

FANNIN COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2017

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FANNIN COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2017

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Financial Section

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RUTLEDGE CRAIN & COMPANY,PC

CERTIFIED PUBLIC ACCOUNTANTS

2401 Garden Park Court, Suite B
Arlington, Texas 76013

INDEPENDENT AUDITORS' REPORT

To the To the Honorable County Judge and Commissioners Comprising the
Commissioners' Court of Fannin County, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fannin County, Texas, as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity'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 entity'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.

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 Fannin County, Texas, as of September 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension disclosures, on pages 5-11, 38-39, and 40-41, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the

required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Fannin County, Texas' basic financial statements. The combining and individual nonmajor fund financial statements and schedules, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Rutledge Crain & Company - PC

April 11, 2018

Management's Discussion and Analysis

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FANNIN COUNTY, TEXAS
MANAGEMENT DISCUSSION AND ANALYSIS
September 30, 2017

As management of Fannin County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2017. We encourage readers to consider the information presented herein with the County's financial statements, which follow this section.

Financial Highlights

The assets of the County exceeded its liabilities at the close of the fiscal year ended September 30, 2017 by \$21,567,459 (net position). Of this amount, \$3,078,053 (unrestricted net Position) may be used to meet the government's ongoing obligations to citizens and creditors.

The County's total net position decreased by \$1,599,995. The majority of this decrease is attributable to the increase in long term liabilities.

The County's governmental funds reported combined ending fund balances of \$14,619,364, an increase of \$6,194,134 in comparison to the previous year mainly due to bonds sold to fund courthouse restoration.

The unreserved portion of the General Fund fund balance at the end of the year was \$5,355,936 or 48% of total General Fund expenditures for fiscal year 2017.

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 four components: 1) government-wide financial statements, 2) fund financial statements, 3) fiduciary financial statements, and 4) 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 Fannin County's finances. This is done in a manner similar to a private-sector business. Two statements, the Statement of Net Position and the Statement of Activities, are utilized to provide this financial overview.

The Statement of Net Position presents information on all of the County's assets, deferred outflow of resources, liabilities, and deferred inflow of resources with the difference between them 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).

In addition, the statement of activities highlights government activities supported by taxes and intergovernmental revenues, along with program revenues classified to the corresponding government activity.

Fund financial statements. The County, like other state and local governments, utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements. 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. All of the funds of the County can be divided into two categories: governmental funds and fiduciary funds.

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

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

The County maintains 51 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 which is considered to be a major fund. Data from the other 50 funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Fiduciary funds. Fiduciary funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. Private Purpose Trust funds account for assets held by the government under the terms of a formal trust agreement.

Notes to the Financial Statements. The notes provide additional information that is essential to gain a full understanding of the data provided in the government-wide, fund financial statements and fiduciary fund statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents other supplementary information following the notes to the financial statements. The other supplementary information includes combining and individual statements and schedules.

Government-wide Financial Analysis

At the end of fiscal year 2017, the County's net position (assets exceeding liabilities) totaled \$21,567,459. This analysis focuses on the net position (Table 1) and changes in net position (Table 2). This is a decrease of \$1,599,996, mainly due to an increase in long term debt.

FANNIN COUNTY, TEXAS
 MANAGEMENT DISCUSSION AND ANALYSIS
 September 30, 2017

Net Position. \$12,212,496 reflects the County's investment in capital assets (land, buildings, infrastructure, machinery and equipment, construction in progress); less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, 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.

The remaining balance of unrestricted net position, \$3,078,053 may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1
Condensed Statement of Net Position

	<u>9/30/2017</u>	<u>9/30/2016</u>
ASSETS		
Current and other assets	\$ 20,618,047	\$ 14,235,148
Capital assets	<u>12,212,496</u>	<u>13,180,304</u>
Total assets	<u>32,830,543</u>	<u>27,415,452</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charges	<u>1,805,395</u>	<u>1,805,395</u>
LIABILITIES		
Long-term liabilities	8,796,226	3,895,675
Other liabilities	<u>4,067,860</u>	<u>2,248,011</u>
Total liabilities	<u>12,864,086</u>	<u>6,143,686</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred pension inflows	<u>204,393</u>	<u>252,268</u>
NET POSITION		
Net Investment in capital assets	12,212,496	13,180,303
Restricted For Debt Service	26,910	-
Restricted For Capital Projects	6,250,000	-
Unrestricted	<u>3,078,053</u>	<u>9,987,152</u>
	<u>\$ 21,567,459</u>	<u>\$ 23,167,455</u>

FANNIN COUNTY, TEXAS
MANAGEMENT DISCUSSION AND ANALYSIS
September 30, 2017

Changes in Net Position. The net position of the County increased by \$1,599,995 for the fiscal year ended September 30, 2017. This increase is mainly due to an increase in long term liabilities.

Table 2
Changes in Net Position

	<u>9/30/2017</u>	<u>9/30/2016</u>
Program Revenues:		
Charges for services	\$ 3,105,665	\$ 3,073,787
Operating grants and contributions	517,632	484,763
Capital grant and contributions	1,045,388	2,285,587
General Revenues		
Taxes	11,038,553	10,389,274
Unrestricted Investment Earnings	61,642	16,156
Miscellaneous	116,852	95,388
Gain (loss) on sale of capital assets	137	52,282
Total Revenues	<u>15,885,869</u>	<u>16,397,237</u>
Expenses:		
General Administration	887,861	838,099
Judicial	2,331,065	1,867,070
Legal	1,000,614	927,316
Financial Administration	939,438	804,764
Public Facilities	442,195	608,415
Public Safety	4,760,734	4,747,832
Public Transportation	5,314,768	3,940,725
Health and Welfare	530,541	506,468
Non Departmental	1,066,368	826,722
Debt Service	212,281	-
Total Expenses	<u>17,485,865</u>	<u>15,067,411</u>
Increase/Decrease in net position	(1,599,996)	1,329,826
Net position-October 1	23,167,455	21,837,629
Net position-September 30	<u>\$ 21,567,459</u>	<u>\$ 23,167,455</u>

Financial Analysis of the Government's Funds

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

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$14,619,364.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unreserved fund balance was \$5,355,936. This is an increase over last year with the primary reason due to the increase of liabilities.

General Fund Budgetary Highlights. Each year the County performs periodic reviews of the budget. State law prohibits increasing total budgeted expenditures except during an emergency, however an amount budgeted for one line item can be transferred to another budgeted item without authorizing an emergency expenditure.

Overall total actual revenue was over the amended budget by \$1,459,645.

The overall County Sheriff budget was under amended budget by \$70,652.

336th District Court was over budget by 246,572 mainly due to huge increase in CPS cases brought to the court.

Total Health and Welfare was below budget by \$293,985 mainly due to Indigent Health Care being below budget.

Overall, expenditures were less than the amended budget by \$964,753.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets as of September 30, 2017, amounts to \$12,212,496 (net of accumulated depreciation). The investment in capital assets includes land, buildings, machinery and equipment, and infrastructure.

Table 3
Capital Assets at Year End
Net of Accumulated Depreciation

	<u>9/30/2017</u>	<u>9/30/2016</u>
Land	\$ 341,560	\$ 341,560
Buildings	1,360,322	1,478,089
Machinery and equipment	1,286,566	1,205,488
Infrastructure	<u>9,224,048</u>	<u>10,155,167</u>
	<u>\$ 12,212,496</u>	<u>\$ 13,180,304</u>

Additional information on the County's capital assets can be found in the notes to the financial statements.

Debt Administration. At the end of the current fiscal year, Fannin County had total debt outstanding of only \$179,814 for compensated absences.

Compensated absences decreased by \$4,611.

Table 4
Outstanding Debt at Year End

<u>Type of Debt</u>	<u>9/30/2017</u>	<u>9/30/2016</u>
General Obligation Bonds	\$ 6,150,000	\$ -
Unamortized premium	268,938	-
Unamortized discount	<u>(66,141)</u>	<u>-</u>
Net General Obligation Bonds	6,352,797	-
Capital Lease Obligation	89,024	-
Net Pension Liability	2,174,591	2,063,586
Compensated Absences	<u>179,814</u>	<u>184,425</u>
Total	<u>\$ 8,796,226</u>	<u>\$ 2,248,011</u>

Additional information on the County's long-term debt can be found in the notes to the financial statements.
 Economic Factors and Next Year's Budgets and Rates

FANNIN COUNTY, TEXAS
MANAGEMENT DISCUSSION AND ANALYSIS
September 30, 2017

The Fannin County economy showed stability this year, with a projection of growth for the next year. This forecast is due to the present economic conditions which indicate slight growth. In the future years, we foresee some slow growth in our county coming from the Dallas/Fort Worth Metroplex area. Overall, our property values reflect an increase in value according to preliminary appraised values for 2018 tax year.

Some key factors to look for in future budgets:

Substantial increase in costs for the County's courts due to CPS cases increasing up to five fold over the past 2-3 years.

Requests for Information

This financial report is designed to provide a general overview of Fannin County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County Auditor's Office, 101 E. Sam Rayburn, Suite 303, Bonham, Texas 75418.

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Basic Financial Statements

FANNIN COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2017

	Governmental Activities
ASSETS	
<i>Cash and cash equivalents</i>	\$ 10,456,697
<i>Investments</i>	4,523,822
Receivables (net of allowances for uncollectibles):	
<i>Taxes</i>	732,923
<i>Accounts</i>	48,570
<i>Fines</i>	4,541,906
<i>Intergovernmental</i>	186,966
<i>Inventories</i>	127,163
Capital assets (net of accumulated depreciation)	
<i>Land</i>	341,564
<i>Buildings</i>	1,360,322
<i>Machinery and equipment</i>	1,286,563
<i>Infrastructure</i>	9,224,047
Total Assets	<u>32,830,543</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charges	1,805,395
Total Deferred Outflows of Resources	<u>1,805,395</u>
LIABILITIES	
<i>Accounts payable</i>	472,162
<i>Accrued liabilities</i>	283,349
<i>Interest payable</i>	109,948
<i>Due to other governments</i>	725,434
<i>Due to others</i>	2,476,967
Noncurrent liabilities:	
<i>Due within one year</i>	337,116
<i>Due in more than one year</i>	8,459,110
Total Liabilities	<u>12,864,086</u>
DEFERRED INFLOWS OF RESOURCES	
<i>Deferred pension inflow</i>	204,393
Total Deferred Inflows of Resources	<u>204,393</u>
NET POSITION:	
<i>Net Investment in Capital Assets</i>	12,212,496
Restricted For:	
<i>Debt Service</i>	26,910
<i>Capital Projects</i>	6,250,000
<i>Unrestricted</i>	3,078,053
Total Net Position	<u>\$ 21,567,459</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2017

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 GOVERNMENT					
Governmental activities:					
<i>General administration</i>	\$ 887,861	\$ 447,531	\$ 186,783	\$ --	\$ (253,547)
<i>Judicial</i>	2,331,065	690,528	56,494	--	(1,584,043)
<i>Legal</i>	1,000,614	35,007	154,881	--	(810,726)
<i>Financial administration</i>	939,438	413,041	--	--	(526,397)
<i>Public facilities</i>	442,195	--	12,420	--	(429,775)
<i>Public safety</i>	4,760,734	478,733	14,290	--	(4,267,711)
<i>Public transportation</i>	5,314,768	936,197	66,575	1,045,388	(3,266,608)
<i>Health and welfare</i>	530,541	104,628	26,189	--	(399,724)
<i>Nondepartmental</i>	1,066,368	--	--	--	(1,066,368)
<i>Interest on long-term debt</i>	212,281	--	--	--	(212,281)
Total expenses	<u>17,485,865</u>	<u>3,105,665</u>	<u>517,632</u>	<u>1,045,388</u>	<u>(12,817,180)</u>
Total Primary Government	<u>\$ 17,485,865</u>	<u>\$ 3,105,665</u>	<u>\$ 517,632</u>	<u>\$ 1,045,388</u>	<u>(12,817,180)</u>
General Revenues:					
<i>Property Taxes</i>					9,979,442
<i>Other Taxes</i>					1,059,111
<i>Unrestricted Investment Earnings</i>					61,642
<i>Miscellaneous</i>					116,852
<i>Gain (Loss) on Disposal of Capital Assets</i>					137
Total General Revenues and Transfers					<u>11,217,184</u>
Change in Net Position					<u>(1,599,996)</u>
Net Position - Beginning					23,167,455
Net Position - Ending					<u>\$ 21,567,459</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXASBALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2017

	General Fund	2017 GO Bonds Construction	Other Governmental Funds	Total Governmental Funds
ASSETS				
<i>Cash and cash equivalents</i>	\$ 2,209,140	\$ 6,250,000	\$ 1,997,555	\$ 10,456,695
<i>Investments</i>	3,550,923	--	972,899	4,523,822
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	583,348	--	149,575	732,923
<i>Accounts</i>	48,570	--	--	48,570
<i>Fines</i>	4,541,906	--	--	4,541,906
<i>Intergovernmental</i>	146,204	--	40,762	186,966
<i>Due from other funds</i>	429	--	--	429
<i>Inventories</i>	--	--	127,163	127,163
Total Assets	\$ 11,080,520	\$ 6,250,000	\$ 3,287,954	\$ 20,618,474
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 405,719	\$ --	\$ 66,443	\$ 472,162
<i>Accrued liabilities</i>	217,830	--	65,519	283,349
<i>Due to other funds</i>	--	--	429	429
<i>Due to other governments</i>	725,434	--	--	725,434
<i>Due to others</i>	2,476,967	--	--	2,476,967
Total Liabilities	3,825,950	--	132,391	3,958,341
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	556,989	--	142,135	699,124
<i>Unavailable revenue - fines</i>	1,341,645	--	--	1,341,645
Total Deferred Inflows of Resources	1,898,634	--	142,135	2,040,769
Fund balances:				
<i>Nonspendable</i>	--	--	127,163	127,163
<i>Restricted</i>	--	6,250,000	1,159,482	7,409,482
<i>Committed</i>	--	--	1,731,489	1,731,489
<i>Unassigned</i>	5,355,936	--	(4,706)	5,351,230
Total fund balances	5,355,936	6,250,000	3,013,428	14,619,364
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 11,080,520	\$ 6,250,000	\$ 3,287,954	\$ 20,618,474

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS

*RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2017*

Total fund balances - governmental funds balance sheet	\$ 14,619,364
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	12,212,495
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	699,125
Payables for bond principal which are not due in the current period are not reported in the funds.	(6,352,797)
Payables for capital leases which are not due in the current period are not reported in the funds.	(89,024)
Payables for bond interest which are not due in the current period are not reported in the funds.	(109,946)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(179,814)
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	1,341,645
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(2,174,591)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(204,393)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	<u>1,805,395</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 21,567,459</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXASSTATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	General Fund	2017 GO Bonds Construction	Other Governmental Funds	Total Governmental Funds
Revenue:				
<i>Ad valorem taxes</i>	\$ 7,747,364	\$ --	\$ 2,183,533	\$ 9,930,897
<i>Other taxes</i>	1,091,626	--	231,908	1,323,534
<i>Licenses and permits</i>	104,628	--	--	104,628
<i>Intergovernmental</i>	33,365	--	284,163	317,528
<i>Fees of office</i>	880,150	--	43,622	923,772
<i>Fees of tax collector</i>	412,756	--	697,927	1,110,683
<i>Fines</i>	19,001	--	199,239	218,240
<i>Interest</i>	27,129	--	34,512	61,641
<i>Miscellaneous</i>	321,653	--	408,577	730,230
Total revenues	<u>10,637,672</u>	<u>--</u>	<u>4,083,481</u>	<u>14,721,153</u>
Expenditures:				
<i>General administration</i>	699,662	--	92,905	792,567
<i>Judicial</i>	2,249,035	--	4,808	2,253,843
<i>Legal</i>	851,866	--	100,745	952,611
<i>Financial administration</i>	888,854	--	--	888,854
<i>Public facilities</i>	404,685	--	9,401	414,086
<i>Public safety</i>	4,596,905	--	40,490	4,637,395
<i>Public transportation</i>	--	--	3,350,530	3,350,530
<i>Health and welfare</i>	509,926	--	--	509,926
<i>Nondepartmental</i>	902,910	--	163,458	1,066,368
Debt service:				
<i>Paying agent fees</i>	--	--	400	400
<i>Bond issuance cost</i>	--	--	106,535	106,535
Total expenditures	<u>11,103,843</u>	<u>--</u>	<u>3,869,272</u>	<u>14,973,115</u>
Excess (deficiency) of revenues over (under) expenditures	(466,171)	--	214,209	(251,962)
Other financing sources (uses):				
<i>General obligation bonds issued</i>	--	6,150,000	--	6,150,000
<i>Premium on bonds issued</i>	--	100,000	174,425	274,425
<i>Discount on bonds issued</i>	--	--	(67,490)	(67,490)
<i>Sale of capital assets</i>	116	--	21	137
<i>Capital leases</i>	--	--	89,024	89,024
Total other financing sources (uses)	<u>116</u>	<u>6,250,000</u>	<u>195,980</u>	<u>6,446,096</u>
Net change in fund balances	(466,055)	6,250,000	410,189	6,194,134
Fund balances, October 1	5,821,991	--	2,603,239	8,425,230
Fund balances, September 30	<u>\$ 5,355,936</u>	<u>\$ 6,250,000</u>	<u>\$ 3,013,428</u>	<u>\$ 14,619,364</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS

*RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2017*

Net change in fund balances - total governmental funds	\$ 6,194,134
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	400,644
The depreciation of capital assets used in governmental activities is not reported in the funds.	(2,406,967)
Donations of capital assets increase net position in the SOA but not in the funds.	1,038,050
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	48,545
(Increase) decrease in accrued interest from beginning of period to end of period.	(105,340)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	4,609
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	77,983
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	(6,150,000)
Bond premiums are reported in the funds but not in the SOA.	(274,425)
Bond discounts are reported in the funds but not in the SOA.	67,490
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(89,024)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	<u>(405,695)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ (1,599,995)</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2017

	Agency Funds
ASSETS	
<i>Cash and cash equivalents</i>	\$ 1,768,023
Total Assets	<u>\$ 1,768,023</u>
LIABILITIES	
<i>Due to other governments</i>	\$ 854,962
<i>Due to others</i>	913,061
Total Liabilities	<u>\$ 1,768,023</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The County, a political subdivision of the State of Texas is governed by an elected judge and four county commissioners which comprise the commissioners' court. The county's operational activities include general administrative services, judicial, public safety, the construction and maintenance of roads, health and welfare assistance, permanent records preservation, and conservation.

The accounting policies of Fannin County, Texas, conform to generally accepted accounting principals issued by the Governmental Accounting Standards Board which is the recognized financial accounting standard setting body for governmental entities. The notes to the financial statements are an integral part of the County's basic financial statements.

The accompanying basic financial statements comply with the provisions of the GASB Statement No. 14, "The Financial Reporting Entity," in that the financial statements include all organizations, activities, functions and component units for which the County (the "primary government") is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the County's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the County.

There are no component units which satisfy requirements for blending or discrete presentation within the County's financial statements. Accordingly, the basic financial statements present the County only.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, are normally are supported by taxes, charges for services, and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2017

Property taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Fines and permits, and miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Additionally, the County reports the following fund types:

The Special Revenue Funds account for specific revenue sources that are legally restricted to expenditures for specified purposes (not including private purpose trusts or major capital projects).

The Debt Service Fund accounts for the accumulation of resources to be used for the payment of principal and interest.

Agency Funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments, and/or other agency funds.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes, miscellaneous revenue, and interest income.

D. Budgetary Information

1. Annual budgets are adopted on the GAAP basis of accounting for the general fund, certain special revenue funds, and the debt service fund. All annual appropriations lapse at fiscal year end. The following special revenue funds were not budgeted:

- Sheriff Work Release
- Courthouse Restoration
- Contraband Seizure
- IHC Co-op Gin
- Sheriff K-9 Unit
- District Clerk and District Court Tech.
- District Clerk Court Records Preservation
- Hazard Mitigation
- LEOSE 1
- LEOSE 2
- LEOSE 3
- Right of Way
- TCDP Grant

The County Judge is, by statute, the Budget Officer of the County and has the responsibility of preparing the County's budget. Under the County's budgeting procedures, each department submits a budget request to the County Judge. The County Judge reviews budget requests and holds informal hearings when needed. Before October 1, a proposed budget is presented to the Commissioners' Court. A public hearing is then held and the Commissioners' Court takes action on the proposed budget. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the estimate of revenues and available fund balance.

Once the budget has been adopted by the Commissioners' Court, the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures from exceeding budgeted appropriations and for keeping members of the Commissioners' Court advised of the conditions of the various funds and accounts.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2017

The appropriated budget is prepared by fund. Any transfers of appropriations are first approved by the Commissioners' Court. Thus, the legal level of budgetary control is at the fund level. Several supplemental appropriations were required during the year.

2. Excess of Expenditures Over Appropriations

For the year ended September 30, 2017, expenditures exceeded appropriations in the following funds:

Special Revenue Funds:	
Justice Court Technology	\$ 529
Chapter 19 Funds	1,475

These excess expenditures were funded by available fund balance and anticipated revenues.

3. Deficit Fund Balances

The following funds had deficit fund balances at September 30, 2017:

Special Revenue Funds	
Hazard Mitigation	\$ 429
Chapter 19 Funds	4,277

E. Assets, liabilities, and net position or equity

1. Deposits and investments

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.

State statutes authorize the County to invest in (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 of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States; (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (5) certificates of deposit by state and national banks domiciled in this state that are (A) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (B) secured by obligations that are described by (1) - (4); or, (6) fully collateralized direct repurchase agreements having a defined termination date, secured by obligations described by (1), pledged with third party selected or approved by the County, and placed through a primary government securities dealer.

Investments maturing within one year of date of purchase are stated at cost or amortized cost, all other investments are stated at fair value which is based on quoted market prices.

2. Receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

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

All trade receivables are shown net of an allowance for uncollectibles. Trade accounts receivable in excess of 60 days comprise the trade accounts receivable allowance for uncollectibles.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2017

Property taxes are levied on October 1 by the County based on the January 1 property values as appraised by the Fannin County Central Appraisal District. Taxes are due without penalty until January 31, of the next calendar year. After January 31, the County has an enforceable lien with respect to both real and personal property. Under state law, property taxes levied on real property constitute a perpetual lien on the real property which cannot be forgiven without specific approval of the State Legislature. Taxes applicable to personal property can be deemed uncollectible by the County.

3. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives:

Buildings	20 - 30 years
Infrastructure	20 - 45 years
Machinery and Equipment	5 - 10 years

4. Compensated absences

Employees accumulate earned but unused vacation and compensatory time. All vacation and compensatory pay is accrued when incurred in the government-wide funds. A liability is reported for these amounts in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

5. Long-term obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Bond premiums and discounts, as well as insurance costs, are deferred and amortized over the life of the bonds using the straight line method which approximate the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond insurance issuance costs are reported as deferred outflow of resources and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond insurance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

6. Fund equity

In government-wide statements, net position is classified into three categories as follows:

Invested in capital assets, net of related debt – This component of net position consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes,

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2017

leases, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – This component of net position consists of net position whose use is restricted by contributors, laws or regulations of other governments, or by laws through constitutional provisions or enabling legislation.

Unrestricted – This component of net position consists of those assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

Governmental funds classify fund balances as follows:

Nonspendable Fund Balances – Amounts that cannot be spent because they are either not in a spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – Amounts that can be spent only for specific purposes because of constraints imposed by external providers, or imposed by constitutional provisions or enabling legislation.

Committed Fund Balance – Amounts can only be used for the specific purposes determined by a formal action of the County’s highest level of decision-making authority. The Commissioners Court is the highest level of decision-taking authority for the County that can, by adoption of a court order prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the court order remains in place until a similar action is taken (the adoption of another court order) to remove or revise the limitation.

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

Unassigned Fund Balance – Amounts that are available for any purpose; these amounts can be reported only in the County’s General Fund or as deficits in other governmental funds.

Fund balance amounts represent the nature of the net resources that are reported in a governmental fund. The County fund balance classifications include non-spendable resources, restricted, and non-restricted (committed, assigned and unassigned) amounts. When the County incurs an expenditure and both restricted and unrestricted amounts are available, the County considers restricted amounts to have been spent. When the County incurs an expenditure for an unrestricted amount, committed amounts are reduced first, followed by assigned amounts and then unassigned amounts for purposes in which any of those unrestricted fund balance classifications could be used.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2017

	General Fund	2017 GO Bonds	Nonmajor Funds	Total
Nonspendable for:				
Inventory	\$ --	\$ --	\$127,163	\$127,163
Restricted for:				
Debt Service	--	--	\$26,909	26,909
Justice Administration	--	--	535,332	535,332
Preservation	--	--	--	--
Grants	--	--	4,773	4,773
Construction	--	6,250,000	115	6,250,115
Other	--	--	592,353	592,353
	--	6,250,000	1,159,482	7,409,482
Committed to:				
Road and Bridge Maintenance	--	--	1,731,489	1,731,489
Unassigned	5,355,936	--	(4,706)	5,351,230
	<u>\$5,355,936</u>	<u>\$6,250,000</u>	<u>\$3,013,428</u>	<u>\$14,619,364</u>

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets:

The governmental fund balance sheet includes a reconciliation between *fund balance-total governmental funds and net assets – governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that "Court fines receivable unavailable to pay for current period expenditures are deferred in the funds, however, the net change in the deferred fines revenue is recognized as revenue in the Statement of Activities." The details of this \$1,341,645 difference are as follows:

County clerk fines	\$236,698
District clerk fines	1,016,722
Justice of the peace fines	88,244
Total	<u>\$1,341,644</u>

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and investments

Cash

At year end, the carrying amount of the County's cash on hand and deposits was \$12,226,720 (including \$1,768,023 in agency funds). All of the bank balance of \$12,233,528, was covered by federal deposit insurance and collateralized by the pledging financial institution with marketable securities held by an agent in the bank's name.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2017

Investments

As of September 30, 2017, the County had the following investments:

Investment type	Credit Rating	Fair Value	Days to Maturity
Government sponsored investment pool (TexPool)	AAAm*	\$4,523,822	<60
Total Fair Value		\$4,523,822	

* Standard and Poors

Interest Rate Risk. In accordance with its investment policy, the County manages its exposure to declines in fair value by limiting the weighted average maturity of its portfolio to less than three years.

Credit Risk. State law limits investments as described previously in Note I.E.1.

Concentration of Credit Risk. The County's investment policy does not allow for an investment in any one issuer (other than investment pools) that is in excess of five percent of the fair value of the County's total investments.

Custodial Credit Risk – Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County requires all deposits to be covered by Federal Depository Insurance Corporation (FDIC) insurance and/or collateralized by qualified securities pledged by the County's depository in the County's name and held by the depository's agent.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

TexPool is an external investment pool and is not SEC registered. The Texas Interlocal Cooperation Act and the Texas Public Funds Investment Act provide for creation of public funds investments pools and permit eligible governmental entities to jointly invest their funds in authorized investments. The fair value of investments in the pool is independently reviewed monthly. At September 30, 2017 the fair value of the position in TexPool approximates the fair value of the shares.

B. Receivables

Receivables as of year-end for the government's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	NonMajor and Other	Total
Taxes receivable	\$583,348	\$149,575	\$732,923
Accounts receivable	\$148,570	\$ --	\$180,459
Allowance	(100,000)	--	(100,000)
Net accounts receivable	\$48,570	\$ --	\$48,570
Fines receivable	\$6,362,503	\$ --	\$6,362,503
Allowance	(1,820,597)	--	(1,820,597)
Net fines receivable	\$4,541,906	\$ --	\$4,541,906

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2017

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* and *unearned revenue* reported in the governmental funds were as follows:

	Unavailable	Unearned	Total
Deferred tax revenue (General Fund)	\$556,989	\$ --	\$556,989
Deferred fines revenue (General Fund)	1,341,645	--	1,341,645
Deferred tax revenue (NonMajor Funds)	142,135	--	142,135
Total deferred/unearned revenue for governmental funds	<u>\$2,040,769</u>	<u>\$ --</u>	<u>\$2,040,769</u>

C. Capital assets

Capital asset activity for the year ended September 30, 2017:

	Balance 9/30/16	Additions	Retirements	Inventory Adjustment	Balance 9/30/17
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$341,560	\$ --	\$ --	\$ --	\$341,560
Construction in progress	--	--	--	--	--
Total capital assets not being depreciated	<u>341,560</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>341,560</u>
Capital assets, being depreciated:					
Buildings	4,737,000	--	--	--	4,737,000
Infrastructure	27,544,067	1,038,050	(76,659)	--	28,505,458
Machinery and equipment	6,073,696	401,109	(118,445)	--	6,356,360
Total capital assets being depreciated	<u>38,354,763</u>	<u>1,439,159</u>	<u>(195,104)</u>	<u>--</u>	<u>39,598,818</u>
Less accumulated depreciation for:					
Buildings	(3,258,911)	(117,767)	--	--	(3,376,678)
Infrastructure	(17,388,900)	(1,969,170)	76,660	--	(19,281,410)
Machinery and equipment	(4,868,208)	(320,030)	118,444	--	(5,069,794)
Total accumulated depreciation	<u>(25,516,019)</u>	<u>(2,406,967)</u>	<u>195,104</u>	<u>--</u>	<u>(27,727,882)</u>
Total capital assets being depreciated, net	<u>12,838,744</u>	<u>(967,808)</u>	<u>--</u>	<u>--</u>	<u>11,870,936</u>
Governmental activities capital assets, net	<u>\$13,180,304</u>	<u>(\$967,808)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$12,212,496</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

General administration	\$62,387
Public facilities	28,333
Public safety	112,901
Public transportation	<u>2,203,346</u>
Total depreciation expense - governmental activities	<u>\$2,406,967</u>

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2017

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of September 30, 2016, is as follows:

Fund	Receivable	Payable
Major Funds		
General Fund	\$429	\$ --
Nonmajor Funds		
Hazard Mitigation	--	429
Total Governmental Funds	\$429	\$429

Interfund receivables/payables arise because of overdrafts in pooled cash.

E. Joint Venture

The County participates (20%) with Cooke and Grayson counties in the Cooke, Fannin and Grayson County Juvenile Detention Center. Under the interlocal agreement governing the joint venture, the County shares in the cost of operations, construction and maintenance of the joint venture. The agreement requires maintenance of a minimum fund balance and returns excess assets to the venturers. Separate financial statements of the joint venture are available from the Grayson County Auditor, Sherman, Texas. An equity interest in the joint venture has not been recorded because the terms of the interlocal agreement governing the joint venture provide that, under certain circumstances, withdrawing venturers forfeit all rights, title and interest in property of the joint venture. Following is unaudited summary information of the operations of the joint venture for the year ended September 30, 2017 under the modified accrual basis of accounting:

	<u>Unaudited</u>
Total revenues	\$256,510
Total expenses	<u>(784,837)</u>
Change in net assets	(528,327)
Contributions from joint venturers	534,768
Net assets - September 30, 2016	<u>182,061</u>
Net assets - September 30, 2017	<u>\$188,502</u>

F. Long-term debt

The County issues general obligation debt (in the form of general obligation bonds, certificates of obligation, contractual obligations, and notes payable) to provide funds for the acquisition and construction of equipment and major capital facilities. These issues are direct obligations and pledge the full faith and credit of the City.

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities of governmental activities and to refund previous issues. General obligation bonded debt of the County is as follows:

\$6,150,000 General Obligation - Series 2017, principal due annually in series through 2042, interest due semi-annually at 3.00% to 4.00% \$ 6,150,000

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2017

Annual debt service requirements to maturity for general debt:

Year	Governmental Activities		Total
	Principal	Interest	
2018	\$60,000	\$303,773	\$363,773
2019	160,000	209,675	369,675
2020	170,000	203,075	373,075
2021	175,000	\$196,175	371,175
2022	185,000	188,975	373,975
2023-2027	1,035,000	826,275	1,861,275
2028-2032	1,230,000	629,375	1,859,375
2033-2037	1,430,000	423,162	1,853,162
2038-2042	1,705,000	152,862	1,857,862
Total	<u>\$6,150,000</u>	<u>\$3,133,347</u>	<u>\$9,283,347</u>

Capital Lease Obligations

Capitalized lease obligations are comprised of leases whose terms provide for bargain purchase options at the end of the lease periods or provide the rights of ownership during the economic useful life of the assets.

\$89,024 due in one instalment of \$93,532, including interest at 4.95%, on March 2018, and secured by equipment with an original cost of \$182,556 and a net book value of \$169,516 \$89,024

Future minimum payments for leases follows:

Year	Governmental
2018	\$93,532
Less interest	<u>(4,508)</u>
Present value	<u>\$89,024</u>

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2017

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2017, was as follows:

	Balance 09/30/16	Additions	Retirements	Balance 09/30/17	Due Within One Year
Governmental activities:					
General obligation bonds	\$ --	\$6,150,000	\$ --	\$6,150,000	\$60,000
Deferred amounts:					
Unamortized premium	--	274,425	(5,487)	268,938	10,978
Unamortized discount	--	(67,490)	1,349	(66,141)	(2,700)
	--	6,356,935	(4,138)	6,352,797	68,278
Capitalized lease obligation	--	89,024	--	89,024	89,024
Net pension liability	2,063,586	111,005	--	2,174,591	--
Compensated absences	184,425	179,814	(184,425)	179,814	179,814
Governmental activity Long-Term Liabilities	\$2,248,011	\$6,736,778	(\$188,563)	\$8,796,226	\$337,116

For the governmental activities, claims and judgements and compensated absences are generally liquidated by the general fund, and the Road and Bridge Funds.

Authorized and Unissued Debt

The County had no authorized but unissued debt at 9/30/17.

Conduit Debt Obligations

Certain revenue bonds entitled the Fannin County Public Facility Corporation Project Revenue Bonds, Series 2008, were issued to provide financial assistance to a nonprofit public corporation to provide funds to finance a project that consists of the development, design, construction, furnishing and equipping of a multi-classification secure detention center on real property in Fannin County. The bonds are secured by the property financed and are payable by the issuer solely from the rental payments, which are in turn payable by the County solely from the project revenues and other funds pledged therefor pursuant to the indenture. The County is not obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. In the fiscal year ended September 30, 2014, the original bonds were refunded with the Fannin County PFC Senior Lien Refunding Bonds, Taxable Series 2014. As of September 30, 2017, the principal amount payable was \$30,245,000.

IV. OTHER INFORMATION

A. Risk management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various nature. The County participates in the Texas Association of Counties Intergovernmental Risk Pool (Pool) which provides protection for risks of loss. Premiums are paid to the Pool which retains the risk of loss beyond the County's policy deductibles. Any losses reported but unsettled or incurred and not reported, are believed to be insignificant to the County's basic financial statements. For the last three years, there have been no significant reductions of insurance coverage or insurance settlements in excess of insurance coverage.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2017

B. Contingent Liabilities and Commitments

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

The County periodically is defendant in various lawsuits. As of September 30, 2017, after consultation with the County's attorney, the County is not aware of any pending or threatened litigation which would have a material effect on the financial statements.

The District Clerk has invested trust funds at various financial institutions in accordance with court orders. The County has a fiduciary responsibility over these funds until their final disposition.

C. Retirement Commitments

1. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas, 78768-20343.

The plan provisions are adopted by the County commissioners' court, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years regardless of age or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump-sum are not entitled to any amounts contributed by their employer.

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

2. Benefits

TCDRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS.

At the December 31, 2016 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	89
Inactive employees entitled to but not yet receiving benefits	87
Active employees	142
	<hr/>
	318
	<hr/> <hr/>

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2017

3. Contributions

The contribution rates for employees in TCDRS is 7% of employee gross earnings, and the County percentages is 10.54%, both as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County's contributions to TCDRS for the year ended September 30, 2017, were \$546,604 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2016, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2016 actuarial valuation was determined using the following actuarial assumptions:

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.5% (made up of 3.0% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.4% per year for a career employee.

Actuarial assumptions used in the December 31, 2016, valuation were based on the results of actuarial experience studies. These assumptions were first used in the December 31, 2016 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes were made for the 2016 valuation.

The long-term expected rate of return on pension plan investments is 8.10%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate 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. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2017

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	13.50%	4.70%
Private Equity	16.00%	7.70%
Global Equities	1.50%	5.00%
International Equities - Developed	10.00%	4.70%
International Equities - Emerging	7.00%	5.70%
Investment - Grade Bonds	3.00%	0.60%
High-Yield Bonds	3.00%	3.70%
Opportunistic Credit	2.00%	3.83%
Direct Lending	10.00%	8.15%
Distressed Debt	3.00%	6.70%
REIT Equities	2.00%	3.85%
Master Limited Partnerships (MLPs)	3.00%	5.60%
Private Real Estate Partnerships	6.00%	7.20%
Hedge Funds	20.00%	3.85%
	100.00%	

Discount Rate

The discount rate used to measure the Total Pension Liability (Asset) was 8.1%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. 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 (Asset).

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2017

Changes in the net pension liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability(Asset)
	[a]	[b]	[a] - (b)
Balance at 12/31/15	\$21,468,085	\$19,404,497	\$2,063,588
Changes for the year:			
Service cost	784,499	0	784,499
Interest on total pension liability	1,729,124	0	1,729,124
Effect of plan changes	0	0	0
Effect of economic/demographic gains or losses	(48,286)	0	(48,286)
Effect of of assumptions changes or inputs	0	0	0
Refund of contributions	0	0	0
Benefit payments	(1,031,097)	(1,031,097)	0
Administrative expenses	0	(15,603)	15,603
Member contributions	0	364,103	(364,103)
Net investment income	0	1,435,773	(1,435,773)
Contributions - employer	0	548,235	(548,235)
Other	0	21,826	(21,826)
Net changes	1,434,240	1,323,237	111,003
Balance at 12/31/15	\$22,902,325	\$20,727,734	\$2,174,591

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the County, calculated using the discount rate of 8.1%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.1%) or 1 percentage point higher (9.1%) than the current rate:

	1% Decrease 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
Total pension liability	\$25,713,001	\$22,902,325	\$20,547,684
Fiduciary net position	20,727,734	20,727,734	20,727,734
Net Pension Liability (Asset)	\$4,985,267	\$2,174,591	(\$180,050)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TCDRS financial report. That report may be obtained on the Internet at www.tcdrs.org.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2017

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

For the year ended September 30, 2017, the County recognized pension expense of \$1,001,706. At September 30, 2017, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 12/31/16 Expense	Balance of Deferred Inflows 12/31/16	Balance of Deferred Outflows 12/31/2016
Investment (gains) or losses	\$131,522	12/31/2016	5.0	\$26,304	\$ --	\$105,218
	1,729,129	12/31/2015	5.0	345,826	--	1,037,477
	252,475	12/31/2014	5.0	50,495	--	100,990
Economic/demographic (gains) or losses	(48,286)	12/31/2016	4.0	(12,072)	36,215	--
	(336,357)	12/31/2015	4.0	(84,089)	168,178	--
	156,343	12/31/2014	4.0	39,086	--	39,086
Assumptions changes or inputs	--	12/31/2016	4.0			
	240,606	12/31/2015	4.0	60,151	--	120,303
	--	12/31/2014	4.0			
Employer contributions made subsequent to measurement date				--	--	402,321
				<u>\$425,701</u>	<u>\$204,393</u>	<u>\$1,805,395</u>

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Deferred Inflows/outflows to Be Recognized in Future Years

Year ended December 31,	
2016	\$425,702
2017	386,616
2018	360,058
2019	26,305
2020	--
	<u>\$1,198,681</u>

F. Concentrations of Credit Risk

Taxes receivable are due from citizens and businesses within the County's boundaries. Risk of loss is immaterial due to wide dispersion of receivables and because of policies which address procedures for filing property tax liens. Fines receivable are due from citizens primarily within the County's boundaries. Risk of loss is reduced by an allowance for uncollectibles and collection policies.

Required Supplementary Information

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

FANNIN COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-1
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Ad valorem taxes</i>	\$ 7,447,634	\$ 7,447,634	\$ 7,747,364	\$ 299,730
<i>Other taxes</i>	1,006,143	1,006,143	1,091,626	85,483
<i>Licenses and permits</i>	71,000	71,000	104,628	33,628
<i>Intergovernmental</i>	35,000	35,000	33,365	(1,635)
<i>Fees of office</i>	845,125	855,125	880,150	25,025
<i>Fees of tax collector</i>	355,800	355,800	412,756	56,956
<i>Fines</i>	26,500	26,500	19,001	(7,499)
<i>Interest</i>	6,000	6,000	27,129	21,129
<i>Miscellaneous</i>	497,956	504,305	321,653	(182,652)
Total revenues	<u>10,291,158</u>	<u>10,307,507</u>	<u>10,637,672</u>	<u>330,165</u>
Expenditures:				
Current:				
<i>General administration</i>				
<i>County Judge</i>	192,096	192,096	175,314	16,782
<i>911 Coordinator</i>	23,000	23,000	23,000	--
<i>County Clerk</i>	362,761	362,761	347,387	15,374
<i>Elections</i>	48,718	52,718	44,988	7,730
<i>Court Administration</i>	137,421	137,421	108,973	28,448
Total General administration	<u>763,996</u>	<u>767,996</u>	<u>699,662</u>	<u>68,334</u>
<i>Judicial</i>				
<i>County Court at Law</i>	442,847	442,983	409,625	33,358
<i>District Court</i>	735,506	735,506	982,078	(246,572)
<i>District Clerk</i>	430,011	430,011	419,189	10,822
<i>Justice of the Peace Number One</i>	163,345	163,345	162,965	380
<i>Justice of the Peace Number Two</i>	126,369	126,369	117,635	8,734
<i>Justice of the Peace Number Three</i>	106,821	106,821	99,235	7,586
<i>Bond supervisor</i>	59,017	59,017	58,308	709
Total Judicial	<u>2,063,916</u>	<u>2,064,052</u>	<u>2,249,035</u>	<u>(184,983)</u>
<i>Legal</i>				
<i>District and County Attorney</i>	858,614	858,614	851,866	6,748
Total Legal	<u>858,614</u>	<u>858,614</u>	<u>851,866</u>	<u>6,748</u>
<i>Financial administration</i>				
<i>County Auditor</i>	265,546	265,546	264,621	925
<i>County Purchasing</i>	78,201	78,201	77,519	682
<i>County Treasurer</i>	138,948	138,948	136,797	2,151
<i>Tax Assessor Collector</i>	305,711	305,796	304,096	1,700
<i>Computer/IT Department</i>	113,637	113,637	105,821	7,816
Total Financial administration	<u>902,043</u>	<u>902,128</u>	<u>888,854</u>	<u>13,274</u>
<i>Public facilities</i>				
<i>Courthouse</i>	794,335	725,985	321,387	404,598
<i>County Office Building</i>	19,004	18,004	13,543	4,461
<i>Co-op Office Building</i>	11,100	11,100	9,394	1,706
<i>Courthouse South Annex</i>	36,946	35,946	32,524	3,422
<i>Old County Jail Building</i>	--	2,731	2,730	1
<i>Windom County Building</i>	5,749	18,380	16,371	2,009
<i>Agri Life Extension Building</i>	48,361	47,361	8,736	38,625
Total Public facilities	<u>915,495</u>	<u>859,507</u>	<u>404,685</u>	<u>454,822</u>

FANNIN COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT B-1
Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public safety</i>				
Emergency Management	\$ 73,188	\$ 73,188	\$ 72,085	\$ 1,103
Ambulance Service	540,000	540,000	540,000	--
Fire Protection	87,694	95,435	94,933	502
Constables Precinct Number One	48,787	48,787	47,262	1,525
Constables Precinct Number Two	32,530	32,975	32,473	502
Constables Precinct Number Three	28,969	35,318	34,795	523
County Sheriff	1,838,224	1,861,979	1,791,327	70,652
Jail Operations	1,937,625	1,947,625	1,840,321	107,304
Adult Probation	2,300	2,300	2,438	(138)
Juvenile Probation	140,000	140,000	140,000	--
Animal Control Officer	4,000	4,000	1,271	2,729
Total Public safety	4,733,317	4,781,607	4,596,905	184,702
<i>Health and welfare</i>				
Veterans Service	54,203	54,203	49,103	5,100
Health Inspector	84,652	84,652	82,189	2,463
County Welfare	266,103	266,103	65,244	200,859
Health Officer	2,400	2,400	1,400	1,000
Indigent Health Care	297,955	297,955	224,837	73,118
County Agents	98,598	98,598	87,153	11,445
Total Health and welfare	803,911	803,911	509,926	293,985
<i>Nondepartmental</i>				
Non-departmental	757,955	769,913	770,257	(344)
County Offices Relocation	--	103,185	130,653	(27,468)
Contingency	250,000	152,683	--	152,683
Donations and Allocations	3,000	3,000	2,000	1,000
Total Nondepartmental	1,010,955	1,028,781	902,910	125,871
Debt Service:				
Total expenditures	12,052,247	12,068,596	11,103,843	964,753
Excess (deficiency) of revenues over (under) expenditures	(1,761,089)	(1,761,089)	(466,171)	1,294,918
Other financing sources (uses):				
Sale of capital assets	1,000	1,000	116	(884)
Total other financing sources (uses)	1,000	1,000	116	(884)
Net change in fund balances	(1,760,089)	(1,760,089)	(466,055)	1,294,034
Fund balances, October 1	5,821,991	5,821,991	5,821,991	--
Fund balances, September 30	\$ 4,061,902	\$ 4,061,902	\$ 5,355,936	\$ 1,294,034

FANNIN COUNTY, TEXAS
SCHEDULE OF CHANGES IN THE COUNTY'S
NET PENSION LIABILITY AND RELATED RATIOS
FANNIN COUNTY PENSION PLAN
LAST TEN PLAN YEARS *

	Plan Year									
	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Total pension liability:										
Service cost	\$ 784,499	\$ 732,697	\$ 680,051	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	1,729,122	1,637,274	1,509,853	--	--	--	--	--	--	--
Changes of benefit terms	--	(100,521)	--	--	--	--	--	--	--	--
Differences between expected and actual experience	(48,286)	(336,357)	156,343	--	--	--	--	--	--	--
Changes of assumptions	--	240,608	--	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,031,097)	(963,214)	(775,709)	--	--	--	--	--	--	--
Net change in total pension liability	1,434,238	1,210,487	1,570,538	--	--	--	--	--	--	--
Total pension liability - beginning	21,468,085	20,257,598	18,687,060	--	--	--	--	--	--	--
Total pension liability - ending (a)	<u>\$ 22,902,323</u>	<u>\$ 21,468,085</u>	<u>\$ 20,257,598</u>	<u>\$ --</u>						
Plan fiduciary net position:										
Contributions - employer	\$ 548,235	\$ 533,377	\$ 556,083	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions - employee	364,103	351,897	357,849	--	--	--	--	--	--	--
Net investment income	1,435,773	(130,755)	1,242,415	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,031,097)	(963,214)	(775,709)	--	--	--	--	--	--	--
Administrative expense	(15,603)	(14,025)	(14,558)	--	--	--	--	--	--	--
Other	21,826	43,703	4,611	--	--	--	--	--	--	--
Net change in plan fiduciary net position	1,323,237	(179,017)	1,370,691	--	--	--	--	--	--	--
Plan fiduciary net position - beginning	19,404,497	19,583,514	18,212,823	--	--	--	--	--	--	--
Plan fiduciary net position - ending (b)	<u>\$ 20,727,734</u>	<u>\$ 19,404,497</u>	<u>\$ 19,583,514</u>	<u>\$ --</u>						
County's net pension liability - ending (a) - (b)	<u>\$ 2,174,589</u>	<u>\$ 2,063,588</u>	<u>\$ 674,084</u>	<u>\$ --</u>						
Plan fiduciary net position as a percentage of the total pension liability	90.50%	90.39%	96.67%	--	--	--	--	--	--	--
Covered-employee payroll	\$ 5,201,471	\$ 5,027,100	\$ 5,097,003	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
County's net pension liability as a percentage of covered-employee payroll	41.81%	41.05%	13.23%	--	--	--	--	--	--	--

Notes to Schedule:

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information only for those years for which information is available.

FANNIN COUNTY, TEXAS
SCHEDULE OF COUNTY CONTRIBUTIONS
FANNIN COUNTY PENSION PLAN
LAST TEN FISCAL YEARS *

	September 30,									
	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Actuarially determined contribution	\$ 546,604	\$ 488,528	\$ 484,497	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions in relation to the actuarially determined contribution	(546,604)	(488,528)	(484,497)	--	--	--	--	--	--	--
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 5,104,482	\$ 4,626,601	\$ 4,532,541	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions as a percentage of covered-employee payroll	10.71%	10.56%	10.69%	--	--	--	--	--	--	--

Notes to Schedule

Valuation date: December 31, 2016

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	14.9 years
Asset valuation method	5-year smoothed market
Inflation	3.0%
Salary increases	Varies by age and service. 4.9% average over career including inflation.
Investment rate of return	8.00%, net of pension plan investment expense, including inflation
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.
Mortality	In the 2016 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2015 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Changes in Plan Provisions Reflected in the Schedule	No changes in plan provisions are reflected in the Schedule of Employer Contributions.

* This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, this schedule provides the information for those years for which information is available.

FANNIN COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended September 30, 2017

Information concerning the budget and budget calendar are detailed in footnote I.D. The General Fund budget is presented on a generally accepted accounting principles basis.

*Combining Statements and Budget Comparisons
as Supplementary Information*

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2017

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 1,970,646	\$ 26,909	\$ 1,997,555
<i>Investments</i>	972,899	--	972,899
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	149,575	--	149,575
<i>Intergovernmental</i>	40,762	--	40,762
<i>Inventories</i>	127,163	--	127,163
Total Assets	<u>\$ 3,261,045</u>	<u>\$ 26,909</u>	<u>\$ 3,287,954</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ 66,443	\$ --	\$ 66,443
<i>Accrued liabilities</i>	65,519	--	65,519
<i>Due to other funds</i>	429	--	429
Total Liabilities	<u>132,391</u>	<u>--</u>	<u>132,391</u>
Deferred Inflows of Resources:			
<i>Unavailable revenue - property taxes</i>	142,135	--	142,135
Total Deferred Inflows of Resources	<u>142,135</u>	<u>--</u>	<u>142,135</u>
Fund balances:			
<i>Nonspendable</i>	127,163	--	127,163
<i>Restricted</i>	1,132,573	26,909	1,159,482
<i>Committed</i>	1,731,489	--	1,731,489
<i>Unassigned</i>	(4,706)	--	(4,706)
Total fund balances	<u>2,986,519</u>	<u>26,909</u>	<u>3,013,428</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 3,261,045</u>	<u>\$ 26,909</u>	<u>\$ 3,287,954</u>

FANNIN COUNTY, TEXAS
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:			
<i>Ad valorem taxes</i>	\$ 2,183,533	\$ --	\$ 2,183,533
<i>Other taxes</i>	231,908	--	231,908
<i>Intergovernmental</i>	284,163	--	284,163
<i>Fees of office</i>	43,622	--	43,622
<i>Fees of tax collector</i>	697,927	--	697,927
<i>Fines</i>	199,239	--	199,239
<i>Interest</i>	7,603	26,909	34,512
<i>Miscellaneous</i>	408,577	--	408,577
Total revenues	<u>4,056,572</u>	<u>26,909</u>	<u>4,083,481</u>
Expenditures:			
<i>General administration</i>	92,905	--	92,905
<i>Judicial</i>	4,808	--	4,808
<i>Legal</i>	100,745	--	100,745
<i>Public facilities</i>	9,401	--	9,401
<i>Public safety</i>	40,490	--	40,490
<i>Public transportation</i>	3,350,530	--	3,350,530
<i>Nondepartmental</i>	163,458	--	163,458
Debt service:			
<i>Paying agent fees</i>	--	400	400
<i>Bond issuance cost</i>	--	106,535	106,535
Total expenditures	<u>3,762,337</u>	<u>106,935</u>	<u>3,869,272</u>
Excess (deficiency) of revenues over (under) expenditures	294,235	(80,026)	214,209
Other financing sources (uses):			
<i>Premium on bonds issued</i>	--	174,425	174,425
<i>Discount on bonds issued</i>	--	(67,490)	(67,490)
<i>Sale of capital assets</i>	21	--	21
<i>Capital leases</i>	89,024	--	89,024
Total other financing sources (uses)	<u>89,045</u>	<u>106,935</u>	<u>195,980</u>
Net change in fund balances	383,280	26,909	410,189
Fund balances, October 1	2,603,239	--	2,603,239
Fund balances, September 30	<u>\$ 2,986,519</u>	<u>\$ 26,909</u>	<u>\$ 3,013,428</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	Courthouse Security	County Clerk Vital Statistics	Justice Court Building Security	County Judge Excess Supplement
ASSETS				
<i>Cash and cash equivalents</i>	\$ 118,328	\$ 7,384	\$ 16,183	\$ 17,491
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 118,328</u>	<u>\$ 7,384</u>	<u>\$ 16,183</u>	<u>\$ 17,491</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	118,328	7,384	16,183	17,491
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>118,328</u>	<u>7,384</u>	<u>16,183</u>	<u>17,491</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 118,328</u>	<u>\$ 7,384</u>	<u>\$ 16,183</u>	<u>\$ 17,491</u>

Probate Judges Education	County Clerk Records Management	District Clerk Records Management	County Offices Records Management	Road and Bridge Number One
\$ 4,767	\$ 61,672	\$ 8,643	\$ 43,786	\$ 167,970
--	--	--	--	17,466
--	--	--	--	31,539
--	--	--	--	8,403
--	--	--	--	9,596
<u>\$ 4,767</u>	<u>\$ 61,672</u>	<u>\$ 8,643</u>	<u>\$ 43,786</u>	<u>\$ 234,974</u>
\$ --	\$ 1,867	\$ --	\$ --	\$ 12,797
--	1,754	--	375	16,667
--	--	--	--	--
<u>--</u>	<u>3,621</u>	<u>--</u>	<u>375</u>	<u>29,464</u>
--	--	--	--	30,023
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>30,023</u>
--	--	--	--	9,596
4,767	58,051	8,643	43,411	--
--	--	--	--	165,891
--	--	--	--	--
<u>4,767</u>	<u>58,051</u>	<u>8,643</u>	<u>43,411</u>	<u>175,487</u>
<u>\$ 4,767</u>	<u>\$ 61,672</u>	<u>\$ 8,643</u>	<u>\$ 43,786</u>	<u>\$ 234,974</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	Road and Bridge Number Two	Road and Bridge Number Three	Road and Bridge Number Four	Fannin County Bees
ASSETS				
<i>Cash and cash equivalents</i>	\$ 181,539	\$ 497,960	\$ 125,753	\$ 2,178
<i>Investments</i>	380,420	228,971	201,310	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	35,406	53,118	29,512	--
<i>Intergovernmental</i>	9,320	14,682	8,357	--
<i>Inventories</i>	43,975	66,705	6,887	--
Total Assets	<u>\$ 650,660</u>	<u>\$ 861,436</u>	<u>\$ 371,819</u>	<u>\$ 2,178</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 9,879	\$ 21,436	\$ 10,902	\$ --
<i>Accrued liabilities</i>	16,566	16,392	13,463	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>26,445</u>	<u>37,828</u>	<u>24,365</u>	<u>--</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	<u>33,640</u>	<u>50,468</u>	<u>28,004</u>	<u>--</u>
Total Deferred Inflows of Resources	<u>33,640</u>	<u>50,468</u>	<u>28,004</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	43,975	66,705	6,887	--
<i>Restricted</i>	--	--	--	2,178
<i>Committed</i>	546,600	706,435	312,563	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>590,575</u>	<u>773,140</u>	<u>319,450</u>	<u>2,178</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 650,660</u>	<u>\$ 861,436</u>	<u>\$ 371,819</u>	<u>\$ 2,178</u>

J.P. #1 Justice Court Technology	J.P. #2 Justice Court Technology	J.P. #3 Justice Court Technology	Sheriff Work Release	Courthouse Restoration
\$ 46,598	\$ 11,052	\$ 4,653	\$ 983	\$ 115
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 46,598</u>	<u>\$ 11,052</u>	<u>\$ 4,653</u>	<u>\$ 983</u>	<u>\$ 115</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
46,598	11,052	4,653	983	115
--	--	--	--	--
--	--	--	--	--
<u>46,598</u>	<u>11,052</u>	<u>4,653</u>	<u>983</u>	<u>115</u>
<u>\$ 46,598</u>	<u>\$ 11,052</u>	<u>\$ 4,653</u>	<u>\$ 983</u>	<u>\$ 115</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	Bail Bondsman App. Fees	District Court Records Archive	Law Library	District Attorney Fee Account
ASSETS				
<i>Cash and cash equivalents</i>	\$ 8,597	\$ 23,137	\$ 144,680	\$ 22,840
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 8,597</u>	<u>\$ 23,137</u>	<u>\$ 144,680</u>	<u>\$ 22,840</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	8,597	23,137	144,680	22,840
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>8,597</u>	<u>23,137</u>	<u>144,680</u>	<u>22,840</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 8,597</u>	<u>\$ 23,137</u>	<u>\$ 144,680</u>	<u>\$ 22,840</u>

Contraband Seizure	IHC Co-op Gin	IHC B.R. Cooper	NAACHO	Hazard Mitigation
\$ 5,610	\$ 518	\$ 11,964	\$ 4,673	\$ --
--	18,307	6,103	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 5,610</u>	<u>\$ 18,825</u>	<u>\$ 18,067</u>	<u>\$ 4,673</u>	<u>\$ --</u>
\$ 3,209	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	429
<u>3,209</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>429</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
2,401	18,825	18,067	4,673	--
--	--	--	--	--
--	--	--	--	(429)
<u>2,401</u>	<u>18,825</u>	<u>18,067</u>	<u>4,673</u>	<u>(429)</u>
<u>\$ 5,610</u>	<u>\$ 18,825</u>	<u>\$ 18,067</u>	<u>\$ 4,673</u>	<u>\$ --</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	Chapter 19 Funds	Safe Room Reimbursement Program	Election Equipment	Investigator LEOSE Grant
ASSETS				
<i>Cash and cash equivalents</i>	\$ --	\$ 5,574	\$ 35,129	\$ 683
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ --</u>	<u>\$ 5,574</u>	<u>\$ 35,129</u>	<u>\$ 683</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 3,975	\$ 635	\$ 393	\$ --
<i>Accrued liabilities</i>	302	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>4,277</u>	<u>635</u>	<u>393</u>	<u>--</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	--	4,939	34,736	683
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	(4,277)	--	--	--
Total fund balances (deficits)	<u>(4,277)</u>	<u>4,939</u>	<u>34,736</u>	<u>683</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ --</u>	<u>\$ 5,574</u>	<u>\$ 35,129</u>	<u>\$ 683</u>

County & District Court Technology	Court Records Preservation	County Clerk Records Archive	Law Enforcement Education	Fannin County Sheriff's Forfeiture
\$ 7,042	\$ 12,191	\$ 264,424	\$ 246	\$ 17,861
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 7,042</u>	<u>\$ 12,191</u>	<u>\$ 264,424</u>	<u>\$ 246</u>	<u>\$ 17,861</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
7,042	12,191	264,424	246	17,861
--	--	--	--	--
--	--	--	--	--
<u>7,042</u>	<u>12,191</u>	<u>264,424</u>	<u>246</u>	<u>17,861</u>
<u>\$ 7,042</u>	<u>\$ 12,191</u>	<u>\$ 264,424</u>	<u>\$ 246</u>	<u>\$ 17,861</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	Sheriff K-9 Unit	Drug Court	District Clerk & District Court Technology
ASSETS			
<i>Cash and cash equivalents</i>	\$ 595	\$ 34,755	\$ 3,163
<i>Investments</i>	--	--	--
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	--	--
<i>Intergovernmental</i>	--	--	--
<i>Inventories</i>	--	--	--
Total Assets	<u>\$ 595</u>	<u>\$ 34,755</u>	<u>\$ 3,163</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ --	\$ 1,350	\$ --
<i>Accrued liabilities</i>	--	--	--
<i>Due to other funds</i>	--	--	--
Total Liabilities	<u>--</u>	<u>1,350</u>	<u>--</u>
Deferred Inflows of Resources:			
<i>Unavailable revenue - property taxes</i>	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:			
<i>Nonspendable</i>	--	--	--
<i>Restricted</i>	595	33,405	3,163
<i>Committed</i>	--	--	--
<i>Unassigned</i>	--	--	--
Total fund balances (deficits)	<u>595</u>	<u>33,405</u>	<u>3,163</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 595</u>	<u>\$ 34,755</u>	<u>\$ 3,163</u>

District Clerk Court Records Preservation	LEOSE Constable 1	LEOSE Constable 3	Right of Way
\$ 27,130	\$ 1,332	\$ 1,332	\$ 16,034
--	--	--	80,874
--	--	--	--
--	--	--	--
<u>\$ 27,130</u>	<u>\$ 1,332</u>	<u>\$ 1,332</u>	<u>\$ 96,908</u>
\$ --	\$ --	\$ --	\$ --
--	--	--	--
--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--
27,130	1,332	1,332	96,908
--	--	--	--
--	--	--	--
<u>27,130</u>	<u>1,332</u>	<u>1,332</u>	<u>96,908</u>
<u>\$ 27,130</u>	<u>\$ 1,332</u>	<u>\$ 1,332</u>	<u>\$ 96,908</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2017

	Statzler Expendable Trust	TCDP Grant	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 3,981	\$ 100	\$ 1,970,646
<i>Investments</i>	39,448	--	972,899
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	--	149,575
<i>Intergovernmental</i>	--	--	40,762
<i>Inventories</i>	--	--	127,163
Total Assets	<u>\$ 43,429</u>	<u>\$ 100</u>	<u>\$ 3,261,045</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ --	\$ --	\$ 66,443
<i>Accrued liabilities</i>	--	--	65,519
<i>Due to other funds</i>	--	--	429
Total Liabilities	<u>--</u>	<u>--</u>	<u>132,391</u>
Deferred Inflows of Resources:			
<i>Unavailable revenue - property taxes</i>	--	--	142,135
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>142,135</u>
Fund balances:			
<i>Nonspendable</i>	--	--	127,163
<i>Restricted</i>	43,429	100	1,132,573
<i>Committed</i>	--	--	1,731,489
<i>Unassigned</i>	--	--	(4,706)
Total fund balances (deficits)	<u>43,429</u>	<u>100</u>	<u>2,986,519</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 43,429</u>	<u>\$ 100</u>	<u>\$ 3,261,045</u>

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FANNIN COUNTY, TEXAS

*COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017*

	Courthouse Security	County Clerk Vital Statistics	Justice Court Building Security	County Judge Excess Supplement
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fees of office</i>	15,529	--	--	--
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	78	4	--	--
<i>Miscellaneous</i>	--	1,018	1,179	275
Total revenues	<u>15,607</u>	<u>1,022</u>	<u>1,179</u>	<u>275</u>
Expenditures:				
<i>General administration</i>	--	1,038	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	9,401	--	--	--
<i>Public safety</i>	478	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>9,879</u>	<u>1,038</u>	<u>--</u>	<u>--</u>
 Excess (deficiency) of revenues over (under) expenditures	 5,728	 (16)	 1,179	 275
Other financing sources (uses):				
<i>Sale of capital assets</i>	--	--	--	--
<i>Capital leases</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Net change in fund balances	 5,728	 (16)	 1,179	 275
 Fund balances (deficits), October 1	 112,600	 7,400	 15,004	 17,216
Fund balances (deficits), September 30	<u><u>\$ 118,328</u></u>	<u><u>\$ 7,384</u></u>	<u><u>\$ 16,183</u></u>	<u><u>\$ 17,491</u></u>

Probate Judges Education	County Clerk Records Management	District Clerk Records Management	County Offices Records Management	Road and Bridge Number One
\$ --	\$ --	\$ --	\$ --	\$ 445,235
--	--	--	--	47,263
--	--	--	--	356
610	--	--	--	--
--	--	--	--	142,237
--	--	--	--	34,332
--	21	4	31	306
750	75,579	2,432	12,719	46,744
<u>1,360</u>	<u>75,600</u>	<u>2,436</u>	<u>12,750</u>	<u>716,473</u>
--	65,608	--	12,893	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	752,725
--	--	--	--	--
<u>--</u>	<u>65,608</u>	<u>--</u>	<u>12,893</u>	<u>752,725</u>
1,360	9,992	2,436	(143)	(36,252)
--	--	--	--	21
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>21</u>
1,360	9,992	2,436	(143)	(36,231)
3,407	48,059	6,207	43,554	211,718
<u>\$ 4,767</u>	<u>\$ 58,051</u>	<u>\$ 8,643</u>	<u>\$ 43,411</u>	<u>\$ 175,487</u>

FANNIN COUNTY, TEXAS

*COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017*

	Road and Bridge Number Two	Road and Bridge Number Three	Road and Bridge Number Four	Fannin County Bees
Revenue:				
<i>Ad valorem taxes</i>	\$ 518,301	\$ 777,452	\$ 442,545	\$ --
<i>Other taxes</i>	55,055	82,583	47,007	--
<i>Intergovernmental</i>	--	356	--	--
<i>Fees of office</i>	--	--	--	--
<i>Fees of tax collector</i>	165,688	248,532	141,470	--
<i>Fines</i>	39,993	59,988	34,146	--
<i>Interest</i>	2,612	1,874	1,436	--
<i>Miscellaneous</i>	47,024	73,504	39,215	--
Total revenues	<u>828,673</u>	<u>1,244,289</u>	<u>705,819</u>	<u>--</u>
Expenditures:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	739,559	1,150,629	655,169	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>739,559</u>	<u>1,150,629</u>	<u>655,169</u>	<u>--</u>
 Excess (deficiency) of revenues over (under) expenditures	 89,114	 93,660	 50,650	 --
Other financing sources (uses):				
<i>Sale of capital assets</i>	--	--	--	--
<i>Capital leases</i>	--	89,024	--	--
Total other financing sources (uses)	<u>--</u>	<u>89,024</u>	<u>--</u>	<u>--</u>
 Net change in fund balances	 89,114	 182,684	 50,650	 --
 Fund balances (deficits), October 1	 501,461	 590,456	 268,800	 2,178
Fund balances (deficits), September 30	<u><u>\$ 590,575</u></u>	<u><u>\$ 773,140</u></u>	<u><u>\$ 319,450</u></u>	<u><u>\$ 2,178</u></u>

J.P. #1 Justice Court Technology	J.P. #2 Justice Court Technology	J.P. #3 Justice Court Technology	Sheriff Work Release	Courthouse Restoration
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
32	7	3	--	--
<u>2,362</u>	<u>1,002</u>	<u>1,380</u>	<u>--</u>	<u>--</u>
<u>2,394</u>	<u>1,009</u>	<u>1,383</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
2,879	--	1,929	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>2,879</u>	<u>--</u>	<u>1,929</u>	<u>--</u>	<u>--</u>
(485)	1,009	(546)	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>(485)</u>	<u>1,009</u>	<u>(546)</u>	<u>--</u>	<u>--</u>
47,083	10,043	5,199	983	115
<u>\$ 46,598</u>	<u>\$ 11,052</u>	<u>\$ 4,653</u>	<u>\$ 983</u>	<u>\$ 115</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Bail Bondsman App. Fees	District Court Records Archive	Law Library	District Attorney Fee Account
Revenue:				
Ad valorem taxes	\$ --	\$ --	\$ --	\$ --
Other taxes	--	--	--	--
Intergovernmental	--	--	--	--
Fees of office	500	--	15,735	2,723
Fees of tax collector	--	--	--	--
Fines	--	--	--	9,687
Interest	--	14	93	2
Miscellaneous	--	4,281	--	1,658
Total revenues	<u>500</u>	<u>4,295</u>	<u>15,828</u>	<u>14,070</u>
Expenditures:				
General administration	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	836	4,613
Public facilities	--	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Nondepartmental	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>836</u>	<u>4,613</u>
Excess (deficiency) of revenues over (under) expenditures	500	4,295	14,992	9,457
Other financing sources (uses):				
Sale of capital assets	--	--	--	--
Capital leases	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	500	4,295	14,992	9,457
Fund balances (deficits), October 1	8,097	18,842	129,688	13,383
Fund balances (deficits), September 30	<u>\$ 8,597</u>	<u>\$ 23,137</u>	<u>\$ 144,680</u>	<u>\$ 22,840</u>

Contraband Seizure	IHC Co-op Gin	IHC B.R. Cooper	NAACHO	Hazard Mitigation
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	20,825
--	--	--	--	--
--	--	--	--	--
1	116	46	--	--
--	--	1,185	--	--
<u>1</u>	<u>116</u>	<u>1,231</u>	<u>--</u>	<u>20,825</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	1,525	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>1,525</u>	<u>--</u>
1	116	1,231	(1,525)	20,825
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
1	116	1,231	(1,525)	20,825
2,400	18,709	16,836	6,198	(21,254)
<u>\$ 2,401</u>	<u>\$ 18,825</u>	<u>\$ 18,067</u>	<u>\$ 4,673</u>	<u>\$ (429)</u>

FANNIN COUNTY, TEXAS

*COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017*

	Chapter 19 Funds	Safe Room Reimbursement Program	Election Equipment	Investigator LEOSE Grant
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	1,850	96,635	--	683
<i>Fees of office</i>	--	--	8,525	--
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	--	--	--	--
<i>Miscellaneous</i>	--	--	--	665
Total revenues	<u>1,850</u>	<u>96,635</u>	<u>8,525</u>	<u>1,348</u>
Expenditures:				
<i>General administration</i>	5,475	--	1,013	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	94,631	--	665
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>5,475</u>	<u>94,631</u>	<u>1,013</u>	<u>665</u>
Excess (deficiency) of revenues over (under) expenditures	(3,625)	2,004	7,512	683
Other financing sources (uses):				
<i>Sale of capital assets</i>	--	--	--	--
<i>Capital leases</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(3,625)	2,004	7,512	683
Fund balances (deficits), October 1	(652)	2,935	27,224	--
Fund balances (deficits), September 30	<u>\$ (4,277)</u>	<u>\$ 4,939</u>	<u>\$ 34,736</u>	<u>\$ 683</u>

County & District Court Technology	Court Records Preservation	County Clerk Records Archive	Law Enforcement Education	Fannin County Sheriff's Forfeiture
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	21,093
--	8	--	--	3
888	1,762	77,610	2,210	--
<u>888</u>	<u>1,770</u>	<u>77,610</u>	<u>2,210</u>	<u>21,096</u>
--	--	3,899	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	4,088	33,776
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>3,899</u>	<u>4,088</u>	<u>33,776</u>
888	1,770	73,711	(1,878)	(12,680)
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
888	1,770	73,711	(1,878)	(12,680)
6,154	10,421	190,713	2,124	30,541
<u>\$ 7,042</u>	<u>\$ 12,191</u>	<u>\$ 264,424</u>	<u>\$ 246</u>	<u>\$ 17,861</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	Sheriff K-9 Unit	Drug Court	District Clerk & District Court Technology
Revenue:			
Ad valorem taxes	\$ --	\$ --	\$ --
Other taxes	--	--	--
Intergovernmental	--	--	--
Fees of office	--	--	--
Fees of tax collector	--	--	--
Fines	--	--	--
Interest	--	22	--
Miscellaneous	--	5,591	592
Total revenues	<u>--</u>	<u>5,613</u>	<u>592</u>
Expenditures:			
General administration	--	2,528	451
Judicial	--	--	--
Legal	--	--	--
Public facilities	--	--	--
Public safety	--	--	--
Public transportation	--	--	--
Nondepartmental	--	--	--
Total expenditures	<u>--</u>	<u>2,528</u>	<u>451</u>
Excess (deficiency) of revenues over (under) expenditures	--	3,085	141
Other financing sources (uses):			
Sale of capital assets	--	--	--
Capital leases	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	3,085	141
Fund balances (deficits), October 1	595	30,320	3,022
Fund balances (deficits), September 30	<u>\$ 595</u>	<u>\$ 33,405</u>	<u>\$ 3,163</u>

District Clerk Court Records Preservation	LEOSE Constable 1	LEOSE Constable 2	LEOSE Constable 3	Right of Way
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
16	--	--	--	620
3,105	1,332	623	1,332	--
<u>3,121</u>	<u>1,332</u>	<u>623</u>	<u>1,332</u>	<u>620</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	623	--	--
--	--	--	--	52,448
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>623</u>	<u>--</u>	<u>52,448</u>
3,121	1,332	--	1,332	(51,828)
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
3,121	1,332	--	1,332	(51,828)
24,009	--	--	--	148,736
<u>\$ 27,130</u>	<u>\$ 1,332</u>	<u>\$ --</u>	<u>\$ 1,332</u>	<u>\$ 96,908</u>

FANNIN COUNTY, TEXAS
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	Statzler Expendable Trust	TCDP Grant	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenue:			
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ 2,183,533
<i>Other taxes</i>	--	--	231,908
<i>Intergovernmental</i>	--	163,458	284,163
<i>Fees of office</i>	--	--	43,622
<i>Fees of tax collector</i>	--	--	697,927
<i>Fines</i>	--	--	199,239
<i>Interest</i>	254	--	7,603
<i>Miscellaneous</i>	560	--	408,577
Total revenues	<u>814</u>	<u>163,458</u>	<u>4,056,572</u>
Expenditures:			
<i>General administration</i>	--	--	92,905
<i>Judicial</i>	--	--	4,808
<i>Legal</i>	--	--	100,745
<i>Public facilities</i>	--	--	9,401
<i>Public safety</i>	--	--	40,490
<i>Public transportation</i>	--	--	3,350,530
<i>Nondepartmental</i>	--	163,458	163,458
Total expenditures	<u>--</u>	<u>163,458</u>	<u>3,762,337</u>
Excess (deficiency) of revenues over (under) expenditures	814	--	294,235
Other financing sources (uses):			
<i>Sale of capital assets</i>	--	--	21
<i>Capital leases</i>	--	--	89,024
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>89,045</u>
Net change in fund balances	814	--	383,280
Fund balances (deficits), October 1	42,615	100	2,603,239
Fund balances (deficits), September 30	<u>\$ 43,429</u>	<u>\$ 100</u>	<u>\$ 2,986,519</u>

FANNIN COUNTY, TEXAS
COURTHOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-5

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of office</i>	\$ 17,000	\$ 15,529	\$ (1,471)
<i>Interest</i>	50	78	28
Total revenues	<u>17,050</u>	<u>15,607</u>	<u>(1,443)</u>
Expenditures:			
Current:			
<i>Public facilities</i>			
<i>Courthouse</i>	27,640	9,401	18,239
Total Public facilities	<u>27,640</u>	<u>9,401</u>	<u>18,239</u>
<i>Public safety</i>			
<i>County Sheriff</i>	9,410	478	8,932
Total Public safety	<u>9,410</u>	<u>478</u>	<u>8,932</u>
Total expenditures	<u>37,050</u>	<u>9,879</u>	<u>27,171</u>
Net change in fund balances	(20,000)	5,728	25,728
Fund balances, October 1	112,600	112,600	--
Fund balances, September 30	<u>\$ 92,600</u>	<u>\$ 118,328</u>	<u>\$ 25,728</u>

FANNIN COUNTY, TEXAS
 COUNTY CLERK VITAL STATISTICS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-6

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 5	\$ 4	\$ (1)
<i>Miscellaneous</i>	<u>1,005</u>	<u>1,018</u>	<u>13</u>
Total revenues	<u>1,010</u>	<u>1,022</u>	<u>12</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Clerk</i>	<u>3,010</u>	<u>1,038</u>	<u>1,972</u>
Total General administration	<u>3,010</u>	<u>1,038</u>	<u>1,972</u>
Total expenditures	<u>3,010</u>	<u>1,038</u>	<u>1,972</u>
Net change in fund balances	(2,000)	(16)	1,984
Fund balances, October 1	7,400	7,400	--
Fund balances, September 30	<u>\$ 5,400</u>	<u>\$ 7,384</u>	<u>\$ 1,984</u>

FANNIN COUNTY, TEXAS
JUSTICE COURT BUILDING SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 1,200	\$ 1,179	\$ (21)
Total revenues	<u>1,200</u>	<u>1,179</u>	<u>(21)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Court</i>	1,200	--	1,200
Total Judicial	<u>1,200</u>	<u>--</u>	<u>1,200</u>
Total expenditures	<u>1,200</u>	<u>--</u>	<u>1,200</u>
Net change in fund balances	--	1,179	1,179
Fund balances, October 1	15,004	15,004	--
Fund balances, September 30	<u>\$ 15,004</u>	<u>\$ 16,183</u>	<u>\$ 1,179</u>

FANNIN COUNTY, TEXAS
 COUNTY JUDGE EXCESS SUPPLEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-8

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 500	\$ 275	\$ (225)
Total revenues	<u>500</u>	<u>275</u>	<u>(225)</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Judge	1,500	--	1,500
Total General administration	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Total expenditures	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Net change in fund balances	(1,000)	275	1,275
Fund balances, October 1	17,216	17,216	--
Fund balances, September 30	<u>\$ 16,216</u>	<u>\$ 17,491</u>	<u>\$ 1,275</u>

FANNIN COUNTY, TEXAS
PROBATE JUDGES EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-9

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of office</i>	\$ 600	\$ 610	\$ 10
<i>Miscellaneous</i>	--	750	750
Total revenues	<u>600</u>	<u>1,360</u>	<u>760</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Judge</i>	1,600	--	1,600
Total General administration	<u>1,600</u>	<u>--</u>	<u>1,600</u>
Total expenditures	<u>1,600</u>	<u>--</u>	<u>1,600</u>
Net change in fund balances	(1,000)	1,360	2,360
Fund balances, October 1	3,407	3,407	--
Fund balances, September 30	<u>\$ 2,407</u>	<u>\$ 4,767</u>	<u>\$ 2,360</u>

FANNIN COUNTY, TEXAS
 COUNTY CLERK RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-10

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Interest	\$ 50	\$ 21	\$ (29)
Miscellaneous	55,500	75,579	20,079
Total revenues	<u>55,550</u>	<u>75,600</u>	<u>20,050</u>
Expenditures:			
Current:			
General administration			
County Clerk Record Management	66,988	65,608	1,380
Total General administration	<u>66,988</u>	<u>65,608</u>	<u>1,380</u>
Total expenditures	<u>66,988</u>	<u>65,608</u>	<u>1,380</u>
Net change in fund balances	(11,438)	9,992	21,430
Fund balances, October 1	48,059	48,059	--
Fund balances, September 30	<u>\$ 36,621</u>	<u>\$ 58,051</u>	<u>\$ 21,430</u>

FANNIN COUNTY, TEXAS
 DISTRICT CLERK RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Interest</i>	\$ 5	\$ 4	\$ (1)
<i>Miscellaneous</i>	3,000	2,432	(568)
Total revenues	<u>3,005</u>	<u>2,436</u>	<u>(569)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk</i>	4,035	--	4,035
Total Judicial	<u>4,035</u>	<u>--</u>	<u>4,035</u>
Total expenditures	<u>4,035</u>	<u>--</u>	<u>4,035</u>
Net change in fund balances	(1,030)	2,436	3,466
Fund balances, October 1	6,207	6,207	--
Fund balances, September 30	<u>\$ 5,177</u>	<u>\$ 8,643</u>	<u>\$ 3,466</u>

FANNIN COUNTY, TEXAS
 COUNTY OFFICES RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-12

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Interest</i>	\$ 40	\$ 31	\$ (9)
<i>Miscellaneous</i>	<u>18,000</u>	<u>12,719</u>	<u>(5,281)</u>
Total revenues	<u>18,040</u>	<u>12,750</u>	<u>(5,290)</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Offices Record Management</i>	<u>28,040</u>	<u>12,893</u>	<u>15,147</u>
Total General administration	<u>28,040</u>	<u>12,893</u>	<u>15,147</u>
Total expenditures	<u>28,040</u>	<u>12,893</u>	<u>15,147</u>
Net change in fund balances	(10,000)	(143)	9,857
Fund balances, October 1	43,554	43,554	--
Fund balances, September 30	<u>\$ 33,554</u>	<u>\$ 43,411</u>	<u>\$ 9,857</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER ONE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-13

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Ad valorem taxes</i>	\$ 432,507	\$ 445,235	\$ 12,728
<i>Other taxes</i>	40,913	47,263	6,350
<i>Intergovernmental</i>	--	356	356
<i>Fees of tax collector</i>	149,392	142,237	(7,155)
<i>Fines</i>	35,321	34,332	(989)
<i>Interest</i>	175	306	131
<i>Miscellaneous</i>	37,501	46,744	9,243
Total revenues	<u>695,809</u>	<u>716,473</u>	<u>20,664</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number One</i>	780,530	738,995	41,535
<i>Road and Bridge Administrative</i>	14,067	13,730	337
Total Public transportation	<u>794,597</u>	<u>752,725</u>	<u>41,872</u>
Total expenditures	<u>794,597</u>	<u>752,725</u>	<u>41,872</u>
Excess (deficiency) of revenues over (under) expenditures	(98,788)	(36,252)	62,536
Other financing sources (uses):			
<i>Sale of capital assets</i>	--	21	21
Total other financing sources (uses)	<u>--</u>	<u>21</u>	<u>21</u>
Net change in fund balances	(98,788)	(36,231)	62,557
Fund balances, October 1	211,718	211,718	--
Fund balances, September 30	<u>\$ 112,930</u>	<u>\$ 175,487</u>	<u>\$ 62,557</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER TWO
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-14

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 501,397	\$ 518,301	\$ 16,904
<i>Other taxes</i>	49,159	55,055	5,896
<i>Fees of tax collector</i>	164,755	165,688	933
<i>Fines</i>	40,815	39,993	(822)
<i>Interest</i>	225	2,612	2,387
<i>Miscellaneous</i>	38,999	47,024	8,025
Total revenues	<u>795,350</u>	<u>828,673</u>	<u>33,323</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Two</i>	842,333	725,829	116,504
<i>Road and Bridge Administrative</i>	14,067	13,730	337
Total Public transportation	<u>856,400</u>	<u>739,559</u>	<u>116,841</u>
<i>Nondepartmental</i>			
<i>Contingency</i>	10,000	--	10,000
Total Nondepartmental	<u>10,000</u>	<u>--</u>	<u>10,000</u>
Total expenditures	<u>866,400</u>	<u>739,559</u>	<u>126,841</u>
Excess (deficiency) of revenues over (under) expenditures	(71,050)	89,114	160,164
Other financing sources (uses):			
<i>Sale of capital assets</i>	5,000	--	(5,000)
Total other financing sources (uses)	<u>5,000</u>	<u>--</u>	<u>(5,000)</u>
Net change in fund balances	(66,050)	89,114	155,164
Fund balances, October 1	501,461	501,461	--
Fund balances, September 30	<u>\$ 435,411</u>	<u>\$ 590,575</u>	<u>\$ 155,164</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER THREE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 751,077	\$ 777,452	\$ 26,375
<i>Other taxes</i>	73,688	82,583	8,895
<i>Intergovernmental</i>	--	356	356
<i>Fees of tax collector</i>	253,206	248,532	(4,674)
<i>Fines</i>	61,222	59,988	(1,234)
<i>Interest</i>	325	1,874	1,549
<i>Miscellaneous</i>	50,194	73,504	23,310
Total revenues	<u>1,189,712</u>	<u>1,244,289</u>	<u>54,577</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Three</i>	1,222,711	1,136,852	85,859
<i>Road and Bridge Administrative</i>	14,067	13,777	290
Total Public transportation	<u>1,236,778</u>	<u>1,150,629</u>	<u>86,149</u>
<i>Nondepartmental</i>			
<i>Contingency</i>	20,000	--	20,000
Total Nondepartmental	<u>20,000</u>	<u>--</u>	<u>20,000</u>
Total expenditures	<u>1,256,778</u>	<u>1,150,629</u>	<u>106,149</u>
Excess (deficiency) of revenues over (under) expenditures	(67,066)	93,660	160,726
Other financing sources (uses):			
<i>Long-term debt issued</i>	--	89,024	89,024
<i>Sale of capital assets</i>	100	--	(100)
Total other financing sources (uses)	<u>100</u>	<u>89,024</u>	<u>88,924</u>
Net change in fund balances	(66,966)	182,684	249,650
Fund balances, October 1	590,456	590,456	--
Fund balances, September 30	<u>\$ 523,490</u>	<u>\$ 773,140</u>	<u>\$ 249,650</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER FOUR
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-16

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Ad valorem taxes</i>	\$ 429,221	\$ 442,545	\$ 13,324
<i>Other taxes</i>	41,893	47,007	5,114
<i>Fees of tax collector</i>	147,931	141,470	(6,461)
<i>Fines</i>	35,944	34,146	(1,798)
<i>Interest</i>	157	1,436	1,279
<i>Miscellaneous</i>	31,100	39,215	8,115
Total revenues	<u>686,246</u>	<u>705,819</u>	<u>19,573</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Four</i>	712,317	641,369	70,948
<i>Road and Bridge Administrative</i>	14,067	13,800	267
Total Public transportation	<u>726,384</u>	<u>655,169</u>	<u>71,215</u>
<i>Nondepartmental</i>			
<i>Contingency</i>	4,827	--	4,827
Total Nondepartmental	<u>4,827</u>	<u>--</u>	<u>4,827</u>
Total expenditures	<u>731,211</u>	<u>655,169</u>	<u>76,042</u>
Excess (deficiency) of revenues over (under) expenditures	(44,965)	50,650	95,615
Other financing sources (uses):			
<i>Sale of capital assets</i>	10,000	--	(10,000)
Total other financing sources (uses)	<u>10,000</u>	<u>--</u>	<u>10,000</u>
Net change in fund balances	(34,965)	50,650	85,615
Fund balances, October 1	268,800	268,800	--
Fund balances, September 30	<u>\$ 233,835</u>	<u>\$ 319,450</u>	<u>\$ 85,615</u>

FANNIN COUNTY, TEXAS
FANNIN COUNTY BEES
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-17

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Administrative</i>	\$ 1,000	\$ --	\$ 1,000
<i>Total Public transportation</i>	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total expenditures	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Net change in fund balances	(1,000)	--	1,000
Fund balances, October 1	2,178	2,178	--
Fund balances, September 30	<u>\$ 1,178</u>	<u>\$ 2,178</u>	<u>\$ 1,000</u>

FANNIN COUNTY, TEXAS
J.P. #1 JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-18

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 20	\$ 32	\$ 12
<i>Miscellaneous</i>	<u>4,000</u>	<u>2,362</u>	<u>(1,638)</u>
Total revenues	<u>4,020</u>	<u>2,394</u>	<u>(1,626)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number One</i>	<u>5,020</u>	<u>2,879</u>	<u>2,141</u>
Total Judicial	<u>5,020</u>	<u>2,879</u>	<u>2,141</u>
Total expenditures	<u>5,020</u>	<u>2,879</u>	<u>2,141</u>
Net change in fund balances	(1,000)	(485)	515
Fund balances, October 1	47,083	47,083	--
Fund balances, September 30	<u>\$ 46,083</u>	<u>\$ 46,598</u>	<u>\$ 515</u>

FANNIN COUNTY, TEXAS
J.P. #2 JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-19

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Interest</i>	\$ 7	\$ 7	\$ --
<i>Miscellaneous</i>	<u>300</u>	<u>1,002</u>	<u>702</u>
Total revenues	<u>307</u>	<u>1,009</u>	<u>702</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number Two</i>	<u>2,307</u>	<u>--</u>	<u>2,307</u>
Total Judicial	<u>2,307</u>	<u>--</u>	<u>2,307</u>
Total expenditures	<u>2,307</u>	<u>--</u>	<u>2,307</u>
Net change in fund balances	(2,000)	1,009	3,009
Fund balances, October 1	10,043	10,043	--
Fund balances, September 30	<u>\$ 8,043</u>	<u>\$ 11,052</u>	<u>\$ 3,009</u>

FANNIN COUNTY, TEXAS
J.P. #3 JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-20

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ --	\$ 3	\$ 3
<i>Miscellaneous</i>	<u>400</u>	<u>1,380</u>	<u>980</u>
Total revenues	<u>400</u>	<u>1,383</u>	<u>983</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number Three</i>	<u>1,400</u>	<u>1,929</u>	<u>(529)</u>
Total Judicial	<u>1,400</u>	<u>1,929</u>	<u>(529)</u>
Total expenditures	<u>1,400</u>	<u>1,929</u>	<u>(529)</u>
Net change in fund balances	(1,000)	(546)	454
Fund balances, October 1	5,199	5,199	--
Fund balances, September 30	<u>\$ 4,199</u>	<u>\$ 4,653</u>	<u>\$ 454</u>

FANNIN COUNTY, TEXAS
BAIL BONDSMAN APP. FEES
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-21

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of office</i>	\$ 500	\$ 500	\$ --
Total revenues	<u>500</u>	<u>500</u>	<u>--</u>
Expenditures:			
Current:			
<i>Special Bondsman App. Fees</i>	2,500	--	2,500
Total Judicial	<u>2,500</u>	<u>--</u>	<u>2,500</u>
Total expenditures	<u>2,500</u>	<u>--</u>	<u>2,500</u>
Net change in fund balances	(2,000)	500	2,500
Fund balances, October 1	8,097	8,097	--
Fund balances, September 30	<u>\$ 6,097</u>	<u>\$ 8,597</u>	<u>\$ 2,500</u>

FANNIN COUNTY, TEXAS
 DISTRICT COURT RECORDS ARCHIVE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-22

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ --	\$ 14	\$ 14
<i>Miscellaneous</i>	<u>2,000</u>	<u>4,281</u>	<u>2,281</u>
Total revenues	<u>2,000</u>	<u>4,295</u>	<u>2,295</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk</i>	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Total Judicial	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Total expenditures	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Net change in fund balances	--	4,295	4,295
Fund balances, October 1	18,842	18,842	--
Fund balances, September 30	<u>\$ 18,842</u>	<u>\$ 23,137</u>	<u>\$ 4,295</u>

FANNIN COUNTY, TEXAS
LAW LIBRARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-23

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 15,000	\$ 15,735	\$ 735
<i>Interest</i>	30	93	63
Total revenues	<u>15,030</u>	<u>15,828</u>	<u>798</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District and County Attorney</i>	15,030	836	14,194
Total Legal	<u>15,030</u>	<u>836</u>	<u>14,194</u>
Total expenditures	<u>15,030</u>	<u>836</u>	<u>14,194</u>
Net change in fund balances	--	14,992	14,992
Fund balances, October 1	129,688	129,688	--
Fund balances, September 30	<u>\$ 129,688</u>	<u>\$ 144,680</u>	<u>\$ 14,992</u>

FANNIN COUNTY, TEXAS
DISTRICT ATTORNEY FEE ACCOUNT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 3,100	\$ 2,723	\$ (377)
<i>Fines</i>	--	9,687	9,687
<i>Interest</i>	--	2	2
<i>Miscellaneous</i>	--	1,658	1,658
Total revenues	<u>3,100</u>	<u>14,070</u>	<u>10,970</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District and County Attorney</i>	12,536	100	12,436
<i>District Attorney Seizure</i>	2,173	4,513	(2,340)
Total Legal	<u>14,709</u>	<u>4,613</u>	<u>10,096</u>
Total expenditures	<u>14,709</u>	<u>4,613</u>	<u>10,096</u>
Net change in fund balances	(11,609)	9,457	21,066
Fund balances, October 1	13,383	13,383	--
Fund balances, September 30	<u>\$ 1,774</u>	<u>\$ 22,840</u>	<u>\$ 21,066</u>

FANNIN COUNTY, TEXAS

IHC B.R. COOPER

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-25

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ --	\$ 46	\$ 46
<i>Miscellaneous</i>	1,000	1,185	185
Total revenues	<u>1,000</u>	<u>1,231</u>	<u>231</u>
Expenditures:			
Current:			
<i>Health and welfare</i>			
<i>Indigent Health Care</i>	1,000	--	1,000
Total Health and welfare	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total expenditures	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Net change in fund balances	--	1,231	1,231
Fund balances, October 1	16,836	16,836	--
Fund balances, September 30	<u>\$ 16,836</u>	<u>\$ 18,067</u>	<u>\$ 1,231</u>

FANNIN COUNTY, TEXAS
 NAACHO
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-26

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>Cert Project Director</i>	\$ 6,000	\$ 1,525	\$ 4,475
<i>Total Public safety</i>	<u>6,000</u>	<u>1,525</u>	<u>4,475</u>
Total expenditures	<u>6,000</u>	<u>1,525</u>	<u>4,475</u>
Net change in fund balances	(6,000)	(1,525)	4,475
Fund balances, October 1	6,198	6,198	--
Fund balances, September 30	<u>\$ 198</u>	<u>\$ 4,673</u>	<u>\$ 4,475</u>

FANNIN COUNTY, TEXAS
HOMELAND SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental</i>	\$ 26,129	\$ --	\$ (26,129)
Total revenues	<u>26,129</u>	<u>--</u>	<u>(26,129)</u>
Expenditures:			
Current:			
<i>Public safety</i>			
TEEX	26,129	--	26,129
Total Public safety	<u>26,129</u>	<u>--</u>	<u>26,129</u>
Total expenditures	<u>26,129</u>	<u>--</u>	<u>26,129</u>
Net change in fund balances	--	--	--
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

FANNIN COUNTY, TEXAS
 CHAPTER 19 FUNDS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-28

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental</i>	\$ 4,000	\$ 1,850	\$ (2,150)
Total revenues	<u>4,000</u>	<u>1,850</u>	<u>(2,150)</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Clerk	4,000	5,475	(1,475)
Total General administration	<u>4,000</u>	<u>5,475</u>	<u>(1,475)</u>
Total expenditures	<u>4,000</u>	<u>5,475</u>	<u>(1,475)</u>
Net change in fund balances	--	(3,625)	(3,625)
Fund balances, October 1	(652)	(652)	--
Fund balances, September 30	<u>\$ (652)</u>	<u>\$ (4,277)</u>	<u>\$ (3,625)</u>

FANNIN COUNTY, TEXAS
SAFE ROOM REIMBURSEMENT PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-29

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental</i>	\$ 89,900	\$ 96,635	\$ 6,735
Total revenues	<u>89,900</u>	<u>96,635</u>	<u>6,735</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District and County Attorney</i>	91,100	94,631	(3,531)
Total Legal	<u>91,100</u>	<u>94,631</u>	<u>(3,531)</u>
Total expenditures	<u>91,100</u>	<u>94,631</u>	<u>(3,531)</u>
Net change in fund balances	(1,200)	2,004	3,204
Fund balances, October 1	2,935	2,935	--
Fund balances, September 30	<u>\$ 1,735</u>	<u>\$ 4,939</u>	<u>\$ 3,204</u>

FANNIN COUNTY, TEXAS
ELECTION EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-30

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of office</i>	\$ 2,400	\$ 8,525	\$ 6,125
Total revenues	<u>2,400</u>	<u>8,525</u>	<u>6,125</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Clerk	19,500	1,013	18,487
Total General administration	<u>19,500</u>	<u>1,013</u>	<u>18,487</u>
Total expenditures	<u>19,500</u>	<u>1,013</u>	<u>18,487</u>
Net change in fund balances	(17,100)	7,512	24,612
Fund balances, October 1	27,224	27,224	--
Fund balances, September 30	<u>\$ 10,124</u>	<u>\$ 34,736</u>	<u>\$ 24,612</u>

FANNIN COUNTY, TEXAS
INVESTIGATOR/LEOSE GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-31

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental</i>	\$ --	\$ 683	\$ 683
<i>Miscellaneous</i>	--	665	665
Total revenues	<u>--</u>	<u>1,348</u>	<u>1,348</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District and County Attorney</i>	665	665	--
Total Legal	<u>665</u>	<u>665</u>	<u>--</u>
Total expenditures	<u>665</u>	<u>665</u>	<u>--</u>
Net change in fund balances	(665)	683	1,348
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ (665)</u>	<u>\$ 683</u>	<u>\$ 1,348</u>

FANNIN COUNTY, TEXAS
COUNTY & DISTRICT COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-32

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 1,000	\$ 888	\$ (112)
Total revenues	<u>1,000</u>	<u>888</u>	<u>(112)</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County & Distric Court Technology</i>	1,000	--	1,000
Total General administration	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total expenditures	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Net change in fund balances	--	888	888
Fund balances, October 1	6,154	6,154	--
Fund balances, September 30	<u>\$ 6,154</u>	<u>\$ 7,042</u>	<u>\$ 888</u>

FANNIN COUNTY, TEXAS
COURT RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-33

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Interest</i>	\$ 6	\$ 8	\$ 2
<i>Miscellaneous</i>	5,000	1,762	(3,238)
Total revenues	<u>5,006</u>	<u>1,770</u>	<u>(3,236)</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Offices Record Management</i>	5,006	--	5,006
Total General administration	<u>5,006</u>	<u>--</u>	<u>5,006</u>
Total expenditures	<u>5,006</u>	<u>--</u>	<u>5,006</u>
Net change in fund balances	--	1,770	1,770
Fund balances, October 1	10,421	10,421	--
Fund balances, September 30	<u>\$ 10,421</u>	<u>\$ 12,191</u>	<u>\$ 1,770</u>

FANNIN COUNTY, TEXAS
 COUNTY CLERK RECORDS ARCHIVE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-34

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 40,000	\$ 77,610	\$ 37,610
Total revenues	<u>40,000</u>	<u>77,610</u>	<u>37,610</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Clerk</i>	58,105	3,899	54,206
Total General administration	<u>58,105</u>	<u>3,899</u>	<u>54,206</u>
Total expenditures	<u>58,105</u>	<u>3,899</u>	<u>54,206</u>
Net change in fund balances	(18,105)	73,711	91,816
Fund balances, October 1	190,713	190,713	--
Fund balances, September 30	<u>\$ 172,608</u>	<u>\$ 264,424</u>	<u>\$ 91,816</u>

FANNIN COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-35

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 2,000	\$ 2,210	\$ 210
Total revenues	<u>2,000</u>	<u>2,210</u>	<u>210</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>County Sheriff</i>	<u>4,100</u>	<u>4,088</u>	<u>12</u>
Total Public safety	<u>4,100</u>	<u>4,088</u>	<u>12</u>
Total expenditures	<u>4,100</u>	<u>4,088</u>	<u>12</u>
Net change in fund balances	(2,100)	(1,878)	222
Fund balances, October 1	2,124	2,124	--
Fund balances, September 30	<u>\$ 24</u>	<u>\$ 246</u>	<u>\$ 222</u>

FANNIN COUNTY, TEXAS
SHERIFF'S FORFEITURE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-36

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fines</i>	\$ 10,000	\$ 21,093	\$ 11,093
<i>Interest</i>	--	3	3
Total revenues	<u>10,000</u>	<u>21,096</u>	<u>11,096</u>
Expenditures:			
Current:			
<i>Public safety</i>			
County Sheriff	34,650	33,776	874
Total Public safety	<u>34,650</u>	<u>33,776</u>	<u>874</u>
Total expenditures	<u>34,650</u>	<u>33,776</u>	<u>874</u>
Net change in fund balances	(24,650)	(12,680)	11,970
Fund balances, October 1	30,541	30,541	--
Fund balances, September 30	<u>\$ 5,891</u>	<u>\$ 17,861</u>	<u>\$ 11,970</u>

FANNIN COUNTY, TEXAS
DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-37

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Interest</i>	\$ --	\$ 22	\$ 22
<i>Miscellaneous</i>	<u>4,000</u>	<u>5,591</u>	<u>1,591</u>
Total revenues	<u>4,000</u>	<u>5,613</u>	<u>1,613</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>Court Administration</i>	<u>4,000</u>	<u>2,528</u>	<u>1,472</u>
Total General administration	<u>4,000</u>	<u>2,528</u>	<u>1,472</u>
Total expenditures	<u>4,000</u>	<u>2,528</u>	<u>1,472</u>
Net change in fund balances	--	3,085	3,085
Fund balances, October 1	30,320	30,320	--
Fund balances, September 30	<u>\$ 30,320</u>	<u>\$ 33,405</u>	<u>\$ 3,085</u>

FANNIN COUNTY, TEXAS
 STATZLER EXPENDABLE TRUST FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2017

EXHIBIT C-38

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest	\$ 50	\$ 254	\$ 204
Miscellaneous	560	560	--
Total revenues	<u>610</u>	<u>814</u>	<u>204</u>
Expenditures:			
Current:			
Nondepartmental			
Non-departmental	610	--	610
Total Nondepartmental	<u>610</u>	<u>--</u>	<u>610</u>
Total expenditures	<u>610</u>	<u>--</u>	<u>610</u>
Net change in fund balances	--	814	814
Fund balances, October 1	42,615	42,615	--
Fund balances, September 30	<u>\$ 42,615</u>	<u>\$ 43,429</u>	<u>\$ 814</u>

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FANNIN COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
 AGENCY FUNDS
 SEPTEMBER 30, 2017

	<u>County Clerk</u>	<u>District Clerk</u>	<u>Justice of the Peace Number One</u>	<u>Justice of the Peace Number Two</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 74,657	\$ 714,258	\$ 8,692	\$ 406
Total Assets	<u>\$ 74,657</u>	<u>\$ 714,258</u>	<u>\$ 8,692</u>	<u>\$ 406</u>
LIABILITIES				
<i>Due to other governments</i>	\$ 20	\$ 46	\$ 475	\$ 25
<i>Due to others</i>	74,637	714,212	8,217	381
Total Liabilities	<u>\$ 74,657</u>	<u>\$ 714,258</u>	<u>\$ 8,692</u>	<u>\$ 406</u>

Justice of the Peace Number Three	Sheriff	Health Inspector	District Attorney	Tax Assessor Collector
\$ 696	\$ 670,337	\$ --	\$ 5,169	\$ 286,625
<u>\$ 696</u>	<u>\$ 670,337</u>	<u>\$ --</u>	<u>\$ 5,169</u>	<u>\$ 286,625</u>
\$ 150	\$ 562,305	\$ --	\$ 6	\$ 286,625
546	108,032	--	5,163	--
<u>\$ 696</u>	<u>\$ 670,337</u>	<u>\$ --</u>	<u>\$ 5,169</u>	<u>\$ 286,625</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2017

	Juvenile Probation	Surety Bail Bond Fee	Payroll Clearing Fund	Total Agency Funds (See Exhibit A-7)
ASSETS				
<i>Cash and cash equivalents</i>	\$ 1,849	\$ 5,310	\$ 24	\$ 1,768,023
Total Assets	<u>\$ 1,849</u>	<u>\$ 5,310</u>	<u>\$ 24</u>	<u>\$ 1,768,023</u>
LIABILITIES				
<i>Due to other governments</i>	\$ --	\$ 5,310	\$ --	\$ 854,962
<i>Due to others</i>	1,849	--	24	913,061
Total Liabilities	<u>\$ 1,849</u>	<u>\$ 5,310</u>	<u>\$ 24</u>	<u>\$ 1,768,023</u>