

FANNIN COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2014

FANNIN COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2014

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Financial Section

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INDEPENDENT AUDITORS' REPORT

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

Bonham, 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, 2014, 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.

Auditor's 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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, 2014, 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 and budgetary comparison information on pages 5-11 and 33-35 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's

responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Rutledge Crain & Company, PC

April 24, 2015

Management's Discussion and Analysis

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As management of Fannin County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2014. 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, 2014 by \$1,151,671 (net position). Of this amount, \$8,753,848 (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 \$705,001. The majority of this increase is attributable to the increase of receivables (net of allowances from collectibles) and reduction of total liabilities.

The County's governmental funds reported combined ending fund balances of \$6,980,057, a decrease of \$413,662 in comparison to the previous year mainly due to a one-time early payment to pay off Series 1998 Jail Bonds four years prior to scheduled redemption.

The unreserved portion of the General Fund fund balance at the end of the year was \$4,903,111 or 45.9% of total General Fund expenditures for fiscal year 2014.

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 the 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 47 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 46 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 2014, the County's net position (assets exceeding liabilities) totaled \$21,151,671. This analysis focuses on the net position (Table 1) and changes in net position (Table 2). This is an increase of \$705,001, mainly due to an increase in receivables and reduction of liabilities.

Net Position. The largest portion of the County's net position, \$12,397,823 or 58.6%, reflects its investment in capital assets (land, buildings, infrastructure, machinery and equipment, construction in progress), less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

FANNIN COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2014

The remaining balance of unrestricted net position, \$8,753,848 or 41.4%, may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1
Condensed Statement of Net Position

	09/30/14	9/30/13
ASSETS		
Current and other assets	\$ 11,935,325	\$ 11,519,906
Capital assets	12,397,823	12,501,796
Total assets	24,333,148	24,021,702
LIABILITIES		
Long-term liabilities	2,987,198	2,329,463
Other liabilities	184,215	1,245,569
Total liabilities	3,171,413	3,575,032
DEFERRED INFLOW OF RESOURCES		
Unearned revenue	10,064	0
NET POSITION		
Invested in capital assets net of related debt	12,397,823	11,661,796
Restricted	0	107,392
Unrestricted	8,753,848	8,677,482
	\$ 21,151,671	\$ 20,446,670

Changes in Net Position. The net position of the County increased by \$705,001 for the fiscal year ended September 30, 2014. This increase is mainly due to an increase in receivables and a reduction in liabilities.

FANNIN COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2014

Table 2
Changes in Net Position

	9/30/14	9/30/13
Program Revenues:		
Charges for services	\$ 3,509,207	\$ 3,063,826
Operating grants and contributions	411,905	318,528
Capital grants and contributions	298,507	917,051
General Revenues		
Taxes	9,609,628	9,463,135
Unrestricted Investment Earnings	5,552	7,123
Miscellaneous	767,460	181,277
Gain (loss) on sale of capital assets	5,262	98,161
Total Revenues	<u>14,607,521</u>	<u>14,049,101</u>
Expenses:		
General Administration	788,190	727,079
Judicial	1,773,426	1,649,983
Legal	962,919	792,128
Financial Administration	709,583	680,377
Public Facilities	592,277	714,478
Public Safety	4,267,350	4,029,977
Public Transportation	3,595,071	3,201,079
Health and Welfare	463,899	431,799
Non Departmental	743,883	668,418
Debt Service	5,922	58,913
Total Expenses	<u>13,902,520</u>	<u>12,954,231</u>
Increase in net position	705,001	1,094,870
Net position - October 1	20,446,670	19,351,800
Net position - September 30	<u>\$21,151,671</u>	<u>\$20,446,670</u>

Financial Analysis of the Government's Funds

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

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$6,980,057.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unreserved fund balance was \$4,903,111. This is a decrease of \$433,058 under last year with the primary reason due to the early payoff of Series 2008 Jail Bond debt in the amount of \$1,012,011 from the General Fund.

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

FANNIN COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2014

amount budgeted for one line item can be transferred to another budgeted item without authorizing an emergency expenditure.

Overall total actual income was over budget by \$529,633.

Ad Valorem taxes were above budget by \$339,011 due to higher tax collection.

Other tax revenue was above budget by \$49,166 mainly due to the increase in sales tax revenue.

Fees of Office revenue was only over budget by \$12,495 due to unbudgeted Bond Supervisor fees collected in the amount of \$35,998.

Intergovernmental revenues over budget by \$50,091 due to unexpected increase in Indigent Defense grant revenue.

Fees of Tax Collector were over budget by \$39,506 mainly due to commissions on sales tax over budget by \$21,126.

The overall Public Safety budget was under amended budget by \$126,984 mainly due jail operations below amended budget by \$24,229 and Sheriff Operations below original budget by \$119,080. Total Sheriff's Operations were \$80,760 above last year due to major increase in salaries and benefits. The Jail Operations expenditures were under final appropriations budget by \$24,229 and above last year by \$61,659 mainly due to the continued increase in number of inmates and tremendous increase in inmate medical expenses.

Overall, expenditures were less than the original budget by \$663,309. Overall expenditures were \$1,352,773 over last year mainly due to a one-time payment of \$1,012,011 for the early pay off of Series 1998 Jail Bond debt.

Total Health and Welfare was below budget by \$276,021 mainly due to Indigent Health Care being below budget by \$265,878.

District Court expenditures were under budget by \$52,135 but above last year by \$38,926 mainly due to major increase in Child Protective Services in the amount of \$39,967.

District and County Attorney was over original budget by \$45,515 and over amended budget by \$12,515 and over last year by \$78,167.

Juvenile Probation was over budget by \$18,980 due to higher than budgeted cost for Detention Services.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets as of September 30, 2014, amounts to \$12,397,823 (net of accumulated depreciation). The investment in capital assets includes land, buildings, machinery and equipment, and infrastructure.

Table 3
 Capital Assets at Year End
 Net of Accumulated Depreciation

	9/30/14	9/30/13
Land	\$ 341,561	\$ 341,561
Buildings	1,713,622	1,831,389
Machinery and equipment	1,217,695	1,353,675
Infrastructure	9,124,944	8,975,171
	\$ 12,397,823	\$ 12,501,796

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 \$184,215 for compensated absences.

From time to time Fannin County issues short-term notes payable to finance equipment purchases in the General Fund and Road & Bridge Fund. Compensated absences increased by \$11,246.

Table 4
 Outstanding Debt at Year End

Type of Debt	9/30/14	9/30/13
General Obligation Bonds	\$ 0	\$ 1,095,000
Compensated Absences	184,215	150,569
Total	184,215	\$ 1,245,569

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

The County's total outstanding debt decreased by \$1,061,354 due to an early payoff of the 1998 Series Jail Bond debt.

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 2015 tax year.

Some key factors to look for in future budgets:

Significant increase in prisoner housing costs expected for fiscal year 2015 due to a current trend of continued increase in prisoner housing numbers from previous years.

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

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

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

Requests for Information

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

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Basic Financial Statements

FANNIN COUNTY, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2014

	Governmental Activities
ASSETS	
<i>Cash and cash equivalents</i>	\$ 6,014,582
<i>Investments</i>	1,285,903
Receivables (net of allowances for uncollectibles):	
<i>Taxes</i>	727,828
<i>Accounts</i>	176,172
<i>Fines</i>	3,545,967
<i>Intergovernmental</i>	184,873
Capital assets (net of accumulated depreciation)	
<i>Land</i>	341,562
<i>Buildings</i>	1,713,622
<i>Machinery and equipment</i>	1,217,695
<i>Infrastructure</i>	9,124,944
Total Assets	<u>24,333,148</u>
LIABILITIES	
<i>Accounts payable</i>	465,547
<i>Accrued liabilities</i>	172,754
<i>Due to other governments</i>	620,756
<i>Due to others</i>	1,728,141
Noncurrent liabilities:	
<i>Due within one year</i>	184,215
Total Liabilities	<u>3,171,413</u>
DEFERRED INFLOWS OF RESOURCES	
Unearned revenue	10,064
Total Deferred Inflows of Resources	<u>10,064</u>
NET POSITION:	
Net Investment in Capital Assets	12,397,823
Unrestricted	8,753,848
Total Net Position	<u>\$ 21,151,671</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT					
Governmental activities:					
<i>General administration</i>	\$ 788,190	\$ 512,553	\$ 28,829	\$ --	\$ (246,808)
<i>Judicial</i>	1,773,426	807,510	83,353	--	(882,563)
<i>Legal</i>	962,919	39,634	183,729	--	(739,556)
<i>Financial administration</i>	709,583	340,029	--	--	(369,554)
<i>Public facilities</i>	592,277	--	14,765	8,100	(569,412)
<i>Public safety</i>	4,267,350	743,985	13,476	63,713	(3,446,176)
<i>Public transportation</i>	3,595,071	974,430	61,116	824,511	(1,735,014)
<i>Health and welfare</i>	463,899	91,066	26,637	--	(346,196)
<i>Nondepartmental</i>	743,883	--	--	--	(743,883)
<i>Interest on long-term debt</i>	5,922	--	--	--	(5,922)
Total expenses	<u>13,902,520</u>	<u>3,509,207</u>	<u>411,905</u>	<u>896,324</u>	<u>(9,085,084)</u>
Total Primary Government	<u>\$ 13,902,520</u>	<u>\$ 3,509,207</u>	<u>\$ 411,905</u>	<u>\$ 896,324</u>	<u>(9,085,084)</u>
General Revenues:					
<i>Property Taxes</i>					8,728,667
<i>Other Taxes</i>					880,961
<i>Unrestricted Investment Earnings</i>					5,552
<i>Miscellaneous</i>					169,643
<i>Gain (Loss) on Disposal of Capital Assets</i>					5,262
Total General Revenues and Transfers					<u>9,790,085</u>
Change in Net Position					705,001
Net Position - Beginning					20,446,670
Net Position - Ending					<u>\$ 21,151,671</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
<i>Cash and cash equivalents</i>	\$ 4,652,690	\$ 1,361,891	\$ 6,014,581
<i>Investments</i>	517,837	768,066	1,285,903
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	592,883	134,945	727,828
<i>Accounts</i>	176,172	--	176,172
<i>Fines</i>	3,545,967	--	3,545,967
<i>Intergovernmental</i>	122,252	62,621	184,873
<i>Due from other funds</i>	22,676	--	22,676
Total Assets	\$ 9,630,477	\$ 2,327,523	\$ 11,958,000
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ 419,242	\$ 46,305	\$ 465,547
<i>Accrued liabilities</i>	129,129	43,625	172,754
<i>Due to other funds</i>	--	22,676	22,676
<i>Due to other governments</i>	620,756	--	620,756
<i>Due to others</i>	1,728,141	--	1,728,141
Total Liabilities	2,897,268	112,606	3,009,874
Deferred Inflows of Resources:			
<i>Unavailable revenue - property taxes</i>	562,467	127,907	690,374
<i>Unavailable revenue - fines</i>	1,267,631	--	1,267,631
<i>Unavailable revenue - grants</i>	--	10,064	10,064
Total Deferred Inflows of Resources	1,830,098	137,971	1,968,069
Fund balances:			
<i>Restricted</i>	--	914,246	914,246
<i>Committed</i>	--	1,164,598	1,164,598
<i>Unassigned</i>	4,903,111	(1,898)	4,901,213
Total fund balances	4,903,111	2,076,946	6,980,057
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 9,630,477	\$ 2,327,523	\$ 11,958,000

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, 2014*

Total fund balances - governmental funds balance sheet	\$ 6,980,057
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	12,397,823
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	690,375
Payables for compensated absences which are not due in the current period are not reported in the funds.	(184,215)
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	<u>1,267,631</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 21,151,671</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXASSTATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenue:			
<i>Ad valorem taxes</i>	\$ 7,092,011	\$ 1,640,020	\$ 8,732,031
<i>Other taxes</i>	997,928	165,407	1,163,335
<i>Licenses and permits</i>	91,066	--	91,066
<i>Intergovernmental</i>	65,091	430,674	495,765
<i>Fees of office</i>	1,292,295	43,831	1,336,126
<i>Fees of tax collector</i>	339,906	713,795	1,053,701
<i>Fines</i>	42,462	196,460	238,922
<i>Interest</i>	4,268	1,284	5,552
<i>Miscellaneous</i>	317,204	413,480	730,684
Total revenues	<u>10,242,231</u>	<u>3,604,951</u>	<u>13,847,182</u>
Expenditures:			
<i>General administration</i>	604,748	129,236	733,984
<i>Judicial</i>	1,762,815	9,381	1,772,196
<i>Legal</i>	786,211	172,239	958,450
<i>Financial administration</i>	710,343	--	710,343
<i>Public facilities</i>	545,964	22,868	568,832
<i>Public safety</i>	4,050,375	70,868	4,121,243
<i>Public transportation</i>	--	3,097,918	3,097,918
<i>Health and welfare</i>	463,463	--	463,463
<i>Nondepartmental</i>	739,358	4,525	743,883
Debt service:			
<i>Principal</i>	1,011,985	83,015	1,095,000
<i>Interest and fiscal charges</i>	27	9,920	9,947
Total expenditures	<u>10,675,289</u>	<u>3,599,970</u>	<u>14,275,259</u>
 Excess (deficiency) of revenues over (under) expenditures	 (433,058)	 4,981	 (428,077)
Other financing sources (uses):			
<i>Sale of capital assets</i>	--	14,415	14,415
Total other financing sources (uses)	<u>--</u>	<u>14,415</u>	<u>14,415</u>
Net change in fund balances	<u>(433,058)</u>	<u>19,396</u>	<u>(413,662)</u>
 Fund balances, October 1	 5,336,169	 2,057,550	 7,393,719
Fund balances, September 30	<u>\$ 4,903,111</u>	<u>\$ 2,076,946</u>	<u>\$ 6,980,057</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, 2014*

Net change in fund balances - total governmental funds	\$ (413,662)
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	292,360
The depreciation of capital assets used in governmental activities is not reported in the funds.	(985,000)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(9,152)
Donations of capital assets increase net position in the SOA but not in the funds.	597,817
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(3,366)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	1,095,000
(Increase) decrease in accrued interest from beginning of period to end of period.	4,025
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(33,645)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	<u>160,624</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 705,001</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2014

	Agency Funds
ASSETS	
<i>Cash and cash equivalents</i>	\$ 1,680,658
Total Assets	<u>\$ 1,680,658</u>
LIABILITIES	
<i>Due to other governments</i>	\$ 732,238
<i>Due to others</i>	948,420
Total Liabilities	<u>\$ 1,680,658</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2014

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.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2014

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.

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

The County reports the following major governmental funds:

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

Additionally, the County reports the following fund types:

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

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

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

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

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

D. Budgetary Information

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

- Sheriff Work Release
- Courthouse Restoration
- Animal Control Shelter
- Contraband Seizure
- IHC Co-op Gin
- CERT
- Child Abuse Investigator Grant
- Sheriff K-9 Unit
- Right of Way
- TCDP Grant

The County Judge is, by statute, the Budget Officer of the County and has the responsibility of preparing the County's budget. Under the County's budgeting procedures, each department submits a budget request to the County Judge. The County Judge reviews budget requests and holds informal hearings when needed. Before October 1, a proposed budget is presented to the Commissioners' Court. A public hearing is then held and the Commissioners' Court takes action on the proposed budget. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2014

departments. Amounts finally budgeted may not exceed the estimate of revenues and available fund balance.

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

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

2. Excess of Expenditures Over Appropriations

For the year ended September 30, 2014, expenditures exceeded appropriations in the following funds:

Special Revenue Funds:	
Probate Judges Education	\$239
Medical Reserves Corps Grant	5,864
Chapter 19 Funds	306
Law Enforcement Education	1,576
Statue Restoration	8,050

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

3. Deficit Fund Balances

The following funds had deficit fund balances at September 30, 2014:

Special Revenue Funds	
Animal Control Shelter	\$ 50
Prosecutor Grant 2007	1,254
Chapter 19 Funds	594
	<u>\$1,898</u>

E. Assets, liabilities, and net position or equity

1. Deposits and investments

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

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

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

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2014

2. Receivables and payables

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

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

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

Property taxes are levied on October 1 by the County based on the January 1 property values as appraised by the Fannin County Central Appraisal District. Taxes are due without penalty until January 31, of the next calendar year. After January 31, the County has an enforceable lien with respect to both real and personal property. Under state law, property taxes levied on real property constitute a perpetual lien on the real 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.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2014

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

6. Fund equity

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

Invested in capital assets, net of related debt – This component of net assets consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, leases, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

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

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

Governmental funds classify fund balances as follows:

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

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

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

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

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

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

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Other Funds	Total
Restricted for:			
Debt Service	\$ --	\$ --	\$ --
Justice Administration	--	413,319	413,319
Preservation	--	--	--
Grants	--	75	75
Construction	--	115	115
Other	--	500,737	500,737
	--	914,246	914,246
Committed to:			
Road and Bridge Maintenance	--	1,164,598	1,164,598
Unassigned	4,903,111	(1,898)	4,901,213
	<u>\$4,903,111</u>	<u>\$2,076,946</u>	<u>\$6,980,057</u>

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental fund balance sheet includes a reconciliation between *fund balance-total governmental funds and net assets – governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that "Court fines receivable unavailable to pay for current period expenditures are deferred in the funds, however, the net change in the deferred fines revenue is recognized as revenue in the Statement of Activities." The details of this \$1,107,007 difference are as follows:

County clerk fines	\$264,212
District clerk fines	902,244
Justice of the peace fines	101,175
Total	<u>\$1,267,631</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 \$7,695,240. All of the bank balance of \$7,946,984, 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, 2014

Investments

As of September 30, 2014, the County had the following investments:

Investment type	Credit Rating	Fair Value	Days to Maturity
Government sponsored investment pool (TexPool)	AAAm	\$1,285,903	<60
Total Fair Value		\$1,285,903	

* 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, 2014 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	\$592,883	\$134,945	\$727,828
Accounts	\$176,172	\$ --	\$176,172
Fines receivable	\$5,332,782	\$ --	\$5,332,782
Allowance	(1,786,815)	--	(1,786,815)
Net fines receivable	\$3,545,967	\$ --	\$3,545,967
Intergovernmental	\$122,252	\$62,621	\$184,873

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2014

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)	\$562,467	\$ --	\$562,467
Deferred fines revenue (General Fund)	1,267,631	--	1,267,631
Deferred tax revenue (NonMajor Funds)	127,907	--	127,907
Deferred grant revenue (NonMajor Funds)	--	10,064	10,064
Total deferred/unearned revenue for governmental funds	\$1,958,005	\$10,064	\$1,968,069

C. Capital assets

Capital asset activity for the year ended September 30, 2014:

	Balance 9/30/13	Additions	Retirements	Inventory Adjustment	Balance 9/30/14
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$341,562	\$ --	\$ --	\$ --	\$341,562
Construction in progress	--	--	--	--	--
Total capital assets not being depreciated	341,562	--	--	--	341,562
Capital assets, being depreciated:					
Buildings	4,737,000	--	--	--	4,737,000
Infrastructure	25,023,721	673,287	(13,111)	--	25,683,897
Machinery and equipment	5,580,428	216,891	(41,600)	33,599	5,789,318
Total capital assets being depreciated	35,341,149	890,178	(54,711)	33,599	36,210,215
Less accumulated depreciation for:					
Buildings	(2,905,611)	(117,767)	--	--	(3,023,378)
Infrastructure	(16,048,551)	(519,428)	9,026	--	(16,558,953)
Machinery and equipment	(4,226,752)	(347,804)	27,933	(25,000)	(4,571,623)
Total accumulated depreciation	(23,180,914)	(984,999)	36,959	(25,000)	(24,153,954)
Total capital assets being depreciated, net	12,160,235	(94,821)	(17,752)	8,599	12,056,261
Governmental activities capital assets, net	<u>\$12,501,797</u>	<u>(\$94,821)</u>	<u>(\$17,752)</u>	<u>\$8,599</u>	<u>\$12,397,823</u>

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

Governmental activities:

General administration	\$52,661
Public facilities	23,333
Public safety	161,852
Public transportation	747,153
Total depreciation expense - governmental activities	\$984,999

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2014

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of September 30, 2014, is as follows:

Fund	Receivable	Payable
Major Funds		
General Fund	\$22,676	\$ --
Nonmajor Funds		
Prosecutor Grant 2007	--	1,254
Homeland Security	--	21,133
Chapter 19 Funds	--	289
Total Governmental Funds	\$22,676	\$22,676

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, 2014 under the modified accrual basis of accounting:

	<u>Unaudited</u>
Total revenues	\$20,346
Total expenses	(621,498)
Change in net assets	(601,152)
Contributions from joint venturers	601,152
Net assets - September 30, 2013	182,061
Net assets - September 30, 2014	\$182,061

F. Long-term debt

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

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2014

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2014, was as follows:

	Balance 09/30/13	Additions	Retirements	Balance 09/30/14	Due Within One Year
Governmental activities:					
General Obligation Bonds	\$1,095,000	\$ --	(\$1,095,000)	\$ --	\$ --
Compensated absences	150,569	184,215	(150,569)	184,215	184,215
Governmental activity Long-Term Liabilities	\$1,245,569	\$184,215	(\$1,245,569)	\$184,215	\$184,215

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 9/30/14.

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, 2014, the principal amount payable was \$31,390,000.

IV. OTHER INFORMATION

A. Risk management

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

B. Contingent Liabilities and Commitments

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

The County periodically is defendant in various lawsuits. As of September 30, 2014, 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. Employee Retirement Systems and Pension Plans

1. Plan Description

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

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

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

2. Funding Policy

The County has elected the annually determined contribution rate (Variable Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 10.28% for the months of the accounting year in 2013 and 10.91% for the months of the accounting year in 2014.

The contribution rate payable by the employee members is the rate of 7% as adopted by the commissioners' court. The employee contribution rate and the employer contribution rate may be changed by the commissioners' court with the options available in the TCDRS Act.

3. Annual Pension Cost

For the County's accounting year ended September 30, 2014, the annual pension cost for the TCDRS plan for its employees was \$491,555 and the actual contributions were \$491,555.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2012, the basis for determining the contribution rates for fiscal year 2014. The December 31, 2013 actuarial valuation is the most recent valuation.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2014

Actuarial Valuation Information

Actuarial valuation date	12/31/11	12/31/12	12/31/13
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period in years	20	20	20
Actuarial valuation method	SAF: 10-yr smoothed value. ESF: Fund Value.	SAF: 10-yr smoothed value. ESF: Fund Value.	SAF: 5-yr smoothed value. ESF: Fund Value.
Actuarial assumptions:			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.40%	5.40%	4.90%
Inflation	3.50%	3.50%	3.00%
Cost-of-living adjustments	0.00%	0.00%	0.00%

Trend Information

Accounting year ended	9/30/12	9/30/13	9/30/14
Annual Pension Cost (APC)	\$419,248	\$440,798	\$491,555
Percentage of APC Contributed	100.00%	100.00%	100.00%
Net Pension Obligation	\$ --	\$ --	\$ --

D. Concentrations of Credit Risk

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

Required Supplementary Information

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

FANNIN COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Ad valorem taxes</i>	\$ 6,753,000	\$ 6,753,000	\$ 7,092,011	\$ 339,011
<i>Other taxes</i>	948,762	948,762	997,928	49,166
<i>Licenses and permits</i>	46,250	46,250	91,066	44,816
<i>Intergovernmental</i>	15,000	15,000	65,091	50,091
<i>Fees of office</i>	1,279,800	1,279,800	1,292,295	12,495
<i>Fees of tax collector</i>	300,400	300,400	339,906	39,506
<i>Fines</i>	38,000	38,000	42,462	4,462
<i>Interest</i>	5,550	5,550	4,268	(1,282)
<i>Miscellaneous</i>	325,836	325,836	317,204	(8,632)
Total revenues	<u>9,712,598</u>	<u>9,712,598</u>	<u>10,242,231</u>	<u>529,633</u>
Expenditures:				
Current:				
<i>General administration</i>				
<i>County Judge</i>	137,264	137,264	135,885	1,379
<i>911 Coordinator</i>	18,000	18,000	18,000	--
<i>County Clerk</i>	332,030	332,112	311,466	20,646
<i>Elections</i>	39,499	39,499	36,903	2,596
<i>Court Administration</i>	130,640	130,640	102,494	28,146
Total General administration	<u>657,433</u>	<u>657,515</u>	<u>604,748</u>	<u>52,767</u>
<i>Judicial</i>				
<i>County Court at Law</i>	426,295	426,295	403,611	22,684
<i>District Court</i>	720,565	720,565	668,430	52,135
<i>District Clerk</i>	370,756	370,756	363,431	7,325
<i>Justice of the Peace Number One</i>	135,415	135,415	135,490	(75)
<i>Justice of the Peace Number Two</i>	109,987	109,987	110,367	(380)
<i>Justice of the Peace Number Three</i>	43,803	43,803	43,772	31
<i>Bond supervisor</i>	49,640	50,640	37,714	12,926
Total Judicial	<u>1,856,461</u>	<u>1,857,461</u>	<u>1,762,815</u>	<u>94,646</u>
<i>Legal</i>				
<i>District and County Attorney</i>	740,696	773,696	786,211	(12,515)
Total Legal	<u>740,696</u>	<u>773,696</u>	<u>786,211</u>	<u>(12,515)</u>
<i>Financial administration</i>				
<i>County Auditor</i>	223,872	223,872	217,205	6,667
<i>County Purchasing</i>	68,083	68,002	68,144	(142)
<i>County Treasurer</i>	118,535	118,535	118,247	288
<i>Tax Assessor Collector</i>	258,417	258,417	257,851	566
<i>Computer/IT Department</i>	51,134	51,134	48,896	2,238
Total Financial administration	<u>720,041</u>	<u>719,960</u>	<u>710,343</u>	<u>9,617</u>
<i>Public facilities</i>				
<i>Courthouse</i>	434,052	434,052	423,430	10,622
<i>County Office Building</i>	75,554	75,554	59,440	16,114
<i>Co-op Office Building</i>	10,200	10,200	9,194	1,006
<i>Courthouse South Annex</i>	32,293	36,993	35,209	1,784
<i>Windom County Building</i>	5,500	5,500	4,022	1,478
<i>Agri Life Extension Building</i>	15,170	18,370	14,669	3,701
Total Public facilities	<u>572,769</u>	<u>580,669</u>	<u>545,964</u>	<u>34,705</u>

FANNIN COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT B-1
Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public safety</i>				
Emergency Management	\$ 51,927	\$ 51,927	\$ 51,598	\$ 329
Ambulance Service	540,000	540,000	540,000	--
Fire Protection	76,008	76,008	75,708	300
Constables Precinct Number One	37,975	37,975	37,415	560
Constables Precinct Number Two	28,248	28,248	27,209	1,039
Constables Precinct Number Three	17,200	17,200	16,477	723
County Sheriff	1,585,720	1,585,720	1,466,640	119,080
Jail Operations	1,625,585	1,734,585	1,710,356	24,229
Adult Probation	2,300	2,300	2,154	146
Juvenile Probation	102,000	102,000	120,980	(18,980)
Animal Control Officer	798	1,396	1,838	(442)
Total Public safety	4,067,761	4,177,359	4,050,375	126,984
<i>Health and welfare</i>				
Veterans Service	30,165	30,165	29,894	271
Health Inspector	75,047	75,047	73,731	1,316
County Welfare	63,103	63,103	59,419	3,684
Health Officer	2,400	2,400	2,400	--
Indigent Health Care	488,610	488,610	222,732	265,878
County Agents	83,359	80,159	75,287	4,872
Total Health and welfare	742,684	739,484	463,463	276,021
<i>Nondepartmental</i>				
Non-departmental	1,811,843	1,808,044	737,123	1,070,922
Contingency	165,910	21,410	--	21,410
Donations and Allocations	3,000	3,000	2,235	765
Total Nondepartmental	1,980,753	1,832,454	739,358	1,093,097
<i>Debt Service:</i>				
Principal	--	--	1,011,985	(1,011,985)
Interest and fiscal charges	--	--	27	(27)
Total expenditures	11,338,598	11,338,598	10,675,289	663,309
Excess (deficiency) of revenues over (under) expenditures	(1,626,000)	(1,626,000)	(433,058)	1,192,942
<i>Other financing sources (uses):</i>				
Sale of capital assets	1,000	1,000	--	(1,000)
Total other financing sources (uses)	1,000	1,000	--	(1,000)
Net change in fund balances	(1,625,000)	(1,625,000)	(433,058)	1,191,942
Fund balances, October 1	5,336,169	5,336,169	5,336,169	--
Fund balances, September 30	\$ 3,711,169	\$ 3,711,169	\$ 4,903,111	\$ 1,191,942

Actuarial Valuation Information

Actuarial valuation date	12/31/11	12/31/12	12/31/13
Actuarial value of assets	\$10,828,684	\$11,497,257	\$12,861,769
Actuarial Accrued Liability (AAL)	\$12,321,555	\$13,261,212	\$14,531,809
Unfunded AAL (UAAL)	\$1,492,871	\$1,763,955	\$1,670,040
Funded Ratio	87.88%	86.70%	88.51%
Annual Covered Payroll (actuarial)	\$4,487,688	\$4,589,055	\$4,709,221
UAAL as a Percentage of Covered Payroll	33.27%	38.44%	35.46%

*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, 2014

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 1,361,891	\$ --	\$ 1,361,891
<i>Investments</i>	768,066	--	768,066
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	134,945	--	134,945
<i>Intergovernmental</i>	62,621	--	62,621
Total Assets	\$ 2,327,523	\$ --	\$ 2,327,523
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ 46,305	\$ --	\$ 46,305
<i>Accrued liabilities</i>	43,625	--	43,625
<i>Due to other funds</i>	22,676	--	22,676
Total Liabilities	112,606	--	112,606
Deferred Inflows of Resources:			
<i>Unavailable revenue - property taxes</i>	127,907	--	127,907
<i>Unavailable revenue - grants</i>	10,064	--	10,064
Total Deferred Inflows of Resources	137,971	--	137,971
Fund balances:			
<i>Restricted</i>	914,246	--	914,246
<i>Committed</i>	1,164,598	--	1,164,598
<i>Unassigned</i>	(1,898)	--	(1,898)
Total fund balances	2,076,946	--	2,076,946
 <i>Total Liabilities and Fund Balances</i>	 \$ 2,327,523	 \$ --	 \$ 2,327,523

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:			
<i>Ad valorem taxes</i>	\$ 1,639,876	\$ 144	\$ 1,640,020
<i>Other taxes</i>	165,407	--	165,407
<i>Intergovernmental</i>	430,674	--	430,674
<i>Fees of office</i>	43,831	--	43,831
<i>Fees of tax collector</i>	713,795	--	713,795
<i>Fines</i>	196,460	--	196,460
<i>Interest</i>	1,279	5	1,284
<i>Miscellaneous</i>	413,480	--	413,480
Total revenues	<u>3,604,802</u>	<u>149</u>	<u>3,604,951</u>
Expenditures:			
<i>General administration</i>	129,236	--	129,236
<i>Judicial</i>	9,381	--	9,381
<i>Legal</i>	172,239	--	172,239
<i>Public facilities</i>	22,868	--	22,868
<i>Public safety</i>	70,868	--	70,868
<i>Public transportation</i>	3,097,918	--	3,097,918
<i>Nondepartmental</i>	4,525	--	4,525
Debt service:			
<i>Principal</i>	--	83,015	83,015
<i>Interest and fiscal charges</i>	--	9,920	9,920
Total expenditures	<u>3,507,035</u>	<u>92,935</u>	<u>3,599,970</u>
Excess (deficiency) of revenues over (under) expenditures	97,767	(92,786)	4,981
Other financing sources (uses):			
<i>Sale of capital assets</i>	14,415	--	14,415
Total other financing sources (uses)	<u>14,415</u>	<u>--</u>	<u>14,415</u>
Net change in fund balances	112,182	(92,786)	19,396
Fund balances, October 1	1,964,764	92,786	2,057,550
Fund balances, September 30	<u>\$ 2,076,946</u>	<u>\$ --</u>	<u>\$ 2,076,946</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2014

	Courthouse Security	County Clerk Vital Statistics	Justice Court Building Security	County Judge Excess Supplement
ASSETS				
<i>Cash and cash equivalents</i>	\$ 105,868	\$ 11,377	\$ 12,278	\$ 16,446
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Total Assets	\$ 105,868	\$ 11,377	\$ 12,278	\$ 16,446
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	--	--	--	--
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - grants</i>	--	--	--	--
Total Deferred Inflows of Resources	--	--	--	--
Fund balances:				
<i>Restricted</i>	105,868	11,377	12,278	16,446
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	105,868	11,377	12,278	16,446
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (deficits)	\$ 105,868	\$ 11,377	\$ 12,278	\$ 16,446

Probate Judges Education	County Clerk Records Management	District Clerk Records Management	County Offices Records Management	Road and Bridge Number One
\$ 3,032	\$ 58,032	\$ 9,315	\$ 72,912	\$ 151,802
--	--	--	--	17,301
--	--	--	--	29,787
--	--	--	--	5,864
<u>\$ 3,032</u>	<u>\$ 58,032</u>	<u>\$ 9,315</u>	<u>\$ 72,912</u>	<u>\$ 204,754</u>
\$ --	\$ --	\$ --	\$ 48	\$ 6,235
--	1,355	144	220	9,601
--	--	--	--	--
<u>--</u>	<u>1,355</u>	<u>144</u>	<u>268</u>	<u>15,836</u>
--	--	--	--	28,240
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>28,240</u>
3,032	56,677	9,171	72,644	--
--	--	--	--	160,678
--	--	--	--	--
<u>3,032</u>	<u>56,677</u>	<u>9,171</u>	<u>72,644</u>	<u>160,678</u>
<u>\$ 3,032</u>	<u>\$ 58,032</u>	<u>\$ 9,315</u>	<u>\$ 72,912</u>	<u>\$ 204,754</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2014

	Road and Bridge Number Two	Road and Bridge Number Three	Road and Bridge Number Four	Fannin County Bees
ASSETS				
<i>Cash and cash equivalents</i>	\$ 148,724	\$ 241,471	\$ 98,513	\$ 2,308
<i>Investments</i>	202,069	226,801	126,744	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	31,850	47,625	25,683	--
<i>Intergovernmental</i>	5,892	10,210	5,808	--
Total Assets	\$ 388,535	\$ 526,107	\$ 256,748	\$ 2,308
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 8,715	\$ 15,476	\$ 11,983	\$ --
<i>Accrued liabilities</i>	9,912	11,875	9,842	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	18,627	27,351	21,825	--
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	30,190	45,120	24,357	--
<i>Unavailable revenue - grants</i>	--	--	--	--
Total Deferred Inflows of Resources	30,190	45,120	24,357	--
Fund balances:				
<i>Restricted</i>	--	--	--	2,308
<i>Committed</i>	339,718	453,636	210,566	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	339,718	453,636	210,566	2,308
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (deficits)	\$ 388,535	\$ 526,107	\$ 256,748	\$ 2,308

J.P. #1 Justice Court Technology	J.P. #2 Justice Court Technology	J.P. #3 Justice Court Technology	Sheriff Work Release	Courthouse Restoration
\$ 47,131	\$ 11,995	\$ 4,865	\$ 983	\$ 115
--	--	--	--	--
--	--	--	--	--
<u>\$ 47,131</u>	<u>\$ 11,995</u>	<u>\$ 4,865</u>	<u>\$ 983</u>	<u>\$ 115</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
47,131	11,995	4,865	983	115
--	--	--	--	--
--	--	--	--	--
<u>47,131</u>	<u>11,995</u>	<u>4,865</u>	<u>983</u>	<u>115</u>
<u>\$ 47,131</u>	<u>\$ 11,995</u>	<u>\$ 4,865</u>	<u>\$ 983</u>	<u>\$ 115</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2014

	Animal Control Shelter	Bail Bondsman App. Fees	District Clerk Technology Fee	Law Library
ASSETS				
<i>Cash and cash equivalents</i>	\$ --	\$ 6,597	\$ 13,190	\$ 96,328
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Total Assets	<u>\$ --</u>	<u>\$ 6,597</u>	<u>\$ 13,190</u>	<u>\$ 96,328</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 50	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>50</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - grants</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Restricted</i>	--	6,597	13,190	96,328
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	(50)	--	--	--
Total fund balances (deficits)	<u>(50)</u>	<u>6,597</u>	<u>13,190</u>	<u>96,328</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (deficits)	<u>\$ --</u>	<u>\$ 6,597</u>	<u>\$ 13,190</u>	<u>\$ 96,328</u>

District Attorney Fee Account	Contraband Seizure	IHC Co-op Gin	IHC B.R. Cooper	Medical Reserves Corps. Grant
\$ 16,289	\$ 5,608	\$ 526	\$ 10,066	\$ 10,232
--	--	18,133	6,045	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 16,289</u>	<u>\$ 5,608</u>	<u>\$ 18,659</u>	<u>\$ 16,111</u>	<u>\$ 10,232</u>
\$ --	\$ 3,210	\$ --	\$ --	\$ 168
371	--	--	--	--
--	--	--	--	--
<u>371</u>	<u>3,210</u>	<u>--</u>	<u>--</u>	<u>168</u>
--	--	--	--	--
--	--	--	--	10,064
--	--	--	--	<u>10,064</u>
15,918	2,398	18,659	16,111	--
--	--	--	--	--
--	--	--	--	--
<u>15,918</u>	<u>2,398</u>	<u>18,659</u>	<u>16,111</u>	<u>--</u>
<u>\$ 16,289</u>	<u>\$ 5,608</u>	<u>\$ 18,659</u>	<u>\$ 16,111</u>	<u>\$ 10,232</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2014

	Prosecutor Grant 2007	Homeland Security	Chapter 19 Funds	Safe Room Reimbursement Program
ASSETS				
<i>Cash and cash equivalents</i>	\$ --	\$ --	\$ --	\$ 2,267
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	21,133	--	13,714
Total Assets	<u>\$ --</u>	<u>\$ 21,133</u>	<u>\$ --</u>	<u>\$ 15,981</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ 27
<i>Accrued liabilities</i>	--	--	305	--
<i>Due to other funds</i>	1,254	21,133	289	--
Total Liabilities	<u>1,254</u>	<u>21,133</u>	<u>594</u>	<u>27</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - grants</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Restricted</i>	--	--	--	15,954
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	(1,254)	--	(594)	--
Total fund balances (deficits)	<u>(1,254)</u>	<u>--</u>	<u>(594)</u>	<u>15,954</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (deficits)	<u>\$ --</u>	<u>\$ 21,133</u>	<u>\$ --</u>	<u>\$ 15,981</u>

<u>Election Equipment</u>	<u>Child Abuse Investigator Grant</u>	<u>County & District Court Technology</u>	<u>Court Records Preservation</u>	<u>County Clerk Records Archive</u>
\$ 27,291	\$ 25	\$ 5,988	\$ 24,248	\$ 57,738
--	--	--	--	--
--	--	--	--	--
<u>\$ 27,291</u>	<u>\$ 25</u>	<u>\$ 5,988</u>	<u>\$ 24,248</u>	<u>\$ 57,738</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
27,291	25	5,988	24,248	57,738
--	--	--	--	--
--	--	--	--	--
<u>27,291</u>	<u>25</u>	<u>5,988</u>	<u>24,248</u>	<u>57,738</u>
<u>\$ 27,291</u>	<u>\$ 25</u>	<u>\$ 5,988</u>	<u>\$ 24,248</u>	<u>\$ 57,738</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2014

	Law Enforcement Education	Fannin County Sheriff's Forfeiture	Sheriff K-9 Unit	Statue Restoration
ASSETS				
<i>Cash and cash equivalents</i>	\$ 683	\$ 39,239	\$ 595	\$ 393
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Total Assets	\$ 683	\$ 39,239	\$ 595	\$ 393
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ 393
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	--	--	--	393
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
<i>Unavailable revenue - grants</i>	--	--	--	--
Total Deferred Inflows of Resources	--	--	--	--
Fund balances:				
<i>Restricted</i>	683	39,239	595	--
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	683	39,239	595	--
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (deficits)	\$ 683	\$ 39,239	\$ 595	\$ 393

Drug Court	Right of Way	Statzler Expendable Trust	TCDP Grant	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 20,589	\$ 23,463	\$ 3,294	\$ 75	\$ 1,361,891
--	131,899	39,074	--	768,066
--	--	--	--	134,945
--	--	--	--	62,621
<u>\$ 20,589</u>	<u>\$ 155,362</u>	<u>\$ 42,368</u>	<u>\$ 75</u>	<u>\$ 2,327,523</u>
\$ --	\$ --	\$ --	\$ --	\$ 46,305
--	--	--	--	43,625
--	--	--	--	22,676
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>112,606</u>
--	--	--	--	127,907
--	--	--	--	10,064
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>137,971</u>
20,589	155,362	42,368	75	914,246
--	--	--	--	1,164,598
--	--	--	--	(1,898)
<u>20,589</u>	<u>155,362</u>	<u>42,368</u>	<u>75</u>	<u>2,076,946</u>
<u>\$ 20,589</u>	<u>\$ 155,362</u>	<u>\$ 42,368</u>	<u>\$ 75</u>	<u>\$ 2,327,523</u>

FANNIN COUNTY, TEXAS

*COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014*

	<u>Courthouse Security</u>	<u>County Clerk Vital Statistics</u>	<u>Justice Court Building Security</u>	<u>County Judge Excess Supplement</u>
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fees of office</i>	15,059	--	--	--
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	69	9	--	--
<i>Miscellaneous</i>	--	872	1,356	1,419
Total revenues	<u>15,128</u>	<u>881</u>	<u>1,356</u>	<u>1,419</u>
Expenditures:				
<i>General administration</i>	--	992	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	2,758	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Debt service:				
Total expenditures	<u>2,758</u>	<u>992</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	12,370	(111)	1,356	1,419
Other financing sources (uses):				
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	12,370	(111)	1,356	1,419
Fund balances (deficits), October 1	93,498	11,488	10,922	15,027
Fund balances (deficits), September 30	<u>\$ 105,868</u>	<u>\$ 11,377</u>	<u>\$ 12,278</u>	<u>\$ 16,446</u>

<u>Probate Judges Education</u>	<u>County Clerk Records Management</u>	<u>District Clerk Records Management</u>	<u>County Offices Records Management</u>	<u>Road and Bridge Number One</u>
\$ --	\$ --	\$ --	\$ --	\$ 360,622
--	--	--	--	36,360
--	--	--	--	54,571
754	--	--	--	--
--	--	--	--	156,963
--	--	--	--	37,192
--	44	7	47	130
300	53,645	2,620	18,695	67,867
<u>1,054</u>	<u>53,689</u>	<u>2,627</u>	<u>18,742</u>	<u>713,705</u>
1,339	88,306	--	13,396	--
--	--	4,643	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	692,077
--	--	--	--	--
<u>1,339</u>	<u>88,306</u>	<u>4,643</u>	<u>13,396</u>	<u>692,077</u>
(285)	(34,617)	(2,016)	5,346	21,628
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(285)	(34,617)	(2,016)	5,346	21,628
3,317	91,294	11,187	67,298	139,050
<u>\$ 3,032</u>	<u>\$ 56,677</u>	<u>\$ 9,171</u>	<u>\$ 72,644</u>	<u>\$ 160,678</u>

FANNIN COUNTY, TEXAS

*COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014*

	Road and Bridge Number Two	Road and Bridge Number Three	Road and Bridge Number Four	Fannin County Bees
Revenue:				
<i>Ad valorem taxes</i>	\$ 386,355	\$ 583,798	\$ 309,101	\$ --
<i>Other taxes</i>	38,993	58,809	31,245	--
<i>Intergovernmental</i>	56,819	58,886	27,068	--
<i>Fees of office</i>	--	--	--	--
<i>Fees of tax collector</i>	168,170	254,111	134,551	--
<i>Fines</i>	39,849	60,210	31,881	--
<i>Interest</i>	197	319	160	--
<i>Miscellaneous</i>	71,050	66,882	37,783	1,758
Total revenues	<u>761,433</u>	<u>1,083,015</u>	<u>571,789</u>	<u>1,758</u>
Expenditures:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	681,811	1,064,660	658,615	755
<i>Nondepartmental</i>	--	--	--	--
Debt service:				
Total expenditures	<u>681,811</u>	<u>1,064,660</u>	<u>658,615</u>	<u>755</u>
Excess (deficiency) of revenues over (under) expenditures	79,622	18,355	(86,826)	1,003
Other financing sources (uses):				
<i>Sale of capital assets</i>	--	14,415	--	--
Total other financing sources (uses)	<u>--</u>	<u>14,415</u>	<u>--</u>	<u>--</u>
Net change in fund balances	79,622	32,770	(86,826)	1,003
Fund balances (deficits), October 1	260,096	420,866	297,392	1,305
Fund balances (deficits), September 30	<u>\$ 339,718</u>	<u>\$ 453,636</u>	<u>\$ 210,566</u>	<u>\$ 2,308</u>

J.P. #1 Justice Court Technology	J.P. #2 Justice Court Technology	J.P. #3 Justice Court Technology	Sheriff Work Release	Courthouse Restoration
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
34	8	3	--	--
<u>4,522</u>	<u>512</u>	<u>436</u>	<u>--</u>	<u>--</u>
<u>4,556</u>	<u>520</u>	<u>439</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
4,738	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>4,738</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(182)	520	439	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(182)	520	439	--	--
47,313	11,475	4,426	983	115
<u>\$ 47,131</u>	<u>\$ 11,995</u>	<u>\$ 4,865</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, 2014*

	Animal Control Shelter	Bail Bondsman App. Fees	District Clerk Technology Fee	Law Library
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fees of office</i>	--	501	--	16,120
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	--	--	8	116
<i>Miscellaneous</i>	--	--	3,165	--
Total revenues	<u>--</u>	<u>501</u>	<u>3,173</u>	<u>16,236</u>
Expenditures:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	50	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Debt service:				
Total expenditures	<u>50</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	(50)	501	3,173	16,236
Other financing sources (uses):				
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(50)	501	3,173	16,236
Fund balances (deficits), October 1	--	6,096	10,017	80,092
Fund balances (deficits), September 30	<u>\$ (50)</u>	<u>\$ 6,597</u>	<u>\$ 13,190</u>	<u>\$ 96,328</u>

District Attorney Fee Account	Contraband Seizure	IHC Co-op Gin	IHC B.R. Cooper	Medical Reserves Corps. Grant
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
4,702	--	--	--	--
--	--	--	--	--
9,110	--	--	--	--
2	2	7	9	--
2,017	--	--	2,349	--
<u>15,831</u>	<u>2</u>	<u>7</u>	<u>2,358</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
32,324	--	--	--	--
--	--	--	--	--
--	--	--	--	13,864
--	--	--	--	--
--	--	--	--	--
<u>32,324</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>13,864</u>
(16,493)	2	7	2,358	(13,864)
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(16,493)	2	7	2,358	(13,864)
32,411	2,396	18,652	13,753	13,864
<u>\$ 15,918</u>	<u>\$ 2,398</u>	<u>\$ 18,659</u>	<u>\$ 16,111</u>	<u>\$ --</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	CERT	Prosecutor Grant 2007	Homeland Security	Chapter 19 Funds
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	140	20,029	63,573	8,410
<i>Fees of office</i>	--	--	--	--
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	--	--	--	--
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>140</u>	<u>20,029</u>	<u>63,573</u>	<u>8,410</u>
Expenditures:				
<i>General administration</i>	--	--	--	9,004
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	21,297	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	34,847	--
<i>Public transportation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Debt service:				
Total expenditures	<u>--</u>	<u>21,297</u>	<u>34,847</u>	<u>9,004</u>
Excess (deficiency) of revenues over (under) expenditures	140	(1,268)	28,726	(594)
Other financing sources (uses):				
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	140	(1,268)	28,726	(594)
Fund balances (deficits), October 1	(140)	14	(28,726)	--
Fund balances (deficits), September 30	<u>\$ --</u>	<u>\$ (1,254)</u>	<u>\$ --</u>	<u>\$ (594)</u>

Safe Room Reimbursement Program	Election Equipment	Child Abuse Investigator Grant	County & District Court Technology	Court Records Preservation
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
131,949	--	651	--	--
--	6,695	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	15
--	--	--	1,693	4,887
<u>131,949</u>	<u>6,695</u>	<u>651</u>	<u>1,693</u>	<u>4,902</u>
--	8,499	--	--	--
--	--	--	--	--
117,992	--	626	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>117,992</u>	<u>8,499</u>	<u>626</u>	<u>--</u>	<u>--</u>
13,957	(1,804)	25	1,693	4,902
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
13,957	(1,804)	25	1,693	4,902
1,997	29,095	--	4,295	19,346
<u>\$ 15,954</u>	<u>\$ 27,291</u>	<u>\$ 25</u>	<u>\$ 5,988</u>	<u>\$ 24,248</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	County Clerk Records Archive	Law Enforcement Education	Fannin County Sheriff's Forfeiture
Revenue:			
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--
<i>Intergovernmental</i>	--	--	4,578
<i>Fees of office</i>	--	--	--
<i>Fees of tax collector</i>	--	--	--
<i>Fines</i>	--	--	18,218
<i>Interest</i>	--	--	3
<i>Miscellaneous</i>	54,118	2,259	--
Total revenues	<u>54,118</u>	<u>2,259</u>	<u>22,799</u>
Expenditures:			
<i>General administration</i>	7,500	--	--
<i>Judicial</i>	--	--	--
<i>Legal</i>	--	--	--
<i>Public facilities</i>	--	--	--
<i>Public safety</i>	--	1,685	20,422
<i>Public transportation</i>	--	--	--
<i>Nondepartmental</i>	--	--	--
Debt service:			
Total expenditures	<u>7,500</u>	<u>1,685</u>	<u>20,422</u>
Excess (deficiency) of revenues over (under) expenditures	46,618	574	2,377
Other financing sources (uses):			
<i>Sale of capital assets</i>	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	46,618	574	2,377
Fund balances (deficits), October 1	11,120	109	36,862
Fund balances (deficits), September 30	<u>\$ 57,738</u>	<u>\$ 683</u>	<u>\$ 39,239</u>

Sheriff K-9 Unit	Statue Restoration	Drug Court	Right of Way
\$ --	\$ --	\$ --	\$ --
--	--	--	--
--	--	--	--
--	--	--	--
--	--	--	--
--	--	12	62
--	8,100	4,515	--
<u>--</u>	<u>8,100</u>	<u>4,527</u>	<u>62</u>
--	--	200	--
--	--	--	--
--	20,110	--	--
--	--	--	--
--	--	--	--
<u>--</u>	<u>20,110</u>	<u>200</u>	<u>--</u>
--	(12,010)	4,327	62
--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	(12,010)	4,327	62
595	12,010	16,262	155,300
<u>\$ 595</u>	<u>\$ --</u>	<u>\$ 20,589</u>	<u>\$ 155,362</u>

FANNIN COUNTY, TEXAS
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	Statzler Expendable Trust	TCDP Grant	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenue:			
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ 1,639,876
<i>Other taxes</i>	--	--	165,407
<i>Intergovernmental</i>	--	4,000	430,674
<i>Fees of office</i>	--	--	43,831
<i>Fees of tax collector</i>	--	--	713,795
<i>Fines</i>	--	--	196,460
<i>Interest</i>	16	--	1,279
<i>Miscellaneous</i>	560	100	413,480
Total revenues	<u>576</u>	<u>4,100</u>	<u>3,604,802</u>
Expenditures:			
<i>General administration</i>	--	--	129,236
<i>Judicial</i>	--	--	9,381
<i>Legal</i>	--	--	172,239
<i>Public facilities</i>	--	--	22,868
<i>Public safety</i>	--	--	70,868
<i>Public transportation</i>	--	--	3,097,918
<i>Nondepartmental</i>	500	4,025	4,525
Debt service:			
Total expenditures	<u>500</u>	<u>4,025</u>	<u>3,507,035</u>
Excess (deficiency) of revenues over (under) expenditures	76	75	97,767
Other financing sources (uses):			
<i>Sale of capital assets</i>	--	--	14,415
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>14,415</u>
Net change in fund balances	76	75	112,182
Fund balances (deficits), October 1	42,292	--	1,964,764
Fund balances (deficits), September 30	<u>\$ 42,368</u>	<u>\$ 75</u>	<u>\$ 2,076,946</u>

FANNIN COUNTY, TEXAS
COURTHOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-5

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of office</i>	\$ 16,500	\$ 15,059	\$ (1,441)
<i>Interest</i>	50	69	19
Total revenues	<u>16,550</u>	<u>15,128</u>	<u>(1,422)</u>
Expenditures:			
Current:			
<i>Public facilities</i>			
<i>Courthouse</i>	18,115	2,758	15,357
Total Public facilities	<u>18,115</u>	<u>2,758</u>	<u>15,357</u>
<i>Public safety</i>			
<i>County Sheriff</i>	8,410	--	8,410
Total Public safety	<u>8,410</u>	<u>--</u>	<u>8,410</u>
Total expenditures	<u>26,525</u>	<u>2,758</u>	<u>23,767</u>
Net change in fund balances	(9,975)	12,370	22,345
Fund balances, October 1	93,498	93,498	--
Fund balances, September 30	<u>\$ 83,523</u>	<u>\$ 105,868</u>	<u>\$ 22,345</u>

FANNIN COUNTY, TEXAS
 COUNTY CLERK VITAL STATISTICS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest	\$ 5	\$ 9	\$ 4
Miscellaneous	1,005	872	(133)
Total revenues	<u>1,010</u>	<u>881</u>	<u>(129)</u>
Expenditures:			
Current:			
General administration			
County Clerk	3,010	992	2,018
Total General administration	<u>3,010</u>	<u>992</u>	<u>2,018</u>
Total expenditures	<u>3,010</u>	<u>992</u>	<u>2,018</u>
Net change in fund balances	(2,000)	(111)	1,889
Fund balances, October 1	11,488	11,488	--
Fund balances, September 30	<u>\$ 9,488</u>	<u>\$ 11,377</u>	<u>\$ 1,889</u>

FANNIN COUNTY, TEXAS
JUSTICE COURT BUILDING SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 1,200	\$ 1,356	\$ 156
Total revenues	<u>1,200</u>	<u>1,356</u>	<u>156</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Court</i>	1,200	--	1,200
Total Judicial	<u>1,200</u>	<u>--</u>	<u>1,200</u>
Total expenditures	<u>1,200</u>	<u>--</u>	<u>1,200</u>
Net change in fund balances	--	1,356	1,356
Fund balances, October 1	10,922	10,922	--
Fund balances, September 30	<u>\$ 10,922</u>	<u>\$ 12,278</u>	<u>\$ 1,356</u>

FANNIN COUNTY, TEXAS
 COUNTY JUDGE EXCESS SUPPLEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-8

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 500	\$ 1,419	\$ 919
Total revenues	<u>500</u>	<u>1,419</u>	<u>919</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Judge</i>	1,500	--	1,500
<i>Total General administration</i>	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Total expenditures	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Net change in fund balances	(1,000)	1,419	2,419
Fund balances, October 1	15,027	15,027	--
Fund balances, September 30	<u>\$ 14,027</u>	<u>\$ 16,446</u>	<u>\$ 2,419</u>

FANNIN COUNTY, TEXAS
PROBATE JUDGES EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-9

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of office</i>	\$ 600	\$ 754	\$ 154
<i>Miscellaneous</i>	--	300	300
Total revenues	<u>600</u>	<u>1,054</u>	<u>454</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Judge</i>	<u>1,100</u>	<u>1,339</u>	<u>(239)</u>
Total General administration	<u>1,100</u>	<u>1,339</u>	<u>(239)</u>
Total expenditures	<u>1,100</u>	<u>1,339</u>	<u>(239)</u>
Net change in fund balances	(500)	(285)	215
Fund balances, October 1	3,317	3,317	--
Fund balances, September 30	<u>\$ 2,817</u>	<u>\$ 3,032</u>	<u>\$ 215</u>

FANNIN COUNTY, TEXAS
 COUNTY CLERK RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-10

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Interest</i>	\$ 50	\$ 44	\$ (6)
<i>Miscellaneous</i>	<u>50,000</u>	<u>53,645</u>	<u>3,645</u>
Total revenues	<u>50,050</u>	<u>53,689</u>	<u>3,639</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Clerk Record Management</i>	<u>89,647</u>	<u>88,306</u>	<u>1,341</u>
Total General administration	<u>89,647</u>	<u>88,306</u>	<u>1,341</u>
Total expenditures	<u>89,647</u>	<u>88,306</u>	<u>1,341</u>
Net change in fund balances	(39,597)	(34,617)	4,980
Fund balances, October 1	91,294	91,294	--
Fund balances, September 30	<u>\$ 51,697</u>	<u>\$ 56,677</u>	<u>\$ 4,980</u>

FANNIN COUNTY, TEXAS
 DISTRICT CLERK RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Interest</i>	\$ 10	\$ 7	\$ (3)
<i>Miscellaneous</i>	3,000	2,620	(380)
Total revenues	<u>3,010</u>	<u>2,627</u>	<u>(383)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk</i>	5,010	4,643	367
Total Judicial	<u>5,010</u>	<u>4,643</u>	<u>367</u>
Total expenditures	<u>5,010</u>	<u>4,643</u>	<u>367</u>
Net change in fund balances	(2,000)	(2,016)	(16)
Fund balances, October 1	11,187	11,187	--
Fund balances, September 30	<u>\$ 9,187</u>	<u>\$ 9,171</u>	<u>\$ (16)</u>

FANNIN COUNTY, TEXAS
 COUNTY OFFICES RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-12

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 30	\$ 47	\$ 17
<i>Miscellaneous</i>	18,000	18,695	695
Total revenues	<u>18,030</u>	<u>18,742</u>	<u>712</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Offices Record Management</i>	18,030	13,396	4,634
Total General administration	<u>18,030</u>	<u>13,396</u>	<u>4,634</u>
Total expenditures	<u>18,030</u>	<u>13,396</u>	<u>4,634</u>
Net change in fund balances	--	5,346	5,346
Fund balances, October 1	67,298	67,298	--
Fund balances, September 30	<u>\$ 67,298</u>	<u>\$ 72,644</u>	<u>\$ 5,346</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER ONE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 352,189	\$ 360,622	\$ 8,433
<i>Other taxes</i>	34,000	36,360	2,360
<i>Intergovernmental</i>	55,752	54,571	(1,181)
<i>Fees of tax collector</i>	150,000	156,963	6,963
<i>Fines</i>	40,500	37,192	(3,308)
<i>Interest</i>	200	130	(70)
<i>Miscellaneous</i>	37,559	67,867	30,308
Total revenues	<u>670,200</u>	<u>713,705</u>	<u>43,505</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number One</i>	748,010	680,254	67,756
<i>Road and Bridge Administrative</i>	12,111	11,823	288
Total Public transportation	<u>760,121</u>	<u>692,077</u>	<u>68,044</u>
Total expenditures	<u>760,121</u>	<u>692,077</u>	<u>68,044</u>
Net change in fund balances	(89,921)	21,628	111,549
Fund balances, October 1	139,050	139,050	--
Fund balances, September 30	<u>\$ 49,129</u>	<u>\$ 160,678</u>	<u>\$ 111,549</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER TWO
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-14

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 374,606	\$ 386,355	\$ 11,749
<i>Other taxes</i>	37,175	38,993	1,818
<i>Intergovernmental</i>	55,752	56,819	1,067
<i>Fees of tax collector</i>	162,000	168,170	6,170
<i>Fines</i>	39,700	39,849	149
<i>Interest</i>	300	197	(103)
<i>Miscellaneous</i>	54,559	71,050	16,491
Total revenues	<u>724,092</u>	<u>761,433</u>	<u>37,341</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Two</i>	764,231	669,971	94,260
<i>Road and Bridge Administrative</i>	12,111	11,840	271
Total Public transportation	<u>776,342</u>	<u>681,811</u>	<u>94,531</u>
<i>Nondepartmental</i>			
<i>Contingency</i>	17,838	--	17,838
Total Nondepartmental	<u>17,838</u>	<u>--</u>	<u>17,838</u>
Total expenditures	<u>794,180</u>	<u>681,811</u>	<u>112,369</u>
Excess (deficiency) of revenues over (under) expenditures	(70,088)	79,622	149,710
Other financing sources (uses):			
<i>Sale of capital assets</i>	5,000	--	(5,000)
Total other financing sources (uses)	<u>5,000</u>	<u>--</u>	<u>(5,000)</u>
Net change in fund balances	(65,088)	79,622	144,710
Fund balances, October 1	260,096	260,096	--
Fund balances, September 30	<u>\$ 195,008</u>	<u>\$ 339,718</u>	<u>\$ 144,710</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER THREE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-15

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Ad valorem taxes</i>	\$ 562,835	\$ 583,798	\$ 20,963
<i>Other taxes</i>	54,141	58,809	4,668
<i>Intergovernmental</i>	55,752	58,886	3,134
<i>Fees of tax collector</i>	245,000	254,111	9,111
<i>Fines</i>	60,000	60,210	210
<i>Interest</i>	340	319	(21)
<i>Miscellaneous</i>	55,559	66,882	11,323
Total revenues	<u>1,033,627</u>	<u>1,083,015</u>	<u>49,388</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Three</i>	1,140,679	1,052,862	87,817
<i>Road and Bridge Administrative</i>	12,110	11,798	312
Total Public transportation	<u>1,152,789</u>	<u>1,064,660</u>	<u>88,129</u>
<i>Nondepartmental</i>			
<i>Contingency</i>	45,838	--	45,838
Total Nondepartmental	<u>45,838</u>	<u>--</u>	<u>45,838</u>
Total expenditures	<u>1,198,627</u>	<u>1,064,660</u>	<u>133,967</u>
Excess (deficiency) of revenues over (under) expenditures	(165,000)	18,355	183,355
Other financing sources (uses):			
<i>Sale of capital assets</i>	15,000	14,415	(585)
Total other financing sources (uses)	<u>15,000</u>	<u>14,415</u>	<u>(585)</u>
Net change in fund balances	(150,000)	32,770	182,770
Fund balances, October 1	420,866	420,866	--
Fund balances, September 30	<u>\$ 270,866</u>	<u>\$ 453,636</u>	<u>\$ 182,770</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER FOUR
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-16

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 301,199	\$ 309,101	\$ 7,902
<i>Other taxes</i>	30,609	31,245	636
<i>Intergovernmental</i>	55,752	27,068	(28,684)
<i>Fees of tax collector</i>	137,000	134,551	(2,449)
<i>Fines</i>	35,100	31,881	(3,219)
<i>Interest</i>	350	160	(190)
<i>Miscellaneous</i>	28,009	37,783	9,774
Total revenues	<u>588,019</u>	<u>571,789</u>	<u>(16,230)</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Four</i>	715,942	646,850	69,092
<i>Road and Bridge Administrative</i>	12,111	11,765	346
Total Public transportation	<u>728,053</u>	<u>658,615</u>	<u>69,438</u>
<i>Nondepartmental</i>			
<i>Contingency</i>	19,966	--	19,966
Total Nondepartmental	<u>19,966</u>	<u>--</u>	<u>19,966</u>
Total expenditures	<u>748,019</u>	<u>658,615</u>	<u>89,404</u>
Net change in fund balances	(160,000)	(86,826)	73,174
Fund balances, October 1	297,392	297,392	--
Fund balances, September 30	<u>\$ 137,392</u>	<u>\$ 210,566</u>	<u>\$ 73,174</u>

FANNIN COUNTY, TEXAS
 FANNIN COUNTY BEES
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-17

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ --	\$ 1,758	\$ 1,758
Total revenues	<u> --</u>	<u> 1,758</u>	<u> 1,758</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Administrative</i>	875	755	120
Total Public transportation	<u>875</u>	<u>755</u>	<u>120</u>
Total expenditures	<u>875</u>	<u>755</u>	<u>120</u>
Net change in fund balances	(875)	1,003	1,878
Fund balances, October 1	1,305	1,305	--
Fund balances, September 30	<u>\$ 430</u>	<u>\$ 2,308</u>	<u>\$ 1,878</u>

FANNIN COUNTY, TEXAS
 J.P. #1 JUSTICE COURT TECHNOLOGY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-18

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Interest	\$ 20	\$ 34	\$ 14
Miscellaneous	4,000	4,522	522
Total revenues	<u>4,020</u>	<u>4,556</u>	<u>536</u>
Expenditures:			
Current:			
Judicial			
Justice of the Peace Number One	5,020	4,738	282
Total Judicial	<u>5,020</u>	<u>4,738</u>	<u>282</u>
Total expenditures	<u>5,020</u>	<u>4,738</u>	<u>282</u>
Net change in fund balances	(1,000)	(182)	818
Fund balances, October 1	47,313	47,313	--
Fund balances, September 30	<u>\$ 46,313</u>	<u>\$ 47,131</u>	<u>\$ 818</u>

FANNIN COUNTY, TEXAS
J.P. #2 JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-19

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Interest</i>	\$ 5	\$ 8	\$ 3
<i>Miscellaneous</i>	<u>1,000</u>	<u>512</u>	<u>(488)</u>
Total revenues	<u>1,005</u>	<u>520</u>	<u>(485)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number Two</i>	<u>1,005</u>	<u>--</u>	<u>1,005</u>
Total Judicial	<u>1,005</u>	<u>--</u>	<u>1,005</u>
Total expenditures	<u>1,005</u>	<u>--</u>	<u>1,005</u>
Net change in fund balances	--	520	520
Fund balances, October 1	11,475	11,475	--
Fund balances, September 30	<u>\$ 11,475</u>	<u>\$ 11,995</u>	<u>\$ 520</u>

FANNIN COUNTY, TEXAS
J.P. #3 JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-20

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Interest</i>	\$ --	\$ 3	\$ 3
<i>Miscellaneous</i>	<u> 400</u>	<u> 436</u>	<u> 36</u>
Total revenues	<u> 400</u>	<u> 439</u>	<u> 39</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number Three</i>	<u> 400</u>	<u> --</u>	<u> 400</u>
Total Judicial	<u> 400</u>	<u> --</u>	<u> 400</u>
Total expenditures	<u> 400</u>	<u> --</u>	<u> 400</u>
Net change in fund balances	--	439	439
Fund balances, October 1	4,426	4,426	--
Fund balances, September 30	<u>\$ 4,426</u>	<u>\$ 4,865</u>	<u>\$ 439</u>

FANNIN COUNTY, TEXAS
BAIL BONDSMAN APP. FEES
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-21

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of office</i>	\$ 500	\$ 501	\$ 1
Total revenues	<u>500</u>	<u>501</u>	<u>1</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Special Bondsman App. Fees</i>	500	--	500
Total Judicial	<u>500</u>	<u>--</u>	<u>500</u>
Total expenditures	<u>500</u>	<u>--</u>	<u>500</u>
Net change in fund balances	--	501	501
Fund balances, October 1	6,096	6,096	--
Fund balances, September 30	<u>\$ 6,096</u>	<u>\$ 6,597</u>	<u>\$ 501</u>

FANNIN COUNTY, TEXAS
 DISTRICT CLERK TECHNOLOGY FEE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-22

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Interest	\$ --	\$ 8	\$ 8
Miscellaneous	<u>2,000</u>	<u>3,165</u>	<u>1,165</u>
Total revenues	<u>2,000</u>	<u>3,173</u>	<u>1,173</u>
Expenditures:			
Current:			
Judicial			
District Clerk	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Total Judicial	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Total expenditures	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Net change in fund balances	--	3,173	3,173
Fund balances, October 1	10,017	10,017	--
Fund balances, September 30	<u>\$ 10,017</u>	<u>\$ 13,190</u>	<u>\$ 3,173</u>

FANNIN COUNTY, TEXAS
LAW LIBRARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-23

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of office</i>	\$ 15,000	\$ 16,120	\$ 1,120
<i>Interest</i>	30	116	86
Total revenues	<u>15,030</u>	<u>16,236</u>	<u>1,206</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District and County Attorney</i>	15,030	--	15,030
Total Legal	<u>15,030</u>	<u>--</u>	<u>15,030</u>
Total expenditures	<u>15,030</u>	<u>--</u>	<u>15,030</u>
Net change in fund balances	--	16,236	16,236
Fund balances, October 1	80,092	80,092	--
Fund balances, September 30	<u>\$ 80,092</u>	<u>\$ 96,328</u>	<u>\$ 16,236</u>

FANNIN COUNTY, TEXAS
 DISTRICT ATTORNEY FEE ACCOUNT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of office</i>	\$ 7,500	\$ 4,702	\$ (2,798)
<i>Fines</i>	--	9,110	9,110
<i>Interest</i>	13	2	(11)
<i>Miscellaneous</i>	--	2,017	2,017
Total revenues	<u>7,513</u>	<u>15,831</u>	<u>8,318</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District and County Attorney</i>	25,006	22,617	2,389
<i>District Attorney Seizure</i>	14,007	9,707	4,300
Total Legal	<u>39,013</u>	<u>32,324</u>	<u>6,689</u>
Total expenditures	<u>39,013</u>	<u>32,324</u>	<u>6,689</u>
Net change in fund balances	(31,500)	(16,493)	15,007
Fund balances, October 1	32,411	32,411	--
Fund balances, September 30	<u>\$ 911</u>	<u>\$ 15,918</u>	<u>\$ 15,007</u>

FANNIN COUNTY, TEXAS
 IHC B.R. COOPER
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-25

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Interest	\$ 10	\$ 9	\$ (1)
Miscellaneous	1,000	2,349	1,349
Total revenues	<u>1,010</u>	<u>2,358</u>	<u>1,348</u>
Expenditures:			
Current:			
Health and welfare			
Indigent Health Care	1,010	--	1,010
Total Health and welfare	<u>1,010</u>	<u>--</u>	<u>1,010</u>
Total expenditures	<u>1,010</u>	<u>--</u>	<u>1,010</u>
Net change in fund balances	--	2,358	2,358
Fund balances, October 1	13,753	13,753	--
Fund balances, September 30	<u>\$ 13,753</u>	<u>\$ 16,111</u>	<u>\$ 2,358</u>

FANNIN COUNTY, TEXAS
 MEDICAL RESERVES CORPS. GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-26

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>Cert Project Director</i>	\$ 8,000	\$ 13,864	\$ (5,864)
<i>Total Public safety</i>	<u>8,000</u>	<u>13,864</u>	<u>(5,864)</u>
Total expenditures	<u>8,000</u>	<u>13,864</u>	<u>(5,864)</u>
Net change in fund balances	(8,000)	(13,864)	(5,864)
Fund balances, October 1	13,864	13,864	--
Fund balances, September 30	<u>\$ 5,864</u>	<u>\$ --</u>	<u>\$ (5,864)</u>

FANNIN COUNTY, TEXAS
 PROSECUTOR GRANT 2007
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-27

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental</i>	\$ 45,000	\$ 20,029	\$ (24,971)
Total revenues	<u>45,000</u>	<u>20,029</u>	<u>(24,971)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District Attorney Seizure</i>	45,000	21,297	23,703
Total Legal	<u>45,000</u>	<u>21,297</u>	<u>23,703</u>
Total expenditures	<u>45,000</u>	<u>21,297</u>	<u>23,703</u>
Net change in fund balances	--	(1,268)	(1,268)
Fund balances, October 1	14	14	--
Fund balances (deficits), September 30	<u>\$ 14</u>	<u>\$ (1,254)</u>	<u>\$ (1,268)</u>

FANNIN COUNTY, TEXAS
 HOMELAND SECURITY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-28

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental</i>	\$ 41,030	\$ 63,573	\$ 22,543
Total revenues	<u>41,030</u>	<u>63,573</u>	<u>22,543</u>
Expenditures:			
Current:			
<i>Public safety</i>			
TEEX	41,030	34,847	6,183
Total Public safety	<u>41,030</u>	<u>34,847</u>	<u>6,183</u>
Total expenditures	<u>41,030</u>	<u>34,847</u>	<u>6,183</u>
Net change in fund balances	--	28,726	28,726
Fund balances (deficits), October 1	(28,726)	(28,726)	--
Fund balances (deficits), September 30	<u>\$ (28,726)</u>	<u>\$ --</u>	<u>\$ 28,726</u>

FANNIN COUNTY, TEXAS
 CHAPTER 19 FUNDS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-29

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental</i>	\$ 8,698	\$ 8,410	\$ (288)
Total revenues	<u>8,698</u>	<u>8,410</u>	<u>(288)</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Clerk	8,698	9,004	(306)
Total General administration	<u>8,698</u>	<u>9,004</u>	<u>(306)</u>
Total expenditures	<u>8,698</u>	<u>9,004</u>	<u>(306)</u>
Net change in fund balances	--	(594)	(594)
Fund balances (deficits), October 1	--	--	--
Fund balances (deficits), September 30	<u>\$ --</u>	<u>\$ (594)</u>	<u>\$ (594)</u>

FANNIN COUNTY, TEXAS
SAFE ROOM REIMBURSEMENT PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-30

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental</i>	\$ 204,600	\$ 131,949	\$ (72,651)
Total revenues	<u>204,600</u>	<u>131,949</u>	<u>(72,651)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District and County Attorney</i>	207,300	117,992	89,308
Total Legal	<u>207,300</u>	<u>117,992</u>	<u>89,308</u>
Total expenditures	<u>207,300</u>	<u>117,992</u>	<u>89,308</u>
Net change in fund balances	(2,700)	13,957	16,657
Fund balances, October 1	1,997	1,997	--
Fund balances, September 30	<u>\$ (703)</u>	<u>\$ 15,954</u>	<u>\$ 16,657</u>

FANNIN COUNTY, TEXAS
ELECTION EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-31

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of office</i>	\$ 3,600	\$ 6,695	\$ 3,095
Total revenues	<u>3,600</u>	<u>6,695</u>	<u>3,095</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Clerk</i>	15,000	8,499	6,501
Total General administration	<u>15,000</u>	<u>8,499</u>	<u>6,501</u>
Total expenditures	<u>15,000</u>	<u>8,499</u>	<u>6,501</u>
Net change in fund balances	(11,400)	(1,804)	9,596
Fund balances, October 1	29,095	29,095	--
Fund balances, September 30	<u>\$ 17,695</u>	<u>\$ 27,291</u>	<u>\$ 9,596</u>

FANNIN COUNTY, TEXAS
 COUNTY & DISTRICT COURT TECHNOLOGY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-32

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 2,000	\$ 1,693	\$ (307)
Total revenues	<u>2,000</u>	<u>1,693</u>	<u>(307)</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County & Distric Court Technology</i>	2,000	--	2,000
Total General administration	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Total expenditures	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Net change in fund balances	--	1,693	1,693
Fund balances, October 1	4,295	4,295	--
Fund balances, September 30	<u>\$ 4,295</u>	<u>\$ 5,988</u>	<u>\$ 1,693</u>

FANNIN COUNTY, TEXAS
COURT RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-33

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Interest</i>	\$ --	\$ 15	\$ 15
<i>Miscellaneous</i>	<u>4,000</u>	<u>4,887</u>	<u>887</u>
Total revenues	<u>4,000</u>	<u>4,902</u>	<u>902</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Offices Record Management</i>	<u>4,000</u>	<u>--</u>	<u>4,000</u>
Total General administration	<u>4,000</u>	<u>--</u>	<u>4,000</u>
Total expenditures	<u>4,000</u>	<u>--</u>	<u>4,000</u>
Net change in fund balances	--	4,902	4,902
Fund balances, October 1	19,346	19,346	--
Fund balances, September 30	<u>\$ 19,346</u>	<u>\$ 24,248</u>	<u>\$ 4,902</u>

FANNIN COUNTY, TEXAS
 COUNTY CLERK RECORDS ARCHIVE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-34

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 20,000	\$ 54,118	\$ 34,118
Total revenues	<u>20,000</u>	<u>54,118</u>	<u>34,118</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Clerk	25,000	7,500	17,500
Total General administration	<u>25,000</u>	<u>7,500</u>	<u>17,500</u>
Total expenditures	<u>25,000</u>	<u>7,500</u>	<u>17,500</u>
Net change in fund balances	(5,000)	46,618	51,618
Fund balances, October 1	11,120	11,120	--
Fund balances, September 30	<u>\$ 6,120</u>	<u>\$ 57,738</u>	<u>\$ 51,618</u>

FANNIN COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-35

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ --	\$ 2,259	\$ 2,259
Total revenues	<u>--</u>	<u>2,259</u>	<u>2,259</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>County Sheriff</i>	109	1,685	(1,576)
Total Public safety	<u>109</u>	<u>1,685</u>	<u>(1,576)</u>
Total expenditures	<u>109</u>	<u>1,685</u>	<u>(1,576)</u>
Net change in fund balances	(109)	574	683
Fund balances, October 1	109	109	--
Fund balances, September 30	<u>\$ --</u>	<u>\$ 683</u>	<u>\$ 683</u>

FANNIN COUNTY, TEXAS
SHERIFF'S FORFEITURE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-36

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ --	\$ 4,578	\$ 4,578
<i>Fines</i>	--	18,218	18,218
<i>Interest</i>	15	3	(12)
Total revenues	<u>15</u>	<u>22,799</u>	<u>22,784</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>County Sheriff</i>	<u>35,515</u>	<u>20,422</u>	<u>15,093</u>
Total Public safety	<u>35,515</u>	<u>20,422</u>	<u>15,093</u>
Total expenditures	<u>35,515</u>	<u>20,422</u>	<u>15,093</u>
Net change in fund balances	(35,500)	2,377	37,877
Fund balances, October 1	36,862	36,862	--
Fund balances, September 30	<u>\$ 1,362</u>	<u>\$ 39,239</u>	<u>\$ 37,877</u>

FANNIN COUNTY, TEXAS
 STATUE RESTORATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-37

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 1,000	\$ 8,100	\$ 7,100
Total revenues	<u>1,000</u>	<u>8,100</u>	<u>7,100</u>
Expenditures:			
Current:			
<i>Public facilities</i>			
<i>Courthouse</i>	12,060	20,110	(8,050)
Total Public facilities	<u>12,060</u>	<u>20,110</u>	<u>(8,050)</u>
Total expenditures	<u>12,060</u>	<u>20,110</u>	<u>(8,050)</u>
Net change in fund balances	(11,060)	(12,010)	(950)
Fund balances, October 1	12,010	12,010	--
Fund balances, September 30	<u>\$ 950</u>	<u>\$ --</u>	<u>\$ (950)</u>

FANNIN COUNTY, TEXAS
DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-38

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Interest	\$ --	\$ 12	\$ 12
Miscellaneous	4,000	4,515	515
Total revenues	<u>4,000</u>	<u>4,527</u>	<u>527</u>
Expenditures:			
Current:			
General administration			
Court Administration	4,000	200	3,800
Total General administration	<u>4,000</u>	<u>200</u>	<u>3,800</u>
Total expenditures	<u>4,000</u>	<u>200</u>	<u>3,800</u>
Net change in fund balances	--	4,327	4,327
Fund balances, October 1	16,262	16,262	--
Fund balances, September 30	<u>\$ 16,262</u>	<u>\$ 20,589</u>	<u>\$ 4,327</u>

FANNIN COUNTY, TEXAS
 STATZLER EXPENDABLE TRUST FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-39

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest	\$ 50	\$ 16	\$ (34)
Miscellaneous	560	560	--
Total revenues	<u>610</u>	<u>576</u>	<u>(34)</u>
Expenditures:			
Current:			
Nondepartmental			
Non-departmental	610	500	110
Total Nondepartmental	<u>610</u>	<u>500</u>	<u>110</u>
Total expenditures	<u>610</u>	<u>500</u>	<u>110</u>
Net change in fund balances	--	76	76
Fund balances, October 1	42,292	42,292	--
Fund balances, September 30	<u>\$ 42,292</u>	<u>\$ 42,368</u>	<u>\$ 76</u>

FANNIN COUNTY, TEXAS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-40

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Ad valorem taxes</i>	\$ 4,000	\$ 144	\$ (3,856)
<i>Interest</i>	100	5	(95)
Total revenues	<u>4,100</u>	<u>149</u>	<u>(3,951)</u>
Expenditures:			
Debt Service:			
<i>Principal</i>	89,000	83,015	5,985
<i>Interest and fiscal charges</i>	7,100	9,920	(2,820)
Total expenditures	<u>96,100</u>	<u>92,935</u>	<u>3,165</u>
Net change in fund balances	(92,000)	(92,786)	(786)
Fund balances, October 1	92,786	92,786	--
Fund balances, September 30	<u>\$ 786</u>	<u>\$ --</u>	<u>\$ (786)</u>

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FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2014

	<u>County Clerk</u>	<u>District Clerk</u>	<u>Justice of the Peace Number One</u>
ASSETS			
<i>Cash and cash equivalents</i>	\$ 209,278	\$ 628,111	\$ 8,765
Total Assets	<u>\$ 209,278</u>	<u>\$ 628,111</u>	<u>\$ 8,765</u>
 LIABILITIES			
<i>Due to other governments</i>	\$ 5,665	\$ 14	\$ 8,765
<i>Due to others</i>	203,613	628,097	--
Total Liabilities	<u>\$ 209,278</u>	<u>\$ 628,111</u>	<u>\$ 8,765</u>

Justice of the Peace Number Two	Justice of the Peace Number Three	Sheriff	District Attorney	Tax Assessor Collector
\$ 184	\$ 35	\$ 486,958	\$ 5,165	\$ 330,575
<u>\$ 184</u>	<u>\$ 35</u>	<u>\$ 486,958</u>	<u>\$ 5,165</u>	<u>\$ 330,575</u>
\$ --	\$ 35	\$ 375,595	\$ 2	\$ 330,575
184	--	111,363	5,163	--
<u>\$ 184</u>	<u>\$ 35</u>	<u>\$ 486,958</u>	<u>\$ 5,165</u>	<u>\$ 330,575</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2014

	Juvenile Probation	Surety Bail Bond Fee	Total Agency Funds (See Exhibit A-7)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 5,707	\$ 5,880	\$ 1,680,658
Total Assets	<u>\$ 5,707</u>	<u>\$ 5,880</u>	<u>\$ 1,680,658</u>
LIABILITIES			
<i>Due to other governments</i>	\$ 5,707	\$ 5,880	\$ 732,238
<i>Due to others</i>	--	--	948,420
Total Liabilities	<u>\$ 5,707</u>	<u>\$ 5,880</u>	<u>\$ 1,680,658</u>