

FANNIN COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2018

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**FANNIN COUNTY, TEXAS  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

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## Financial Section

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**RUTLEDGE CRAIN & COMPANY,PC**  
CERTIFIED PUBLIC ACCOUNTANTS  
2401 Garden Park Court, Suite B  
Arlington, Texas 76013

**INDEPENDENT AUDITORS' REPORT**

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fannin County, Texas, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditors' Responsibility**

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

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

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

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Fannin County, Texas, as of September 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

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

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

*Other Information*

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

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

*Putledge Allen & Company, PC*

March 29, 2019

## Management's Discussion and Analysis

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## FANNIN COUNTY, TEXAS

### MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2018

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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, 2018. 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, 2018 by \$24,268,823 (net position). Of this amount, \$9,072,340 (unrestricted net Position) may be used to meet the government's ongoing obligations to citizens and creditors.

The County's total net assets increased by \$1,217,796. The majority of this increase is attributable to the increase in capital assets.

The County's governmental funds reported combined ending fund balances of \$14,238,530, a decrease of \$380,834 in comparison to the previous year mainly due to total expenditures exceeding total revenues.

The unreserved portion of the General Fund fund balance at the end of the year was \$4,955,961 or 44% of total General Fund expenditures for fiscal year 2018.

#### **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 48 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 47 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 2018, the County's net position (assets exceeding liabilities) totaled \$24,268,824. This analysis focuses on the net position (Table 1) and changes in net position (Table 2). This is an increase of \$1,217,796, mainly due to an increase in assets.

**Net Position.** \$15,108,628 reflects the County's investment in capital assets (land, buildings, infrastructure, machinery and equipment, construction in progress); less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**FANNIN COUNTY, TEXAS**

*MANAGEMENT'S DISCUSSION AND ANALYSIS*

September 30, 2018

The remaining balance of unrestricted net position, \$9,072,341 may be used to meet the government's ongoing obligations to citizens and creditors.

**Table 1**  
**Condensed Statement of Net Position**

	<u>9/30/2018</u>	<u>Restated 9/30/2017</u>
<b>ASSETS</b>		
Current and other assets	\$ 20,441,409	\$ 20,618,047
Capital assets	<u>15,108,628</u>	<u>13,696,065</u>
Total assets	<u>35,550,037</u>	<u>34,314,112</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred charges	<u>1,424,804</u>	<u>1,805,395</u>
<b>LIABILITIES</b>		
Long-term liabilities	7,381,831	8,796,226
Other liabilities	<u>4,098,510</u>	<u>4,067,860</u>
Total liabilities	<u>11,480,341</u>	<u>12,864,086</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred pension inflows	<u>1,225,677</u>	<u>204,393</u>
<b>NET POSITION</b>		
Net Investment in capital assets	15,108,628	13,696,065
Restricted For Debt Service	87,855	26,910
Restricted For Capital Projects	-	6,250,000
Unrestricted	<u>9,072,340</u>	<u>3,078,053</u>
	<u>\$ 24,268,823</u>	<u>\$ 23,051,028</u>

**Changes in Net Position.** The net position of the County decreased by \$1,217,795 for the fiscal year ended September 30, 2018. This decrease is mainly due to the decrease in long term liabilities.

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2018

**Table 2**  
**Changes in Net Position**

	9/30/2018	Restated 9/30/2017
Program Revenues:		
Charges for services	\$ 3,176,779	\$ 3,105,665
Operating grants and contributions	379,971	517,632
Capital grant and contributions	1,786,689	1,045,388
General Revenues		
Taxes	11,768,517	11,038,553
Unrestricted Investment Earnings	147,809	61,642
Miscellaneous	168,775	116,852
Gain (loss) on sale of capital assets	45,300	137
Total Revenues	<u>17,473,840</u>	<u>15,885,869</u>
Expenses:		
General Administration	904,752	887,861
Judicial	2,330,872	2,331,065
Legal	931,489	1,000,614
Financial Administration	899,208	939,438
Public Facilities	465,358	442,195
Public Safety	4,927,327	4,760,734
Public Transportation	3,970,995	3,831,199
Health and Welfare	610,120	530,541
Non Departmental	969,198	1,066,368
Debt Service	246,726	212,281
Total Expenses	<u>16,256,045</u>	<u>16,002,296</u>
Increase/Decrease in net position	1,217,795	(116,427)
Net position-October 1	21,567,459	23,167,455
Prior period adjustment	1,483,569	-
Net position-September 30	<u>\$ 24,268,823</u>	<u>\$ 23,051,028</u>

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

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

**FANNIN COUNTY, TEXAS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

*September 30, 2018*

---

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$14,238,530.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unreserved fund balance was \$4,955,961. This is an increase over last year with the primary reason due to the increase of liabilities.

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

Overall total actual income was over amended budget by \$752,512.

The overall County Sheriff budget was under budget by \$27,265.

County Purchasing budget was under budget by \$43,682. This was due to the retirement of the Purchasing Agent and Assistant Auditor filling in until position was filled.

336<sup>th</sup> District Court was over budget by \$18,173 mainly due to huge increase in CPS cases brought to the court.

County Clerk budget was under budget by \$30,849. This was salary and benefits of open deputy positions.

District Attorney budget was under budget by \$84,419. This was salary and benefits for ADA positions as well as Investigator position for Crimes Against Women.

Total Health and Welfare was under budget by \$278,948 mainly due to Indigent Health Care being below budget.

Overall, expenditures were under the amended budget by \$1,560,923.

**Capital Assets and Debt Administration**

*Capital Assets.* The County's investment in capital assets as of September 30, 2018, amounts to \$15,108,628 (net of accumulated depreciation). The investment in capital assets includes land, buildings, machinery and equipment, and infrastructure.

**Table 3**  
**Capital Assets at Year End**  
**Net of Accumulated Depreciation**

	<u>9/30/2018</u>	<u>Restated 9/30/2017</u>
Land	\$ 341,564	\$ 341,564
Construction in progress	1,149,461	-
Buildings	1,242,556	1,360,323
Machinery and equipment	2,050,198	1,286,566
Infrastructure	<u>10,324,849</u>	<u>10,707,613</u>
	<u>\$ 15,108,628</u>	<u>\$ 13,696,066</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 \$199,433 for compensated absences.

Compensated absences increased by \$19,619.

**Table 4  
Outstanding Debt at Year End**

<u>Type of Debt</u>	<u>9/30/2018</u>	<u>9/30/2017</u>
General Obligation Bonds	\$ 6,090,000	\$ 6,150,000
Unamortized premium	257,959	268,938
Unamortized discount	(63,441)	(66,141)
Net General Obligation Bonds	<u>6,284,518</u>	<u>6,352,797</u>
Capital Lease Obligation	-	89,024
Net Pension Liability	897,879	2,174,591
Compensated Absences	<u>199,433</u>	<u>179,814</u>
Total	<u>\$ 7,381,830</u>	<u>\$ 8,796,226</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 2019 tax year.

Some key factors to look for in future budgets:

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

The cost that will be associated to lease/construct an annex for the housing of the employees that will not be relocating back into the courthouse upon the completion of the restoration.

**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, 2018**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 9,005,709
Investments	5,474,099
Receivables (net of allowances for uncollectibles):	
Taxes	834,039
Accounts	8,835
Fines	4,597,534
Intergovernmental	370,131
Inventories	151,062
Capital assets (net of accumulated depreciation)	
Land	341,564
Construction in progress	1,149,461
Buildings	1,242,556
Machinery and equipment	2,050,198
Infrastructure	10,324,849
Total Assets	<u>35,550,037</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred pension outflow	1,424,804
Total Deferred Outflows of Resources	<u>1,424,804</u>
<b>LIABILITIES</b>	
Accounts payable	497,782
Accrued liabilities	309,956
Interest payable	61,179
Due to other governments	733,785
Due to others	2,495,809
Noncurrent liabilities:	
Due within one year	367,710
Due in more than one year	7,014,120
Total Liabilities	<u>11,480,341</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred pension inflow	1,225,677
Total Deferred Inflows of Resources	<u>1,225,677</u>
<b>NET POSITION:</b>	
Net Investment in Capital Assets	15,108,628
Restricted For:	
Debt Service	87,855
Unrestricted	9,072,340
Total Net Position	<u>\$ 24,268,823</u>

The accompanying notes are an integral part of this statement.

**FANNIN COUNTY, TEXAS**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>PRIMARY GOVERNMENT</b>					
Governmental activities:					
General administration	\$ 904,752	\$ 455,556	\$ 9,610	\$ --	\$ (439,586)
Judicial	2,330,872	612,833	75,667	--	(1,642,372)
Legal	931,489	35,091	103,743	--	(792,655)
Financial administration	899,208	415,677	--	--	(483,531)
Public facilities	465,358	--	15,992	1,333,173	883,807
Public safety	4,927,327	596,593	47,964	446,566	(3,836,204)
Public transportation	3,970,995	939,085	103,876	6,950	(2,921,084)
Health and welfare	610,120	121,944	23,119	--	(465,057)
Nondepartmental	969,198	--	--	--	(969,198)
Interest on long-term debt	246,726	--	--	--	(246,726)
Total expenses	<u>16,256,045</u>	<u>3,176,779</u>	<u>379,971</u>	<u>1,786,689</u>	<u>(10,912,606)</u>
Total Primary Government	<u>\$ 16,256,045</u>	<u>\$ 3,176,779</u>	<u>\$ 379,971</u>	<u>\$ 1,786,689</u>	<u>(10,912,606)</u>
General Revenues:					
Property Taxes					10,583,656
Other Taxes					1,184,861
Unrestricted Investment Earnings					147,809
Miscellaneous					168,775
Gain (Loss) on Disposal of Capital Assets					45,300
Total General Revenues and Transfers					<u>12,130,401</u>
Change in Net Position					<u>1,217,795</u>
Net Position - Beginning					21,567,459
Prior Period Adjustment					1,483,569
Net Position - Ending					<u>\$ 24,268,823</u>

The accompanying notes are an integral part of this statement.

**FANNIN COUNTY, TEXAS**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2018**

	General Fund	2017 GO Bonds Construction	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 602,564	\$ 5,526,896	\$ 2,876,248	\$ 9,005,708
Investments	4,618,855	--	855,244	5,474,099
Receivables (net of allowances for uncollectibles):				
Taxes	650,316	--	183,723	834,039
Accounts	8,835	--	--	8,835
Fines	4,597,534	--	--	4,597,534
Intergovernmental	161,132	--	208,999	370,131
Due from other funds	116,968	--	--	116,968
Inventories	--	--	151,062	151,062
Total Assets	<u>\$ 10,756,204</u>	<u>\$ 5,526,896</u>	<u>\$ 4,275,276</u>	<u>\$ 20,558,376</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 342,785	\$ 30,459	\$ 124,538	\$ 497,782
Accrued liabilities	237,763	--	72,193	309,956
Due to other funds	--	8,493	108,475	116,968
Due to other governments	733,785	--	--	733,785
Due to others	2,495,809	--	--	2,495,809
Total Liabilities	<u>3,810,142</u>	<u>38,952</u>	<u>305,206</u>	<u>4,154,300</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - property taxes	620,022	--	175,445	795,467
Unavailable revenue - fines	1,370,079	--	--	1,370,079
Total Deferred Inflows of Resources	<u>1,990,101</u>	<u>--</u>	<u>175,445</u>	<u>2,165,546</u>
<b>Fund balances:</b>				
Nonspendable	--	--	151,062	151,062
Restricted	--	5,487,944	2,233,764	7,721,708
Committed	--	--	1,419,736	1,419,736
Unassigned	4,955,961	--	(9,937)	4,946,024
Total fund balances	<u>4,955,961</u>	<u>5,487,944</u>	<u>3,794,625</u>	<u>14,238,530</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 10,756,204</u>	<u>\$ 5,526,896</u>	<u>\$ 4,275,276</u>	<u>\$ 20,558,376</u>

The accompanying notes are an integral part of this statement.

**FANNIN COUNTY, TEXAS**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2018

Total fund balances - governmental funds balance sheet	\$ 14,238,530
Amounts reported for governmental activities in the Statement of Net Position ("SNP") are different because:	
Capital assets used in governmental activities are not reported in the funds.	15,108,625
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	795,468
Payables for bond principal which are not due in the current period are not reported in the funds.	(6,090,000)
Payables for bond interest which are not due in the current period are not reported in the funds.	(61,179)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(199,433)
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	1,370,079
Recognition of the County's net pension liability is not reported in the funds.	(897,879)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(1,225,677)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	1,424,804
Bond premiums are amortized in the SNA but not in the funds.	<u>(194,515)</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 24,268,823</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, 2018

	General Fund	2017 GO Bonds Construction	Other Governmental Funds	Total Governmental Funds
<b>Revenue:</b>				
Ad valorem taxes	\$ 7,768,062	\$ --	\$ 2,719,250	\$ 10,487,312
Other taxes	1,180,387	--	259,057	1,439,444
Licenses and permits	121,944	--	--	121,944
Intergovernmental	65,541	--	1,877,327	1,942,868
Fees of office	976,386	--	42,526	1,018,912
Fees of tax collector	415,020	--	702,969	1,117,989
Fines	11,416	--	221,936	233,352
Interest	79,016	51,320	17,473	147,809
Miscellaneous	276,520	--	487,742	764,262
Total revenues	<u>10,894,292</u>	<u>51,320</u>	<u>6,328,280</u>	<u>17,273,892</u>
<b>Expenditures:</b>				
General administration	688,978	--	149,506	838,484
Judicial	2,304,455	--	3,276	2,307,731
Legal	835,542	--	73,322	908,864
Financial administration	887,618	--	--	887,618
Public facilities	420,650	--	366,169	786,819
Public safety	4,666,833	--	497,106	5,163,939
Public transportation	--	--	4,028,746	4,028,746
Health and welfare	570,672	--	95,909	666,581
Nondepartmental	942,901	--	347	943,248
Capital outlay	--	813,376	--	813,376
Debt service:				
Principal	--	--	60,000	60,000
Interest and fiscal charges	--	--	303,773	303,773
Total expenditures	<u>11,317,649</u>	<u>813,376</u>	<u>5,578,154</u>	<u>17,709,179</u>
Excess (deficiency) of revenues over (under) expenditures	(423,357)	(762,056)	750,126	(435,287)
<b>Other financing sources (uses):</b>				
Sale of capital assets	23,382	--	1,200	24,582
Insurance proceeds	--	--	29,871	29,871
Total other financing sources (uses)	<u>23,382</u>	<u>--</u>	<u>31,071</u>	<u>54,453</u>
Net change in fund balances	(399,975)	(762,056)	781,197	(380,834)
Fund balances, October 1	5,355,936	6,250,000	3,013,428	14,619,364
Fund balances, September 30	<u>\$ 4,955,961</u>	<u>\$ 5,487,944</u>	<u>\$ 3,794,625</u>	<u>\$ 14,238,530</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, 2018

Net change in fund balances - total governmental funds	\$ (380,834)
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	2,392,199
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,000,355)
The gain or loss on the sale of capital assets is not reported in the funds.	20,718
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	96,343
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	60,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	89,024
(Increase) decrease in accrued interest from beginning of period to end of period.	57,047
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(19,619)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	28,434
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	<u>(125,162)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 1,217,795</u>

The accompanying notes are an integral part of this statement.

**FANNIN COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2018**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,678,321
<b>Total Assets</b>	<u>\$ 1,678,321</u>
<b>LIABILITIES</b>	
Due to other governments	\$ 1,009,196
Due to others	669,125
<b>Total Liabilities</b>	<u>\$ 1,678,321</u>

The accompanying notes are an integral part of this statement.

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2018**

**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, 2018**

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.

The *2017 GO Bonds Construction Fund* is the County's fund used to account for the renovation of the County's Courthouse.

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
- Contraband Seizure
- IHC Co-op Gin
- IHC B.R. Cooper
- CERT
- Hazard Mitigation
- Sheriff K-9 Unit
- Veterans Court Prog
- Lake Road Impact
- Lake Road Impact #3
- Lake Road Impact #4
- 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

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2018**

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.

2. Excess of Expenditures Over Appropriations

For the year ended September 30, 2018, expenditures did not exceed appropriations in any funds.

3. Deficit Fund Balances

The following funds had deficit fund balances at September 30, 2018:

Special Revenue Funds	
Hazard Mitigation	\$ 429
Chapter 19 Funds	394
FC Detention Annual Payment	5,816
Inv. Crimes Against Women	3,298

E. Assets, liabilities, and net position or equity

1. Deposits and investments

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

State statutes authorize the County to invest in (1) obligations of the United States or its agencies and instrumentalities; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States; (4) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (5) certificates of deposit by state and national banks domiciled in this state that are (A) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (B) secured by obligations that are described by (1) - (4); or, (6) fully collateralized direct repurchase agreements having a defined termination date, secured by obligations described by (1), pledged with third party selected or approved by the County, and placed through a primary government securities dealer.

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

2. Receivables and payables

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

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

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

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2018**

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

**3. Capital assets**

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

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

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

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

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

**4. Compensated absences**

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

**5. Long-term obligations**

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

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

**6. Fund equity**

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

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

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2018**

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

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

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

Governmental funds classify fund balances as follows:

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

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

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

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

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

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

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2018**

	General Fund	2017 GO Bonds	Nonmajor Funds	Total
Nonspendable for:				
Inventory	\$ --	\$ --	\$151,062	\$151,062
Restricted for:				
Debt Service	--	--	\$78,514	78,514
Justice Administration	--	--	633,028	633,028
Preservation	--	--	--	--
Grants	--	--	2,464	2,464
Construction	--	5,487,944	875,469	6,363,413
Other	--	--	644,289	644,289
	--	5,487,944	2,233,764	7,721,708
Committed to:				
Road and Bridge Maintenance	--	--	1,419,736	1,419,736
Unassigned	4,955,961	--	(9,937)	4,946,024
	<u>\$4,955,961</u>	<u>\$5,487,944</u>	<u>\$3,794,625</u>	<u>\$14,238,530</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 \$1,370,079 difference are as follows:

County clerk fines	\$224,332
District clerk fines	1,048,411
Justice of the peace fines	97,336
Total	<u>\$1,370,079</u>

**III. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and investments**

**Cash**

At year end, the carrying amount of the County's cash on hand and deposits was \$10,684,030 (including \$1,678,780 in agency funds). All of the bank balance of \$11,172,044, was covered by federal deposit insurance and collateralized by the pledging financial institution with marketable securities held by an agent in the bank's name.

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2018**

Investments

As of September 30, 2018, the County had the following investments:

Investment type	Credit Rating	Fair Value	Days to Maturity
Government sponsored investment pool (TexPool)	AAAm*	\$5,474,099	<30
Total Fair Value		\$5,474,099	

\* 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, 2018 the fair value of the position in TexPool approximates the fair value of the shares.

B. Receivables

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

	General	NonMajor and Other	Total
Taxes receivable	\$650,616	\$183,723	\$834,339
Accounts	\$108,835	\$ --	\$108,835
Allowance	(100,000)	--	(100,000)
Net accounts receivable	\$8,835	\$ --	\$8,835
Fines receivable	\$6,362,503	\$ --	\$6,362,503
Allowance	(1,820,597)	--	(1,820,597)
Net fines receivable	\$4,541,906	\$ --	\$4,541,906

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2018**

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)	\$620,022	\$ --	\$620,022
Deferred fines revenue (General Fund)	1,370,079	--	1,370,079
Deferred tax revenue (NonMajor Funds)	175,445	--	175,445
<b>Total deferred/unearned revenue for governmental funds</b>	<b>\$2,165,546</b>	<b>\$ --</b>	<b>\$2,165,546</b>

**C. Capital assets**

Capital asset activity for the year ended September 30, 2018:

	Balance 9/30/17	Additions	Retirements	Inventory Adjustment	Balance 9/30/18
<b>GOVERNMENTAL ACTIVITIES:</b>					
Capital assets, not being depreciated:					
Land	\$341,564	\$ --	\$ --	\$ --	\$341,564
Construction in progress	--	1,149,461	--	--	1,149,461
<b>Total capital assets not being depreciated</b>	<b>341,564</b>	<b>1,149,461</b>	<b>--</b>	<b>--</b>	<b>1,491,025</b>
Capital assets, being depreciated:					
Buildings	4,737,000	--	--	--	4,737,000
Infrastructure	28,505,458	26,351	(3,165)	(107,466)	28,421,178
Machinery and equipment	6,356,360	1,216,387	(332,046)	--	7,240,701
<b>Total capital assets being depreciated</b>	<b>39,598,818</b>	<b>1,242,738</b>	<b>(335,211)</b>	<b>(107,466)</b>	<b>40,398,879</b>
Less accumulated depreciation for:					
Buildings	(3,376,677)	(117,767)	--	--	(3,494,444)
Infrastructure	(17,797,845)	(490,375)	3,165	188,722	(18,096,333)
Machinery and equipment	(5,069,794)	(392,213)	271,508	--	(5,190,499)
<b>Total accumulated depreciation</b>	<b>(26,244,316)</b>	<b>(1,000,355)</b>	<b>274,673</b>	<b>188,722</b>	<b>(26,781,276)</b>
<b>Total capital assets being depreciated, net</b>	<b>13,354,502</b>	<b>242,383</b>	<b>(60,538)</b>	<b>81,256</b>	<b>13,617,603</b>
<b>Governmental activities capital assets, net</b>	<b>\$13,696,066</b>	<b>\$1,391,844</b>	<b>(\$80,538)</b>	<b>\$81,256</b>	<b>\$15,108,628</b>

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

**Governmental activities:**

General administration	\$55,871
Public facilities	39,343
Public safety	125,510
Public transportation	779,631
<b>Total depreciation expense - governmental activities</b>	<b>\$1,000,355</b>

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2018**

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of September 30, 2018 is as follows:

Fund	Receivable	Payable
<b>Major Funds</b>		
General Fund	\$116,968	\$ --
2017 GO Bonds Construction	--	8,493
<b>Nonmajor Funds</b>		
Courthouse Restoration	--	98,840
Hazard Mitigation	--	429
Chapter 19 Funds	--	92
FC Detention Annual Payment	--	5,816
Inv. Crimes Against Women	--	3,298
Total Governmental Funds	\$116,968	\$116,968

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, 2018 under the modified accrual basis of accounting:

	<u>Unaudited</u>
Total revenues	\$919,508
Total expenses	<u>(919,508)</u>
Change in net assets	0
Contributions from joint venturers	134,419
Net assets - September 30, 2017	<u>188,502</u>
Net assets - September 30, 2018	<u><u>\$322,921</u></u>

F. Long-term debt

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

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

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2018**

\$6,150,000 General Obligation - Series 2017, principal due annually in series through 2042, interest due semi-annually at 3.00% to 4.00% \$ 6,090,000

Annual debt service requirements to maturity for general debt:

Year	Governmental Activities		Total
	Principal	Interest	
2019	\$160,000	\$209,675	\$369,675
2020	170,000	203,075	373,075
2021	175,000	196,175	371,175
2022	185,000	188,975	373,975
2023	190,000	181,475	371,475
2024-2028	1,075,000	785,225	1,860,225
2029-2033	1,270,000	591,875	1,861,875
2034-2038	1,480,000	374,312	1,854,312
2039-2042	<u>1,385,000</u>	<u>98,787</u>	<u>1,483,787</u>
	<u>\$6,090,000</u>	<u>\$2,829,574</u>	<u>\$8,919,574</u>

**CHANGES IN LONG-TERM LIABILITIES**

Long-term liability activity for the year ended September 30, 2018, was as follows:

	Balance 09/30/17	Additions	Retirements	Balance 09/30/18	Due Within One Year
<b>Governmental activities:</b>					
General obligation bonds	\$6,150,000	\$ --	(\$60,000)	\$6,090,000	\$160,000
Deferred amounts:					
Unamortized premium	268,938	--	(10,978)	257,960	10,978
Unamortized discount	(66,141)	--	2,700	(63,441)	(2,700)
	6,352,797	--	(68,278)	6,284,519	168,278
Capitalized lease obligation	89,024	--	(89,024)	--	--
Net pension liability	2,174,591	--	(1,276,713)	897,878	--
Compensated absences	179,814	199,433	(179,814)	199,433	199,432
<b>Governmental activity Long-Term Liabilities</b>	<u>\$8,796,226</u>	<u>\$199,433</u>	<u>(\$1,613,829)</u>	<u>\$7,381,830</u>	<u>\$367,710</u>

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

**Authorized and Unissued Debt**

The County had no authorized but unissued debt at 9/30/18.

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2018**

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, 2018, the principal amount payable was \$29,505,000.

**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, 2018, after consultation with the County's attorney, the County is not aware of any pending or threatened litigation which would have a material effect on the financial statements.

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

C. Retirement Commitments

1. Plan Description

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

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

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the County commissioners' court within the constraints imposed by the TCDRS Act so that the resulting benefits can be

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2018**

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, 2017 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	87
Inactive employees entitled to but not yet receiving benefits	96
Active employees	149
	<hr/>
	332
	<hr/> <hr/>

3. Contributions

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

The County's contributions to TCDRS for the year ended September 30, 2018, were \$577,368 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2017, 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, 2017 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, 2017, valuation were based on the results of actuarial experience studies. These assumptions were first used in the December 31, 2017 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 2017 valuation.

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

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2018**

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	11.50%	4.55%
Private Equity	16.00%	7.55%
Global Equities	1.50%	4.85%
International Equities - Developed	11.00%	4.55%
International Equities - Emerging	8.00%	5.55%
Investment - Grade Bonds	3.00%	0.75%
Strategic Credit	8.00%	4.12%
Direct Lending	10.00%	8.06%
Distressed Debt	2.00%	6.30%
REIT Equities	2.00%	4.05%
Master Limited Partnerships (MLPs)	3.00%	6.00%
Private Real Estate Partnerships	6.00%	6.25%
Hedge Funds	18.00%	4.10%
	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, 2018**

*Changes in the net pension liability*

	Increase (Decrease)		
	Total Pension	Plan Fiduciary	Net Pension
	Liability	Net Position	Liability(Asset)
	[a]	[b]	[a] - (b)
Balance at 12/31/16	\$22,902,324	\$20,727,733	\$2,174,591
Changes for the year:			
Service cost	763,211	0	763,211
Interest on total pension liability	1,874,693	0	1,874,693
Effect of plan changes	0	0	0
Effect of economic/demographic gains or losses	(51,235)	0	(51,235)
Effect of assumptions changes or inputs	142,705	0	142,705
Refund of contributions	(60,396)	(60,396)	0
Benefit payments	(1,002,658)	(1,002,658)	0
Administrative expenses	0	(15,742)	15,742
Member contributions	0	393,276	(393,276)
Net investment income	0	3,024,485	(3,024,485)
Contributions - employer	0	605,083	(605,083)
Other	0	(1,015)	1,015
Net changes	1,666,320	2,943,033	(1,276,713)
Balance at 12/31/17	<u>\$24,568,644</u>	<u>\$23,670,766</u>	<u>\$897,878</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	\$27,619,816	\$24,568,644	\$21,985,627
Fiduciary net position	<u>23,670,767</u>	<u>23,670,767</u>	<u>23,670,767</u>
Net Pension Liability (Asset)	<u>\$3,949,049</u>	<u>\$897,877</u>	<u>(\$1,685,140)</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](http://www.tcdrs.org).

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2018**

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

For the year ended September 30, 2018, the County recognized pension expense of \$764,488. At September 30, 2018, 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 9/30/18 Expense	Balance of Deferred Inflows 12/31/17	Balance of Deferred Outflows 12/31/2017
Investment (gains) or losses	(\$1,348,773)	12/31/2017	5.0	(\$269,755)	\$1,079,019	\$ --
	131,522	12/31/2016	5.0	26,304.00	--	78,913
	1,729,129	12/31/2015	5.0	345,826	--	691,851
	252,475	12/31/2014	5.0	50,495	--	50,495
Economic/demographic (gains) or losses	(51,235)	12/31/2017	4.0	(12,809)	38,426	--
	(48,286)	12/31/2016	4.0	(12,072)	24,143	--
	(336,357)	12/31/2015	4.0	(84,089)	84,089	--
	156,343	12/31/2014	4.0	39,086	--	--
Assumptions changes or inputs	142,705	12/31/2017	4.0	35,676	--	107,029
	--	12/31/2016	4.0	--	--	--
	240,606	12/31/2015	4.0	60,151	--	60,151
	--	12/31/2014	4.0	--	--	--
Employer contributions made subsequent to measurement date				--	--	436,564
				<u>\$178,813</u>	<u>\$1,225,677</u>	<u>\$1,424,803</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,	
2018	\$139,729
2019	113,171
2020	(220,583)
2021	(269,755)
2022	--
	<u><u>(\$237,438)</u></u>

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2018**

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.

G. Prior Period Adjustment

In the prior year depreciation expense on infrastructure was overstated by \$1,483,569. This error has been corrected in the current statements resulting in an increase in capital assets and net position.

H. Subsequent Event

In December 2018, the County issued general obligation bonds in the amount of \$6,210,000, with payments of principal due annually, starting in 2020 for 25 years, with interest at 3.0% to 4.0%.

I. Agreement Concerning Development of Reservoir Project

The County has entered into a contract with the North Texas Municipal Water District for reimbursement to the County for anticipated impact to County roads created by the development of the Bois d'Arc Creek reservoir in Fannin County. Terms of the agreement require an initial payment to the County of \$971,263, with nine more annual payments of \$100,000, for a total of \$1,871,263.

## 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, 2018

**EXHIBIT B-1**  
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue:</b>				
Ad valorem taxes	\$ 7,481,204	\$ 7,481,204	\$ 7,768,062	\$ 286,858
Other taxes	1,006,143	1,006,143	1,180,387	174,244
Licenses and permits	71,000	71,000	121,944	50,944
Intergovernmental	35,000	49,150	65,541	16,391
Fees of office	841,625	841,625	976,386	134,761
Fees of tax collector	355,800	355,800	415,020	59,220
Fines	26,500	26,500	11,416	(15,084)
Interest	6,000	6,000	79,016	73,016
Miscellaneous	304,358	304,358	276,520	(27,838)
Total revenues	<u>10,127,630</u>	<u>10,141,780</u>	<u>10,894,292</u>	<u>752,512</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General administration</b>				
County Judge	155,805	156,052	155,877	175
911 Coordinator	23,000	23,000	23,000	--
County Clerk	397,660	397,660	366,811	30,849
Elections	46,419	46,419	45,712	707
Court Administration	143,655	143,655	97,578	46,077
Total General administration	<u>766,539</u>	<u>766,786</u>	<u>688,978</u>	<u>77,808</u>
<b>Judicial</b>				
County Court at Law	451,005	451,252	422,731	28,521
District Court	770,564	995,218	1,013,391	(18,173)
District Clerk	446,434	446,434	430,349	16,085
Justice of the Peace Number One	172,843	172,843	166,650	6,193
Justice of the Peace Number Two	132,484	132,484	100,141	32,343
Justice of the Peace Number Three	114,299	114,299	110,370	3,929
Bond supervisor	61,449	61,449	60,823	626
Total Judicial	<u>2,149,078</u>	<u>2,373,979</u>	<u>2,304,455</u>	<u>69,524</u>
<b>Legal</b>				
District and County Attorney	919,961	919,961	835,542	84,419
Total Legal	<u>919,961</u>	<u>919,961</u>	<u>835,542</u>	<u>84,419</u>
<b>Financial administration</b>				
County Auditor	279,801	279,801	274,430	5,371
County Purchasing	81,873	81,873	38,191	43,682
County Treasurer	145,451	145,451	143,291	2,160
Tax Assessor Collector	313,490	313,490	313,161	329
Computer/IT Department	121,715	121,715	118,545	3,170
Total Financial administration	<u>942,330</u>	<u>942,330</u>	<u>887,618</u>	<u>54,712</u>
<b>Public facilities</b>				
Courthouse	324,638	324,638	298,884	25,754
County Office Building	18,131	18,131	15,067	3,064
Co-op Office Building	11,100	11,100	8,260	2,840
Courthouse South Annex	41,893	42,993	40,752	2,241
Old County Jail Building	4,400	4,400	4,387	13
Windom County Building	5,850	5,850	4,758	1,092
Agri Life Extension Building	49,961	49,961	48,542	1,419
Government Building	750,000	750,000	--	750,000
Total Public facilities	<u>1,205,973</u>	<u>1,207,073</u>	<u>420,650</u>	<u>786,423</u>

**FANNIN COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT B-1**  
**Page 2 of 2**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public safety				
Emergency Management	\$ 76,246	\$ 76,246	\$ 75,044	\$ 1,202
Ambulance Service	540,000	540,000	540,000	--
Fire Protection	93,236	96,916	95,953	963
Constables Precinct Number One	50,400	50,400	48,949	1,451
Constables Precinct Number Two	35,565	35,565	32,787	2,778
Constables Precinct Number Three	32,618	32,618	30,542	2,076
County Sheriff	1,893,645	1,893,645	1,866,380	27,265
Law Enforcement Block Grant - 2001	--	14,150	14,150	--
Jail Operations	1,957,625	1,957,625	1,812,667	144,958
Adult Probation	2,300	2,300	2,372	(72)
Juvenile Probation	145,000	145,000	145,000	--
Animal Control Officer	4,000	4,000	2,989	1,011
<b>Total Public safety</b>	<b>4,830,635</b>	<b>4,848,465</b>	<b>4,666,833</b>	<b>181,632</b>
Health and welfare				
Veterans Service	56,487	56,487	56,593	(106)
Health Inspector	108,758	109,680	104,670	5,010
County Welfare	268,303	268,303	68,303	200,000
Health Officer	2,400	2,400	2,400	--
Indigent Health Care	301,460	301,460	242,194	59,266
County Agents	111,290	111,290	96,512	14,778
<b>Total Health and welfare</b>	<b>848,698</b>	<b>849,620</b>	<b>570,672</b>	<b>278,948</b>
Nondepartmental				
Non-departmental	787,265	792,662	765,395	27,267
County Offices Relocation	160,944	174,696	175,006	(310)
Contingency	250,000	--	--	--
Donations and Allocations	3,000	3,000	2,500	500
<b>Total Nondepartmental</b>	<b>1,201,209</b>	<b>970,358</b>	<b>942,901</b>	<b>27,457</b>
<b>Total expenditures</b>	<b>12,864,422</b>	<b>12,878,572</b>	<b>11,317,649</b>	<b>1,560,923</b>
Excess (deficiency) of revenues over (under) expenditures	(2,736,792)	(2,736,792)	(423,357)	2,313,435
Other financing sources (uses):				
Sale of capital assets	1,000	1,000	23,382	22,382
<b>Total other financing sources (uses)</b>	<b>1,000</b>	<b>1,000</b>	<b>23,382</b>	<b>22,382</b>
<b>Net change in fund balances</b>	<b>(2,735,792)</b>	<b>(2,735,792)</b>	<b>(399,975)</b>	<b>2,335,817</b>
Fund balances, October 1	5,355,936	5,355,936	5,355,936	--
<b>Fund balances, September 30</b>	<b>\$ 2,620,144</b>	<b>\$ 2,620,144</b>	<b>\$ 4,955,961</b>	<b>\$ 2,335,817</b>

**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									
	2017	2016	2015	2014	2012	2011	2010	2009	2008	2007
<b>Total pension liability:</b>										
Service cost	\$ 763,211	\$ 784,499	\$ 732,697	\$ 680,051	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	1,874,693	1,729,122	1,637,274	1,509,853	--	--	--	--	--	--
Changes of benefit terms	--	--	(100,521)	--	--	--	--	--	--	--
Differences between expected and actual experience	(51,235)	(48,286)	(336,357)	156,343	--	--	--	--	--	--
Changes of assumptions	142,705	--	240,608	--	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,063,054)	(1,031,097)	(963,214)	(775,709)	--	--	--	--	--	--
Net change in total pension liability	1,666,320	1,434,238	1,210,487	1,570,538	--	--	--	--	--	--
Total pension liability - beginning	22,902,323	21,468,085	20,257,598	18,687,060	--	--	--	--	--	--
Total pension liability - ending (a)	\$ 24,568,643	\$ 22,902,323	\$ 21,468,085	\$ 20,257,598	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
<b>Plan fiduciary net position:</b>										
Contributions - employer	\$ 605,083	\$ 548,235	\$ 533,377	\$ 556,083	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions - employee	393,276	364,103	351,897	357,849	--	--	--	--	--	--
Net investment income	3,024,485	1,435,773	(130,755)	1,242,415	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,063,054)	(1,031,097)	(963,214)	(775,709)	--	--	--	--	--	--
Administrative expense	(15,742)	(15,603)	(14,025)	(14,558)	--	--	--	--	--	--
Other	(1,015)	21,826	43,703	4,611	--	--	--	--	--	--
<b>Net change in plan fiduciary net position</b>	2,943,033	1,323,237	(179,017)	1,370,691	--	--	--	--	--	--
Plan fiduciary net position - beginning	20,727,734	19,404,497	19,583,514	18,212,823	--	--	--	--	--	--
Plan fiduciary net position - ending (b)	\$ 23,670,767	\$ 20,727,734	\$ 19,404,497	\$ 19,583,514	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
County's net pension liability - ending (a) - (b)	\$ 897,876	\$ 2,174,589	\$ 2,063,588	\$ 674,084	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Plan fiduciary net position as a percentage of the total pension liability	96.35%	90.50%	90.39%	96.67%	--	--	--	--	--	--
Covered-employee payroll	\$ 5,618,232	\$ 5,201,471	\$ 5,027,100	\$ 5,097,003	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
County's net pension liability as a percentage of covered-employee payroll	15.98%	41.81%	41.05%	13.23%	--	--	--	--	--	--

## Notes to Schedule:

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

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

	September 30,									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Actuarially determined contribution	\$ 577,368	\$ 546,604	\$ 488,528	\$ 484,497	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions in relation to the actuarially determined contribution	(577,368)	(546,604)	(488,528)	(484,497)	--	--	--	--	--	--
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 5,195,228	\$ 5,104,482	\$ 4,626,601	\$ 4,532,541	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions as a percentage of covered-employee payroll	11.11%	10.71%	10.56%	10.69%	--	--	--	--	--	--

**Notes to Schedule**

**Valuation date:** December 31, 2017

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

**Methods and assumptions used to determine contribution rates:**

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	13.6 years
Asset valuation method	5-year smoothed market
Inflation	2.75%
Salary increases	Varies by age and service. 4.9% average over career including inflation.
Investment rate of return	8.00%, net of pension plan investment expense, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	In the 2015 actuarial valuation, assumed life expectancies were adjusted as a result of adopting a new projection scale (100% of the MP-2014 Ultimate Scale) for 2014 and later. Previously Scale AA had been used. The base table is the RP-2000 table projected with Scale AA to 2014.
Changes in Plan Provisions Reflected in the Schedule	2015 and 2016: No changes in plan provisions; 2017: New annuity purchase rates were reflected for benefits earned.

\* 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, 2018**

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, 2018

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,798,696	\$ 77,552	\$ 2,876,248
Investments	855,244	--	855,244
Receivables (net of allowances for uncollectibles):			
Taxes	173,453	10,270	183,723
Intergovernmental	208,966	33	208,999
Inventories	151,062	--	151,062
Total Assets	<u>\$ 4,187,421</u>	<u>\$ 87,855</u>	<u>\$ 4,275,276</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 124,538	\$ --	\$ 124,538
Accrued liabilities	72,193	--	72,193
Due to other funds	108,475	--	108,475
Total Liabilities	<u>305,206</u>	<u>--</u>	<u>305,206</u>
Deferred Inflows of Resources:			
Unavailable revenue - property taxes	166,104	9,341	175,445
Total Deferred Inflows of Resources	<u>166,104</u>	<u>9,341</u>	<u>175,445</u>
Fund balances:			
Nonspendable	151,062	--	151,062
Restricted	2,155,250	78,514	2,233,764
Committed	1,419,736	--	1,419,736
Unassigned	(9,937)	--	(9,937)
Total fund balances	<u>3,716,111</u>	<u>78,514</u>	<u>3,794,625</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 4,187,421</u>	<u>\$ 87,855</u>	<u>\$ 4,275,276</u>

**FANNIN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:			
Ad valorem taxes	\$ 2,305,222	\$ 414,028	\$ 2,719,250
Other taxes	257,360	1,697	259,057
Intergovernmental	1,877,327	--	1,877,327
Fees of office	42,526	--	42,526
Fees of tax collector	702,969	--	702,969
Fines	221,936	--	221,936
Interest	17,473	--	17,473
Miscellaneous	487,742	--	487,742
Total revenues	<u>5,912,555</u>	<u>415,725</u>	<u>6,328,280</u>
Expenditures:			
General administration	149,506	--	149,506
Judicial	3,276	--	3,276
Legal	73,322	--	73,322
Public facilities	366,169	--	366,169
Public safety	497,106	--	497,106
Public transportation	4,028,746	--	4,028,746
Health and welfare	95,909	--	95,909
Nondepartmental	--	347	347
Debt service:			
Principal	--	60,000	60,000
Interest and fiscal charges	--	303,773	303,773
Total expenditures	<u>5,214,034</u>	<u>364,120</u>	<u>5,578,154</u>
Excess (deficiency) of revenues over (under) expenditures	698,521	51,605	750,126
Other financing sources (uses):			
Sale of capital assets	1,200	--	1,200
Insurance proceeds	29,871	--	29,871
Total other financing sources (uses)	<u>31,071</u>	<u>--</u>	<u>31,071</u>
Net change in fund balances	729,592	51,605	781,197
Fund balances, October 1	2,986,519	26,909	3,013,428
Fund balances, September 30	<u>\$ 3,716,111</u>	<u>\$ 78,514</u>	<u>\$ 3,794,625</u>

**FANNIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2018**

	<u>Courthouse Security</u>	<u>County Clerk Vital Statistics</u>	<u>Justice Court Building Security</u>	<u>County Judge Excess Supplement</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 129,523	\$ 5,840	\$ 17,203	\$ 17,624
Investments	--	--	--	--
Receivables (net of allowances for uncollectibles):				
Taxes	--	--	--	--
Intergovernmental	--	--	--	--
Inventories	--	--	--	--
<b>Total Assets</b>	<u>\$ 129,523</u>	<u>\$ 5,840</u>	<u>\$ 17,203</u>	<u>\$ 17,624</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Accrued liabilities	--	--	--	--
Due to other funds	--	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - property taxes	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Fund balances:</b>				
Nonspendable	--	--	--	--
Restricted	129,523	5,840	17,203	17,624
Committed	--	--	--	--
Unassigned	--	--	--	--
<b>Total fund balances (deficits)</b>	<u>129,523</u>	<u>5,840</u>	<u>17,203</u>	<u>17,624</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 129,523</u>	<u>\$ 5,840</u>	<u>\$ 17,203</u>	<u>\$ 17,624</u>

Probate Judges Education	County Clerk Records Management	District Clerk Records Management	County Offices Records Management	Road and Bridge Number One
\$ 3,972	\$ 81,214	\$ 11,174	\$ 46,012	\$ 124,205
--	--	--	--	17,751
--	--	--	--	36,182
--	--	--	--	19,994
--	--	--	--	12,217
<u>\$ 3,972</u>	<u>\$ 81,214</u>	<u>\$ 11,174</u>	<u>\$ 46,012</u>	<u>\$ 210,349</u>
\$ --	\$ --	\$ --	\$ --	\$ 19,575
--	1,761	--	--	18,291
--	--	--	--	--
<u>--</u>	<u>1,761</u>	<u>--</u>	<u>--</u>	<u>37,866</u>
--	--	--	--	34,684
--	--	--	--	34,684
--	--	--	--	12,217
3,972	79,453	11,174	46,012	--
--	--	--	--	125,582
<u>3,972</u>	<u>79,453</u>	<u>11,174</u>	<u>46,012</u>	<u>137,799</u>
<u>\$ 3,972</u>	<u>\$ 81,214</u>	<u>\$ 11,174</u>	<u>\$ 46,012</u>	<u>\$ 210,349</u>

**FANNIN COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2018

	Road and Bridge Number Two	Road and Bridge Number Three	Road and Bridge Number Four	Fannin County Bees
<b>ASSETS</b>				
Cash and cash equivalents	\$ 120,468	\$ 403,452	\$ 66,813	\$ 2,178
Investments	253,879	232,705	203,816	--
Receivables (net of allowances for uncollectibles):				
Taxes	41,096	61,652	34,523	--
Intergovernmental	22,822	34,936	19,886	--
Inventories	54,009	56,099	28,737	--
Total Assets	<u>\$ 492,274</u>	<u>\$ 788,844</u>	<u>\$ 353,775</u>	<u>\$ 2,178</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 2,573	\$ 12,482	\$ 4,417	\$ --
Accrued liabilities	17,341	19,542	14,119	--
Due to other funds	--	--	--	--
Total Liabilities	<u>19,914</u>	<u>32,024</u>	<u>18,536</u>	<u>--</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - property taxes	39,352	59,035	33,033	--
Total Deferred Inflows of Resources	<u>39,352</u>	<u>59,035</u>	<u>33,033</u>	<u>--</u>
<b>Fund balances:</b>				
Nonspendable	54,009	56,099	28,737	--
Restricted	--	--	--	2,178
Committed	378,999	641,686	273,469	--
Unassigned	--	--	--	--
Total fund balances (deficits)	<u>433,008</u>	<u>697,785</u>	<u>302,206</u>	<u>2,178</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 492,274</u>	<u>\$ 788,844</u>	<u>\$ 353,775</u>	<u>\$ 2,178</u>

J.P. #1 Justice Court Technology	J.P. #2 Justice Court Technology	J.P. #3 Justice Court Technology	Sheriff Work Release	Courthouse Restoration
\$ 47,297	\$ 10,373	\$ 5,515	\$ 983	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	111,328
<u>\$ 47,297</u>	<u>\$ 10,373</u>	<u>\$ 5,515</u>	<u>\$ 983</u>	<u>\$ 111,328</u>
\$ --	\$ --	\$ --	\$ --	\$ 12,373
--	--	--	--	--
--	--	--	--	98,840
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>111,213</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
47,297	10,373	5,515	983	115
--	--	--	--	--
<u>47,297</u>	<u>10,373</u>	<u>5,515</u>	<u>983</u>	<u>115</u>
<u>\$ 47,297</u>	<u>\$ 10,373</u>	<u>\$ 5,515</u>	<u>\$ 983</u>	<u>\$ 111,328</u>

**FANNIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2018**

	Bail Bondsman App. Fees	District Court Records Archive	Law Library	District Attorney Fee Account
<b>ASSETS</b>				
Cash and cash equivalents	\$ 8,597	\$ 27,524	\$ 159,117	\$ 33,575
Investments	--	--	--	--
Receivables (net of allowances for uncollectibles):				
Taxes	--	--	--	--
Intergovernmental	--	--	--	--
Inventories	--	--	--	--
Total Assets	<u>\$ 8,597</u>	<u>\$ 27,524</u>	<u>\$ 159,117</u>	<u>\$ 33,575</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ 300	\$ --
Accrued liabilities	--	--	--	837
Due to other funds	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>300</u>	<u>837</u>
Deferred Inflows of Resources:				
Unavailable revenue - property taxes	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
Nonspendable	--	--	--	--
Restricted	8,597	27,524	158,817	32,738
Committed	--	--	--	--
Unassigned	--	--	--	--
Total fund balances (deficits)	<u>8,597</u>	<u>27,524</u>	<u>158,817</u>	<u>32,738</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 8,597</u>	<u>\$ 27,524</u>	<u>\$ 159,117</u>	<u>\$ 33,575</u>

Contraband Seizure	IHC Co-op Gin	IHC B.R. Cooper	NAACHO	CERT
\$ 5,611	\$ 550	\$ 13,166	\$ 2,364	\$ 300
--	18,606	6,202	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 5,611</u>	<u>\$ 19,156</u>	<u>\$ 19,368</u>	<u>\$ 2,364</u>	<u>\$ 300</u>
\$ 3,209	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>3,209</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
2,402	19,156	19,368	2,364	300
--	--	--	--	--
<u>2,402</u>	<u>19,156</u>	<u>19,368</u>	<u>2,364</u>	<u>300</u>
<u>\$ 5,611</u>	<u>\$ 19,156</u>	<u>\$ 19,368</u>	<u>\$ 2,364</u>	<u>\$ 300</u>

**FANNIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2018**

	Hazard Mitigation	Chapter 19 Funds	Safe Room Reimbursement Program	Election Equipment
<b>ASSETS</b>				
Cash and cash equivalents	\$ --	\$ --	\$ 5,783	\$ 31,302
Investments	--	--	--	--
Receivables (net of allowances for uncollectibles):				
Taxes	--	--	--	--
Intergovernmental	--	--	--	--
Inventories	--	--	--	--
Total Assets	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 5,783</u>	<u>\$ 31,302</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Accrued liabilities	--	302	--	--
Due to other funds	429	92	--	--
Total Liabilities	<u>429</u>	<u>394</u>	<u>--</u>	<u>--</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - property taxes	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Fund balances:</b>				
Nonspendable	--	--	--	--
Restricted	--	--	5,783	31,302
Committed	--	--	--	--
Unassigned	(429)	(394)	--	--
Total fund balances (deficits)	<u>(429)</u>	<u>(394)</u>	<u>5,783</u>	<u>31,302</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 5,783</u>	<u>\$ 31,302</u>

Investigator LEOSE Grant	County & District Court Technology	Court Records Preservation	County Clerk Records Archive	Law Enforcement Education
\$ 620	\$ 7,790	\$ 12,937	\$ 328,962	\$ 50
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 620</u>	<u>\$ 7,790</u>	<u>\$ 12,937</u>	<u>\$ 328,962</u>	<u>\$ 50</u>
\$ --	\$ --	\$ 620	\$ 37,392	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	620	37,392	--
--	--	--	--	--
--	--	--	--	--
620	7,790	12,317	291,570	50
--	--	--	--	--
<u>620</u>	<u>7,790</u>	<u>12,317</u>	<u>291,570</u>	<u>50</u>
<u>\$ 620</u>	<u>\$ 7,790</u>	<u>\$ 12,937</u>	<u>\$ 328,962</u>	<u>\$ 50</u>

**FANNIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2018**

	Fannin County Sheriff's Forfeiture	Sheriff K-9 Unit	Drug Court	District Clerk & District Court Technology
<b>ASSETS</b>				
Cash and cash equivalents	\$ 68,831	\$ 595	\$ 32,600	\$ 2,841
Investments	--	--	--	--
Receivables (net of allowances for uncollectibles):				
Taxes	--	--	--	--
Intergovernmental	--	--	--	--
Inventories	--	--	--	--
Total Assets	<u>\$ 68,831</u>	<u>\$ 595</u>	<u>\$ 32,600</u>	<u>\$ 2,841</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ --	\$ --	\$ 675	\$ --
Accrued liabilities	--	--	--	--
Due to other funds	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>675</u>	<u>--</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - property taxes	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Fund balances:</b>				
Nonspendable	--	--	--	--
Restricted	68,831	595	31,925	2,841
Committed	--	--	--	--
Unassigned	--	--	--	--
Total fund balances (deficits)	<u>68,831</u>	<u>595</u>	<u>31,925</u>	<u>2,841</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 68,831</u>	<u>\$ 595</u>	<u>\$ 32,600</u>	<u>\$ 2,841</u>

District Clerk Court Records Preservation	LEOSE Constable 1	LEOSE Constable 2	LEOSE Constable 3	FC Detention Annual Payment
\$ 30,622	\$ 1,007	\$ 678	\$ 2,010	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 30,622</u>	<u>\$ 1,007</u>	<u>\$ 678</u>	<u>\$ 2,010</u>	<u>\$ --</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	5,816
--	--	--	--	<u>5,816</u>
--	--	--	--	--
--	--	--	--	--
30,622	1,007	678	2,010	--
--	--	--	--	--
<u>30,622</u>	<u>1,007</u>	<u>678</u>	<u>2,010</u>	<u>(5,816)</u>
<u>\$ 30,622</u>	<u>\$ 1,007</u>	<u>\$ 678</u>	<u>\$ 2,010</u>	<u>\$ --</u>

**FANNIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2018**

	Right of Way	Inv. Crimes Against Child	Inv. Crimes Against Women
<b>ASSETS</b>			
Cash and cash equivalents	\$ 16,183	\$ --	\$ --
Investments	82,193	--	--
Receivables (net of allowances for uncollectibles):			
Taxes	--	--	--
Intergovernmental	--	--	--
Inventories	--	--	--
Total Assets	<u>\$ 98,376</u>	<u>\$ --</u>	<u>\$ --</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ --	\$ --	\$ --
Accrued liabilities	--	--	--
Due to other funds	--	--	3,298
Total Liabilities	<u>--</u>	<u>--</u>	<u>3,298</u>
<b>Deferred Inflows of Resources:</b>			
Unavailable revenue - property taxes	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>
<b>Fund balances:</b>			
Nonspendable	--	--	--
Restricted	98,376	--	--
Committed	--	--	--
Unassigned	--	--	(3,298)
Total fund balances (deficits)	<u>98,376</u>	<u>--</u>	<u>(3,298)</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 98,376</u>	<u>\$ --</u>	<u>\$ --</u>

Veterans Court Prog	Lake Road Impact Fund	Lake Road Imp. #3	Lake Road Imp. #4
\$ 250	\$ 35,013	\$ 484,263	\$ 387,000
--	--	--	--
--	--	--	--
--	--	--	--
<u>\$ 250</u>	<u>\$ 35,013</u>	<u>\$ 484,263</u>	<u>\$ 387,000</u>
\$ --	\$ 30,922	\$ --	\$ --
--	--	--	--
--	--	--	--
<u>--</u>	<u>30,922</u>	<u>--</u>	<u>--</u>
--	--	--	--
--	--	--	--
--	--	--	--
250	4,091	484,263	387,000
--	--	--	--
<u>250</u>	<u>4,091</u>	<u>484,263</u>	<u>387,000</u>
<u>\$ 250</u>	<u>\$ 35,013</u>	<u>\$ 484,263</u>	<u>\$ 387,000</u>

**FANNIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2018**

	Statzler Expendable Trust	TCDP Grant	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,609	\$ 100	\$ 2,798,696
Investments	40,092	--	855,244
Receivables (net of allowances for uncollectibles):			
Taxes	--	--	173,453
Intergovernmental	--	--	208,966
Inventories	--	--	151,062
Total Assets	<u>\$ 44,701</u>	<u>\$ 100</u>	<u>\$ 4,187,421</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ --	\$ --	\$ 124,538
Accrued liabilities	--	--	72,193
Due to other funds	--	--	108,475
Total Liabilities	<u>--</u>	<u>--</u>	<u>305,206</u>
<b>Deferred Inflows of Resources:</b>			
Unavailable revenue - property taxes	--	--	166,104
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>166,104</u>
<b>Fund balances:</b>			
Nonspendable	--	--	151,062
Restricted	44,701	100	2,155,250
Committed	--	--	1,419,736
Unassigned	--	--	(9,937)
Total fund balances (deficits)	<u>44,701</u>	<u>100</u>	<u>3,716,111</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 44,701</u>	<u>\$ 100</u>	<u>\$ 4,187,421</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, 2018

	Courthouse Security	County Clerk Vital Statistics	Justice Court Building Security	County Judge Excess Supplement
<b>Revenue:</b>				
Ad valorem taxes	\$ --	\$ --	\$ --	\$ --
Other taxes	--	--	--	--
Intergovernmental	--	--	--	--
Fees of office	15,343	--	--	--
Fees of tax collector	--	--	--	--
Fines	--	--	--	--
Interest	110	5	--	--
Miscellaneous	--	1,042	1,020	246
<b>Total revenues</b>	<u>15,453</u>	<u>1,047</u>	<u>1,020</u>	<u>246</u>
<b>Expenditures:</b>				
General administration	--	2,591	--	113
Judicial	--	--	--	--
Legal	--	--	--	--
Public facilities	4,258	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
<b>Debt service:</b>				
<b>Total expenditures</b>	<u>4,258</u>	<u>2,591</u>	<u>--</u>	<u>113</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>11,195</b>	<b>(1,544)</b>	<b>1,020</b>	<b>133</b>
<b>Other financing sources (uses):</b>				
Sale of capital assets	--	--	--	--
Insurance proceeds	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net change in fund balances</b>	<b>11,195</b>	<b>(1,544)</b>	<b>1,020</b>	<b>133</b>
<b>Fund balances (deficits), October 1</b>	<u>118,328</u>	<u>7,384</u>	<u>16,183</u>	<u>17,491</u>
<b>Fund balances (deficits), September 30</b>	<u>\$ 129,523</u>	<u>\$ 5,840</u>	<u>\$ 17,203</u>	<u>\$ 17,624</u>

Probate Judges Education	County Clerk Records Management	District Clerk Records Management	County Offices Records Management	Road and Bridge Number One
\$ --	\$ --	\$ --	\$ --	\$ 470,308
--	--	--	--	52,450
--	--	--	--	--
680	--	--	--	143,265
--	--	--	--	30,655
--	54	9	37	498
--	79,064	2,522	11,987	63,715
<u>680</u>	<u>79,118</u>	<u>2,531</u>	<u>12,024</u>	<u>760,891</u>
1,475	57,716	--	9,423	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	798,579
--	--	--	--	--
<u>1,475</u>	<u>57,716</u>	<u>--</u>	<u>9,423</u>	<u>798,579</u>
(795)	21,402	2,531	2,601	(37,688)
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(795)	21,402	2,531	2,601	(37,688)
4,767	58,051	8,643	43,411	175,487
<u>\$ 3,972</u>	<u>\$ 79,453</u>	<u>\$ 11,174</u>	<u>\$ 46,012</u>	<u>\$ 137,799</u>

**FANNIN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Road and Bridge Number Two	Road and Bridge Number Three	Road and Bridge Number Four	Fannin County Bees
Revenue:				
Ad valorem taxes	\$ 547,210	\$ 820,819	\$ 466,885	\$ --
Other taxes	61,098	91,646	52,166	--
Intergovernmental	--	--	--	--
Fees of office	--	--	--	--
Fees of tax collector	166,885	250,327	142,492	--
Fines	35,710	53,564	30,490	--
Interest	6,100	4,708	3,002	--
Miscellaneous	65,027	91,353	59,448	--
Total revenues	<u>882,030</u>	<u>1,312,417</u>	<u>754,483</u>	<u>--</u>
Expenditures:				
General administration	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public facilities	--	--	--	--
Public safety	--	--	--	--
Public transportation	1,069,468	1,388,972	771,727	--
Health and welfare	--	--	--	--
Debt service:				
Total expenditures	<u>1,069,468</u>	<u>1,388,972</u>	<u>771,727</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	(187,438)	(76,555)	(17,244)	--
Other financing sources (uses):				
Sale of capital assets	--	1,200	--	--
Insurance proceeds	29,871	--	--	--
Total other financing sources (uses)	<u>29,871</u>	<u>1,200</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(157,567)	(75,355)	(17,244)	--
Fund balances (deficits), October 1	590,575	773,140	319,450	2,178
Fund balances (deficits), September 30	<u>\$ 433,008</u>	<u>\$ 697,785</u>	<u>\$ 302,206</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
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	361,911
--	--	--	--	--
--	--	--	--	--
42	9	4	--	--
2,053	675	1,375	--	--
<u>2,095</u>	<u>684</u>	<u>1,379</u>	<u>--</u>	<u>361,911</u>
--	--	--	--	--
1,396	1,363	517	--	--
--	--	--	--	361,911
--	--	--	--	--
--	--	--	--	--
<u>1,396</u>	<u>1,363</u>	<u>517</u>	<u>--</u>	<u>361,911</u>
699	(679)	862	--	--
--	--	--	--	--
--	--	--	--	--
699	(679)	862	--	--
46,598	11,052	4,653	983	115
<u>\$ 47,297</u>	<u>\$ 10,373</u>	<u>\$ 5,515</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, 2018

	Bail Bondsman App. Fees	District Court Records Archive	Law Library	District Attorney Fee Account
Revenue:				
Ad valorem taxes	\$ --	\$ --	\$ --	\$ --
Other taxes	--	--	--	--
Intergovernmental	--	--	--	--
Fees of office	--	--	17,601	2,072
Fees of tax collector	--	--	--	--
Fines	--	--	--	9,433
Interest	--	23	136	6
Miscellaneous	--	4,364	--	1,885
Total revenues	<u>--</u>	<u>4,387</u>	<u>17,737</u>	<u>13,396</u>
Expenditures:				
General administration	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	3,600	3,498
Public facilities	--	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
Debt service:				
Total expenditures	<u>--</u>	<u>--</u>	<u>3,600</u>	<u>3,498</u>
Excess (deficiency) of revenues over (under) expenditures	--	4,387	14,137	9,898
Other financing sources (uses):				
Sale of capital assets	--	--	--	--
Insurance proceeds	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	4,387	14,137	9,898
Fund balances (deficits), October 1	8,597	23,137	144,680	22,840
Fund balances (deficits), September 30	<u>\$ 8,597</u>	<u>\$ 27,524</u>	<u>\$ 158,817</u>	<u>\$ 32,738</u>

Contraband Seizure	IHC Co-op Gin	IHC B.R. Cooper	NAACHO	CERT
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
1	331	121	--	--
--	--	1,180	--	300
<u>1</u>	<u>331</u>	<u>1,301</u>	<u>--</u>	<u>300</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	2,309	--
--	--	--	--	--
--	--	--	2,309	--
<u>1</u>	<u>331</u>	<u>1,301</u>	<u>(2,309)</u>	<u>300</u>
--	--	--	--	--
--	--	--	--	--
<u>1</u>	<u>331</u>	<u>1,301</u>	<u>(2,309)</u>	<u>300</u>
2,401	18,825	18,067	4,673	--
<u>\$ 2,402</u>	<u>\$ 19,156</u>	<u>\$ 19,368</u>	<u>\$ 2,364</u>	<u>\$ 300</u>

**FANNIN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Hazard Mitigation	Chapter 19 Funds	Safe Room Reimbursement Program	Election Equipment
Revenue:				
Ad valorem taxes	\$ --	\$ --	\$ --	\$ --
Other taxes	--	--	--	--
Intergovernmental	--	9,364	66,385	--
Fees of office	--	--	--	6,830
Fees of tax collector	--	--	--	--
Fines	--	--	--	--
Interest	--	--	--	--
Miscellaneous	--	--	--	--
Total revenues	<u>--</u>	<u>9,364</u>	<u>66,385</u>	<u>6,830</u>
Expenditures:				
General administration	--	5,481	--	10,264
Judicial	--	--	--	--
Legal	--	--	65,541	--
Public facilities	--	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
Debt service:				
Total expenditures	<u>--</u>	<u>5,481</u>	<u>65,541</u>	<u>10,264</u>
Excess (deficiency) of revenues over (under) expenditures	--	3,883	844	(3,434)
Other financing sources (uses):				
Sale of capital assets	--	--	--	--
Insurance proceeds	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	3,883	844	(3,434)
Fund balances (deficits), October 1	(429)	(4,277)	4,939	34,736
Fund balances (deficits), September 30	<u>\$ (429)</u>	<u>\$ (394)</u>	<u>\$ 5,783</u>	<u>\$ 31,302</u>

Investigator LEOSE Grant	County & District Court Technology	Court Records Preservation	County Clerk Records Archive	Law Enforcement Education
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
620	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	12	--	--
--	786	1,910	80,439	1,843
<u>620</u>	<u>786</u>	<u>1,922</u>	<u>80,439</u>	<u>1,843</u>
--	38	1,796	53,293	--
--	--	--	--	--
683	--	--	--	--
--	--	--	--	--
--	--	--	--	2,039
--	--	--	--	--
<u>683</u>	<u>38</u>	<u>1,796</u>	<u>53,293</u>	<u>2,039</u>
(63)	748	126	27,146	(196)
--	--	--	--	--
--	--	--	--	--
<u>(63)</u>	<u>748</u>	<u>126</u>	<u>27,146</u>	<u>(196)</u>
683	7,042	12,191	264,424	246
<u>\$ 620</u>	<u>\$ 7,790</u>	<u>\$ 12,317</u>	<u>\$ 291,570</u>	<u>\$ 50</u>

# FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Fannin County Sheriff's Forfeiture	Sheriff K-9 Unit	Drug Court	District Clerk & District Court Technology
<b>Revenue:</b>				
Ad valorem taxes	\$ --	\$ --	\$ --	\$ --
Other taxes	--	--	--	--
Intergovernmental	432,416	--	--	--
Fees of office	--	--	--	--
Fees of tax collector	--	--	--	--
Fines	62,084	--	--	--
Interest	31	--	31	--
Miscellaneous	3,712	--	4,894	589
<b>Total revenues</b>	<u>498,243</u>	<u>--</u>	<u>4,925</u>	<u>589</u>
<b>Expenditures:</b>				
General administration	--	--	6,405	911
Judicial	--	--	--	--
Legal	--	--	--	--
Public facilities	--	--	--	--
Public safety	447,273	--	--	--
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
<b>Debt service:</b>				
Total expenditures	<u>447,273</u>	<u>--</u>	<u>6,405</u>	<u>911</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>50,970</b>	<b>--</b>	<b>(1,480)</b>	<b>(322)</b>
<b>Other financing sources (uses):</b>				
Sale of capital assets	--	--	--	--
Insurance proceeds	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net change in fund balances</b>	<b>50,970</b>	<b>--</b>	<b>(1,480)</b>	<b>(322)</b>
Fund balances (deficits), October 1	17,861	595	33,405	3,163
Fund balances (deficits), September 30	<u>\$ 68,831</u>	<u>\$ 595</u>	<u>\$ 31,925</u>	<u>\$ 2,841</u>

District Clerk Court Records Preservation	LEOSE Constable 1	LEOSE Constable 2	LEOSE Constable 3	FC Detention Annual Payment
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
23	--	--	--	--
<u>3,469</u>	<u>678</u>	<u>678</u>	<u>678</u>	<u>--</u>
<u>3,492</u>	<u>678</u>	<u>678</u>	<u>678</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	1,003	--	--	5,816
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>1,003</u>	<u>--</u>	<u>--</u>	<u>5,816</u>
3,492	(325)	678	678	(5,816)
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
3,492	(325)	678	678	(5,816)
27,130	1,332	--	1,332	--
<u>\$ 30,622</u>	<u>\$ 1,007</u>	<u>\$ 678</u>	<u>\$ 2,010</u>	<u>\$ (5,816)</u>

**FANNIN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Right of Way	Inv. Crimes Against Women	Veterans Court Prog	Lake Road Impact Fund
<b>Revenue:</b>				
Ad valorem taxes	\$ --	\$ --	\$ --	\$ --
Other taxes	--	--	--	--
Intergovernmental	--	35,368	--	100,000
Fees of office	--	--	--	--
Fees of tax collector	--	--	--	--
Fines	--	--	--	--
Interest	1,468	--	--	--
Miscellaneous	--	--	250	--
<b>Total revenues</b>	<u>1,468</u>	<u>35,368</u>	<u>250</u>	<u>100,000</u>
<b>Expenditures:</b>				
General administration	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public facilities	--	--	--	--
Public safety	--	38,666	--	--
Public transportation	--	--	--	--
Health and welfare	--	--	--	95,909
<b>Debt service:</b>				
<b>Total expenditures</b>	<u>--</u>	<u>38,666</u>	<u>--</u>	<u>95,909</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	1,468	(3,298)	250	4,091
<b>Other financing sources (uses):</b>				
Sale of capital assets	--	--	--	--
Insurance proceeds	--	--	--	--
<b>Total other financing sources (uses)</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Net change in fund balances</b>	1,468	(3,298)	250	4,091
Fund balances (deficits), October 1	96,908	--	--	--
<b>Fund balances (deficits), September 30</b>	<u>\$ 98,376</u>	<u>\$ (3,298)</u>	<u>\$ 250</u>	<u>\$ 4,091</u>

Lake Road Imp. #3	Lake Road Imp. #4	Statzler Expendable Trust	TCDP Grant	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ --	\$ 2,305,222
--	--	--	--	257,360
484,263	387,000	--	--	1,877,327
--	--	--	--	42,526
--	--	--	--	702,969
--	--	--	--	221,936
--	--	712	--	17,473
--	--	560	--	487,742
<u>484,263</u>	<u>387,000</u>	<u>1,272</u>	<u>--</u>	<u>5,912,555</u>
--	--	--	--	149,506
--	--	--	--	3,276
--	--	--	--	73,322
--	--	--	--	366,169
--	--	--	--	497,106
--	--	--	--	4,028,746
--	--	--	--	95,909
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>5,214,034</u>
484,263	387,000	1,272	--	698,521
--	--	--	--	1,200
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>29,871</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>31,071</u>
484,263	387,000	1,272	--	729,592
--	--	43,429	100	2,986,519
<u>\$ 484,263</u>	<u>\$ 387,000</u>	<u>\$ 44,701</u>	<u>\$ 100</u>	<u>\$ 3,716,111</u>

**FANNIN COUNTY, TEXAS**  
**COURTHOUSE SECURITY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-5**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Fees of office	\$ 16,450	\$ 15,343	\$ (1,107)
Interest	50	110	60
Total revenues	<u>16,500</u>	<u>15,453</u>	<u>(1,047)</u>
Expenditures:			
Current:			
Judicial			
District Court	<u>25,000</u>	<u>--</u>	<u>25,000</u>
Total Judicial	<u>25,000</u>	<u>--</u>	<u>25,000</u>
Public facilities			
Courthouse	<u>19,651</u>	<u>4,258</u>	<u>15,393</u>
Total Public facilities	<u>19,651</u>	<u>4,258</u>	<u>15,393</u>
Total expenditures	<u>44,651</u>	<u>4,258</u>	<u>40,393</u>
Net change in fund balances	(28,151)	11,195	39,346
Fund balances, October 1	118,328	118,328	--
Fund balances, September 30	<u>\$ 90,177</u>	<u>\$ 129,523</u>	<u>\$ 39,346</u>

**FANNIN COUNTY, TEXAS**  
 COUNTY CLERK VITAL STATISTICS  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

**EXHIBIT C-6**

	Budget	Actual	Variance Positive (Negative)
<b>Revenue:</b>			
Interest	\$ 5	\$ 5	\$ --
Miscellaneous	1,005	1,042	37
Total revenues	<u>1,010</u>	<u>1,047</u>	<u>37</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General administration			
County Clerk	3,010	2,591	419
Total General administration	<u>3,010</u>	<u>2,591</u>	<u>419</u>
Total expenditures	<u>3,010</u>	<u>2,591</u>	<u>419</u>
Net change in fund balances	(2,000)	(1,544)	456
Fund balances, October 1	7,384	7,384	--
Fund balances, September 30	<u>\$ 5,384</u>	<u>\$ 5,840</u>	<u>\$ 456</u>

**FANNIN COUNTY, TEXAS**  
**JUSTICE COURT BUILDING SECURITY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-7**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Miscellaneous	\$ 1,200	\$ 1,020	\$ (180)
Total revenues	<u>1,200</u>	<u>1,020</u>	<u>(180)</u>
Expenditures:			
Current:			
Judicial			
District Court	3,500	--	3,500
Total Judicial	<u>3,500</u>	<u>--</u>	<u>3,500</u>
Total expenditures	<u>3,500</u>	<u>--</u>	<u>3,500</u>
Net change in fund balances	(2,300)	1,020	3,320
Fund balances, October 1	16,183	16,183	--
Fund balances, September 30	<u>\$ 13,883</u>	<u>\$ 17,203</u>	<u>\$ 3,320</u>

**FANNIN COUNTY, TEXAS**  
 COUNTY JUDGE EXCESS SUPPLEMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-8

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Miscellaneous	\$ 500	\$ 246	\$ (254)
Total revenues	<u>500</u>	<u>246</u>	<u>(254)</u>
Expenditures:			
Current:			
General administration			
County Judge	1,500	113	1,387
Total General administration	<u>1,500</u>	<u>113</u>	<u>1,387</u>
Total expenditures	<u>1,500</u>	<u>113</u>	<u>1,387</u>
Net change in fund balances	(1,000)	133	1,133
Fund balances, October 1	17,491	17,491	--
Fund balances, September 30	<u>\$ 16,491</u>	<u>\$ 17,624</u>	<u>\$ 1,133</u>

**FANNIN COUNTY, TEXAS**  
**PROBATE JUDGES EDUCATION**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-9**

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees of office	\$ 600	\$ 680	\$ 80
Total revenues	<u>600</u>	<u>680</u>	<u>80</u>
Expenditures:			
Current:			
General administration			
County Judge	1,600	1,475	125
Total General administration	<u>1,600</u>	<u>1,475</u>	<u>125</u>
Total expenditures	<u>1,600</u>	<u>1,475</u>	<u>125</u>
Net change in fund balances	(1,000)	(795)	205
Fund balances, October 1	4,767	4,767	-
Fund balances, September 30	<u>\$ 3,767</u>	<u>\$ 3,972</u>	<u>\$ 205</u>

**FANNIN COUNTY, TEXAS**  
 COUNTY CLERK RECORDS MANAGEMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

**EXHIBIT C-10**

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest	\$ 50	\$ 54	\$ 4
Miscellaneous	55,500	79,064	23,564
Total revenues	<u>55,550</u>	<u>79,118</u>	<u>23,568</u>
Expenditures:			
Current:			
General administration			
County Clerk Record Management	70,525	57,716	12,809
Total General administration	<u>70,525</u>	<u>57,716</u>	<u>12,809</u>
Total expenditures	<u>70,525</u>	<u>57,716</u>	<u>12,809</u>
Net change in fund balances	(14,975)	21,402	36,377
Fund balances, October 1	58,051	58,051	--
Fund balances, September 30	<u>\$ 43,076</u>	<u>\$ 79,453</u>	<u>\$ 36,377</u>

**FANNIN COUNTY, TEXAS**  
DISTRICT CLERK RECORDS MANAGEMENT  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-11

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest	\$ 5	\$ 9	\$ 4
Miscellaneous	3,000	2,522	(478)
Total revenues	<u>3,005</u>	<u>2,531</u>	<u>(474)</u>
Expenditures:			
Current:			
Judicial			
District Clerk	4,035	--	4,035
Total Judicial	<u>4,035</u>	<u>--</u>	<u>4,035</u>
Total expenditures	<u>4,035</u>	<u>--</u>	<u>4,035</u>
Net change in fund balances	(1,030)	2,531	3,561
Fund balances, October 1	8,643	8,643	--
Fund balances, September 30	<u>\$ 7,613</u>	<u>\$ 11,174</u>	<u>\$ 3,561</u>

**FANNIN COUNTY, TEXAS**  
 COUNTY OFFICES RECORDS MANAGEMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

**EXHIBIT C-12**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Interest	\$ 40	\$ 37	\$ (3)
Miscellaneous	18,000	11,987	(6,013)
Total revenues	<u>18,040</u>	<u>12,024</u>	<u>(6,016)</u>
Expenditures:			
Current:			
General administration			
County Offices Record Management	18,040	9,423	8,617
Total General administration	<u>18,040</u>	<u>9,423</u>	<u>8,617</u>
Total expenditures	<u>18,040</u>	<u>9,423</u>	<u>8,617</u>
Net change in fund balances	--	2,601	2,601
Fund balances, October 1	43,411	43,411	--
Fund balances, September 30	<u>\$ 43,411</u>	<u>\$ 46,012</u>	<u>\$ 2,601</u>

**FANNIN COUNTY, TEXAS**  
ROAD AND BRIDGE NUMBER ONE  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

**EXHIBIT C-13**

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Ad valorem taxes	\$ 458,086	\$ 470,308	\$ 12,222
Other taxes	41,913	52,450	10,537
Fees of tax collector	149,392	143,265	(6,127)
Fines	35,321	30,655	(4,666)
Interest	175	498	323
Miscellaneous	39,600	63,715	24,115
Total revenues	<u>724,487</u>	<u>760,891</u>	<u>36,404</u>
Expenditures:			
Current:			
Public transportation			
Road and Bridge Number One	835,400	784,165	51,235
Road and Bridge Administrative	14,701	14,414	287
Total Public transportation	<u>850,101</u>	<u>798,579</u>	<u>51,522</u>
Nondepartmental			
Contingency	20,653	--	20,653
Total Nondepartmental	<u>20,653</u>	<u>--</u>	<u>20,653</u>
Total expenditures	<u>870,754</u>	<u>798,579</u>	<u>72,175</u>
Excess (deficiency) of revenues over (under) expenditures	(146,267)	(37,688)	108,579
Other financing sources (uses):			
Sale of capital assets	10,000	--	(10,000)
Total other financing sources (uses)	<u>10,000</u>	<u>--</u>	<u>(10,000)</u>
Net change in fund balances	(136,267)	(37,688)	98,579
Fund balances, October 1	175,487	175,487	--
Fund balances, September 30	<u>\$ 39,220</u>	<u>\$ 137,799</u>	<u>\$ 98,579</u>

**FANNIN COUNTY, TEXAS**  
ROAD AND BRIDGE NUMBER TWO  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

**EXHIBIT C-14**

	Budget	Actual	Variance Positive (Negative)
<b>Revenue:</b>			
Ad valorem taxes	\$ 531,194	\$ 547,210	\$ 16,016
Other taxes	49,159	61,098	11,939
Fees of tax collector	164,755	166,885	2,130
Fines	40,816	35,710	(5,106)
Interest	225	6,100	5,875
Miscellaneous	37,000	65,027	28,027
Total revenues	<u>823,149</u>	<u>882,030</u>	<u>58,881</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Public transportation			
Road and Bridge Number Two	1,097,357	1,055,011	42,346
Road and Bridge Administrative	14,701	14,457	244
Total Public transportation	<u>1,112,058</u>	<u>1,069,468</u>	<u>42,590</u>
Nondepartmental			
Contingency	10,760	--	10,760
Total Nondepartmental	<u>10,760</u>	<u>--</u>	<u>10,760</u>
Total expenditures	<u>1,122,818</u>	<u>1,069,468</u>	<u>53,350</u>
Excess (deficiency) of revenues over (under) expenditures	(299,669)	(187,438)	112,231
<b>Other financing sources (uses):</b>			
Sale of capital assets	5,000	--	(5,000)
Insurance proceeds	29,871	29,871	--
Total other financing sources (uses)	<u>34,871</u>	<u>29,871</u>	<u>(5,000)</u>
Net change in fund balances	(264,798)	(157,567)	107,231
Fund balances, October 1	590,575	590,575	--
Fund balances, September 30	<u>\$ 325,777</u>	<u>\$ 433,008</u>	<u>\$ 107,231</u>

**FANNIN COUNTY, TEXAS**  
ROAD AND BRIDGE NUMBER THREE  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Ad valorem taxes	\$ 795,768	\$ 820,819	\$ 25,051
Other taxes	73,688	91,646	17,958
Fees of tax collector	253,206	250,327	(2,879)
Fines	61,223	53,564	(7,659)
Interest	325	4,708	4,383
Miscellaneous	63,740	91,353	27,613
Total revenues	<u>1,247,950</u>	<u>1,312,417</u>	<u>64,467</u>
Expenditures:			
Current:			
Public transportation			
Road and Bridge Number Three	1,432,314	1,374,543	57,771
Road and Bridge Administrative	14,700	14,429	271
Total Public transportation	<u>1,447,014</u>	<u>1,388,972</u>	<u>58,042</u>
Nondepartmental			
Contingency	21,141	--	21,141
Total Nondepartmental	<u>21,141</u>	<u>--</u>	<u>21,141</u>
Total expenditures	<u>1,468,155</u>	<u>1,388,972</u>	<u>79,183</u>
Excess (deficiency) of revenues over (under) expenditures	(220,205)	(76,555)	143,650
Other financing sources (uses):			
Sale of capital assets	5,000	1,200	(3,800)
Total other financing sources (uses)	<u>5,000</u>	<u>1,200</u>	<u>(3,800)</u>
Net change in fund balances	(215,205)	(75,355)	139,850
Fund balances, October 1	773,140	773,140	--
Fund balances, September 30	<u>\$ 557,935</u>	<u>\$ 697,785</u>	<u>\$ 139,850</u>

**FANNIN COUNTY, TEXAS**  
ROAD AND BRIDGE NUMBER FOUR  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-16

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Ad valorem taxes	\$ 454,662	\$ 466,885	\$ 12,223
Other taxes	41,893	52,166	10,273
Fees of tax collector	147,931	142,492	(5,439)
Fines	35,943	30,490	(5,453)
Interest	158	3,002	2,844
Miscellaneous	38,600	59,448	20,848
Total revenues	<u>719,187</u>	<u>754,483</u>	<u>35,296</u>
Expenditures:			
Current:			
Public transportation			
Road and Bridge Number Four	884,971	757,346	127,625
Road and Bridge Administrative	14,701	14,381	320
Total Public transportation	<u>899,672</u>	<u>771,727</u>	<u>127,945</u>
Nondepartmental			
Contingency	649	--	649
Total Nondepartmental	<u>649</u>	<u>--</u>	<u>649</u>
Total expenditures	<u>900,321</u>	<u>771,727</u>	<u>128,594</u>
Excess (deficiency) of revenues over (under) expenditures	(181,134)	(17,244)	163,890
Other financing sources (uses):			
Sale of capital assets	10,000	--	(10,000)
Total other financing sources (uses)	<u>10,000</u>	<u>--</u>	<u>(10,000)</u>
Net change in fund balances	(171,134)	(17,244)	153,890
Fund balances, October 1	319,450	319,450	--
Fund balances, September 30	<u>\$ 148,316</u>	<u>\$ 302,206</u>	<u>\$ 153,890</u>

**FANNIN COUNTY, TEXAS**  
 FANNIN COUNTY BEES  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-17

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

**FANNIN COUNTY, TEXAS**  
**J.P. #1 JUSTICE COURT TECHNOLOGY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-18**

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest	\$ 20	\$ 42	\$ 22
Miscellaneous	4,000	2,053	(1,947)
Total revenues	<u>4,020</u>	<u>2,095</u>	<u>(1,925)</u>
Expenditures:			
Current:			
Judicial			
Justice of the Peace Number One	5,020	1,396	3,624
Total Judicial	<u>5,020</u>	<u>1,396</u>	<u>3,624</u>
Total expenditures	<u>5,020</u>	<u>1,396</u>	<u>3,624</u>
Net change in fund balances	(1,000)	699	1,699
Fund balances, October 1	46,598	46,598	--
Fund balances, September 30	<u>\$ 45,598</u>	<u>\$ 47,297</u>	<u>\$ 1,699</u>

**FANNIN COUNTY, TEXAS**  
 J.P. #2 JUSTICE COURT TECHNOLOGY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-19

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest	\$ 7	\$ 9	\$ 2
Miscellaneous	400	675	275
Total revenues	<u>407</u>	<u>684</u>	<u>277</u>
Expenditures:			
Current:			
Judicial			
Justice of the Peace Number Two	2,407	1,363	1,044
Total Judicial	<u>2,407</u>	<u>1,363</u>	<u>1,044</u>
Total expenditures	<u>2,407</u>	<u>1,363</u>	<u>1,044</u>
Net change in fund balances	(2,000)	(679)	1,321
Fund balances, October 1	11,052	11,052	--
Fund balances, September 30	<u>\$ 9,052</u>	<u>\$ 10,373</u>	<u>\$ 1,321</u>

**FANNIN COUNTY, TEXAS**  
 J.P. #3 JUSTICE COURT TECHNOLOGY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-20

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest	\$ --	\$ 4	\$ 4
Miscellaneous	400	1,375	975
Total revenues	<u>400</u>	<u>1,379</u>	<u>979</u>
Expenditures:			
Current:			
Judicial			
Justice of the Peace Number Three	3,500	517	2,983
Total Judicial	<u>3,500</u>	<u>517</u>	<u>2,983</u>
Total expenditures	<u>3,500</u>	<u>517</u>	<u>2,983</u>
Net change in fund balances	(3,100)	862	3,962
Fund balances, October 1	4,653	4,653	--
Fund balances, September 30	<u>\$ 1,553</u>	<u>\$ 5,515</u>	<u>\$ 3,962</u>

**FANNIN COUNTY, TEXAS**  
**COURTHOUSE RESTORATION**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-21**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
<b>Revenue:</b>			
Intergovernmental	\$ 358,030	\$ 361,911	\$ 3,881
Total revenues	<u>358,030</u>	<u>361,911</u>	<u>3,881</u>
<b>Expenditures:</b>			
<b>Current:</b>			
Public facilities			
Courthouse	343,182	347,063	(3,881)
County Office Building	14,848	14,848	--
Total Public facilities	<u>358,030</u>	<u>361,911</u>	<u>(3,881)</u>
Total expenditures	<u>358,030</u>	<u>361,911</u>	<u>(3,881)</u>
Net change in fund balances	--	--	--
Fund balances, October 1	115	115	--
Fund balances, September 30	<u>\$ 115</u>	<u>\$ 115</u>	<u>\$ --</u>

**FANNIN COUNTY, TEXAS**  
 BAIL BONDSMAN APP. FEES  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

**EXHIBIT C-22**

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

**FANNIN COUNTY, TEXAS**  
DISTRICT COURT RECORDS ARCHIVE  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

**EXHIBIT C-23**

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest	\$ --	\$ 23	\$ 23
Miscellaneous	2,000	4,364	2,364
Total revenues	<u>2,000</u>	<u>4,387</u>	<u>2,387</u>
Expenditures:			
Current:			
Judicial			
District Clerk	3,000	--	3,000
Total Judicial	<u>3,000</u>	<u>--</u>	<u>3,000</u>
Total expenditures	<u>3,000</u>	<u>--</u>	<u>3,000</u>
Net change in fund balances	(1,000)	4,387	5,387
Fund balances, October 1	23,137	23,137	--
Fund balances, September 30	<u>\$ 22,137</u>	<u>\$ 27,524</u>	<u>\$ 5,387</u>

**FANNIN COUNTY, TEXAS**  
 LAW LIBRARY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-24

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees of office	\$ 15,000	\$ 17,601	\$ 2,601
Interest	30	136	106
Total revenues	<u>15,030</u>	<u>17,737</u>	<u>2,707</u>
Expenditures:			
Current:			
Legal			
District and County Attorney	15,030	3,600	11,430
Total Legal	<u>15,030</u>	<u>3,600</u>	<u>11,430</u>
Total expenditures	<u>15,030</u>	<u>3,600</u>	<u>11,430</u>
Net change in fund balances	--	14,137	14,137
Fund balances, October 1	144,680	144,680	--
Fund balances, September 30	<u>\$ 144,680</u>	<u>\$ 158,817</u>	<u>\$ 14,137</u>

**FANNIN COUNTY, TEXAS**  
DISTRICT ATTORNEY FEE ACCOUNT  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-25

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees of office	\$ 3,100	\$ 2,072	\$ (1,028)
Fines	--	9,433	9,433
Interest	--	6	6
Miscellaneous	--	1,885	1,885
Total revenues	<u>3,100</u>	<u>13,396</u>	<u>10,296</u>
Expenditures:			
Current:			
Legal			
District and County Attorney	11,144	402	10,742
District Attorney Seizure	3,566	3,096	470
Total Legal	<u>14,710</u>	<u>3,498</u>	<u>11,212</u>
Total expenditures	<u>14,710</u>	<u>3,498</u>	<u>11,212</u>
Net change in fund balances	(11,610)	9,898	21,508
Fund balances, October 1	22,840	22,840	--
Fund balances, September 30	<u>\$ 11,230</u>	<u>\$ 32,738</u>	<u>\$ 21,508</u>

**FANNIN COUNTY, TEXAS**

**EXHIBIT C-26**

NAACHO  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Expenditures:			
Current:			
Public safety			
Cert Project Director	\$ 4,000	\$ 2,309	\$ 1,691
Total Public safety	<u>4,000</u>	<u>2,309</u>	<u>1,691</u>
Total expenditures	<u>4,000</u>	<u>2,309</u>	<u>1,691</u>
Net change in fund balances	(4,000)	(2,309)	1,691
Fund balances, October 1	4,673	4,673	--
Fund balances, September 30	<u>\$ 673</u>	<u>\$ 2,364</u>	<u>\$ 1,691</u>

**FANNIN COUNTY, TEXAS**  
 CHAPTER 19 FUNDS  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-27

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 6,030	\$ 9,364	\$ 3,334
Total revenues	<u>6,030</u>	<u>9,364</u>	<u>3,334</u>
Expenditures:			
Current:			
General administration			
County Clerk	6,030	5,481	549
Total General administration	<u>6,030</u>	<u>5,481</u>	<u>549</u>
Total expenditures	<u>6,030</u>	<u>5,481</u>	<u>549</u>
Net change in fund balances	--	3,883	3,883
Fund balances (deficits), October 1	(4,277)	(4,277)	--
Fund balances (deficits), September 30	<u>(4,277)</u>	<u>(394)</u>	<u>3,883</u>

**FANNIN COUNTY, TEXAS**  
**SAFE ROOM REIMBURSEMENT PROGRAM**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-28**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Intergovernmental	\$ 93,000	\$ 66,385	\$ (26,615)
Total revenues	<u>93,000</u>	<u>66,385</u>	<u>(26,615)</u>
Expenditures:			
Current:			
Legal			
District and County Attorney	94,200	65,541	28,659
Total Legal	<u>94,200</u>	<u>65,541</u>	<u>28,659</u>
Total expenditures	<u>94,200</u>	<u>65,541</u>	<u>28,659</u>
Net change in fund balances	(1,200)	844	2,044
Fund balances, October 1	4,939	4,939	--
Fund balances, September 30	<u>\$ 3,739</u>	<u>\$ 5,783</u>	<u>\$ 2,044</u>

**FANNIN COUNTY, TEXAS**  
**ELECTION EQUIPMENT FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-29**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenue:</b>			
Fees of office	\$ 4,000	\$ 6,830	\$ 2,830
<b>Total revenues</b>	<u>4,000</u>	<u>6,830</u>	<u>2,830</u>
<b>Expenditures:</b>			
<b>Current:</b>			
General administration			
County Clerk	21,100	10,264	10,836
<b>Total General administration</b>	<u>21,100</u>	<u>10,264</u>	<u>10,836</u>
<b>Total expenditures</b>	<u>21,100</u>	<u>10,264</u>	<u>10,836</u>
<b>Net change in fund balances</b>	<b>(17,100)</b>	<b>(3,434)</b>	<b>13,666</b>
<b>Fund balances, October 1</b>	<b>34,736</b>	<b>34,736</b>	<b>--</b>
<b>Fund balances, September 30</b>	<u><u>\$ 17,636</u></u>	<u><u>\$ 31,302</u></u>	<u><u>\$ 13,666</u></u>

**FANNIN COUNTY, TEXAS**  
 INVESTIGATOR/LEOSE GRANT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-30

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ --	\$ 620	\$ 620
Total revenues	<u>    --</u>	<u>    620</u>	<u>    620</u>
Expenditures:			
Current:			
Legal			
District and County Attorney	683	683	--
Total Legal	<u>    683</u>	<u>    683</u>	<u>    --</u>
Total expenditures	<u>    683</u>	<u>    683</u>	<u>    --</u>
Net change in fund balances	(683)	(63)	620
Fund balances, October 1	683	683	--
Fund balances, September 30	<u>    --</u>	<u>    620</u>	<u>    620</u>

**FANNIN COUNTY, TEXAS**  
 COUNTY & DISTRICT COURT TECHNOLOGY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

**EXHIBIT C-31**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Miscellaneous	\$ 1,000	\$ 786	\$ (214)
Total revenues	<u>1,000</u>	<u>786</u>	<u>(214)</u>
Expenditures:			
Current:			
General administration			
County & Distric Court Technology	1,000	38	962
Total General administration	<u>1,000</u>	<u>38</u>	<u>962</u>
Total expenditures	<u>1,000</u>	<u>38</u>	<u>962</u>
Net change in fund balances	-	748	748
Fund balances, October 1	7,042	7,042	--
Fund balances, September 30	<u>\$ 7,042</u>	<u>\$ 7,790</u>	<u>\$ 748</u>

**FANNIN COUNTY, TEXAS**  
**COURT RECORDS PRESERVATION**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-32**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Interest	\$ 6	\$ 12	\$ 6
Miscellaneous	5,000	1,910	(3,090)
Total revenues	<u>5,006</u>	<u>1,922</u>	<u>(3,084)</u>
Expenditures:			
Current:			
General administration			
County Offices Record Management	5,006	1,796	3,210
Total General administration	<u>5,006</u>	<u>1,796</u>	<u>3,210</u>
Total expenditures	<u>5,006</u>	<u>1,796</u>	<u>3,210</u>
Net change in fund balances	--	126	126
Fund balances, October 1	12,191	12,191	--
Fund balances, September 30	<u>\$ 12,191</u>	<u>\$ 12,317</u>	<u>\$ 126</u>

**FANNIN COUNTY, TEXAS**  
 COUNTY CLERK RECORDS ARCHIVE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-33

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Miscellaneous	\$ 40,000	\$ 80,439	\$ 40,439
Total revenues	<u>40,000</u>	<u>80,439</u>	<u>40,439</u>
Expenditures:			
Current:			
General administration			
County Clerk	58,105	53,293	4,812
Total General administration	<u>58,105</u>	<u>53,293</u>	<u>4,812</u>
Total expenditures	<u>58,105</u>	<u>53,293</u>	<u>4,812</u>
Net change in fund balances	(18,105)	27,146	45,251
Fund balances, October 1	264,424	264,424	-
Fund balances, September 30	<u>\$ 246,319</u>	<u>\$ 291,570</u>	<u>\$ 45,251</u>

**FANNIN COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-34**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Miscellaneous	\$ 2,600	\$ 1,843	\$ (757)
Total revenues	<u>2,600</u>	<u>1,843</u>	<u>(757)</u>
Expenditures:			
Current:			
Public safety			
County Sheriff	3,100	2,039	1,061
Total Public safety	<u>3,100</u>	<u>2,039</u>	<u>1,061</u>
Total expenditures	<u>3,100</u>	<u>2,039</u>	<u>1,061</u>
Net change in fund balances	(500)	(196)	304
Fund balances, October 1	246	246	--
Fund balances, September 30	<u>\$ (254)</u>	<u>\$ 50</u>	<u>\$ 304</u>

**FANNIN COUNTY, TEXAS**  
**SHERIFF'S FORFEITURE**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-35**

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 417,477	\$ 432,416	\$ 14,939
Fines	17,605	62,084	44,479
Interest	--	31	31
Miscellaneous	2,016	3,712	1,696
Total revenues	<u>437,098</u>	<u>498,243</u>	<u>61,145</u>
Expenditures:			
Current:			
Public safety			
County Sheriff	24,198	23,958	240
Jail Operations	9,623	8,831	792
Adult Probation	421,277	414,484	6,793
Total Public safety	<u>455,098</u>	<u>447,273</u>	<u>7,825</u>
Total expenditures	<u>455,098</u>	<u>447,273</u>	<u>7,825</u>
Net change in fund balances	(18,000)	50,970	68,970
Fund balances, October 1	17,861	17,861	--
Fund balances, September 30	<u>\$ (139)</u>	<u>\$ 68,831</u>	<u>\$ 68,970</u>

**FANNIN COUNTY, TEXAS**  
**DRUG COURT**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2018**

**EXHIBIT C-36**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Interest	\$ 15	\$ 31	\$ 16
Miscellaneous	4,000	4,894	894
Total revenues	<u>4,015</u>	<u>4,925</u>	<u>910</u>
Expenditures:			
Current:			
General administration			
Court Administration	14,015	6,405	7,610
Total General administration	<u>14,015</u>	<u>6,405</u>	<u>7,610</u>
Total expenditures	<u>14,015</u>	<u>6,405</u>	<u>7,610</u>
Net change in fund balances	(10,000)	(1,480)	8,520
Fund balances, October 1	33,405	33,405	--
Fund balances, September 30	<u>\$ 23,405</u>	<u>\$ 31,925</u>	<u>\$ 8,520</u>

**FANNIN COUNTY, TEXAS**  
DISTRICT CLERK AND DISTRICT COURT TECH.  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

**EXHIBIT C-37**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Miscellaneous	\$ 1,000	\$ 589	\$ (411)
Total revenues	<u>1,000</u>	<u>589</u>	<u>(411)</u>
Expenditures:			
Current:			
General administration			
County & Distric Court Technology	1,000	911	89
Total General administration	<u>1,000</u>	<u>911</u>	<u>89</u>
Total expenditures	<u>1,000</u>	<u>911</u>	<u>89</u>
Net change in fund balances	--	(322)	(322)
Fund balances, October 1	3,163	3,163	--
Fund balances, September 30	<u>\$ 3,163</u>	<u>\$ 2,841</u>	<u>\$ (322)</u>

**FANNIN COUNTY, TEXAS**  
DISTRICT CLERK COURT RECORDS PRESERVATION  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-38

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest	\$ 5	\$ 23	\$ 18
Miscellaneous	4,000	3,469	(531)
Total revenues	<u>4,005</u>	<u>3,492</u>	<u>(513)</u>
Expenditures:			
Current:			
General administration			
County Offices Record Management	4,005	--	4,005
Total General administration	<u>4,005</u>	<u>--</u>	<u>4,005</u>
Total expenditures	<u>4,005</u>	<u>--</u>	<u>4,005</u>
Net change in fund balances	--	3,492	3,492
Fund balances, October 1	27,130	27,130	--
Fund balances, September 30	<u>\$ 27,130</u>	<u>\$ 30,622</u>	<u>\$ 3,492</u>

**FANNIN COUNTY, TEXAS**  
 LEOSE CONSTABLE 1  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-39

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Miscellaneous	\$ 1,000	\$ 678	\$ (322)
Total revenues	<u>1,000</u>	<u>678</u>	<u>(322)</u>
Expenditures:			
Current:			
Public safety			
Constables Precinct Number One	2,000	1,003	997
Total Public safety	<u>2,000</u>	<u>1,003</u>	<u>997</u>
Total expenditures	<u>2,000</u>	<u>1,003</u>	<u>997</u>
Net change in fund balances	(1,000)	(325)	675
Fund balances, October 1	1,332	1,332	--
Fund balances, September 30	<u>\$ 332</u>	<u>\$ 1,007</u>	<u>\$ 675</u>

**FANNIN COUNTY, TEXAS**  
 LEOSE CONSTABLE 2  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

**EXHIBIT C-40**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Miscellaneous	\$ 1,000	\$ 678	\$ (322)
Total revenues	<u>1,000</u>	<u>678</u>	<u>(322)</u>
Expenditures:			
Current:			
Public safety			
Constables Precinct Number Two	1,000	--	1,000
Total Public safety	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total expenditures	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Net change in fund balances	--	678	678
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ --</u>	<u>\$ 678</u>	<u>\$ 678</u>

**FANNIN COUNTY, TEXAS**  
 LEOSE CONSTABLE 3  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

**EXHIBIT C-41**

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Miscellaneous	\$ 1,000	\$ 678	\$ (322)
Total revenues	<u>1,000</u>	<u>678</u>	<u>(322)</u>
Expenditures:			
Current:			
Public safety			
Constables Precinct Number Three	2,000	--	2,000
Total Public safety	<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	(1,000)	678	1,678
Fund balances, October 1	1,332	1,332	--
Fund balances, September 30	<u>\$ 332</u>	<u>\$ 2,010</u>	<u>\$ 1,678</u>

**FANNIN COUNTY, TEXAS**  
 FC DETENTION ANNUAL PAYMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

**EXHIBIT C-42**

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees of office	\$ 10,000	\$ --	\$ (10,000)
Total revenues	<u>10,000</u>	<u>--</u>	<u>(10,000)</u>
Expenditures:			
Current:			
Public safety			
County Sheriff	10,000	5,816	4,184
Total Public safety	<u>10,000</u>	<u>5,816</u>	<u>4,184</u>
Total expenditures	<u>10,000</u>	<u>5,816</u>	<u>4,184</u>
Net change in fund balances	--	(5,816)	(5,816)
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ --</u>	<u>\$ (5,816)</u>	<u>\$ (5,816)</u>

**FANNIN COUNTY, TEXAS**  
 INV. CRIMES AGAINST CHILD  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

**EXHIBIT C-43**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 20,021	\$ --	\$ (20,021)
Total revenues	<u>20,021</u>	<u>--</u>	<u>(20,021)</u>
Expenditures:			
Current:			
Legal			
District and County Attorney	20,021	--	20,021
Total Legal	<u>20,021</u>	<u>--</u>	<u>20,021</u>
Total expenditures	<u>20,021</u>	<u>--</u>	<u>20,021</u>
Net change in fund balances	--	--	--
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

**FANNIN COUNTY, TEXAS**  
 INV. CRIMES AGAINST WOMEN  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-44

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ 41,899	\$ 35,368	\$ (6,531)
Total revenues	<u>41,899</u>	<u>35,368</u>	<u>(6,531)</u>
Expenditures:			
Current:			
Public safety			
County Sheriff	41,899	38,666	3,233
Total Public safety	<u>41,899</u>	<u>38,666</u>	<u>3,233</u>
Total expenditures	<u>41,899</u>	<u>38,666</u>	<u>3,233</u>
Net change in fund balances	--	(3,298)	(3,298)
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ --</u>	<u>\$ (3,298)</u>	<u>\$ (3,298)</u>

**FANNIN COUNTY, TEXAS**  
 STATZLER EXPENDABLE TRUST FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

EXHIBIT C-45

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest	\$ 50	\$ 712	\$ 662
Miscellaneous	560	560	--
Total revenues	<u>610</u>	<u>1,272</u>	<u>662</u>
Expenditures:			
Current:			
Nondepartmental			
Non-departmental	610	--	610
Total Nondepartmental	<u>610</u>	<u>--</u>	<u>610</u>
Total expenditures	<u>610</u>	<u>--</u>	<u>610</u>
Net change in fund balances	--	1,272	1,272
Fund balances, October 1	43,429	43,429	--
Fund balances, September 30	<u>\$ 43,429</u>	<u>\$ 44,701</u>	<u>\$ 1,272</u>

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**FANNIN COUNTY, TEXAS**

## COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

## AGENCY FUNDS

SEPTEMBER 30, 2018

	County Clerk	District Clerk	Justice of the Peace Number One	Justice of the Peace Number Two
<b>ASSETS</b>				
Cash and cash equivalents	\$ 35,432	\$ 518,040	\$ 9,124	\$ 191
Total Assets	<u>\$ 35,432</u>	<u>\$ 518,040</u>	<u>\$ 9,124</u>	<u>\$ 191</u>
<b>LIABILITIES</b>				
Due to other governments	\$ --	\$ 277,957	\$ 102	\$ --
Due to others	35,432	240,083	9,022	191
Total Liabilities	<u>\$ 35,432</u>	<u>\$ 518,040</u>	<u>\$ 9,124</u>	<u>\$ 191</u>

Justice of the Peace Number Three	Sheriff	Health Inspector	District Attorney	Tax Assessor Collector
\$ 384	\$ 759,711	\$ --	\$ 5,171	\$ 342,916
<u>\$ 384</u>	<u>\$ 759,711</u>	<u>\$ --</u>	<u>\$ 5,171</u>	<u>\$ 342,916</u>
\$ --	\$ 544,775	\$ --	\$ 8	\$ 179,002
384	214,936	--	5,163	163,914
<u>\$ 384</u>	<u>\$ 759,711</u>	<u>\$ --</u>	<u>\$ 5,171</u>	<u>\$ 342,916</u>

**FANNIN COUNTY, TEXAS**

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2018

	Juvenile Probation	Surety Bail Bond Fee	Payroll Clearing Fund	Total Agency Funds (See Exhibit A-7)
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,432	\$ 4,920	\$ --	\$ 1,678,321
<b>Total Assets</b>	<u>\$ 2,432</u>	<u>\$ 4,920</u>	<u>\$ --</u>	<u>\$ 1,678,321</u>
<b>LIABILITIES</b>				
Due to other governments	\$ 2,432	\$ 4,920	\$ --	\$ 1,009,196
Due to others	--	--	--	669,125
<b>Total Liabilities</b>	<u>\$ 2,432</u>	<u>\$ 4,920</u>	<u>\$ --</u>	<u>\$ 1,678,321</u>