

FANNIN COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2016

FANNIN COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30,2016

TABLE OF CONTENTS

| | <u>Page</u> | <u>Exhibit</u> |
|--|-------------|----------------|
| FINANCIAL SECTION | | |
| Independent Auditors' Report..... | 1 | |
| Management's Discussion and Analysis (Required Supplementary Information)..... | 5 | |
| <u>Basic Financial Statements</u> | | |
| Government-wide Financial Statements: | | |
| Statement of Net Position..... | 14 | A-1 |
| Statement of Activities..... | 15 | A-2 |
| Fund Financial Statements: | | |
| Balance Sheet - Governmental Funds..... | 16 | A-3 |
| Reconciliation of the Governmental Funds | | |
| Balance Sheet to the Statement of Net Position..... | 17 | A-4 |
| Statement of Revenues, Expenditures, and Changes in | | |
| Fund Balances - Governmental Funds..... | 18 | A-5 |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in | | |
| Fund Balances of Governmental Funds to the Statement of Activities..... | 19 | A-6 |
| Statement of Fiduciary Net Position - Fiduciary Funds..... | 20 | A-7 |
| Notes to the Financial Statements | 21 | |
| <u>Required Supplementary Information</u> | | |
| Budgetary Comparison Schedules: | | |
| General Fund..... | 38 | B-1 |
| Schedule of Changes in the County's Net Pension Liability | | |
| And Related Ratios -Fannin County Pension Plan | 40 | B-1 |
| Schedule of County's Contributions - Fannin County Pension Plan..... | 41 | B-1 |
| Notes to Required Supplementary Information..... | 42 | |
| <u>Combining Statements and Budgetary Comparison Schedules as Supplementary Information:</u> | | |
| Combining Balance Sheet - All Nonmajor Governmental Funds..... | 44 | C-1 |
| Combining Statement of Revenues, Expenditures and Changes in | | |
| Fund Balances - All Nonmajor Governmental Funds..... | 45 | C-2 |
| Special Revenue Funds: | | |
| Combining Balance Sheet - Nonmajor Special Revenue Funds..... | 46 | C-3 |
| Combining Statement of Revenues, Expenditures and Changes | | |
| in Fund Balances - Nonmajor Special Revenue Funds..... | 56 | C-4 |

FANNIN COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30,2016

TABLE OF CONTENTS

| | Page | Exhibit |
|--|------|---------|
| Budgetary Comparison Schedules: | | |
| Courthouse Security..... | 66 | C-5 |
| County Clerk Vital Statistics..... | 67 | C-6 |
| Justice Court Building Security..... | 68 | C-7 |
| County Judge Excess Supplement..... | 69 | C-8 |
| Probate Judges Education..... | 70 | C-9 |
| County Clerk Records Management..... | 71 | C-10 |
| District Clerk Records Management..... | 72 | C-11 |
| County Offices Records Management..... | 73 | C-12 |
| Road and Bridge Number One..... | 74 | C-13 |
| Road and Bridge Number Two..... | 75 | C-14 |
| Road and Bridge Number Three..... | 76 | C-15 |
| Road and Bridge Number Four..... | 77 | C-16 |
| Fannin County Bees..... | 78 | C-17 |
| J.P. #1 Justice Court Technology..... | 79 | C-18 |
| J.P. #2 Justice Court Technology..... | 80 | C-19 |
| J.P. #3 Justice Court Technology..... | 81 | C-20 |
| Bail Bondsman App. Fees..... | 82 | C-21 |
| District Court Records Archive..... | 83 | C-22 |
| Law Library..... | 84 | C-23 |
| District Attorney Fee Account..... | 85 | C-24 |
| IHC B.R. Cooper..... | 86 | C-25 |
| NAACHO..... | 87 | C-26 |
| Hazard Mitigation..... | 88 | C-27 |
| Homeland Security..... | 89 | C-28 |
| Chapter 19 Funds..... | 90 | C-29 |
| Safe Room Reimbursement Program..... | 91 | C-30 |
| Election Equipment Fund..... | 92 | C-31 |
| County & District Court Technology..... | 93 | C-32 |
| Court Records Preservation..... | 94 | C-33 |
| County Clerk Records Archive..... | 95 | C-34 |
| Law Enforcement Education..... | 96 | C-35 |
| Sheriff's Forfeiture..... | 97 | C-36 |
| Drug Court..... | 98 | C-37 |
| Statzler Expendable Trust Fund..... | 99 | C-38 |
| Fiduciary Funds: | | |
| Agency Funds: | | |
| Combining Statement of Fiduciary Assets and Liabilities..... | 100 | C-39 |

Introductory Section

This page is left blank intentionally.

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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management'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, 2016, 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 5-12, 38-39, and 41-42, 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.

Puttledge Cain & Company, PC

May 19, 2017

Management's Discussion and Analysis

This page is left blank intentionally.

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2016

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, 2016. 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, 2016 by \$23,167,454 (net position). Of this amount, \$9,987,151 (unrestricted net Position) may be used to meet the government's ongoing obligations to citizens and creditors.

The County's total net assets increased by \$1,329,826. The majority of this increase is attributable to the increase of receivables (net of allowances from collectibles) and reduction of total liabilities.

The County's governmental funds reported combined ending fund balances of \$8,425,230, an increase of \$493,941 in comparison to the previous year mainly due to having zero debt service.

The unreserved portion of the General Fund fund balance at the end of the year was \$5,821,991 or 55% of total General Fund expenditures for fiscal year 2016.

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.

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2016

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 44 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 43 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.

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2016

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 2016, the County's net position (assets exceeding liabilities) totaled \$23,167,454. This analysis focuses on the net position (Table 1) and changes in net position (Table 2). This is an increase of \$1,329,826, mainly due to an increase in receivables and reduction of liabilities.

Net Position. The largest portion of the County's net position, \$13,180,304 or 56.9%, reflects its 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, \$9,987,151 may be used to meet the government's ongoing obligations to citizens and creditors.

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2016

Table 1
Condensed Statement of Net Position

| ASSETS | <u>9/30/16</u> | <u>9/30/15</u> |
|----------------------------------|---------------------|---------------------|
| Current and other assets | \$14,235,149 | \$13,080,997 |
| Capital assets | 13,180,303 | 11,941,788 |
| Total assets | <u>27,415,452</u> | <u>25,022,785</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Deferred charges | <u>2,147,956</u> | <u>671,140</u> |
| LIABILITIES | | |
| Long-term liabilities | 3,895,675 | 3,006,151 |
| Other liabilities | 2,248,011 | 850,146 |
| Total liabilities | <u>6,143,686</u> | <u>3,856,297</u> |
| DEFERRED INFLOWS OF RESOURCES | | |
| Deferred pension inflows | <u>252,268</u> | <u>--</u> |
| NET POSITION | | |
| Net investment in capital assets | 13,180,303 | 11,941,788 |
| Restricted | -- | -- |
| Unrestricted | 9,987,151 | 9,895,840 |
| | <u>\$23,167,454</u> | <u>\$21,837,628</u> |

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2016

Changes in Net Position. The net position of the County increased by \$1,329,826 for the fiscal year ended September 30, 2016. This increase is mainly due to an increase in receivables and a reduction in liabilities.

Table 2
Changes in Net Position

| | <u>9/30/16</u> | <u>9/30/15</u> |
|---------------------------------------|---------------------|---------------------|
| Program Revenues: | | |
| Charges for services | \$3,073,787 | \$3,456,377 |
| Operating grants and contributions | 484,763 | 344,618 |
| Capital grants and contributions | 2,285,587 | 53,554 |
| General Revenues | | |
| Taxes | 10,389,274 | 9,905,727 |
| Unrestricted Investment Earnings | 16,156 | 6,420 |
| Miscellaneous | 95,388 | 113,732 |
| Gain (loss) on sale of capital assets | 52,282 | (22,826) |
| Total Revenues | <u>16,397,237</u> | <u>13,857,602</u> |
| Expenses: | | |
| General Administration | 838,099 | 727,563 |
| Judicial | 1,867,070 | 1,718,627 |
| Legal | 927,316 | 793,507 |
| Financial Administration | 804,764 | 730,767 |
| Public Facilities | 608,415 | 460,904 |
| Public Safety | 4,747,832 | 4,164,395 |
| Public Transportation | 3,940,725 | 3,290,334 |
| Health and Welfare | 506,468 | 439,294 |
| Non Departmental | 826,722 | 638,364 |
| Total Expenses | <u>15,067,411</u> | <u>12,963,755</u> |
| Increase in net position | 1,329,826 | 893,847 |
| Net position- October 1 | <u>21,837,648</u> | <u>20,943,801</u> |
| Net position - September 30 | <u>\$23,167,474</u> | <u>\$21,837,648</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.

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2016

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$8,425,230.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unreserved fund balance was \$5,821,991. This is an increase of \$14,138 over last year with the primary reason due to the increase of receivables and reduction 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 budget by \$549,345 or 5.5%.

Ad Valorem taxes were above budget by \$314,672 due to higher tax collection.

Other tax revenue was above budget by \$161,533 mainly due to the increase in sales tax revenue.

Fees of Office revenue was under budget by \$28,696 or 2.7%.

Fees of Tax Collector were over budget by \$48,714.

The overall Public Safety budget was under amended budget by \$138,671 mainly due to Sheriff below budget by \$129,525. The Jail Operations expenditures were under final appropriations budget by \$7,940 mainly due to major repairs to jail facility.

Total Health and Welfare was below budget by \$455,512 mainly due to Indigent Health Care being below budget by \$249,519.

Overall, expenditures were less than the original budget by \$1,120,068.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets as of September 30, 2016, amounts to \$13,180,304 (net of accumulated depreciation). The investment in capital assets includes land, buildings, machinery and equipment, and infrastructure.

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2016

Table 3
Capital Assets at Year End
Net of Accumulated Depreciation

| | <u>9/30/16</u> | <u>9/30/15</u> |
|-------------------------|---------------------|---------------------|
| Land | \$341,560 | \$341,561 |
| Buildings | 1,478,089 | 1,595,856 |
| Machinery and equipment | 1,205,487 | 1,229,905 |
| Infrastructure | <u>10,155,167</u> | <u>8,774,466</u> |
| | <u>\$13,180,303</u> | <u>\$11,941,788</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 compensated absences increased by \$8,363 to \$184,425.

Table 4
Outstanding Debt at Year End

| <u>Type of Debt</u> | <u>9/30/16</u> | <u>9/30/15</u> |
|-----------------------|--------------------|------------------|
| Net Pension Liability | \$2,063,586 | \$674,084 |
| Compensated Absences | <u>184,425</u> | <u>176,062</u> |
| Total | <u>\$2,248,011</u> | <u>\$850,146</u> |

Additional information on the County's long-term debt can be found in the notes to the financial statements.

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2016

Economic Factors and Next Year's Budgets and Rates

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 2017 tax year.

Some key factors to look for in future budgets:

Increase in health insurance cost due to rising health care costs of County employees as required by national Affordable Care Act.

Continued increase in property insurance due to major increase of replacement cost values and increased claims.

Continued increase in law enforcement payroll cost due to pressures from higher competitive salaries.

Possible negative impact on jail operations due to directive from US Marshall Services to reduce use of private jails.

New debt service costs due to issuance of General Obligation Bonds Series 2017 for restoration of historic county courthouse.

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.

Basic Financial Statements

FANNIN COUNTY, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2016

| | Governmental Activities |
|---|----------------------------|
| ASSETS | |
| <i>Cash and cash equivalents</i> | \$ 4,355,032 |
| <i>Investments</i> | 4,546,877 |
| Receivables (net of allowances for uncollectibles): | |
| <i>Taxes</i> | 706,849 |
| <i>Accounts</i> | 80,459 |
| <i>Fines</i> | 4,313,246 |
| <i>Intergovernmental</i> | 147,540 |
| <i>Inventories</i> | 85,146 |
| Capital assets (net of accumulated depreciation) | |
| <i>Land</i> | 341,560 |
| <i>Buildings</i> | 1,478,089 |
| <i>Machinery and equipment</i> | 1,205,487 |
| <i>Infrastructure</i> | 10,155,167 |
| Total Assets | <u>27,415,452</u> |
| DEFERRED OUTFLOWS OF RESOURCES | |
| Deferred charges | 2,147,956 |
| Total Deferred Outflows of Resources | <u>2,147,956</u> |
| LIABILITIES | |
| <i>Accounts payable</i> | 572,217 |
| <i>Accrued liabilities</i> | 271,735 |
| <i>Due to other governments</i> | 689,118 |
| <i>Due to others</i> | 2,362,605 |
| Noncurrent liabilities: | |
| <i>Due within one year</i> | 184,425 |
| <i>Due in more than one year</i> | 2,063,586 |
| Total Liabilities | <u>6,143,686</u> |
| DEFERRED INFLOWS OF RESOURCES | |
| <i>Deferred pension inflow</i> | 252,268 |
| Total Deferred Inflows of Resources | <u>252,268</u> |
| NET POSITION: | |
| <i>Net Investment in Capital Assets</i> | 13,180,303 |
| <i>Unrestricted</i> | 9,987,151 |
| Total Net Position | <u>\$ 23,167,454</u> |

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2016

| Functions/Programs | Expenses | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position |
|--|----------------------|-------------------------|--|--|--|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | |
| PRIMARY GOVERNMENT | | | | | |
| Governmental activities: | | | | | |
| <i>General administration</i> | \$ 838,099 | \$ 568,275 | \$ 52,806 | \$ -- | \$ (217,018) |
| <i>Judicial</i> | 1,867,070 | 494,395 | 186,298 | 1,816,812 | 630,435 |
| <i>Legal</i> | 927,316 | 41,618 | 131,102 | -- | (754,596) |
| <i>Financial administration</i> | 804,764 | 394,710 | -- | -- | (410,054) |
| <i>Public facilities</i> | 608,415 | -- | 13,163 | -- | (595,252) |
| <i>Public safety</i> | 4,747,832 | 525,186 | 13,341 | 27,742 | (4,181,563) |
| <i>Public transportation</i> | 3,940,725 | 959,358 | 69,055 | 441,033 | (2,471,279) |
| <i>Health and welfare</i> | 506,468 | 90,245 | 18,998 | -- | (397,225) |
| <i>Nondepartmental</i> | 826,722 | -- | -- | -- | (826,722) |
| Total expenses | <u>15,067,411</u> | <u>3,073,787</u> | <u>484,763</u> | <u>2,285,587</u> | <u>(9,223,274)</u> |
| Total Primary Government | <u>\$ 15,067,411</u> | <u>\$ 3,073,787</u> | <u>\$ 484,763</u> | <u>\$ 2,285,587</u> | <u>(9,223,274)</u> |
| General Revenues: | | | | | |
| <i>Property Taxes</i> | | | | | 9,382,780 |
| <i>Other Taxes</i> | | | | | 1,006,494 |
| <i>Unrestricted Investment Earnings</i> | | | | | 16,156 |
| <i>Miscellaneous</i> | | | | | 95,388 |
| <i>Gain (Loss) on Disposal of Capital Assets</i> | | | | | 52,282 |
| Total General Revenues | | | | | <u>10,553,100</u> |
| Change in Net Position | | | | | <u>1,329,826</u> |
| Net Position - Beginning | | | | | <u>21,837,628</u> |
| Net Position - Ending | | | | | <u>\$ 23,167,454</u> |

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS**BALANCE SHEET - GOVERNMENTAL FUNDS**

SEPTEMBER 30, 2016

| | General Fund | Other Governmental Funds | Total Governmental Funds |
|---|----------------------|--------------------------------|--------------------------------|
| ASSETS | | | |
| <i>Cash and cash equivalents</i> | \$ 2,714,150 | \$ 1,640,880 | \$ 4,355,030 |
| <i>Investments</i> | 3,528,261 | 1,018,616 | 4,546,877 |
| Receivables (net of allowances for uncollectibles): | | | |
| <i>Taxes</i> | 567,944 | 138,905 | 706,849 |
| <i>Accounts</i> | 80,459 | -- | 80,459 |
| <i>Fines</i> | 4,313,246 | -- | 4,313,246 |
| <i>Intergovernmental</i> | 115,461 | 32,079 | 147,540 |
| <i>Due from other funds</i> | 21,604 | -- | 21,604 |
| <i>Inventories</i> | -- | 85,146 | 85,146 |
| Total Assets | <u>\$ 11,341,125</u> | <u>\$ 2,915,626</u> | <u>\$ 14,256,751</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | |
| Liabilities: | | | |
| <i>Accounts payable</i> | \$ 476,044 | \$ 96,173 | \$ 572,217 |
| <i>Accrued liabilities</i> | 204,066 | 67,669 | 271,735 |
| <i>Due to other funds</i> | -- | 21,604 | 21,604 |
| <i>Due to other governments</i> | 689,118 | -- | 689,118 |
| <i>Due to others</i> | 2,362,605 | -- | 2,362,605 |
| Total Liabilities | <u>3,731,833</u> | <u>185,446</u> | <u>3,917,279</u> |
| Deferred Inflows of Resources: | | | |
| <i>Unavailable revenue - property taxes</i> | 523,639 | 126,941 | 650,580 |
| <i>Unavailable revenue - fines</i> | 1,263,662 | -- | 1,263,662 |
| Total Deferred Inflows of Resources | <u>1,787,301</u> | <u>126,941</u> | <u>1,914,242</u> |
| Fund balances: | | | |
| <i>Nonspendable</i> | -- | 85,146 | 85,146 |
| <i>Restricted</i> | -- | 1,052,710 | 1,052,710 |
| <i>Committed</i> | -- | 1,487,289 | 1,487,289 |
| <i>Unassigned</i> | 5,821,991 | (21,906) | 5,800,085 |
| Total fund balances | <u>5,821,991</u> | <u>2,603,239</u> | <u>8,425,230</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | <u>\$ 11,341,125</u> | <u>\$ 2,915,626</u> | <u>\$ 14,256,751</u> |

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, 2016*

| | |
|--|----------------------|
| Total fund balances - governmental funds balance sheet | \$ 8,425,230 |
| 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. | 13,180,304 |
| Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds. | 650,580 |
| Payables for compensated absences which are not due in the current period are not reported in the funds. | (184,424) |
| Court fines receivable unavailable to pay for current period expenditures are deferred in the funds. | 1,263,662 |
| Recognition of the County's net pension liability is not reported in the funds. | (2,063,586) |
| Deferred Resource Inflows related to the pension plan are not reported in the funds. | (252,268) |
| Deferred Resource Outflows related to the pension plan are not reported in the funds. | <u>2,147,956</u> |
| Net position of governmental activities - Statement of Net Position | <u>\$ 23,167,454</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, 2016

| | General Fund | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|--------------------------------|--------------------------------|
| Revenue: | | | |
| <i>Ad valorem taxes</i> | \$ 7,329,134 | \$ 2,057,622 | \$ 9,386,756 |
| <i>Other taxes</i> | 1,092,377 | 219,943 | 1,312,320 |
| <i>Licenses and permits</i> | 90,245 | -- | 90,245 |
| <i>Intergovernmental</i> | 173,922 | 549,256 | 723,178 |
| <i>Fees of office</i> | 1,037,717 | 45,542 | 1,083,259 |
| <i>Fees of tax collector</i> | 394,514 | 695,328 | 1,089,842 |
| <i>Fines</i> | 24,500 | 212,825 | 237,325 |
| <i>Interest</i> | 12,383 | 3,773 | 16,156 |
| <i>Miscellaneous</i> | 413,733 | 404,645 | 818,378 |
| Total revenues | <u>10,568,525</u> | <u>4,188,934</u> | <u>14,757,459</u> |
| Expenditures: | | | |
| <i>General administration</i> | 640,859 | 122,800 | 763,659 |
| <i>Judicial</i> | 1,823,216 | 9,803 | 1,833,019 |
| <i>Legal</i> | 780,956 | 130,514 | 911,470 |
| <i>Financial administration</i> | 787,137 | -- | 787,137 |
| <i>Public facilities</i> | 578,297 | 16,269 | 594,566 |
| <i>Public safety</i> | 4,644,476 | 38,772 | 4,683,248 |
| <i>Public transportation</i> | -- | 3,445,748 | 3,445,748 |
| <i>Health and welfare</i> | 496,164 | -- | 496,164 |
| <i>Nondepartmental</i> | 826,222 | 500 | 826,722 |
| Debt service: | | | |
| Total expenditures | <u>10,577,327</u> | <u>3,764,406</u> | <u>14,341,733</u> |
| Excess (deficiency) of revenues over (under) expenditures | (8,802) | 424,528 | 415,726 |
| Other financing sources (uses): | | | |
| <i>Transfers in</i> | -- | 26,353 | 26,353 |
| <i>Transfers out</i> | -- | (26,353) | (26,353) |
| <i>Sale of capital assets</i> | 22,940 | 55,275 | 78,215 |
| Total other financing sources (uses) | <u>22,940</u> | <u>55,275</u> | <u>78,215</u> |
| Net change in fund balances | 14,138 | 479,803 | 493,941 |
| Fund balances, October 1 | 5,807,853 | 2,123,436 | 7,931,289 |
| Fund balances, September 30 | <u>\$ 5,821,991</u> | <u>\$ 2,603,239</u> | <u>\$ 8,425,230</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, 2016*

| | |
|--|---------------------|
| Net change in fund balances - total governmental funds | \$ 493,941 |
| Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because: | |
| Capital outlays are not reported as expenses in the SOA. | 348,619 |
| The depreciation of capital assets used in governmental activities is not reported in the funds. | (900,983) |
| Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds. | (25,932) |
| Donations of capital assets increase net position in the SOA but not in the funds. | 1,816,812 |
| Certain property tax revenues are deferred in the funds. This is the change in these amounts this year. | (3,976) |
| Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds. | (8,362) |
| Certain fine revenues are deferred in the funds. This is the change in these amounts this year. | (225,340) |
| Pension expense relating to GASB 68 is recorded in the SOA but not in the funds. | (164,952) |
| Change in net position of governmental activities - Statement of Activities | \$ <u>1,329,826</u> |

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2016

| | Agency Funds |
|----------------------------------|---------------------|
| ASSETS | |
| <i>Cash and cash equivalents</i> | \$ 2,105,068 |
| Total Assets | <u>\$ 2,105,068</u> |
| LIABILITIES | |
| <i>Due to other governments</i> | \$ 773,422 |
| <i>Due to others</i> | 1,331,646 |
| Total Liabilities | <u>\$ 2,105,068</u> |

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2016

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, 2016

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
- 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.

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.

FANNIN COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED SEPTEMBER 30, 2016

2. Excess of Expenditures Over Appropriations

For the year ended September 30, 2016, expenditures exceeded appropriations in the following funds:

| | |
|---------------------------------|----------|
| Special Revenue Funds: | |
| District Attorney Fee Account | \$ 2,271 |
| Safe Room Reimbursement Program | 10,878 |

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, 2016:

| | |
|-----------------------|----------|
| Special Revenue Funds | |
| Hazard Mitigation | \$21,254 |
| Chapter 19 Funds | 652 |

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.

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

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2016

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, 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.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2016

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, 2016

| | General Fund | Other Funds | Total |
|-----------------------------|--------------------|--------------------|--------------------|
| Nonspendable for: | | | |
| Inventory | \$ -- | \$85,146 | \$85,146 |
| Restricted for: | | | |
| Debt Service | -- | -- | -- |
| Justice Administration | -- | 486,917 | 486,917 |
| Preservation | -- | -- | -- |
| Grants | -- | 6,298 | 6,298 |
| Construction | -- | 115 | 115 |
| Other | -- | 559,380 | 559,380 |
| | -- | 1,052,710 | 1,052,710 |
| Committed to: | | | |
| Road and Bridge Maintenance | -- | 1,487,289 | 1,487,289 |
| Unassigned | 5,821,991 | (21,906) | 5,800,085 |
| | <u>\$5,821,991</u> | <u>\$2,603,239</u> | <u>\$8,425,230</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 \$1,263,662 difference are as follows:

| | |
|----------------------------|--------------------|
| County clerk fines | \$233,563 |
| District clerk fines | 948,569 |
| Justice of the peace fines | 81,530 |
| Total | <u>\$1,263,662</u> |

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2016

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 \$ 6,460,100 (including \$2,105,068 in agency funds). All of the bank balance of \$6,226,961, 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.

Investments

As of September 30, 2016, the County had the following investments:

| Investment type | Credit Rating | Fair Value | Days to Maturity |
|--|------------------|--------------------|---------------------|
| Government sponsored investment pool (TexPool) | AAAm* | \$4,546,877 | <60 |
| Total Fair Value | | <u>\$4,546,877</u> | |

* 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, 2016 the fair value of the position in TexPool approximates the fair value of the shares.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2016

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 | \$567,944 | \$138,905 | \$706,849 |
| Accounts receivable | \$180,459 | \$ -- | \$180,459 |
| Allowance | (100,000) | -- | (100,000) |
| Net accounts receivable | \$80,459 | \$ -- | \$80,459 |
| Fines receivable | \$6,024,016 | \$ -- | \$6,024,016 |
| Allowance | (1,710,770) | -- | (1,710,770) |
| Net fines receivable | \$4,313,246 | \$ -- | \$4,313,246 |

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) | \$523,639 | \$ -- | \$523,639 |
| Deferred fines revenue (General Fund) | 1,263,662 | -- | 1,263,662 |
| Deferred tax revenue (NonMajor Funds) | 126,941 | -- | 126,941 |
| Total deferred/unearned revenue for governmental funds | \$1,914,242 | \$ -- | \$1,914,242 |

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2016

C. Capital assets

Capital asset activity for the year ended September 30, 2016:

| | Balance 9/30/15 | Additions | Retirements | Inventory Adjustment | Balance 9/30/16 |
|---|---------------------|--------------------|-------------------|-------------------------|---------------------|
| 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 | 25,747,629 | 1,832,548 | (36,110) | -- | 27,544,067 |
| Machinery and equipment | 6,111,340 | 332,883 | (370,528) | -- | 6,073,695 |
| Total capital assets being depreciated | <u>36,595,969</u> | <u>2,165,431</u> | <u>(406,638)</u> | <u>--</u> | <u>38,354,762</u> |
| Less accumulated depreciation for: | | | | | |
| Buildings | (3,141,144) | (117,767) | -- | -- | (3,258,911) |
| Infrastructure | (16,973,163) | (451,847) | 36,110 | -- | (17,388,900) |
| Machinery and equipment | (4,881,435) | (331,369) | 344,596 | -- | (4,868,208) |
| Total accumulated depreciation | <u>(24,995,742)</u> | <u>(900,983)</u> | <u>380,706</u> | <u>--</u> | <u>(25,516,019)</u> |
| Total capital assets being depreciated, net | <u>11,600,227</u> | <u>1,264,448</u> | <u>(25,932)</u> | <u>--</u> | <u>12,838,743</u> |
| Governmental activities capital assets, net | <u>\$11,941,787</u> | <u>\$1,264,448</u> | <u>(\$25,932)</u> | <u>\$ --</u> | <u>\$13,180,303</u> |

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

Governmental activities:

| | |
|--|------------------|
| General administration | \$60,487 |
| Public facilities | 26,250 |
| Public safety | 118,957 |
| Public transportation | 695,289 |
| Total depreciation expense - governmental activities | <u>\$900,983</u> |

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2016

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 | \$21,604 | \$ -- |
| Nonmajor Funds | | |
| Hazard Mitigation | -- | 21,254 |
| Chapter 19 | -- | 350 |
| Total Governmental Funds | <u>\$21,604</u> | <u>\$21,604</u> |

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, 2016 under the modified accrual basis of accounting:

| | |
|------------------------------------|-------------------------|
| | <u>Unaudited</u> |
| Total revenues | \$93,909 |
| Total expenses | (693,283) |
| Change in net assets | (599,374) |
| Contributions from joint venturers | 599,374 |
| Net assets - September 30, 2015 | <u>182,061</u> |
| Net assets - September 30, 2016 | <u><u>\$182,061</u></u> |

F. Long-term debt

The County issues general obligation bonds, certificates of obligation bonds, notes payable and capital lease obligations to provide funds for the acquisition and construction of major capital facilities. These issues are direct obligations and pledge the full faith and credit of the County.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2016

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2016, was as follows:

| | Balance 09/30/15 | Additions | Retirements | Balance 09/30/16 | Due Within One Year |
|---|---------------------|--------------------|----------------------|---------------------|------------------------|
| Governmental activities: | | | | | |
| Net pension liability | \$674,084 | \$2,755,357 | (\$1,365,855) | \$2,063,586 | \$ -- |
| Compensated absences | 176,062 | 184,425 | (176,062) | 184,425 | 184,425 |
| Governmental activity Long-Term Liabilities | <u>\$850,146</u> | <u>\$2,939,782</u> | <u>(\$1,541,917)</u> | <u>\$2,248,011</u> | <u>\$184,425</u> |

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 9/30/16.

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, 2016, the principal amount payable was \$31,390,000.

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.

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, 2016, 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.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2016

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, 2015 valuation and measurement date, the following employees were covered by the benefit terms:

| | |
|--|------------|
| Inactive employees (or their beneficiaries) currently receiving benefits | 82 |
| Inactive employees entitled to but not yet receiving benefits | 86 |
| Active employees | 147 |
| | <u>315</u> |

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, 2016, were \$488,528 and were equal to the required contributions.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2016

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2015, 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, 2015 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, 2015, valuation were based on the results of actuarial experience studies. These assumptions were first used in the December 31, 2015 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 2015 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, 2016

| Asset Class | Target Allocation | Geometric Real Rate of Return (Expected minus Inflation) |
|------------------------------------|----------------------|---|
| US Equities | 14.50% | 5.45% |
| Private Equity | 14.00% | 8.45% |
| Global Equities | 1.50% | 5.75% |
| International Equities - Developed | 10.00% | 5.45% |
| International Equities - Emerging | 8.00% | 6.45% |
| Investment - Grade Bonds | 3.00% | 1.00% |
| High-Yield Bonds | 3.00% | 5.10% |
| Opportunistic Credit | 2.00% | 5.09% |
| Direct Lending | 5.00% | 6.40% |
| Distressed Debt | 3.00% | 8.10% |
| REIT Equities | 3.00% | 4.00% |
| Master Limited Partnerships (MLPs) | 3.00% | 6.80% |
| Private Real Estate Partnerships | 5.00% | 6.90% |
| Hedge Funds | 25.00% | 5.25% |
| | 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, 2016

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 12/31/14 | \$20,257,598 | \$19,583,515 | \$674,083 |
| Changes for the year: | | | |
| Service cost | 732,697 | 0 | 732,697 |
| Interest on total pension liability | 1,637,274 | 0 | 1,637,274 |
| Effect of plan changes | (100,521) | 0 | (100,521) |
| Effect of economic/demographic gains or losses | (336,357) | 0 | (336,357) |
| Effect of of assumptions changes or inputs | 240,606 | 0 | 240,606 |
| Refund of contributions | 0 | 0 | 0 |
| Benefit payments | (963,214) | (963,214) | 0 |
| Administrative expenses | 0 | (14,025) | 14,025 |
| Member contributions | 0 | 351,897 | (351,897) |
| Net investment income | 0 | (130,755) | 130,755 |
| Employer contributions | 0 | 533,377 | (533,377) |
| Other | 0 | 43,703 | (43,703) |
| Net changes | 1,210,485 | (179,017) | 1,389,502 |
| Balance at 12/31/15 | \$21,468,083 | \$19,404,498 | \$2,063,585 |

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 | \$24,123,431 | \$21,468,083 | \$19,245,722 |
| Fiduciary net position | 19,404,498 | 19,404,498 | 19,404,498 |
| Net Pension Liability (Asset) | \$4,718,933 | \$2,063,585 | (\$158,776) |

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, 2016

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

For the year ended September 30, 2016, the County recognized pension expense of \$700,971. At September 30, 2016, 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 12/31/15 Expense | Balance of Deferred Inflows 12/31/15 | Balance of Deferred Outflows 12/31/2015 |
|---|--------------------|---------------------|-----------------------------------|--|---|--|
| Investment (gains) or losses | \$1,729,129 | 12/31/2015 | 5.0 | \$345,826 | \$ -- | \$1,383,303 |
| | 252,475 | 12/31/2014 | 5.0 | 50,495 | -- | 151,485 |
| Economic/demographic (gains) or losses | (336,357) | 12/31/2015 | 4.0 | (84,089) | 252,268 | -- |
| | 156,343 | 12/31/2014 | 4.0 | 39,086 | -- | 78,172 |
| Assumptions changes or inputs | 240,606 | 12/31/2015 | 4.0 | 60,151 | -- | 180,454 |
| Employer contributions made subsequent to measurement date | | | | -- | -- | 354,541 |
| | | | | <u>\$411,469</u> | <u>\$252,268</u> | <u>\$2,147,955</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 | \$441,469 |
| 2017 | 411,469 |
| 2018 | 372,383 |
| 2019 | 345,825 |
| 2020 | -- |
| | <u>\$1,571,146</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, 2016

EXHIBIT B-1
Page 1 of 2

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|--|------------------|-------------------|-------------------|---|
| | Original | Final | | |
| Revenue: | | | | |
| <i>Ad valorem taxes</i> | \$ 7,014,462 | \$ 7,014,462 | \$ 7,329,134 | \$ 314,672 |
| <i>Other taxes</i> | 930,844 | 930,844 | 1,092,377 | 161,533 |
| <i>Licenses and permits</i> | 47,900 | 47,900 | 90,245 | 42,345 |
| <i>Intergovernmental</i> | 35,000 | 35,000 | 173,922 | 138,922 |
| <i>Fees of office</i> | 1,066,413 | 1,066,413 | 1,037,717 | (28,696) |
| <i>Fees of tax collector</i> | 345,800 | 345,800 | 394,514 | 48,714 |
| <i>Fines</i> | 30,500 | 30,500 | 24,500 | (6,000) |
| <i>Interest</i> | 4,500 | 4,500 | 12,383 | 7,883 |
| <i>Miscellaneous</i> | 517,061 | 543,761 | 413,733 | (130,028) |
| Total revenues | <u>9,992,480</u> | <u>10,019,180</u> | <u>10,568,525</u> | <u>549,345</u> |
| Expenditures: | | | | |
| Current: | | | | |
| <i>General administration</i> | | | | |
| <i>County Judge</i> | 161,405 | 161,405 | 164,410 | (3,005) |
| <i>911 Coordinator</i> | 23,000 | 23,000 | 23,000 | -- |
| <i>County Clerk</i> | 330,580 | 330,580 | 325,995 | 4,585 |
| <i>Elections</i> | 42,292 | 42,292 | 39,829 | 2,463 |
| <i>Court Administration</i> | 136,922 | 136,922 | 87,625 | 49,297 |
| Total General administration | <u>694,199</u> | <u>694,199</u> | <u>640,859</u> | <u>53,340</u> |
| <i>Judicial</i> | | | | |
| <i>County Court at Law</i> | 426,365 | 426,365 | 404,787 | 21,578 |
| <i>District Court</i> | 696,178 | 696,178 | 655,232 | 40,946 |
| <i>District Clerk</i> | 393,680 | 393,680 | 383,790 | 9,890 |
| <i>Justice of the Peace Number One</i> | 149,747 | 149,747 | 146,884 | 2,863 |
| <i>Justice of the Peace Number Two</i> | 118,980 | 118,980 | 118,599 | 381 |
| <i>Justice of the Peace Number Three</i> | 59,017 | 59,017 | 59,571 | (554) |
| <i>Bond supervisor</i> | 54,390 | 54,390 | 54,353 | 37 |
| Total Judicial | <u>1,898,357</u> | <u>1,898,357</u> | <u>1,823,216</u> | <u>75,141</u> |
| <i>Legal</i> | | | | |
| <i>District and County Attorney</i> | 785,306 | 785,306 | 780,956 | 4,350 |
| Total Legal | <u>785,306</u> | <u>785,306</u> | <u>780,956</u> | <u>4,350</u> |
| <i>Financial administration</i> | | | | |
| <i>County Auditor</i> | 242,516 | 242,516 | 236,850 | 5,666 |
| <i>County Purchasing</i> | 71,853 | 71,853 | 71,855 | (2) |
| <i>County Treasurer</i> | 126,808 | 126,808 | 126,003 | 805 |
| <i>Tax Assessor Collector</i> | 277,707 | 277,707 | 277,868 | (161) |
| <i>Computer/IT Department</i> | 75,259 | 75,259 | 74,561 | 698 |
| Total Financial administration | <u>794,143</u> | <u>794,143</u> | <u>787,137</u> | <u>7,006</u> |
| <i>Public facilities</i> | | | | |
| <i>Courthouse</i> | 873,657 | 873,657 | 512,397 | 361,260 |
| <i>County Office Building</i> | 16,069 | 16,069 | 13,777 | 2,292 |
| <i>Co-op Office Building</i> | 10,500 | 10,500 | 8,483 | 2,017 |
| <i>Courthouse South Annex</i> | 33,555 | 33,555 | 29,971 | 3,584 |
| <i>Windom County Building</i> | 5,500 | 5,500 | 4,973 | 527 |
| <i>Agri Life Extension Building</i> | 11,217 | 11,217 | 8,696 | 2,521 |
| Total Public facilities | <u>950,498</u> | <u>950,498</u> | <u>578,297</u> | <u>372,201</u> |

FANNIN COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive (Negative) |
|--|---------------------|---------------------|---------------------|---|
| | Original | Final | | |
| <i>Public safety</i> | | | | |
| <i>Emergency Management</i> | \$ 68,421 | \$ 68,421 | \$ 68,301 | \$ 120 |
| <i>Ambulance Service</i> | 540,000 | 540,000 | 540,000 | -- |
| <i>Fire Protection</i> | 82,516 | 82,516 | 82,216 | 300 |
| <i>Constables Precinct Number One</i> | 44,196 | 44,196 | 43,669 | 527 |
| <i>Constables Precinct Number Two</i> | 30,268 | 30,268 | 29,351 | 917 |
| <i>Constables Precinct Number Three</i> | 18,020 | 18,020 | 17,347 | 673 |
| <i>County Sheriff</i> | 1,691,266 | 1,717,366 | 1,587,841 | 129,525 |
| <i>Jail Operations</i> | 1,984,000 | 2,148,460 | 2,140,520 | 7,940 |
| <i>Adult Probation</i> | 2,300 | 2,300 | 2,307 | (7) |
| <i>Juvenile Probation</i> | 127,000 | 127,000 | 127,000 | -- |
| <i>Animal Control Officer</i> | 1,000 | 4,600 | 5,924 | (1,324) |
| <i>Total Public safety</i> | <u>4,588,987</u> | <u>4,783,147</u> | <u>4,644,476</u> | <u>138,671</u> |
| <i>Health and welfare</i> | | | | |
| <i>Veterans Service</i> | 31,907 | 31,907 | 31,492 | 415 |
| <i>Health Inspector</i> | 77,718 | 77,718 | 76,217 | 1,501 |
| <i>County Welfare</i> | 261,403 | 261,403 | 60,357 | 201,046 |
| <i>Health Officer</i> | 2,400 | 2,400 | 2,400 | -- |
| <i>Indigent Health Care</i> | 498,279 | 498,279 | 248,760 | 249,519 |
| <i>County Agents</i> | 79,969 | 79,969 | 76,938 | 3,031 |
| <i>Total Health and welfare</i> | <u>951,676</u> | <u>951,676</u> | <u>496,164</u> | <u>455,512</u> |
| <i>Nondepartmental</i> | | | | |
| <i>Non-departmental</i> | 754,529 | 828,174 | 823,722 | 4,452 |
| <i>Contingency</i> | 250,000 | 8,895 | -- | 8,895 |
| <i>Donations and Allocations</i> | 3,000 | 3,000 | 2,500 | 500 |
| <i>Total Nondepartmental</i> | <u>1,007,529</u> | <u>840,069</u> | <u>826,222</u> | <u>13,847</u> |
| Total expenditures | <u>11,670,695</u> | <u>11,697,395</u> | <u>10,577,327</u> | <u>1,120,068</u> |
| Excess (deficiency) of revenues over (under) expenditures | (1,678,215) | (1,678,215) | (8,802) | 1,669,413 |
| Other financing sources (uses): | | | | |
| <i>Sale of capital assets</i> | 1,000 | 1,000 | 22,940 | 21,940 |
| Total other financing sources (uses) | <u>1,000</u> | <u>1,000</u> | <u>22,940</u> | <u>21,940</u> |
| Net change in fund balances | (1,677,215) | (1,677,215) | 14,138 | 1,691,353 |
| Fund balances, October 1 | 5,807,853 | 5,807,853 | 5,807,853 | -- |
| Fund balances, September 30 | <u>\$ 4,130,638</u> | <u>\$ 4,130,638</u> | <u>\$ 5,821,991</u> | <u>\$ 1,691,353</u> |

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 | | | | | | | | | |
|---|----------------------|----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 |
| Total pension liability: | | | | | | | | | | |
| Service cost | \$ 732,697 | \$ 680,051 | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |
| Interest | 1,637,274 | 1,509,853 | -- | -- | -- | -- | -- | -- | -- | -- |
| Changes of benefit terms | (100,521) | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Differences between expected and actual experience | (336,357) | 156,343 | -- | -- | -- | -- | -- | -- | -- | -- |
| Changes of assumptions | 240,608 | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Benefit payments, including refunds of employee contributions | (963,214) | (775,709) | -- | -- | -- | -- | -- | -- | -- | -- |
| Net change in total pension liability | 1,210,487 | 1,570,538 | -- | -- | -- | -- | -- | -- | -- | -- |
| Total pension liability - beginning | 20,257,598 | 18,687,060 | -- | -- | -- | -- | -- | -- | -- | -- |
| Total pension liability - ending (a) | \$ 21,468,085 | \$ 20,257,598 | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |
| Plan fiduciary net position: | | | | | | | | | | |
| Contributions - employer | \$ 533,377 | \$ 556,083 | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |
| Contributions - employee | 351,897 | 357,849 | -- | -- | -- | -- | -- | -- | -- | -- |
| Net investment income | (130,755) | 1,242,415 | -- | -- | -- | -- | -- | -- | -- | -- |
| Benefit payments, including refunds of employee contributions | -- | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Administrative expense | (963,214) | (775,709) | -- | -- | -- | -- | -- | -- | -- | -- |
| Other | (14,025) | (14,558) | -- | -- | -- | -- | -- | -- | -- | -- |
| Other | 43,703 | 4,611 | -- | -- | -- | -- | -- | -- | -- | -- |
| Net change in plan fiduciary net position | (179,017) | 1,370,691 | -- | -- | -- | -- | -- | -- | -- | -- |
| Plan fiduciary net position - beginning | 19,583,514 | 18,212,823 | -- | -- | -- | -- | -- | -- | -- | -- |
| Plan fiduciary net position - ending (b) | \$ 19,404,497 | \$ 19,583,514 | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |
| County's net pension liability - ending (a) - (b) | \$ 2,063,588 | \$ 674,084 | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |
| Plan fiduciary net position as a percentage of the total pension liability | 90.39% | 96.67% | -- | -- | -- | -- | -- | -- | -- | -- |
| Covered-employee payroll | \$ 5,027,100 | \$ 5,097,003 | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |
| County's net pension liability as a percentage of covered-employee payroll | 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, | | | | | | | | | |
|--|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
| Actuarially determined contribution | \$ 488,528 | \$ 484,497 | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |
| Contributions in relation to the actuarially determined contribution | (488,528) | (484,497) | -- | -- | -- | -- | -- | -- | -- | -- |
| Contribution deficiency (excess) | <u>\$ --</u> | <u>\$ --</u> | <u>\$ --</u> | <u>\$ --</u> | <u>\$ --</u> | <u>\$ --</u> | <u>\$ --</u> | <u>\$ --</u> | <u>\$ --</u> | <u>\$ --</u> |
| Covered-employee payroll | \$ 4,626,601 | \$ 4,532,541 | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |
| Contributions as a percentage of covered-employee payroll | 10.56% | 10.69% | -- | -- | -- | -- | -- | -- | -- | -- |

Notes to Schedule

Valuation date: December 31, 2015

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 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (110% of the MP-2014 Ultimate Scale) for 2014 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, 2016

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, 2016

| | Special Revenue Funds | Total Nonmajor Governmental Funds (See Exhibit A-3) |
|---|-----------------------------|---|
| ASSETS | | |
| <i>Cash and cash equivalents</i> | \$ 1,640,880 | \$ 1,640,880 |
| <i>Investments</i> | 1,018,616 | 1,018,616 |
| Receivables (net of allowances for uncollectibles): | | |
| <i>Taxes</i> | 138,905 | 138,905 |
| <i>Intergovernmental</i> | 32,079 | 32,079 |
| <i>Inventories</i> | 85,146 | 85,146 |
| Total Assets | <u>\$ 2,915,626</u> | <u>\$ 2,915,626</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | |
| Liabilities: | | |
| <i>Accounts payable</i> | \$ 96,173 | \$ 96,173 |
| <i>Accrued liabilities</i> | 67,669 | 67,669 |
| <i>Due to other funds</i> | 21,604 | 21,604 |
| Total Liabilities | <u>185,446</u> | <u>185,446</u> |
| Deferred Inflows of Resources: | | |
| <i>Unavailable revenue - property taxes</i> | 126,941 | 126,941 |
| Total Deferred Inflows of Resources | <u>126,941</u> | <u>126,941</u> |
| Fund balances: | | |
| <i>Nonspendable</i> | 85,146 | 85,146 |
| <i>Restricted</i> | 1,052,710 | 1,052,710 |
| <i>Committed</i> | 1,487,289 | 1,487,289 |
| <i>Unassigned</i> | (21,906) | (21,906) |
| Total fund balances | <u>2,603,239</u> | <u>2,603,239</u> |
| <i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i> | <u>\$ 2,915,626</u> | <u>\$ 2,915,626</u> |

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

| | Special Revenue Funds | Total Nonmajor Governmental Funds (See Exhibit A-5) |
|--|-----------------------------|---|
| Revenue: | | |
| <i>Ad valorem taxes</i> | \$ 2,057,622 | \$ 2,057,622 |
| <i>Other taxes</i> | 219,943 | 219,943 |
| <i>Intergovernmental</i> | 549,256 | 549,256 |
| <i>Fees of office</i> | 45,542 | 45,542 |
| <i>Fees of tax collector</i> | 695,328 | 695,328 |
| <i>Fines</i> | 212,825 | 212,825 |
| <i>Interest</i> | 3,773 | 3,773 |
| <i>Miscellaneous</i> | 404,645 | 404,645 |
| Total revenues | <u>4,188,934</u> | <u>4,188,934</u> |
| Expenditures: | | |
| <i>General administration</i> | 122,800 | 122,800 |
| <i>Judicial</i> | 9,803 | 9,803 |
| <i>Legal</i> | 130,514 | 130,514 |
| <i>Public facilities</i> | 16,269 | 16,269 |
| <i>Public safety</i> | 38,772 | 38,772 |
| <i>Public transportation</i> | 3,445,748 | 3,445,748 |
| <i>Nondepartmental</i> | 500 | 500 |
| Debt service: | | |
| Total expenditures | <u>3,764,406</u> | <u>3,764,406</u> |
| Excess (deficiency) of revenues over (under) expenditures | 424,528 | 424,528 |
| Other financing sources (uses): | | |
| <i>Transfers in</i> | 26,353 | 26,353 |
| <i>Transfers out</i> | (26,353) | (26,353) |
| <i>Sale of capital assets</i> | 55,275 | 55,275 |
| Total other financing sources (uses) | <u>55,275</u> | <u>55,275</u> |
| Net change in fund balances | 479,803 | 479,803 |
| Fund balances, October 1 | 2,123,436 | 2,123,436 |
| Fund balances, September 30 | <u>\$ 2,603,239</u> | <u>\$ 2,603,239</u> |

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

| | Courthouse Security | County Clerk Vital Statistics | Justice Court Building Security | County Judge Excess Supplement |
|--|------------------------|-------------------------------------|---------------------------------------|--------------------------------------|
| ASSETS | | | | |
| <i>Cash and cash equivalents</i> | \$ 112,600 | \$ 7,400 | \$ 15,004 | \$ 17,433 |
| <i>Investments</i> | -- | -- | -- | -- |
| Receivables (net of allowances for uncollectibles): | | | | |
| <i>Taxes</i> | -- | -- | -- | -- |
| <i>Intergovernmental</i> | -- | -- | -- | -- |
| <i>Inventories</i> | -- | -- | -- | -- |
| Total Assets | \$ 112,600 | \$ 7,400 | \$ 15,004 | \$ 17,433 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| <i>Accounts payable</i> | \$ -- | \$ -- | \$ -- | \$ 217 |
| <i>Accrued liabilities</i> | -- | -- | -- | -- |
| <i>Due to other funds</i> | -- | -- | -- | -- |
| Total Liabilities | -- | -- | -- | 217 |
| Deferred Inflows of Resources: | | | | |
| <i>Unavailable revenue - property taxes</i> | -- | -- | -- | -- |
| Total Deferred Inflows of Resources | -- | -- | -- | -- |
| Fund balances: | | | | |
| <i>Nonspendable</i> | -- | -- | -- | -- |
| <i>Restricted</i> | 112,600 | 7,400 | 15,004 | 17,216 |
| <i>Committed</i> | -- | -- | -- | -- |
| <i>Unassigned</i> | -- | -- | -- | -- |
| Total fund balances (deficits) | 112,600 | 7,400 | 15,004 | 17,216 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances (deficits) | \$ 112,600 | \$ 7,400 | \$ 15,004 | \$ 17,433 |

| Probate Judges Education | County Clerk Records Management | District Clerk Records Management | County Offices Records Management | Road and Bridge Number One |
|--------------------------------|---------------------------------------|---|---|----------------------------------|
| \$ 3,407 | \$ 49,908 | \$ 6,207 | \$ 70,017 | \$ 200,417 |
| -- | -- | -- | -- | 17,358 |
| -- | -- | -- | -- | 29,558 |
| -- | -- | -- | -- | 6,633 |
| -- | -- | -- | -- | 3,474 |
| <u>\$ 3,407</u> | <u>\$ 49,908</u> | <u>\$ 6,207</u> | <u>\$ 70,017</u> | <u>\$ 257,437</u> |
| \$ -- | \$ 174 | \$ -- | \$ 26,128 | \$ 2,401 |
| -- | 1,675 | -- | 335 | 15,966 |
| -- | -- | -- | -- | -- |
| <u>--</u> | <u>1,849</u> | <u>--</u> | <u>26,463</u> | <u>18,367</u> |
| -- | -- | -- | -- | 27,352 |
| <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>27,352</u> |
| -- | -- | -- | -- | 3,474 |
| 3,407 | 48,059 | 6,207 | 43,554 | -- |
| -- | -- | -- | -- | 208,244 |
| -- | -- | -- | -- | -- |
| <u>3,407</u> | <u>48,059</u> | <u>6,207</u> | <u>43,554</u> | <u>211,718</u> |
| <u>\$ 3,407</u> | <u>\$ 49,908</u> | <u>\$ 6,207</u> | <u>\$ 70,017</u> | <u>\$ 257,437</u> |

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

| | 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> | \$ 102,273 | \$ 344,504 | \$ 75,916 | \$ 2,178 |
| <i>Investments</i> | 377,992 | 227,509 | 200,000 | -- |
| Receivables (net of allowances for uncollectibles): | | | | |
| <i>Taxes</i> | 32,901 | 49,363 | 27,083 | -- |
| <i>Intergovernmental</i> | 7,258 | 11,591 | 6,597 | -- |
| <i>Inventories</i> | 41,976 | 33,405 | 6,291 | -- |
| Total Assets | <u>\$ 562,400</u> | <u>\$ 666,372</u> | <u>\$ 315,887</u> | <u>\$ 2,178</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| <i>Accounts payable</i> | \$ 15,092 | \$ 12,791 | \$ 7,079 | \$ -- |
| <i>Accrued liabilities</i> | 15,856 | 18,126 | 15,409 | -- |
| <i>Due to other funds</i> | -- | -- | -- | -- |
| Total Liabilities | <u>30,948</u> | <u>30,917</u> | <u>22,488</u> | <u>--</u> |
| Deferred Inflows of Resources: | | | | |
| <i>Unavailable revenue - property taxes</i> | 29,991 | 44,999 | 24,599 | -- |
| Total Deferred Inflows of Resources | <u>29,991</u> | <u>44,999</u> | <u>24,599</u> | <u>--</u> |
| Fund balances: | | | | |
| <i>Nonspendable</i> | 41,976 | 33,405 | 6,291 | -- |
| <i>Restricted</i> | -- | -- | -- | 2,178 |
| <i>Committed</i> | 459,485 | 557,051 | 262,509 | -- |
| <i>Unassigned</i> | -- | -- | -- | -- |
| Total fund balances (deficits) | <u>501,461</u> | <u>590,456</u> | <u>268,800</u> | <u>2,178</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances (deficits) | <u>\$ 562,400</u> | <u>\$ 666,372</u> | <u>\$ 315,887</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 |
|--|--|--|----------------------------|---------------------------|
| \$ 47,083 | \$ 10,043 | \$ 6,059 | \$ 983 | \$ 115 |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| <u>\$ 47,083</u> | <u>\$ 10,043</u> | <u>\$ 6,059</u> | <u>\$ 983</u> | <u>\$ 115</u> |
| \$ -- | \$ -- | \$ 860 | \$ -- | \$ -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | 860 | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| 47,083 | 10,043 | 5,199 | 983 | 115 |
| -- | -- | -- | -- | -- |
| <u>47,083</u> | <u>10,043</u> | <u>5,199</u> | <u>983</u> | <u>115</u> |
| <u>\$ 47,083</u> | <u>\$ 10,043</u> | <u>\$ 6,059</u> | <u>\$ 983</u> | <u>\$ 115</u> |

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

| | Bail Bondsman App. Fees | District Court Records Archive | Law Library | District Attorney Fee Account |
|--|-------------------------------|--------------------------------------|-------------------|-------------------------------------|
| ASSETS | | | | |
| <i>Cash and cash equivalents</i> | \$ 8,097 | \$ 18,842 | \$ 129,688 | \$ 13,383 |
| <i>Investments</i> | -- | -- | -- | -- |
| Receivables (net of allowances for uncollectibles): | | | | |
| <i>Taxes</i> | -- | -- | -- | -- |
| <i>Intergovernmental</i> | -- | -- | -- | -- |
| <i>Inventories</i> | -- | -- | -- | -- |
| Total Assets | <u>\$ 8,097</u> | <u>\$ 18,842</u> | <u>\$ 129,688</u> | <u>\$ 13,383</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> | 8,097 | 18,842 | 129,688 | 13,383 |
| <i>Committed</i> | -- | -- | -- | -- |
| <i>Unassigned</i> | -- | -- | -- | -- |
| Total fund balances (deficits) | <u>8,097</u> | <u>18,842</u> | <u>129,688</u> | <u>13,383</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances (deficits) | <u>\$ 8,097</u> | <u>\$ 18,842</u> | <u>\$ 129,688</u> | <u>\$ 13,383</u> |

| Contraband Seizure | IHC Co-op Gin | IHC B.R. Cooper | NAACHO | Hazard Mitigation |
|--------------------|------------------|------------------|-----------------|-------------------|
| \$ 30,670 | \$ 519 | \$ 10,772 | \$ 6,448 | \$ -- |
| -- | 18,190 | 6,064 | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| <u>\$ 30,670</u> | <u>\$ 18,709</u> | <u>\$ 16,836</u> | <u>\$ 6,448</u> | <u>\$ --</u> |
| | | | | |
| \$ 28,270 | \$ -- | \$ -- | \$ 250 | \$ -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | 21,254 |
| <u>28,270</u> | <u>--</u> | <u>--</u> | <u>250</u> | <u>21,254</u> |
| | | | | |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| | | | | |
| -- | -- | -- | -- | -- |
| 2,400 | 18,709 | 16,836 | 6,198 | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | (21,254) |
| <u>2,400</u> | <u>18,709</u> | <u>16,836</u> | <u>6,198</u> | <u>(21,254)</u> |
| | | | | |
| <u>\$ 30,670</u> | <u>\$ 18,709</u> | <u>\$ 16,836</u> | <u>\$ 6,448</u> | <u>\$ --</u> |

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

| | Chapter 19 Funds | Safe Room Reimbursement Program | Election Equipment | County & District Court Technology |
|--|---------------------|---------------------------------------|-----------------------|--|
| ASSETS | | | | |
| <i>Cash and cash equivalents</i> | \$ -- | \$ 4,406 | \$ 27,224 | \$ 6,154 |
| <i>Investments</i> | -- | -- | -- | -- |
| Receivables (net of allowances for uncollectibles): | | | | |
| <i>Taxes</i> | -- | -- | -- | -- |
| <i>Intergovernmental</i> | -- | -- | -- | -- |
| <i>Inventories</i> | -- | -- | -- | -- |
| Total Assets | \$ -- | \$ 4,406 | \$ 27,224 | \$ 6,154 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| <i>Accounts payable</i> | \$ -- | \$ 1,471 | \$ -- | \$ -- |
| <i>Accrued liabilities</i> | 302 | -- | -- | -- |
| <i>Due to other funds</i> | 350 | -- | -- | -- |
| Total Liabilities | 652 | 1,471 | -- | -- |
| Deferred Inflows of Resources: | | | | |
| <i>Unavailable revenue - property taxes</i> | -- | -- | -- | -- |
| Total Deferred Inflows of Resources | -- | -- | -- | -- |
| Fund balances: | | | | |
| <i>Nonspendable</i> | -- | -- | -- | -- |
| <i>Restricted</i> | -- | 2,935 | 27,224 | 6,154 |
| <i>Committed</i> | -- | -- | -- | -- |
| <i>Unassigned</i> | (652) | -- | -- | -- |
| Total fund balances (deficits) | (652) | 2,935 | 27,224 | 6,154 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances (deficits) | \$ -- | \$ 4,406 | \$ 27,224 | \$ 6,154 |

| Court Records Preservation | County Clerk Records Archive | Law Enforcement Education | Fannin County Sheriff's Forfeiture | Sheriff K-9 Unit |
|----------------------------------|------------------------------------|---------------------------------|--|---------------------|
| \$ 10,421 | \$ 190,713 | \$ 2,124 | \$ 30,541 | \$ 595 |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| <u>\$ 10,421</u> | <u>\$ 190,713</u> | <u>\$ 2,124</u> | <u>\$ 30,541</u> | <u>\$ 595</u> |
| \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| 10,421 | 190,713 | 2,124 | 30,541 | 595 |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| <u>10,421</u> | <u>190,713</u> | <u>2,124</u> | <u>30,541</u> | <u>595</u> |
| <u>\$ 10,421</u> | <u>\$ 190,713</u> | <u>\$ 2,124</u> | <u>\$ 30,541</u> | <u>\$ 595</u> |

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2016

| | <u>Drug Court</u> | <u>District Clerk & District Court Technology</u> | <u>District Clerk Court Records Preservation</u> |
|--|-----------------------|---|--|
| ASSETS | | | |
| <i>Cash and cash equivalents</i> | \$ 31,760 | \$ 3,022 | \$ 24,009 |
| <i>Investments</i> | -- | -- | -- |
| Receivables (net of allowances for uncollectibles): | | | |
| <i>Taxes</i> | -- | -- | -- |
| <i>Intergovernmental</i> | -- | -- | -- |
| <i>Inventories</i> | -- | -- | -- |
| Total Assets | <u>\$ 31,760</u> | <u>\$ 3,022</u> | <u>\$ 24,009</u> |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES | | | |
| Liabilities: | | | |
| <i>Accounts payable</i> | \$ 1,440 | \$ -- | \$ -- |
| <i>Accrued liabilities</i> | -- | -- | -- |
| <i>Due to other funds</i> | -- | -- | -- |
| Total Liabilities | <u>1,440</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> |
| Fund balances: | | | |
| <i>Nonspendable</i> | -- | -- | -- |
| <i>Restricted</i> | 30,320 | 3,022 | 24,009 |
| <i>Committed</i> | -- | -- | -- |
| <i>Unassigned</i> | -- | -- | -- |
| Total fund balances (deficits) | <u>30,320</u> | <u>3,022</u> | <u>24,009</u> |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances (deficits) | <u>\$ 31,760</u> | <u>\$ 3,022</u> | <u>\$ 24,009</u> |

| Right of Way | Statzler Expendable Trust | TCDP Grant | Total Nonmajor Special Revenue Funds (See Exhibit C-1) |
|-------------------|---------------------------------|---------------|---|
| \$ 16,426 | \$ 3,419 | \$ 100 | \$ 1,640,880 |
| 132,310 | 39,196 | -- | 1,018,616 |
| -- | -- | -- | 138,905 |
| -- | -- | -- | 32,079 |
| -- | -- | -- | 85,146 |
| <u>\$ 148,736</u> | <u>\$ 42,615</u> | <u>\$ 100</u> | <u>\$ 2,915,626</u> |
| | | | |
| \$ -- | \$ -- | \$ -- | \$ 96,173 |
| -- | -- | -- | 67,669 |
| -- | -- | -- | 21,604 |
| <u>--</u> | <u>--</u> | <u>--</u> | <u>185,446</u> |
| | | | |
| -- | -- | -- | 126,941 |
| <u>--</u> | <u>--</u> | <u>--</u> | <u>126,941</u> |
| | | | |
| -- | -- | -- | 85,146 |
| 148,736 | 42,615 | 100 | 1,052,710 |
| -- | -- | -- | 1,487,289 |
| -- | -- | -- | (21,906) |
| <u>148,736</u> | <u>42,615</u> | <u>100</u> | <u>2,603,239</u> |
| | | | |
| <u>\$ 148,736</u> | <u>\$ 42,615</u> | <u>\$ 100</u> | <u>\$ 2,915,626</u> |

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

| | Courtthouse 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> | 16,224 | -- | -- | -- |
| <i>Fees of tax collector</i> | -- | -- | -- | -- |
| <i>Fines</i> | -- | -- | -- | -- |
| <i>Interest</i> | 78 | 6 | -- | -- |
| <i>Miscellaneous</i> | -- | 898 | 1,586 | 709 |
| Total revenues | <u>16,302</u> | <u>904</u> | <u>1,586</u> | <u>709</u> |
| Expenditures: | | | | |
| <i>General administration</i> | -- | 2,778 | -- | 217 |
| <i>Judicial</i> | -- | -- | -- | -- |
| <i>Legal</i> | -- | -- | -- | -- |
| <i>Public facilities</i> | 16,269 | -- | -- | -- |
| <i>Public safety</i> | -- | -- | -- | -- |
| <i>Public transportation</i> | -- | -- | -- | -- |
| <i>Nondepartmental</i> | -- | -- | -- | -- |
| Debt service: | | | | |
| Total expenditures | <u>16,269</u> | <u>2,778</u> | <u>--</u> | <u>217</u> |
| Excess (deficiency) of revenues over (under) expenditures | 33 | (1,874) | 1,586 | 492 |
| Other financing sources (uses): | | | | |
| <i>Transfers in</i> | -- | -- | -- | -- |
| <i>Transfers out</i> | -- | -- | -- | -- |
| <i>Sale of capital assets</i> | -- | -- | -- | -- |
| Total other financing sources (uses) | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> |
| Net change in fund balances | 33 | (1,874) | 1,586 | 492 |
| Fund balances (deficits), October 1 | 112,567 | 9,274 | 13,418 | 16,724 |
| Fund balances (deficits), September 30 | <u><u>\$ 112,600</u></u> | <u><u>\$ 7,400</u></u> | <u><u>\$ 15,004</u></u> | <u><u>\$ 17,216</u></u> |

| Probate Judges Education | County Clerk Records Management | District Clerk Records Management | County Offices Records Management | Road and Bridge Number One |
|--------------------------------|---------------------------------------|---|---|----------------------------------|
| \$ -- | \$ -- | \$ -- | \$ -- | \$ 418,908 |
| -- | -- | -- | -- | 44,741 |
| -- | -- | -- | -- | 26,181 |
| 735 | -- | -- | -- | -- |
| -- | -- | -- | -- | 141,805 |
| -- | -- | -- | -- | 38,649 |
| -- | 18 | 4 | 47 | 224 |
| 750 | 69,535 | 2,672 | 13,971 | 52,917 |
| <u>1,485</u> | <u>69,553</u> | <u>2,676</u> | <u>14,018</u> | <u>723,425</u> |
| 1,276 | 67,537 | -- | 37,664 | -- |
| -- | -- | 1,671 | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | 2 | 732,769 |
| -- | -- | -- | -- | -- |
| <u>1,276</u> | <u>67,537</u> | <u>1,671</u> | <u>37,666</u> | <u>732,769</u> |
| 209 | 2,016 | 1,005 | (23,648) | (9,344) |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| <u>209</u> | <u>2,016</u> | <u>1,005</u> | <u>(23,648)</u> | <u>(9,344)</u> |
| 3,198 | 46,043 | 5,202 | 67,202 | 221,062 |
| <u>\$ 3,407</u> | <u>\$ 48,059</u> | <u>\$ 6,207</u> | <u>\$ 43,554</u> | <u>\$ 211,718</u> |

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

| | Road and Bridge Number Two | Road and Bridge Number Three | Road and Bridge Number Four | Fannin County Bees |
|--|----------------------------------|------------------------------------|-----------------------------------|--------------------------|
| Revenue: | | | | |
| <i>Ad valorem taxes</i> | \$ 488,568 | \$ 732,823 | \$ 417,323 | \$ -- |
| <i>Other taxes</i> | 51,846 | 78,610 | 44,746 | -- |
| <i>Intergovernmental</i> | 139,820 | 167,786 | 91,846 | -- |
| <i>Fees of office</i> | -- | -- | -- | -- |
| <i>Fees of tax collector</i> | 165,060 | 247,606 | 140,857 | -- |
| <i>Fines</i> | 44,918 | 67,381 | 38,292 | -- |
| <i>Interest</i> | 970 | 897 | 801 | -- |
| <i>Miscellaneous</i> | 60,355 | 68,489 | 34,265 | -- |
| Total revenues | <u>951,537</u> | <u>1,363,592</u> | <u>768,130</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> | 719,622 | 1,217,981 | 768,304 | -- |
| <i>Nondepartmental</i> | -- | -- | -- | -- |
| Debt service: | | | | |
| Total expenditures | <u>719,622</u> | <u>1,217,981</u> | <u>768,304</u> | <u>--</u> |
| Excess (deficiency) of revenues over (under) expenditures | 231,915 | 145,611 | (174) | -- |
| Other financing sources (uses): | | | | |
| <i>Transfers in</i> | -- | -- | -- | -- |
| <i>Transfers out</i> | -- | -- | -- | -- |
| <i>Sale of capital assets</i> | 17,250 | -- | 38,025 | -- |
| Total other financing sources (uses) | <u>17,250</u> | <u>--</u> | <u>38,025</u> | <u>--</u> |
| Net change in fund balances | 249,165 | 145,611 | 37,851 | -- |
| Fund balances (deficits), October 1 | 252,296 | 444,845 | 230,949 | 2,178 |
| Fund balances (deficits), September 30 | <u>\$ 501,461</u> | <u>\$ 590,456</u> | <u>\$ 268,800</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 |
|--|--|--|----------------------------|---------------------------|
| \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| 34 | 6 | 4 | -- | -- |
| 3,814 | 1,041 | 1,500 | -- | -- |
| <u>3,848</u> | <u>1,047</u> | <u>1,504</u> | <u>--</u> | <u>--</u> |
| -- | -- | -- | -- | -- |
| 3,951 | 264 | 860 | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| <u>3,951</u> | <u>264</u> | <u>860</u> | <u>--</u> | <u>--</u> |
| (103) | 783 | 644 | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| <u>(103)</u> | <u>783</u> | <u>644</u> | <u>--</u> | <u>--</u> |
| 47,186 | 9,260 | 4,555 | 983 | 115 |
| <u>\$ 47,083</u> | <u>\$ 10,043</u> | <u>\$ 5,199</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, 2016

| | 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 | -- | 16,618 | 4,195 |
| Fees of tax collector | -- | -- | -- | -- |
| Fines | -- | -- | -- | 12,900 |
| Interest | -- | 12 | 84 | -- |
| Miscellaneous | -- | 4,555 | -- | 1,437 |
| Total revenues | <u>500</u> | <u>4,567</u> | <u>16,702</u> | <u>18,532</u> |
| Expenditures: | | | | |
| General administration | -- | -- | -- | -- |
| Judicial | -- | 3,057 | -- | -- |
| Legal | -- | -- | -- | 13,371 |
| Public facilities | -- | -- | -- | -- |
| Public safety | -- | -- | -- | -- |
| Public transportation | -- | -- | -- | -- |
| Nondepartmental | -- | -- | -- | -- |
| Debt service: | | | | |
| Total expenditures | <u>--</u> | <u>3,057</u> | <u>--</u> | <u>13,371</u> |
| Excess (deficiency) of revenues over (under) expenditures | 500 | 1,510 | 16,702 | 5,161 |
| Other financing sources (uses): | | | | |
| Transfers in | -- | -- | -- | -- |
| Transfers out | -- | -- | -- | -- |
| Sale of capital assets | -- | -- | -- | -- |
| Total other financing sources (uses) | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> |
| Net change in fund balances | 500 | 1,510 | 16,702 | 5,161 |
| Fund balances (deficits), October 1 | 7,597 | 17,332 | 112,986 | 8,222 |
| Fund balances (deficits), September 30 | <u>\$ 8,097</u> | <u>\$ 18,842</u> | <u>\$ 129,688</u> | <u>\$ 13,383</u> |

| Contraband Seizure | IHC Co-op Gin | IHC B.R. Cooper | NAACHO | Hazard Mitigation |
|-----------------------|---------------------|-----------------------|-----------------|----------------------|
| \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | 49 | 24 | -- | -- |
| -- | -- | 165 | -- | -- |
| <u>--</u> | <u>49</u> | <u>189</u> | <u>--</u> | <u>--</u> |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | 20,000 |
| -- | -- | -- | -- | -- |
| -- | -- | -- | 4,089 | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| <u>--</u> | <u>--</u> | <u>--</u> | <u>4,089</u> | <u>20,000</u> |
| -- | 49 | 189 | (4,089) | (20,000) |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> |
| -- | 49 | 189 | (4,089) | (20,000) |
| 2,400 | 18,660 | 16,647 | 10,287 | (1,254) |
| <u>\$ 2,400</u> | <u>\$ 18,709</u> | <u>\$ 16,836</u> | <u>\$ 6,198</u> | <u>\$ (21,254)</u> |

FANNIN COUNTY, TEXAS

*COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016*

| | Homeland Security | Chapter 19 Funds | Safe Room Reimbursement Program | Election Equipment |
|--|----------------------|---------------------|---------------------------------------|-----------------------|
| Revenue: | | | | |
| <i>Ad valorem taxes</i> | \$ -- | \$ -- | \$ -- | \$ -- |
| <i>Other taxes</i> | -- | -- | -- | -- |
| <i>Intergovernmental</i> | 27,742 | 797 | 95,084 | -- |
| <i>Fees of office</i> | -- | -- | -- | 7,270 |
| <i>Fees of tax collector</i> | -- | -- | -- | -- |
| <i>Fines</i> | -- | -- | -- | -- |
| <i>Interest</i> | -- | -- | -- | -- |
| <i>Miscellaneous</i> | -- | -- | -- | -- |
| Total revenues | <u>27,742</u> | <u>797</u> | <u>95,084</u> | <u>7,270</u> |
| Expenditures: | | | | |
| <i>General administration</i> | -- | 1,449 | -- | 8,940 |
| <i>Judicial</i> | -- | -- | -- | -- |
| <i>Legal</i> | -- | -- | 97,143 | -- |
| <i>Public facilities</i> | -- | -- | -- | -- |
| <i>Public safety</i> | 27,742 | -- | -- | -- |
| <i>Public transportation</i> | -- | -- | -- | -- |
| <i>Nondepartmental</i> | -- | -- | -- | -- |
| Debt service: | | | | |
| Total expenditures | <u>27,742</u> | <u>1,449</u> | <u>97,143</u> | <u>8,940</u> |
| Excess (deficiency) of revenues over (under) expenditures | -- | (652) | (2,059) | (1,670) |
| Other financing sources (uses): | | | | |
| <i>Transfers in</i> | -- | -- | -- | -- |
| <i>Transfers out</i> | -- | -- | -- | -- |
| <i>Sale of capital assets</i> | -- | -- | -- | -- |
| Total other financing sources (uses) | <u>--</u> | <u>--</u> | <u>--</u> | <u>--</u> |
| Net change in fund balances | -- | (652) | (2,059) | (1,670) |
| Fund balances (deficits), October 1 | -- | -- | 4,994 | 28,894 |
| Fund balances (deficits), September 30 | <u>\$ --</u> | <u>\$ (652)</u> | <u>\$ 2,935</u> | <u>\$ 27,224</u> |

| County & District Court Technology | Court Records Preservation | County Clerk Records Archive | Law Enforcement Education | Fannin County Sheriff's Forfeiture |
|--|----------------------------------|------------------------------------|---------------------------------|--|
| \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | 10,685 |
| -- | 23 | -- | -- | 3 |
| 1,483 | 4,434 | 71,220 | 1,829 | 40 |
| <u>1,483</u> | <u>4,457</u> | <u>71,220</u> | <u>1,829</u> | <u>10,728</u> |
| 129 | -- | 1,370 | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| -- | -- | -- | 235 | 6,706 |
| -- | -- | -- | -- | -- |
| -- | -- | -- | -- | -- |
| <u>129</u> | <u>--</u> | <u>1,370</u> | <u>235</u> | <u>6,706</u> |
| 1,354 | 4,457 | 69,850 | 1,594 | 4,022 |
| -- | -- | -- | -- | -- |
| (2,953) | (23,400) | -- | -- | -- |
| -- | -- | -- | -- | -- |
| <u>(2,953)</u> | <u>(23,400)</u> | <u>--</u> | <u>--</u> | <u>--</u> |
| (1,599) | (18,943) | 69,850 | 1,594 | 4,022 |
| 7,753 | 29,364 | 120,863 | 530 | 26,519 |
| <u>\$ 6,154</u> | <u>\$ 10,421</u> | <u>\$ 190,713</u> | <u>\$ 2,124</u> | <u>\$ 30,541</u> |

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

| | Sheriff K-9 Unit | Drug Court | District Clerk & District Court Technology |
|--|---------------------|------------------------|--|
| Revenue: | | | |
| <i>Ad valorem taxes</i> | \$ -- | \$ -- | \$ -- |
| <i>Other taxes</i> | -- | -- | -- |
| <i>Intergovernmental</i> | -- | -- | -- |
| <i>Fees of office</i> | -- | -- | -- |
| <i>Fees of tax collector</i> | -- | -- | -- |
| <i>Fines</i> | -- | -- | -- |
| <i>Interest</i> | -- | 20 | -- |
| <i>Miscellaneous</i> | -- | 5,742 | 69 |
| Total revenues | <u> --</u> | <u> 5,762</u> | <u> 69</u> |
| Expenditures: | | | |
| <i>General administration</i> | -- | 1,440 | -- |
| <i>Judicial</i> | -- | -- | -- |
| <i>Legal</i> | -- | -- | -- |
| <i>Public facilities</i> | -- | -- | -- |
| <i>Public safety</i> | -- | -- | -- |
| <i>Public transportation</i> | -- | -- | -- |
| <i>Nondepartmental</i> | -- | -- | -- |
| Debt service: | | | |
| Total expenditures | <u> --</u> | <u> 1,440</u> | <u> --</u> |
| Excess (deficiency) of revenues over (under) expenditures | -- | 4,322 | 69 |
| Other financing sources (uses): | | | |
| <i>Transfers in</i> | -- | -- | 2,953 |
| <i>Transfers out</i> | -- | -- | -- |
| <i>Sale of capital assets</i> | -- | -- | -- |
| Total other financing sources (uses) | <u> --</u> | <u> --</u> | <u> 2,953</u> |
| Net change in fund balances | -- | 4,322 | 3,022 |
| Fund balances (deficits), October 1 | 595 | 25,998 | -- |
| Fund balances (deficits), September 30 | <u>\$ 595</u> | <u>\$ 30,320</u> | <u>\$ 3,022</u> |

| District Clerk Court Records Preservation | Right of Way | Statzler Expendable Trust | TCDP Grant | Total Nonmajor Special Revenue Funds (See Exhibit C-2) |
|---|-------------------|---------------------------------|---------------|---|
| \$ -- | \$ -- | \$ -- | \$ -- | \$ 2,057,622 |
| -- | -- | -- | -- | 219,943 |
| -- | -- | -- | -- | 549,256 |
| -- | -- | -- | -- | 45,542 |
| -- | -- | -- | -- | 695,328 |
| -- | -- | -- | -- | 212,825 |
| -- | 363 | 106 | -- | 3,773 |
| 609 | -- | 560 | -- | 404,645 |
| <u>609</u> | <u>363</u> | <u>666</u> | <u>--</u> | <u>4,188,934</u> |
| -- | -- | -- | -- | 122,800 |
| -- | -- | -- | -- | 9,803 |
| -- | -- | -- | -- | 130,514 |
| -- | -- | -- | -- | 16,269 |
| -- | -- | -- | -- | 38,772 |
| -- | 7,070 | -- | -- | 3,445,748 |
| -- | -- | 500 | -- | 500 |
| <u>--</u> | <u>7,070</u> | <u>500</u> | <u>--</u> | <u>3,764,406</u> |
| 609 | (6,707) | 166 | -- | 424,528 |
| 23,400 | -- | -- | -- | 26,353 |
| -- | -- | -- | -- | (26,353) |
| -- | -- | -- | -- | 55,275 |
| <u>23,400</u> | <u>--</u> | <u>--</u> | <u>--</u> | <u>55,275</u> |
| 24,009 | (6,707) | 166 | -- | 479,803 |
| -- | 155,443 | 42,449 | 100 | 2,123,436 |
| <u>\$ 24,009</u> | <u>\$ 148,736</u> | <u>\$ 42,615</u> | <u>\$ 100</u> | <u>\$ 2,603,239</u> |

FANNIN COUNTY, TEXAS
COURTHOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-5

| | <u>Budget</u> | <u>Actual</u> | Variance Positive (Negative) |
|-----------------------------|------------------|-------------------|------------------------------------|
| Revenue: | | | |
| <i>Fees of office</i> | \$ 17,000 | \$ 16,224 | \$ (776) |
| <i>Interest</i> | 50 | 78 | 28 |
| Total revenues | <u>17,050</u> | <u>16,302</u> | <u>(748)</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>Public facilities</i> | | | |
| <i>Courthouse</i> | 27,640 | 16,269 | 11,371 |
| Total Public facilities | <u>27,640</u> | <u>16,269</u> | <u>11,371</u> |
| <i>Public safety</i> | | | |
| <i>County Sheriff</i> | 9,410 | -- | 9,410 |
| Total Public safety | <u>9,410</u> | <u>--</u> | <u>9,410</u> |
| Total expenditures | <u>37,050</u> | <u>16,269</u> | <u>20,781</u> |
| Net change in fund balances | (20,000) | 33 | 20,033 |
| Fund balances, October 1 | 112,567 | 112,567 | -- |
| Fund balances, September 30 | <u>\$ 92,567</u> | <u>\$ 112,600</u> | <u>\$ 20,033</u> |

FANNIN COUNTY, TEXAS
 COUNTY CLERK VITAL STATISTICS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-6

| | <u>Budget</u> | <u>Actual</u> | Variance Positive (Negative) |
|-------------------------------|-----------------|-----------------|------------------------------------|
| Revenue: | | | |
| <i>Interest</i> | \$ 5 | \$ 6 | \$ 1 |
| <i>Miscellaneous</i> | 1,005 | 898 | (107) |
| Total revenues | <u>1,010</u> | <u>904</u> | <u>(106)</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>General administration</i> | | | |
| <i>County Clerk</i> | 3,010 | 2,778 | 232 |
| Total General administration | <u>3,010</u> | <u>2,778</u> | <u>232</u> |
| Total expenditures | <u>3,010</u> | <u>2,778</u> | <u>232</u> |
| Net change in fund balances | (2,000) | (1,874) | 126 |
| Fund balances, October 1 | 9,274 | 9,274 | -- |
| Fund balances, September 30 | <u>\$ 7,274</u> | <u>\$ 7,400</u> | <u>\$ 126</u> |

FANNIN COUNTY, TEXAS
JUSTICE COURT BUILDING SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-7

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|-----------------------------|------------------|------------------|---|
| Revenue: | | | |
| <i>Miscellaneous</i> | \$ 1,200 | \$ 1,586 | \$ 386 |
| Total revenues | <u>1,200</u> | <u>1,586</u> | <u>386</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 | -- | 1,586 | 1,586 |
| Fund balances, October 1 | 13,418 | 13,418 | -- |
| Fund balances, September 30 | <u>\$ 13,418</u> | <u>\$ 15,004</u> | <u>\$ 1,586</u> |

FANNIN COUNTY, TEXAS
 COUNTY JUDGE EXCESS SUPPLEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-8

| | <u>Budget</u> | <u>Actual</u> | Variance Positive (Negative) |
|-------------------------------|------------------|------------------|------------------------------------|
| Revenue: | | | |
| <i>Miscellaneous</i> | \$ 500 | \$ 709 | \$ 209 |
| Total revenues | <u>500</u> | <u>709</u> | <u>209</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>General administration</i> | | | |
| County Judge | 1,500 | 217 | 1,283 |
| Total General administration | <u>1,500</u> | <u>217</u> | <u>1,283</u> |
| Total expenditures | <u>1,500</u> | <u>217</u> | <u>1,283</u> |
| Net change in fund balances | (1,000) | 492 | 1,492 |
| Fund balances, October 1 | 16,724 | 16,724 | -- |
| Fund balances, September 30 | <u>\$ 15,724</u> | <u>\$ 17,216</u> | <u>\$ 1,492</u> |

FANNIN COUNTY, TEXAS
PROBATE JUDGES EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-9

| | <u>Budget</u> | <u>Actual</u> | Variance Positive (Negative) |
|-------------------------------|-----------------|-----------------|------------------------------------|
| Revenue: | | | |
| <i>Fees of office</i> | \$ 600 | \$ 735 | \$ 135 |
| <i>Miscellaneous</i> | -- | 750 | 750 |
| Total revenues | <u>600</u> | <u>1,485</u> | <u>885</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>General administration</i> | | | |
| County Judge | 1,600 | 1,276 | 324 |
| Total General administration | <u>1,600</u> | <u>1,276</u> | <u>324</u> |
| Total expenditures | <u>1,600</u> | <u>1,276</u> | <u>324</u> |
| Net change in fund balances | (1,000) | 209 | 1,209 |
| Fund balances, October 1 | 3,198 | 3,198 | -- |
| Fund balances, September 30 | <u>\$ 2,198</u> | <u>\$ 3,407</u> | <u>\$ 1,209</u> |

FANNIN COUNTY, TEXAS
 COUNTY CLERK RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-10

| | <u>Budget</u> | <u>Actual</u> | Variance Positive (Negative) |
|---------------------------------------|------------------|------------------|------------------------------------|
| Revenue: | | | |
| <i>Interest</i> | \$ 50 | \$ 18 | \$ (32) |
| <i>Miscellaneous</i> | 55,500 | 69,535 | 14,035 |
| Total revenues | <u>55,550</u> | <u>69,553</u> | <u>14,003</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>General administration</i> | | | |
| <i>County Clerk Record Management</i> | 75,550 | 67,537 | 8,013 |
| Total General administration | <u>75,550</u> | <u>67,537</u> | <u>8,013</u> |
| Total expenditures | <u>75,550</u> | <u>67,537</u> | <u>8,013</u> |
| Net change in fund balances | (20,000) | 2,016 | 22,016 |
| Fund balances, October 1 | 46,043 | 46,043 | -- |
| Fund balances, September 30 | <u>\$ 26,043</u> | <u>\$ 48,059</u> | <u>\$ 22,016</u> |

FANNIN COUNTY, TEXAS
 DISTRICT CLERK RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-11

| | <u>Budget</u> | <u>Actual</u> | Variance Positive (Negative) |
|-----------------------------|-----------------|-----------------|------------------------------------|
| Revenue: | | | |
| <i>Interest</i> | \$ 5 | \$ 4 | \$ (1) |
| <i>Miscellaneous</i> | <u>3,000</u> | <u>2,672</u> | <u>(328)</u> |
| Total revenues | <u>3,005</u> | <u>2,676</u> | <u>(329)</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>Judicial</i> | | | |
| <i>District Clerk</i> | <u>4,035</u> | <u>1,671</u> | <u>2,364</u> |
| Total Judicial | <u>4,035</u> | <u>1,671</u> | <u>2,364</u> |
| Total expenditures | <u>4,035</u> | <u>1,671</u> | <u>2,364</u> |
| Net change in fund balances | (1,030) | 1,005 | 2,035 |
| Fund balances, October 1 | <u>5,202</u> | <u>5,202</u> | -- |
| Fund balances, September 30 | <u>\$ 4,172</u> | <u>\$ 6,207</u> | <u>\$ 2,035</u> |

FANNIN COUNTY, TEXAS
 COUNTY OFFICES RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-12

| | <u>Budget</u> | <u>Actual</u> | Variance Positive (Negative) |
|----------------------------------|------------------|------------------|------------------------------------|
| Revenue: | | | |
| <i>Interest</i> | \$ 40 | \$ 47 | \$ 7 |
| <i>Miscellaneous</i> | 18,000 | 13,971 | (4,029) |
| Total revenues | <u>18,040</u> | <u>14,018</u> | <u>(4,022)</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>General administration</i> | | | |
| County Offices Record Management | 46,180 | 37,664 | 8,516 |
| Total General administration | <u>46,180</u> | <u>37,664</u> | <u>8,516</u> |
| <i>Public transportation</i> | | | |
| Road and Bridge Administrative | -- | 2 | (2) |
| Total Public transportation | <u>--</u> | <u>2</u> | <u>(2)</u> |
| Total expenditures | <u>46,180</u> | <u>37,666</u> | <u>8,514</u> |
| Net change in fund balances | (28,140) | (23,648) | 4,492 |
| Fund balances, October 1 | 67,202 | 67,202 | -- |
| Fund balances, September 30 | <u>\$ 39,062</u> | <u>\$ 43,554</u> | <u>\$ 4,492</u> |

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER ONE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-13

| | <u>Budget</u> | <u>Actual</u> | Variance Positive (Negative) |
|--|-------------------|-------------------|------------------------------------|
| Revenue: | | | |
| <i>Ad valorem taxes</i> | \$ 407,607 | \$ 418,908 | \$ 11,301 |
| <i>Other taxes</i> | 38,869 | 44,741 | 5,872 |
| <i>Intergovernmental</i> | 25,390 | 26,181 | 791 |
| <i>Fees of tax collector</i> | 141,437 | 141,805 | 368 |
| <i>Fines</i> | 34,075 | 38,649 | 4,574 |
| <i>Interest</i> | 175 | 224 | 49 |
| <i>Miscellaneous</i> | 37,501 | 52,917 | 15,416 |
| Total revenues | <u>685,054</u> | <u>723,425</u> | <u>38,371</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>Public transportation</i> | | | |
| <i>Road and Bridge Number One</i> | 742,090 | 720,166 | 21,924 |
| <i>Road and Bridge Administrative</i> | 12,964 | 12,603 | 361 |
| Total Public transportation | <u>755,054</u> | <u>732,769</u> | <u>22,285</u> |
| Total expenditures | <u>755,054</u> | <u>732,769</u> | <u>22,285</u> |
| Excess (deficiency) of revenues over (under) expenditures | (70,000) | (9,344) | 60,656 |
| 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 | (65,000) | (9,344) | 55,656 |
| Fund balances, October 1 | 221,062 | 221,062 | -- |
| Fund balances, September 30 | <u>\$ 156,062</u> | <u>\$ 211,718</u> | <u>\$ 55,656</u> |

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER TWO
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-14

| | Budget | Actual | Variance Positive (Negative) |
|--|-------------------|-------------------|------------------------------------|
| Revenue: | | | |
| <i>Ad valorem taxes</i> | \$ 472,392 | \$ 488,568 | \$ 16,176 |
| <i>Other taxes</i> | 45,147 | 51,846 | 6,699 |
| <i>Intergovernmental</i> | 139,820 | 139,820 | -- |
| <i>Fees of tax collector</i> | 164,756 | 165,060 | 304 |
| <i>Fines</i> | 39,693 | 44,918 | 5,225 |
| <i>Interest</i> | 225 | 970 | 745 |
| <i>Miscellaneous</i> | 40,500 | 60,355 | 19,855 |
| Total revenues | <u>902,533</u> | <u>951,537</u> | <u>49,004</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>Public transportation</i> | | | |
| <i>Road and Bridge Number Two</i> | 919,136 | 706,955 | 212,181 |
| <i>Road and Bridge Administrative</i> | 12,964 | 12,667 | 297 |
| Total Public transportation | <u>932,100</u> | <u>719,622</u> | <u>212,478</u> |
| <i>Nondepartmental</i> | | | |
| <i>Contingency</i> | 5,433 | -- | 5,433 |
| Total Nondepartmental | <u>5,433</u> | <u>--</u> | <u>5,433</u> |
| Debt Service: | | | |
| Total expenditures | <u>937,533</u> | <u>719,622</u> | <u>217,911</u> |
| Excess (deficiency) of revenues over (under) expenditures | (35,000) | 231,915 | 266,915 |
| Other financing sources (uses): | | | |
| <i>Sale of capital assets</i> | 5,000 | 17,250 | 12,250 |
| Total other financing sources (uses) | <u>5,000</u> | <u>17,250</u> | <u>12,250</u> |
| Net change in fund balances | (30,000) | 249,165 | 279,165 |
| Fund balances, October 1 | 252,296 | 252,296 | -- |
| Fund balances, September 30 | <u>\$ 222,296</u> | <u>\$ 501,461</u> | <u>\$ 279,165</u> |

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER THREE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-15

| | Budget | Actual | Variance Positive (Negative) |
|---------------------------------------|-------------------|-------------------|------------------------------------|
| Revenue: | | | |
| <i>Ad valorem taxes</i> | \$ 707,566 | \$ 732,823 | \$ 25,257 |
| <i>Other taxes</i> | 67,670 | 78,610 | 10,940 |
| <i>Intergovernmental</i> | 166,996 | 167,786 | 790 |
| <i>Fees of tax collector</i> | 247,133 | 247,606 | 473 |
| <i>Fines</i> | 59,540 | 67,381 | 7,841 |
| <i>Interest</i> | 325 | 897 | 572 |
| <i>Miscellaneous</i> | 54,001 | 68,489 | 14,488 |
| Total revenues | <u>1,303,231</u> | <u>1,363,592</u> | <u>60,361</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>Public transportation</i> | | | |
| <i>Road and Bridge Number Three</i> | 1,340,019 | 1,205,293 | 134,726 |
| <i>Road and Bridge Administrative</i> | 13,414 | 12,688 | 726 |
| Total Public transportation | <u>1,353,433</u> | <u>1,217,981</u> | <u>135,452</u> |
| <i>Nondepartmental</i> | | | |
| <i>Contingency</i> | 20,000 | -- | 20,000 |
| Total Nondepartmental | <u>20,000</u> | <u>--</u> | <u>20,000</u> |
| Debt Service: | | | |
| Total expenditures | <u>1,373,433</u> | <u>1,217,981</u> | <u>155,452</u> |
| Net change in fund balances | (70,202) | 145,611 | 215,813 |
| Fund balances, October 1 | 444,845 | 444,845 | -- |
| Fund balances, September 30 | <u>\$ 374,643</u> | <u>\$ 590,456</u> | <u>\$ 215,813</u> |

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER FOUR
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-16

| | Budget | Actual | Variance Positive (Negative) |
|--|-------------------|-------------------|------------------------------------|
| Revenue: | | | |
| <i>Ad valorem taxes</i> | \$ 404,456 | \$ 417,323 | \$ 12,867 |
| <i>Other taxes</i> | 38,467 | 44,746 | 6,279 |
| <i>Intergovernmental</i> | 91,846 | 91,846 | -- |
| <i>Fees of tax collector</i> | 140,674 | 140,857 | 183 |
| <i>Fines</i> | 33,891 | 38,292 | 4,401 |
| <i>Interest</i> | 158 | 801 | 643 |
| <i>Miscellaneous</i> | 35,337 | 34,265 | (1,072) |
| Total revenues | <u>744,829</u> | <u>768,130</u> | <u>23,301</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>Public transportation</i> | | | |
| <i>Road and Bridge Number Four</i> | 775,364 | 755,663 | 19,701 |
| <i>Road and Bridge Administrative</i> | 12,965 | 12,641 | 324 |
| Total Public transportation | <u>788,329</u> | <u>768,304</u> | <u>20,025</u> |
| Total expenditures | <u>788,329</u> | <u>768,304</u> | <u>20,025</u> |
| Excess (deficiency) of revenues over (under) expenditures | (43,500) | (174) | 43,326 |
| Other financing sources (uses): | | | |
| <i>Sale of capital assets</i> | 10,000 | 38,025 | 28,025 |
| Total other financing sources (uses) | <u>10,000</u> | <u>38,025</u> | <u>28,025</u> |
| Net change in fund balances | (33,500) | 37,851 | 71,351 |
| Fund balances, October 1 | 230,949 | 230,949 | -- |
| Fund balances, September 30 | <u>\$ 197,449</u> | <u>\$ 268,800</u> | <u>\$ 71,351</u> |

FANNIN COUNTY, TEXAS
FANNIN COUNTY BEES
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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, 2016

EXHIBIT C-18

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|------------------|------------------|---|
| Revenue: | | | |
| <i>Interest</i> | \$ 20 | \$ 34 | \$ 14 |
| <i>Miscellaneous</i> | 4,000 | 3,814 | (186) |
| Total revenues | <u>4,020</u> | <u>3,848</u> | <u>(172)</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>Judicial</i> | | | |
| <i>Justice of the Peace Number One</i> | 5,020 | 3,951 | 1,069 |
| Total Judicial | <u>5,020</u> | <u>3,951</u> | <u>1,069</u> |
| Total expenditures | <u>5,020</u> | <u>3,951</u> | <u>1,069</u> |
| Net change in fund balances | (1,000) | (103) | 897 |
| Fund balances, October 1 | 47,186 | 47,186 | -- |
| Fund balances, September 30 | <u>\$ 46,186</u> | <u>\$ 47,083</u> | <u>\$ 897</u> |

FANNIN COUNTY, TEXAS
J.P. #2 JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-19

| | <u>Budget</u> | <u>Actual</u> | Variance Positive (Negative) |
|--|-----------------|------------------|------------------------------------|
| Revenue: | | | |
| <i>Interest</i> | \$ 7 | \$ 6 | \$ (1) |
| <i>Miscellaneous</i> | 300 | 1,041 | 741 |
| Total revenues | <u>307</u> | <u>1,047</u> | <u>740</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>Judicial</i> | | | |
| <i>Justice of the Peace Number Two</i> | 2,307 | 264 | 2,043 |
| Total Judicial | <u>2,307</u> | <u>264</u> | <u>2,043</u> |
| Total expenditures | <u>2,307</u> | <u>264</u> | <u>2,043</u> |
| Net change in fund balances | (2,000) | 783 | 2,783 |
| Fund balances, October 1 | 9,260 | 9,260 | -- |
| Fund balances, September 30 | <u>\$ 7,260</u> | <u>\$ 10,043</u> | <u>\$ 2,783</u> |

FANNIN COUNTY, TEXAS
J.P. #3 JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-20

| | <u>Budget</u> | <u>Actual</u> | Variance Positive (Negative) |
|--|-----------------|-----------------|------------------------------------|
| Revenue: | | | |
| <i>Interest</i> | \$ -- | \$ 4 | \$ 4 |
| <i>Miscellaneous</i> | 400 | 1,500 | 1,100 |
| Total revenues | <u>400</u> | <u>1,504</u> | <u>1,104</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>Judicial</i> | | | |
| <i>Justice of the Peace Number Three</i> | 1,400 | 860 | 540 |
| Total Judicial | <u>1,400</u> | <u>860</u> | <u>540</u> |
| Total expenditures | <u>1,400</u> | <u>860</u> | <u>540</u> |
| Net change in fund balances | (1,000) | 644 | 1,644 |
| Fund balances, October 1 | 4,555 | 4,555 | -- |
| Fund balances, September 30 | <u>\$ 3,555</u> | <u>\$ 5,199</u> | <u>\$ 1,644</u> |

FANNIN COUNTY, TEXAS
BAIL BONDSMAN APP. FEES
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

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>Judicial</i> | | | |
| <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 | 7,597 | 7,597 | -- |
| Fund balances, September 30 | <u>\$ 5,597</u> | <u>\$ 8,097</u> | <u>\$ 2,500</u> |

FANNIN COUNTY, TEXAS
 DISTRICT COURT RECORDS ARCHIVE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-22

| | <u>Budget</u> | <u>Actual</u> | Variance Positive (Negative) |
|-----------------------------|------------------|------------------|------------------------------------|
| Revenue: | | | |
| <i>Interest</i> | \$ -- | \$ 12 | \$ 12 |
| <i>Miscellaneous</i> | <u>2,000</u> | <u>4,555</u> | <u>2,555</u> |
| Total revenues | <u>2,000</u> | <u>4,567</u> | <u>2,567</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>Judicial</i> | | | |
| <i>District Clerk</i> | <u>8,964</u> | <u>3,057</u> | <u>5,907</u> |
| Total Judicial | <u>8,964</u> | <u>3,057</u> | <u>5,907</u> |
| Total expenditures | <u>8,964</u> | <u>3,057</u> | <u>5,907</u> |
| Net change in fund balances | (6,964) | 1,510 | 8,474 |
| Fund balances, October 1 | 17,332 | 17,332 | -- |
| Fund balances, September 30 | <u>\$ 10,368</u> | <u>\$ 18,842</u> | <u>\$ 8,474</u> |

FANNIN COUNTY, TEXAS
LAW LIBRARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-23

| | <u>Budget</u> | <u>Actual</u> | Variance Positive (Negative) |
|-------------------------------------|-------------------|-------------------|------------------------------------|
| Revenue: | | | |
| <i>Fees of office</i> | \$ 15,000 | \$ 16,618 | \$ 1,618 |
| <i>Interest</i> | 30 | 84 | 54 |
| Total revenues | <u>15,030</u> | <u>16,702</u> | <u>1,672</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>Legal</i> | | | |
| <i>District and County Attorney</i> | 15,030 | -- | 15,030 |
| Total Legal | <u>15,030</u> | <u>--</u> | <u>15,030</u> |
| Total expenditures | <u>15,030</u> | <u>--</u> | <u>15,030</u> |
| Net change in fund balances | -- | 16,702 | 16,702 |
| Fund balances, October 1 | 112,986 | 112,986 | -- |
| Fund balances, September 30 | <u>\$ 112,986</u> | <u>\$ 129,688</u> | <u>\$ 16,702</u> |

FANNIN COUNTY, TEXAS
 DISTRICT ATTORNEY FEE ACCOUNT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-24

| | Budget | Actual | Variance Positive (Negative) |
|-------------------------------------|---------------|------------------|------------------------------------|
| Revenue: | | | |
| <i>Fees of office</i> | \$ 3,100 | \$ 4,195 | \$ 1,095 |
| <i>Fines</i> | -- | 12,900 | 12,900 |
| <i>Miscellaneous</i> | -- | 1,437 | 1,437 |
| Total revenues | <u>3,100</u> | <u>18,532</u> | <u>15,432</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>Legal</i> | | | |
| <i>District and County Attorney</i> | 8,926 | 7,706 | 1,220 |
| <i>District Attorney Seizure</i> | 2,174 | 5,665 | (3,491) |
| Total Legal | <u>11,100</u> | <u>13,371</u> | <u>(2,271)</u> |
| Total expenditures | <u>11,100</u> | <u>13,371</u> | <u>(2,271)</u> |
| Net change in fund balances | (8,000) | 5,161 | 13,161 |
| Fund balances, October 1 | 8,222 | 8,222 | -- |
| Fund balances, September 30 | <u>\$ 222</u> | <u>\$ 13,383</u> | <u>\$ 13,161</u> |

FANNIN COUNTY, TEXAS
 IHC B.R. COOPER
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-25

| | <u>Budget</u> | <u>Actual</u> | Variance Positive (Negative) |
|-----------------------------|------------------|------------------|------------------------------------|
| Revenue: | | | |
| Interest | \$ 10 | \$ 24 | \$ 14 |
| Miscellaneous | 2,000 | 165 | (1,835) |
| Total revenues | <u>2,010</u> | <u>189</u> | <u>(1,821)</u> |
| Expenditures: | | | |
| Current: | | | |
| Health and welfare | | | |
| Indigent Health Care | 2,010 | -- | 2,010 |
| Total Health and welfare | <u>2,010</u> | <u>--</u> | <u>2,010</u> |
| Total expenditures | <u>2,010</u> | <u>--</u> | <u>2,010</u> |
| Net change in fund balances | -- | 189 | 189 |
| Fund balances, October 1 | 16,647 | 16,647 | -- |
| Fund balances, September 30 | <u>\$ 16,647</u> | <u>\$ 16,836</u> | <u>\$ 189</u> |

FANNIN COUNTY, TEXAS
 NAACHO
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-26

| | <u>Budget</u> | <u>Actual</u> | Variance Positive (Negative) |
|------------------------------|-----------------|-----------------|------------------------------------|
| Expenditures: | | | |
| Current: | | | |
| <i>Public safety</i> | | | |
| <i>Cert Project Director</i> | \$ 8,000 | \$ 4,089 | \$ 3,911 |
| <i>Total Public safety</i> | <u>8,000</u> | <u>4,089</u> | <u>3,911</u> |
| Total expenditures | <u>8,000</u> | <u>4,089</u> | <u>3,911</u> |
| Net change in fund balances | (8,000) | (4,089) | 3,911 |
| Fund balances, October 1 | 10,287 | 10,287 | -- |
| Fund balances, September 30 | <u>\$ 2,287</u> | <u>\$ 6,198</u> | <u>\$ 3,911</u> |

FANNIN COUNTY, TEXAS

HAZARD MITIGATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-27

| | <u>Budget</u> | <u>Actual</u> | Variance Positive (Negative) |
|--|-------------------|--------------------|------------------------------------|
| Revenue: | | | |
| <i>Intergovernmental</i> | \$ 23,600 | \$ -- | \$ (23,600) |
| Total revenues | <u>23,600</u> | <u>--</u> | <u>(23,600)</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>Legal</i> | | | |
| <i>District Attorney Seizure</i> | 23,600 | 20,000 | 3,600 |
| Total Legal | <u>23,600</u> | <u>20,000</u> | <u>3,600</u> |
| Total expenditures | <u>23,600</u> | <u>20,000</u> | <u>3,600</u> |
| Net change in fund balances | -- | (20,000) | (20,000) |
| Fund balances (deficits), October 1 | (1,254) | (1,254) | -- |
| Fund balances (deficits), September 30 | <u>\$ (1,254)</u> | <u>\$ (21,254)</u> | <u>\$ (20,000)</u> |

FANNIN COUNTY, TEXAS
HOMELAND SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-28

| | <u>Budget</u> | <u>Actual</u> | Variance Positive (Negative) |
|-----------------------------|---------------|---------------|------------------------------------|
| Revenue: | | | |
| <i>Intergovernmental</i> | \$ 30,000 | \$ 27,742 | \$ (2,258) |
| Total revenues | <u>30,000</u> | <u>27,742</u> | <u>(2,258)</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>Public safety</i> | | | |
| <i>TEEX</i> | 30,000 | 27,742 | 2,258 |
| Total Public safety | <u>30,000</u> | <u>27,742</u> | <u>2,258</u> |
| Total expenditures | <u>30,000</u> | <u>27,742</u> | <u>2,258</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, 2016

EXHIBIT C-29

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|--|---------------|-----------------|---|
| Revenue: | | | |
| <i>Intergovernmental</i> | \$ 2,168 | \$ 797 | \$ (1,371) |
| Total revenues | <u>2,168</u> | <u>797</u> | <u>(1,371)</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>General administration</i> | | | |
| County Clerk | 2,168 | 1,449 | 719 |
| Total General administration | <u>2,168</u> | <u>1,449</u> | <u>719</u> |
| Total expenditures | <u>2,168</u> | <u>1,449</u> | <u>719</u> |
| Net change in fund balances | -- | (652) | (652) |
| Fund balances, October 1 | -- | -- | -- |
| Fund balances (deficits), September 30 | <u>\$ --</u> | <u>\$ (652)</u> | <u>\$ (652)</u> |

FANNIN COUNTY, TEXAS
SAFE ROOM REIMBURSEMENT PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-30

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|-------------------------------------|-----------------|-----------------|---|
| Revenue: | | | |
| <i>Intergovernmental</i> | \$ 86,265 | \$ 95,084 | \$ 8,819 |
| Total revenues | <u>86,265</u> | <u>95,084</u> | <u>8,819</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>Legal</i> | | | |
| <i>District and County Attorney</i> | 86,265 | 97,143 | (10,878) |
| Total Legal | <u>86,265</u> | <u>97,143</u> | <u>(10,878)</u> |
| Total expenditures | <u>86,265</u> | <u>97,143</u> | <u>(10,878)</u> |
| Net change in fund balances | -- | (2,059) | (2,059) |
| Fund balances, October 1 | 4,994 | 4,994 | -- |
| Fund balances, September 30 | <u>\$ 4,994</u> | <u>\$ 2,935</u> | <u>\$ (2,059)</u> |

FANNIN COUNTY, TEXAS
ELECTION EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-31

| | <u>Budget</u> | <u>Actual</u> | Variance Positive (Negative) |
|-------------------------------|------------------|------------------|------------------------------------|
| Revenue: | | | |
| <i>Fees of office</i> | \$ 2,400 | \$ 7,270 | \$ 4,870 |
| Total revenues | <u>2,400</u> | <u>7,270</u> | <u>4,870</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>General administration</i> | | | |
| <i>County Clerk</i> | 15,000 | 8,940 | 6,060 |
| Total General administration | <u>15,000</u> | <u>8,940</u> | <u>6,060</u> |
| Total expenditures | <u>15,000</u> | <u>8,940</u> | <u>6,060</u> |
| Net change in fund balances | (12,600) | (1,670) | 10,930 |
| Fund balances, October 1 | 28,894 | 28,894 | -- |
| Fund balances, September 30 | <u>\$ 16,294</u> | <u>\$ 27,224</u> | <u>\$ 10,930</u> |

FANNIN COUNTY, TEXAS
 COUNTY & DISTRICT COURT TECHNOLOGY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-32

| | Budget | Actual | Variance Positive (Negative) |
|--|-----------------|-----------------|------------------------------------|
| Revenue: | | | |
| <i>Miscellaneous</i> | \$ 2,000 | \$ 1,483 | \$ (517) |
| Total revenues | <u>2,000</u> | <u>1,483</u> | <u>(517)</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>General administration</i> | | | |
| <i>County & Distric Court Technology</i> | 2,000 | 129 | 1,871 |
| Total General administration | <u>2,000</u> | <u>129</u> | <u>1,871</u> |
| Total expenditures | <u>2,000</u> | <u>129</u> | <u>1,871</u> |
| Excess (deficiency) of revenues over (under) expenditures | -- | 1,354 | 1,354 |
| Other financing sources (uses): | | | |
| <i>Transfers out</i> | -- | (2,953) | (2,953) |
| Total other financing sources (uses) | <u>--</u> | <u>(2,953)</u> | <u>(2,953)</u> |
| Net change in fund balances | -- | (1,599) | (1,599) |
| Fund balances, October 1 | 7,753 | 7,753 | -- |
| Fund balances, September 30 | <u>\$ 7,753</u> | <u>\$ 6,154</u> | <u>\$ (1,599)</u> |

FANNIN COUNTY, TEXAS
COURT RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-33

| | Budget | Actual | Variance Positive (Negative) |
|--|------------------|------------------|------------------------------------|
| Revenue: | | | |
| <i>Interest</i> | \$ 11 | \$ 23 | \$ 12 |
| <i>Miscellaneous</i> | 9,000 | 4,434 | (4,566) |
| Total revenues | <u>9,011</u> | <u>4,457</u> | <u>(4,554)</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>General administration</i> | | | |
| <i>County Offices Record Management</i> | 9,011 | -- | 9,011 |
| Total General administration | <u>9,011</u> | <u>--</u> | <u>9,011</u> |
| Total expenditures | <u>9,011</u> | <u>--</u> | <u>9,011</u> |
| Excess (deficiency) of revenues over (under) expenditures | -- | 4,457 | 4,457 |
| Other financing sources (uses): | | | |
| <i>Transfers out</i> | -- | (23,400) | (23,400) |
| Total other financing sources (uses) | <u>--</u> | <u>(23,400)</u> | <u>(23,400)</u> |
| Net change in fund balances | -- | (18,943) | (18,943) |
| Fund balances, October 1 | 29,364 | 29,364 | -- |
| Fund balances, September 30 | <u>\$ 29,364</u> | <u>\$ 10,421</u> | <u>\$ (18,943)</u> |

FANNIN COUNTY, TEXAS
 COUNTY CLERK RECORDS ARCHIVE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-34

| | <u>Budget</u> | <u>Actual</u> | Variance Positive (Negative) |
|-------------------------------|-------------------|-------------------|------------------------------------|
| Revenue: | | | |
| <i>Miscellaneous</i> | \$ 20,000 | \$ 71,220 | \$ 51,220 |
| Total revenues | <u>20,000</u> | <u>71,220</u> | <u>51,220</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>General administration</i> | | | |
| County Clerk | 20,000 | 1,370 | 18,630 |
| Total General administration | <u>20,000</u> | <u>1,370</u> | <u>18,630</u> |
| Total expenditures | <u>20,000</u> | <u>1,370</u> | <u>18,630</u> |
| Net change in fund balances | -- | 69,850 | 69,850 |
| Fund balances, October 1 | 120,863 | 120,863 | -- |
| Fund balances, September 30 | <u>\$ 120,863</u> | <u>\$ 190,713</u> | <u>\$ 69,850</u> |

FANNIN COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-35

| | <u>Budget</u> | <u>Actual</u> | <u>Variance Positive (Negative)</u> |
|-----------------------------|-----------------|------------------|---|
| Revenue: | | | |
| <i>Miscellaneous</i> | \$ -- | \$ 1,829 | \$ 1,829 |
| Total revenues | <u> --</u> | <u> 1,829</u> | <u> 1,829</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>Public safety</i> | | | |
| <i>County Sheriff</i> | 683 | 235 | 448 |
| Total Public safety | <u> 683</u> | <u> 235</u> | <u> 448</u> |
| Total expenditures | <u> 683</u> | <u> 235</u> | <u> 448</u> |
| Net change in fund balances | (683) | 1,594 | 2,277 |
| Fund balances, October 1 | 530 | 530 | -- |
| Fund balances, September 30 | <u>\$ (153)</u> | <u>\$ 2,124</u> | <u>\$ 2,277</u> |

FANNIN COUNTY, TEXAS
SHERIFF'S FORFEITURE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-36

| | <u>Budget</u> | <u>Actual</u> | Variance Positive (Negative) |
|-----------------------------|-----------------|------------------|------------------------------------|
| Revenue: | | | |
| <i>Fines</i> | \$ -- | \$ 10,685 | \$ 10,685 |
| <i>Interest</i> | 8 | 3 | (5) |
| <i>Miscellaneous</i> | -- | 40 | 40 |
| Total revenues | <u>8</u> | <u>10,728</u> | <u>10,720</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>Public safety</i> | | | |
| <i>County Sheriff</i> | 25,008 | 6,706 | 18,302 |
| Total Public safety | <u>25,008</u> | <u>6,706</u> | <u>18,302</u> |
| Total expenditures | <u>25,008</u> | <u>6,706</u> | <u>18,302</u> |
| Net change in fund balances | (25,000) | 4,022 | 29,022 |
| Fund balances, October 1 | 26,519 | 26,519 | -- |
| Fund balances, September 30 | <u>\$ 1,519</u> | <u>\$ 30,541</u> | <u>\$ 29,022</u> |

FANNIN COUNTY, TEXAS
DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-37

| | <u>Budget</u> | <u>Actual</u> | Variance Positive (Negative) |
|-------------------------------|------------------|------------------|------------------------------------|
| Revenue: | | | |
| <i>Interest</i> | \$ -- | \$ 20 | \$ 20 |
| <i>Miscellaneous</i> | 4,000 | 5,742 | 1,742 |
| Total revenues | <u>4,000</u> | <u>5,762</u> | <u>1,762</u> |
| Expenditures: | | | |
| Current: | | | |
| <i>General administration</i> | | | |
| <i>Court Administration</i> | 4,000 | 1,440 | 2,560 |
| Total General administration | <u>4,000</u> | <u>1,440</u> | <u>2,560</u> |
| Total expenditures | <u>4,000</u> | <u>1,440</u> | <u>2,560</u> |
| Net change in fund balances | -- | 4,322 | 4,322 |
| Fund balances, October 1 | 25,998 | 25,998 | -- |
| Fund balances, September 30 | <u>\$ 25,998</u> | <u>\$ 30,320</u> | <u>\$ 4,322</u> |

FANNIN COUNTY, TEXAS
 STATZLER EXPENDABLE TRUST FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2016

EXHIBIT C-38

| | <u>Budget</u> | <u>Actual</u> | Variance Positive (Negative) |
|-----------------------------|------------------|------------------|------------------------------------|
| Revenue: | | | |
| Interest | \$ 50 | \$ 106 | \$ 56 |
| Miscellaneous | 560 | 560 | -- |
| Total revenues | <u>610</u> | <u>666</u> | <u>56</u> |
| Expenditures: | | | |
| Current: | | | |
| Nondepartmental | | | |
| Non-departmental | 610 | 500 | 110 |
| Total Nondepartmental | <u>610</u> | <u>500</u> | <u>110</u> |
| Total expenditures | <u>610</u> | <u>500</u> | <u>110</u> |
| Net change in fund balances | -- | 166 | 166 |
| Fund balances, October 1 | 42,449 | 42,449 | -- |
| Fund balances, September 30 | <u>\$ 42,449</u> | <u>\$ 42,615</u> | <u>\$ 166</u> |

FANNIN COUNTY, TEXAS*COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**AGENCY FUNDS**SEPTEMBER 30, 2016*

| | <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> | \$ 193,637 | \$ 1,035,176 | \$ 7,618 | \$ 672 |
| Total Assets | <u>\$ 193,637</u> | <u>\$ 1,035,176</u> | <u>\$ 7,618</u> | <u>\$ 672</u> |
| LIABILITIES | | | | |
| <i>Due to other governments</i> | \$ -- | \$ 23 | \$ 540 | \$ -- |
| <i>Due to others</i> | 193,637 | 1,035,153 | 7,078 | 672 |
| Total Liabilities | <u>\$ 193,637</u> | <u>\$ 1,035,176</u> | <u>\$ 7,618</u> | <u>\$ 672</u> |

| Justice of the Peace Number Three | Sheriff | District Attorney | Tax Assessor Collector | Juvenile Probation |
|---|-------------------|----------------------|------------------------------|-----------------------|
| \$ 7 | \$ 562,293 | \$ 5,168 | \$ 292,770 | \$ 2,631 |
| <u>\$ 7</u> | <u>\$ 562,293</u> | <u>\$ 5,168</u> | <u>\$ 292,770</u> | <u>\$ 2,631</u> |
| \$ 7 | \$ 472,511 | \$ 5 | \$ 292,770 | \$ 2,631 |
| -- | 89,782 | 5,163 | -- | -- |
| <u>\$ 7</u> | <u>\$ 562,293</u> | <u>\$ 5,168</u> | <u>\$ 292,770</u> | <u>\$ 2,631</u> |

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2016

| | Surety Bail Bond Fee | Payroll Clearing Fund | Total Agency Funds (See Exhibit A-7) |
|----------------------------------|----------------------------|-----------------------------|---|
| ASSETS | | | |
| <i>Cash and cash equivalents</i> | \$ 4,935 | \$ 161 | \$ 2,105,068 |
| Total Assets | <u>\$ 4,935</u> | <u>\$ 161</u> | <u>\$ 2,105,068</u> |
| LIABILITIES | | | |
| <i>Due to other governments</i> | \$ 4,935 | \$ -- | \$ 773,422 |
| <i>Due to others</i> | -- | 161 | 1,331,646 |
| Total Liabilities | <u>\$ 4,935</u> | <u>\$ 161</u> | <u>\$ 2,105,068</u> |