



*Nacogdoches*  
**COUNTY**

**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT**

**FOR THE YEAR ENDED**

**SEPTEMBER 30, 2020**

Prepared by  
NACOGDOCHES COUNTY AUDITOR'S OFFICE

NACOGDOCHES, TEXAS 75961



**COUNTY OF  
NACOGDOCHES, TEXAS**

**ANNUAL COMPREHENSIVE  
FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2020**

Prepared by:

Nacogdoches County Auditor's Office



**NACOGDOCHES COUNTY, TEXAS**  
**TABLE OF CONTENTS**

	<b>Page</b>
 <b>Introductory Section</b>	
Letter of Transmittal	i
GFOA Certificate of Achievement	vi
List of Principal Officials	vii
Organization of County Departments and Agencies	viii
County Commissioner Precincts Map	ix
 <b>Financial Section</b>	
Independent Auditors' Report	1
Management's Discussion and Analysis	5
 Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	16
Statement of Activities	17
Fund Financial Statements	
Governmental Funds Financial Statements	
Balance Sheet	18
Reconciliation of the Balance Sheet to the Statement of Net Position	19
Statement of Revenues, Expenditures, and Changes in Fund Balances	20
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	21
Fiduciary Fund Financial Statements	
Statement of Agency Assets and Liabilities	22
Notes to Financial Statements	23
 <b>Required Supplementary Information</b>	
Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual - General Fund	
	48
Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual – Road and Bridge Fund	
	51
Notes to Required Supplementary Information	52
Schedule Changes in Net Pension Liability and Related Ratios	53
Schedule of Employer Contributions	54
Schedule of Methods and Assumptions used to determine Contribution Rates	55

**NACOGDOCHES COUNTY, TEXAS**  
**TABLE OF CONTENTS (continued)**

<b>Other Supplementary Information</b>	<b>Page</b>
Combining and Individual Fund Financial Statements and Schedules	
Combining Balance Sheet - Non-Major Governmental Funds	66
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Non-Major Governmental Funds	80
Schedule of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual – Special Revenue Funds	93
Schedules of Revenues, Expenditures, and Changes in Fund Balances, Budget and Actual – Debt Service Fund	146
Statement of Changes in Assets and Liabilities - Agency Fund	150
 <b>Unaudited Statistical Section</b>	
Net Position by Component	155
Changes in Net Position	156
Fund Balance of Governmental Funds	158
Changes in Fund Balances, Governmental Funds	159
Assessed Value of Taxable Property	160
Property Tax Rates - Direct and Overlapping Governments	161
Principal Property Taxpayers	162
Property Tax Levies and Collections	163
Ratios of Outstanding Debt by Type	164
Ratios of General Bonded Debt Outstanding	165
Direct and Overlapping Debt	166
Computation of Legal Debt Margin	167
Demographic and Economic Statistics	168
Principal Employers	169
Full-Time Equivalent County Government Employees by Function	170
Operating Indicators by Function	171
Capital Assets used in the Operation of Governmental Funds	172

## **INTRODUCTORY SECTION**





March 31, 2021

The Honorable Edwin Klein, Judge, 420<sup>th</sup> District Court  
The Honorable Jefferson Davis, Judge, 145<sup>th</sup> District Court  
Honorable County Commissioners' Court  
    Greg Sowell, County Judge  
    Jerry Don Williamson, County Commissioner, Precinct 1  
    Sandy McCorvey, County Commissioner, Precinct 2  
    Robin Dawley, County Commissioner, Precinct 3  
    Mark Harkness, County Commissioner, Precinct 4  
The Citizens of Nacogdoches County

Conforming to statutory requirements of the duties of the County Auditor, submitted herewith is the Annual Comprehensive Financial Report (ACFR) for Nacogdoches County for the fiscal year ended September 30, 2020. The accompanying financial statements were prepared in accordance with generally accepted accounting principles (GAAP) as promulgated by the Government Accounting Standards Board (GASB).

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

Whitley Penn LLP, a firm of licensed certified public accountants, has audited the County's financial statements. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unmodified ("clean") opinion that the County's financial statements for the fiscal year ended September 30, 2020 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Immediately following the independent auditors report is a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of the Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

## **Profile of the Government**

Nacogdoches County was created in 1836 and organized in 1837. It is located in the piney woods of East Texas, encompasses 982 total square miles and serves a population of 65,204 according to the United States Census Bureau (QuickFacts).

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

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

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

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

## **Local Economy**

According to the Texas Workforce Commission's Labor Market and Career Information website, the County's unemployment rate was 6.7% for September 2020. A year ago, the unemployment rate was 3.5%. Texas' unemployment rate was 8% and 3.3% respectively for the same periods. The county's September 2020 rate is lower than the national unemployment rate of 7.7%. The national unemployment rate for September 2019 was 3.3%.

Currently, Nacogdoches County has nine public independent school districts and is home to Stephen F. Austin State University. The university has approximately 13,000 students and 1,500 faculty and staff. The university was founded in 1923, and it is a vital transportation, business, medical and tourism center for the area. There are two-year institutions nearby: Angelina College in Lufkin, TX and Panola College in Carthage, TX.

Nacogdoches County Commissioners' Court, in a joint effort with the Nacogdoches Economic Development Corporation and several local businesses and educational entities, established a Technical Training Center in Nacogdoches for area residents in 2012. The objective is to provide marketable job skills (welding, HVAC, electrician and petroleum technology, etc.) to non-college bound students and increase the skilled workforce available to Nacogdoches County employers. On September 23, 2014, Commissioners' Court awarded a construction contract for renovations of the facility. The renovations were funded by a federal grant from the U.S. Department of Housing Urban Development. Funding was passed through the Texas General Land Office. On August 12, 2015 a Certificate of Construction

Completion was executed, on December 4, 2015, a Project Completion Report was submitted to the Texas General Land Office and on January 14, 2016, the Texas General Land Office issued an Administrative Closeout Notification which served to close the grant contract. Nacogdoches County closed on the sale of the building to the Nacogdoches Independent School District during January 2016. During the same month NISD celebrated the official opening of the Nacogdoches Technical Training Center and the new location of the Technical High School. The mission of the Nacogdoches ISD Career and Technical Education Department, and its subsequent programs, is to meet the specific needs of a diverse and unique student population while continuing to provide career readiness instruction that is engaging, rigorous, and relevant to post-secondary educational standards as well as local, national, and global industry. Programs include agricultural engineering and welding, automotive technology, culinary arts, cosmetology, and health science. You can follow the department on Facebook at Nacogdoches ISD Career and Technical Education – CTE department.

Southern Power Company built the Nacogdoches Generating Plant, one of the largest wood biomass power generation facilities in the U.S during 2012. The 115 megawatt power plant became operational in June 2012 and has a 20 year power purchase agreement with the City of Austin, Texas. Approximately 1 million tons of fuel is required annually, which is procured within a 75 mile radius of the project site – Sacul, Texas. Southern Company owns 14 other natural gas, solar or biomass facilities in Georgia, Nevada, California, New Mexico, North Carolina, Alabama and Florida. On April 17, 2019, the City of Austin purchased the Sacul plant, which made the value of the property exempt from property taxes. There was little impact from the sale during the county’s 2019 fiscal year. With the plant’s taxable value of approximately of \$180 million, the county saw a \$90 million decrease in taxable value for fiscal years 2020 and 2021, since the property sold mid-year. For FY 2020, the value of new property added to the tax roll totaled \$100 million, which offset the loss from the sale of the plant (\$90 million). For FY 2021, the value of new property added to the tax roll totaled \$128 million, which offset the second half of the loss from the sale of the plant (\$90 million).

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

### **Relevant financial policies and long-term planning**

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

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

In an effort to attract long-term investment, establish new jobs and increase the County’s revenue raising capabilities, Commissioners’ Court re-adopted a Tax Abatement Policy in accordance with the Texas Tax Code, Chapter 312 on March 4, 2014. Tax Abatement is one of the principle means by which the public and private sectors can forge a partnership to promote real economic growth within the community.

In accordance with statutory requirements, Nacogdoches County has adopted an investment policy. The policy governs the investment of all financial assets of all funds of Nacogdoches County. The main

objectives of the policy are to ensure safety of principal, avoid speculative investing, and strive to maintain adequate liquidity, through scheduled maturity of investments, to cover cash needs. Annually during September, Commissioners' Court reviews and considers proposed changes.

## **Major Initiatives**

Nacogdoches County suffered approximately \$2.5 million in damages to roads and bridges due to flooding during May and June 2015. The Nacogdoches County Judge declared a state of disaster on May 28, 2015. On June 9<sup>th</sup>, the notice of a major disaster declaration for the State of Texas was amended to include Nacogdoches County. As a result, Nacogdoches County became eligible to receive Public Assistance grants from the US Department of Homeland Security/Federal Emergency Management Agency. Grant funding will be passed through the Texas Department of Public Safety/Texas Division of Emergency Management. Road and bridge expenditures related to the disaster were incurred beginning in FY 2015, and they were accounted for in the Road and Bridge Fund. Nacogdoches County Commissioners' Court accepted grant awards for 10 public assistance projects since September 30, 2015. The grant awards include eligible federal funding totaling approximately \$1.2 million. Nacogdoches County received payments of \$284,600 for four (4) small projects. On August 29, 2018, Commissioners' Court acknowledged the submission of a reimbursement request to the Texas Department of Public Safety for the first large public assistance grant project. As of February 01, 2021, Nacogdoches County received payment for the final large project for a total of \$762,800 for the remaining six (6) large projects. All payments total \$1,047,400. Routine audits by state and federal agencies are pending.

In a cooperative effort to prevent pavement damage to roadways caused by overweight loads in Nacogdoches County, the Nacogdoches County Commissioners' Court, the Texas Department of Transportation and the Texas Department of Public Safety established a truck weigh station / inspection facility 5 miles south of the City of Nacogdoches. The facility is located in the TXDOT right-of-way; the TXDPS staffs the facility. Nacogdoches County constructed all facilities including the modular office building, scale house and truck scales. Commissioners' Court allocated \$300,000 in the FY 2016 budget for the project. Additionally, Court allocated a portion of the proceeds of the sale of the Technical Training Center. Commissioners' Court executed a memorandum of agreement with TXDOT and TXDPS on 06/29/2015. During FY 2016, Court advertised for proposals for engineering services and executed a contract with Goodwin Lasiter Strong on 11/22/2016. Commissioners' Court decided to move forward with the project during FY 2017 by executing an agreement on 03/14/2017 with Cox Contractors for Construction Manager-at-Risk services, and both parties agreed on a Guaranteed Maximum Price on 10/25/2017. Construction began during December 2017 and the Weigh Station opened 06/21/2018. Total project construction costs were \$853,867. Fines generated by motor carrier overweight violations during FY 2019 were \$146 thousand and during FY 2020 \$132 thousand. The fines are deposited to the Road and Bridge Fund.

Prior to October 1, 2014, courthouse security was provided by contract labor that consisted of one full-time/armed guard and one part-time/unarmed guard. For FY 2015, Court provided funding through the adopted budget for 1 full-time employee, an armed Sheriff's deputy, to work along with one contracted full-time/armed guard. Court continues to allocate resources to this program as actual expenditures in the Courthouse Security Fund increased from \$43,000 for FY 2014 to \$82,000 for FY 2020.

Nacogdoches County Commissioners' Court continues to support the maintenance of county roads. During FY 2018, nine (9) full-time positions were upgraded through the adopted budget with those changes totaling \$12,000 for the Road and Bridge department. During FY 2016, a Special Projects budget was established in the Road and Bridge Fund to account for the expenditure of \$277,000 from Public Assistance Grant reimbursements and \$600,000 from a transfer from the General Fund to the Road and Bridge Fund to cover costs for road maintenance projects during the summer of 2016. Actual expenditures, for Road and Bridge Special Projects, totaled \$323,000 during FY 2016. During FY 2017, Court continued to support the project by re-appropriating \$554,000 in remaining funds. Actual expenditures, for Road and Bridge Special Projects, totaled \$490,000 during FY 2017 and \$64,000 during FY 2018. This project is now closed.

The FY 2020 Texas County Lateral Road and Bridge Expenditures Yearly Report, which will be accepted by Commissioners' Court, is scheduled to be submitted to the Texas Comptroller of Public Accounts during April 2021.

### **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting for the County's Annual Comprehensive Financial Report for the fiscal year ended September 30, 2019. This was the seventeenth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized Annual Comprehensive Financial Report. This report satisfied both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it for review to GFOA.

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

Respectfully submitted,

A handwritten signature in blue ink that reads "Jessica Rank Corley". The signature is written in a cursive style with a large, looped "C" at the end.

Jessica Corley  
County Auditor



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**County of Nacogdoches  
Texas**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

September 30, 2019

*Christopher P. Morill*

Executive Director/CEO

**NACOGDOCHES COUNTY, TEXAS**  
**LIST OF PRINCIPAL OFFICIALS**  
*September 30, 2020*

**GOVERNING BODY**

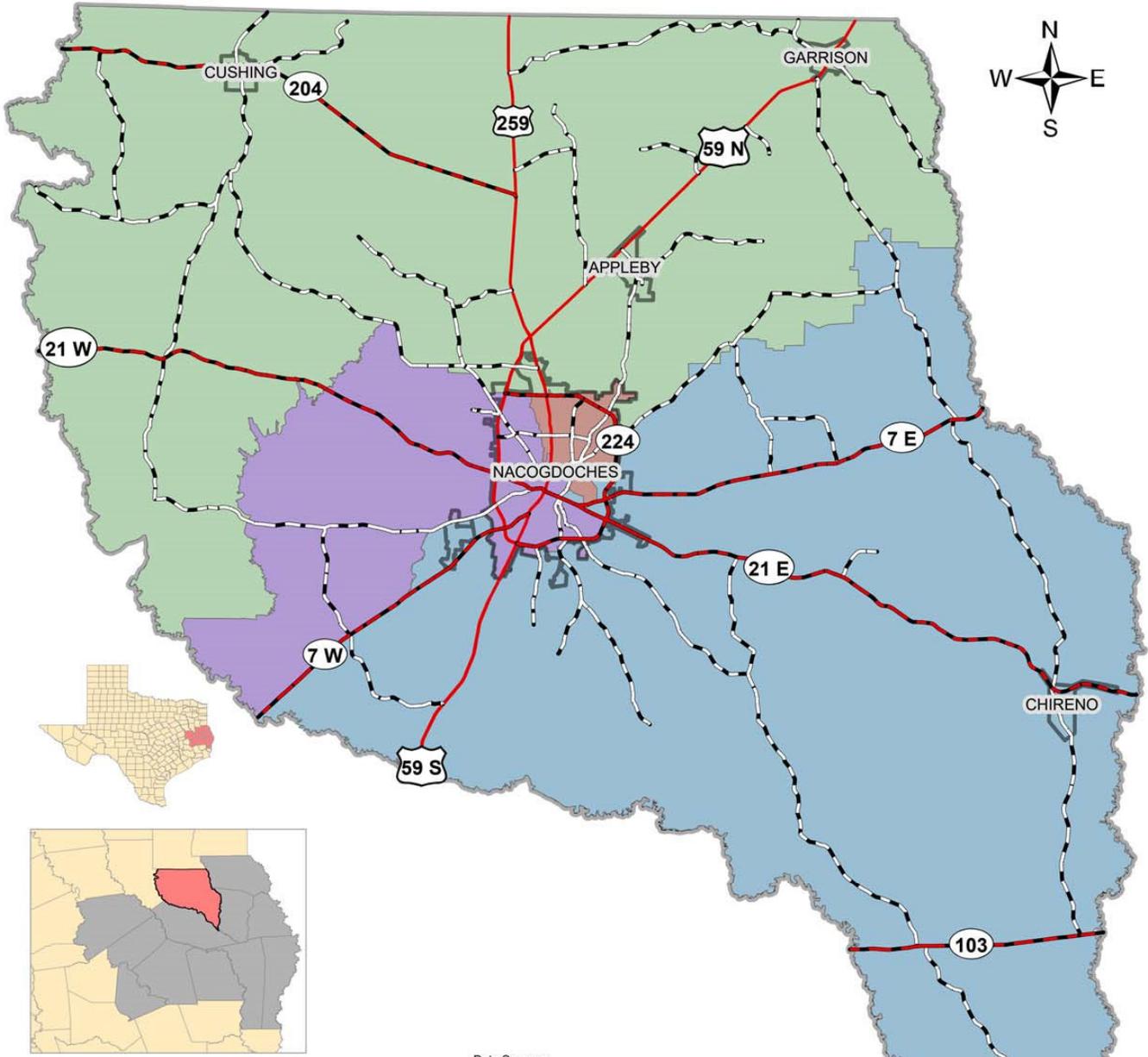
Greg Sowell ..... County Judge  
Jerry Don Williamson ..... Commissioner, Precinct 1  
Sandy McCorvey ..... Commissioner, Precinct 2  
Robin Dawley ..... Commissioner, Precinct 3  
Mark Harkness..... Commissioner, Precinct 4

**OTHER PRINCIPAL OFFICIALS**

Jessica Corley ..... County Auditor  
Denise Baublet..... County Treasurer  
Kim Morton ..... Tax Assessor-Collector  
Jack Sinz ..... County Court-at-Law Judge  
John Fleming..... County Attorney  
Jefferson Davis ..... 145<sup>th</sup> District Judge  
Edwin Klein..... 420<sup>th</sup> District Judge  
Loretta Cammack..... District Clerk  
Andrew Jones..... District Attorney  
June Clifton..... County Clerk  
Jason Bridges..... County Sheriff  
Kerry Don Williamson..... Justice of the Peace, Precinct 1  
Dorothy Tigner-Thompson ..... Justice of the Peace, Precinct 2  
Leann Goerner..... Justice of the Peace, Precinct 3  
David Perkins..... Justice of the Peace, Precinct 4



# County Commissioner Precincts Nacogdoches County, Texas



Legend		Precinct	
	FARM TO MARKET		1
	STATE HIGHWAY		2
	US HIGHWAY		3
	City Boundaries		4
	County Boundary		



Data Sources:  
Nacogdoches County GIS & 911 Addressing  
City of Nacogdoches, Engineering Department

Map Produced by Nacogdoches County  
Abby Scorsoneilli, GIS Tech & 911 Addressing  
Last Updated: March 24, 2021

This information is provided by the Nacogdoches County 911 Addressing Coordinator with the information available in the Nacogdoches County 911 Addressing database. This data, however, is provided without guarantee of accuracy of data. It is not intended to imply property ownership. It is not intended to imply legal or contractual obligations in any respect; it is not an express or implied warranty.

For comments or questions please contact:  
911 ADDRESSING  
203 W MAIN ST STE 105  
NACOGDOCHES TX 75961  
(936) 560-0658  
Fax: (936) 564-0477





## **FINANCIAL SECTION**



## INDEPENDENT AUDITORS' REPORT

To the Honorable Greg Sowell, County Judge  
and Members of the Commissioners Court  
Nacogdoches County, Texas

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Nacogdoches County, Texas (the County) as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### Management Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

To the Honorable Greg Sowell, County Judge  
and Members of the Commissioners Court

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the County as of September 30, 2020, and the respective changes in financial position, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 13, budgetary comparison information, and required pension system on pages 48 through 55 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

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

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

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

To the Honorable Greg Sowell, County Judge  
and Members of the Commissioners Court

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

Houston, Texas  
March 31, 2021



## **NACOGDOCHES COUNTY, TEXAS**

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

The *Management's Discussion and Analysis* of the County of Nacogdoches' Annual Comprehensive Financial Report (ACFR) presents a discussion and analysis of the County's financial performance during the fiscal year that ended September 30, 2020. It should be read in conjunction with the transmittal letter located at the front of this ACFR and the county's financial statements, which follow this part of the ACFR.

#### **Financial Highlights**

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$51.4 million (net position). Of this amount, \$3.8 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$2.6 million which is mainly attributed to its investment in capital assets in relation to debt used to acquire those assets that is still outstanding. While the County's investment in capital assets has remained steady, the debt outstanding to acquire those assets has decreased.
- As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$15.7 million, an increase of \$2.9 million from the prior year fund balance.
- At the end of the current fiscal year, the General Fund had approximately \$6.5 million in fund balance of which \$6.2 million is available for spending at the government's discretion (unassigned general fund balance). This fund balance amounts to 37% of total general fund expenditures.
- The County's total bonded debt decreased by approximately \$0.7 million during the current fiscal year. The decrease was the result of debt payments during the year offset by additional debt from capital leases.

#### **Overview of the Financial Statements**

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

#### ***Government-wide financial statements***

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

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

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

The government-wide financial statements present functions of the County that are principally supported by taxes (governmental activities). The governmental activities of the County include general government, judicial and law enforcement, highway and streets, health and welfare, parks and recreation, and interest on long-term debt. The government-wide financial statements can be found on pages 16 through 17 of this report.

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

***Fund financial statements***

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

***Governmental funds***

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

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

The County maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Road and Bridge Fund, both of which are considered to be major funds. Data from the other non-major governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in the annual comprehensive financial report.

The basic governmental fund financial statements can be found on pages 18 through 21 of this report.

***Fiduciary funds***

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

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

***Notes to the financial statements***

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 23 of this report.

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

*Other information*

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees. The County adopts an annual appropriated budget for its general, debt service, Road and Bridge and certain special revenue funds. Budgetary comparison statements have been provided for the general fund and the road and bridge fund to demonstrate compliance with this budget. Required supplementary information can be found on pages 48 through 54 of this report.

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources, exceeded liabilities and deferred inflows of resources by \$51.4 million at the close of the most recent fiscal year.

By far, the largest portion of the County's net position (\$42.3 million or 82%) consists of its investment in capital assets (e.g., land, buildings, vehicles, road equipment, office furniture and equipment, infrastructure, and construction in progress), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**Nacogdoches County's Net Position**

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
<b>Assets</b>		
Current and other assets	\$ 18,463,950	\$ 15,308,940
Capital assets, net	42,891,368	43,916,847
<b>Total Assets</b>	<b>61,355,318</b>	<b>59,225,787</b>
<b>Deferred outflows of resources</b>		
Deferred charge on refunding	177,111	224,342
Deferred pension items	1,295,165	4,056,050
<b>Total deferred outflows of resources</b>	<b>1,472,276</b>	<b>4,280,392</b>
<b>Liabilities</b>		
Other liabilities	1,612,151	1,541,121
Long-term liabilities	8,292,472	12,844,037
<b>Total Liabilities</b>	<b>9,904,623</b>	<b>14,385,158</b>
<b>Deferred inflows of resources</b>		
Deferred pension items	1,577,018	360,218
<b>Total deferred inflows of resources</b>	<b>1,577,018</b>	<b>360,218</b>
<b>Net Position:</b>		
Net Investment in capital assets	42,287,408	41,049,278
Restricted	5,233,198	4,792,259
Unrestricted	3,825,347	2,919,266
<b>Total Net Position</b>	<b>\$ 51,345,953</b>	<b>\$ 48,760,803</b>

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

A portion of the County's net position, \$5.2 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$3.8 million, may be used to meet the government's ongoing obligations to citizens and creditors in accordance with the County's fund designation and fiscal policies.

The County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$51.4 million, which is an increase of \$2.6 million from the prior year's net position amount of \$48.8 million. Long-term liabilities overall decreased due to payments of bonds and capital leases. A change in pension liabilities of \$3.87 million is a result of Texas County and District Retirement System actuarial valuation. From the Statement of Activities, the increase is primarily related to increases in operating grants and contributions of \$0.8 million, capital grants and contributions of \$0.6 million, and property tax revenues of \$0.8 million compared to the prior year.

Governmental activities change in Net Position for the County was a \$2.6 million increase. The key elements of this increase are as follows:

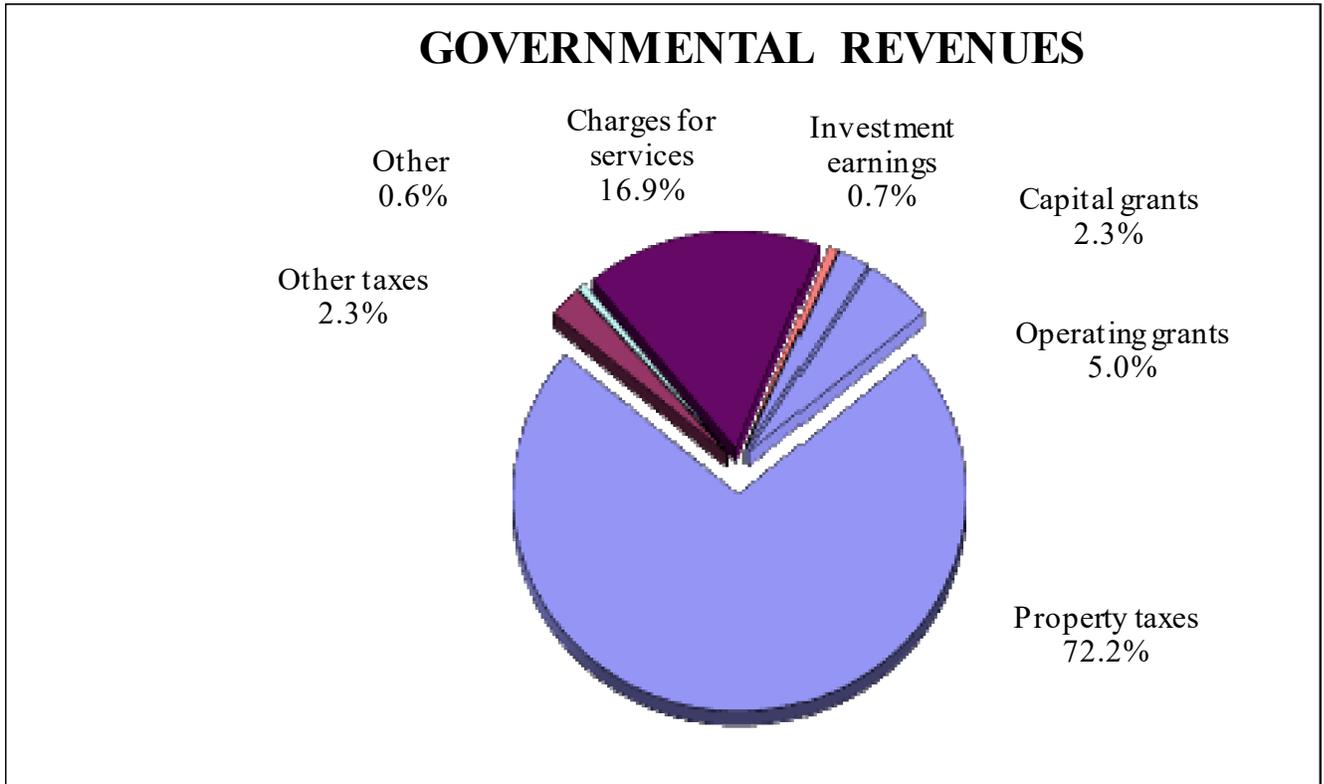
- Revenues from property taxes increased by \$0.8 million due to the value of new properties added to the tax roll. Revenues from operating grants and contributions increased by \$0.8 million due to CARES Act COVID-19 relief funding county-wide and law enforcement projects, and water system improvements grant. FEMA payments in the amount of \$0.6 million were recorded as revenues from capital grants and contributions.
- Expenses on the Statement of Activities increased by \$0.7 million due to increases in highway and streets, health and welfare, and judicial and law enforcement expenses offset by decreases in parks and recreation and general government.
- The combination of changes contributed to the increase in net position.

**Nacogdoches County's Changes in Net Position**

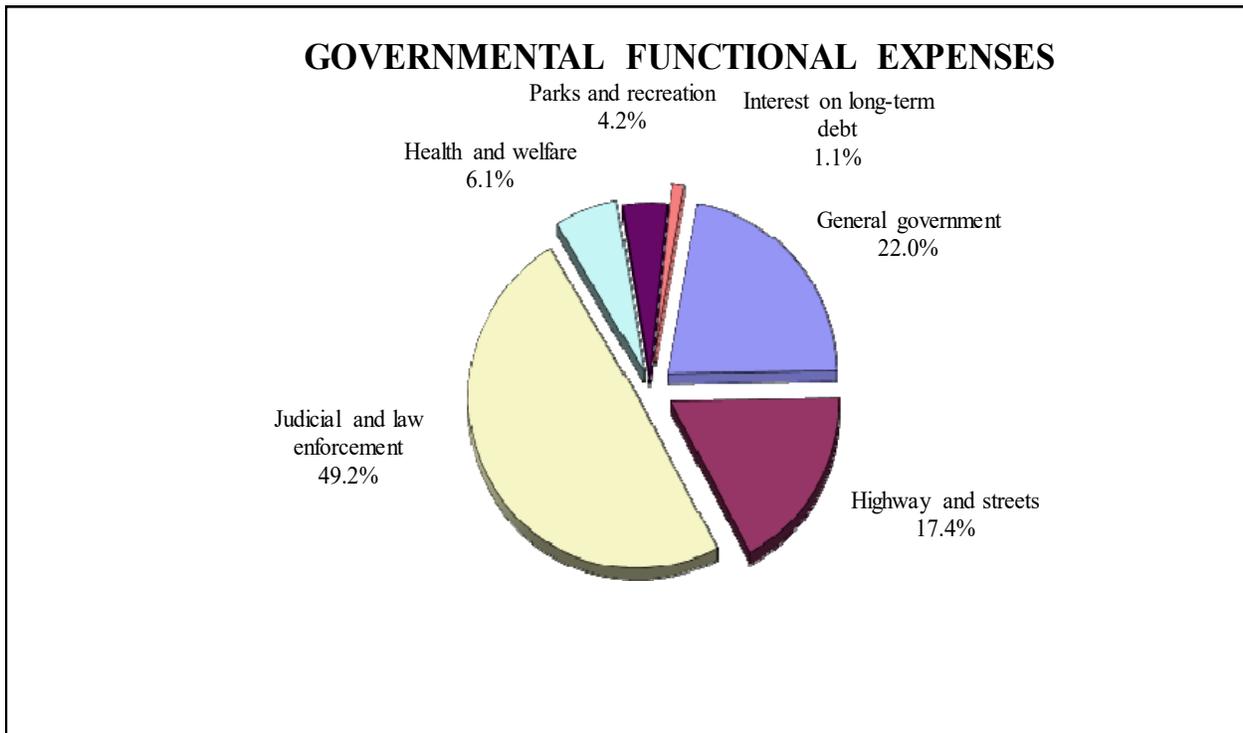
	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 4,597,975	\$ 5,982,864
Operating grants and contributions	1,355,951	551,226
Capital grants and contributions	624,830	-
General revenues:		
Property taxes	19,697,675	18,849,882
Other taxes	639,367	665,366
Earnings on investments	196,219	372,062
Miscellaneous	171,628	415,455
<b>Total Revenues</b>	<b>27,283,645</b>	<b>26,836,855</b>
<b>Expenses</b>		
General government	5,424,988	5,436,919
Highway and streets	4,301,548	4,384,733
Judicial and law enforcement	12,150,169	11,854,993
Health and welfare	1,496,356	1,022,753
Parks and recreation	1,047,507	1,220,410
Interest on long-term debt	277,927	243,160
<b>Total Expenses</b>	<b>24,698,495</b>	<b>24,162,968</b>
Change in Net Position	2,585,150	2,673,887
<b>Net Position, Beginning</b>	<b>48,760,803</b>	<b>46,086,916</b>
<b>Net Position, Ending</b>	<b>\$ 51,345,953</b>	<b>\$ 48,760,803</b>

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

Governmental activities revenue for fiscal year 2020 are graphically displayed as follows:



Governmental activities functional expenses were as follows:



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

**Financial Analysis of the County's Funds**

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

**Governmental Funds** - The focus of the County's governmental funds is to provide information of near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, 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 \$15.7 million an increase of \$2.9 million compared with the prior year fund balance \$12.8 million. Of the \$15.7 million fund balance, \$6.2 million is unassigned and available for day-to-day operations of the County. The remaining restricted fund balances is approximately \$9.1 million mainly for capital projects and specific purposes of the special revenue funds.

The General Fund Balance increased by \$0.6 million with an ending fund balance of \$6.5 million. Overall, revenue to the General Fund increased by \$1.2 million. This is a combination of increases in current property tax collections of \$1.4 million and offset by decrease in charges for services of \$0.2 million and decrease in investment earnings of \$0.1 million compared to the prior year. General Fund expenditures increased by \$0.2 million from prior year primarily from salary and fringe benefits expenditures associated with a cost of living salary adjustment which was included in the adopted budget.

The Road and Bridge Fund Balance increased by \$0.9 million compared to prior year with an ending fund balance of \$1.7 million. The increase was due to public assistance grant reimbursements and decrease in highway and streets and capital outlay expenditures.

The Permanent Improvement Capital Project Fund Balance increased by \$1.7 million compared to prior year with an ending fund balance of \$3.8 million. The increase was due to transfers from General Fund for long-term capital projects such jail construction and radio communication systems.

**General Fund Budgetary Highlights**

The County made revisions to the original appropriations approved by the Commissioners' Court. These changes resulted in an increase from the original budget by \$240,788. Although the amended budgeted expenditures totaled \$18,264,668 actual expenditures totaled \$16,589,522, a \$1,675,146 positive variance. This is a result from all departments not expending their total appropriations.

Total revenue was lower than the final budget by \$0.1 million. This was primarily due to decreased charges for services and fees and fines. Current, delinquent, and penalty and interest tax collections was comparable to the budget. Miscellaneous revenue and intergovernmental revenues exceeded budget but was offset by fees and fines and charges for services which were below budget. Actual earnings on investments exceeded budget.

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

**Capital Assets and Debt Administration**

**Capital Assets** - At the end of fiscal year 2020, the County's governmental activities had invested \$42.9 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, equipment, improvements (other than buildings), and infrastructure, as reflected in the following schedule. The capital acquisitions were approximately \$1.8 million, offset by \$2.5 million in depreciation expense and \$0.8 million in disposals for a net decrease in Capital Assets of \$1.0 million over the previous fiscal year.

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
<b>Non-Depreciable Assets</b>		
Land and intangibles	\$ 2,353,904	\$ 2,353,904
Construction in progress	55,607	-
<b>Other Capital Assets, Net</b>		
Land Improvements	2,726,758	2,795,816
Buildings and improvements	14,430,480	15,224,122
Infrastructure	18,220,865	18,404,586
Machinery and equipment	5,103,754	5,138,419
<b>Total Capital Assets</b>	<b>\$ 42,891,368</b>	<b>\$ 43,916,847</b>

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

- Acquisitions of \$0.8 million in leased assets which included patrol vehicles and transport vehicles for the Sheriff's Department and motor graders for the Road and Bridge Department and additions to infrastructure with a total principal amount of the lease of \$0.6 million.
- Disposal of vehicles and equipment with total historical cost of \$0.8 million.
- Construction in progress related to Etoile Water Supply in the amount of \$0.06 million.

**Long-Term Debt** - At the end of the current fiscal year, the County had total debt outstanding of \$5.1 million. This is a decrease of \$0.7 million from the prior year due to principal payments made during the year of \$0.7 million offset by additional debt of \$0.6 million on capital leases.

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
Certificates of Obligation	\$ 1,725,000	\$ 1,975,000
Refunding Bonds	2,075,000	2,555,000
Capital Leases	1,318,833	1,267,422
<b>Total</b>	<b>\$ 5,118,833</b>	<b>\$ 5,797,422</b>

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

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

**Economic Factors and Outlook**

- According to the Texas Workforce Commission's Labor Market and Career Information website, the unemployment rate for Nacogdoches County was 6.7% as of September 2020 compared to a Texas statewide unemployment rate of 8%. A year ago, Nacogdoches County's unemployment rate was 3.5% and the Texas statewide unemployment rate was 3.3%. The national unemployment rate as of September 2020 and 2019 was 7.7% and 3.3% respectively.
- Sperling's Best Places publishes a Cost of Living Index ([www.bestplaces.net](http://www.bestplaces.net)) for the City of Nacogdoches – 77.1. The cost of living indices are based on a US average of 100. Nearby cities include: Lufkin, TX 78.4, Tyler, TX 82.8, Longview, TX 85.0, Monroe, LA 77.7, Jackson, MS 82.3, College Station, TX 92.8, New Braunfels, TX 100.3, Austin, TX 119.3, Houston, TX 96.5, Dallas, TX 101.6, and San Antonio, TX 89.7.
- The Texas Education Agency reported 10,824 students attending public schools in Nacogdoches County during 2019. Five years prior (2014), the total was 10,987.
- On September 23, 2020, Stephen F. Austin State University announced a 2.7% drop in the Fall 2020 enrollment with 12,620 students. Fall 2019 enrollment was 12,969. However, with a graduate enrollment increase of 10.7% for the same period, SFA was down only about 1% in credit hours offered. Nationally, universities had been bracing for double-digit decreases in enrollment percentages. The number of college students in the area affects the level of business activity in the county.
- Nacogdoches County continues to monitor revenue from sources other than property taxes. Traffic cases are a source of revenue from court costs and fines. Traffic cases across the state have decreased 38% from its peak in 2006. These cases are at the lowest level in more than 30 years according to the 2018 Annual Statistical Report for the Texas Judiciary released by the Texas Office of Court Administration. In the past, The Texas Department of Public Safety focused on warnings and shifted officers to the Texas border to work. As of September 12, 2017, KXAN News in Austin, Texas reported that the Texas Department of Public Safety is no longer rotating troopers to the Texas border. Overall, with less federal funds available for traffic programs and higher speed limits in Texas, the number of traffic cases is expected to remain low. The decreasing traffic cases are part of a statewide trend of shifting caseloads in Texas Courts. Across all Courts, the economy impacts defendants' ability to pay fines assessed. Furthermore, Courts have observed significant recidivism among indigent mentally ill defendants. As defendants await trial for current cases, payment is not likely to be collected on prior cases. And, Texas House Bill 351 passed June 15, 2017 and became effective September 1, 2017. The bill amended the Texas Code of Criminal Procedure 42.15 and requires the Court to inquire whether the defendant does or does not have sufficient resources to pay fines, the Court determines whether the fines should be, among other options, dismissed (and not paid) via an Affidavit of Indigency. In the past, an inquiry by the Court was not required. And finally, with the onset of COVID-19 during March 2020, Texas' Office of Court Administration prohibited jury trials through March 2021 which constricts the county's ability to assess and collect court costs and fines. The county will continue to monitor these trends.
- The county will be monitoring the impact of Senate Bill 346 passed during the 86<sup>th</sup> Legislative session on June 15, 2019. SB 346 consolidated criminal court costs into a state and local criminal court cost to remedy constitutional issues with assessments and to simplify the assessment of these costs. The Office of Court Administration indicated that the new criminal court cost structure

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

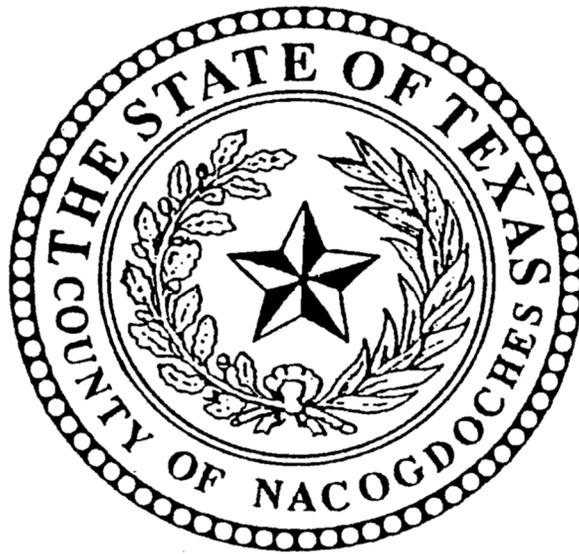
should not have a negative impact on these revenues to the County. With changes effective September 1, 2019 and January 1, 2020, we will continue to monitor.

The County Commissioners set fiscal policy, establish service priorities, and allocate resources through the budget. While preparing the FY 2021 budget, the County Commissioners and management considered the following:

- Financing alternatives for law enforcement vehicles and Road and Bridge equipment in an effort to provide service and conserve cash.
- In a continuing effort to meet standards set by the Texas Jail Commission and reduce liability, Court maintained additional funding for jail building maintenance in the FY 2021 budget which was established in the FY 2020 budget.
- The FY 2019 audited fund balance for the General Fund was presented to Commissioners' Court during April 2020, two months before work on the FY 2021 budget began. Audited fund balance was \$1.4 million higher than originally projected in the adopted FY 2019 budget. However, Court also considered the current year (FY 2020) projected fund balance during the budget process. Fund balance projections as of 09/30/20 prepared during May, June and July 2020 were difficult, if not impossible, with the onset of COVID-19 considering the possible impacts on the local economy (unemployment and citizens' ability to pay property taxes) and the judicial system. For the FY 2021 budget, Court decided to reduce the draw down on fund balance by decreasing inter-fund transfers from the General Fund to the Permanent Improvement Fund for two long-term capital projects: 1) purchase roof and air conditioners for the jail, 2) save for a down-payment on a radio communications system. The FY 2021 total budget for both projects was \$32,000. The FY 2020 budget was \$600,000.
- The budgeted amount from fund balance to be utilized to offset current general fund expenditures and transfers-out is \$330 thousand. This is a decrease of \$670 thousand compared to the prior fiscal year. This is mostly due to the budgeted decrease for inter-fund transfers mentioned above. A conservative approach to projecting the ending fund balances for FY 2020 and FY 2021 lead to this change. The estimated 09/30/2021 ending fund balance in the adopted budget is \$4,709,613 which is 25% of current budgeted expenditures. Nacogdoches County's fund balance policy is to maintain 18%-25% of current budgeted expenditures for unanticipated needs.
- Additionally, the following adjustments were made to recognize the possible economic impacts on our community due to COVID-19.
  - The budgeted collection rate for current property taxes was set at 96% for FY 2021. That rate is traditionally set at 98%.
  - The General Fund revenue budget for county offices' Charges for services and court Fees and Fines was reduced by 50%.
  - Capital expenditures included in the budget have been delayed until January 2021 when possible. Normally, those expenditures would be authorized during October 2020.

**Requests for Information**

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



## **BASIC FINANCIAL STATEMENTS**

**NACOGDOCHES COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
*September 30, 2020*

	<b>Primary Government Governmental Activities</b>
<b>Assets</b>	
Cash and cash equivalents	\$ 15,985,095
Receivables (Net of Allowance for Uncollectibles)	2,099,365
Prepaid items	374,497
Inventory	4,993
Capital assets, not being depreciated	2,409,511
Capital assets, net of accumulated depreciation	40,481,857
<b>Total Assets</b>	<b>61,355,318</b>
<b>Deferred outflows of resources</b>	
Deferred charge on refunding	177,111
Deferred pension items	1,295,165
<b>Total deferred outflows of resources</b>	<b>1,472,276</b>
<b>Liabilities</b>	
Accounts payable and accrued expenses	905,226
Accrued payroll	383,767
Accrued interest payable	81,033
Unearned revenues	196,860
Due to other governments	45,265
Long-term liabilities due within one-year	1,030,569
Compensated absences due within one-year	133,278
Compensated absences due in more than one-year	266,557
Long-term liabilities due in more than one-year	4,167,667
Net pension liability due in more than one-year	2,694,401
<b>Total Liabilities</b>	<b>9,904,623</b>
<b>Deferred inflows of resources</b>	
Deferred pension items	1,577,018
<b>Total deferred inflows of resources</b>	<b>1,577,018</b>
<b>Net Position</b>	
Net investment in capital assets	42,287,408
Restricted for:	
Debt Service	271,864
Records management	778,824
Road and bridge	1,724,902
Judicial and law enforcement	1,710,351
Other purposes	747,257
Unrestricted	3,825,347
<b>Total Net Position</b>	<b>\$ 51,345,953</b>

**NACOGDOCHES COUNTY, TEXAS**

**STATEMENT OF ACTIVITIES**

*For the year ended September 30, 2020*

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities
<b>Primary Government</b>					
<b>Governmental Activities:</b>					
General government	\$ 5,424,988	\$ 653,404	\$ 1,445	\$ -	\$ (4,770,139)
Highway and streets	4,301,548	1,229,754	-	624,830	(2,446,964)
Judicial and law enforcement	12,150,169	2,304,110	773,088	-	(9,072,971)
Health and welfare	1,496,356	-	581,418	-	(914,938)
Parks and recreation	1,047,507	410,707	-	-	(636,800)
Interest	277,927	-	-	-	(277,927)
<b>Total Primary Government</b>	<b>\$ 24,698,495</b>	<b>\$ 4,597,975</b>	<b>\$ 1,355,951</b>	<b>\$ 624,830</b>	<b>(18,119,739)</b>
<b>General revenues:</b>					
Property taxes, penalties, and interest					19,697,675
Unrestricted earnings on investments					196,219
Other taxes					639,367
Miscellaneous					171,628
<b>Total General Revenues</b>					<b>20,704,889</b>
Changes in Net Position					2,585,150
<b>Net Position, Beginning</b>					<b>48,760,803</b>
<b>Net Position, Ending</b>					<b>\$ 51,345,953</b>

**NACOGDOCHES COUNTY, TEXAS**

**BALANCE SHEET**

**GOVERNMENTAL FUNDS**

September 30, 2020

	<u>General Fund</u>	<u>Road and Bridge</u>	<u>Permanent Improvement Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 357,511	\$ 401,865	\$ 2,513,674	\$ 1,146,184	\$ 4,419,234
Investments	6,300,466	1,269,540	1,300,171	2,695,684	11,565,861
Receivables (net of allowance for uncollectibles)	1,159,597	495,913	-	443,855	2,099,365
Due from other funds	312,921	-	-	-	312,921
Inventory	-	-	-	4,993	4,993
Prepaid items	322,572	12,896	-	39,029	374,497
<b>Total Assets</b>	<u>\$ 8,453,067</u>	<u>\$ 2,180,214</u>	<u>\$ 3,813,845</u>	<u>\$ 4,329,745</u>	<u>\$ 18,776,871</u>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 440,628	\$ 215,197	\$ 870	\$ 248,514	\$ 905,209
Accrued expenditures	17	-	-	-	17
Accrued payroll	320,849	47,891	-	15,027	383,767
Due to other funds	-	-	-	312,921	312,921
Due to other governments	45,265	-	-	-	45,265
Unearned revenues	142,341	-	-	54,519	196,860
<b>Total Liabilities</b>	<u>949,100</u>	<u>263,088</u>	<u>870</u>	<u>630,981</u>	<u>1,844,039</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	960,869	192,224	-	48,605	1,201,698
<b>Total Deferred Inflows of Resources</b>	<u>960,869</u>	<u>192,224</u>	<u>-</u>	<u>48,605</u>	<u>1,201,698</u>
<b>Fund Balances:</b>					
<b>Nonspendable</b>					
Inventories and prepaids	322,572	12,896	-	1,413	336,881
<b>Restricted</b>					
Debt service	-	-	-	318,206	318,206
Capital projects	-	-	3,812,975	604,190	4,417,165
Grants	-	-	-	136,813	136,813
Records	-	-	-	796,647	796,647
Public safety	-	-	-	397,104	397,104
Judicial	-	-	-	1,305,217	1,305,217
Road and bridge	-	1,712,006	-	-	1,712,006
Other	-	-	-	65,569	65,569
<b>Assigned</b>					
Exposition Center	-	-	-	25,000	25,000
<b>Unassigned</b>	6,220,526	-	-	-	6,220,526
<b>Total Fund Balances</b>	<u>6,543,098</u>	<u>1,724,902</u>	<u>3,812,975</u>	<u>3,650,159</u>	<u>15,731,134</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 8,453,067</u>	<u>\$ 2,180,214</u>	<u>\$ 3,813,845</u>	<u>\$ 4,329,745</u>	<u>\$ 18,776,871</u>

**NACOGDOCHES COUNTY, TEXAS**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO**  
**THE STATEMENT OF NET POSITION**  
*September 30, 2020*

Total fund balance, governmental funds	\$ 15,731,134
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	42,891,368
Unavailable property tax revenues in the governmental fund statements are recognized as revenue in the government wide statements.	1,201,698
Deferred outflows related to pension activities	1,295,165
Some liabilities and deferred inflows of resources are not due and payable in the current period and are not included in the fund financial statements, but are reported in the governmental activities of the Statement of Net Position.	
Certificates of obligation	(1,725,000)
Premium on bonds	(79,403)
Refunding bond	(2,075,000)
Loss on refunding	177,111
Capital lease payable	(1,318,833)
Compensated absences	(399,835)
Net pension liability	(2,694,401)
Deferred inflows related to pension activities	(1,577,018)
Accrued interest payable	<u>(81,033)</u>
Net Position of Governmental Activities	<u>\$ 51,345,953</u>

**NACOGDOCHES COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2020**

	<b>General Fund</b>	<b>Road and Bridge</b>	<b>Permanent Improvement Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>					
Taxes	\$ 15,578,965	\$ 3,031,698	\$ -	\$ 874,292	\$ 19,484,955
Charges for services	746,004	875,344	-	-	1,621,348
Fees and fines	807,841	309,702	-	668,445	1,785,988
Intergovernmental	913,313	624,830	-	1,409,031	2,947,174
Earnings on investments	138,049	13,136	-	30,539	181,724
Miscellaneous	645,779	686	14,188	298,443	959,096
<b>Total Revenues</b>	<b>18,829,951</b>	<b>4,855,396</b>	<b>14,188</b>	<b>3,280,750</b>	<b>26,980,285</b>
<b>Expenditures</b>					
Current:					
General government	5,070,120	-	73,008	477,435	5,620,563
Administration of justice	3,689,737	-	-	1,064,969	4,754,706
Public safety	7,076,145	-	-	-	7,076,145
Highway and streets	-	3,848,242	-	155,019	4,003,261
Health and Welfare	196,455	-	-	581,418	777,873
Parks and recreation	-	-	-	762,891	762,891
<b>Capital Outlay</b>	<b>262,557</b>	<b>358,034</b>	<b>-</b>	<b>-</b>	<b>620,591</b>
<b>Debt Service:</b>					
Principal	282,726	286,454	-	730,000	1,299,180
Interest and fiscal charges	11,782	81,337	-	142,468	235,587
<b>Total Expenditures</b>	<b>16,589,522</b>	<b>4,574,067</b>	<b>73,008</b>	<b>3,914,200</b>	<b>25,150,797</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,240,429	281,329	(58,820)	(633,450)	1,829,488
<b>Other Financing Sources (Uses)</b>					
Sale of capital assets	93,463	344,000	-	-	437,463
Transfers in	-	-	1,778,046	331,008	2,109,054
Transfers out	(2,013,533)	(95,521)	-	-	(2,109,054)
Issuance of capital leases	262,557	358,034	-	-	620,591
<b>Total other financing sources (uses)</b>	<b>(1,657,513)</b>	<b>606,513</b>	<b>1,778,046</b>	<b>331,008</b>	<b>1,058,054</b>
Net change in fund balances	582,916	887,842	1,719,226	(302,442)	2,887,542
<b>Fund balances - beginning</b>	<b>5,960,182</b>	<b>837,060</b>	<b>2,093,749</b>	<b>3,952,601</b>	<b>12,843,592</b>
<b>Fund balances - ending</b>	<b>\$ 6,543,098</b>	<b>\$ 1,724,902</b>	<b>\$ 3,812,975</b>	<b>\$ 3,650,159</b>	<b>\$ 15,731,134</b>

**NACOGDOCHES COUNTY, TEXAS**

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

*For the Year Ended September 30, 2020*

Net change in fund balances - total governmental funds: \$ 2,887,542

Adjustments for the Statement of Activities:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay of (\$1.63 million) was capitalized on the entity wide statement and the depreciation expense (\$2.51 million) that was expensed in the current period. 1,818,736  
(2,510,424)

The statement of activities reports a loss arising from disposal of capital assets as the difference between the proceeds from disposal and the net book value of the assets. (333,791)  
The governmental funds report only the proceeds from disposal. This amount represents the net book value of capital assets disposed during the year.

Governmental funds do not present revenues that are not available to pay current obligations. In contrast, such revenues are reported in the Statement of Activities when earned. 212,720

Proceeds from capital lease are sources of funding for Governmental Funds to acquire assets, but is not included in government wide statement of activities. (620,591)

Repayment of bond principal is an expenditure in the governmental fund, but the repayment of principal reduces long-term liabilities in the Statement of Net Position. 730,000

Repayment of capital lease principal is an expenditure in the governmental fund, but the repayment of principal reduces capital lease liabilities in the Statement of Net Position. 569,180

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported in governmental funds. This adjustment reflects the net change in:

Accrued interest payable (16,282)  
Amortization of deferred charges including premiums and discounts on issuance of bonds 21,173  
Compensated absences (14,562)  
Amortization of refunding loss (47,231)  
Net pension liabilities and associated deferred outflows of resources (111,320)

Change in net position of governmental activities \$ 2,585,150

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

**NACOGDOCHES COUNTY, TEXAS**  
**STATEMENT OF AGENCY ASSETS AND LIABILITIES**  
*September 30, 2020*

	<u>Agency Fund</u>
<b>Assets</b>	
Cash and cash equivalents	<u>\$ 4,282,346</u>
<b>Total Assets</b>	<u><u>\$ 4,282,346</u></u>
<b>Liabilities</b>	
Due to other agencies and beneficiaries	<u>\$ 4,282,346</u>
<b>Total Liabilities</b>	<u><u>\$ 4,282,346</u></u>

**NACOGDOCHES COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**

**Note 1 - Summary of Significant Accounting Policies**

**A. Financial Reporting Entity**

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

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

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

**B. Government-wide and Fund Accounting**

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

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

The governmental funds major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented which briefly explains the adjustments necessary to reconcile fund-based financial statements with the governmental column of the government-wide presentation.

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

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

**B. Government-wide and Fund Accounting (continued)**

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

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

The County reports the following major governmental funds:

**General Fund**

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

**Road and Bridge Fund**

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

**Permanent Improvement Fund**

This fund is used to account for the receipt and disbursement of funds for long-term capital projects.

**C. Basis of Accounting**

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

The government-wide statements of net position and statements of activities are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations of these activities are included on the balance sheet. Agency funds have no measurement focus but utilize the *accrual basis of accounting* for reporting assets and liabilities.

The accounts of the Governmental Fund Types (the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds) are maintained, and the financial statements have been prepared, on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become susceptible to accrual (i.e., both measurable and available). Available means collectible within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

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

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

**C. Basis of Accounting (continued)**

Substantially all revenues, except property taxes, are considered to be susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as expenditures when due.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. An exception to this general rule is that interfund services provided and used within the County are not eliminated in the process of consolidation. Elimination of these services would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include: (1) charges to customers for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Revenues that are generated internally are reported as general revenues, including property taxes.

**D. Encumbrances**

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

**E. Cash and Cash Equivalents**

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For the purpose of the statement of cash flows, temporary investments with maturities of three months or less when purchased are considered to be cash equivalents.

**F. Investments**

The County's investments are comprised of certificates of deposit and money market accounts. Obligations with maturities of one year or less when purchased are reported on the balance sheet at their amortized cost, which approximates fair value. All other investments are reported at fair value. The investments in U.S. Government Securities are generally held to maturity.

The County categorizes fair value measurements of its investments based on the hierarchy established by GASB Statement No. 72, *Fair Value Measurement and Application*. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. GASB No. 72 focuses on the exit price in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants. GASB establishes a fair value reporting hierarchy to maximize the use of observable inputs when measuring fair value and defines the three levels of inputs: Level 1 – Assets or liabilities for which the identical item is traded on an active exchange, such as publicly traded instruments or futures contracts; Level 2 – Assets and liabilities valued based on observable market data for similar instruments. Fair value is estimated using inputs other than quoted prices included within Level 1 that are observable for assets and liabilities, either directly or

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

**F. Investments (continued)**

indirectly; and Level 3 – Assets or liabilities for which significant valuation assumptions are not readily observable in the market and instruments, which are valued based on the best available data. Fair value is estimated using unobservable inputs that are significant to the fair value of the assets or liabilities. Level 3 assets may include instruments for which the determination of fair value requires significant management judgment or estimation. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy. In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The County's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability. The County's local government investment pools are recorded at amortized costs as permitted by GASB Statement No. 79, *Certain Investment Pools and Pool Participants*.

**G. Receivables**

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

**H. Due to and Due From Other Funds**

During the course of operations, transactions occur between individual funds for specified purposes, such as lending/borrowing arrangements or amounts. These receivables and payables are classified as "due from other funds" or "due to other funds."

**I. Interfund Transfers**

The County maintains numerous special revenue and capital project funds to account separately for monies that have been set aside for particular purposes. Often, these monies are initially budgeted in the General Fund during the annual budget process and are then transferred to various funds during the course of the fiscal year. In addition, when these projects are complete, these same funds often transfer residual monies back to the General Fund or some other fund, as determined by where the monies should be returned. These interfund transfers are classified as "transfers in" and "transfers out" within the primary government.

**J. Interest Receivable**

Interest on investments is recorded as revenue in the year the interest is earned and available to pay liabilities of the current period.

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

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

**K. Capital Assets**

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

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

The County applies monthly depreciation for all assets. Therefore, depreciation is charged to operations for each month that an asset is in service. Depreciation has been provided for plant and equipment using the straight-line method over the estimated useful life for the type of assets as follows:

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

**L. Accrued Compensated Absences**

County employees earn 12 days of vacation with pay per year during the first 10 years of employment and 17 days of vacation with pay per year for after more than 10 years of continuous employment. Employees may carry over two weeks of unused vacation leave. Employees may also convert one week of vacation to one week sick leave. Vacation in excess of carryover and conversion shall be forfeited. Upon termination, unused vacation, compensation time, and holidays are paid out to the employee. Unused sick leave, 5 days of funeral leave and jury leave are not paid upon termination.

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

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

**M. Fund Balance**

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

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

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

**N. Restricted/Unrestricted Net Position and Fund Balances**

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

**O. Inventories and Prepaid Items**

Inventories are valued at cost using the first-in/first out (FIFO) method and consist of expendable supplies. The cost of such inventories is recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items are recorded as expenditures when consumed rather than when purchased.

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

**P. Reclassifications**

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

**Q. Estimates**

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

**R. Pension**

The County reports a liability for pension obligations and related deferred outflows/inflows of resources in accordance with generally accepted accounting principles. Changes in the net pension liability from year-to-year will be recognized as pension expense on the statement of activities or reported as deferred outflows/inflows of resources, depending on the type of change. Deferred inflows/outflows of resources are amounts that are not entirely recognized when they occur and are recognized over a period of time.

**S. Deferred outflows/inflows of resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The government has two items that qualifies for reporting as deferred outflows of resources.

- Deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.
- Deferred outflows of resources for pension reported in the government-wide statement of net position. This deferred outflow results from pension plan contributions made after the measurement date of the net pension liability and the results of differences between expected and actual actuarial experiences. The deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the next fiscal year. The other pension related deferred outflows will be amortized over the expected remaining service lives of all employees (active and inactive employees).

In addition to liabilities, the governmental fund balance sheet and 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 two items that qualify for equity as deferred inflows of resources.

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

**S. Deferred outflows/inflows of resources (continued)**

- The governmental funds report unavailable revenues - property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.
- The deferred inflows of resources is reported on the government-wide statement of net position. The deferred inflows is related to pension and they are results primarily from (1) changes in actuarial assumption; and (2) differences between expected and actual actuarial experiences. These pension related deferred inflows will be amortized over the expected remaining service lives of all employees that are provided with pensions.

**T. Implementation of New Accounting Standards**

The following GASB pronouncements have been implemented by the County in the current fiscal year:

GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. This Statements was issued was in March 2020. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. The requirements of this Statement are effective immediately.

The effective dates of the following pronouncements are postponed by 12 months:

- Statement No. 84, Fiduciary Activities
- Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements
- Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period
- Statement No. 90, Majority Equity Interests
- Statement No. 91, Conduit Debt Obligations
- Statement No. 92, Omnibus 2020
- Statement No. 93, Replacement of Interbank Offered Rates
- Implementation Guide No. 2017-3, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)
- Implementation Guide No. 2018-1, Implementation Guidance Update—2018
- Implementation Guide No. 2019-1, Implementation Guidance Update—2019
- Implementation Guide No. 2019-2, Fiduciary Activities.

The effective dates of the following pronouncements are postponed by 18 months:

- Statement No. 87, Leases
- Implementation Guide No. 2019-3, Leases.

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

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

**T. Implementation of New Accounting Standards (continued)**

The following GASB pronouncements have been issued but not yet implemented by the County:

GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. It was issued in June 2020, but the requirements in (1) paragraph 4 of this Statement as it applies to defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans and (2) paragraph 5 of this Statement are effective immediately.

The requirements in paragraphs 6–9 of this Statement are effective for fiscal years beginning after June 15, 2021. Implementation of this Statement is planned for fiscal year 2022.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements. This statement was issued in May 2020 and provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. This statement is effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Implementation of this Statement is planned for fiscal year 2023.

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

**A. Authorization for Deposits and Investments**

The County reports all investments at fair value based on quoted market prices at year-end date. The County categorizes fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The Texas Public Funds Investment Act (PFIA), as prescribed in Chapter 2256 of the Texas Government Code, regulates deposits and investment transactions of the County.

In accordance with applicable statutes, the County has a depository contract with an area bank (depository) providing for interest rates to be earned on deposited funds and for banking charges the County incurs for banking services received. The County may place funds with the depository in interest and non-interest bearing accounts. State law provides that collateral pledged as security for bank deposits must have a market value of not less than the amount of the deposits and must consist of: (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal and interest on which are unconditionally guaranteed or insured by the State of Texas; and/or (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and

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

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

**A. Authorization for Deposits and Investments (continued)**

having received a rating of not less than A or its equivalent. County policy requires the collateralization level to be at least 100% of market value of principal and accrued interest.

Commissioners Court has adopted a written investment policy regarding the investment of its funds as defined by the Public Funds Investment Act of 1995 (Chapter 2256, Texas Government Code). The investments of the County are in compliance with this policy. State statutes authorize the County to invest in fully collateralized or insured time deposits, direct debt obligations of the United States, and certain repurchase agreements. Investments in security repurchase agreements are authorized when the investment has a defined termination date, is secured by obligations described in the Public Funds Investment Act, is pledged to the County, is deposited with a third party selected and approved by the entity, and is placed through a primary government securities dealer or national bank domiciled in the State of Texas. The County did not invest in repurchase agreements for the year ended September 30, 2020.

The County's cash and investments are classified as: cash and cash equivalents, and investments. Cash and cash equivalents include cash on hand, and deposits with financial institutions. At September 30, 2020, the County's cash deposits of \$5.5 million, certificate of deposits of \$5.8 million, and \$5.4 million money market are either insured by FDIC or covered by collateral held by the County's agent in the County's name.

**B. Deposit and Investment Amounts**

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

	<b>Total Value</b>
Cash deposits	\$ 3,979,240
Certificate of Deposits	5,798,484
Money Market Accounts	5,446,227
Investment Pool	
TexPool	761,144
<b>Total cash and investment</b>	<b>\$ 15,985,095</b>

The County's investments are certificates of deposit accounts at Citizen's Bank and Commercial Bank of Texas and a money market account at Commercial Bank of Texas. Investment's fair value measurement at year-end are as follows:

<b>Investments</b>	<b>Fair Value</b>	<b>Fair Value Measurements Using</b>		
		<b>Level 1 Inputs</b>	<b>Level 2 Inputs</b>	<b>Level 3 Inputs</b>
Certificates of Deposit	\$ 5,798,484	\$ -	\$ 5,798,484	\$ -
Money Market	5,446,227		5,446,227	-
<b>Total</b>	<b>\$ 11,244,711</b>	<b>\$ -</b>	<b>\$ 11,244,711</b>	<b>\$ -</b>

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

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

**B. Deposit and Investment Amounts (continued)**

**Interest Rate Risk**

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

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

	<u>Fair Value/ Amortized Cost</u>	<u>Weighted Average Maturity (days)</u>	<u>Percentage of Total Portfolio</u>
Certificate of Deposits	\$ 5,798,484	9	48.3%
Money Market Accounts	5,446,227	1	45.4%
TexPool	761,144	38	6.3%
Total Fair Value/Amortized Cost	<u>\$ 12,005,855</u>		
Portfolio weighted average maturity		<u>7.00</u>	

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

**TexPool**

As of September 30, 2020, the County’s investments included TexPool. The investment pool’s investments are not evidenced by securities that exist in physical or book entry form and, accordingly, do not have custodial risk.

TexPool policies require that local government deposits be used to purchase investments authorized by the Public Funds Investment Act (PFIA) of 1987, as amended. The Texas State Comptroller of Public Accounts has oversight responsibility for TexPool. TexPool is a public funds investment pool created by the Texas Treasury Safekeeping Trust Company (Trust Company) to provide a safe environment for the placement of local government funds in authorized short-term, fully collateralized investments, including direct obligations of, or obligations guaranteed by, the United States or State of Texas or their agencies; federally insured certificates of deposit issued by Texas banks or savings and loans; and fully collateralized direct repurchase agreements secured by United States Government agency securities and placed through a primary government securities dealer.

The Trust Company was incorporated by the State Treasurer by authority of the Texas Legislature as a special purpose trust company with direct access to the services of the Federal Reserve Bank to manage, disburse, transfer, safe keep, and invest public funds and securities more efficiently and economically. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. TexPool uses amortized cost rather than fair value to report net position to compute share prices. The fair value of the position in TexPool is the same as the value of TexPool shares. Accordingly, the County’s investments in TexPool are stated at cost, which approximates fair value. TexPool is currently rated AAAM by Standard and Poor’s. This rating indicates excellent safety and a superior capacity to

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

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

**B. Deposit and Investment Amounts (continued)**

**TexPool (continued)**

maintain principal value and limit exposure to loss. In accordance with GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, the Local Government Investment Pools do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. These pools do not impose any liquidity fees or redemption gates.

**Concentration of Credit Risk**

It is the County’s policy to diversify its portfolio to eliminate the risk of loss resulting from a concentration of assets in a specific maturity, a specific issuer or a specific class of investments.

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

**Note 3 - Receivables**

Receivables, including applicable allowances for uncollectible accounts, as of September 30, 2020, were as follows:

	<b>Governmental Activities</b>			
	<b>General</b>	<b>Road and Bridge</b>	<b>Other Governmental Funds</b>	<b>Total</b>
Receivables:				
Taxes	\$ 1,033,545	\$ 201,087	\$ 57,919	\$ 1,292,551
Grants	49,517	-	350,762	400,279
Other	117,877	302,939	37,403	458,219
Gross receivables	1,200,939	504,026	446,084	2,151,049
Less: allowance for uncollectibles	(41,342)	(8,113)	(2,229)	(51,684)
<b>Total</b>	<b>\$ 1,159,597</b>	<b>\$ 495,913</b>	<b>\$ 443,855</b>	<b>\$ 2,099,365</b>

**Note 4 - Property Taxes**

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

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

**Note 4 - Property Taxes (continued)**

**A. Tax Year**

Property taxes are prorated between the General and Debt Service Funds based on rates adopted for the year of the levy. For the 2020 fiscal year (2019 tax year), the County levied property taxes of \$0.55240 per \$100 of assessed valuation. The 2019 rates resulted in total tax levies of approximately \$19.2 million based on a total adjusted valuation of approximately \$3.73 billion. The total tax rate in the 2019 tax year was prorated as follows:

	<u>Tax Rate</u>
General Fund	\$ 0.44171
Debt Service Fund	0.02289
Road and Bridge	0.08594
Jury	0.00071
Lake Naconiche	0.00115
Total	<u>\$ 0.55240</u>

**B. Nacogdoches Central Appraisal District**

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

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

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

**Note 5 - Interfund Activity**

**Due to/from other funds**

During the year, cash advances are occasionally made between funds for various projects and situations, which create receivables and payables between these funds. Interfund balances are expected to be paid within one year. At September 30, 2020, the Interfund receivables and payables outstanding are as follows:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 312,921	\$ -
Non-major Governmental Funds	-	312,921
Total Governmental Activity	<u>\$ 312,921</u>	<u>\$ 312,921</u>

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

**Note 5 - Interfund Activity (continued)**

**Interfund transfers**

Transfers totaling \$2.1 million were made during the year primarily for the purpose of moving unrestricted fund revenues to finance various programs that the government must account for in other funds in accordance with the budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs. Transfers from General Fund for long-term capital projects accounted for in Permanent Improvement Fund are related to repairs of roof and air conditioning in the law enforcement center, jail construction, donation from Bright Foundation, and the purchase of radio communication system.

	<b>Transfers In</b>	<b>Transfers Out</b>
General Fund	\$ -	\$ 2,013,533
Road and Bridge	-	95,521
Permanent Improvement Fund	1,778,046	-
Non-major Governmental Funds	331,008	-
	<u>\$ 2,109,054</u>	<u>\$ 2,109,054</u>

**Note 6 - Capital Assets**

A summary of changes in the primary government's capital assets for the year ended September 30, 2020, follows:

	<b>Balance 10/1/2019</b>	<b>Additions</b>	<b>Reclassifications/ Decreases</b>	<b>Balance 09/30/20</b>
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$ 2,353,904	\$ -	\$ -	\$ 2,353,904
Construction in progress	-	55,607	-	55,607
<b>Total capital assets not being depreciated</b>	<u>2,353,904</u>	<u>55,607</u>	<u>-</u>	<u>2,409,511</u>
Capital assets being depreciated:				
Land improvements	3,529,995	-	-	3,529,995
Buildings and improvements	28,595,681	7,274	-	28,602,955
Infrastructure	33,570,930	704,470	-	34,275,400
Machinery and equipment	9,410,519	284,564	(14,400)	9,680,683
Capital leases assets	3,599,403	766,821	(776,426)	3,589,798
<b>Total other capital assets</b>	<u>78,706,528</u>	<u>1,763,129</u>	<u>(790,826)</u>	<u>79,678,831</u>
Accumulated depreciation for:				
Land improvements	(734,179)	(69,058)	-	(803,237)
Buildings and improvements	(13,371,559)	(800,916)	-	(14,172,475)
Infrastructure	(15,166,344)	(888,191)	-	(16,054,535)
Machinery and equipment	(6,968,029)	(428,150)	12,960	(7,383,219)
Capital leases assets	(903,474)	(324,109)	444,075	(783,508)
<b>Total accumulated depreciation</b>	<u>(37,143,585)</u>	<u>(2,510,424)</u>	<u>457,035</u>	<u>(39,196,974)</u>
Total capital assets being depreciated, net	41,562,943	(747,295)	(333,791)	40,481,857
<b>Total Net Capital Assets</b>	<u>\$ 43,916,847</u>	<u>\$ (691,688)</u>	<u>\$ (333,791)</u>	<u>\$ 42,891,368</u>

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

General Administration	\$ 471,785
Judicial and Law Enforcement	356,096
Highway and Street	989,059
Health & Welfare	332,555
Culture and Recreation	360,929
<b>Total Depreciation Expense</b>	<u>\$ 2,510,424</u>

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

**Note 6 - Capital Assets (continued)**

Construction in progress and remaining commitment under related construction for health and welfare construction project at September 30, 2020, are as follows:

Project	Authorized Construction	Total in Progress	Remaining Commitment
CDBG Etoile Water Supply	\$ 338,831	\$ 55,607	\$ 283,224
	<u>\$ 338,831</u>	<u>\$ 55,607</u>	<u>\$ 283,224</u>

**Note 7 - Long-Term Debt**

**A. General Obligation Bonds and Certificates of Obligation**

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Long-term bonded debt at September 30, 2020, is as follows:

Original Issue	Description	Interest Rate %	Matures	Debt Outstanding
\$ 4,400,000	Tax & Solid Waste Rev Certificates of Obligation Series 2006	3.93	2026	\$ 1,725,000
5,160,000	General Obligation 2012 Refunding Bonds	2.0-3.0	2024	<u>2,075,000</u>
<b>Total General Obligation and Certificate of Obligation Bonds</b>				<u><u>3,800,000</u></u>

A summary of long-term liability transactions of the County for the year ended September 30, 2020, follows:

	October 1, 2019 Balance	Additions	Retirements	September 30, 2020 Balance	Amounts Due Within One Year
Certificates of obligation	\$ 1,975,000	\$ -	\$ 250,000	\$ 1,725,000	\$ 260,000
Refunding bonds	2,555,000	-	480,000	2,075,000	495,000
Premium on bonds	100,576	-	21,173	79,403	-
Total bonds payable	<u>4,630,576</u>	<u>-</u>	<u>751,173</u>	<u>3,879,403</u>	<u>755,000</u>
Capital leases	1,267,422	620,591	569,180	1,318,833	275,569
Compensated absences	385,273	988,034	973,472	399,835	133,278
Total Long-Term Liabilities	<u>\$ 6,283,271</u>	<u>\$ 1,608,625</u>	<u>\$ 2,293,825</u>	<u>\$ 5,598,071</u>	<u>\$ 1,163,847</u>
				<u>\$ 4,434,224</u>	

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

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

**Note 7 - Long-Term Debt (continued)**

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

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

Year Ending September 30	Principal	Interest	Total
2021	\$ 755,000	\$ 117,509	\$ 872,509
2022	780,000	92,019	872,019
2023	810,000	65,612	875,612
2024	835,000	38,263	873,263
2025	305,000	18,373	323,373
2026	315,000	6,190	321,190
	<u>\$ 3,800,000</u>	<u>\$ 337,966</u>	<u>\$ 4,137,966</u>

**B. Capital Lease Obligations**

During the year ended September 30, 2020, the County executed nine (9) lease agreements classified as capital leases. The County acquired seven patrol vehicles for the Sheriff's Department and two motor graders for the Road and Bridge Department. The amount capitalized as equipment was \$0.8 million. The principal amount of the lease was \$0.6 million. For the fiscal year ended September 30, 2020, the County recorded \$49,295 in depreciation expense for the new capital leases. The lease agreement qualifies as capital lease for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. The total minimum lease payments of \$1,318,833 and the amount representing interest of \$146,680 included prior year's capital leases.

		<b>Governmental Activities</b>
Year Ending September 30:	2021	\$ 318,463
	2022	231,143
	2023	149,969
	2024	529,687
	2025	236,251
Total minimum lease payments:		1,465,513
Less: amount representing interest		(146,680)
Present value of minimum lease payments:		<u>\$ 1,318,833</u>

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

**Note 8 - Retirement Plan**

The County provides retirement, disability and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and County Retirement System (“TCDRS”). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 781 nontraditional defined benefit pension plans. TCDRS, in the aggregate, issues a annual comprehensive financial report (ACFR) on a calendar year basis. The ACFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the County’s Board of Commissioners (the “Board”), within the options available in the Texas state statutes governing TCDRS (“TCDRS Act”). Members can retire at ages 60 with five, eight, or 10 years of service, or at any age with 20 or 30 years of service. Members can also retire when their age and service equals 75 or 80, depending on which option the employer adopts. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any County financed benefit. Vested members are eligible for a partial lump-sum payment option.

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

**Funding Policy**

The County has elected the annually determined contribution rate (variable-rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the County based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the County is actuarially determined annually as a percentage of employee earnings subject to plan changes (e.g. for cost -of-living benefit increases) adopted by the County’s governing body within the constraints of the TCDRS Act. The County contributed using the actuarially determined rate of 11.08% for October through December 2019, and 11.89% for January through September 2020.

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

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

**Note 8 - Retirement Plan (continued)**

**Actuarial Assumptions**

The actuarial assumptions that determined the total pension liability as of December 31, 2019 were based on the results of an actuarial experience study for the period January 1, 2013 – December 31, 2016, except where required to be different by GASB 68.

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

Valuation Date	December 31, 2019
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	11.7 years (based on contribution rate calculated in 12/31/2019 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.00%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service requirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions*	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule.

*\*Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to Schedule.*

**Discount Rate**

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

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

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

**Note 8 - Retirement Plan (continued)**

**Discount Rate (continued)**

Best estimates of geometric real rates of return for each major asset class included in the systems target asset allocation as of December 31, 2019 are summarized below:

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return
US Equities	Dow Jones U.S. Total Stock Market Index	14.50%	5.20%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	20.00%	8.20%
Global Equities	MSCI World (net) Index	2.50%	5.50%
International Equities - Developed Markets	MSCI World Ex USA (net)	7.00%	5.20%
International Equities - Emerging Markets	MSCI EM Standard (next) index	7.00%	5.70%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.20%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	12.00%	3.14%
Direct Lending	S&P/LSTA Leveraged Loan Index	11.00%	7.16%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	6.90%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% S&P Global REIT (net) Index	3.00%	4.50%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	8.40%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	5.50%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	8.00%	2.30%

**Changes in Net Pension Liability**

	Total Pension Liability	Fiduciary Net Position	Net Pension Liability / (Asset)
<b>Balance at 12/31/2018</b>	\$ 55,726,890	\$ 49,166,123	\$ 6,560,767
Changes for the year:			
Service cost	1,355,939	-	1,355,939
Interest on total pension liability	4,503,595	-	4,503,595
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	259,909	-	259,909
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(247,139)	(247,139)	-
Benefit payments	(2,777,532)	(2,777,532)	-
Administrative expenses	-	(42,771)	42,771
Member contributions	-	776,135	(776,135)
Net investment income	-	8,075,117	(8,075,117)
Employer contributions	-	1,205,228	(1,205,228)
Other	-	(27,900)	27,900
<b>Balance at 12/31/2019</b>	<b>\$ 58,821,662</b>	<b>\$ 56,127,261</b>	<b>\$ 2,694,401</b>

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

**Note 8 - Retirement Plan (continued)**

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

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

	1% Decrease 7.10%	Current Discount Rate 8.10%	1% Increase 9.10%
Total pension liability	\$ 66,320,752	\$ 58,821,661	\$ 52,530,932
Fiduciary net position	56,127,260	56,127,260	56,127,260
Net pension liability/(asset)	<u>\$ 10,193,492</u>	<u>\$ 2,694,401</u>	<u>\$ (3,596,328)</u>

In the past, the general and other operating funds have been used to liquidate collective pension and other postemployment benefits liabilities.

**Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the fiscal year ended September 30, 2020, the County recognized pension expense of \$1,546,307.

At September 30, 2020, the County reported deferred inflows and outflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Difference between expected and actual experience	\$ 173,272	\$ 177,368
Changes of assumptions	53,999	-
Net difference between projected and actual earnings	-	1,399,650
Employer contributions made subsequent to measurement date	1,067,894	-
<b>Totals</b>	<u>\$ 1,295,165</u>	<u>\$ 1,577,018</u>

The \$1,067,894 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ended September 30, 2021. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

<b>Fiscal Year</b>	<b>Net Deferred Outflows/Inflows of Resources</b>
2021	\$ (385,950)
2022	(318,849)
2023	182,431
2024	(827,379)
<b>Total</b>	<u>\$ (1,349,747)</u>

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

**Note 9 - Contingencies and Commitments**

**Litigation and Other Contingencies**

The County is contingently liable with respect to lawsuits and other claims in the ordinary course of its operations. The settlement of such contingencies under the budgetary process would not materially affect the financial position of the County as of September 30, 2020.

**Note 10 - Risk Management**

The County is exposed to various risks related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The County's risk management program encompasses various means of protecting the County against loss through self-insurance and obtaining property, casualty, and liability coverage through commercial insurance carriers. Settled claims have not exceeded insurance coverage in any of the previous three fiscal years. There has not been any significant reduction in insurance coverage from that of the previous year.

**Note 11 - Fund Balance Restrictions**

Amounts that can be spent only for specific purposes because of local, state or federal laws, or externally imposed conditions by grantors or creditors are classified as restricted fund balance. A summary of restricted fund balance in the governmental funds at September 30, 2020, follows:

	<b>Road and Bridge</b>	<b>Other Governmental Funds</b>
Debt Service-payment on debt	\$ -	\$ 318,206
Capital projects		
Acquisition and construction on Lake Naconiche project	-	604,090
Infrastructure improvements	-	3,813,075
	<u>-</u>	<u>4,417,165</u>
Grants		
County transportation infrastructure	-	95,521
Voting system program	-	41,292
	<u>-</u>	<u>136,813</u>
Records		
Court System records	-	721,617
County records management and preservation	-	75,030
	<u>-</u>	<u>796,647</u>
Road and Bridge		
Street and bridge maintenance	<u>1,712,006</u>	<u>-</u>
Public Safety		
Law enforcement	-	32,701
Juvenile programs and probation	-	349,402
Courthouse security	-	15,001
	<u>-</u>	<u>397,104</u>
Judicial		
Law enforcement	-	993,019
Court operations	-	149,439
Maintain law library	-	162,759
	<u>-</u>	<u>1,305,217</u>
Other		
Lake project	-	34,949
Election services	-	17,409
Veterans memorial	-	13,038
CETRZ Tax Increment	-	173
	<u>-</u>	<u>65,569</u>
Total	<u>\$ 1,712,006</u>	<u>\$ 7,436,721</u>

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

**Note 12 - Tax Abatements**

In March 2014, the County Commissioner's Court approved a resolution electing to become eligible to participate in tax abatement and adopting guidelines and criteria for grant tax abatement. The attraction of long-term investment and the establishment of new jobs in Nacogdoches County would enhance the economic base of the County. The Property Redevelopment and Tax Abatement Act (the "Act") Chapter 312 of the Texas Tax Code authorizes the County to provide property tax abatement for limited periods of time as an inducement for the development or redevelopment of a property. The Act requires eligible taxing jurisdictions to establish guidelines and criteria as to eligibility for tax abatement agreements prior to granting any future tax abatement, said guidelines to be unchanged for a two (2) year period unless amended or repealed by a three-fourths vote of the Court.

The County has developed Guidelines and Criteria for Tax Abatement. All applications must meet the following general criteria before being considered for tax abatement: 1) the tax abatement will comply with Property Redevelopment and Tax Abatement Act Chapter 312 of the Texas Tax Code; 2) the project must reasonably likely to contribute to the retention or expansion of primary employment or attract major investment that will benefit the County's economic development; 3) tax abatement agreements will be considered for both new facilities and structures and for the expansion or modernization of existing facilities and structures; 4) the project expands the local tax base; 5) the project creates or helps maintain permanent full time employment opportunities; 6) the project would not otherwise be developed; 7) the project makes a contribution to enhancing future economic development; 8) the project must remain in good standing with all governmental and environmental regulations; 9) the project has not been started and no construction by applicant has commenced at the time the application is approved; and 10) the project must not have the objections specified in the tax abatement policy. If the project in the application meets the general criteria, is a facility of a Targeted Enterprise and has a capital cost that exceeds One Million and No/100 Dollars (\$1,000,000) then abatement of any or all of the increased value will be considered. The Commissioner's Court will approve or deny a tax abatement request based upon its subjective evaluation of these guidelines and criteria. The Court may in its discretion agree to abate taxes on real property, real property improvements and/or personal property, including equipment, furniture, inventory, and supplies. No tax abatement shall exceed the maximum allowed by state law, presently 100% for ten (10) years.

Currently, the County has three (3) active tax abatement agreements under contract for tax year 2019. These companies comprise of approximately \$149 million in real and personal property values. In tax year 2019, the County abated \$407 thousand in property taxes. Property tax collections from these same companies were \$415 thousand based on \$75 million in real and personal property values.

**Note 13 - Subsequent Event**

In preparing these financial statements, the County has evaluated events and transactions for potential recognition or disclosure through March 31, 2021, the date on which the financial statements were available to be issued.

**COVID-19**

On January 31, 2020, the Secretary of the United States Health and Human Services Department declared a public health emergency for the United States and on March 13, 2020, the President of the United States declared the outbreak of COVID-19 in the United States a national emergency. On March 13, 2020, the Governor of Texas declared a state of disaster for all counties in Texas in response to the COVID-19.

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

**Note 13 - Subsequent Event (continued)**

**COVID-19 (continued)**

The Coronavirus Aid, Relief, and Economic Security (CARES) Act provided for reimbursement of eligible expenditures to state, local, and tribal governments through the Coronavirus Relief Fund. Nacogdoches County was eligible for \$1.6 million and received a \$320 thousand advance payment during August of 2020. Eleven (11) grant projects were established for FY 2020 and thirteen (13) grant projects for FY 2021, all of which are aligned with the CRF Spending Plan signed by the County Judge on November 13, 2020.

The full extent of the ongoing impact of COVID-19 on the county's fiscal year 2021 and longer-term operational and financial performance will depend on future developments, many of which are outside of its control, including the effectiveness of the mitigation strategies related to COVID-19, the duration and spread of COVID-19, and future governmental actions, all of which are highly uncertain and cannot be predicted.

As a result of COVID-19, Nacogdoches County was awarded the following grants in addition to the Coronavirus Relief Fund:

- Coronavirus Emergency Supplemental Funding Program
- Help America Vote Act 2020 CARES
- Help America Vote Act 2020 CARES Election Security Sub-Grant



## **REQUIRED SUPPLEMENTARY INFORMATION**

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**Year Ended September 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Taxes	\$ 15,586,234	\$ 15,586,234	\$ 15,578,965	\$ (7,269)
Charges for services	820,000	820,000	746,004	(73,996)
Fees and fines	1,025,600	1,025,600	807,841	(217,759)
Intergovernmental	879,700	899,311	913,313	14,002
Earnings on investments	70,500	70,500	138,049	67,549
Miscellaneous	367,057	542,057	645,779	103,722
<b>Total Revenues</b>	<u>18,749,091</u>	<u>18,943,702</u>	<u>18,829,951</u>	<u>(113,751)</u>
<b>Expenditures</b>				
<b>Current:</b>				
General government				
Commissioners and County Judge	555,031	555,031	537,820	17,211
County clerk	307,290	309,009	298,086	10,923
Veteran's service officer	57,856	57,856	42,609	15,247
Professional services, insurance	885,152	896,152	816,578	79,574
General government-fees-dues	12,610	12,610	10,223	2,387
General programs	60,162	68,779	68,778	1
Nondepartmental	431,700	379,142	221,991	157,151
Imaging	60,120	30,401	5,779	24,622
District clerk	387,649	395,214	353,248	41,966
County auditor	345,396	345,396	316,227	29,169
County treasurer	176,853	176,853	175,330	1,523
Computer services	990,722	990,722	858,161	132,561
Building maintenance	703,585	703,585	615,151	88,434
Tax assessor-collector	294,999	301,365	291,132	10,233
Elections	272,652	290,152	278,813	11,339
Personnel department	82,880	82,880	76,967	5,913
Collections department	128,234	128,234	103,227	25,007
Total general government	<u>5,752,891</u>	<u>5,723,381</u>	<u>5,070,120</u>	<u>653,261</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**Year Ended September 30, 2020**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
Administration of justice				
County court-at-law	\$ 481,155	\$ 481,155	\$ 480,333	\$ 822
145th district court	279,418	279,418	272,063	7,355
420th district court	277,411	289,148	267,047	22,101
Justice of the peace-precinct 1	172,756	174,208	166,387	7,821
Justice of the peace-precinct 2	165,162	174,495	164,128	10,367
Justice of the peace-precinct 3	122,577	123,154	121,140	2,014
Justice of the peace-precinct 4	177,590	177,989	170,948	7,041
Teen court	3,638	5,138	4,162	976
County attorney	895,924	895,924	836,415	59,509
District attorney	690,964	690,964	665,027	25,937
Juvenile probation	183,328	183,328	180,853	2,475
Adult probation	2,700	2,700	1,846	854
Public defense - indigent	529,425	529,425	359,388	170,037
Total Administration of justice	<u>3,982,048</u>	<u>4,007,046</u>	<u>3,689,737</u>	<u>317,309</u>
Public safety				
Sheriff	2,494,691	2,711,230	2,554,558	156,672
Jail	3,493,968	3,470,421	3,142,777	327,644
Department of public safety	42,855	42,855	34,447	8,408
Law enforcement building maintenance	346,330	346,330	316,443	29,887
Constable-precinct 1	228,798	228,798	218,333	10,465
Constable-precinct 2	77,581	77,581	68,139	9,442
Constable-precinct 3	71,818	71,818	71,058	760
Constable-precinct 4	223,969	223,969	210,413	13,556
Rural fire protection	377,298	377,298	375,224	2,074
Emergency management	127,732	177,732	84,753	92,979
Total public safety	<u>7,485,040</u>	<u>7,728,032</u>	<u>7,076,145</u>	<u>651,887</u>
Judicial and public safety	<u>11,467,088</u>	<u>11,735,078</u>	<u>10,765,882</u>	<u>969,196</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
**Year Ended September 30, 2020**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
Health and welfare				
County extension office	\$ 107,273	\$ 109,581	\$ 90,237	\$ 19,344
Special agencies	107,218	107,218	106,218	1,000
Total Health and welfare	<u>214,491</u>	<u>216,799</u>	<u>196,455</u>	<u>20,344</u>
<b>Capital outlay</b>	294,705	294,705	262,557	32,148
<b>Debt service</b>				
Principal	282,923	282,923	282,726	197
Interest and fiscal charges	11,782	11,782	11,782	-
<b>Total Expenditures</b>	<u>18,023,880</u>	<u>18,264,668</u>	<u>16,589,522</u>	<u>1,675,146</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>725,211</u>	<u>679,034</u>	<u>2,240,429</u>	<u>1,561,395</u>
<b>Other Financing Sources (Uses)</b>				
Sale of capital assets	91,000	91,000	93,463	2,463
Transfers out	(2,064,571)	(2,074,243)	(2,013,533)	60,710
Issuance of capital leases	-	-	262,557	262,557
<b>Total Other Financing Sources (Uses)</b>	<u>(1,973,571)</u>	<u>(1,983,243)</u>	<u>(1,657,513)</u>	<u>325,730</u>
Net Changes in Fund Balances	(1,248,360)	(1,304,209)	582,916	1,887,125
<b>Fund Balances, Beginning of Year</b>	<u>5,960,182</u>	<u>5,960,182</u>	<u>5,960,182</u>	<u>-</u>
<b>Fund Balances, End of Year</b>	<u>\$ 4,711,822</u>	<u>\$ 4,655,973</u>	<u>\$ 6,543,098</u>	<u>\$ 1,887,125</u>

NACOGDOCHES COUNTY, TEXAS  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**ROAD AND BRIDGE FUND**  
*Year Ended September 30, 2020*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Taxes	\$ 3,043,202	\$ 3,043,202	\$ 3,031,698	\$ (11,504)
Charges for Services	887,000	887,000	875,344	(11,656)
Fees and Fines	142,500	163,500	309,702	146,202
Intergovernmental	-	-	624,830	624,830
Earnings on investments	3,000	3,000	13,136	10,136
Miscellaneous	2,000	2,000	686	(1,314)
<b>Total Revenues</b>	<b>4,077,702</b>	<b>4,098,702</b>	<b>4,855,396</b>	<b>756,694</b>
<b>Expenditures</b>				
Current:				
Highway and streets	3,977,702	3,988,202	3,848,242	139,960
Capital outlays	444,000	444,000	358,034	85,966
Debt Service:				
Principal	362,663	362,663	286,454	76,209
Interest	81,337	81,337	81,337	
<b>Total Expenditures</b>	<b>4,865,702</b>	<b>4,876,202</b>	<b>4,574,067</b>	<b>302,135</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(788,000)	(777,500)	281,329	1,058,829
<b>Other Financing Sources (Uses)</b>				
Sale of capital assets	344,000	344,000	344,000	-
Transfers out	-	(95,521)	(95,521)	-
Proceeds from capital lease	-	-	358,034	358,034
<b>Total Other Financing Sources (Uses)</b>	<b>344,000</b>	<b>248,479</b>	<b>606,513</b>	<b>358,034</b>
Net Changes in Fund Balances	(444,000)	(529,021)	887,842	1,416,863
<b>Fund Balances - Beginning of Year</b>	<b>837,060</b>	<b>837,060</b>	<b>837,060</b>	<b>-</b>
<b>Fund Balances - End of Year</b>	<b>\$ 393,060</b>	<b>\$ 308,039</b>	<b>\$ 1,724,902</b>	<b>\$ 1,416,863</b>

**NACOGDOCHES COUNTY, TEXAS**  
***NOTES TO REQUIRED SUPPLEMENTARY INFORMATION***

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

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

Only the governing body, composed of the Commissioners' Court, may amend the budget after its adoption so long as the amendment continues to meet the requirements of Section 111 of the *Local Government Code*. During the year, several supplementary amendments to the original budget were required. Individual amendments were not material in relation to the original appropriations, and all amendments were legally made. The budget amounts shown in the combined financial statements represent the budget as amended at September 30, 2020. Under state statute, actual expenditures cannot exceed budgetary appropriations at any level for which the budget is formally approved. The County's legally adopted budget is at the department level in those funds with multiple departments and at the fund level in single department funds. Management can, with the exception of personnel items, make adjustments to their budget within the departmental level with Commissioners' Court approval. All budgets are fixed in nature. All governmental funds except for one Special Revenue Fund has a legally adopted budget. For internal management purposes, the budgets are detailed by line item and entered into the accounting records. Comparisons of actual expenditures to budget are made on an ongoing basis. Budgets are adopted on a basis consistent with generally accepted accounting principles. Budget appropriations lapse at year-end. All encumbrances lapse at year-end.

One Special Revenue Fund does not issue a budget. The one Special Revenue fund with no budget comparison is County Unearned Fund.

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

	Year Ended December 31					
	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>						
Service cost	\$ 1,355,939	\$ 1,394,719	\$ 1,483,776	\$ 1,513,785	\$ 1,397,202	\$ 1,332,841
Interest on total pension liability	4,503,595	4,298,924	4,076,043	3,783,371	3,598,136	3,357,254
Effect of plan changes	-	-	-	-	(268,129)	-
Effect of assumption changes or inputs	-	-	215,994	-	479,695	-
Effect of economic/demographic (gains) or losses	259,909	(276,277)	(341,100)	(21,938)	(655,994)	169,135
Benefit payments/refunds of contributions	(3,024,671)	(2,685,498)	(2,506,080)	(2,305,046)	(2,133,257)	(1,912,363)
Net change in total pension liability	3,094,772	2,731,868	2,928,633	2,970,172	2,417,653	2,946,867
Total pension liability, beginning	55,726,890	52,995,022	50,066,389	47,096,217	44,678,564	41,731,697
Total pension liability, ending (a)	<u>\$ 58,821,662</u>	<u>\$ 55,726,890</u>	<u>\$ 52,995,022</u>	<u>\$ 50,066,389</u>	<u>\$ 47,096,217</u>	<u>\$ 44,678,564</u>
<b>Fiduciary Net Position</b>						
Employer contributions	\$ 1,205,228	\$ 1,186,213	\$ 1,137,014	\$ 1,113,386	\$ 1,074,841	\$ 1,050,271
Member contributions	776,135	768,133	760,906	794,249	732,644	707,595
Investment income net of investment expenses	8,075,117	(956,610)	6,558,887	3,124,683	(133,178)	2,750,243
Benefit payments/refunds of contributions	(3,024,671)	(2,685,498)	(2,506,080)	(2,305,046)	(2,133,257)	(1,912,363)
Administrative expenses	(42,771)	(39,490)	(33,856)	(33,950)	(30,560)	(31,914)
Other	(27,901)	(16,670)	(8,469)	92,620	(17,769)	57,034
Net change in fiduciary net position	6,961,137	(1,743,922)	5,908,402	2,785,942	(507,279)	2,620,866
Fiduciary net position, beginning	49,166,124	50,910,046	45,001,644	42,215,702	42,722,981	40,102,115
Fiduciary net position, ending (b)	<u>\$ 56,127,261</u>	<u>\$ 49,166,124</u>	<u>\$ 50,910,046</u>	<u>\$ 45,001,644</u>	<u>\$ 42,215,702</u>	<u>\$ 42,722,981</u>
Net pension liability / (asset), ending = (a) - (b)	<u>\$ 2,694,401</u>	<u>\$ 6,560,766</u>	<u>\$ 2,084,976</u>	<u>\$ 5,064,745</u>	<u>\$ 4,880,515</u>	<u>\$ 1,955,583</u>
Fiduciary net position as a % of total pension liability	95.42%	88.23%	96.07%	89.88%	89.64%	95.62%
Pensionable covered payroll	\$ 11,087,646	\$ 10,973,328	\$ 10,870,088	\$ 10,862,251	\$ 10,455,687	\$ 10,108,497
Net pension liability as a % of covered payroll	24.30%	59.79%	19.18%	46.63%	46.68%	19.35%

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

**NACOGDOCHES COUNTY, TEXAS**  
**TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM**  
**SCHEDULE OF EMPLOYER CONTRIBUTIONS**  
*For the Last Ten Fiscal Years*

<b>Year Ending September 30</b>	<b>Actuarially Determined Contribution</b>	<b>Actual Employer Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Pensionable Covered Payroll <sup>(1)</sup></b>	<b>Actual Contribution as a % of Covered Payroll</b>
2011	\$ 903,491	\$ 903,491	\$ -	\$ 10,302,084	8.8%
2012	910,090	910,090	-	9,935,534	9.2%
2013	948,488	948,488	-	9,609,872	9.9%
2014	1,050,271	1,050,271	-	10,108,497	10.4%
2015	1,074,841	1,074,841	-	10,455,687	10.3%
2016	1,113,386	1,113,386	-	10,862,251	10.3%
2017	1,137,014	1,137,014	-	10,870,088	10.5%
2018	1,201,905	1,201,905	-	10,955,009	11.0%
2019	1,220,651	1,220,651	-	10,129,297	12.1%
2020	1,375,715	1,375,715	-	11,645,501	11.8%

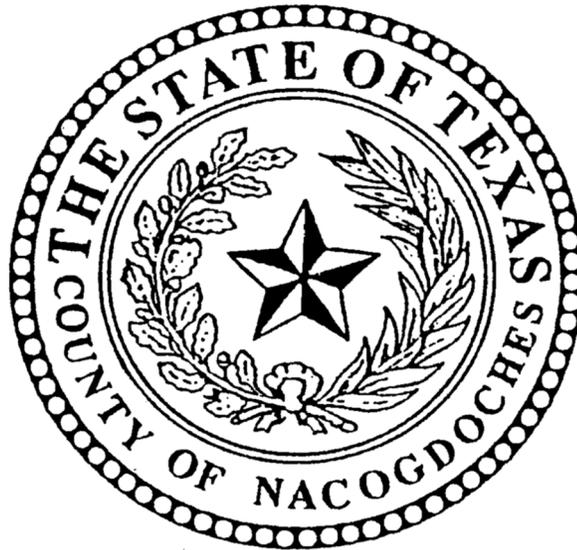
<sup>(1)</sup> Payroll is calculated based on contributions as reported to TCDRS.

**NACOGDOCHES COUNTY, TEXAS**  
**TEXAS COUNTY & DISTRICT RETIREMENT SYSTEM**  
*Schedule of Methods and Assumptions Used to Determine Contribution Rates:*

Valuation Date	December 31, 2019
Actuarial Cost Method	Entry Age Normal
Amortization Method	
Recognition of economic/demographic gains or losses	Straight-Line amortization over Expected Working Life
Recognition of assumptions changes or inputs	Straight-Line amortization over Expected Working Life
Asset Valuation Method	
Smoothing period	5 years
Recognition method	Non-asymptotic
Corridor	None
Inflation	2.75%
Salary Increases	3.25%
Investment Rate of Return	8.10% (Gross of administrative expenses)
Cost-of-Living Adjustments	Cost-of-Living Adjustments for Nacogdoches County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Turnover	New employees are assumed to replace any terminated members and have similar entry ages.
Mortality	
Depositing members	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.
Service retirees, beneficiaries and non-depositing members	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Disabled retirees	130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014



## **OTHER SUPPLEMENTARY INFORMATION**



**COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS AND SCHEDULES**

**NACOGDOCHES COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Special Revenue Funds**

**County Attorney Fee Fund**

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

**County Law Library**

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

**Veterans Memorial Wall**

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

**Nacogdoches Historical Commission**

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

**Jury Fund**

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

**Justice Court Technology Fund**

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

**County and District Court Technology**

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

**District Clerk Archive**

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

**County Clerk Records Management**

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

**District Clerk Records Management**

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

**Record Management and Preservation**

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

**NACOGDOCHES COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Special Revenue Funds (continued)**

**Courthouse Security Fee Fund**

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

**LEOSE Training**

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

**D. A. Forfeiture Fund**

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

**D. A. Pretrial Intervention Fund**

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

**Constable Precinct 1 Forfeiture**

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

**TJJJ Commitment Diversion Program**

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

**Constable Precinct 4 Local Forfeiture**

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

**Election Services**

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

**Chapter 19 Funds**

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

**HAVA Fund**

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

**NACOGDOCHES COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Special Revenue Funds (continued)**

**DA Juror Donations Fund**

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

**Lake Naconiche Fund**

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

**TJJD Regionalization Fund**

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

**TJJD Interest Fund**

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

**County Court Unearned Fund**

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

**Local Juvenile Probation Fund**

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

**DA Federal Forfeiture Fund**

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

**Title IV-E Foster Care**

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

**Vertex Title IV-E Enhanced Claims**

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

**TJJD Basic Probation Services Fund**

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

**Road Damage Fund**

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

**NACOGDOCHES COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Special Revenue Funds (continued)**

**C.A. Pretrial Intervention Fund**

This fund is used to account for monies collected and expensed for a program for first time offenders, concluding in a dismissal of charges without offense. Expenditures from this fund shall be at the sole discretion of the County Attorney.

**Civic Center**

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

**Exposition Center Fund**

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

**Victim Coordinator Liaison Grant County Attorney**

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

**Constable Precinct 2 State Forfeiture Fund**

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

**NCSO State Forfeiture Fund**

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

**Constable Pct#4 Federal Forfeiture Fund**

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

**NCSO Federal Forfeiture Fund**

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

**Constable Pct#1 Federal Forfeiture Fund**

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

**TJJD Pre/Post Adjudication Fund**

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

**NACOGDOCHES COUNTY, TEXAS**  
**NON-MAJOR FUND DESCRIPTIONS**

**Special Revenue Funds (continued)**

**TJJJ Mental Health Grant**

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

**Justice Court Building Security**

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

**TJJJ Community Programs Fund**

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

**Coronavirus Emergency Supplemental Funding Grant - CESF (530)**

This fund is used to account for the receipt and expenditure of grant funds from the US Department of Justice and passed through the Texas Office of the Governor – Criminal Justice Division. Funds are utilized by law enforcement agencies to prevent, prepare for and respond to the coronavirus.

**CARES Act – Coronavirus Relief Fund - CRF**

This fund is used to account for the receipt and expenditure of grant funds from the US Department of the Treasury and passed through the Texas Department of Emergency Management. Funds are used for necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19).

**Etoile Water Supply Improvement Project - Texas Community Development Block Grant (TxCDBG)**

This fund is used to account for the receipt and expenditure of community development block grant funds passed through the Texas Department of Agriculture from the US Department of Housing and Urban Development. Funds are used by rural Texas to strengthen their communities by providing financial and other support for local basic public facilities and infrastructure needs.

**County Transportation Infrastructure Fund Grant - CTIF**

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

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

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

**NACOGDOCHES COUNTY, TEXAS**  
***NON-MAJOR FUND DESCRIPTIONS***

**Capital Project Funds**

**Capital Projects Fund – Lake**

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

**Debt Service Fund**

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

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**September 30, 2020**

**Special Revenue Funds**

	<b>County Attorney Fee Fund</b>	<b>County Law Library Fund</b>	<b>Veterans Memorial Wall Fund</b>	<b>Nacogdoches Historical Commission</b>	<b>Jury Fund</b>
<b>Assets</b>					
Cash and Cash Equivalents	\$ 1,662	\$ 106,085	\$ 13,138	\$ 251	\$ 86,869
Investments	-	56,541	-	-	13,311
Receivables net of allowance for estimated uncollectibles:					
Taxes	-	-	-	-	1,569
Federal and state grants	-	-	-	-	-
Other receivables	-	3,453	-	-	-
Inventory	-	-	-	-	-
Prepaid Items	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,662</b>	<b>\$ 166,079</b>	<b>\$ 13,138</b>	<b>\$ 251</b>	<b>\$ 101,749</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>					
<b>Liabilities:</b>					
Accounts payable	\$ -	\$ 3,320	\$ 100	\$ 251	\$ 126
Accrued payroll	-	-	-	-	-
Due to other funds	-	-	-	-	-
Unearned Revenues	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>3,320</b>	<b>100</b>	<b>251</b>	<b>126</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	-	-	-	-	1,481
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,481</b>
<b>Fund Balances:</b>					
<b>Nonspendable:</b>					
Inventories and prepaids	-	-	-	-	-
<b>Restricted:</b>					
Debt service	-	-	-	-	-
Capital projects	-	-	-	-	-
Grants	-	-	-	-	-
Records	-	-	-	-	-
Public safety	-	-	-	-	-
Judicial	1,662	162,759	-	-	100,142
Other	-	-	13,038	-	-
<b>Assigned:</b>					
-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>1,662</b>	<b>162,759</b>	<b>13,038</b>	<b>-</b>	<b>100,142</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 1,662</b>	<b>\$ 166,079</b>	<b>\$ 13,138</b>	<b>\$ 251</b>	<b>\$ 101,749</b>

**Special Revenue Funds**

<b>Justice Court Technology Fund</b>	<b>County and District Court Technology</b>	<b>District Clerk Archive</b>	<b>County Clerk Records Management</b>
\$ 5,276	\$ 6,936	\$ 3,511	\$ 136,059
5,427	1,094	46,320	539,825
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 10,703</u>	<u>\$ 8,030</u>	<u>\$ 49,831</u>	<u>\$ 675,884</u>
\$ 910	\$ -	\$ -	\$ 20,812
-	-	-	1,109
-	-	-	-
-	-	-	-
<u>910</u>	<u>-</u>	<u>-</u>	<u>21,921</u>
-	-	-	-
-	-	-	-
-	-	-	-
9,793	8,030	49,831	653,963
-	-	-	-
-	-	-	-
-	-	-	-
<u>9,793</u>	<u>8,030</u>	<u>49,831</u>	<u>653,963</u>
<u>\$ 10,703</u>	<u>\$ 8,030</u>	<u>\$ 49,831</u>	<u>\$ 675,884</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**September 30, 2020**

	<b>Special Revenue Funds</b>			
	<b>District Clerk Records Management</b>	<b>Record Management and Preservation</b>	<b>Courthouse Security Fee Fund</b>	<b>LEOSE Training</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 15,437	\$ 14,495	\$ 19,136	\$ 32,701
Investments	5,219	41,503	-	-
Receivables net of allowance for estimated uncollectibles:				
Taxes	-	-	-	-
Federal and state grants	-	-	-	-
Other receivables	-	-	-	-
Inventory	-	-	-	-
Prepaid items	-	-	-	-
<b>Total Assets</b>	<b>\$ 20,656</b>	<b>\$ 55,998</b>	<b>\$ 19,136</b>	<b>\$ 32,701</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 1,098	\$ 143	\$ 2,749	\$ -
Accrued payroll	-	383	1,386	-
Due to other funds	-	-	-	-
Unearned revenues	-	-	-	-
<b>Total Liabilities</b>	<b>1,098</b>	<b>526</b>	<b>4,135</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
<b>Nonspendable:</b>				
Inventories and prepaids	-	-	-	-
<b>Restricted:</b>				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Grants	-	-	-	-
Records	19,558	55,472	-	-
Public safety	-	-	15,001	32,701
Judicial	-	-	-	-
Other	-	-	-	-
<b>Assigned:</b>				
-	-	-	-	-
<b>Total Fund Balances</b>	<b>19,558</b>	<b>55,472</b>	<b>15,001</b>	<b>32,701</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 20,656</b>	<b>\$ 55,998</b>	<b>\$ 19,136</b>	<b>\$ 32,701</b>

Special Revenue Funds

D.A. Forfeiture Funds	D.A. Pretrial Intervention Fund	Constable Precinct 1 Forfeiture	TJJD Commitment Diversion Program	Constable Precinct 4 Local Forfeiture
\$ 85,549 162,688	\$ 95 -	\$ 2,097 -	\$ 15,677 -	\$ 846 -
-	-	-	-	-
-	-	-	765	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 248,237</u>	<u>\$ 95</u>	<u>\$ 2,097</u>	<u>\$ 16,442</u>	<u>\$ 846</u>
\$ 1,092	\$ 1	\$ -	\$ 5,193	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>1,092</u>	<u>1</u>	<u>-</u>	<u>5,193</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
247,145	94	2,097	11,249	846
-	-	-	-	-
-	-	-	-	-
<u>247,145</u>	<u>94</u>	<u>2,097</u>	<u>11,249</u>	<u>846</u>
<u>\$ 248,237</u>	<u>\$ 95</u>	<u>\$ 2,097</u>	<u>\$ 16,442</u>	<u>\$ 846</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**September 30, 2020**

	<u>Special Revenue Funds</u>		
	<u>Election Services</u>	<u>Chapter 19 Funds</u>	<u>HAVA Fund</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 18,202	\$ -	\$ 81,742
Investments	-	-	-
Receivables net of allowance for estimated uncollectibles:			
Taxes	-	-	-
Federal and state grants	-	1,546	-
Other receivables	7,587	-	-
Inventory	-	-	-
Prepaid items	-	-	-
<b>Total Assets</b>	<u>\$ 25,789</u>	<u>\$ 1,546</u>	<u>\$ 81,742</u>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>			
Liabilities:			
Accounts payable	\$ 5,288	\$ 221	\$ 40,450
Accrued payroll	3,092	-	-
Due to other funds	-	1,325	-
Unearned revenues	-	-	-
<b>Total Liabilities</b>	<u>8,380</u>	<u>1,546</u>	<u>40,450</u>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue-property taxes	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:			
<b>Nonspendable:</b>			
Inventories and prepaids	-	-	-
<b>Restricted:</b>			
Debt service	-	-	-
Capital projects	-	-	-
Grants	-	-	41,292
Records	-	-	-
Public safety	-	-	-
Judicial	-	-	-
Other	17,409	-	-
<b>Assigned:</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Fund Balances</b>	<u>17,409</u>	<u>-</u>	<u>41,292</u>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<u>\$ 25,789</u>	<u>\$ 1,546</u>	<u>\$ 81,742</u>

**Special Revenue Funds**

<b>DA Juror Donations Fund</b>	<b>Lake Naconiche Fund</b>	<b>TJJD Regionalization Fund</b>	<b>TJJD Interest Fund</b>
\$ 2,084	\$ 5,254	\$ 3,193	\$ 1,309
-	43,152	-	-
-	2,513	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	1,413	-	-
<u>\$ 2,084</u>	<u>\$ 52,332</u>	<u>\$ 3,193</u>	<u>\$ 1,309</u>
\$ -	\$ 1,454	\$ -	\$ -
-	2,083	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>3,537</u>	<u>-</u>	<u>-</u>
-	12,433	-	-
<u>-</u>	<u>12,433</u>	<u>-</u>	<u>-</u>
-	1,413	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
2,084	-	3,193	1,309
-	34,949	-	-
-	-	-	-
<u>2,084</u>	<u>36,362</u>	<u>3,193</u>	<u>1,309</u>
<u>\$ 2,084</u>	<u>\$ 52,332</u>	<u>\$ 3,193</u>	<u>\$ 1,309</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**September 30, 2020**

	<b>Special Revenue Funds</b>			
	<b>County Court Unearned Fund</b>	<b>Local Juvenile Probation Fund</b>	<b>DA Federal Forfeiture</b>	<b>Title IV-E Foster Care</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 25,290	\$ 20,547	\$ 9,847	\$ 10,074
Investments	-	22,176	-	27,920
Receivables net of allowance for estimated uncollectibles:				
Taxes	-	-	-	-
Federal and state grants	-	-	-	-
Other receivables	-	-	-	-
Inventory	-	-	-	-
Prepaid items	-	-	-	-
<b>Total Assets</b>	<b>\$ 25,290</b>	<b>\$ 42,723</b>	<b>\$ 9,847</b>	<b>\$ 37,994</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenues	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
<b>Nonspendable:</b>				
Inventories and prepaids	-	-	-	-
<b>Restricted:</b>				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Grants	-	-	-	-
Records	-	-	-	-
Public safety	-	42,723	-	37,994
Judicial	25,290	-	9,847	-
Other	-	-	-	-
<b>Assigned:</b>				
-	-	-	-	-
<b>Total Fund Balances</b>	<b>25,290</b>	<b>42,723</b>	<b>9,847</b>	<b>37,994</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 25,290</b>	<b>\$ 42,723</b>	<b>\$ 9,847</b>	<b>\$ 37,994</b>

**Special Revenue Funds**

<b>Vertex Title IV-E Enhanced Claims</b>	<b>TJJD Basic Probation Services</b>	<b>Road Damage Fund</b>	<b>C.A. Pretrial Intervention Fund</b>
\$ 82,535 172,002	\$ 18,129 -	\$ 76,216 -	\$ 10,177 11,064
-	-	-	-
-	1,849	-	-
-	-	-	-
-	-	-	-
-	435	-	-
<u>\$ 254,537</u>	<u>\$ 20,413</u>	<u>\$ 76,216</u>	<u>\$ 21,241</u>
\$ -	\$ 6,265	\$ 76,116	\$ 180
-	-	-	447
-	-	-	-
-	-	-	-
<u>-</u>	<u>6,265</u>	<u>76,116</u>	<u>627</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-
-	-	-	-
-	-	100	-
-	-	-	-
-	-	-	-
254,537	14,148	-	-
-	-	-	20,614
-	-	-	-
-	-	-	-
<u>254,537</u>	<u>14,148</u>	<u>100</u>	<u>20,614</u>
<u>\$ 254,537</u>	<u>\$ 20,413</u>	<u>\$ 76,216</u>	<u>\$ 21,241</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**September 30, 2020**

	<b>Special Revenue Funds</b>			
	<b>Civic Center</b>	<b>Exposition Center Fund</b>	<b>Victims Coordinator Liaison Grant County Attorney</b>	<b>Constable Precinct 2 State Forfeiture Fund</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 6,029	\$ 25,796	\$ -	\$ 1,105
Investments	-	5,702	-	-
Receivables net of allowance for estimated uncollectibles:				
Taxes	-	-	-	-
Federal and state grants	-	-	10,950	-
Other receivables	-	26,363	-	-
Inventory	-	4,993	-	-
Prepaid items	7,845	29,336	-	-
<b>Total Assets</b>	<b>\$ 13,874</b>	<b>\$ 92,190</b>	<b>\$ 10,950</b>	<b>\$ 1,105</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
Liabilities:				
Accounts payable	\$ 7,531	\$ 12,487	\$ 569	\$ -
Accrued payroll	1,099	5,428	-	-
Due to other funds	-	-	10,381	-
Unearned revenues	5,244	49,275	-	-
<b>Total Liabilities</b>	<b>13,874</b>	<b>67,190</b>	<b>10,950</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balances:				
<b>Nonspendable:</b>				
Inventories and prepaids	-	-	-	-
<b>Restricted:</b>				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Grants	-	-	-	-
Records	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	1,105
Other	-	-	-	-
<b>Assigned:</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>
<b>Total Fund Balances</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>1,105</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 13,874</b>	<b>\$ 92,190</b>	<b>\$ 10,950</b>	<b>\$ 1,105</b>

**Special Revenue Funds**

<b>NCSO State Forfeiture Fund</b>	<b>Constable Pct 4 Federal Forfeiture Fund</b>	<b>NCSO Federal Forfeiture Fund</b>	<b>Constable Pct 1 Federal Forfeiture</b>	<b>TJJD Pre &amp; Post Adjudication Fund</b>
\$ 6,252	\$ 5,022	\$ 19,538	\$ 450	\$ 21,621
648,299	-	20,548	-	-
-	-	-	-	-
-	-	-	-	1,525
-	-	-	-	-
-	-	-	-	-
<u>\$ 654,551</u>	<u>\$ 5,022</u>	<u>\$ 40,086</u>	<u>\$ 450</u>	<u>\$ 23,146</u>
\$ 12,510	\$ -	\$ 100	\$ -	\$ 9,913
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>12,510</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>9,913</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
642,041	5,022	39,986	450	13,233
-	-	-	-	-
-	-	-	-	-
<u>642,041</u>	<u>5,022</u>	<u>39,986</u>	<u>450</u>	<u>13,233</u>
<u>\$ 654,551</u>	<u>\$ 5,022</u>	<u>\$ 40,086</u>	<u>\$ 450</u>	<u>\$ 23,146</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**September 30, 2020**

	<b>Special Revenue Funds</b>			
	<b>TJJD Mental Health Grant</b>	<b>Justice Court Building Security</b>	<b>TJJD Community Programs Fund</b>	<b>Coronavirus Emergency Supplemental Funding</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 9,896	\$ 11,376	\$ 500	\$ -
Investments	-	-	-	-
Receivables net of allowance for estimated uncollectibles:				
Taxes	-	-	-	-
Federal and state grants	162	-	-	86,445
Other receivables	-	-	-	-
Inventory	-	-	-	-
Prepaid items	-	-	-	-
<b>Total Assets</b>	<b>\$ 10,058</b>	<b>\$ 11,376</b>	<b>\$ 500</b>	<b>\$ 86,445</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 6,885	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	86,445
Unearned revenues	-	-	-	-
<b>Total Liabilities</b>	<b>6,885</b>	<b>-</b>	<b>-</b>	<b>86,445</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue-property taxes	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
<b>    Nonspendable:</b>				
Inventories and prepaids	-	-	-	-
<b>    Restricted:</b>				
Debt service	-	-	-	-
Capital projects	-	-	-	-
Grants	-	-	-	-
Records	-	-	-	-
Public safety	-	-	-	-
Judicial	3,173	11,376	500	-
Other	-	-	-	-
<b>    Assigned:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund Balances</b>	<b>3,173</b>	<b>11,376</b>	<b>500</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 10,058</b>	<b>\$ 11,376</b>	<b>\$ 500</b>	<b>\$ 86,445</b>

**Special Revenue Funds**

<b>CARES Act - CRF</b>	<b>Etoile TXCDBG</b>	<b>CTIF Grant</b>	<b>CETRZ No. 1 Tax Increment Fund</b>
\$ -	\$ -	\$ 95,521	\$ 173
-	-	-	-
-	-	-	-
237,330	10,190	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 237,330</u>	<u>\$ 10,190</u>	<u>\$ 95,521</u>	<u>\$ 173</u>
\$ 22,560	\$ 10,190	\$ -	\$ -
-	-	-	-
214,770	-	-	-
-	-	-	-
<u>237,330</u>	<u>10,190</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-
-	-	-	-
-	-	95,521	-
-	-	-	-
-	-	-	-
-	-	-	173
-	-	-	-
<u>-</u>	<u>-</u>	<u>95,521</u>	<u>173</u>
<u>\$ 237,330</u>	<u>\$ 10,190</u>	<u>\$ 95,521</u>	<u>\$ 173</u>



**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**September 30, 2020**

	<u>Capital Project Funds</u>	<u>Debt Service Fund</u>	
	<u>Capital Projects Fund- Lake</u>	<u>Debt Service Fund</u>	<u>Totals Non-Major Funds</u>
<b>Assets</b>			
Cash and cash equivalents	\$ 19,173	\$ 13,313	\$ 1,146,184
Investments	584,917	287,976	2,695,684
Receivables net of allowance for estimated uncollectibles:			
Taxes	-	51,608	55,690
Federal and state grants	-	-	350,762
Other receivables	-	-	37,403
Inventory	-	-	4,993
Prepaid items	-	-	39,029
<b>Total Assets</b>	<b>\$ 604,090</b>	<b>\$ 352,897</b>	<b>\$ 4,329,745</b>
<b>Liabilities, Deferred Inflows, and Fund Balances</b>			
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 248,514
Accrued payroll	-	-	15,027
Due to other funds	-	-	312,921
Unearned revenues	-	-	54,519
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>630,981</b>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue-property taxes	-	34,691	48,605
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>34,691</b>	<b>48,605</b>
Fund Balances:			
<b>Nonspendable:</b>			
Inventories and prepaids	-	-	1,413
<b>Restricted:</b>			
Debt service	-	318,206	318,206
Capital projects	604,090	-	604,190
Grants	-	-	136,813
Records	-	-	796,647
Public safety	-	-	397,104
Judicial	-	-	1,305,217
Other	-	-	65,569
<b>Assigned:</b>	<b>-</b>	<b>-</b>	<b>25,000</b>
<b>Total Fund Balances</b>	<b>604,090</b>	<b>318,206</b>	<b>3,650,159</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 604,090</b>	<b>\$ 352,897</b>	<b>\$ 4,329,745</b>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2020**

	<b>Special Revenue Funds</b>				
	<b>County Attorney Fee Fund</b>	<b>County Law Library Fund</b>	<b>Veterans Memorial Wall Fund</b>	<b>Nacogdoches Historical Commission</b>	<b>Jury Fund</b>
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 25,026
Fees and fines	1,415	16,540	100	-	4,502
Intergovernmental	-	-	-	-	17,714
Earnings on investments	-	1,386	-	-	558
Miscellaneous	-	13,032	-	-	-
<b>Total Revenues</b>	<b>1,415</b>	<b>30,958</b>	<b>100</b>	<b>-</b>	<b>47,800</b>
<b>Expenditures</b>					
<b>Current:</b>					
General government	-	-	100	997	-
Administration of justice	6,300	45,453	-	-	31,079
Highway and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Parks and recreation	-	-	-	-	-
<b>Debt Service:</b>					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,300</b>	<b>45,453</b>	<b>100</b>	<b>997</b>	<b>31,079</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,885)	(14,495)	-	(997)	16,721
<b>Other Financing Sources (Uses)</b>					
Transfers in	-	-	-	997	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>997</b>	<b>-</b>
Net change in fund balances	(4,885)	(14,495)	-	-	16,721
<b>Fund balances - beginning</b>	<b>6,547</b>	<b>177,254</b>	<b>13,038</b>	<b>-</b>	<b>83,421</b>
<b>Fund balances - end of year</b>	<b>\$ 1,662</b>	<b>\$ 162,759</b>	<b>\$ 13,038</b>	<b>\$ -</b>	<b>\$ 100,142</b>

**Special Revenue Funds**

<b>Justice Court Technology Fund</b>	<b>County and District Court Technology</b>	<b>District Clerk Archive</b>	<b>County Clerk Records Management</b>
\$ -	\$ -	\$ -	\$ -
8,513	7,332	5,730	199,144
-	-	-	-
90	9	358	5,690
-	-	-	-
<u>8,603</u>	<u>7,341</u>	<u>6,088</u>	<u>204,834</u>
9,859	8,140	9,459	103,346
-	-	-	38,205
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>9,859</u>	<u>8,140</u>	<u>9,459</u>	<u>141,551</u>
<u>(1,256)</u>	<u>(799)</u>	<u>(3,371)</u>	<u>63,283</u>
-	-	-	-
-	-	-	-
(1,256)	(799)	(3,371)	63,283
<u>11,049</u>	<u>8,829</u>	<u>53,202</u>	<u>590,680</u>
<u>\$ 9,793</u>	<u>\$ 8,030</u>	<u>\$ 49,831</u>	<u>\$ 653,963</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Year Ended September 30, 2020**

	<b>Special Revenue Funds</b>			
	<b>District Clerk Records Management</b>	<b>Record Management and Preservation</b>	<b>Courthouse Security Fee Fund</b>	<b>LEOSE Training</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees and fines	3,101	16,075	24,802	9,849
Intergovernmental	-	-	-	-
Earnings on Investments	47	258	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>3,148</b>	<b>16,333</b>	<b>24,802</b>	<b>9,849</b>
<b>Expenditures</b>				
Current:				
General government	-	1,157	-	-
Administration of justice	1,097	5,825	81,528	1,174
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Parks and recreation	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>1,097</b>	<b>6,982</b>	<b>81,528</b>	<b>1,174</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,051	9,351	(56,726)	8,675
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	55,147	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>55,147</b>	<b>-</b>
Net change in fund balances	2,051	9,351	(1,579)	8,675
<b>Fund balances - beginning</b>	<b>17,507</b>	<b>46,121</b>	<b>16,580</b>	<b>24,026</b>
<b>Fund balances - end of year</b>	<b>\$ 19,558</b>	<b>\$ 55,472</b>	<b>\$ 15,001</b>	<b>\$ 32,701</b>

Special Revenue Funds

<b>D.A. Forfeiture Funds</b>	<b>D.A. Pretrial Intervention Fund</b>	<b>Constable Precinct 1 Forfeiture</b>	<b>TJJD Commitment Diversion Program</b>	<b>Constable Precinct 4 Local Forfeiture</b>
\$ -	\$ -	\$ -	\$ -	\$ -
13,272	6,500	-	-	-
-	-	-	121,653	-
1,928	41	-	-	-
-	-	-	-	-
<u>15,200</u>	<u>6,541</u>	<u>-</u>	<u>121,653</u>	<u>-</u>
-	-	-	110,057	-
54,869	19,393	-	347	106
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>54,869</u>	<u>19,393</u>	<u>-</u>	<u>110,404</u>	<u>106</u>
<u>(39,669)</u>	<u>(12,852)</u>	<u>-</u>	<u>11,249</u>	<u>(106)</u>
-	-	-	-	-
-	-	-	-	-
(39,669)	(12,852)	-	11,249	(106)
286,814	12,946	2,097	-	952
<u>\$ 247,145</u>	<u>\$ 94</u>	<u>\$ 2,097</u>	<u>\$ 11,249</u>	<u>\$ 846</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Year Ended September 30, 2020**

	<u>Special Revenue Funds</u>		
	<u>Election Services</u>	<u>Chapter 19 Funds</u>	<u>HAVA Fund</u>
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Fees and fines	48,609	-	-
Intergovernmental	-	7,366	94,109
Earnings on Investments	-	-	-
Miscellaneous	-	-	1,167
<b>Total Revenues</b>	<u>48,609</u>	<u>7,366</u>	<u>95,276</u>
<b>Expenditures</b>			
Current:			
General government	31,357	7,366	80,704
Administration of justice	35	-	-
Highway and streets	-	-	-
Health and welfare	-	-	-
Parks and recreation	-	-	-
<b>Debt Service:</b>			
Principal	-	-	-
Interest and fiscal charges	-	-	-
<b>Total Expenditures</b>	<u>31,392</u>	<u>7,366</u>	<u>80,704</u>
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	<u>17,217</u>	<u>-</u>	<u>14,572</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	9,671
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>9,671</u>
Net change in fund balances	17,217	-	24,243
<b>Fund balances - beginning</b>	<u>192</u>	<u>-</u>	<u>17,049</u>
<b>Fund balances - end of year</b>	<u>\$ 17,409</u>	<u>\$ -</u>	<u>\$ 41,292</u>

**Special Revenue Funds**

<b>DA Juror Donations Fund</b>	<b>Lake Naconiche Fund</b>	<b>TJJD Regionalization Fund</b>	<b>TJJD Interest Fund</b>
\$ -	\$ 40,667	\$ -	\$ -
-	55,633	-	-
76	-	14,106	-
-	-	-	46
-	307	-	-
<u>76</u>	<u>96,607</u>	<u>14,106</u>	<u>46</u>
-	-	10,913	-
-	-	-	-
-	-	-	-
-	-	-	-
-	95,482	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>95,482</u>	<u>10,913</u>	<u>-</u>
<u>76</u>	<u>1,125</u>	<u>3,193</u>	<u>46</u>
-	-	-	-
-	-	-	-
76	1,125	3,193	46
2,008	35,237	-	1,263
<u>\$ 2,084</u>	<u>\$ 36,362</u>	<u>\$ 3,193</u>	<u>\$ 1,309</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Year Ended September 30, 2020**

	<u>Special Revenue Funds</u>			
	<u>County Court Unearned Fund</u>	<u>Local Juvenile Probation Fund</u>	<u>DA Federal Forfeiture</u>	<u>Title IV-E Foster Care</u>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees and fines	-	2,422	-	-
Intergovernmental	-	-	-	-
Earnings on Investments	-	189	-	249
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>2,611</u>	<u>-</u>	<u>249</u>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Administration of justice	350	17	-	-
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Parks and recreation	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<u>350</u>	<u>17</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(350)</u>	<u>2,594</u>	<u>-</u>	<u>249</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(350)	2,594	-	249
<b>Fund balances - beginning</b>	<u>25,640</u>	<u>40,129</u>	<u>9,847</u>	<u>37,745</u>
<b>Fund balances - end of year</b>	<u>\$ 25,290</u>	<u>\$ 42,723</u>	<u>\$ 9,847</u>	<u>\$ 37,994</u>

**Special Revenue Funds**

<b>Vertex Title IV-E Enhanced Claims</b>	<b>TJJD Basic Probation Services</b>	<b>Road Damage Fund</b>	<b>C.A. Pretrial Intervention Fund</b>
\$ -	\$ -	\$ -	\$ -
-	-	119,486	10,100
-	156,599	-	-
1,993	-	-	95
-	-	-	-
<u>1,993</u>	<u>156,599</u>	<u>119,486</u>	<u>10,195</u>
-	-	-	-
-	142,451	-	16,852
-	-	155,019	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>-</u>	<u>142,451</u>	<u>155,019</u>	<u>16,852</u>
<u>1,993</u>	<u>14,148</u>	<u>(35,533)</u>	<u>(6,657)</u>
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,993	14,148	(35,533)	(6,657)
252,544	-	35,633	27,271
<u>\$ 254,537</u>	<u>\$ 14,148</u>	<u>\$ 100</u>	<u>\$ 20,614</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Year Ended September 30, 2020**

	<b>Special Revenue Funds</b>			
	<b>Civic Center</b>	<b>Exposition Center Fund</b>	<b>Victims Coordinator Liaison Grant County Attorney</b>	<b>Constable Precinct 2 State Forfeiture Fund</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees and fines	51,905	-	-	-
Intergovernmental	-	95,000	41,484	-
Earnings on Investments	-	704	-	-
Miscellaneous	-	283,937	-	-
<b>Total Revenues</b>	<u>51,905</u>	<u>379,641</u>	<u>41,484</u>	<u>-</u>
<b>Expenditures</b>				
Current:				
General government	-	-	48,764	-
Administration of justice	-	-	4,654	-
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Parks and recreation	156,124	433,160	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<u>156,124</u>	<u>433,160</u>	<u>53,418</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(104,219)</u>	<u>(53,519)</u>	<u>(11,934)</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	104,219	53,519	11,934	-
<b>Total other financing sources (uses)</b>	<u>104,219</u>	<u>53,519</u>	<u>11,934</u>	<u>-</u>
Net change in fund balances	-	-	-	-
<b>Fund balances - beginning</b>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>1,105</u>
<b>Fund balances - end of year</b>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 1,105</u>

**Special Revenue Funds**

<b>NCSO State Forfeiture Fund</b>	<b>Constable Pct 4 Federal Forfeiture Fund</b>	<b>NCSO Federal Forfeiture Fund</b>	<b>Constable Pct 1 Federal Forfeiture</b>	<b>TJJD Pre &amp; Post Adjudication Fund</b>
\$ -	\$ -	\$ -	\$ -	\$ -
1,050	-	2,814	-	-
-	-	-	-	177,561
6,098	-	183	-	-
-	-	-	-	-
<u>7,148</u>	<u>-</u>	<u>2,997</u>	<u>-</u>	<u>177,561</u>
-	-	-	-	-
341,120	-	8,341	-	164,328
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>341,120</u>	<u>-</u>	<u>8,341</u>	<u>-</u>	<u>164,328</u>
<u>(333,972)</u>	<u>-</u>	<u>(5,344)</u>	<u>-</u>	<u>13,233</u>
-	-	-	-	-
-	-	-	-	-
(333,972)	-	(5,344)	-	13,233
976,013	5,022	45,330	450	-
<u>\$ 642,041</u>	<u>\$ 5,022</u>	<u>\$ 39,986</u>	<u>\$ 450</u>	<u>\$ 13,233</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Year Ended September 30, 2020**

	<b>Special Revenue Funds</b>			
	<b>TJJD Mental Health Grant</b>	<b>Justice Court Building Security</b>	<b>TJJD Community Programs Fund</b>	<b>Coronavirus Emergency Supplemental Funding</b>
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Fees and fines	58,389	1,162	-	-
Intergovernmental	-	-	15,500	86,445
Earnings on Investments	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>58,389</b>	<b>1,162</b>	<b>15,500</b>	<b>86,445</b>
<b>Expenditures</b>				
Current:				
General government	55,216	-	-	-
Administration of justice	-	-	15,000	86,445
Highway and streets	-	-	-	-
Health and welfare	-	-	-	-
Parks and recreation	-	-	-	-
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
<b>Total Expenditures</b>	<b>55,216</b>	<b>-</b>	<b>15,000</b>	<b>86,445</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>3,173</b>	<b>1,162</b>	<b>500</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balances	3,173	1,162	500	-
<b>Fund balances - beginning</b>	<b>-</b>	<b>10,214</b>	<b>-</b>	<b>-</b>
<b>Fund balances - end of year</b>	<b>\$ 3,173</b>	<b>\$ 11,376</b>	<b>\$ 500</b>	<b>\$ -</b>

**Special Revenue Funds**

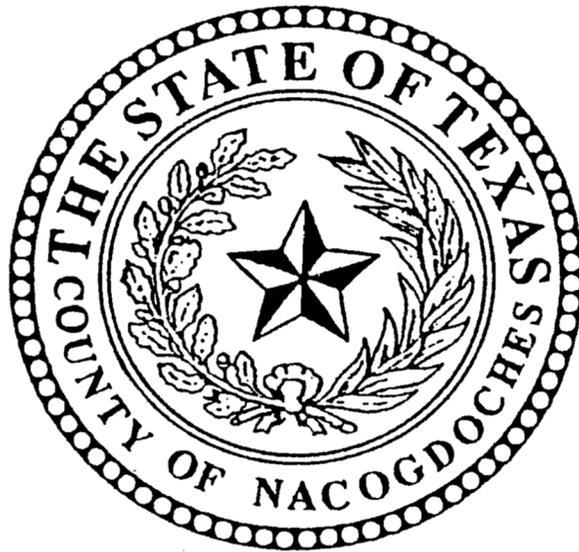
<b>CARES Act - CRF</b>	<b>Etoile TXCDBG</b>	<b>CTIF Grant</b>	<b>CETRZ No. 1 Tax Increment Fund</b>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
557,727	23,691	-	-
-	-	-	-
-	-	-	-
<u>557,727</u>	<u>23,691</u>	<u>-</u>	<u>-</u>
-	-	-	-
-	-	-	-
-	-	-	-
557,727	23,691	-	-
-	-	-	-
-	-	-	-
<u>557,727</u>	<u>23,691</u>	<u>-</u>	<u>-</u>
-	-	-	-
-	-	95,521	-
-	-	95,521	-
-	-	95,521	-
-	-	-	173
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,521</u>	<u>\$ 173</u>

**NACOGDOCHES COUNTY, TEXAS**  
**COMBINING STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**NON-MAJOR GOVERNMENTAL FUNDS (continued)**  
**For the Year Ended September 30, 2020**

	<u>Capital Project Funds</u>	<u>Debt Service Fund</u>	
	<u>Capital Projects Fund- Lake</u>	<u>Debt Service Fund</u>	<u>Totals Non-Major Funds</u>
<b>Revenues</b>			
Taxes	\$ -	\$ 808,599	\$ 874,292
Fees and fines	-	-	668,445
Intergovernmental	-	-	1,409,031
Earnings on Investments	5,510	5,107	30,539
Miscellaneous	-	-	298,443
<b>Total Revenues</b>	<u>5,510</u>	<u>813,706</u>	<u>3,280,750</u>
<b>Expenditures</b>			
Current:			
General government	-	-	477,435
Administration of justice	-	-	1,064,969
Highway and streets	-	-	155,019
Health and welfare	-	-	581,418
Parks and recreation	78,125	-	762,891
<b>Debt Service:</b>			
Principal	-	730,000	730,000
Interest and fiscal charges	-	142,468	142,468
<b>Total Expenditures</b>	<u>78,125</u>	<u>872,468</u>	<u>3,914,200</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(72,615)</u>	<u>(58,762)</u>	<u>(633,450)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	331,008
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>331,008</u>
Net change in fund balances	(72,615)	(58,762)	(302,442)
<b>Fund balances - beginning</b>	<u>676,705</u>	<u>376,968</u>	<u>3,952,601</u>
<b>Fund balances - end of year</b>	<u>\$ 604,090</u>	<u>\$ 318,206</u>	<u>\$ 3,650,159</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY ATTORNEY FEE FUND**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Fees and fines	\$ 1,000	\$ 1,415	\$ 415
<b>Total Revenues</b>	<u>1,000</u>	<u>1,415</u>	<u>415</u>
<b>Expenditures</b>			
Administration of justice	6,300	6,300	-
<b>Total Expenditures</b>	<u>6,300</u>	<u>6,300</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,300)</u>	<u>(4,885)</u>	<u>415</u>
Net Changes in Fund Balances	(5,300)	(4,885)	415
<b>Fund Balances - Beginning of Year</b>	<u>6,547</u>	<u>6,547</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 1,247</u>	<u>\$ 1,662</u>	<u>\$ 415</u>



**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY LAW LIBRARY FUND**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Fees and fines	\$ 17,000	\$ 16,540	\$ (460)
Earnings on investments	900	1,386	486
Miscellaneous	10,614	13,032	2,418
<b>Total Revenues</b>	<u>28,514</u>	<u>30,958</u>	<u>2,444</u>
<b>Expenditures</b>			
Administration of justice	48,000	45,453	2,547
<b>Total Expenditures</b>	<u>48,000</u>	<u>45,453</u>	<u>2,547</u>
Net Changes in Fund Balances	(19,486)	(14,495)	4,991
<b>Fund Balances - Beginning of Year</b>	<u>177,254</u>	<u>177,254</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 157,768</u>	<u>\$ 162,759</u>	<u>\$ 4,991</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**VETERANS MEMORIAL WALL FUND**  
*Year Ended September 30, 2020*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Fees and fines	\$ 3,750	\$ 100	\$ (3,650)
<b>Total Revenues</b>	<u>3,750</u>	<u>100</u>	<u>(3,650)</u>
<b>Expenditures</b>			
General government	<u>3,750</u>	<u>100</u>	<u>3,650</u>
<b>Total Expenditures</b>	<u>3,750</u>	<u>100</u>	<u>3,650</u>
Net Changes in Fund Balances	-	-	-
<b>Fund Balances - Beginning of Year</b>	<u>13,038</u>	<u>13,038</u>	-
<b>Fund Balances - End of Year</b>	<u>\$ 13,038</u>	<u>\$ 13,038</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**NACOGDOCHES COUNTY HISTORICAL COMMISSION**  
**Year Ended September 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Fees and fines	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>			
General government	1,000	997	3
<b>Total Expenditures</b>	<u>1,000</u>	<u>997</u>	<u>3</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,000)</u>	<u>(997)</u>	<u>3</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	1,000	997	(3)
<b>Total Other Financing Sources (Uses)</b>	<u>1,000</u>	<u>997</u>	<u>3</u>
Net Changes in Fund Balances	-	-	-
<b>Fund Balances - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**JURY FUND**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Taxes	\$ 24,802	\$ 25,026	\$ 224
Fees and fines	3,500	4,502	1,002
Intergovernmental	22,000	17,714	(4,286)
Earnings on investments	500	558	58
<b>Total Revenues</b>	<u>50,802</u>	<u>47,800</u>	<u>(3,002)</u>
<b>Expenditures</b>			
Administration of justice	77,466	31,079	46,387
<b>Total Expenditures</b>	<u>77,466</u>	<u>31,079</u>	<u>46,387</u>
Net Changes in Fund Balances	(26,664)	16,721	43,385
<b>Fund Balances - Beginning of Year</b>	83,421	83,421	-
<b>Fund Balances - End of Year</b>	<u>\$ 56,757</u>	<u>\$ 100,142</u>	<u>\$ 43,385</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**JUSTICE COURT TECHNOLOGY FUND**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Fees and fines	\$ 12,000	\$ 8,513	\$ (3,487)
Earnings on investments	-	90	90
<b>Total Revenues</b>	<u>12,000</u>	<u>8,603</u>	<u>(3,397)</u>
<b>Expenditures</b>			
General government	<u>12,000</u>	<u>9,859</u>	<u>2,141</u>
<b>Total Expenditures</b>	<u>12,000</u>	<u>9,859</u>	<u>2,141</u>
Net Changes in Fund Balances	-	(1,256)	(1,256)
<b>Fund Balances - Beginning of Year</b>	<u>11,049</u>	<u>11,049</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 11,049</u>	<u>\$ 9,793</u>	<u>\$ (1,256)</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY AND DISTRICT COURT RECORD TECHNOLOGY**  
**Year Ended September 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Fees and fines	\$ 9,000	\$ 7,332	\$ (1,668)
Earnings on investments	-	9	9
<b>Total Revenues</b>	<u>9,000</u>	<u>7,341</u>	<u>(1,659)</u>
<b>Expenditures</b>			
General government	8,140	8,140	-
<b>Total Expenditures</b>	<u>8,140</u>	<u>8,140</u>	<u>-</u>
Net Changes in Fund Balances	860	(799)	(1,659)
<b>Fund Balances - Beginning of Year</b>	8,829	8,829	-
<b>Fund Balances - End of Year</b>	<u>\$ 9,689</u>	<u>\$ 8,030</u>	<u>\$ (1,659)</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**DISTRICT CLERK ARCHIVE**  
*Year Ended September 30, 2020*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Amended Positive (Negative)</b>
<b>Revenues</b>			
Fee and fines	\$ 6,000	\$ 5,730	\$ (270)
Earnings on Investments	-	358	358
<b>Total Revenues</b>	<u>6,000</u>	<u>6,088</u>	<u>88</u>
<b>Expenditures</b>			
General government	20,000	9,459	10,541
<b>Total Expenditures</b>	<u>20,000</u>	<u>9,459</u>	<u>10,541</u>
Net Changes in Fund Balances	(14,000)	(3,371)	10,629
<b>Fund Balances - Beginning of Year</b>	<u>53,202</u>	<u>53,202</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 39,202</u>	<u>\$ 49,831</u>	<u>\$ 10,629</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY CLERK RECORDS MANAGEMENT**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Fees and fines	\$ 195,000	\$ 199,144	\$ 4,144
Earnings on investments	200	5,690	5,490
<b>Total Revenues</b>	<u>195,200</u>	<u>204,834</u>	<u>9,634</u>
<b>Expenditures</b>			
Current:			
General government	137,905	103,346	34,559
Administration of justice	57,790	38,205	19,585
<b>Total Expenditures</b>	<u>195,695</u>	<u>141,551</u>	<u>54,144</u>
Net Changes in Fund Balances	(495)	63,283	63,778
<b>Fund Balances - Beginning of Year</b>	<u>590,680</u>	<u>590,680</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 590,185</u>	<u>\$ 653,963</u>	<u>\$ 63,778</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**DISTRICT CLERK RECORDS MANAGEMENT**  
**Year Ended September 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Fees and fines	\$ 3,600	\$ 3,101	\$ (499)
Earnings on investments	-	47	47
<b>Total Revenues</b>	<u>3,600</u>	<u>3,148</u>	<u>(452)</u>
<b>Expenditures</b>			
Administration of justice	8,000	1,097	6,903
<b>Total Expenditures</b>	<u>8,000</u>	<u>1,097</u>	<u>6,903</u>
Net Changes in Fund Balances	(4,400)	2,051	6,451
<b>Fund Balances - Beginning of Year</b>	<u>17,507</u>	<u>17,507</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 13,107</u>	<u>\$ 19,558</u>	<u>\$ 6,451</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**RECORD MANAGEMENT AND PRESERVATION**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Fees and fines	\$ 25,000	\$ 16,075	\$ (8,925)
Earnings on investments	50	258	208
<b>Total Revenues</b>	<u>25,050</u>	<u>16,333</u>	<u>(8,717)</u>
<b>Expenditures</b>			
General government	4,277	1,157	3,120
Administration of justice	21,528	5,825	15,703
<b>Total Expenditures</b>	<u>25,805</u>	<u>6,982</u>	<u>18,823</u>
Net Changes in Fund Balances	(755)	9,351	10,106
<b>Fund Balances - Beginning of Year</b>	<u>46,121</u>	<u>46,121</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 45,366</u>	<u>\$ 55,472</u>	<u>\$ 10,106</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**COURTHOUSE SECURITY FEE FUND**  
**Year Ended September 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Fees and fines	\$ 27,000	\$ 24,802	\$ (2,198)
<b>Total Revenues</b>	<u>27,000</u>	<u>24,802</u>	<u>(2,198)</u>
<b>Expenditures</b>			
Administration of justice	86,917	81,528	5,389
<b>Total Expenditures</b>	<u>86,917</u>	<u>81,528</u>	<u>5,389</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(59,917)</u>	<u>(56,726)</u>	<u>3,191</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	60,197	55,147	(5,050)
<b>Total Other Financing Sources (Uses)</b>	<u>60,197</u>	<u>55,147</u>	<u>(5,050)</u>
Net Changes in Fund Balances	280	(1,579)	(1,859)
<b>Fund Balances - Beginning of Year</b>	<u>16,580</u>	<u>16,580</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 16,860</u>	<u>\$ 15,001</u>	<u>\$ (1,859)</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**LEOSE TRAINING**  
**Year Ended September 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Fees and fines	\$ 10,200	\$ 9,849	\$ (351)
<b>Total Revenues</b>	<u>10,200</u>	<u>9,849</u>	<u>(351)</u>
<b>Expenditures</b>			
Administration of justice	<u>35,273</u>	<u>1,174</u>	<u>34,099</u>
<b>Total Expenditures</b>	<u>35,273</u>	<u>1,174</u>	<u>34,099</u>
Net Changes in Fund Balances	(25,073)	8,675	33,748
<b>Fund Balances - Beginning of Year</b>	<u>24,026</u>	<u>24,026</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ (1,047)</u>	<u>\$ 32,701</u>	<u>\$ 33,748</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**D.A. FORFEITURE FUNDS**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Fees and fines	\$ -	\$ 13,272	\$ 13,272
Earnings on investments	100	1,928	1,828
<b>Total Revenues</b>	<u>100</u>	<u>15,200</u>	<u>15,100</u>
<b>Expenditures</b>			
Administration of justice	64,737	54,869	9,868
<b>Total Expenditures</b>	<u>64,737</u>	<u>54,869</u>	<u>9,868</u>
Net Changes in Fund Balances	(64,637)	(39,669)	24,968
<b>Fund Balances - Beginning of Year</b>	<u>286,814</u>	<u>286,814</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 222,177</u>	<u>\$ 247,145</u>	<u>\$ 24,968</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**D.A. PRETRIAL INTERVENTION FUND**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Fee and fines	\$ 11,300	\$ 6,500	\$ (4,800)
Earnings on Investments	-	41	41
<b>Total Revenues</b>	<u>11,300</u>	<u>6,541</u>	<u>(4,759)</u>
<b>Expenditures</b>			
Administration of justice	23,727	19,393	4,334
<b>Total Expenditures</b>	<u>23,727</u>	<u>19,393</u>	<u>4,334</u>
Net Changes in Fund Balances	(12,427)	(12,852)	(425)
<b>Fund Balances - Beginning of Year</b>	<u>12,946</u>	<u>12,946</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 519</u>	<u>\$ 94</u>	<u>\$ (425)</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**CONSTABLE PRECINCT 1 FORFEITURE**  
*Year Ended September 30, 2020*

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Fees and fines	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>			
Administration of justice	2,095	-	2,095
<b>Total Expenditures</b>	<u>2,095</u>	<u>-</u>	<u>2,095</u>
Net Changes in Fund Balances	(2,095)	-	2,095
<b>Fund Balances - Beginning of Year</b>	<u>2,097</u>	<u>2,097</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 2</u>	<u>\$ 2,097</u>	<u>\$ 2,095</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**TJJD COMMITMENT DIVERSION PROGRAM**  
**Year Ended September 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 125,439	\$ 121,653	\$ (3,786)
<b>Total Revenues</b>	<u>125,439</u>	<u>121,653</u>	<u>(3,786)</u>
<b>Expenditures</b>			
General government	124,676	110,057	14,619
Administration of justice	763	347	416
<b>Total Expenditures</b>	<u>125,439</u>	<u>110,404</u>	<u>15,035</u>
Net Changes in Fund Balances	-	11,249	11,249
<b>Fund Balances - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ 11,249</u>	<u>\$ 11,249</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**CONSTABLE PRECINCT 4 FORFEITURE**  
**Year Ended September 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Miscellaneous	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>			
Administration of justice	1,000	106	894
<b>Total Expenditures</b>	<u>1,000</u>	<u>106</u>	<u>894</u>
Net Changes in Fund Balances	(1,000)	(106)	894
<b>Fund Balances - Beginning of Year</b>	<u>952</u>	<u>952</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ (48)</u>	<u>\$ 846</u>	<u>\$ 894</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**ELECTION SERVICES**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Fees and fines	\$ 49,500	\$ 48,609	\$ (891)
<b>Total Revenues</b>	<u>49,500</u>	<u>48,609</u>	<u>(891)</u>
<b>Expenditures</b>			
Current:			
General government	49,412	31,357	18,055
Administration of justice	88	35	53
<b>Total Expenditures</b>	<u>49,500</u>	<u>31,392</u>	<u>53</u>
Net Changes in Fund Balances	-	17,217	(838)
<b>Fund Balances - Beginning of Year</b>	<u>192</u>	<u>192</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 192</u>	<u>\$ 17,409</u>	<u>\$ (838)</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**CHAPTER 19 FUNDS**  
*Year Ended September 30, 2020*

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 16,300	\$ 7,366	\$ (8,934)
<b>Total Revenues</b>	<u>16,300</u>	<u>7,366</u>	<u>(8,934)</u>
<b>Expenditures</b>			
General government	16,300	7,366	8,934
<b>Total Expenditures</b>	<u>16,300</u>	<u>7,366</u>	<u>8,934</u>
Net Changes in Fund Balances	-	-	-
<b>Fund Balances - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**HAVA FUND**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 94,190	\$ 94,109	\$ (81)
Miscellaneous	1,167	1,167	-
<b>Total Revenues</b>	<u>95,357</u>	<u>95,276</u>	<u>(81)</u>
<b>Expenditures</b>			
Current:			
General government	105,028	80,704	24,324
<b>Total Expenditures</b>	<u>105,028</u>	<u>80,704</u>	<u>24,324</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(9,671)</u>	<u>14,572</u>	<u>24,243</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	<u>9,671</u>	<u>9,671</u>	<u>-</u>
Net Changes in Fund Balances	-	24,243	24,243
<b>Fund Balances - Beginning of Year</b>	<u>17,049</u>	<u>17,049</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 17,049</u>	<u>\$ 41,292</u>	<u>\$ 24,243</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**DA JUROR DONATIONS FUND**  
**Year Ended September 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 400	\$ 76	\$ (324)
<b>Total Revenues</b>	<u>400</u>	<u>76</u>	<u>(324)</u>
<b>Expenditures</b>			
Current:			
Administration of justice	<u>1,000</u>	<u>-</u>	<u>1,000</u>
<b>Total Expenditures</b>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Net Changes in Fund Balances	(600)	76	676
<b>Fund Balances - Beginning of Year</b>	<u>2,008</u>	<u>2,008</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 1,408</u>	<u>\$ 2,084</u>	<u>\$ 676</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**LAKE NACONICHE FUND**  
**Year Ended September 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Taxes	\$ 40,608	\$ 40,667	\$ 59
Fees and Fines	50,500	55,633	5,133
Miscellaneous	-	307	307
<b>Total Revenues</b>	<u>91,108</u>	<u>96,607</u>	<u>5,499</u>
<b>Expenditures</b>			
Parks and Recreation	<u>101,367</u>	<u>95,482</u>	<u>5,885</u>
<b>Total Expenditures</b>	<u>101,367</u>	<u>95,482</u>	<u>5,885</u>
Net Changes in Fund Balances	(10,259)	1,125	11,384
<b>Fund Balances - Beginning of Year</b>	<u>35,237</u>	<u>35,237</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 24,978</u>	<u>\$ 36,362</u>	<u>\$ 11,384</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**TJJD REGIONNALIZATION FUND**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 3,193	\$ 14,106	\$ 10,913
<b>Total Revenues</b>	<u>3,193</u>	<u>14,106</u>	<u>10,913</u>
<b>Expenditures</b>			
General Administration	3,193	10,913	(7,720)
<b>Total Expenditures</b>	<u>3,193</u>	<u>10,913</u>	<u>(7,720)</u>
Net Changes in Fund Balances	-	3,193	3,193
<b>Fund Balances - Beginning of Year</b>	-	-	-
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ 3,193</u>	<u>\$ 3,193</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**TJJD INTEREST FUND**  
**Year Ended September 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Earnings on investments	\$ 100	\$ 46	\$ (54)
<b>Total Revenues</b>	<u>100</u>	<u>46</u>	<u>(54)</u>
<b>Expenditures</b>			
Administration of justice	1,000	-	1,000
<b>Total Expenditures</b>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Net Changes in Fund Balances	(900)	46	946
<b>Fund Balances - Beginning of Year</b>	<u>1,263</u>	<u>1,263</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 363</u>	<u>\$ 1,309</u>	<u>\$ 946</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**COUNTY COURT UNEARNED FUND**  
**Year Ended September 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Miscellaneous	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>			
Administration of justice	-	350	(350)
<b>Total Expenditures</b>	<u>-</u>	<u>350</u>	<u>(350)</u>
Net Changes in Fund Balances	-	(350)	(350)
<b>Fund Balances - Beginning of Year</b>	<u>25,640</u>	<u>25,640</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 25,640</u>	<u>\$ 25,290</u>	<u>\$ (350)</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**LOCAL JUVENILE PROBATION FUND**  
**Year Ended September 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Fee and fines	\$ 1,500	\$ 2,422	\$ 922
Earnings on Investments	100	189	89
<b>Total Revenues</b>	<u>1,600</u>	<u>2,611</u>	<u>1,011</u>
<b>Expenditures</b>			
Administration of justice	<u>4,600</u>	<u>17</u>	<u>4,583</u>
<b>Total Expenditures</b>	<u>4,600</u>	<u>17</u>	<u>4,583</u>
Net Changes in Fund Balances	(3,000)	2,594	5,594
<b>Fund Balances - Beginning of Year</b>	<u>40,129</u>	<u>40,129</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 37,129</u>	<u>\$ 42,723</u>	<u>\$ 5,594</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**DA FEDERAL FORFEITURE**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Fee and fines	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>			
General government	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	-	-	-
<b>Fund Balances - Beginning of Year</b>	<u>9,847</u>	<u>9,847</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 9,847</u>	<u>\$ 9,847</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**TITLE IV-E FOSTER CARE**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Earnings on Investments	\$ 100	\$ 249	\$ 149
<b>Total Revenues</b>	<u>100</u>	<u>249</u>	<u>149</u>
<b>Expenditures</b>			
Administration of Justice	10,000	-	10,000
<b>Total Expenditures</b>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net Changes in Fund Balances	(9,900)	249	10,149
<b>Fund Balances - Beginning of Year</b>	<u>37,745</u>	<u>37,745</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 27,845</u>	<u>\$ 37,994</u>	<u>\$ 10,149</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**VERTEX TITLE IV-E ENHANCED CLAIMS**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Earnings on Investments	\$ 350	\$ 1,993	\$ 1,643
Miscellaneous	-	-	-
<b>Total Revenues</b>	<u>350</u>	<u>1,993</u>	<u>1,643</u>
<b>Expenditures</b>			
General government	<u>10,000</u>	<u>-</u>	<u>10,000</u>
<b>Total Expenditures</b>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net Changes in Fund Balances	(9,650)	1,993	11,643
<b>Fund Balances - Beginning of Year</b>	<u>252,544</u>	<u>252,544</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 242,894</u>	<u>\$ 254,537</u>	<u>\$ 11,643</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**TJJD BASIC PROBATION SERVICES FUND**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 132,260	\$ 156,599	\$ 24,339
<b>Total Revenues</b>	<u>132,260</u>	<u>156,599</u>	<u>24,339</u>
<b>Expenditures</b>			
Administration of justice	132,260	142,451	(10,191)
<b>Total Expenditures</b>	<u>132,260</u>	<u>142,451</u>	<u>(10,191)</u>
Net Changes in Fund Balances	-	14,148	14,148
<b>Fund Balances - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ 14,148</u>	<u>\$ 14,148</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**ROAD DAMAGE FUND**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Charges for Services	\$ 100,000	\$ 119,486	\$ 19,486
<b>Total Revenues</b>	<u>100,000</u>	<u>119,486</u>	<u>19,486</u>
<b>Expenditures</b>			
Highway and streets	100,000	155,019	(55,019)
<b>Total Expenditures</b>	<u>100,000</u>	<u>155,019</u>	<u>(55,019)</u>
Net Changes in Fund Balances	-	(35,533)	(35,533)
<b>Fund Balances - Beginning of Year</b>	<u>35,633</u>	<u>35,633</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 35,633</u>	<u>\$ 100</u>	<u>\$ (35,533)</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**C.A. PRETRIAL INTERVENTION FUND**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Fees and Fines	\$ 20,000	\$ 10,100	\$ (9,900)
Earnings on Investments	-	95	95
<b>Total Revenues</b>	<u>20,000</u>	<u>10,195</u>	<u>(9,805)</u>
<b>Expenditures</b>			
Administration of Justice	<u>22,579</u>	<u>16,852</u>	<u>5,727</u>
<b>Total Expenditures</b>	<u>22,579</u>	<u>16,852</u>	<u>5,727</u>
Net Changes in Fund Balances	(2,579)	(6,657)	(4,078)
<b>Fund Balances - Beginning of Year</b>	<u>27,271</u>	<u>27,271</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 24,692</u>	<u>\$ 20,614</u>	<u>\$ (4,078)</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**CIVIC CENTER**  
**Year Ended September 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Fees and Fines	\$ 76,750	\$ 51,905	\$ (24,845)
<b>Total Revenues</b>	<u>76,750</u>	<u>51,905</u>	<u>(24,845)</u>
<b>Expenditures</b>			
Parks and Recreation	182,294	156,124	26,170
<b>Total Expenditures</b>	<u>182,294</u>	<u>156,124</u>	<u>26,170</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(105,544)</u>	<u>(104,219)</u>	<u>1,325</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	105,544	104,219	(1,325)
<b>Total Other Financing Sources (Uses)</b>	<u>105,544</u>	<u>104,219</u>	<u>(1,325)</u>
Net Changes in Fund Balances	-	-	-
<b>Fund Balances - Beginning of Year</b>	-	-	-
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**EXPOSITION CENTER FUND**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 95,000	\$ 95,000	\$ -
Earnings on investments	100	704	604
Events and Miscellaneous	431,535	283,937	(147,598)
<b>Total Revenues</b>	<u>526,635</u>	<u>379,641</u>	<u>(146,994)</u>
<b>Expenditures</b>			
Parks and recreation-Exposition	627,606	433,160	194,446
<b>Total Expenditures</b>	<u>627,606</u>	<u>433,160</u>	<u>194,446</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(100,971)</u>	<u>(53,519)</u>	<u>47,452</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	100,971	53,519	(47,452)
<b>Total Other Financing Sources (Uses)</b>	<u>100,971</u>	<u>53,519</u>	<u>(47,452)</u>
Net Changes in Fund Balances	-	-	-
<b>Fund Balances - Beginning of Year</b>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**VICTIMS COORDINATOR LIAISON GRANT COUNTY ATTORNEY**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 42,000	\$ 41,484	\$ (516)
<b>Total Revenues</b>	<u>42,000</u>	<u>41,484</u>	<u>(516)</u>
<b>Expenditures</b>			
General Government	49,658	48,764	894
Administration of justice	4,764	4,654	110
<b>Total Expenditures</b>	<u>54,422</u>	<u>53,418</u>	<u>1,004</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(12,422)</u>	<u>(11,934)</u>	<u>488</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	12,422	11,934	(488)
<b>Total Other Financing Sources (Uses)</b>	<u>12,422</u>	<u>11,934</u>	<u>488</u>
Net Changes in Fund Balances	-	-	-
<b>Fund Balances - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**CONSTABLE PRECINCT 2 STATE FORFEITURE FUND**  
**Year Ended September 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Fees and Fines	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>			
General Administration	200	-	200
Administration of Justice	900	-	900
<b>Total Expenditures</b>	<u>1,100</u>	<u>-</u>	<u>1,100</u>
Net Changes in Fund Balances	(1,100)	-	1,100
<b>Fund Balances - Beginning of Year</b>	<u>1,105</u>	<u>1,105</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 5</u>	<u>\$ 1,105</u>	<u>\$ 1,100</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**NCSO STATE FORFEITURE FUND**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Fees and Fines	\$ 500	\$ 1,050	\$ 550
Earnings on investments	100	6,098	5,998
<b>Total Revenues</b>	<u>600</u>	<u>7,148</u>	<u>6,548</u>
<b>Expenditures</b>			
Administration of justice	345,130	341,120	4,010
<b>Total Expenditures</b>	<u>345,130</u>	<u>341,120</u>	<u>4,010</u>
Net Changes in Fund Balances	(344,530)	(333,972)	10,558
<b>Fund Balances - Beginning of Year</b>	<u>976,013</u>	<u>976,013</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 631,483</u>	<u>\$ 642,041</u>	<u>\$ 10,558</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**CONSTABLE PCT 4 FEDERAL FORFEITURE FUND**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Miscellaneous	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>			
Administration of justice	1,355	-	1,355
<b>Total Expenditures</b>	<u>1,355</u>	<u>-</u>	<u>1,355</u>
Net Changes in Fund Balances	(1,355)	-	1,355
<b>Fund Balances - Beginning of Year</b>	<u>5,022</u>	<u>5,022</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 3,667</u>	<u>\$ 5,022</u>	<u>\$ 1,355</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**NCSO FEDERAL FORFEITURE FUND**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Fees and Fines	\$ -	\$ 2,814	\$ 2,814
Earnings on investments	100	183	83
<b>Total Revenues</b>	<u>100</u>	<u>2,997</u>	<u>2,897</u>
<b>Expenditures</b>			
Administration of justice	18,700	8,341	10,359
<b>Total Expenditures</b>	<u>18,700</u>	<u>8,341</u>	<u>10,359</u>
Net Changes in Fund Balances	(18,600)	(5,344)	13,256
<b>Fund Balances - Beginning of Year</b>	<u>45,330</u>	<u>45,330</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 26,730</u>	<u>\$ 39,986</u>	<u>\$ 13,256</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**CONSTABLE PCT 1 FEDERAL FORFEITURE**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Fees and fines	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>			
Administration of justice	450	-	450
<b>Total Expenditures</b>	<u>450</u>	<u>-</u>	<u>450</u>
Net Changes in Fund Balances	(450)	-	450
<b>Fund Balances - Beginning of Year</b>	<u>450</u>	<u>450</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ 450</u>	<u>\$ 450</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**TJJD PRE & POST ADJUDICATION FUND**  
**Year Ended September 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 137,633	\$ 177,561	\$ 39,928
<b>Total Revenues</b>	<u>137,633</u>	<u>177,561</u>	<u>39,928</u>
<b>Expenditures</b>			
Administration of justice	137,633	164,328	(26,695)
<b>Total Expenditures</b>	<u>137,633</u>	<u>164,328</u>	<u>(26,695)</u>
Net Changes in Fund Balances	-	13,233	13,233
<b>Fund Balances - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ 13,233</u>	<u>\$ 13,233</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**TJJD MENTAL HEALTH GRANT**  
**Year Ended September 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Fees and Fines	\$ 58,404	\$ 58,389	\$ (15)
<b>Total Revenues</b>	<u>58,404</u>	<u>58,389</u>	<u>(15)</u>
<b>Expenditures</b>			
General Government	58,404	55,216	3,188
<b>Total Expenditures</b>	<u>58,404</u>	<u>55,216</u>	<u>3,188</u>
Net Changes in Fund Balances	-	3,173	3,173
<b>Fund Balances - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ 3,173</u>	<u>\$ 3,173</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**JUSTICE COURT BUILDING SECURITY**  
**Year Ended September 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Fees and Fines	\$ 3,000	\$ 1,162	\$ (1,838)
<b>Total Revenues</b>	<u>3,000</u>	<u>1,162</u>	<u>(1,838)</u>
<b>Expenditures</b>			
Public Safety	<u>3,000</u>	<u>-</u>	<u>3,000</u>
<b>Total Expenditures</b>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>1,162</u>	<u>1,162</u>
Net Changes in Fund Balances	-	1,162	1,162
<b>Fund Balances - Beginning of Year</b>	<u>10,214</u>	<u>10,214</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 10,214</u>	<u>\$ 11,376</u>	<u>\$ 1,162</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**TJJJ COMMUNITY PROGRAMS FUND**  
**Year Ended September 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 3,000	\$ 15,500	\$ 12,500
<b>Total Revenues</b>	<u>3,000</u>	<u>15,500</u>	<u>12,500</u>
<b>Expenditures</b>			
Administration of justice	3,000	15,000	(12,000)
<b>Total Expenditures</b>	<u>3,000</u>	<u>15,000</u>	<u>(12,000)</u>
Net Changes in Fund Balances	-	500	500
<b>Fund Balances - Beginning of Year</b>	-	-	-
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 500</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING**  
**Year Ended September 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 108,463	\$ 86,445	\$ (22,018)
<b>Total Revenues</b>	<u>108,463</u>	<u>86,445</u>	<u>(22,018)</u>
<b>Expenditures</b>			
Administration of justice	108,463	86,445	22,018
<b>Total Expenditures</b>	<u>108,463</u>	<u>86,445</u>	<u>22,018</u>
Net Changes in Fund Balances	-	-	-
<b>Fund Balances - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**CARES Act - CRF**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 573,731	\$ 557,727	\$ (16,004)
<b>Total Revenues</b>	<u>573,731</u>	<u>557,727</u>	<u>(16,004)</u>
<b>Expenditures</b>			
Health and welfare	573,731	557,727	16,004
<b>Total Expenditures</b>	<u>573,731</u>	<u>557,727</u>	<u>16,004</u>
Net Changes in Fund Balances	-	-	-
<b>Fund Balances - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**Etoile TXCDBG**  
**Year Ended September 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 275,000	\$ 23,691	\$ (251,309)
<b>Total Revenues</b>	<u>275,000</u>	<u>23,691</u>	<u>(251,309)</u>
<b>Expenditures</b>			
Health and welfare	275,000	23,691	251,309
<b>Total Expenditures</b>	<u>275,000</u>	<u>23,691</u>	<u>251,309</u>
Net Changes in Fund Balances	-	-	-
<b>Fund Balances - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**CTIF Grant**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 382,082	\$ -	\$ (382,082)
<b>Total Revenues</b>	<u>382,082</u>	<u>-</u>	<u>(382,082)</u>
<b>Expenditures</b>			
Highway and streets	477,603	-	477,603
<b>Total Expenditures</b>	<u>477,603</u>	<u>-</u>	<u>477,603</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(95,521)	-	95,521
<b>Other Financing Sources (Uses)</b>			
Transfers in	95,521	95,521	-
<b>Total Other Financing Sources (Uses)</b>	<u>95,521</u>	<u>95,521</u>	<u>-</u>
Net Changes in Fund Balances	-	95,521	95,521
<b>Fund Balances - Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ -</u>	<u>\$ 95,521</u>	<u>\$ 95,521</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**CETRZ NO. 1 TAX INCREMENT FUND**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 14	\$ -	\$ (14)
<b>Total Revenues</b>	<u>14</u>	<u>-</u>	<u>(14)</u>
<b>Expenditures</b>			
General Government	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	14	-	(14)
<b>Fund Balances - Beginning of Year</b>	<u>173</u>	<u>173</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 187</u>	<u>\$ 173</u>	<u>\$ (14)</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**CAPITAL PROJECTS FUND - LAKE**  
**Year Ended September 30, 2020**

	<u>Final Budget</u>	<u>Actual</u>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 54,400	\$ -	\$ (54,400)
Earnings on Investments	1,000	5,510	4,510
<b>Total Revenues</b>	<u>55,400</u>	<u>5,510</u>	<u>(49,890)</u>
<b>Expenditures</b>			
Capital Outlay	277,605	-	277,605
Parks and Recreation	78,200	78,125	75
<b>Total Expenditures</b>	<u>355,805</u>	<u>78,125</u>	<u>277,680</u>
Net Changes in Fund Balances	(300,405)	(72,615)	227,790
<b>Fund Balances - Beginning of Year</b>	<u>676,705</u>	<u>676,705</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 376,300</u>	<u>\$ 604,090</u>	<u>\$ 227,790</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**PERMANENT IMPROVEMENT FUND**  
**Year Ended September 30, 2020**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>			
Miscellaneous	\$ 1,000	\$ 14,188	\$ 13,188
<b>Total Revenues</b>	<u>1,000</u>	<u>14,188</u>	<u>13,188</u>
<b>Expenditures</b>			
General Administration	100,000	73,008	26,992
Capital Outlay	6,600	-	6,600
<b>Total Expenditures</b>	<u>106,600</u>	<u>73,008</u>	<u>33,592</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(105,600)</u>	<u>(58,820)</u>	<u>46,780</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	1,784,646	1,778,046	(6,600)
<b>Total Other Financing Sources (Uses)</b>	<u>1,784,646</u>	<u>1,778,046</u>	<u>(6,600)</u>
Net Changes in Fund Balances	1,679,046	1,719,226	40,180
<b>Fund Balances - Beginning of Year</b>	<u>2,093,749</u>	<u>2,093,749</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 3,772,795</u>	<u>\$ 3,812,975</u>	<u>\$ 40,180</u>

**NACOGDOCHES COUNTY, TEXAS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**DEBT SERVICE FUND**  
*Year Ended September 30, 2020*

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance from Final Budget Positive (Negative)</b>
<b>Revenues</b>				
Property Taxes	\$ 829,772	\$ 829,772	\$ 808,599	\$ (21,173)
Earnings on investments	9,926	9,926	5,107	(4,819)
<b>Total Revenues</b>	<u>839,698</u>	<u>839,698</u>	<u>813,706</u>	<u>(25,992)</u>
<b>Expenditures</b>				
Debt Service:				
Principal	730,000	730,000	730,000	-
Interest	145,155	145,155	142,468	2,687
<b>Total Expenditures</b>	<u>875,155</u>	<u>875,155</u>	<u>872,468</u>	<u>2,687</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(35,457)	(35,457)	(58,762)	(23,305)
Net Changes in Fund Balances	(35,457)	(35,457)	(58,762)	(23,305)
<b>Fund Balances - Beginning of Year</b>	376,968	376,968	376,968	-
<b>Fund Balances - End of Year</b>	<u>\$ 341,511</u>	<u>\$ 341,511</u>	<u>\$ 318,206</u>	<u>\$ (23,305)</u>

## **Agency Funds**

### **State Agency**

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

### **Cash Bond**

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

### **Tax Assessor**

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

### **District Clerk Trust**

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

### **Sheriff**

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

### **District Attorney Seizure**

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

### **County Attorney Restitution**

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

### **County Clerk Trust**

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

### **Juvenile Probation Restitution**

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

### **District Probation Restitution**

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



## **Agency Funds (continued)**

### **Basic Supervision Fund**

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

### **Special Services Fund**

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

### **Sex Offender Caseload Fund**

This fund is used to account for revenues received from the Texas Department of Criminal Justice-Criminal Justice Assistance Division (TDCJ-CJAD) for the Community Supervision & Corrections Department Sex Offender Caseload Diversion Program Grant.

### **Community Service Restitution Fund**

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

### **Mentally Impaired Caseload Grant Fund**

This fund is used to account for revenues received from the Texas Department of Criminal Justice – Criminal Justice Assistance Division (TDCJ-CJAD) for the Community Supervision & Corrections Department mentally impaired specialized caseload diversion program.

### **Pretrial Diversion Program Grant Fund**

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

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUND

For the Year Ended September 30, 2020

	<u>Balance 10/1/2020</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 9/30/2020</u>
<b>State Agency</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 517,718	\$ 26,555,197	\$ 26,766,198	\$ 306,717
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ 517,718	\$ 26,555,197	\$ 26,766,198	\$ 306,717
<b>Cash Bond</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 156,251	\$ 71,523	\$ 68,477	\$ 159,297
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ 156,251	\$ 71,523	\$ 68,477	\$ 159,297
<b>Tax Assessor</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 295,496	\$ 409,606	\$ 432,026	\$ 273,076
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ 295,496	\$ 409,606	\$ 432,026	\$ 273,076
<b>District Clerk Trust</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 1,525,110	\$ 216,850	\$ 76,509	\$ 1,665,451
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ 1,525,110	\$ 216,850	\$ 76,509	\$ 1,665,451
<b>Sheriff</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 413,998	\$ 1,056,411	\$ 978,459	\$ 491,950
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ 413,998	\$ 1,056,411	\$ 978,459	\$ 491,950
<b>District Attorney Seizure</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 113,346	\$ 144,161	\$ 93,695	\$ 163,812
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ 113,346	\$ 144,161	\$ 93,695	\$ 163,812
<b>County Attorney Restitution</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 770	\$ 12,420	\$ 12,940	\$ 250
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ 770	\$ 12,420	\$ 12,940	\$ 250
<b>County Clerk Trust</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 1,117,898	\$ 51,150	\$ 613,405	\$ 555,643
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ 1,117,898	\$ 51,150	\$ 613,405	\$ 555,643
<b>Juvenile Probation Restitution</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 5,087	\$ 12,094	\$ 12,094	\$ 5,087
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ 5,087	\$ 12,094	\$ 12,094	\$ 5,087

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - AGENCY FUND

For the Year Ended September 30, 2020

	Balance 10/1/2020	Increases	Decreases	Balance 9/30/2020
<b>District Probation Restitution</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 100	\$ 195,317	\$ 195,317	\$ 100
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ 100	\$ 195,317	\$ 195,317	\$ 100
<b>Basic Supervision</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 498,676	\$ 1,607,855	\$ 1,540,042	\$ 566,489
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ 498,676	\$ 1,607,855	\$ 1,540,042	\$ 566,489
<b>Special Services</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 11,669	\$ 59,092	\$ 54,088	\$ 16,673
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ 11,669	\$ 59,092	\$ 54,088	\$ 16,673
<b>Sex Offender Caseload</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 20,667	\$ 80,000	\$ 59,552	\$ 41,115
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ 20,667	\$ 80,000	\$ 59,552	\$ 41,115
<b>Community Service Restitution</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 12,827	\$ 60,516	\$ 55,220	\$ 18,123
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ 12,827	\$ 60,516	\$ 55,220	\$ 18,123
<b>Mentally Impaired Caseload</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 10,865	\$ 60,058	\$ 59,632	\$ 11,291
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ 10,865	\$ 60,058	\$ 59,632	\$ 11,291
<b>Pretrial Diversion Program</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 6,936	\$ 48,129	\$ 47,793	\$ 7,272
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ 6,936	\$ 48,129	\$ 47,793	\$ 7,272
<b>TOTALS - ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 4,707,414	\$ 30,640,379	\$ 31,065,447	\$ 4,282,346
<b>Total Assets</b>	<b>\$ 4,707,414</b>	<b>\$ 30,640,379</b>	<b>\$ 31,065,447</b>	<b>\$ 4,282,346</b>
<b>Liabilities</b>				
Due to other agencies and beneficiaries	\$ 4,707,414	\$ 30,640,379	\$ 31,065,447	\$ 4,282,346
<b>Total Liabilities</b>	<b>\$ 4,707,414</b>	<b>\$ 30,640,379</b>	<b>\$ 31,065,447</b>	<b>\$ 4,282,346</b>



## UNAUDITED STATISTICAL SECTION

This part of the County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

<b>Contents</b>	<b>Page</b>
Financial Trends	155
<i>These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.</i>	
Revenue Capacity	160
<i>These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.</i>	
Debt Capacity	164
<i>These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	168
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.</i>	
Operating Information	170
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.</i>	

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



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

*Table 1*

	Fiscal Year									
	2011	2012 as restated	2013 as restated	2014	2015	2016	2017	2018	2019	2020
<b>Governmental activities:</b>										
Investment in capital assets	\$ 25,128,198	\$ 31,771,099	\$ 34,423,191	\$ 36,277,431	\$ 38,323,189	\$ 36,721,196	\$ 37,306,367	\$ 38,489,339	\$ 41,049,278	\$ 42,287,408
Restricted	2,673,019	3,623,746	4,020,782	3,084,760	2,892,774	4,720,640	4,020,899	3,922,371	4,792,259	5,233,198
Unrestricted	5,711,596	4,515,965	3,378,846	4,306,614	3,800,659	2,640,597	3,475,939	3,675,206	2,919,266	3,825,347
<b>Total governmental activities net position</b>	<b>\$ 33,512,813</b>	<b>\$ 39,910,810</b>	<b>\$ 41,822,819</b>	<b>\$ 43,668,805</b>	<b>\$ 45,016,622</b>	<b>\$ 44,082,433</b>	<b>\$ 44,803,205</b>	<b>\$ 46,086,916</b>	<b>\$ 48,760,803</b>	<b>\$ 51,345,953</b>

Note: The balances are entirely comprised of governmental activities. Therefore, no primary government totals have been displayed.

Source: County ACFR

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

*Table 2*  
*Page 1 of 2*

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Expenses</b>										
Governmental Activities:										
General administration	\$ 4,818,604	\$ 4,966,895	\$ 4,938,327	\$ 5,156,024	\$ 3,351,072	\$ 5,291,325	\$ 5,237,319	\$ 4,730,562	\$ 5,436,919	\$ 5,424,988
Judicial and law enforcement	12,615,792	11,646,953	9,650,725	10,258,897	10,336,758	11,187,905	11,687,652	11,480,216	11,854,993	12,150,169
Highways and streets	3,820,634	1,705,790	3,553,521	2,505,187	4,032,045	4,233,633	4,061,703	4,898,787	4,384,733	4,301,548
Health and welfare	235,607	377,876	954,491	1,883,236	2,574,242	1,051,784	1,023,558	1,023,306	1,022,753	1,496,356
Culture and recreation	879,640	1,077,685	1,175,569	1,269,430	1,233,468	1,239,338	1,227,346	1,041,076	1,220,410	1,047,507
Solid waste	16,230	-	-	-	-	-	-	-	-	-
Interest on long-term debt	687,834	529,994	493,491	448,224	393,734	378,988	356,200	291,681	243,160	277,927
<b>Program Revenues</b>										
Governmental Activities:										
Charges for services:										
General government	324,293.00	261,204.00	324,413.00	291,839.00	408,795.00	494,374.00	399,068.00	394,781.00	441,259.00	653,404.00
Judicial and law enforcement	4,557,432	4,378,408	4,100,166	3,082,801	2,974,002	2,708,756	2,672,948	2,656,229	3,676,760	2,304,110
Highways and streets	1,594,596	1,840,700	1,802,584	1,057,918	1,020,404	998,184	1,084,315	1,147,223	1,254,858	1,229,754
Health and welfare	-	-	40,678	234,320	-	-	-	-	-	-
Culture and recreation	965,928	504,817	538,303	627,094	599,927	667,357	638,503	609,719	609,987	410,707
Solid waste	5,801	-	-	-	-	-	-	-	-	-
Operating Grants and Contributions:	1,517,183	2,163,200	1,248,753	776,462	588,728	726,182	550,294	598,291	551,226	1,355,951
Capital grants and contributions:	1,632,533	3,479,293	273,627	1,008,896	1,669,176	284,600	25,710	-	-	624,830
<b>Total governmental activities</b>										
<b>  program revenues</b>	<b>\$ 10,597,766</b>	<b>\$ 12,627,622</b>	<b>\$ 8,328,524</b>	<b>\$ 7,079,330</b>	<b>\$ 7,261,032</b>	<b>\$ 5,879,453</b>	<b>\$ 5,370,838</b>	<b>\$ 5,406,243</b>	<b>\$ 6,534,090</b>	<b>\$ 6,578,756</b>

Source: County ACFR

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

*Table 2*  
**Page 2 of 2**

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Net (Expense)/Revenue</b>										
Governmental Activities	\$ (12,476,575)	\$ (7,677,571)	\$ (12,437,600)	\$ (14,441,668)	\$ (14,660,287)	\$ (17,503,520)	\$ (18,222,940)	\$ (18,059,385)	\$ (17,628,878)	\$ (18,119,739)
<b>General Revenues and Other</b>										
<b>Changes in Net Position</b>										
Governmental Activities:										
Taxes:										
Property taxes	13,298,430	13,476,474	14,415,137	15,245,797	15,891,594	17,580,862	18,207,931	18,371,660	18,849,882	19,697,675
Other	370,214	443,408	512,570	584,436	654,769	631,298	613,763	666,299	665,366	639,367
Earnings on investments	177,502	147,227	120,483	41,158	42,764	49,448	59,282	167,669	372,062	196,219
Gain (Loss) on sale of capital assets	30,054	(32,676)	-	391,238	265,296	(2,324,843)	-	-	-	-
Grants and Contributions not restricted to specific programs	-	-	-	-	-	-	9,847	-	-	-
Miscellaneous	159,162	151,702	56,965	25,024	22,538	632,566	52,889	137,468	415,455	171,628
<b>Total governmental activities</b>	<b>14,035,362</b>	<b>14,186,135</b>	<b>15,105,155</b>	<b>16,287,653</b>	<b>16,876,961</b>	<b>16,569,331</b>	<b>18,943,712</b>	<b>19,343,096</b>	<b>20,302,765</b>	<b>20,704,889</b>
<b>Change in Net Position</b>										
Governmental Activities	\$ 1,558,787	\$ 6,508,564	\$ 2,667,555	\$ 1,845,985	\$ 2,216,674	\$ (934,189)	\$ 720,772	\$ 1,283,711	\$ 2,673,887	\$ 2,585,150

Note: The County Activity is entirely comprised of governmental activity. Therefore, no primary government totals have been displayed.  
Source: County ACFR

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

Table 3

	Fiscal Year									
	2011*	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Fund</b>										
Nonspendable	\$ 245,100	\$ 227,983	\$ 227,272	\$ 239,126	\$ 300,174	\$ 305,008	\$ 261,977	\$ 176,354	\$ 149,293	\$ 322,572
Assigned	1,434,751	-	-	-	-	-	-	-	-	-
Unassigned	3,611,949	4,334,200	3,805,965	3,831,274	4,445,577	4,397,439	5,818,373	6,307,036	5,810,889	6,220,526
<b>Total General Fund</b>	<b>\$5,291,800</b>	<b>\$4,562,183</b>	<b>\$4,033,237</b>	<b>\$4,070,400</b>	<b>\$4,745,751</b>	<b>\$4,702,447</b>	<b>\$ 6,080,350</b>	<b>\$ 6,483,390</b>	<b>\$ 5,960,182</b>	<b>\$ 6,543,098</b>
<b>All Other Governmental Funds</b>										
Nonspendable	\$ 45,417	\$ 31,297	\$ 32,892	\$ 49,346	\$ 38,020	\$ 46,404	\$ 49,703	\$ 69,071	\$ 66,519	\$ 14,309
Restricted	3,651,040	3,501,739	3,914,230	3,015,073	2,815,837	4,680,634	4,021,150	3,898,659	6,844,895	9,148,727
Committed	285,713	-	-	-	-	-	-	-	-	-
Unassigned	(122,151)	(1,306)	(23,592)	(12,777)	(19,191)	(21,411)	(23,381)	(31,721)	(28,004)	-
<b>Total All other Governmental Funds</b>	<b>\$3,860,019</b>	<b>\$3,531,730</b>	<b>\$3,923,530</b>	<b>\$3,051,642</b>	<b>\$2,834,666</b>	<b>\$4,705,627</b>	<b>\$ 4,047,472</b>	<b>\$ 3,936,009</b>	<b>\$ 6,883,410</b>	<b>\$ 9,163,036</b>
<b>Total Fund Balance all Funds</b>	<b>\$9,151,819</b>	<b>\$8,093,913</b>	<b>\$7,956,767</b>	<b>\$7,122,042</b>	<b>\$7,580,417</b>	<b>\$9,408,074</b>	<b>\$10,127,822</b>	<b>\$10,419,399</b>	<b>\$ 12,843,592</b>	<b>\$ 15,706,134</b>

\* Beginning 2011, fund balances are reported using GASB 54 classifications.  
 Source: County ACFR

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

Table 4

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>Revenues</b>										
Taxes	\$ 13,225,273	\$ 13,468,338	\$ 14,382,719	\$ 15,234,720	\$ 15,921,974	\$ 17,667,941	\$ 18,053,002	\$ 18,371,660	\$ 18,877,248	\$ 19,484,955
Intergovernmental	4,563,663	6,594,491	2,426,628	2,858,092	3,133,773	1,928,755	1,444,158	1,555,308	1,811,702	1,621,348
Charges for services	2,137,650	1,914,228	1,824,008	1,754,325	1,734,003	1,716,228	1,761,931	1,752,396	3,108,147	1,785,988
Fines, fees and forfeitures	3,156,568	4,005,717	3,908,058	2,374,696	2,245,439	1,971,496	1,988,206	2,020,089	1,460,387	2,947,174
Earnings on investments	178,170	148,378	121,503	41,114	43,453	47,918	57,889	162,818	354,651	181,724
Miscellaneous	1,272,404	718,607	813,449	777,454	892,528	1,000,638	928,682	881,772	974,975	959,096
<b>Total Revenues</b>	<b>24,533,728</b>	<b>26,849,759</b>	<b>23,476,365</b>	<b>23,040,401</b>	<b>23,971,170</b>	<b>24,332,976</b>	<b>24,233,868</b>	<b>24,744,043</b>	<b>26,587,110</b>	<b>26,980,285</b>
<b>Expenditures</b>										
Current:										
General government	4,990,926	5,790,448	5,430,722	4,905,626	4,868,429	5,128,397	5,235,090	6,028,808	5,441,252	5,620,563
Judicial and law enforcement-public safety	11,579,936	11,086,719	10,898,884	10,072,988	10,433,836	10,860,327	4,240,677	4,301,362	4,193,618	4,754,706
Public safety	-	-	-	-	-	-	6,749,634	6,823,107	7,033,440	7,076,145
Highways and streets	3,460,191	3,621,760	3,815,232	4,136,567	3,571,199	3,814,211	4,142,157	4,243,749	4,311,681	4,003,261
Health and welfare	1,824,075	4,038,476	514,951	257,160	299,611	320,100	312,309	311,220	311,636	777,873
Culture parks and recreation	556,250	671,095	948,947	912,561	847,446	881,621	837,319	849,372	828,430	762,891
Solid Waste	16,230	-	-	-	-	-	-	-	-	-
Capital Outlay	1,447,242	208,817	55,712	2,100,275	2,193,460	869,425	268,918	246,112	1,026,787	620,591
Debt Service:										
Principal	1,796,000	1,862,000	1,505,000	1,536,184	1,535,157	1,718,835	1,841,283	1,908,314	2,660,567	1,299,180
Interest and fiscal charges	654,022	785,375	457,898	410,541	302,710	302,603	279,500	249,452	221,348	235,587
Bond issuance costs	-	-	-	-	45,477	-	-	-	-	-
<b>Total Expenditures</b>	<b>26,324,872</b>	<b>28,064,690</b>	<b>23,627,346</b>	<b>24,331,902</b>	<b>24,097,325</b>	<b>23,895,519</b>	<b>23,906,887</b>	<b>24,961,496</b>	<b>26,028,759</b>	<b>25,150,797</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(1,791,144)</b>	<b>(1,214,931)</b>	<b>(150,981)</b>	<b>(1,291,501)</b>	<b>(126,155)</b>	<b>437,457</b>	<b>326,981</b>	<b>(217,453)</b>	<b>558,351</b>	<b>1,829,488</b>
<b>Other Financing Sources (Uses)</b>										
Sale of capital assets	26,240	44,104	13,834	24,082	25,183	532,930	130,989	262,916	839,057	437,463
Issuance of debt	-	5,160,000	-	-	2,589,000	-	-	-	-	-
Premium on bonds issued	-	254,080	-	-	-	-	-	-	-	-
Transfers in	-	613,958	514,313	322,496	177,244	1,598,374	129,055	905,518	2,261,102	2,109,054
Transfers out	(363,544)	(613,958)	(514,313)	(322,496)	(177,244)	(1,598,374)	(129,055)	(905,518)	(2,261,102)	(2,109,054)
Issuance of capital leases	-	-	-	1,188,239	583,576	857,270	261,778	246,112	1,026,787	620,591
Payments to escrow agent	-	(5,301,161)	-	-	(2,613,229)	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(337,304)</b>	<b>157,023</b>	<b>13,834</b>	<b>1,212,321</b>	<b>3,197,759</b>	<b>1,390,200</b>	<b>392,767</b>	<b>509,028</b>	<b>1,865,844</b>	<b>1,058,054</b>
<b>Net Change in Fund Balances</b>	<b>\$ (2,128,448)</b>	<b>\$ (1,057,908)</b>	<b>\$ (137,147)</b>	<b>\$ (79,180)</b>	<b>\$ 3,071,604</b>	<b>\$ 1,827,657</b>	<b>\$ 719,748</b>	<b>\$ 291,575</b>	<b>\$ 2,424,195</b>	<b>\$ 2,887,542</b>
<b>Debt service as a percentage of noncapital expenditures</b>	9.85%	9.50%	9.89%	8.76%	8.84%	9.13%	9.65%	9.62%	12.35%	6.58%

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

*Table 5*

<b>Fiscal Year</b>	<b>Residential Property</b>	<b>Commercial Property</b>	<b>Mineral Property</b>	<b>Industrial Property</b>	<b>Other property and adjustments</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>
2011	\$ 1,304,820,250	\$ 326,963,700	\$ 615,537,160	\$ 36,074,840	\$ 989,777,976	\$ 3,273,173,926	0.4343
2012	1,332,945,530	338,880,230	468,983,880	52,041,470	904,261,080	3,097,112,190	0.4343
2013	1,353,439,299	343,414,570	524,381,220	37,409,930	842,706,689	3,101,351,708	0.4343
2014	1,336,396,600	351,417,240	424,453,240	36,773,690	935,638,270	3,084,679,040	0.4543
2015	1,460,880,920	342,585,420	264,831,040	31,144,180	974,812,910	3,074,254,470	0.5043
2016	1,511,952,777	350,873,957	244,414,690	38,089,530	950,573,130	3,095,904,084	0.5290
2017	1,530,665,605	367,188,790	119,968,460	104,847,060	932,338,640	3,055,008,555	0.5855
2018	1,626,386,224	394,106,560	146,491,300	133,704,660	958,288,410	3,258,977,154	0.6065
2019	1,676,724,640	411,068,450	181,616,720	177,674,120	959,313,370	3,406,397,300	0.5817
2020	1,829,350,770	456,743,160	214,784,950	220,083,640	1,005,750,260	3,726,712,780	0.5524

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

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

*Table 6*

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b>Direct Rates</b>										
M & O	\$ 0.3567	\$ 0.3567	\$ 0.3894	\$ 0.4437	\$ 0.4768	\$ 0.5280	\$ 0.5575	\$ 0.5306	\$ 0.5212	\$ 0.5295
Interest and Sinking	0.0776	0.0776	0.0649	0.0606	0.0522	0.0575	0.0490	0.0511	0.0464	0.0229
Total Direct Rates	<u>\$ 0.4343</u>	<u>\$ 0.4343</u>	<u>\$ 0.4543</u>	<u>\$ 0.5043</u>	<u>\$ 0.5290</u>	<u>\$ 0.5855</u>	<u>\$ 0.6065</u>	<u>\$ 0.5817</u>	<u>\$ 0.5676</u>	<u>\$ 0.5524</u>
<b>Overlapping rates:</b>										
City of Cushing	\$ 0.2462	\$ 0.2552	\$ 0.2802	\$ 0.2802	\$ 0.2829	\$ 0.3398	\$ 0.3672	\$ 0.3735	\$ 0.4143	\$ 0.4160
City of Garrison	0.2474	0.2612	0.2764	0.2764	0.2859	0.2857	0.3112	0.3175	0.3452	0.3480
City of Nacogdoches	0.5690	0.5620	0.5639	0.5639	0.5639	0.5681	0.5928	0.5928	0.6169	0.6140
Central Heights ISD	1.4000	1.3800	1.3800	1.3800	1.3700	1.3700	1.3700	1.3200	1.3100	1.2400
Chireno ISD	1.1117	1.1117	1.1117	1.1117	1.1117	1.1117	1.1117	1.1117	1.1117	1.0306
Cushing ISD	1.3000	1.3000	1.3000	1.3000	1.3000	1.3000	1.3000	1.3000	1.3000	1.2300
Douglass ISD	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	0.9700
Etoile ISD	1.3100	1.3100	1.3100	1.3100	1.3100	1.3100	1.3100	1.3100	1.3100	1.2933
Garrison ISD	1.0950	1.0950	1.0970	1.0970	1.1080	1.1109	1.1065	1.1065	1.1700	1.0683
Martinsville ISD	1.1840	1.1840	1.1840	1.1840	1.1840	1.2470	1.2618	1.2008	1.2008	1.1445
Nacogdoches ISD	1.3700	1.3700	1.3575	1.3575	1.3575	1.3575	1.3575	1.3325	1.3325	1.2309
Woden ISD	1.1090	1.1090	1.1090	1.1090	1.1090	1.1090	1.1090	1.1090	1.1090	1.2531
Douglass Fire District	0.0300	0.0300	0.0300	0.0300	0.0282	0.0300	0.0300	0.0300	0.0300	0.0300
Cushing Fire Department	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
ESD #3 Central Heights	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
ESD #4 Nacogdoches	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
ESD #6 Northeast	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
Municipal Utility Dist #1	-	-	-	-	-	-	-	-	0.0400	0.3831

Source: Nacogdoches Central Appraisal District  
Tax rates are reported in dollars per \$100 of value.

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

**NACOGDOCHES COUNTY, TEXAS**  
**PRINCIPAL PROPERTY TAXPAYERS**

*Table 7*

*Current and Nine years ago*  
(amounts expressed in thousands)

Taxpayer	2020			2011		
	Total Assessed Value	Rank	% of Total Assessed Valuation	Total Assessed Value	Rank	% of Total Assessed Valuation
Southern Power Company	\$ 161,775	1	4.34%			
Oncor Electric Delivery LLC	72,147	2	1.94%	\$ 34,149	4	1.04%
BP America Production Company	68,010	3	1.82%			
Transcanada Keystone Pipeline	48,443	4	1.30%			
Pilgrim's Pride Corporation	44,623	5	1.20%			
Norbord Texas LP	38,403	6	1.03%	32,129	5	0.98%
SFA 1411 Owner LP	31,963	7	0.86%			
BTA ETG Gathering LLC	30,545	8	0.82%	28,673.00	7	0.88%
XTO Energy	27,420	9	0.74%			
Union Pacific Railroad	26,269	10	0.70%			
Samson Lone Star LLC				103,933	1	3.18%
Exxon Mobile				99,548	2	3.04%
Samson Lone Star LP				55,081	3	1.68%
EOG Resources				31,636	6	0.97%
Nabors Drilling USA				25,053	8	0.77%
Nibco of Texas Inc.				20,876	9	0.64%
Enbridge Pipelines (ETX) LP-G&P				20,798	10	0.64%
<b>Totals</b>	<u>\$ 549,598</u>		<u>14.75%</u>	<u>\$ 451,876</u>		<u>13.81%</u>

Total assessed values

\$3,726,712

\$3,273,173

Source: Nacogdoches Central Appraisal District

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

*Table 8*

<u>Tax Year</u>	<u>Fiscal Year</u>	<u>Total Taxes Levied</u>	<u>Collected within the Fiscal Year of the Levy</u>			<u>Collections in Subsequent Years</u>	<u>Total Tax Collections</u>	<u>Total Tax Collections as a Percentage of Current Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Delinquent Taxes as a Percentage of Current Levy</u>
			<u>Amount</u>	<u>Percentage of Levy Collected</u>						
2010	2011	\$ 13,215	\$ 12,919	97.76%	\$ 74	\$ 12,993	98.32%	\$ 222	1.68%	
2011	2012	13,287	12,921	97.25%	199	13,120	98.74%	167	1.26%	
2012	2013	13,863	13,474	97.19%	59	13,533	97.62%	330	2.38%	
2013	2014	15,232	14,798	97.15%	82	14,880	97.69%	352	2.31%	
2014	2015	15,917	15,505	97.41%	45	15,550	97.69%	367	2.31%	
2015	2016	17,464	17,179	98.37%	25	17,204	98.51%	260	1.49%	
2016	2017	17,832	17,710	99.32%	23	17,733	99.44%	99	0.56%	
2017	2018	18,253	17,944	98.31%	62	18,006	98.65%	247	1.35%	
2018	2019	18,710	18,480	98.77%	34	18,514	98.95%	196	1.05%	
2019	2020	19,907	19,134	96.12%	47	19,181	96.35%	726	3.65%	

Source: Nacogdoches Central Appraisal District

**NACOGDOCHES COUNTY, TEXAS**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
*Last Ten Fiscal Years*  
*(amounts expressed in thousands)*

*Table 9*

Fiscal Year	Governmental Activities					Total Primary Government	Percentage of Personal Income	Per Capita*
	General Obligation Bonds	Refunding Bonds	Tax Notes	Capital Leases	Issuance Premiums/ (Discount)			
2011	\$ 9,750	\$ 5,435	\$ 934	\$ -	\$ -	\$ 16,119	0.89%	251
2012	4,710	9,605	-	-	249	14,564	0.74%	219
2013	4,125	8,685	-	-	228	13,038	0.66%	194
2014	3,510	7,835	-	1,117	206	12,668	0.58%	174
2015	2,885	7,209	-	1,440	185	11,719	0.57%	179
2016	2,670	6,076	-	1,927	164	10,837	0.48%	151
2017	2,445	4,927	-	1,721	143	9,236	0.44%	151
2018	2,215	3,754	-	1,462	122	7,553	0.44%	151
2019	1,975	2,555	-	1,267	101	5,898	0.25%	90
2020	1,725	2,075	-	1,316	79	5,195	0.21%	79

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

\* See Demographic and Economic Statistics schedule for personal income and population data.

These ratios are calculated using personal income and population for the prior fiscal year.

Source: County ACFR

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

Table 10

Fiscal Year	General Bonded Debt Outstanding						Total Primary Government	Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Refunding Bonds	Tax Notes	Premium on Bonds	Less amounts Available in Debt Service Fund				
2011	\$ 9,750	\$ 5,435	\$ 934	\$ -	\$ 489	\$ 15,630	0.48%	\$ 242	
2012	4,710	9,854	-	249	368	14,445	0.47%	221	
2013	4,125	8,913	-	228	469	12,797	0.41%	194	
2014	3,510	7,835	-	206	427	11,124	0.36%	170	
2015	2,885	7,394	-	185	364	10,100	0.33%	155	
2016	2,670	6,076	-	164	485	8,425	0.27%	128	
2017	2,445	4,927	-	143	337	7,178	0.23%	109	
2018	2,215	3,754	-	122	342	5,749	0.18%	88	
2019	1,975	2,555	-	101	377	4,254	0.12%	65	
2020	1,725	2,075	-	79	318	3,561	0.10%	55	

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.  
 See Table 5 for property value data.  
 See Table 13 for population data.

**NACOGDOCHES COUNTY, TEXAS**  
**DIRECT AND OVERLAPPING DEBT**  
*Fiscal Year 2020*

*Table 11*

<u>Government Unit</u>	<u>Long-Term Debt Outstanding</u>	<u>Applicable Percentage</u>	<u>Overlapping Debt</u>
<b>Debt repaid with property taxes</b>			
City of Nacogdoches	\$ 25,360,000	100.00%	\$ 25,360,000
Central Heights ISD	11,925,000	100.00%	11,925,000
Etoile ISD	2,045,000	100.00%	2,045,000
Martinsville ISD	3,580,000	100.00%	3,580,000
Nacogdoches ISD	104,800,000	100.00%	104,800,000
Woden ISD	8,925,000	100.00%	8,925,000
Chireno ISD	745,000	71.59%	533,346
Cushing ISD	10,510,000	97.74%	10,272,474
Douglass ISD	-	100.00%	-
City of Garrison	-	100.00%	-
Garrison ISD	<u>1,325,000</u>	90.29%	<u>1,196,343</u>
Subtotal overlapping debt	169,215,000		168,637,163
Nacogdoches County direct debt			<u>5,198,236</u>
Total Direct and Overlapping debt			<u>\$ 173,835,399</u>

- (1) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Nacogdoches County. This process recognizes that, when considering the Government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and therefore responsible for repaying the debt of each overlapping government.
- (2) The percentage of overlapping debt applicable is estimated using the assessed values of the overlapping government property within the county compared to the total value in the overlapping government's boundaries.

Source: Lawrence Financial Consulting, LLC

NACOGDOCHES COUNTY, TEXAS  
 COMPUTATION OF LEGAL DEBT MARGIN  
 LAST TEN FISCAL YEARS

Table 12

Legal Debt Margin Calculation for Fiscal Year 2020 (in thousands)	
Assessed Value	\$ 3,726,712,780
Debt limit (25% of Assessed Value)	931,678,195
Debt applicable to limit:	
General obligation bonds	3,800
Less: Amount set aside for repayment of general obligation debt	<u>318</u>
Total net debt applicable to limit	<u>3,482</u>
Legal debt margin	<u>\$ 931,674,713</u>

	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Debt limit	\$ 760,598	\$ 775,338	\$ 771,170	\$ 771,170	\$ 768,564	\$ 773,976	\$ 763,752	\$ 814,744	\$ 851,599	\$ 931,678,195
Total net debt applicable to limit	<u>13,680</u>	<u>13,951</u>	<u>12,569</u>	<u>10,921</u>	<u>9,730</u>	<u>8,261</u>	<u>7,035</u>	<u>5,627</u>	<u>4,153</u>	<u>3,482</u>
Legal debt margin	<u>\$ 746,918</u>	<u>\$ 761,387</u>	<u>\$ 758,601</u>	<u>\$ 760,249</u>	<u>\$ 758,834</u>	<u>\$ 765,715</u>	<u>\$ 756,717</u>	<u>\$ 809,117</u>	<u>\$ 847,446</u>	<u>\$ 931,674,713</u>
<b>Total net debt applicable to the limit as a % of debt limit</b>	1.80%	1.80%	1.63%	1.42%	1.27%	1.07%	0.92%	0.69%	0.49%	0.00%

Note: Under state law, the County's outstanding general obligation debt cannot exceed 25 percent of total assessed property value.

**NACOGDOCHES COUNTY, TEXAS**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN FISCAL YEARS**

*Table 13*

<b>Fiscal Year</b>	<b>County Population <sup>1</sup></b>	<b>Personal Income <sup>1</sup></b>	<b>Per Capita Income <sup>2</sup></b>	<b>Median Age <sup>2</sup></b>	<b>Unemployment Rate <sup>1</sup></b>	<b>School Enrollment</b>
2011	64,524	\$ 1,804,345,000	\$ 28,141	30.30	7.10%	10,931
2012	65,466	1,927,413,000	29,441	30.30	5.80%	11,132
2013	66,034	1,950,059,000	29,531	27.80	6.40%	11,050
2014	65,330	2,063,904,000	31,592	27.80	5.00%	11,069
2015	65,301	2,063,904,000	31,592	29.90	4.70%	11,188
2016	65,664	2,249,541,000	34,258	29.90	5.10%	11,198
2017	65,806	2,249,541,000	34,258	31.30	3.80%	11,238
2018	65,580	2,386,951,000	36,398	31.30	3.70%	11,160
2019	65,711	2,480,887,000	37,755	31.30	3.50%	10,707
2020	65,204	2,514,839,000	38,569	31.50	6.70%	10,824

Sources:

- 1 Texas Workforce Commission and The County Information Program Texas Association of Counties
- 2 Texas Education Agency & Nacogdoches Co. School District

**NACOGDOCHES COUNTY, TEXAS**

*Table 14*

**PRINCIPAL EMPLOYERS**

*Current Year and Nine Years Ago*

<b>Employer</b>	<b>2020</b>			<b>2011</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>
Stephen F. Austin State University	1,706	1	7.94%	1,578	1	7.01%
Pilgrim's Pride	1,451	2	6.75%	1,470	2	6.53%
Nacogdoches ISD	1006	3	4.68%	965	3	4.29%
Nacogdoches County Hospital Dist.	715	4	3.33%	756	4	3.36%
Etech Global Services	699	5	3.25%	500	6	2.22%
Nacogdoches Medical Center	546	6	2.54%	719	5	3.19%
Wal-Mart Supercenter	350	7	1.63%	238	10	1.06%
City of Nacogdoches	322	8	1.50%	319	7	1.42%
Nacogdoches County	271	9	1.26%	286	8	1.27%
Aramark	242	10	1.13%	-	-	-
NIBCO Inc.	-	-	-	263	9	1.17%
<b>Total</b>	<b>7,308</b>		<b>34.00%</b>	<b>7,094</b>		<b>31.51%</b>
Total county employment per TX Workforce Commission			21,496	22,511		

Source: NEDCO and Texas Workforce Commission

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

*Table 15*

Function	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government										
General	46	44	45	46	45	46	49	48	47	48
Finance	9	9	9	8	8	8	8	8	8	8
Law Enforcement										
Officers	127	125	117	119	115	114	108	113	107	108
Civilians	15	15	11	12	12	13	14	14	21	22
Judicial										
Judges	7	7	7	7	7	7	7	7	7	7
Other	35	37	38	38	37	37	38	38	38	38
Health and Welfare	7	7	7	7	7	5	5	5	3	3
Streets and Highways	34	29	29	32	32	32	36	36	36	36
Recreation	6	6	8	8	8	8	8	8	7	7
<b>TOTAL</b>	<b>286</b>	<b>279</b>	<b>271</b>	<b>277</b>	<b>271</b>	<b>270</b>	<b>273</b>	<b>277</b>	<b>274</b>	<b>277</b>

Source: Nacogdoches County Budget

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

**NACOGDOCHES COUNTY, TEXAS**  
**OPERATING INDICATORS BY FUNCTION**  
**LAST TEN FISCAL YEARS**

*Table 16*

Function	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government</b>										
Birth certificates issued	3,374	3,349	3,053	2,979	2,962	2,979	3,272	3,359	4,466	3,354
Marriage licenses issued	491	540	530	479	472	497	526	468	474	427
Septic permits processed	119	137	164	95	119	132	144	119	171	188
<b>Law Enforcement</b>										
Average number of inmates per day	209	241	219	245	235	260	252	253	266	270
<b>Highways &amp; Streets</b>										
New roads	-	-	-	-	-	-	-	-	-	-
Roads resurfaced (miles)	5	48	50	26	12	37	77	166	187	30
Bridges new	2	1	-	-	-	-	-	-	-	-
Bridges repaired	6	4	25	10	4	9	6	8	6	4
Bridges closed	-	-	-	-	-	-	-	-	-	-
<b>Recreation</b>										
Expo Center and Civic Center events***	32	30	59	101	126	115	84x	101	83	43
<b>Solid Waste</b>										
Refuse collected (cubic yds)	697	**	**	**	**	**	**	**	**	**

Source: Various County departments.

x Seven events cancelled due to Hurricane Harvey in FY 2017. The Civic Center is also an emergency shelter and was used to house evacuees.

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

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

\*\*\*Events cancelled March 2020 to Sept 2020 due to COVID-19

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

Table 17

Function/Program	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government</b>										
Courthouse	1	1	1	1	1	1	1	1	1	1
Annex	1	1	1	1	1	1	1	1	1	1
Storage building	1	1	1	1	1	1	1	1	1	1
Maintenance building	1	1	1	1	1	1	1	1	1	1
Records storage building	1	1	1	1	1	1	1	1	1	1
** Vocational school	1	1	1	1	1	-	-	-	-	-
Weigh Station	-	-	-	-	-	-	-	1	1	1
<b>Law Enforcement</b>										
Law Enforcement Center (jail)	1	1	1	1	1	1	1	1	1	1
JP and Constable Offices	4	3	3	3	3	3	3	3	3	3
District Probation building	1	1	1	1	1	1	1	1	1	1
Community Service building	1	1	1	1	1	1	1	1	1	1
Juvenile Probation building	1	1	1	1	1	1	1	1	1	1
Patrol units	17	17	17	17	19	19	21	21	21	20
<b>Other Public Works</b>										
County roads	778	778	778	778	778	778	778	778	778	778
Bridges	108	109	109	109	109	109	109	109	109	109
Dams	4	4	4	4	4	4	4	4	4	4
Road and Bridge shops	5	5	5	5	5	5	5	5	5	5
Road and Bridge Washday/Storage	1	1	1	1	1	1	1	1	1	1
Road and Bridge radio towers	2	2	1	1	1	1	1	1	1	1
Road and Bridge transmitters	2	2	1	1	1	1	1	1	1	1
Water supply system extension & improvements	1	1	1	1	1	1	1	1	1	1
<b>Recreation</b>										
Expo Center Arena	1	1	1	1	1	1	1	1	1	1
Expo Barns	3	3	3	3	3	3	3	3	3	3
Expo Storage	1	1	1	1	1	1	1	1	1	1
Expo Shop	1	1	1	1	1	1	1	1	1	1
Expo Sign	-	-	-	-	-	-	-	-	-	1
Expo Midway restroom	1	1	1	1	1	1	1	1	1	1
Lake park	1	1	1	1	1	1	1	1	1	1
Park Guard House	-	1	1	1	1	1	1	1	1	1
Park Restrooms	-	3	3	3	3	3	3	3	3	3
Park pavilion	-	-	-	1	1	1	1	1	1	1
Park Playground	-	-	-	-	-	-	-	1	1	1
<b>Health &amp; Welfare</b>										
Senior Center	1	1	1	1	1	1	1	1	1	1
Shelter/Civic Center	-	1	1	1	1	1	1	1	1	1
Emergency Operations Center	-	-	1	1	1	1	1	1	1	1
<b>Solid Waste</b>										
Transfer stations	*	-	-	-	-	-	-	-	-	-

Source: Various County departments

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