

FANNIN COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2015

FANNIN COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2015

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Financial Section

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INDEPENDENT AUDITORS' REPORT

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, 2015, 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 of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the 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, 2015, 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.

Change in Accounting Principle

As discussed in Note IV. C. to the financial statements, in 2015 the County adopted new accounting guidance, GASB Statement No. 68, Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27. Our opinion is not modified with respect to this matter.

Other Matters

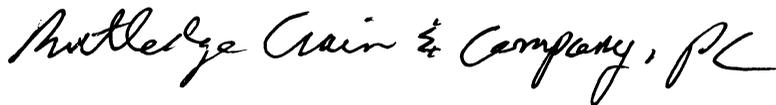
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 5–11 and 38–42 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 and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.



May 16, 2016

Management's Discussion and Analysis

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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, 2015. 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, 2015 by \$21,837,628 (net position). Of this amount, \$9,895,840 (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 \$893,827. 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 \$7,931,289, an increase of \$951,232 in comparison to the previous year mainly due to having zero debt.

The unreserved portion of the General Fund fund balance at the end of the year was \$5,807,853 or 62.3% of total General Fund expenditures for fiscal year 2015.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise four components: 1) government-wide financial statements, 2) fund financial statements, 3) fiduciary financial statements, and 4) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of Fannin County's finances. This is done in a manner similar to a private-sector business. Two statements, the Statement of Net Position and the Statement of Activities, are utilized to provide this financial overview.

The Statement of Net Position presents information on all of the County's assets, deferred outflow of resources, liabilities, and deferred inflow of resources with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

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

Fund financial statements. The County, like other state and local governments, utilizes fund accounting to ensure and demonstrate compliance with finance-related legal requirements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. All of the funds of the County can be divided into two categories: governmental funds and fiduciary funds.

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

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

The County maintains 46 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 45 funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

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

Government-wide Financial Analysis

At the end of fiscal year 2015, the County's net position (assets exceeding liabilities) totaled \$21,837,628. This analysis focuses on the net position (Table 1) and changes in net position (Table 2). This is an increase of \$893,827, mainly due to an increase in receivables and reduction of liabilities.

Net Position. The largest portion of the County's net position, \$11,941,788 or 54.7%, 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.

FANNIN COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2015

The remaining balance of unrestricted net position, \$9,895,840 or 45.3%, may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1
Condensed Statement of Net Position

	09/30/15	9/30/14
ASSETS		
Current and other assets	\$13,080,997	\$ 11,828,731
Capital assets	11,941,788	12,397,823
Total assets	<u>25,022,785</u>	<u>24,226,554</u>
LIABILITIES		
Long-term liabilities	3,006,151	3,088,474
Other liabilities	850,146	184,215
Total liabilities	<u>3,856,297</u>	<u>3,272,689</u>
DEFERRED INFLOW OF RESOURCES		
Unearned revenue	0	10,064
NET POSITION		
Invested in capital assets net of related debt	11,941,788	12,397,823
Restricted	0	0
Unrestricted	9,895,840	8,545,978
	<u>21,837,628</u>	<u>\$ 20,943,801</u>

Changes in Net Position. The net position of the County increased by \$893,827 for the fiscal year ended September 30, 2015. This increase is mainly due to an increase in receivables and a reduction in liabilities.

FANNIN COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2015

Table 2
Changes in Net Position

	9/30/15	9/30/14
Program Revenues:		
Charges for services	\$ 3,456,377	\$ 3,509,207
Operating grants and contributions	344,618	411,905
Capital grants and contributions	53,554	298,507
General Revenues		
Taxes	9,905,727	9,609,628
Unrestricted Investment Earnings	6,420	5,552
Miscellaneous	113,732	767,460
Gain (loss) on sale of capital assets	(22,826)	5,262
Total Revenues	13,857,602	14,607,521
Expenses:		
General Administration	727,563	788,190
Judicial	1,718,627	1,773,426
Legal	793,507	962,919
Financial Administration	730,787	709,583
Public Facilities	460,904	592,277
Public Safety	4,164,395	4,267,350
Public Transportation	3,290,334	3,595,071
Health and Welfare	439,294	463,899
Non Departmental	638,364	743,883
Debt Service	0	5,922
Total Expenses	12,963,775	13,902,520
Increase in net position	893,827	705,001
Net position - October 1 (restated)	20,943,801	20,238,800
Net position - September 30	\$21,837,628	\$20,943,801

Financial Analysis of the Government's Funds

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

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$7,931,289.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unreserved fund balance was \$5,807,853. This is an increase of \$904,742 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.

FANNIN COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2015

Overall total actual income was over budget by \$483,986 or 4.7%.

Ad Valorem taxes were above budget by \$313,690 due to higher tax collection.

Other tax revenue was above budget by \$127,419 mainly due to the increase in sales tax revenue.

Fees of Office revenue was only under budget by \$21,540 or 1.8%.

Intergovernmental revenues over budget by \$1,990.

Fees of Tax Collector were over budget by \$76,383.

Total judicial expenditures were under budget by \$167,640.

The overall Public Safety budget was under amended budget by \$235,308 mainly due to jail operations below budget by \$89,577 and Sheriff Operations below original budget by \$147,960. Total Sheriff's Operations were \$108,324 under last year. The Jail Operations expenditures were under final appropriations budget by \$89,577 and above last year by \$61,659 mainly due to the continued increase in number of inmates and tremendous increase in inmate medical expenses.

Total Health and Welfare was below budget by \$305,835 mainly due to Indigent Health Care being below budget by \$296,382.

Overall, expenditures were less than the original budget by \$1,206,350 or 11.5%.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets as of September 30, 2015, amounts to \$11,941,788 (net of accumulated depreciation). The investment in capital assets includes land, buildings, machinery and equipment, and infrastructure.

Table 3
 Capital Assets at Year End
 Net of Accumulated Depreciation

	9/30/15	9/30/14
Land	\$341,561	\$341,562
Buildings	1,595,856	1,713,622
Machinery and equipment	1,229,905	1,217,695
Infrastructure	8,774,466	9,124,944
	<u>\$11,941,788</u>	<u>\$12,397,823</u>

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

Debt Administration. At the end of the current fiscal year, Fannin County had total debt outstanding of only \$172,638 for compensated absences.

From time to time Fannin County issues short-term notes payable to finance equipment purchases in the General Fund and Road & Bridge Fund. Compensated absences decreased by \$11,577.

Table 4
 Outstanding Debt at Year End

Type of Debt	9/30/15	9/30/14
Net Pension Liability	\$ 674,084	N/A
Compensated Absences	176,062	184,215
Total	<u>\$ 850,146</u>	<u>\$184,215</u>

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

Economic Factors and Next Year's Budgets and Rates

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 2016 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.

Requests for Information

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

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Basic Financial Statements

FANNIN COUNTY, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2015

	Governmental Activities
ASSETS	
<i>Cash and cash equivalents</i>	\$ 3,905,537
<i>Investments</i>	4,237,381
Receivables (net of allowances for uncollectibles):	
<i>Taxes</i>	725,691
<i>Accounts</i>	68,356
<i>Fines</i>	3,894,484
<i>Intergovernmental</i>	190,574
<i>Inventories</i>	58,974
Capital assets (net of accumulated depreciation)	
<i>Land</i>	341,561
<i>Buildings</i>	1,595,856
<i>Machinery and equipment</i>	1,229,905
<i>Infrastructure</i>	8,774,466
Total Assets	<u>25,022,785</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred charges	671,140
Total Deferred Outflows of Resources	<u>671,140</u>
 LIABILITIES	
<i>Accounts payable</i>	396,812
<i>Accrued liabilities</i>	201,718
<i>Due to other governments</i>	679,537
<i>Due to others</i>	1,728,084
Noncurrent liabilities:	
<i>Due within one year</i>	176,062
<i>Due in more than one year</i>	674,084
Total Liabilities	<u>3,856,297</u>
 DEFERRED INFLOWS OF RESOURCES	
 NET POSITION:	
Net Investment in Capital Assets	11,941,788
Unrestricted	9,895,840
Total Net Position	<u>\$ 21,837,628</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2015

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>	\$ 727,563	\$ 646,178	\$ 47,424	\$ --	\$ (33,961)
<i>Judicial</i>	1,718,627	820,675	71,322	--	(826,630)
<i>Legal</i>	793,507	32,211	93,760	--	(667,536)
<i>Financial administration</i>	730,787	385,292	--	--	(345,495)
<i>Public facilities</i>	460,904	--	14,099	--	(446,805)
<i>Public safety</i>	4,164,395	547,105	27,108	23,689	(3,566,493)
<i>Public transportation</i>	3,290,334	978,962	68,398	29,865	(2,213,109)
<i>Health and welfare</i>	439,294	45,954	22,507	--	(370,833)
<i>Nondepartmental</i>	638,364	--	--	--	(638,364)
Total expenses	<u>12,963,775</u>	<u>3,456,377</u>	<u>344,618</u>	<u>53,554</u>	<u>(9,109,226)</u>
Total Primary Government	\$ <u>12,963,775</u>	\$ <u>3,456,377</u>	\$ <u>344,618</u>	\$ <u>53,554</u>	<u>(9,109,226)</u>
General Revenues:					
<i>Property Taxes</i>					8,965,764
<i>Other Taxes</i>					939,963
<i>Unrestricted Investment Earnings</i>					6,420
<i>Miscellaneous</i>					113,732
<i>Gain (Loss) on Disposal of Capital Assets</i>					(22,826)
<i>Transfers</i>					--
Total General Revenues and Transfers					<u>10,003,053</u>
Change in Net Position					<u>893,827</u>
Net Position - Beginning					21,151,671
Prior Period Adjustment					(207,870)
Net Position - Ending					<u>\$ 21,837,628</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2015

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
<i>Cash and cash equivalents</i>	\$ 2,539,241	\$ 1,366,298	\$ 3,905,539
<i>Investments</i>	3,518,957	718,424	4,237,381
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	590,380	135,311	725,691
<i>Accounts</i>	68,356	--	68,356
<i>Fines</i>	3,894,484	--	3,894,484
<i>Intergovernmental</i>	129,584	60,990	190,574
<i>Due from other funds</i>	1,254	--	1,254
<i>Inventories</i>	--	58,974	58,974
Total Assets	<u>\$ 10,742,256</u>	<u>\$ 2,339,997</u>	<u>\$ 13,082,253</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ 354,023	\$ 42,789	\$ 396,812
<i>Accrued liabilities</i>	150,908	50,810	201,718
<i>Due to other funds</i>	--	1,254	1,254
<i>Due to other governments</i>	679,537	--	679,537
<i>Due to others</i>	1,728,084	--	1,728,084
Total Liabilities	<u>2,912,552</u>	<u>94,853</u>	<u>3,007,405</u>
Deferred Inflows of Resources:			
<i>Unavailable revenue - property taxes</i>	532,849	121,708	654,557
<i>Unavailable revenue - fines</i>	1,489,002	--	1,489,002
Total Deferred Inflows of Resources	<u>2,021,851</u>	<u>121,708</u>	<u>2,143,559</u>
Fund balances:			
<i>Nonspendable</i>	--	58,974	58,974
<i>Restricted</i>	--	975,538	975,538
<i>Committed</i>	--	1,090,178	1,090,178
<i>Unassigned</i>	5,807,853	(1,254)	5,806,599
Total fund balances	<u>5,807,853</u>	<u>2,123,436</u>	<u>7,931,289</u>
<i>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</i>	<u>\$ 10,742,256</u>	<u>\$ 2,339,997</u>	<u>\$ 13,082,253</u>

FANNIN COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 SEPTEMBER 30, 2015

Total fund balances - governmental funds balance sheet	\$ 7,931,289
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.	11,941,788
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	654,556
Payables for compensated absences which are not due in the current period are not reported in the funds.	(176,062)
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	1,489,001
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(674,084)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	<u>671,140</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 21,837,628</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenue:			
<i>Ad valorem taxes</i>	\$ 7,312,582	\$ 1,689,002	\$ 9,001,584
<i>Other taxes</i>	1,036,502	180,738	1,217,240
<i>Licenses and permits</i>	45,954	--	45,954
<i>Intergovernmental</i>	42,727	155,001	197,728
<i>Fees of office</i>	1,188,135	43,482	1,231,617
<i>Fees of tax collector</i>	385,183	697,406	1,082,589
<i>Fines</i>	31,503	204,552	236,055
<i>Interest</i>	5,032	1,388	6,420
<i>Miscellaneous</i>	285,557	390,133	675,690
Total revenues	<u>10,333,175</u>	<u>3,361,702</u>	<u>13,694,877</u>
Expenditures:			
<i>General administration</i>	624,528	112,017	736,545
<i>Judicial</i>	1,719,345	14,452	1,733,797
<i>Legal</i>	717,383	89,541	806,924
<i>Financial administration</i>	740,946	--	740,946
<i>Public facilities</i>	408,102	7,738	415,840
<i>Public safety</i>	4,056,356	41,949	4,098,305
<i>Public transportation</i>	--	3,024,973	3,024,973
<i>Health and welfare</i>	441,349	8	441,357
<i>Nondepartmental</i>	613,830	24,534	638,364
Total expenditures	<u>9,321,839</u>	<u>3,315,212</u>	<u>12,637,051</u>
Net change in fund balances	1,011,336	46,490	1,057,826
Fund balances, October 1	4,903,111	2,076,946	6,980,057
Increase (decrease) in fund balance	(106,594)	--	(106,594)
Fund balances, September 30	<u>\$ 5,807,853</u>	<u>\$ 2,123,436</u>	<u>\$ 7,931,289</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, 2015*

Net change in fund balances - total governmental funds	\$ 1,057,826
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	442,698
The depreciation of capital assets used in governmental activities is not reported in the funds.	(875,908)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(22,827)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(35,819)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	8,152
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	221,371
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	<u>98,334</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 893,827</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2015

	Agency Funds
ASSETS	
<i>Cash and cash equivalents</i>	\$ 2,097,305
Total Assets	<u>\$ 2,097,305</u>
LIABILITIES	
<i>Due to other governments</i>	\$ 1,106,583
<i>Due to others</i>	990,722
Total Liabilities	<u>\$ 2,097,305</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2015

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, 2015

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
- Animal Control Shelter
- Contraband Seizure
- IHC Co-op Gin
- Investigator/LEOSE Grant
- Sheriff K-9 Unit
- 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, 2015

2. Excess of Expenditures Over Appropriations

For the year ended September 30, 2015, expenditures exceeded appropriations in the following funds:

Special Revenue Funds:	
County Clerk Vital Statistics	\$113
Chapter 19 Funds	170
Law Enforcement Education	1,327

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, 2015:

Special Revenue Funds	
Hazard Mitigation	<u>\$1,254</u>

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, 2015

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 assets 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 assets consists of net assets 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, 2015

Unrestricted – This component of net assets 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, 2015

	General Fund	Other Funds	Total
Nonspendable for:			
Inventory	\$ --	\$58,974	\$58,974
Restricted for:			
Debt Service	--	--	--
Justice Administration	--	422,935	422,935
Preservation	--	--	--
Grants	--	10,386	10,386
Construction	--	65	65
Other	--	542,011	542,011
	--	975,397	975,397
Committed to:			
Road and Bridge Maintenance	--	1,090,178	1,090,178
Unassigned	5,807,853	(1,254)	5,806,599
	<u>\$5,807,853</u>	<u>\$2,123,295</u>	<u>\$7,931,148</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 \$1,107,007 difference are as follows:

County clerk fines	\$272,074
District clerk fines	1,121,327
Justice of the peace fines	<u>95,700</u>
Total	<u>\$1,489,001</u>

FANNIN COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED SEPTEMBER 30, 2015

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 \$6,002,842 (including \$2,097,305 in agency funds). All of the bank balance of \$6,294,028, 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, 2015, the County had the following investments:

Investment type	Credit Rating	Fair Value	Days to Maturity
Government sponsored investment pool (TexPool)	AAAm	\$4,237,381	<60
Total Fair Value		\$4,237,381	

* 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, 2015 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, 2015

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	\$590,380	\$135,311	\$725,691
Accounts	\$68,356	\$ --	\$68,356
Fines receivable	\$5,912,283	\$ --	\$5,912,283
Allowance	(2,017,799)	--	(2,017,799)
Net fines receivable	\$3,894,484	\$ --	\$3,894,484

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)	\$532,849	\$ --	\$532,849
Deferred fines revenue (General Fund)	1,489,002	--	1,489,002
Deferred tax revenue (NonMajor Funds)	121,708	--	121,708
Total deferred/unearned revenue for governmental funds	\$2,143,559	\$ --	\$2,143,559

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2015

C. Capital assets

Capital asset activity for the year ended September 30, 2015:

	Balance 9/30/14	Additions	Retirements	Inventory Adjustment	Balance 9/30/15
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$341,561	\$ --	\$ --	\$ --	\$341,561
Construction in progress	--	--	--	--	--
Total capital assets not being depreciated	<u>341,561</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>341,561</u>
Capital assets, being depreciated:					
Buildings	4,737,000	--	--	--	4,737,000
Infrastructure	25,683,897	66,842	(3,110)		25,747,629
Machinery and equipment	5,789,318	375,856	(34,534)	(19,300)	6,111,340
Total capital assets being depreciated	<u>36,210,215</u>	<u>442,698</u>	<u>(37,644)</u>	<u>(19,300)</u>	<u>36,595,969</u>
Less accumulated depreciation for:					
Buildings	(3,023,378)	(117,766)	--	--	(3,141,144)
Infrastructure	(16,558,953)	(417,321)	3,111	--	(16,973,163)
Machinery and equipment	(4,571,623)	(340,821)	18,994	12,015	(4,881,435)
Total accumulated depreciation	<u>(24,153,954)</u>	<u>(875,908)</u>	<u>22,105</u>	<u>12,015</u>	<u>(24,995,742)</u>
Total capital assets being depreciated, net	<u>12,056,261</u>	<u>(433,210)</u>	<u>(15,539)</u>	<u>(7,285)</u>	<u>11,600,227</u>
Governmental activities capital assets, net	<u>\$12,397,822</u>	<u>(\$433,210)</u>	<u>(\$15,539)</u>	<u>(\$7,285)</u>	<u>\$11,941,788</u>

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

Governmental activities:

General administration	\$2,262
Public facilities	46,079
Public safety	169,966
Public transportation	<u>657,601</u>
Total depreciation expense - governmental activities	<u>\$875,908</u>

FANNIN COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED SEPTEMBER 30, 2015

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of September 30, 2015, is as follows:

Fund	Receivable	Payable
Major Funds		
General Fund	\$1,254	\$ --
Nonmajor Funds		
Hazard Mitigation	--	1,254
Total Governmental Funds	\$1,254	\$1,254

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, 2015 under the modified accrual basis of accounting:

	<u>Unaudited</u>
Total revenues	\$35,123
Total expenses	(676,357)
Change in net assets	(641,234)
Contributions from joint venturers	641,234
Net assets - September 30, 2014	182,061
Net assets - September 30, 2015	<u>\$182,061</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, 2015

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2015, was as follows:

	Balance 09/30/14	Additions	Retirements	Balance 09/30/15	Due Within One Year
Governmental activities:					
Net pension liability	\$474,237	\$2,360,805	(\$2,160,958)	\$674,084	\$ --
Compensated absences	184,214	172,639	(180,791)	176,062	176,062
Governmental activity Long-Term Liabilities	\$658,451	\$2,533,444	(\$2,341,749)	\$850,146	\$176,062

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 9/30/15.

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, 2015, 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, 2015, 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, 2015

C. Change in Generally Accepted Accounting Policy

The County has implemented new accounting guidance from Government Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27. Certain assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues and expenses are now recognized by governmental type activities.

D. Prior Year Adjustment

As noted above, the County implemented GASB-68 during FY2015. GASB-68 requires that beginning net position, for Governmental Activities and funds applying the full accrual method, be restated for the effect of beginning net pension (liability)/asset, beginning deferred pension outflows of resources, and beginning deferred pension inflows of resources. Additionally, the County recorded the effect of inventory in the Unit Road Fund and included the DA Forfeiture Fund in the County's financial statements.

Description	Governmental Activities	
Net position - FYE 9/30/14	\$21,151,671	
Beginning net pension liability	(474,237)	
Beginning deferred pension outflows of resources	372,961	
Total restatement for GASB 68	(101,276)	(1)
Reverse due from other governments from 9/30/13	(106,594)	(2)
Total restatement	(207,870)	
Restated net position - FY 9/30/14	<u>\$20,943,801</u>	

(1) The effect of implementing GASB 68 was to decrease net position by \$101,276.

(2) The effect of reversing due from other governments to decrease net position by \$106,594.

E. 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.

FANNIN COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED SEPTEMBER 30, 2015

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, 2014 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	78
Inactive employees entitled to but not yet receiving benefits	12
Active employees	144
	234
	234

3. Contributions

The contribution rates for employees in TCDRS is 7% of employee gross earnings, and the County percentages is 10.93%, 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, 2015, were \$484,497 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2014, 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, 2014 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, 2014, valuation were based on the results of actuarial experience studies. These assumptions were first used in the December 31, 2014 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 2014 valuation.

FANNIN COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED SEPTEMBER 30, 2015

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:

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	16.50%	5.35%
Private Equity	12.00%	8.35%
Global Equities	1.50%	5.65%
International Equities - Developed	11.00%	5.35%
International Equities - Emerging	9.00%	6.35%
Investment - Grade Bonds	3.00%	0.55%
High-Yield Bonds	3.00%	3.75%
Opportunistic Credit	5.00%	5.54%
Direct Lending	2.00%	5.80%
Distressed Debt	3.00%	6.75%
REIT Equities	2.00%	4.00%
Commodities	2.00%	-0.20%
Master Limited Partnerships (MLPs)	2.00%	5.30%
Private Real Estate Partnerships	3.00%	7.20%
Hedge Funds	25.00%	5.15%
	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, 2015

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 12/31/13	\$18,687,060	\$18,212,823	\$474,237
Changes for the year:			
Service cost	680,051	0	680,051
Interest on total pension liability	1,509,853	0	1,509,853
Effect of plan changes	0	0	0
Effect of economic/demographic gains or losses	156,343	0	156,343
Effect of of assumptions changes or inputs	0	0	0
Refund of contributions	0	0	0
Benefit payments	(775,709)	(775,709)	0
Administrative expenses	0	(14,558)	14,558
Member contributions	0	357,849	(357,849)
Net investment income	0	1,242,415	(1,242,415)
Employer contributions	0	556,083	(556,083)
Other	0	4,611	(4,611)
Net changes	1,570,538	1,370,691	199,847
Balance at 12/31/14	<u>\$20,257,598</u>	<u>\$19,583,514</u>	<u>\$674,084</u>

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	\$22,691,402	\$20,257,598	\$18,234,230
Fiduciary net position	19,583,515	19,583,515	19,583,515
Net Pension Liability (Asset)	<u>\$3,107,887</u>	<u>\$674,083</u>	<u>(\$1,349,285)</u>

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, 2015

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

For the year ended September 30, 2015, the County recognized pension expense of \$436,692. At September 30, 2015, 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 12/31/14 Expense	Balance of Deferred Inflows 12/31/14	Balance of Deferred Outflows 12/31/2014
Investment (gains) or losses	\$252,475	12/31/2014	5.0	\$50,495	\$0	\$201,980
Economic/demographic gains or losses	156,343	12/31/2014	4.0	39,086	0	117,257
Employer contributions made subsequent to measurement date	372,961	12/31/2013	1.0	21,059	0	351,903
						<u>\$671,140</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,	
2015	\$441,484
2016	89,581
2017	89,581
2018	50,494
2019	0
	<u>\$671,140</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, 2015

EXHIBIT B-1
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Ad valorem taxes</i>	\$ 6,998,892	\$ 6,998,892	\$ 7,312,582	\$ 313,690
<i>Other taxes</i>	909,083	909,083	1,036,502	127,419
<i>Licenses and permits</i>	46,750	46,750	45,954	(796)
<i>Intergovernmental</i>	39,242	40,737	42,727	1,990
<i>Fees of office</i>	1,209,675	1,209,675	1,188,135	(21,540)
<i>Fees of tax collector</i>	308,800	308,800	385,183	76,383
<i>Fines</i>	33,900	33,900	31,503	(2,397)
<i>Interest</i>	4,500	4,500	5,032	532
<i>Miscellaneous</i>	293,249	296,852	285,557	(11,295)
Total revenues	<u>9,844,091</u>	<u>9,849,189</u>	<u>10,333,175</u>	<u>483,986</u>
Expenditures:				
Current:				
<i>General administration</i>				
<i>County Judge</i>	145,126	148,670	148,752	(82)
<i>911 Coordinator</i>	23,000	23,000	23,000	--
<i>County Clerk</i>	328,745	330,240	318,454	11,786
<i>Elections</i>	36,125	36,125	30,927	5,198
<i>Court Administration</i>	137,774	137,773	103,395	34,378
Total General administration	<u>670,770</u>	<u>675,808</u>	<u>624,528</u>	<u>51,280</u>
<i>Judicial</i>				
<i>County Court at Law</i>	423,911	423,911	392,171	31,740
<i>District Court</i>	726,986	724,208	595,752	128,456
<i>District Clerk</i>	383,234	383,234	376,334	6,900
<i>Justice of the Peace Number One</i>	140,602	142,702	142,417	285
<i>Justice of the Peace Number Two</i>	115,419	115,419	115,050	369
<i>Justice of the Peace Number Three</i>	45,411	45,411	45,820	(409)
<i>Bond supervisor</i>	52,100	52,100	51,801	299
Total Judicial	<u>1,887,663</u>	<u>1,886,985</u>	<u>1,719,345</u>	<u>167,640</u>
<i>Legal</i>				
<i>District and County Attorney</i>	766,784	767,213	717,383	49,830
Total Legal	<u>766,784</u>	<u>767,213</u>	<u>717,383</u>	<u>49,830</u>
<i>Financial administration</i>				
<i>County Auditor</i>	231,133	235,179	231,757	3,422
<i>County Purchasing</i>	69,319	69,319	69,328	(9)
<i>County Treasurer</i>	124,193	124,193	122,799	1,394
<i>Tax Assessor Collector</i>	267,267	267,267	265,623	1,644
<i>Computer/IT Department</i>	53,304	53,304	51,439	1,865
Total Financial administration	<u>745,216</u>	<u>749,262</u>	<u>740,946</u>	<u>8,316</u>
<i>Public facilities</i>				
<i>Courthouse</i>	346,275	349,488	334,733	14,755
<i>County Office Building</i>	15,950	16,472	13,404	3,068
<i>Co-op Office Building</i>	10,500	10,500	7,478	3,022
<i>Courthouse South Annex</i>	37,982	38,866	37,088	1,778
<i>Windom County Building</i>	5,500	5,500	4,850	650
<i>Agri Life Extension Building</i>	20,024	19,928	10,549	9,379
Total Public facilities	<u>436,231</u>	<u>440,754</u>	<u>408,102</u>	<u>32,652</u>

FANNIN COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT B-1
Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public safety</i>				
Emergency Management	\$ 53,675	\$ 53,675	\$ 53,076	\$ 599
Ambulance Service	540,000	540,000	540,000	--
Fire Protection	81,809	81,809	81,634	175
Constables Precinct Number One	45,111	45,111	41,506	3,605
Constables Precinct Number Two	29,030	29,030	27,879	1,151
Constables Precinct Number Three	17,618	17,618	16,871	747
County Sheriff	1,651,801	1,651,801	1,503,841	147,960
Jail Operations	1,749,320	1,749,320	1,659,743	89,577
Adult Probation	2,300	2,300	2,283	17
Juvenile Probation	120,000	120,000	128,997	(8,997)
Animal Control Officer	1,000	1,000	526	474
Total Public safety	4,291,664	4,291,664	4,056,356	235,308
<i>Health and welfare</i>				
Veterans Service	31,040	31,040	30,449	591
Health Inspector	75,257	75,257	68,621	6,636
County Welfare	61,403	61,403	59,096	2,307
Health Officer	2,400	2,400	2,400	--
Indigent Health Care	489,224	489,224	192,842	296,382
County Agents	87,860	87,860	87,941	(81)
Total Health and welfare	747,184	747,184	441,349	305,835
<i>Nondepartmental</i>				
Non-departmental	724,579	731,710	612,330	119,380
Contingency	250,000	234,610	--	234,610
Donations and Allocations	3,000	3,000	1,500	1,500
Total Nondepartmental	977,579	969,320	613,830	355,490
Total expenditures	10,523,091	10,528,189	9,321,839	1,206,350
Excess (deficiency) of revenues over (under) expenditures	(679,000)	(679,000)	1,011,336	1,690,336
Other financing sources (uses):				
Sale of capital assets	1,000	1,000	--	(1,000)
Total other financing sources (uses)	1,000	1,000	--	1,000
Net change in fund balances	(678,000)	(678,000)	1,011,336	1,689,336
Fund balances, October 1	4,903,111	4,903,111	4,903,111	--
Increase (decrease) in fund balance	--	--	(106,594)	(106,594)
Fund balances, September 30	\$ 4,225,111	\$ 4,225,111	\$ 5,807,853	\$ 1,582,742

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									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Total pension liability:										
Service cost	\$ 680,051	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	1,509,853	--	--	--	--	--	--	--	--	--
Changes of benefit terms	--	--	--	--	--	--	--	--	--	--
Differences between expected and actual experience	156,343	--	--	--	--	--	--	--	--	--
Changes of assumptions	--	--	--	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(775,709)	--	--	--	--	--	--	--	--	--
Net change in total pension liability	1,570,538	--								
Total pension liability - beginning	18,687,060	--								
Total pension liability - ending (a)	\$ 20,257,598	\$ --								
Plan fiduciary net position:										
Contributions - employer	\$ 556,083	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions - employee	357,849	--	--	--	--	--	--	--	--	--
Net investment income	1,242,415	--	--	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(775,709)	--	--	--	--	--	--	--	--	--
Administrative expense	(14,558)	--	--	--	--	--	--	--	--	--
Other	4,611	--	--	--	--	--	--	--	--	--
Net change in plan fiduciary net position	1,370,691	--								
Plan fiduciary net position - beginning	18,212,823	--								
Plan fiduciary net position - ending (b)	\$ 19,583,514	\$ --								
County's net pension liability - ending (a) - (b)	\$ 674,084	\$ --								
Plan fiduciary net position as a percentage of the total pension liability	96.67%	--	--	--	--	--	--	--	--	--
Covered-employee payroll	\$ 5,097,003	\$ --								
County's net pension liability as a percentage of covered-employee payroll	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 PLAN YEARS *

	Plan Year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Actuarially determined contribution	\$ 556,083	\$ 484,108	\$ 453,400	\$ 425,432	\$ 407,781	\$ 389,817	\$ 350,988	\$ 359,778	\$ 344,124	\$ N/A
Contributions in relation to the actuarially determined contribution	(556,083)	(484,108)	(453,400)	(425,432)	(407,781)	(389,817)	(350,988)	(359,778)	(344,124)	N/A
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ N/A
Covered-employee payroll	\$ 5,097,003	\$ 4,709,221	\$ 4,589,055	\$ 4,487,688	\$ 4,417,994	\$ 4,651,759	\$ 4,322,514	\$ 4,097,701	\$ 3,862,220	\$ N/A
Contributions as a percentage of covered-employee payroll	10.91%	10.28%	9.88%	9.48%	9.23%	8.38%	8.12%	8.78%	8.91%	N/A

Notes to Schedule

Valuation date: 12/31/2014

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 normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	15 years
Asset valuation method	5-year smoothed market
Inflation	3.0%
Salary increases	3.5%, average, including inflation
Investment rate of return	8.1%, net of pension plan investment expense, including inflation
Retirement age	Experience based table of rates that are specific to the County's plan of benefits. Last updated for the 2010 valuation pursuant to an experience study of the period 2005-2009.
Mortality	In the 2014 actuarial valuation, assumed life expectancies were adjusted as a result of adopting the RP-2000 Healthy Annuitant Mortality Table. In prior years, those assumptions were based on the 1994 Group Annuity Mortality Table.

* 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, 2015

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, 2015

	Special Revenue Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS		
<i>Cash and cash equivalents</i>	\$ 1,366,298	\$ 1,366,298
<i>Investments</i>	718,424	718,424
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	135,311	135,311
<i>Intergovernmental</i>	60,990	60,990
<i>Inventories</i>	58,974	58,974
Total Assets	\$ 2,339,997	\$ 2,339,997
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
Liabilities:		
<i>Accounts payable</i>	\$ 42,789	\$ 42,789
<i>Accrued liabilities</i>	50,810	50,810
<i>Due to other funds</i>	1,254	1,254
Total Liabilities	94,853	94,853
Deferred Inflows of Resources:		
<i>Unavailable revenue - property taxes</i>	121,708	121,708
Total Deferred Inflows of Resources	121,708	121,708
Fund balances:		
<i>Nonspendable</i>	58,974	58,974
<i>Restricted</i>	975,538	975,538
<i>Committed</i>	1,090,178	1,090,178
<i>Unassigned</i>	(1,254)	(1,254)
Total fund balances	2,123,436	2,123,436
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 2,339,997	\$ 2,339,997

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Special Revenue Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:		
<i>Ad valorem taxes</i>	\$ 1,689,002	\$ 1,689,002
<i>Other taxes</i>	180,738	180,738
<i>Intergovernmental</i>	155,001	155,001
<i>Fees of office</i>	43,482	43,482
<i>Fees of tax collector</i>	697,406	697,406
<i>Fines</i>	204,552	204,552
<i>Interest</i>	1,388	1,388
<i>Miscellaneous</i>	390,133	390,133
Total revenues	<u>3,361,702</u>	<u>3,361,702</u>
Expenditures:		
<i>General administration</i>	112,017	112,017
<i>Judicial</i>	14,452	14,452
<i>Legal</i>	89,541	89,541
<i>Public facilities</i>	7,738	7,738
<i>Public safety</i>	41,949	41,949
<i>Public transportation</i>	3,024,973	3,024,973
<i>Health and welfare</i>	8	8
<i>Nondepartmental</i>	24,534	24,534
Total expenditures	<u>3,315,212</u>	<u>3,315,212</u>
Net change in fund balances	46,490	46,490
Fund balances, October 1	2,076,946	2,076,946
Fund balances, September 30	<u>\$ 2,123,436</u>	<u>\$ 2,123,436</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2015

	<u>Courthouse Security</u>	<u>County Clerk Vital Statistics</u>	<u>Justice Court Building Security</u>	<u>County Judge Excess Supplement</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 112,567	\$ 10,694	\$ 13,418	\$ 16,724
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 112,567</u>	<u>\$ 10,694</u>	<u>\$ 13,418</u>	<u>\$ 16,724</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ 1,420	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>1,420</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>	112,567	9,274	13,418	16,724
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances	<u>112,567</u>	<u>9,274</u>	<u>13,418</u>	<u>16,724</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 112,567</u>	<u>\$ 10,694</u>	<u>\$ 13,418</u>	<u>\$ 16,724</u>

Probate Judges Education	County Clerk Records Management	District Clerk Records Management	County Offices Records Management	Road and Bridge Number One
\$ 3,198	\$ 49,378	\$ 5,250	\$ 67,454	\$ 197,567
--	--	--	--	17,309
--	--	--	--	30,032
--	--	--	--	6,732
--	--	--	--	15,577
<u>\$ 3,198</u>	<u>\$ 49,378</u>	<u>\$ 5,250</u>	<u>\$ 67,454</u>	<u>\$ 267,217</u>
\$ --	\$ 1,725	\$ --	\$ 49	\$ 7,764
--	1,610	48	203	11,577
--	--	--	--	--
<u>--</u>	<u>3,335</u>	<u>48</u>	<u>252</u>	<u>19,341</u>
--	--	--	--	26,814
--	--	--	--	<u>26,814</u>
--	--	--	--	15,577
3,198	46,043	5,202	67,202	--
--	--	--	--	205,485
--	--	--	--	--
<u>3,198</u>	<u>46,043</u>	<u>5,202</u>	<u>67,202</u>	<u>221,062</u>
<u>\$ 3,198</u>	<u>\$ 49,378</u>	<u>\$ 5,250</u>	<u>\$ 67,454</u>	<u>\$ 267,217</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2015

	<u>Road and Bridge Number Two</u>	<u>Road and Bridge Number Three</u>	<u>Road and Bridge Number Four</u>	<u>Fannin County Bees</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 93,463	\$ 200,048	\$ 85,442	\$ 2,178
<i>Investments</i>	152,157	226,909	126,805	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	31,836	47,773	25,670	--
<i>Intergovernmental</i>	7,803	38,660	7,795	--
<i>Inventories</i>	18,913	--	24,484	--
Total Assets	\$ 304,172	\$ 513,390	\$ 270,196	\$ 2,178
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 11,271	\$ 10,793	\$ 5,672	\$ --
<i>Accrued liabilities</i>	11,907	14,718	10,413	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	23,178	25,511	16,085	--
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	28,698	43,034	23,162	--
Total Deferred Inflows of Resources	28,698	43,034	23,162	--
Fund balances:				
<i>Nonspendable</i>	18,913	--	24,484	--
<i>Restricted</i>	--	--	--	2,178
<i>Committed</i>	233,383	444,845	206,465	--
<i>Unassigned</i>	--	--	--	--
Total fund balances	252,296	444,845	230,949	2,178
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 304,172	\$ 513,390	\$ 270,196	\$ 2,178

J.P. #1 Justice Court Technology	J.P. #2 Justice Court Technology	J.P. #3 Justice Court Technology	Sheriff Work Release	Courthouse Restoration
\$ 47,186	\$ 9,260	\$ 4,555	\$ 983	\$ 115
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 47,186</u>	<u>\$ 9,260</u>	<u>\$ 4,555</u>	<u>\$ 983</u>	<u>\$ 115</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
47,186	9,260	4,555	983	115
--	--	--	--	--
--	--	--	--	--
<u>47,186</u>	<u>9,260</u>	<u>4,555</u>	<u>983</u>	<u>115</u>
<u>\$ 47,186</u>	<u>\$ 9,260</u>	<u>\$ 4,555</u>	<u>\$ 983</u>	<u>\$ 115</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2015

	Bail Bondsman App. Fees	District Court Records Archive	Law Library	District Attorney Fee Account
ASSETS				
<i>Cash and cash equivalents</i>	\$ 7,597	\$ 17,332	\$ 112,986	\$ 8,556
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 7,597</u>	<u>\$ 17,332</u>	<u>\$ 112,986</u>	<u>\$ 8,556</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--	334
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>334</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>	7,597	17,332	112,986	8,222
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances	<u>7,597</u>	<u>17,332</u>	<u>112,986</u>	<u>8,222</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 7,597</u>	<u>\$ 17,332</u>	<u>\$ 112,986</u>	<u>\$ 8,556</u>

Contraband Seizure	IHC Co-op Gin	IHC B.R. Cooper	NAACHO	Hazard Mitigation
\$ 5,610	\$ 518	\$ 10,599	\$ 10,422	\$ --
--	18,142	6,048	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 5,610</u>	<u>\$ 18,660</u>	<u>\$ 16,647</u>	<u>\$ 10,422</u>	<u>\$ --</u>
\$ 3,210	\$ --	\$ --	\$ 135	\$ --
--	--	--	--	--
--	--	--	--	1,254
<u>3,210</u>	<u>--</u>	<u>--</u>	<u>135</u>	<u>1,254</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
2,400	18,660	16,647	10,287	--
--	--	--	--	--
--	--	--	--	(1,254)
<u>2,400</u>	<u>18,660</u>	<u>16,647</u>	<u>10,287</u>	<u>(1,254)</u>
<u>\$ 5,610</u>	<u>\$ 18,660</u>	<u>\$ 16,647</u>	<u>\$ 10,422</u>	<u>\$ --</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2015

	Safe Room Reimbursement Program	Election Equipment	County & District Court Technology	Court Records Preservation
ASSETS				
<i>Cash and cash equivalents</i>	\$ 5,041	\$ 29,397	\$ 7,753	\$ 29,364
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	\$ 5,041	\$ 29,397	\$ 7,753	\$ 29,364
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 47	\$ 503	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	47	503	--	--
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
Total Deferred Inflows of Resources	--	--	--	--
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	4,994	28,894	7,753	29,364
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances	4,994	28,894	7,753	29,364
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 5,041	\$ 29,397	\$ 7,753	\$ 29,364

County Clerk Records Archive	Law Enforcement Education	Fannin County Sheriff's Forfeiture	Sheriff K-9 Unit	Drug Court
\$ 120,863	\$ 530	\$ 26,519	\$ 595	\$ 26,198
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 120,863</u>	<u>\$ 530</u>	<u>\$ 26,519</u>	<u>\$ 595</u>	<u>\$ 26,198</u>
\$ --	\$ --	\$ --	\$ --	\$ 200
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>200</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
120,863	530	26,519	595	25,998
--	--	--	--	--
<u>120,863</u>	<u>530</u>	<u>26,519</u>	<u>595</u>	<u>25,998</u>
<u>\$ 120,863</u>	<u>\$ 530</u>	<u>\$ 26,519</u>	<u>\$ 595</u>	<u>\$ 26,198</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2015

	Right of Way	Statzler Expendable Trust	TCDP Grant	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS				
<i>Cash and cash equivalents</i>	\$ 23,482	\$ 3,356	\$ 100	\$ 1,366,298
<i>Investments</i>	131,961	39,093	--	718,424
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	135,311
<i>Intergovernmental</i>	--	--	--	60,990
<i>Inventories</i>	--	--	--	58,974
Total Assets	<u>\$ 155,443</u>	<u>\$ 42,449</u>	<u>\$ 100</u>	<u>\$ 2,339,997</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ 42,789
<i>Accrued liabilities</i>	--	--	--	50,810
<i>Due to other funds</i>	--	--	--	1,254
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>94,853</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	--	--	121,708
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>121,708</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	58,974
<i>Restricted</i>	155,443	42,449	100	975,538
<i>Committed</i>	--	--	--	1,090,178
<i>Unassigned</i>	--	--	--	(1,254)
Total fund balances	<u>155,443</u>	<u>42,449</u>	<u>100</u>	<u>2,123,436</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 155,443</u>	<u>\$ 42,449</u>	<u>\$ 100</u>	<u>\$ 2,339,997</u>

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FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Courthouse Security	County Clerk Vital Statistics	Justice Court Building Security	County Judge Excess Supplement
Revenue:				
Ad valorem taxes	\$ --	\$ --	\$ --	\$ --
Other taxes	--	--	--	--
Intergovernmental	--	--	--	--
Fees of office	14,362	--	--	--
Fees of tax collector	--	--	--	--
Fines	--	--	--	--
Interest	75	8	--	--
Miscellaneous	--	1,012	1,140	577
Total revenues	<u>14,437</u>	<u>1,020</u>	<u>1,140</u>	<u>577</u>
Expenditures:				
General administration	--	3,123	--	299
Judicial	--	--	--	--
Legal	--	--	--	--
Public facilities	7,738	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
Nondepartmental	--	--	--	--
Total expenditures	<u>7,738</u>	<u>3,123</u>	<u>--</u>	<u>299</u>
Net change in fund balances	6,699	(2,103)	1,140	278
Fund balances (deficits), October 1	105,868	11,377	12,278	16,446
Fund balances (deficits), September 30	<u>\$ 112,567</u>	<u>\$ 9,274</u>	<u>\$ 13,418</u>	<u>\$ 16,724</u>

Probate Judges Education	County Clerk Records Management	District Clerk Records Management	County Offices Records Management	Road and Bridge Number One
\$ --	\$ --	\$ --	\$ --	\$ 371,411
--	--	--	--	39,181
--	--	--	--	--
735	--	--	--	153,229
--	--	--	--	44,248
--	28	4	46	197
750	61,593	2,872	18,214	57,617
<u>1,485</u>	<u>61,621</u>	<u>2,876</u>	<u>18,260</u>	<u>665,883</u>
1,319	72,255	--	23,702	--
--	--	6,845	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	605,499
--	--	--	--	--
<u>1,319</u>	<u>72,255</u>	<u>6,845</u>	<u>23,702</u>	<u>605,499</u>
166	(10,634)	(3,969)	(5,442)	60,384
3,032	56,677	9,171	72,644	160,678
<u>\$ 3,198</u>	<u>\$ 46,043</u>	<u>\$ 5,202</u>	<u>\$ 67,202</u>	<u>\$ 221,062</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Road and Bridge Number Two	Road and Bridge Number Three	Road and Bridge Number Four	Fannin County Bees
Revenue:				
Ad valorem taxes	\$ 397,930	\$ 601,284	\$ 318,377	\$ --
Other taxes	42,665	64,276	34,616	--
Intergovernmental	--	--	25,665	--
Fees of office	--	--	--	--
Fees of tax collector	164,323	248,278	131,576	--
Fines	47,408	71,634	37,930	--
Interest	224	333	180	--
Miscellaneous	55,090	66,536	35,189	--
Total revenues	<u>707,640</u>	<u>1,052,341</u>	<u>583,533</u>	<u>--</u>
Expenditures:				
General administration	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public facilities	--	--	--	--
Public safety	--	--	--	--
Public transportation	795,062	1,061,132	563,150	130
Health and welfare	--	--	--	--
Nondepartmental	--	--	--	--
Total expenditures	<u>795,062</u>	<u>1,061,132</u>	<u>563,150</u>	<u>130</u>
Net change in fund balances	(87,422)	(8,791)	20,383	(130)
Fund balances (deficits), October 1	339,718	453,636	210,566	2,308
Fund balances (deficits), September 30	<u>\$ 252,296</u>	<u>\$ 444,845</u>	<u>\$ 230,949</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
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
33	9	3	--	--
3,504	251	817	--	--
<u>3,537</u>	<u>260</u>	<u>820</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
3,482	2,995	1,130	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>3,482</u>	<u>2,995</u>	<u>1,130</u>	<u>--</u>	<u>--</u>
55	(2,735)	(310)	--	--
47,131	11,995	4,865	983	115
<u>\$ 47,186</u>	<u>\$ 9,260</u>	<u>\$ 4,555</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, 2015

	Animal Control Shelter	Bail Bondsman App. Fees	District Court Records Archive	Law Library
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fees of office</i>	--	1,000	--	16,584
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	--	--	11	74
<i>Miscellaneous</i>	50	--	4,131	--
Total revenues	<u>50</u>	<u>1,000</u>	<u>4,142</u>	<u>16,658</u>
Expenditures:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	50	1,000	4,142	16,658
Fund balances (deficits), October 1	(50)	6,597	13,190	96,328
Fund balances (deficits), September 30	<u>\$ --</u>	<u>\$ 7,597</u>	<u>\$ 17,332</u>	<u>\$ 112,986</u>

District Attorney Fee Account	Contraband Seizure	IHC Co-op Gin	IHC B.R. Cooper	NAACHO
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	13,564
3,149	--	--	--	--
--	--	--	--	--
3,332	--	--	--	--
1	2	9	11	--
2,018	--	--	525	--
<u>8,500</u>	<u>2</u>	<u>9</u>	<u>536</u>	<u>13,564</u>
--	--	--	--	--
--	--	--	--	--
16,196	--	--	--	--
--	--	--	--	--
--	--	--	--	3,277
--	--	--	--	--
--	--	8	--	--
--	--	--	--	--
<u>16,196</u>	<u>--</u>	<u>8</u>	<u>--</u>	<u>3,277</u>
(7,696)	2	1	536	10,287
15,918	2,398	18,659	16,111	--
<u>\$ 8,222</u>	<u>\$ 2,400</u>	<u>\$ 18,660</u>	<u>\$ 16,647</u>	<u>\$ 10,287</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Hazard Mitigation	Homeland Security	Chapter 19 Funds	Safe Room Reimbursement Program
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	23,689	5,664	61,701
<i>Fees of office</i>	--	--	--	--
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	--	--	--	--
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>--</u>	<u>23,689</u>	<u>5,664</u>	<u>61,701</u>
Expenditures:				
<i>General administration</i>	--	--	5,070	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	72,661
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	23,689	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>--</u>	<u>23,689</u>	<u>5,070</u>	<u>72,661</u>
Net change in fund balances	--	--	594	(10,960)
Fund balances (deficits), October 1	(1,254)	--	(594)	15,954
Fund balances (deficits), September 30	<u>\$ (1,254)</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,994</u>

<u>Election Equipment</u>	<u>Investigator LEOSE Grant</u>	<u>County & District Court Technology</u>	<u>Court Records Preservation</u>	<u>County Clerk Records Archive</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	659	--	--	--
7,652	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	19	--
--	--	1,765	5,097	63,125
<u>7,652</u>	<u>659</u>	<u>1,765</u>	<u>5,116</u>	<u>63,125</u>
6,049	--	--	--	--
--	--	--	--	--
--	684	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>6,049</u>	<u>684</u>	<u>--</u>	<u>--</u>	<u>--</u>
1,603	(25)	1,765	5,116	63,125
27,291	25	5,988	24,248	57,738
<u>\$ 28,894</u>	<u>\$ --</u>	<u>\$ 7,753</u>	<u>\$ 29,364</u>	<u>\$ 120,863</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	Law Enforcement Education	Fannin County Sheriff's Forfeiture	Sheriff K-9 Unit
Revenue:			
Ad valorem taxes	\$ --	\$ --	\$ --
Other taxes	--	--	--
Intergovernmental	--	--	--
Fees of office	--	--	--
Fees of tax collector	--	--	--
Fines	--	--	--
Interest	--	3	--
Miscellaneous	1,857	250	--
Total revenues	<u>1,857</u>	<u>253</u>	<u>--</u>
Expenditures:			
General administration	--	--	--
Judicial	--	--	--
Legal	--	--	--
Public facilities	--	--	--
Public safety	2,010	12,973	--
Public transportation	--	--	--
Health and welfare	--	--	--
Nondepartmental	--	--	--
Total expenditures	<u>2,010</u>	<u>12,973</u>	<u>--</u>
Net change in fund balances	(153)	(12,720)	--
Fund balances (deficits), October 1	683	39,239	595
Fund balances (deficits), September 30	<u>\$ 530</u>	<u>\$ 26,519</u>	<u>\$ 595</u>

Drug Court	Right of Way	Statzler Expendable Trust	TCDP Grant	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ --	\$ 1,689,002
--	--	--	--	180,738
--	--	--	24,059	155,001
--	--	--	--	43,482
--	--	--	--	697,406
--	--	--	--	204,552
16	81	21	--	1,388
5,593	--	560	--	390,133
<u>5,609</u>	<u>81</u>	<u>581</u>	<u>24,059</u>	<u>3,361,702</u>
200	--	--	--	112,017
--	--	--	--	14,452
--	--	--	--	89,541
--	--	--	--	7,738
--	--	--	--	41,949
--	--	--	--	3,024,973
--	--	--	--	8
--	--	500	24,034	24,534
<u>200</u>	<u>--</u>	<u>500</u>	<u>24,034</u>	<u>3,315,212</u>
5,409	81	81	25	46,490
20,589	155,362	42,368	75	2,076,946
<u>\$ 25,998</u>	<u>\$ 155,443</u>	<u>\$ 42,449</u>	<u>\$ 100</u>	<u>\$ 2,123,436</u>

FANNIN COUNTY, TEXAS
COURTHOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-5

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of office</i>	\$ 17,000	\$ 14,362	\$ (2,638)
<i>Interest</i>	50	76	26
Total revenues	<u>17,050</u>	<u>14,438</u>	<u>(2,612)</u>
Expenditures:			
Current:			
<i>Public facilities</i>			
<i>Courthouse</i>	27,640	7,738	19,902
Total Public facilities	<u>27,640</u>	<u>7,738</u>	<u>19,902</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>7,738</u>	<u>29,312</u>
Net change in fund balances	(20,000)	6,700	26,700
Fund balances, October 1	105,867	105,867	--
Fund balances, September 30	<u>\$ 85,867</u>	<u>\$ 112,567</u>	<u>\$ 26,700</u>

FANNIN COUNTY, TEXAS
 COUNTY CLERK VITAL STATISTICS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-6

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Interest	\$ 5	\$ 8	\$ 3
Miscellaneous	1,005	1,012	7
Total revenues	<u>1,010</u>	<u>1,020</u>	<u>10</u>
Expenditures:			
Current:			
General administration			
County Clerk	3,010	3,123	(113)
Total General administration	<u>3,010</u>	<u>3,123</u>	<u>(113)</u>
Total expenditures	<u>3,010</u>	<u>3,123</u>	<u>(113)</u>
Net change in fund balances	(2,000)	(2,103)	(103)
Fund balances, October 1	11,377	11,377	--
Fund balances, September 30	<u>\$ 9,377</u>	<u>\$ 9,274</u>	<u>\$ (103)</u>

FANNIN COUNTY, TEXAS
JUSTICE COURT BUILDING SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 1,200	\$ 1,140	\$ (60)
Total revenues	<u>1,200</u>	<u>1,140</u>	<u>(60)</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	--	1,140	1,140
Fund balances, October 1	12,278	12,278	--
Fund balances, September 30	<u>\$ 12,278</u>	<u>\$ 13,418</u>	<u>\$ 1,140</u>

FANNIN COUNTY, TEXAS
 COUNTY JUDGE EXCESS SUPPLEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-8

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 500	\$ 577	\$ 77
Total revenues	<u>500</u>	<u>577</u>	<u>77</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Judge	1,500	299	1,201
Total General administration	<u>1,500</u>	<u>299</u>	<u>1,201</u>
Total expenditures	<u>1,500</u>	<u>299</u>	<u>1,201</u>
Net change in fund balances	(1,000)	278	1,278
Fund balances, October 1	16,355	16,355	--
Fund balances, September 30	<u>\$ 15,355</u>	<u>\$ 16,633</u>	<u>\$ 1,278</u>

FANNIN COUNTY, TEXAS
PROBATE JUDGES EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-9

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
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>			
<i>County Judge</i>	1,600	1,319	281
Total General administration	<u>1,600</u>	<u>1,319</u>	<u>281</u>
Total expenditures	<u>1,600</u>	<u>1,319</u>	<u>281</u>
Net change in fund balances	(1,000)	166	1,166
Fund balances, October 1	3,032	3,032	--
Fund balances, September 30	<u>\$ 2,032</u>	<u>\$ 3,198</u>	<u>\$ 1,166</u>

FANNIN COUNTY, TEXAS
 COUNTY CLERK RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-10

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Interest	\$ 50	\$ 28	\$ (22)
Miscellaneous	50,000	61,593	11,593
Total revenues	<u>50,050</u>	<u>61,621</u>	<u>11,571</u>
Expenditures:			
Current:			
General administration			
County Clerk Record Management	81,366	72,255	9,111
Total General administration	<u>81,366</u>	<u>72,255</u>	<u>9,111</u>
Total expenditures	<u>81,366</u>	<u>72,255</u>	<u>9,111</u>
Net change in fund balances	(31,316)	(10,634)	20,682
Fund balances, October 1	56,677	56,677	--
Fund balances, September 30	<u>\$ 25,361</u>	<u>\$ 46,043</u>	<u>\$ 20,682</u>

FANNIN COUNTY, TEXAS
 DISTRICT CLERK RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 9	\$ 5	\$ (4)
<i>Miscellaneous</i>	<u>3,000</u>	<u>2,872</u>	<u>(128)</u>
Total revenues	<u>3,009</u>	<u>2,877</u>	<u>(132)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk</i>	<u>11,009</u>	<u>6,845</u>	<u>4,164</u>
Total Judicial	<u>11,009</u>	<u>6,845</u>	<u>4,164</u>
Total expenditures	<u>11,009</u>	<u>6,845</u>	<u>4,164</u>
Net change in fund balances	(8,000)	(3,968)	4,032
Fund balances, October 1	9,170	9,170	--
Fund balances, September 30	<u>\$ 1,170</u>	<u>\$ 5,202</u>	<u>\$ 4,032</u>

FANNIN COUNTY, TEXAS
 COUNTY OFFICES RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-12

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 40	\$ 46	\$ 6
<i>Miscellaneous</i>	18,000	18,214	214
Total revenues	<u>18,040</u>	<u>18,260</u>	<u>220</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Offices Record Management</i>	30,671	23,702	6,969
Total General administration	<u>30,671</u>	<u>23,702</u>	<u>6,969</u>
Total expenditures	<u>30,671</u>	<u>23,702</u>	<u>6,969</u>
Net change in fund balances	(12,631)	(5,442)	7,189
Fund balances, October 1	72,644	72,644	--
Fund balances, September 30	<u>\$ 60,013</u>	<u>\$ 67,202</u>	<u>\$ 7,189</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER ONE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 361,041	\$ 371,411	\$ 10,370
<i>Other taxes</i>	34,571	39,181	4,610
<i>Fees of tax collector</i>	150,000	153,229	3,229
<i>Fines</i>	38,600	44,248	5,648
<i>Interest</i>	175	197	22
<i>Miscellaneous</i>	50,840	57,617	6,777
Total revenues	<u>635,227</u>	<u>665,883</u>	<u>30,656</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number One</i>	712,738	593,261	119,477
<i>Road and Bridge Administrative</i>	12,489	12,238	251
Total Public transportation	<u>725,227</u>	<u>605,499</u>	<u>119,728</u>
Total expenditures	<u>725,227</u>	<u>605,499</u>	<u>119,728</u>
Excess (deficiency) of revenues over (under) expenditures	(90,000)	60,384	150,384
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	(85,000)	60,384	145,384
Fund balances, October 1	160,678	160,678	--
Fund balances, September 30	<u>\$ 75,678</u>	<u>\$ 221,062</u>	<u>\$ 145,384</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER TWO
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-14

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 385,225	\$ 397,930	\$ 12,705
<i>Other taxes</i>	35,977	42,665	6,688
<i>Fees of tax collector</i>	162,000	164,323	2,323
<i>Fines</i>	38,700	47,408	8,708
<i>Interest</i>	225	224	(1)
<i>Miscellaneous</i>	48,000	55,090	7,090
Total revenues	<u>670,127</u>	<u>707,640</u>	<u>37,513</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Two</i>	857,638	782,876	74,762
<i>Road and Bridge Administrative</i>	12,489	12,186	303
Total Public transportation	<u>870,127</u>	<u>795,062</u>	<u>75,065</u>
Total expenditures	<u>870,127</u>	<u>795,062</u>	<u>75,065</u>
Excess (deficiency) of revenues over (under) expenditures	(200,000)	(87,422)	112,578
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	(195,000)	(87,422)	107,578
Fund balances, October 1	339,718	339,718	--
Fund balances, September 30	<u>\$ 144,718</u>	<u>\$ 252,296</u>	<u>\$ 107,578</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER THREE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 580,800	\$ 601,284	\$ 20,484
<i>Other taxes</i>	54,091	64,276	10,185
<i>Fees of tax collector</i>	250,000	248,278	(1,722)
<i>Fines</i>	59,200	71,634	12,434
<i>Interest</i>	325	333	8
<i>Miscellaneous</i>	56,500	66,536	10,036
Total revenues	<u>1,000,916</u>	<u>1,052,341</u>	<u>51,425</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Three</i>	1,153,427	1,048,992	104,435
<i>Road and Bridge Administrative</i>	12,489	12,140	349
Total Public transportation	<u>1,165,916</u>	<u>1,061,132</u>	<u>104,784</u>
Nondepartmental			
<i>Contingency</i>	20,000	--	20,000
Total Nondepartmental	<u>20,000</u>	<u>--</u>	<u>20,000</u>
Debt Service:			
Total expenditures	<u>1,185,916</u>	<u>1,061,132</u>	<u>124,784</u>
Net change in fund balances	(185,000)	(8,791)	176,209
Fund balances, October 1	453,636	453,636	--
Fund balances, September 30	<u>\$ 268,636</u>	<u>\$ 444,845</u>	<u>\$ 176,209</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER FOUR
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-16

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 309,888	\$ 318,377	\$ 8,489
<i>Other taxes</i>	28,658	34,616	5,958
<i>Intergovernmental</i>	--	25,665	25,665
<i>Fees of tax collector</i>	132,000	131,576	(424)
<i>Fines</i>	30,700	37,930	7,230
<i>Interest</i>	158	180	22
<i>Miscellaneous</i>	37,150	35,189	(1,961)
Total revenues	<u>538,554</u>	<u>583,533</u>	<u>44,979</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Four</i>	620,565	550,995	69,570
<i>Road and Bridge Administrative</i>	12,489	12,155	334
Total Public transportation	<u>633,054</u>	<u>563,150</u>	<u>69,904</u>
Total expenditures	<u>633,054</u>	<u>563,150</u>	<u>69,904</u>
Excess (deficiency) of revenues over (under) expenditures	(94,500)	20,383	114,883
Other financing sources (uses):			
<i>Sale of capital assets</i>	21,000	--	(21,000)
Total other financing sources (uses)	<u>21,000</u>	<u>--</u>	<u>(21,000)</u>
Net change in fund balances	(73,500)	20,383	93,883
Fund balances, October 1	210,566	210,566	--
Fund balances, September 30	<u>\$ 137,066</u>	<u>\$ 230,949</u>	<u>\$ 93,883</u>

FANNIN COUNTY, TEXAS
 FANNIN COUNTY BEES
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

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>	\$ 1,200	\$ 130	\$ 1,070
<i>Total Public transportation</i>	<u>1,200</u>	<u>130</u>	<u>1,070</u>
Total expenditures	<u>1,200</u>	<u>130</u>	<u>1,070</u>
Excess (deficiency) of revenues over (under) expenditures	(1,200)	(130)	1,070
Other financing sources (uses):			
<i>Long-term debt issued</i>	1,200	--	(1,200)
Total other financing sources (uses)	<u>1,200</u>	<u>--</u>	<u>(1,200)</u>
Net change in fund balances	--	(130)	(130)
Fund balances, October 1	2,308	2,308	--
Fund balances, September 30	<u>\$ 2,308</u>	<u>\$ 2,178</u>	<u>\$ (130)</u>

FANNIN COUNTY, TEXAS
J.P. #1 JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-18

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 20	\$ 33	\$ 13
<i>Miscellaneous</i>	4,000	3,504	(496)
Total revenues	<u>4,020</u>	<u>3,537</u>	<u>(483)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number One</i>	5,020	3,482	1,538
Total Judicial	<u>5,020</u>	<u>3,482</u>	<u>1,538</u>
Total expenditures	<u>5,020</u>	<u>3,482</u>	<u>1,538</u>
Net change in fund balances	(1,000)	55	1,055
Fund balances, October 1	47,131	47,131	--
Fund balances, September 30	<u>\$ 46,131</u>	<u>\$ 47,186</u>	<u>\$ 1,055</u>

FANNIN COUNTY, TEXAS
J.P. #2 JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-19

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 7	\$ 8	\$ 1
<i>Miscellaneous</i>	1,000	251	(749)
Total revenues	<u>1,007</u>	<u>259</u>	<u>(748)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number Two</i>	3,007	2,995	12
Total Judicial	<u>3,007</u>	<u>2,995</u>	<u>12</u>
Total expenditures	<u>3,007</u>	<u>2,995</u>	<u>12</u>
Net change in fund balances	(2,000)	(2,736)	(736)
Fund balances, October 1	11,996	11,996	--
Fund balances, September 30	<u>\$ 9,996</u>	<u>\$ 9,260</u>	<u>\$ (736)</u>

FANNIN COUNTY, TEXAS
J.P. #3 JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-20

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Interest</i>	\$ --	\$ 3	\$ 3
<i>Miscellaneous</i>	400	817	417
Total revenues	<u>400</u>	<u>820</u>	<u>420</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number Three</i>	2,400	1,130	1,270
Total Judicial	<u>2,400</u>	<u>1,130</u>	<u>1,270</u>
Total expenditures	<u>2,400</u>	<u>1,130</u>	<u>1,270</u>
Net change in fund balances	(2,000)	(310)	1,690
Fund balances, October 1	4,865	4,865	--
Fund balances, September 30	<u>\$ 2,865</u>	<u>\$ 4,555</u>	<u>\$ 1,690</u>

FANNIN COUNTY, TEXAS
BAIL BONDSMAN APP. FEES
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-21

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of office</i>	\$ 500	\$ 1,000	\$ 500
Total revenues	<u>500</u>	<u>1,000</u>	<u>500</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)	1,000	3,000
Fund balances, October 1	6,597	6,597	--
Fund balances, September 30	<u>\$ 4,597</u>	<u>\$ 7,597</u>	<u>\$ 3,000</u>

FANNIN COUNTY, TEXAS
 DISTRICT COURT RECORDS ARCHIVE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-22

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ --	\$ 11	\$ 11
<i>Miscellaneous</i>	2,000	4,131	2,131
Total revenues	<u>2,000</u>	<u>4,142</u>	<u>2,142</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk</i>	2,000	--	2,000
Total Judicial	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Total expenditures	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Net change in fund balances	--	4,142	4,142
Fund balances, October 1	13,190	13,190	--
Fund balances, September 30	<u>\$ 13,190</u>	<u>\$ 17,332</u>	<u>\$ 4,142</u>

FANNIN COUNTY, TEXAS
 LAW LIBRARY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-23

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of office</i>	\$ 15,000	\$ 16,584	\$ 1,584
<i>Interest</i>	30	74	44
Total revenues	<u>15,030</u>	<u>16,658</u>	<u>1,628</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	--	16,658	16,658
Fund balances, October 1	96,328	96,328	--
Fund balances, September 30	<u>\$ 96,328</u>	<u>\$ 112,986</u>	<u>\$ 16,658</u>

FANNIN COUNTY, TEXAS
DISTRICT ATTORNEY FEE ACCOUNT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 4,500	\$ 3,149	\$ (1,351)
<i>Fines</i>	--	3,332	3,332
<i>Interest</i>	3	1	(2)
<i>Miscellaneous</i>	--	2,018	2,018
Total revenues	<u>4,503</u>	<u>8,500</u>	<u>3,997</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District and County Attorney</i>	5,502	1,974	3,528
<i>District Attorney Seizure</i>	13,501	14,222	(721)
Total Legal	<u>19,003</u>	<u>16,196</u>	<u>2,807</u>
Total expenditures	<u>19,003</u>	<u>16,196</u>	<u>2,807</u>
Net change in fund balances	(14,500)	(7,696)	6,804
Fund balances, October 1	15,918	15,918	--
Fund balances, September 30	<u>\$ 1,418</u>	<u>\$ 8,222</u>	<u>\$ 6,804</u>

FANNIN COUNTY, TEXAS
 IHC B.R. COOPER
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-25

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Interest	\$ 10	\$ 11	\$ 1
Miscellaneous	2,000	525	(1,475)
Total revenues	<u>2,010</u>	<u>536</u>	<u>(1,474)</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	--	536	536
Fund balances, October 1	16,111	16,111	--
Fund balances, September 30	<u>\$ 16,111</u>	<u>\$ 16,647</u>	<u>\$ 536</u>

FANNIN COUNTY, TEXAS
 NAACHO
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-26

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental</i>	\$ 3,500	\$ 13,564	\$ 10,064
Total revenues	<u>3,500</u>	<u>13,564</u>	<u>10,064</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>Cert Project Director</i>	8,000	3,277	4,723
Total Public safety	<u>8,000</u>	<u>3,277</u>	<u>4,723</u>
Total expenditures	<u>8,000</u>	<u>3,277</u>	<u>4,723</u>
Net change in fund balances	(4,500)	10,287	14,787
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ (4,500)</u>	<u>\$ 10,287</u>	<u>\$ 14,787</u>

FANNIN COUNTY, TEXAS
 HAZARD MITIGATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-27

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 23,700	\$ --	\$ (23,700)
Total revenues	<u>23,700</u>	<u>--</u>	<u>(23,700)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District Attorney Seizure</i>	23,700	--	23,700
Total Legal	<u>23,700</u>	<u>--</u>	<u>23,700</u>
Total expenditures	<u>23,700</u>	<u>--</u>	<u>23,700</u>
Net change in fund balances	--	--	--
Fund balances (deficit), October 1	(1,254)	(1,254)	--
Fund balances (deficit), September 30	<u><u>\$ (1,254)</u></u>	<u><u>\$ (1,254)</u></u>	<u><u>\$ --</u></u>

FANNIN COUNTY, TEXAS
HOMELAND SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-28

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental</i>	\$ 23,689	\$ 23,689	\$ --
Total revenues	<u>23,689</u>	<u>23,689</u>	<u>--</u>
Expenditures:			
Current:			
<i>Public safety</i>			
TEEX	23,689	23,689	--
Total Public safety	<u>23,689</u>	<u>23,689</u>	<u>--</u>
Total expenditures	<u>23,689</u>	<u>23,689</u>	<u>--</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, 2015

EXHIBIT C-29

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental</i>	\$ 4,900	\$ 5,664	\$ 764
Total revenues	<u>4,900</u>	<u>5,664</u>	<u>764</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Clerk	4,900	5,070	(170)
Total General administration	<u>4,900</u>	<u>5,070</u>	<u>(170)</u>
Total expenditures	<u>4,900</u>	<u>5,070</u>	<u>(170)</u>
Net change in fund balances	--	594	594
Fund balances (deficit), October 1	(594)	(594)	--
Fund balances, September 30	<u>\$ (594)</u>	<u>\$ --</u>	<u>\$ 594</u>

FANNIN COUNTY, TEXAS
SAFE ROOM REIMBURSEMENT PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-30

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental</i>	\$ 118,191	\$ 61,701	\$ (56,490)
Total revenues	<u>118,191</u>	<u>61,701</u>	<u>(56,490)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District and County Attorney</i>	119,391	72,661	46,730
Total Legal	<u>119,391</u>	<u>72,661</u>	<u>46,730</u>
Total expenditures	<u>119,391</u>	<u>72,661</u>	<u>46,730</u>
Net change in fund balances	(1,200)	(10,960)	(9,760)
Fund balances, October 1	15,954	15,954	--
Fund balances, September 30	<u>\$ 14,754</u>	<u>\$ 4,994</u>	<u>\$ (9,760)</u>

FANNIN COUNTY, TEXAS
ELECTION EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-31

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of office</i>	\$ 2,400	\$ 7,652	\$ 5,252
Total revenues	<u>2,400</u>	<u>7,652</u>	<u>5,252</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Clerk	15,000	6,049	8,951
Total General administration	<u>15,000</u>	<u>6,049</u>	<u>8,951</u>
Total expenditures	<u>15,000</u>	<u>6,049</u>	<u>8,951</u>
Net change in fund balances	(12,600)	1,603	14,203
Fund balances, October 1	27,291	27,291	--
Fund balances, September 30	<u>\$ 14,691</u>	<u>\$ 28,894</u>	<u>\$ 14,203</u>

FANNIN COUNTY, TEXAS
 COUNTY & DISTRICT COURT TECHNOLOGY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-32

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 2,000	\$ 1,765	\$ (235)
Total revenues	<u>2,000</u>	<u>1,765</u>	<u>(235)</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County & Distric Court Technology</i>	2,000	--	2,000
Total General administration	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Total expenditures	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Net change in fund balances	--	1,765	1,765
Fund balances, October 1	5,988	5,988	--
Fund balances, September 30	<u>\$ 5,988</u>	<u>\$ 7,753</u>	<u>\$ 1,765</u>

FANNIN COUNTY, TEXAS
COURT RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-33

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Interest</i>	\$ 11	\$ 18	\$ 7
<i>Miscellaneous</i>	9,000	5,097	(3,903)
Total revenues	<u>9,011</u>	<u>5,115</u>	<u>(3,896)</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>
Net change in fund balances	--	5,115	5,115
Fund balances, October 1	24,249	24,249	--
Fund balances, September 30	<u>\$ 24,249</u>	<u>\$ 29,364</u>	<u>\$ 5,115</u>

FANNIN COUNTY, TEXAS
 COUNTY CLERK RECORDS ARCHIVE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-34

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 20,000	\$ 63,125	\$ 43,125
Total revenues	<u>20,000</u>	<u>63,125</u>	<u>43,125</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Clerk	25,000	--	25,000
Total General administration	<u>25,000</u>	<u>--</u>	<u>25,000</u>
Total expenditures	<u>25,000</u>	<u>--</u>	<u>25,000</u>
Net change in fund balances	(5,000)	63,125	68,125
Fund balances, October 1	57,738	57,738	--
Fund balances, September 30	<u>\$ 52,738</u>	<u>\$ 120,863</u>	<u>\$ 68,125</u>

FANNIN COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-35

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ --	\$ 1,857	\$ 1,857
Total revenues	<u>--</u>	<u>1,857</u>	<u>1,857</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>County Sheriff</i>	683	2,010	(1,327)
Total Public safety	<u>683</u>	<u>2,010</u>	<u>(1,327)</u>
Total expenditures	<u>683</u>	<u>2,010</u>	<u>(1,327)</u>
Net change in fund balances	(683)	(153)	530
Fund balances, October 1	683	683	--
Fund balances, September 30	<u>\$ --</u>	<u>\$ 530</u>	<u>\$ 530</u>

FANNIN COUNTY, TEXAS
SHERIFF'S FORFEITURE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-36

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Interest</i>	\$ 8	\$ 4	\$ (4)
<i>Miscellaneous</i>	--	250	250
Total revenues	<u>8</u>	<u>254</u>	<u>246</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>County Sheriff</i>	39,008	12,973	26,035
Total Public safety	<u>39,008</u>	<u>12,973</u>	<u>26,035</u>
Total expenditures	<u>39,008</u>	<u>12,973</u>	<u>26,035</u>
Net change in fund balances	(39,000)	(12,719)	26,281
Fund balances, October 1	39,238	39,238	--
Fund balances, September 30	<u>\$ 238</u>	<u>\$ 26,519</u>	<u>\$ 26,281</u>

FANNIN COUNTY, TEXAS
DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-37

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Interest</i>	\$ --	\$ 16	\$ 16
<i>Miscellaneous</i>	<u>4,000</u>	<u>5,593</u>	<u>1,593</u>
Total revenues	<u>4,000</u>	<u>5,609</u>	<u>1,609</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>Court Administration</i>	<u>4,000</u>	<u>200</u>	<u>3,800</u>
Total General administration	<u>4,000</u>	<u>200</u>	<u>3,800</u>
Total expenditures	<u>4,000</u>	<u>200</u>	<u>3,800</u>
Net change in fund balances	--	5,409	5,409
Fund balances, October 1	20,589	20,589	--
Fund balances, September 30	<u>\$ 20,589</u>	<u>\$ 25,998</u>	<u>\$ 5,409</u>

FANNIN COUNTY, TEXAS
 STATZLER EXPENDABLE TRUST FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2015

EXHIBIT C-38

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Interest	\$ 50	\$ 21	\$ (29)
Miscellaneous	560	560	--
Total revenues	<u>610</u>	<u>581</u>	<u>(29)</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	--	81	81
Fund balances, October 1	42,368	42,368	--
Fund balances, September 30	<u>\$ 42,368</u>	<u>\$ 42,449</u>	<u>\$ 81</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2015

	County Clerk	District Clerk	Justice of the Peace Number One
ASSETS			
<i>Cash and cash equivalents</i>	\$ 194,011	\$ 656,308	\$ 16,124
Total Assets	<u>\$ 194,011</u>	<u>\$ 656,308</u>	<u>\$ 16,124</u>
LIABILITIES			
<i>Due to other governments</i>	\$ --	\$ 18	\$ 440
<i>Due to others</i>	194,011	656,290	15,684
Total Liabilities	<u>\$ 194,011</u>	<u>\$ 656,308</u>	<u>\$ 16,124</u>

Justice of the Peace Number Two	Sheriff	District Attorney	Tax Assessor Collector	Juvenile Probation
\$ 236	\$ 508,790	\$ 5,167	\$ 707,461	\$ 4,084
<u>\$ 236</u>	<u>\$ 508,790</u>	<u>\$ 5,167</u>	<u>\$ 707,461</u>	<u>\$ 4,084</u>
\$ --	\$ 397,216	\$ 4	\$ 703,805	\$ --
236	111,574	5,163	3,656	4,084
<u>\$ 236</u>	<u>\$ 508,790</u>	<u>\$ 5,167</u>	<u>\$ 707,461</u>	<u>\$ 4,084</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2015

	Surety Bail Bond Fee	Payroll Clearing Fund	Total Agency Funds (See Exhibit A-7)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 5,100	\$ 24	\$ 2,097,305
Total Assets	<u>\$ 5,100</u>	<u>\$ 24</u>	<u>\$ 2,097,305</u>
LIABILITIES			
<i>Due to other governments</i>	\$ 5,100	\$ --	\$ 1,106,583
<i>Due to others</i>	--	24	990,722
Total Liabilities	<u>\$ 5,100</u>	<u>\$ 24</u>	<u>\$ 2,097,305</u>