic	\$	93

B. Expenditures in Excess of Appropriations

For the year ended, expenditures exceeded appropriations at the legal level of control as follows:

General Fund:		
Highway patrol	\$	332
Social services	\$	142
Road and bridge		
Capital outlay	\$	225,107
Sheriff's office		
Judicial	\$	30,423
District attorney		
Judicial	\$	8,448
County veterans service		
General government	\$	4,114

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of September 30, 2014, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Years)</u>
Certificates of deposit	\$ 8,145,865	0.45

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

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2014

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, 2014, 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. 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	\$ 792,782	\$ 277,520	\$ -	\$ 1,070,302
Sales taxes	293,642	-	-	293,642
Other	42,485	5,799	4,650	52,934
Less allowance	(79,278)	(27,752)	-	(107,030)
Total Receivables	<u>\$ 1,049,631</u>	<u>\$ 255,567</u>	<u>\$ 4,650</u>	<u>\$ 1,309,848</u>

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	1,340,511	(481,031)	1,929,109
Total Capital Assets Not Being Depreciated	<u>1,596,617</u>	<u>1,340,511</u>	<u>(481,031)</u>	<u>2,456,097</u>
Other capital assets:				
Buildings and improvements	8,161,166	481,031	-	8,642,197
Infrastructure	1,366,631	-	-	1,366,631
Equipment and machinery	7,729,615	1,237,158	(779,438)	8,187,335
Total Other Capital Assets	<u>17,257,412</u>	<u>1,718,189</u>	<u>(779,438)</u>	<u>18,196,163</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,797,402)	(275,760)	-	(2,073,162)
Infrastructure	(170,830)	(34,166)	-	(204,996)
Equipment and machinery	(4,983,973)	(801,762)	445,304	(5,340,431)
Total Accumulated Depreciation	<u>(6,952,205)</u>	<u>(1,111,688)</u>	<u>445,304</u>	<u>(7,618,589)</u>
Total Capital Assets Being Depreciated, Net	<u>10,305,207</u>	<u>606,501</u>	<u>(334,134)</u>	<u>10,577,574</u>
Governmental Activities Capital Assets, Net	<u>\$ 11,901,824</u>	<u>\$ 1,947,012</u>	<u>\$ (815,165)</u>	<u>\$ 13,033,671</u>

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2014

Depreciation was charged to governmental functions as follows:

General government	\$ 322,453
Legal	2,488
Public safety	454
Public welfare	39,623
Public transportation	746,670
Total Governmental Activities Depreciation Expense	<u>\$ 1,111,688</u>

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, 2014.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>(Reductions)</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Compensated absences	\$ 308,191	\$ 108,760	\$ (135,280)	\$ 281,671	\$ 253,504
Total Governmental Activities	<u>\$ 308,191</u>	<u>\$ 108,760</u>	<u>\$ (135,280)</u>	<u>\$ 281,671</u>	<u>\$ 253,504</u>
				Long-term liabilities due in more than one year	<u>\$ 28,167</u>

E. Interfund Transactions

Transfers between funds during the year were as follows:

	<u>Transfers Out</u>	<u>Transfers In</u>
General	\$ 2,966,690	\$ -
Road and bridge	-	1,000,000
Capital expenditures	-	1,334,097
Nonmajor governmental funds	-	632,593
Total	<u>\$ 2,966,690</u>	<u>\$ 2,966,690</u>

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

The composition of interfund balances as of September 30, 2014 is as follows:

	<u>Due To</u>	<u>Due From</u>
General	\$ 49,376	\$ -
Nonmajor governmental funds	-	49,376
Total	<u>\$ 49,376</u>	<u>\$ 49,376</u>

Amounts recorded as due to/from are considered to be temporary loans and will be repaid during the following year.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2014

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. 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.

C. Pension Plan

Texas County and District Retirement System

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 656 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.

LEON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS (Continued)
For the Year Ended September 30, 2014

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 using the rate of seven percent for the months of the accounting year in 2013 and 2014.

The contribution rate payable by the employee members for calendar year 2014 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, 2013 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2013 included (a) an 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 4.9 percent. Both (a) and (b) included an inflation component of 3.0 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 payroll on an open basis. The remaining amortization period at December 31, 2013 was 30 years.

	2014	2013	2012
Annual Req. Contrib. (ARC)	\$ 308,705	\$ 298,603	\$ 282,261
Contributions Made	308,705	298,603	282,261
NPO at the End of Period	\$ -	\$ -	\$ -

Funded Status and Funding Progress

As of December 31, 2013, the most recent actuarial valuation date, the plan was 118.86 percent funded. The actuarial accrued liability for benefits was \$7,734,570, and the actuarial value of assets was \$9,193,693, resulting in an overfunded actuarial accrued liability (OAAL) of \$1,459,123. The covered payroll (annual payroll of active employees covered by the plan) was \$4,154,048 and the ratio of the OAAL to the covered payroll was 35.13 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, 2014

D. 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 Group Term Life Fund (GTLF). 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 GTLF 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 GTLF. 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 GTLF 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 County’s contributions to the GTLF for the years ended September 30, 2014, 2013, and 2012 were \$2,106, \$2,087, and \$1,785 respectively.

E. Restatement of Net Position/Fund Balance

The County has restated beginning net position/fund balance due to the reporting of grant revenue in the prior year at the fund level and government-wide level as required by generally accepted accounting principles. The conversion of prior year ending net position/fund balance to beginning net position/fund balance is as follows:

	Governmental Activities	Nonmajor Governmental Funds
Prior year ending net position/fund balance as reported	\$ 25,984,190	\$ 1,027,420
Change in reporting of grant revenue	38,045	38,045
Restated Beginning Net Position/Fund Balance	\$ 26,022,235	\$ 1,065,465

F. Subsequent Event

On November 18, 2014, the County approved new capital lease financing agreements for the 2015 fiscal year in the amount of \$110,650, \$108,150, and \$94,250 for the purchase of three 2015 motorgraders. The interest rate on the capital leases is 2.7 percent and will mature on October 13, 2017.

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Property taxes	\$ 5,675,499	\$ 5,675,499	\$ 5,434,932	\$ (240,567)
Sales taxes	1,289,877	1,289,877	1,583,505	293,628
Intergovernmental revenue	137,312	137,439	161,928	24,489
Fines and forfeitures	970,243	970,243	1,018,377	48,134
Investment income	167,802	167,802	104,679	(63,123)
Other revenue	106,561	106,561	65,876	(40,685)
Total Revenues	8,347,294	8,347,421	8,369,297	21,876
Expenditures				
General Government:				
Commissioners' court	274,940	274,940	251,368	23,572
County clerk	300,322	300,322	258,813	41,509
County court	164,022	164,022	148,064	15,958
District clerk	389,003	419,968	210,360	209,608
County auditor	195,746	248,353	214,733	33,620
County treasurer	118,859	118,859	116,666	2,193
County tax assessor	353,687	353,687	335,255	18,432
Nondepartmental	1,119,971	927,076	680,768	246,308
County courthouse complex	321,487	321,612	266,320	55,292
	3,238,037	3,128,839	2,482,347	646,492
Judicial:				
Adult probation services	3,000	3,000	2,924	76
District court	248,784	257,657	187,720	69,937
Justices of the peace	342,446	342,446	334,655	7,791
	594,230	603,103	525,299	77,804
Legal:				
County attorney	188,563	195,456	191,499	3,957
	188,563	195,456	191,499	3,957
Public Safety:				
Justice center	2,259,066	2,265,819	2,218,062	47,757
Constables	44,713	44,713	40,060	4,653
License and weights	49,417	49,417	47,944	1,473
Texas ranger	5,500	5,500	5,178	322
Highway patrol	52,747	52,747	53,079	(332) *
	2,411,443	2,418,196	2,364,323	53,873

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<u>Expenditures (continued)</u>				
Public Welfare:				
Social services	\$ 21,756	\$ 21,910	\$ 22,052	\$ (142) *
Janitorial services	215,981	216,731	179,788	36,943
Waste disposal site	297,197	297,197	243,005	54,192
Keep Texas beautiful	700	1,700	1,080	620
Extension service	185,260	185,260	113,757	71,503
Domestic violence advocacy	45,416	45,416	43,331	2,085
Health and welfare	295,765	295,765	68,242	227,523
	<u>1,062,075</u>	<u>1,063,979</u>	<u>671,255</u>	<u>392,724</u>
Capital outlay	125,000	145,613	145,613	-
Total Expenditures	<u>7,619,348</u>	<u>7,555,186</u>	<u>6,380,336</u>	<u>1,174,850</u>
Excess of				
Revenues Over Expenditures	<u>727,946</u>	<u>792,235</u>	<u>1,988,961</u>	<u>1,196,726</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	11,047	11,047	-	(11,047)
Transfers (out)	(3,207,739)	(3,282,909)	(2,966,690)	316,219
Total Other Financing (Uses)	<u>(3,196,692)</u>	<u>(3,271,862)</u>	<u>(2,966,690)</u>	<u>305,172</u>
Net Change in Fund Balance	<u>\$ (2,468,746)</u>	<u>\$ (2,479,627)</u>	<u>(977,729)</u>	<u>\$ 1,501,898</u>
Beginning fund balance			<u>10,363,090</u>	
Ending Fund Balance			<u>\$ 9,385,361</u>	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
- * 2. Expenditures exceeded appropriations at the legal level of control.

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property taxes	\$ 1,960,190	\$ 1,960,190	\$ 1,889,548	\$ (70,642)
Sales taxes	573,343	573,343	601,119	27,776
Investment income	30,074	30,074	21,387	(8,687)
Other revenue	189,052	384,577	374,480	(10,097)
Total Revenues	2,752,659	2,948,184	2,886,534	(61,650)
Expenditures				
Public transportation:				
Precinct No. 1	1,923,268	2,026,495	1,090,677	935,818
Precinct No. 2	984,790	1,071,943	815,577	256,366
Precinct No. 3	784,338	940,566	866,399	74,167
Precinct No. 4	903,439	1,166,990	835,794	331,196
Forestry control	138,663	138,663	108,689	29,974
Capital outlay	338,161	608,901	834,008	(225,107) *
Total Expenditures	5,072,659	5,953,558	4,551,144	1,402,414
(Deficiency) of Revenues (Under) Expenditures	(2,320,000)	(3,005,374)	(1,664,610)	1,340,764
Other Financing Sources (Uses)				
Transfers in	1,000,000	1,000,000	1,000,000	-
Sale of capital assets	-	33,111	361,417	328,306
Total Other Financing Sources	1,000,000	1,033,111	1,361,417	328,306
Net Change in Fund Balance	\$ (1,320,000)	\$ (1,972,263)	(303,193)	\$ 1,669,070
Beginning fund balance			1,970,391	
Ending Fund Balance			\$ 1,667,198	

Notes to Required Supplementary Information:

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).
- * 2. Expenditures exceeded appropriations at the legal level of control.

LEON COUNTY, TEXAS
SCHEDULE OF FUNDING PROGRESS
TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
For the Year Ended September 30, 2014

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	2014	2013	2012
Actuarial Valuation Date	12/31/2013	12/31/2012	12/31/2011
Actuarial Value of Assets	\$ 9,193,693	\$ 8,191,028	\$ 7,894,842
Actuarial Accrued Liability (AAL)	\$ 7,734,570	\$ 7,020,160	\$ 6,860,836
Percentage Funded	118.86%	116.68%	115.07%
Overfunded AAL (OAAL)	\$ (1,459,123)	\$ (1,170,868)	\$ (1,034,006)
Annual Covered Payroll	\$ 4,154,048	\$ 4,006,339	\$ 4,112,023
OAAL % of Covered Payroll	(35.13%)	(29.23%)	(25.15%)
Net Pension Obligation (NPO)			
at the Beginning of Period	\$ -	\$ -	\$ -
Annual Req. Contrib. (ARC)	308,705	298,603	282,261
Contributions Made	308,705	298,603	282,261
NPO at the End of Period	\$ -	\$ -	\$ -

***COMBINING STATEMENTS
AND SCHEDULES***

LEON COUNTY, TEXAS
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2014

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 funds may be used only to finance the purchase of technological enhancements for a justice court and are 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, 2014

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 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 Juvenile Probation Grant N fund accounts for grant revenues received for grant N expenditures.

The CDBG fund accounts for grant revenues received from the community development block grant.

The emergency management fund accounts for grant revenue.

LEON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 1 of 3)
September 30, 2014

Special Revenue Funds				
	Emergency Operations	Sheriff's Office	Law Library	Juvenile Probation
<u>Assets</u>				
Cash and equity in pooled cash	\$ 2,000	\$ 6,885	\$ 18,878	\$ -
Cash and cash equivalents	-	-	-	-
Receivables	-	-	-	-
Due from other funds	-	-	-	-
Total Assets	\$ 2,000	\$ 6,885	\$ 18,878	\$ -
<u>Liabilities</u>				
Accounts payable	\$ -	\$ -	\$ -	\$ 188
Due to others	-	29,066	-	-
Total Liabilities	-	29,066	-	188
<u>Fund Balances</u>				
Restricted for:				
Law enforcement	2,000	-	18,878	-
Other purpose	-	-	-	-
Unassigned	-	(22,181)	-	(188)
Total Fund Balances	2,000	(22,181)	18,878	(188)
Total Liabilities and Fund Balances	\$ 2,000	\$ 6,885	\$ 18,878	\$ -

Special Revenue Funds

Courthouse Security	JP Technology	Juvenile Probation Restitution	Hotel/Motel Tax	County Clerk Records Management	District Clerk Records Management
\$ 40,792	\$ 79,898	\$ -	\$ 524,397	\$ 328,802	\$ 19,906
-	-	6,960	-	611	-
-	-	-	-	-	-
-	-	-	-	49,376	-
<u>\$ 40,792</u>	<u>\$ 79,898</u>	<u>\$ 6,960</u>	<u>\$ 524,397</u>	<u>\$ 378,789</u>	<u>\$ 19,906</u>
\$ 240	\$ -	\$ -	\$ -	\$ 69	\$ 60
-	-	381	-	-	-
<u>240</u>	<u>-</u>	<u>381</u>	<u>-</u>	<u>69</u>	<u>60</u>
40,552	79,898	6,579	-	-	-
-	-	-	524,397	378,720	19,846
-	-	-	-	-	-
<u>40,552</u>	<u>79,898</u>	<u>6,579</u>	<u>524,397</u>	<u>378,720</u>	<u>19,846</u>
<u>\$ 40,792</u>	<u>\$ 79,898</u>	<u>\$ 6,960</u>	<u>\$ 524,397</u>	<u>\$ 378,789</u>	<u>\$ 19,906</u>

LEON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 2 of 3)
September 30, 2014

Special Revenue Funds				
	District Attorney	911 Rural Addressing	County Attorney	Juvenile Probation Title IV-E
<u>Assets</u>				
Cash and equity in pooled cash	\$ 7,006	\$ 296	\$ -	\$ 30,901
Cash and cash equivalents	-	-	4,305	-
Receivables	-	-	-	-
Due from other funds	-	-	-	-
Total Assets	\$ 7,006	\$ 296	\$ 4,305	\$ 30,901
<u>Liabilities</u>				
Accounts payable	\$ 8,265	\$ 100	\$ -	\$ -
Due to others	-	-	4,064	-
Total Liabilities	8,265	100	4,064	-
<u>Fund Balances</u>				
Restricted for:				
Law enforcement	-	-	241	30,901
Other purpose	-	196	-	-
Unassigned	(1,259)	-	-	-
Total Fund Balances	(1,259)	196	241	30,901
Total Liabilities and Fund Balances	\$ 7,006	\$ 296	\$ 4,305	\$ 30,901

Special Revenue Funds

Hilltop Lakes Security Payroll	AAA Senior Services	Grant	Election Administration	Clinic	County Veterans Services
\$ 11,697	\$ 11,345	\$ 38,062	\$ 4,219	\$ 1,639	\$ -
-	-	-	-	-	-
-	-	4,650	-	-	-
-	-	-	-	-	-
<u>\$ 11,697</u>	<u>\$ 11,345</u>	<u>\$ 42,712</u>	<u>\$ 4,219</u>	<u>\$ 1,639</u>	<u>\$ -</u>
\$ 4,578	\$ 13,692	\$ -	\$ 3,985	\$ 1,732	\$ -
-	-	-	-	-	-
<u>4,578</u>	<u>13,692</u>	<u>-</u>	<u>3,985</u>	<u>1,732</u>	<u>-</u>
-	-	-	-	-	-
7,119	-	42,712	234	-	-
-	(2,347)	-	-	(93)	-
<u>7,119</u>	<u>(2,347)</u>	<u>42,712</u>	<u>234</u>	<u>(93)</u>	<u>-</u>
<u>\$ 11,697</u>	<u>\$ 11,345</u>	<u>\$ 42,712</u>	<u>\$ 4,219</u>	<u>\$ 1,639</u>	<u>\$ -</u>

LEON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (page 3 of 3)
September 30, 2014

	<u>Special Revenue Funds</u>			
	<u>County and District Clerk Technology</u>	<u>Expo Center</u>	<u>Texas Agri Life</u>	<u>Chapter 19 Election</u>
<u>Assets</u>				
Cash and equity in pooled cash	\$ 13,810	\$ 149,380	\$ 1,715	\$ -
Cash and cash equivalents	-	-	-	-
Receivables	-	-	-	-
Due from other funds	-	-	-	-
Total Assets	\$ 13,810	\$ 149,380	\$ 1,715	\$ -
<u>Liabilities</u>				
Accounts payable	\$ -	\$ 183	\$ -	\$ -
Due to others	-	-	-	-
Total Liabilities	-	183	-	-
<u>Fund Balances</u>				
Restricted for:				
Law enforcement	-	-	-	-
Other purpose	13,810	149,197	1,715	-
Unassigned	-	-	-	-
Total Fund Balances	13,810	149,197	1,715	-
Total Liabilities and Fund Balances	\$ 13,810	\$ 149,380	\$ 1,715	\$ -

Special Revenue Funds

Juvenile Probation Grant A	Juvenile Probation Grant C	Juvenile Probation Grant N	CDBG	Emergency Management	Total Nonmajor Governmental Funds
\$ 8,119	\$ 187	\$ 7,008	\$ -	\$ 23,337	\$ 1,330,279
-	-	-	-	-	11,876
-	-	-	-	-	4,650
-	-	-	-	-	49,376
<u>\$ 8,119</u>	<u>\$ 187</u>	<u>\$ 7,008</u>	<u>\$ -</u>	<u>\$ 23,337</u>	<u>\$ 1,396,181</u>
\$ 184	\$ -	\$ -	\$ -	\$ 225	\$ 33,501
-	-	-	-	-	33,511
<u>184</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>225</u>	<u>67,012</u>
7,935	187	7,008	-	-	194,179
-	-	-	-	23,112	1,161,058
-	-	-	-	-	(26,068)
<u>7,935</u>	<u>187</u>	<u>7,008</u>	<u>-</u>	<u>23,112</u>	<u>1,329,169</u>
<u>\$ 8,119</u>	<u>\$ 187</u>	<u>\$ 7,008</u>	<u>\$ -</u>	<u>\$ 23,337</u>	<u>\$ 1,396,181</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, 2014

<u>Special Revenue Funds</u>				
	<u>Emergency Operations</u>	<u>Sheriff's Office</u>	<u>Law Library</u>	<u>Juvenile Probation</u>
Revenues				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Fines and forfeitures	-	-	8,995	-
Investment income	-	1,596	-	-
Other revenue	-	500	-	-
Total Revenues	<u>-</u>	<u>2,096</u>	<u>8,995</u>	<u>-</u>
Expenditures				
Current:				
General government	-	-	5,526	-
Judicial	-	32,423	-	36,669
Public safety	-	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>7,243</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>32,423</u>	<u>12,769</u>	<u>36,669</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(30,327)</u>	<u>(3,774)</u>	<u>(36,669)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	5,000	36,140
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>36,140</u>
Net Change in Fund Balances	<u>-</u>	<u>(30,327)</u>	<u>1,226</u>	<u>(529)</u>
Beginning fund balances	<u>2,000</u>	<u>8,146</u>	<u>17,652</u>	<u>341</u>
Ending Fund Balances	<u>\$ 2,000</u>	<u>\$ (22,181)</u>	<u>\$ 18,878</u>	<u>\$ (188)</u>

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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18,011	13,570	-	-	72,253	7,061
-	-	4,034	-	-	-
-	-	20	-	2,059	-
-	-	-	118,537	-	-
<u>18,011</u>	<u>13,570</u>	<u>4,054</u>	<u>118,537</u>	<u>74,312</u>	<u>7,061</u>
52,236	16,573	-	14,793	19,565	9,516
-	-	4,676	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>52,236</u>	<u>16,573</u>	<u>4,676</u>	<u>14,793</u>	<u>19,565</u>	<u>9,516</u>
<u>(34,225)</u>	<u>(3,003)</u>	<u>(622)</u>	<u>103,744</u>	<u>54,747</u>	<u>(2,455)</u>
<u>59,390</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>59,390</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
25,165	(3,003)	(622)	103,744	54,747	(2,455)
<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>\$ 40,552</u>	<u>\$ 79,898</u>	<u>\$ 6,579</u>	<u>\$ 524,397</u>	<u>\$ 378,720</u>	<u>\$ 19,846</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, 2014

	Special Revenue Funds			
	District Attorney	911 Rural Addressing	County Attorney	Juvenile Probation Title IV-E
Revenues				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Charges for services	58,871	-	4,921	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other revenue	-	20,586	-	-
Total Revenues	<u>58,871</u>	<u>20,586</u>	<u>4,921</u>	<u>-</u>
Expenditures				
Current:				
General government	-	77,282	-	-
Judicial	251,818	-	4,931	5,707
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	<u>251,818</u>	<u>77,282</u>	<u>4,931</u>	<u>5,707</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(192,947)</u>	<u>(56,696)</u>	<u>(10)</u>	<u>(5,707)</u>
Other Financing Sources (Uses)				
Transfers in	190,060	56,162	-	-
Total Other Financing Sources	<u>190,060</u>	<u>56,162</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>(2,887)</u>	<u>(534)</u>	<u>(10)</u>	<u>(5,707)</u>
Beginning fund balances	<u>1,628</u>	<u>730</u>	<u>251</u>	<u>36,608</u>
Ending Fund Balances	<u>\$ (1,259)</u>	<u>\$ 196</u>	<u>\$ 241</u>	<u>\$ 30,901</u>

Special Revenue Funds

Hilltop Lakes Security Payroll	AAA Senior Services	Grant	Election Administration	Clinic	County Veterans Service
\$ -	\$ 106,816	\$ 23,243	\$ -	\$ -	\$ -
-	-	-	44,907	-	-
-	-	-	-	-	-
-	-	-	-	-	-
212,284	-	-	-	27,374	14,820
<u>212,284</u>	<u>106,816</u>	<u>23,243</u>	<u>44,907</u>	<u>27,374</u>	<u>14,820</u>
203,267	237,463	22,888	130,412	47,619	25,479
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>203,267</u>	<u>237,463</u>	<u>22,888</u>	<u>130,412</u>	<u>47,619</u>	<u>25,479</u>
9,017	(130,647)	355	(85,505)	(20,245)	(10,659)
-	110,939	500	79,914	17,893	6,425
-	110,939	500	79,914	17,893	6,425
9,017	(19,708)	855	(5,591)	(2,352)	(4,234)
(1,898)	17,361	41,857	5,825	2,259	4,234
<u>\$ 7,119</u>	<u>\$ (2,347)</u>	<u>\$ 42,712</u>	<u>\$ 234</u>	<u>\$ (93)</u>	<u>\$ -</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, 2014

	Special Revenue Funds			
	County and District Clerk Technology	Expo Center	Texas Agri Life	Chapter 19 Election
Revenues				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 2,768
Charges for services	4,963	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other revenue	-	160,818	-	-
Total Revenues	4,963	160,818	-	2,768
Expenditures				
Current:				
General government	-	20,949	-	2,768
Judicial	-	-	-	-
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	20,949	-	2,768
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,963	139,869	-	-
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Total Other Financing Sources	-	-	-	-
Net Change in Fund Balances	4,963	139,869	-	-
Beginning fund balances	8,847	9,328	1,715	-
Ending Fund Balances	\$ 13,810	\$ 149,197	\$ 1,715	\$ -

Special Revenue Funds

Juvenile Probation Grant A	Juvenile Probation Grant C	Juvenile Probation Grant N	CDBG	Emergency Management	Total Nonmajor Governmental Funds
\$ 45,682	\$ 10,511	\$ 7,748	\$ 36,459	\$ -	\$ 233,227
-	-	-	-	-	224,557
-	-	-	-	-	13,029
-	-	-	-	-	3,675
-	-	-	-	600	555,519
<u>45,682</u>	<u>10,511</u>	<u>7,748</u>	<u>36,459</u>	<u>600</u>	<u>1,030,007</u>
-	-	-	36,459	-	922,795
71,736	12,500	740	-	-	421,200
-	-	-	-	47,658	47,658
-	-	-	-	-	7,243
<u>71,736</u>	<u>12,500</u>	<u>740</u>	<u>36,459</u>	<u>47,658</u>	<u>1,398,896</u>
<u>(26,054)</u>	<u>(1,989)</u>	<u>7,008</u>	<u>-</u>	<u>(47,058)</u>	<u>(368,889)</u>
-	-	-	-	70,170	632,593
-	-	-	-	70,170	632,593
(26,054)	(1,989)	7,008	-	23,112	263,704
<u>33,989</u>	<u>2,176</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,065,465</u>
<u>\$ 7,935</u>	<u>\$ 187</u>	<u>\$ 7,008</u>	<u>\$ -</u>	<u>\$ 23,112</u>	<u>\$ 1,329,169</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, 2014

	<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	\$ 100	\$ 100	\$ 1,596	\$ 1,496
Other revenue	500	500	500	-
Total Revenues	<u>600</u>	<u>600</u>	<u>2,096</u>	<u>1,496</u>
<u>Expenditures</u>				
Current:				
Judicial	2,000	2,000	32,423	(30,423) *
Total Expenditures	<u>2,000</u>	<u>2,000</u>	<u>32,423</u>	<u>(30,423)</u>
Net Change in Fund Balance	<u>\$ (1,400)</u>	<u>\$ (1,400)</u>	(30,327)	<u>\$ (28,927)</u>
Beginning fund balance			<u>8,146</u>	
Ending Fund Balance			<u>\$ (22,181)</u>	

* 1. Expenditures in excess of appropriations at the legal level of control.

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

For the Year Ended September 30, 2014

	<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	\$ 10,000	\$ 10,000	\$ 8,995	\$ (1,005)
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>8,995</u>	<u>(1,005)</u>
<u>Expenditures</u>				
Current:				
General government	-	6,574	5,526	1,048
Capital outlay	10,000	8,426	7,243	1,183
Total Expenditures	<u>10,000</u>	<u>15,000</u>	<u>12,769</u>	<u>2,231</u>
(Deficiency) of				
Revenues (Under) Expenditures	<u>-</u>	<u>(5,000)</u>	<u>(3,774)</u>	<u>1,226</u>
<u>Other Financing Sources (Uses)</u>				
Transfer in	-	5,000	5,000	-
Total Other Financing Sources	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>1,226</u>	<u>\$ 1,226</u>
Beginning fund balance			<u>17,652</u>	
Ending Fund Balance			<u>\$ 18,878</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, 2014

	<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	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Expenditures</u>				
Current:				
Judicial	37,820	37,773	36,669	1,104
Total Expenditures	<u>37,820</u>	<u>37,773</u>	<u>36,669</u>	<u>1,104</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(37,820)</u>	<u>(37,773)</u>	<u>(36,669)</u>	<u>1,104</u>
<u>Other Financing Sources (Uses)</u>				
Transfer in	37,820	37,820	36,140	(1,680)
Total Other Financing Sources	<u>37,820</u>	<u>37,820</u>	<u>36,140</u>	<u>(1,680)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 47</u>	(529)	<u>\$ (576)</u>
Beginning fund balance			<u>341</u>	
Ending Fund Balance			<u>\$ (188)</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, 2014

	<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	\$ 15,000	\$ 15,000	\$ 18,011	\$ 3,011
Total Revenues	<u>15,000</u>	<u>15,000</u>	<u>18,011</u>	<u>3,011</u>
<u>Expenditures</u>				
Current:				
General government	52,832	52,832	52,236	596
Total Expenditures	<u>52,832</u>	<u>52,832</u>	<u>52,236</u>	<u>596</u>
(Deficiency) of				
Revenues (Under) Expenditures	<u>(37,832)</u>	<u>(37,832)</u>	<u>(34,225)</u>	<u>3,607</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	37,832	37,832	59,390	21,558
Total Other Financing Sources	<u>37,832</u>	<u>37,832</u>	<u>59,390</u>	<u>21,558</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	25,165	<u>\$ 25,165</u>
Beginning fund balance			<u>15,387</u>	
Ending Fund Balance			<u>\$ 40,552</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, 2014

	<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	\$ 11,000	\$ 11,000	\$ 13,570	\$ 2,570
Investment income	800	800	-	(800)
Total Revenues	<u>11,800</u>	<u>11,800</u>	<u>13,570</u>	<u>1,770</u>
<u>Expenditures</u>				
Current:				
General government	50,000	50,000	16,573	33,427
Total Expenditures	<u>50,000</u>	<u>50,000</u>	<u>16,573</u>	<u>33,427</u>
Net Change in Fund Balance	<u>\$ (38,200)</u>	<u>\$ (38,200)</u>	(3,003)	<u>\$ 35,197</u>
Beginning fund balance			<u>82,901</u>	
Ending Fund Balance			<u>\$ 79,898</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, 2014

	<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	\$ 200	\$ 200	\$ -	\$ (200)
Total Revenues	<u>200</u>	<u>200</u>	<u>-</u>	<u>(200)</u>
<u>Expenditures</u>				
Current:				
Judicial	34,836	34,836	5,707	29,129
Total Expenditures	<u>34,836</u>	<u>34,836</u>	<u>5,707</u>	<u>29,129</u>
Net Change in Fund Balance	<u>\$ (34,636)</u>	<u>\$ (34,636)</u>	<u>(5,707)</u>	<u>\$ 28,929</u>
Beginning fund balance			<u>36,608</u>	
Ending Fund Balance			<u>\$ 30,901</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, 2014

	<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	\$ 3,100	\$ 4,976	\$ 4,034	\$ (942)
Investment income	100	100	20	(80)
Total Revenues	<u>3,200</u>	<u>5,076</u>	<u>4,054</u>	<u>(1,022)</u>
<u>Expenditures</u>				
Current:				
Judicial	3,200	5,176	4,676	500
Total Expenditures	<u>3,200</u>	<u>5,176</u>	<u>4,676</u>	<u>500</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (100)</u>	(622)	<u>\$ (522)</u>
Beginning fund balance			<u>7,201</u>	
Ending Fund Balance			<u>\$ 6,579</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, 2014

	<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	\$ 3,000	\$ -	\$ (3,000)
Other revenue	89,000	89,000	118,537	29,537
Total Revenues	<u>92,000</u>	<u>92,000</u>	<u>118,537</u>	<u>26,537</u>
<u>Expenditures</u>				
Current:				
General government	400,000	400,000	14,793	385,207
Total Expenditures	<u>400,000</u>	<u>400,000</u>	<u>14,793</u>	<u>385,207</u>
Net Change in Fund Balance	<u>\$ (308,000)</u>	<u>\$ (308,000)</u>	103,744	<u>\$ 411,744</u>
Beginning fund balance			<u>420,653</u>	
Ending Fund Balance			<u>\$ 524,397</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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 36,000	\$ 36,000	\$ 72,253	\$ 36,253
Investment income	5,000	5,000	2,059	(2,941)
Total Revenues	41,000	41,000	74,312	33,312
Expenditures				
Current:				
General government	176,730	176,730	19,565	157,165
Total Expenditures	176,730	176,730	19,565	157,165
Net Change in Fund Balance	\$ (135,730)	\$ (135,730)	54,747	\$ 190,477
Beginning fund balance			323,973	
Ending Fund Balance			\$ 378,720	

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for services	\$ 5,500	\$ 5,500	\$ 7,061	\$ 1,561
Investment income	100	100	-	(100)
Total Revenues	5,600	5,600	7,061	1,461
Expenditures				
Current:				
General government	11,679	11,679	9,516	2,163
Total Expenditures	11,679	11,679	9,516	2,163
Net Change in Fund Balance	\$ (6,079)	\$ (6,079)	(2,455)	\$ 3,624
Beginning fund balance			22,301	
Ending Fund Balance			\$ 19,846	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DISTRICT ATTORNEY FUND
For the Year Ended September 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
<u>Revenues</u>				
Charges for services	\$ 57,000	\$ 63,716	\$ 58,871	\$ (4,845)
Total Revenues	57,000	63,716	58,871	(4,845)
<u>Expenditures</u>				
Current:				
Judicial	230,154	243,370	251,818	(8,448) *
Total Expenditures	230,154	243,370	251,818	(8,448)
(Deficiency) of				
Revenues (Under) Expenditures	(173,154)	(179,654)	(192,947)	(13,293)
<u>Other Financing Sources (Uses)</u>				
Transfers in	173,154	173,154	190,060	16,906
Total Other Financing Sources	173,154	173,154	190,060	16,906
Net Change in Fund Balance	\$ -	\$ (6,500)	(2,887)	\$ 3,613
Beginning fund balance			1,628	
Ending Fund Balance			\$ (1,259)	

* 1. Expenditures in excess of appropriations at the legal level of control.

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, 2014

	<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	\$ 20,600	\$ 20,600	\$ 20,586	\$ (14)
Total Revenues	<u>20,600</u>	<u>20,600</u>	<u>20,586</u>	<u>(14)</u>
<u>Expenditures</u>				
Current:				
General government	130,384	107,501	77,282	30,219
Total Expenditures	<u>130,384</u>	<u>107,501</u>	<u>77,282</u>	<u>30,219</u>
(Deficiency) of				
Revenues (Under) Expenditures	<u>(109,784)</u>	<u>(86,901)</u>	<u>(56,696)</u>	<u>30,205</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	109,784	109,784	56,162	(53,622)
Total Other Financing Sources	<u>109,784</u>	<u>109,784</u>	<u>56,162</u>	<u>(53,622)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 22,883</u>	<u>(534)</u>	<u>\$ (23,417)</u>
Beginning fund balance			<u>730</u>	
Ending Fund Balance			<u>\$ 196</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, 2014

	<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	\$ 248,457	\$ 248,457	\$ 212,284	\$ (36,173)
Total Revenues	<u>248,457</u>	<u>248,457</u>	<u>212,284</u>	<u>(36,173)</u>
<u>Expenditures</u>				
Current:				
General government	248,457	248,457	203,267	45,190
Total Expenditures	<u>248,457</u>	<u>248,457</u>	<u>203,267</u>	<u>45,190</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	9,017	<u>\$ 9,017</u>
Beginning fund balance			<u>(1,898)</u>	
Ending Fund Balance			<u>\$ 7,119</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, 2014

	<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	\$ 128,600	\$ 128,600	\$ 106,816	\$ (21,784)
Total Revenues	<u>128,600</u>	<u>128,600</u>	<u>106,816</u>	<u>(21,784)</u>
<u>Expenditures</u>				
Current:				
General government	244,517	244,517	237,463	7,054
Total Expenditures	<u>244,517</u>	<u>244,517</u>	<u>237,463</u>	<u>7,054</u>
(Deficiency) of Revenues (Under) Expenditures	<u>(115,917)</u>	<u>(115,917)</u>	<u>(130,647)</u>	<u>(14,730)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	115,917	115,917	110,939	(4,978)
Total Other Financing Sources	<u>115,917</u>	<u>115,917</u>	<u>110,939</u>	<u>(4,978)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(19,708)</u>	<u>\$ (19,708)</u>
Beginning fund balance			<u>17,361</u>	
Ending Fund Balance			<u>\$ (2,347)</u>	

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

For the Year Ended September 30, 2014

	<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	\$ 52,000	\$ 52,000	\$ 23,243	\$ (28,757)
Total Revenues	<u>52,000</u>	<u>52,000</u>	<u>23,243</u>	<u>(28,757)</u>
<u>Expenditures</u>				
Current:				
General government	52,000	52,850	22,888	29,962
Total Expenditures	<u>52,000</u>	<u>52,850</u>	<u>22,888</u>	<u>29,962</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(850)</u>	<u>355</u>	<u>1,205</u>
<u>Other Financing Sources</u>				
Transfers in	-	-	500	500
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>500</u>	<u>500</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (850)</u>	<u>855</u>	<u>\$ 1,705</u>
Beginning fund balance			<u>41,857</u>	
Ending Fund Balance			<u>\$ 42,712</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, 2014

	<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	\$ 30,000	\$ 30,000	\$ 44,907	\$ 14,907
Total Revenues	<u>30,000</u>	<u>30,000</u>	<u>44,907</u>	<u>14,907</u>
<u>Expenditures</u>				
Current:				
General government	135,610	139,706	130,412	9,294
Total Expenditures	<u>135,610</u>	<u>139,706</u>	<u>130,412</u>	<u>9,294</u>
(Deficiency) of				
Revenues (Under) Expenditures	<u>(105,610)</u>	<u>(109,706)</u>	<u>(85,505)</u>	<u>24,201</u>
<u>Other Financing Sources (Uses)</u>				
Transfer in	105,610	105,610	79,914	(25,696)
Total Other Financing Sources	<u>105,610</u>	<u>105,610</u>	<u>79,914</u>	<u>(25,696)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (4,096)</u>	<u>(5,591)</u>	<u>\$ (1,495)</u>
Beginning fund balance			<u>5,825</u>	
Ending Fund Balance			<u>\$ 234</u>	

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

For the Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other revenue	\$ 21,000	\$ 21,000	\$ 27,374	\$ 6,374
Total Revenues	21,000	21,000	27,374	6,374
Expenditures				
Current:				
General government	72,408	72,408	47,619	24,789
Total Expenditures	72,408	72,408	47,619	24,789
(Deficiency) of Revenues (Under) Expenditures	(51,408)	(51,408)	(20,245)	31,163
Other Financing Sources (Uses)				
Transfers in	51,408	51,408	17,893	(33,515)
Total Other Financing Sources	51,408	51,408	17,893	(33,515)
Net Change in Fund Balance	\$ -	\$ -	(2,352)	\$ (2,352)
Beginning fund balance			2,259	
Ending Fund Balance			\$ (93)	

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, 2014

	<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	\$ 6,000	\$ 6,000	\$ 14,820	\$ 8,820
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>14,820</u>	<u>8,820</u>
<u>Expenditures</u>				
Current:				
General government	21,365	21,365	25,479	(4,114) *
Total Expenditures	<u>21,365</u>	<u>21,365</u>	<u>25,479</u>	<u>(4,114)</u>
(Deficiency) of				
Revenues (Under) Expenditures	<u>(15,365)</u>	<u>(15,365)</u>	<u>(10,659)</u>	<u>4,706</u>
<u>Other Financing Sources (Uses)</u>				
Transfer in	15,365	15,365	6,425	(8,940)
Total Other Financing Sources	<u>15,365</u>	<u>15,365</u>	<u>6,425</u>	<u>(8,940)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(4,234)</u>	<u>\$ (4,234)</u>
Beginning fund balance			<u>4,234</u>	
Ending Fund Balance			<u>\$ -</u>	

* 1. Expenditures in excess of appropriations at the legal level of control.

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, 2014

	<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	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Other revenue	393,986	499,392	160,818	(338,574)
Total Revenues	<u>394,986</u>	<u>500,392</u>	<u>160,818</u>	<u>(339,574)</u>
<u>Expenditures</u>				
Current:				
General government	174,911	174,911	20,949	153,962
Capital outlay	220,075	335,202	-	335,202
Total Expenditures	<u>394,986</u>	<u>510,113</u>	<u>20,949</u>	<u>489,164</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (9,721)</u>	139,869	<u>\$ 149,590</u>
Beginning fund balance			<u>9,328</u>	
Ending Fund Balance			<u>\$ 149,197</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, 2014

	<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	\$ 3,200	\$ 3,200	\$ 2,768	\$ (432)
Total Revenues	<u>3,200</u>	<u>3,200</u>	<u>2,768</u>	<u>(432)</u>
<u>Expenditures</u>				
Current:				
General government	3,200	3,200	2,768	432
Total Expenditures	<u>3,200</u>	<u>3,200</u>	<u>2,768</u>	<u>432</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Beginning fund balance			<u>-</u>	
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, 2014

	<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	\$ 4,400	\$ 4,400	\$ 4,963	\$ 563
Total Revenues	<u>4,400</u>	<u>4,400</u>	<u>4,963</u>	<u>563</u>
<u>Expenditures</u>				
Current:				
General government	14,400	14,400	-	14,400
Total Expenditures	<u>14,400</u>	<u>14,400</u>	<u>-</u>	<u>14,400</u>
Net Change in Fund Balance	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	4,963	<u>\$ 14,963</u>
Beginning fund balance			<u>8,847</u>	
Ending Fund Balance			<u>\$ 13,810</u>	

LEON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EMERGENCY MANAGEMENT
For the Year Ended September 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other revenue	\$ -	\$ -	\$ 600	\$ 600
Total Revenues	-	-	600	600
Expenditures				
Current:				
Public safety	-	70,170	47,658	22,512
Total Expenditures	-	70,170	47,658	22,512
(Deficiency) of				
Revenues (Under) Expenditures	-	(70,170)	(47,058)	23,112
Other Financing Sources				
Transfer in	-	-	70,170	70,170
Total Other Financing Sources	-	-	70,170	70,170
Net Change in Fund Balance	\$ -	\$ (70,170)	23,112	\$ 93,282
Beginning fund balance			-	
Ending Fund Balance			\$ 23,112	

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LEON COUNTY, TEXAS

AGENCY FUND DESCRIPTIONS

For the Year Ended September 30, 2014

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, 2014

	<u>Personal Bond</u>	<u>Non-County Funded</u>	<u>Total Agency Funds</u>
<u>Assets</u>			
Cash and investments	\$ 42,603	\$ 2,114,781	\$ 2,157,384
Total Assets	<u>\$ 42,603</u>	<u>\$ 2,114,781</u>	<u>\$ 2,157,384</u>
<u>Liabilities</u>			
Due to others	\$ 42,603	\$ 2,114,781	\$ 2,157,384
Total Liabilities	<u>\$ 42,603</u>	<u>\$ 2,114,781</u>	<u>\$ 2,157,384</u>

