

FANNIN COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2019

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FANNIN COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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Financial Section

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

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fannin County, Texas, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Fannin County, Texas, as of September 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension disclosures, on pages 5-11, 43-44, and 45-46, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary

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

Other Information

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

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

Rutledge Crain & Company, PC

March 20, 2020

Management's Discussion and Analysis

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FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2019

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, 2019. 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, 2019 by \$25,743,212 (net position). Of this amount, \$9,608,794 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

The County's total net assets increased by \$1,474,389. The majority of this increase is attributable to the increase in capital assets.

The County's governmental funds reported combined ending fund balances of \$20,289,055, an increase of \$6,056,259 in comparison to the previous year mainly due to the revenue of the 2018 GO Bonds.

The unassigned portion of the General Fund fund balance at the end of the year was \$4,343,199 or 36% of total General Fund expenditures for fiscal year 2019.

Overview of the Financial Statements

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

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

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

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

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

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2019

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

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

The County maintains 48 individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund which is considered to be a major fund. Data from the other 47 funds are combined into a single, aggregated presentation. Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

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

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2019

Government-wide Financial Analysis

At the end of fiscal year 2019, the County's net position (assets exceeding liabilities) totaled \$25,743,212. This analysis focuses on the net position (Table 1) and changes in net position (Table 2). This is an increase of \$1,474,389, mainly due to an increase in assets.

Net Position. \$15,980,919 reflects the County's investment in capital assets (land, buildings, infrastructure, machinery and equipment, construction in progress); less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The remaining balance of unrestricted net position, \$9,608,794 may be used to meet the government's ongoing obligations to citizens and creditors.

**Table 1
Condensed Statement of Net Position**

	9/30/2019	9/30/2018
ASSETS		
Current and other assets	\$ 26,911,876	\$ 20,441,409
Capital assets	17,321,683	15,108,628
Total assets	44,233,559	35,550,037
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charges	2,810,883	1,424,804
LIABILITIES		
Long-term liabilities	15,584,861	7,381,830
Other liabilities	4,732,691	4,098,511
Total liabilities	20,317,552	11,480,341
DEFERRED INFLOWS OF RESOURCES		
Deferred pension inflows	983,678	1,225,677
NET POSITION		
Net Investment in capital assets	15,980,919	15,108,628
Restricted For Debt Service	153,499	87,855
Restricted For Capital Projects	-	-
Unrestricted	9,608,794	9,072,340
	\$ 25,743,212	\$ 24,268,823

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2019

Changes in Net Position. The net position of the County increased by \$1,474,389 for the fiscal year ended September 30, 2019. This increase is mainly due to the increase in long term liabilities.

Table 2
Changes in Net Position

	<u>9/30/2019</u>	<u>9/30/2018</u>
Program Revenues:		
Charges for services	\$ 2,894,438	\$ 3,176,779
Operating grants and contributions	833,914	379,971
Capital grant and contributions	2,448,203	1,786,689
General Revenues		
Taxes	12,838,949	11,768,517
Unrestricted Investment Earnings	269,924	147,809
Miscellaneous	92,911	168,775
Gain (loss) on sale of capital assets	79,191	45,300
Total Revenues	<u>19,457,530</u>	<u>17,473,840</u>
Expenses:		
General Administration	984,396	904,752
Judicial	2,406,423	2,330,872
Legal	1,019,965	931,489
Financial Administration	1,000,043	899,208
Public Facilities	454,528	465,358
Public Safety	5,554,972	4,927,327
Public Transportation	4,400,057	3,970,995
Health and Welfare	597,191	610,120
Non Departmental	981,638	969,198
Debt Service	583,928	246,726
Total Expenses	<u>17,983,141</u>	<u>16,256,045</u>
Increase/Decrease in net position	1,474,389	1,217,795
Net position-October 1	24,268,823	21,567,459
Prior period adjustment	-	1,483,569
Net position-September 30	<u>\$ 25,743,212</u>	<u>\$ 24,268,823</u>

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2019

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 \$20,289,055.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unreserved fund balance was \$4,343,199. This is a decrease over last year with the primary reason due to the decrease of cash.

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

Overall total actual income was over amended budget by \$677,337.

The overall County Sheriff budget was under budget by \$33,978.

County Purchasing budget was under budget by \$16,316. This was due to the vacancy in the position and the Auditor's office covering the position until the agent was hired.

336th District Court was over budget by \$73,903 mainly due to being underfunded for the CPS case load that was brought to the court.

Bond Supervision was over budget by \$79. This coupled with the District court made the Judicial Services over budget by \$40,778. Judicial is comprised of all of the courts as well as the District Clerk.

County Clerk budget was under budget by \$9,973. The Elections budget was under budget by \$11,221.

District Attorney budget was under budget by \$53,321. This was salary and benefits for ADA positions that were vacant.

Emergency Management was under budget by \$22,006, this was due to the coordinator retiring and a new coordinator being hired at a lower salary.

Total Health and Welfare was below budget by \$56,855 mainly due to Indigent Health Care being below budget.

The Non-departmental budget was over budget by \$20,945. This was due to underfunding of the appraisal district costs.

Overall, expenditures were less than the amended budget by \$703,643.

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2019

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets as of September 30, 2019, amounts to \$17,321,683 (net of accumulated depreciation). The investment in capital assets includes land, buildings, machinery and equipment, and infrastructure.

Table 3
Capital Assets at Year End
Net of Accumulated Depreciation

	<u>9/30/2019</u>	<u>9/30/2018</u>
Land	\$ 341,561	\$ 341,561
Construction in progress	2,124,973	1,149,461
Buildings	1,124,789	1,242,556
Machinery and equipment	2,096,720	2,050,202
Infrastructure	<u>11,633,640</u>	<u>10,324,845</u>
	<u>\$ 17,321,683</u>	<u>\$ 15,108,625</u>

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

Debt Administration. At the end of the current fiscal year, Fannin County had total debt outstanding of only \$211,962 for compensated absences.

Compensated absences increased by \$12,529.

Table 4
Outstanding Debt at Year End

<u>Type of Debt</u>	<u>9/30/2019</u>	<u>9/30/2018</u>
General Obligation Bonds	\$ 12,140,000	\$ 6,090,000
Unamortized premium	444,752	257,959
Unamortized discount	(133,943)	(63,441)
Net General Obligation Bonds	<u>12,450,809</u>	<u>6,284,518</u>
Capital Lease Obligation	-	89,024
Net Pension Liability	2,922,091	897,879
Compensated Absences	<u>211,962</u>	<u>199,433</u>
Total	<u>\$ 15,584,862</u>	<u>\$ 7,470,854</u>

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

Economic Factors and Next Year's Budgets and Rates

The Fannin County economy showed stability this year, with a projection of growth for the next year. This forecast is due to the present economic conditions which indicate slight growth. In the future years, we foresee some slow growth in our county coming from the Dallas/Fort Worth Metroplex area. Overall, our property values reflect an increase in value according to preliminary appraised values for 2020 tax year.

Some key factors to look for in future budgets:

Substantial increase in costs for the County's courts due to indigent defense in both civil and criminal cases, as well as CPS.

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

Requests for Information

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

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Basic Financial Statements

FANNIN COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

	Governmental Activities
ASSETS	
<i>Cash and cash equivalents</i>	\$ 16,660,790
<i>Investments</i>	4,235,387
Receivables (net of allowances for uncollectibles):	
<i>Taxes</i>	889,154
<i>Accounts</i>	18,552
<i>Fines</i>	4,662,762
<i>Intergovernmental</i>	287,129
<i>Inventories</i>	158,102
Capital assets (net of accumulated depreciation)	
<i>Land</i>	341,561
<i>Construction in progress</i>	2,124,973
<i>Buildings</i>	1,124,789
<i>Machinery and equipment</i>	2,096,720
<i>Infrastructure</i>	11,633,640
Total Assets	<u>44,233,559</u>
DEFERRED OUTFLOWS OF RESOURCES	
<i>Deferred pension outflow</i>	2,810,883
Total Deferred Outflows of Resources	<u>2,810,883</u>
LIABILITIES	
<i>Accounts payable</i>	780,381
<i>Accrued liabilities</i>	338,999
<i>Interest payable</i>	358,113
<i>Due to other governments</i>	750,739
<i>Due to others</i>	2,504,459
Noncurrent liabilities:	
<i>Due within one year</i>	425,324
<i>Due in more than one year</i>	15,159,537
Total Liabilities	<u>20,317,552</u>
DEFERRED INFLOWS OF RESOURCES	
<i>Deferred pension inflow</i>	983,678
Total Deferred Inflows of Resources	<u>983,678</u>
NET POSITION:	
Net Investment in Capital Assets	15,980,919
Restricted For:	
Debt Service	153,499
Unrestricted	9,608,794
Total Net Position	<u>\$ 25,743,212</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

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>	\$ 984,396	\$ 499,982	\$ 4,647	\$ --	\$ (479,767)
<i>Judicial</i>	2,406,423	612,776	43,017	--	(1,750,630)
<i>Legal</i>	1,019,965	29,945	80,725	--	(909,295)
<i>Financial administration</i>	1,000,043	434,410	--	--	(565,633)
<i>Public facilities</i>	454,528	--	13,150	55,329	(386,049)
<i>Public safety</i>	5,554,972	292,018	618,242	62,064	(4,582,648)
<i>Public transportation</i>	4,400,057	922,106	48,420	2,330,810	(1,098,721)
<i>Health and welfare</i>	597,191	103,201	25,713	--	(468,277)
<i>Nondepartmental</i>	981,638	--	--	--	(981,638)
<i>Interest on long-term debt</i>	583,928	--	--	--	(583,928)
Total expenses	<u>17,983,141</u>	<u>2,894,438</u>	<u>833,914</u>	<u>2,448,203</u>	<u>(11,806,586)</u>
Total Primary Government	\$ <u>17,983,141</u>	\$ <u>2,894,438</u>	\$ <u>833,914</u>	\$ <u>2,448,203</u>	<u>(11,806,586)</u>
General Revenues:					
<i>Property Taxes</i>					11,459,895
<i>Other Taxes</i>					1,379,054
<i>Unrestricted Investment Earnings</i>					269,924
<i>Miscellaneous</i>					92,911
<i>Gain (Loss) on Disposal of Capital Assets</i>					79,191
Total General Revenues and Transfers					<u>13,280,975</u>
Change in Net Position					1,474,389
Net Position - Beginning					24,268,823
Net Position - Ending					<u>\$ 25,743,212</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019

	General Fund	2017 GO Bonds Construction
ASSETS		
<i>Cash and cash equivalents</i>	\$ 1,453,578	\$ 5,165,999
<i>Investments</i>	3,383,001	--
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	681,818	--
<i>Accounts</i>	18,552	--
<i>Fines</i>	4,662,762	--
<i>Intergovernmental</i>	184,970	--
<i>Due from other funds</i>	--	160,471
<i>Inventories</i>	--	--
Total Assets	<u>\$ 10,384,681</u>	<u>\$ 5,326,470</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
Liabilities:		
<i>Accounts payable</i>	\$ 475,626	\$ 111,785
<i>Accrued liabilities</i>	256,577	--
<i>Due to other funds</i>	--	442,800
<i>Due to other governments</i>	750,739	--
<i>Due to others</i>	2,504,459	--
Total Liabilities	<u>3,987,401</u>	<u>554,585</u>
Deferred Inflows of Resources:		
<i>Unavailable revenue - property taxes</i>	644,380	--
<i>Unavailable revenue - fines</i>	1,409,701	--
Total Deferred Inflows of Resources	<u>2,054,081</u>	<u>--</u>
Fund balances:		
<i>Nonspendable</i>	--	--
<i>Restricted</i>	--	4,771,885
<i>Committed</i>	--	--
<i>Unassigned</i>	4,343,199	--
Total fund balances	<u>4,343,199</u>	<u>4,771,885</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 10,384,681</u>	<u>\$ 5,326,470</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-3

2018 GO Bonds Construction	Other Governmental Funds	Total Governmental Funds
\$ 6,338,159	\$ 3,703,053	\$ 16,660,789
--	852,386	4,235,387
--	207,336	889,154
--	--	18,552
--	--	4,662,762
--	102,159	287,129
--	451,675	612,146
--	158,102	158,102
<u>\$ 6,338,159</u>	<u>\$ 5,474,711</u>	<u>\$ 27,524,021</u>
\$ --	\$ 192,970	\$ 780,381
--	82,422	338,999
--	169,346	612,146
--	--	750,739
--	--	2,504,459
<u>--</u>	<u>444,738</u>	<u>4,986,724</u>
--	194,161	838,541
--	--	1,409,701
<u>--</u>	<u>194,161</u>	<u>2,248,242</u>
--	138,996	138,996
6,338,159	3,200,868	14,310,912
--	1,604,586	1,604,586
--	(108,638)	4,234,561
<u>6,338,159</u>	<u>4,835,812</u>	<u>20,289,055</u>
<u>\$ 6,338,159</u>	<u>\$ 5,474,711</u>	<u>\$ 27,524,021</u>

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FANNIN COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 SEPTEMBER 30, 2019

Total fund balances - governmental funds balance sheet	\$ 20,289,055
Amounts reported for governmental activities in the Statement of Net Position ("SNP") are different because:	
Capital assets used in governmental activities are not reported in the funds.	17,321,683
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	838,541
Payables for bond principal which are not due in the current period are not reported in the funds.	(12,140,000)
Payables for bond interest which are not due in the current period are not reported in the funds.	(358,112)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(211,962)
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	1,409,701
Recognition of the County's net pension liability is not reported in the funds.	(2,922,091)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(983,678)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	2,810,883
Bond premiums are amortized in the SNA but not in the funds.	<u>(310,808)</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 25,743,212</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED SEPTEMBER 30, 2019

	General Fund	2017 GO Bonds Construction
Revenue:		
<i>Ad valorem taxes</i>	\$ 8,480,531	\$ --
<i>Other taxes</i>	1,340,718	--
<i>Licenses and permits</i>	103,201	--
<i>Intergovernmental</i>	26,459	--
<i>Fees of office</i>	733,587	--
<i>Fees of tax collector</i>	433,570	--
<i>Fines</i>	12,463	--
<i>Interest</i>	91,969	61,790
<i>Miscellaneous</i>	265,176	5,180
Total revenues	<u>11,487,674</u>	<u>66,970</u>
Expenditures:		
<i>General administration</i>	719,392	--
<i>Judicial</i>	2,331,729	--
<i>Legal</i>	911,121	--
<i>Financial administration</i>	956,211	--
<i>Public facilities</i>	362,406	--
<i>Public safety</i>	5,240,501	--
<i>Public transportation</i>	--	--
<i>Health and welfare</i>	573,609	--
<i>Nondepartmental</i>	1,005,608	--
Capital outlay	--	783,029
Debt service:		
<i>Principal</i>	--	--
<i>Interest and fiscal charges</i>	--	--
<i>Paying agent fees</i>	--	--
<i>Bond issuance cost</i>	--	--
Total expenditures	<u>12,100,577</u>	<u>783,029</u>
Excess (deficiency) of revenues over (under) expenditures	(612,903)	(716,059)
Other financing sources (uses):		
<i>General obligation bonds issued</i>	--	--
<i>Premium on bonds issued</i>	--	--
<i>Discount on bonds issued</i>	--	--
<i>Sale of capital assets</i>	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>
Net change in fund balances	(612,903)	(716,059)
Fund balances, October 1	4,956,102	5,487,944
Fund balances, September 30	<u>\$ 4,343,199</u>	<u>\$ 4,771,885</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-5

2018 GO Bonds Construction	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 2,936,294	\$ 11,416,825
--	901,462	2,242,180
--	--	103,201
--	132,608	159,067
--	606,501	1,340,088
--	710,963	1,144,533
--	169,562	182,025
88,159	28,007	269,925
--	365,979	636,335
<u>88,159</u>	<u>5,851,376</u>	<u>17,494,179</u>
--	177,642	897,034
--	1,744	2,333,473
--	67,277	978,398
--	--	956,211
--	190,436	552,842
--	217,161	5,457,662
--	3,868,471	3,868,471
--	--	573,609
--	1,459	1,007,067
--	--	783,029
--	160,000	160,000
--	209,675	209,675
400	400	800
86,709	2,250	88,959
<u>87,109</u>	<u>4,896,515</u>	<u>17,867,230</u>
1,050	954,861	(373,051)
6,210,000	--	6,210,000
201,805	--	201,805
(74,696)	--	(74,696)
--	84,847	84,847
<u>6,337,109</u>	<u>84,847</u>	<u>6,421,956</u>
6,338,159	1,039,708	6,048,905
--	3,796,104	14,240,150
<u>\$ 6,338,159</u>	<u>\$ 4,835,812</u>	<u>\$ 20,289,055</u>

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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, 2019

Net change in fund balances - total governmental funds	\$ 6,048,905
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	1,571,665
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,154,419)
All proceeds from the sale of capital assets are reported in the funds but not in the SOA.	(5,657)
Donations of capital assets increase net position in the SOA but not in the funds.	1,801,466
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	43,073
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	160,000
(Increase) decrease in accrued interest from beginning of period to end of period.	(295,315)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(12,530)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	39,623
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	(6,210,000)
Bond premiums are reported in the funds but not in the SOA.	(116,289)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	(396,132)
Change in net position of governmental activities - Statement of Activities	<u>\$ 1,474,389</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2019

	Agency Funds
ASSETS	
<i>Cash and cash equivalents</i>	\$ 2,653,075
Total Assets	<u>\$ 2,653,075</u>
LIABILITIES	
<i>Due to other governments</i>	\$ 393,018
<i>Due to others</i>	2,260,057
Total Liabilities	<u>\$ 2,653,075</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED SEPTEMBER 30, 2019

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 supported by taxes, charges for services, and intergovernmental revenues.

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

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

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

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

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

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2019

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

The County reports the following major governmental funds:

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

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

The *2018 GO Bonds Construction Fund* is the County's fund used to account for the renovation of the County's Courthouse.

Additionally, the County reports the following fund types:

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

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

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

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

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

D. Budgetary Information

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

- Fannin County Bees
- Sheriff Work Release
- Contraband Seizure
- IHC Co-op Gin
- IHC B.R. Cooper
- Hazard Mitigation
- Court Records Preservation
- Sheriff K-9 Unit
- Right of Way
- Inv Crimes Against Women
- Raw Water Pipeline Rock for Pct. 2, 3, 4
- Raw Water Pipeline Rock for Pct. 2
- Veterans Court Prog
- Lake Road Impact
- Lake Road Impact #3
- Lake Road Impact #4
- Bois D'Arc Reservoir Sheriff's Office
- Lake Fannin
- Sheriff's Office Technology
- TCDP Grant

FANNIN COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED SEPTEMBER 30, 2019

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

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

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

2. Excess of Expenditures Over Appropriations

For the year ended September 30, 2019, expenditures exceeded appropriations in the following funds:

Special Revenue Funds	
District Attorney Fee Account	\$3,657
Chapter 19 Funds	575
Sheriff's Forfeiture Fund	481
Drug Court	1,895

3. Deficit Fund Balances

The following funds had deficit fund balances at September 30, 2019:

Special Revenue Funds	
Courthouse Restoration	\$107,332
Hazard Mitigation	429
Chapter 19 Funds	877

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, 2019

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

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2019

the applicable bond premium or discount. Bond insurance issuance costs are reported as deferred outflow of resources and amortized over the term of the related debt.

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

6. Fund equity

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

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

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

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

Governmental funds classify fund balances as follows:

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

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

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

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

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

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

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2019

	General Fund	2017 GO Bonds	2018 GO Bonds	Nonmajor Funds	Total
Nonspendable for:					
Inventory	\$ --	\$ --	\$ --	\$138,996	\$138,996
Restricted for:					
Debt Service	--	--	\$ --	\$136,800	136,800
Justice Administration	--	--	--	623,634	623,634
Preservation	--	--	--	--	--
Grants	--	--	--	481	481
Construction	--	4,771,885	6,338,159	1,757,190	12,867,234
Other	--	--	--	682,763	682,763
	<u>--</u>	<u>4,771,885</u>	<u>6,338,159</u>	<u>3,200,868</u>	<u>14,310,912</u>
Committed to:					
Road and Bridge Maintenance	--	--	--	1,604,586	1,604,586
Unassigned	4,343,199	--	--	(108,638)	4,234,561
	<u>\$4,343,199</u>	<u>\$4,771,885</u>	<u>\$6,338,159</u>	<u>\$4,835,812</u>	<u>\$20,289,055</u>

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental fund balance sheet includes a reconciliation between *fund balance-total governmental funds* and *net assets – governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that "Court fines receivable unavailable to pay for current period expenditures are deferred in the funds, however, the net change in the deferred fines revenue is recognized as revenue in the Statement of Activities." The details of this \$1,370,079 difference are as follows:

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

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and investments

Cash

At year end, the carrying amount of the County's cash on hand and deposits was \$19,313,865 (including \$2,653,075 in agency funds). All of the bank balance of \$19,713,178, 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, 2019

Investments

As of September 30, 2019, the County had the following investments:

Investment type	Credit Rating	Fair Value	Days to Maturity
Government sponsored investment pool (TexPool)	AAAm*	\$4,235,387	<30
Total Fair Value		\$4,235,387	

* 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, 2019 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	\$681,818	\$207,336	\$889,154
Accounts	\$118,552	\$ --	\$118,552
Allowance	(100,000)	--	(100,000)
Net accounts receivable	\$18,552	\$ --	\$18,552
Fines receivable	\$6,565,609	\$ --	\$6,565,609
Allowance	(1,902,847)	--	(1,902,847)
Net fines receivable	\$4,662,762	\$ --	\$4,662,762

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2019

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)	\$644,380	\$ --	\$644,380
Deferred fines revenue (General Fund)	1,409,701	--	1,409,701
Deferred tax revenue (NonMajor Funds)	194,161	--	194,161
Total deferred/unearned revenue for governmental funds	<u>\$2,248,242</u>	<u>\$ --</u>	<u>\$2,248,242</u>

C. Capital assets

Capital asset activity for the year ended September 30, 2019:

	Balance 9/30/18	Additions	Retirements	Inventory Adjustment	Balance 9/30/19
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$341,561	\$ --	\$ --	\$ --	\$341,561
Construction in progress	1,149,461	975,512	--	--	2,124,973
Total capital assets not being depreciated	<u>1,491,022</u>	<u>975,512</u>	<u>--</u>	<u>--</u>	<u>2,466,534</u>
Capital assets, being depreciated:					
Buildings	4,737,000	--	--	--	4,737,000
Infrastructure	28,421,178	1,853,605	(245,867)	--	30,028,916
Machinery and equipment	7,240,701	544,015	(270,636)	--	7,514,080
Total capital assets being depreciated	<u>40,398,879</u>	<u>2,397,620</u>	<u>(516,503)</u>	<u>--</u>	<u>42,279,996</u>
Less accumulated depreciation for:					
Buildings	(3,494,444)	(117,767)	--	--	(3,612,211)
Infrastructure	(18,096,333)	(544,810)	245,867	--	(18,395,276)
Machinery and equipment	(5,190,499)	(491,839)	264,978	--	(5,417,360)
Total accumulated depreciation	<u>(26,781,276)</u>	<u>(1,154,416)</u>	<u>510,845</u>	<u>--</u>	<u>(27,424,847)</u>
Total capital assets being depreciated, net	<u>13,617,603</u>	<u>1,243,204</u>	<u>(5,658)</u>	<u>--</u>	<u>14,855,149</u>
Governmental activities capital assets, net	<u>\$15,108,625</u>	<u>\$2,218,716</u>	<u>(\$5,658)</u>	<u>\$ --</u>	<u>\$17,321,683</u>

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

Governmental activities:

General administration	\$67,749
Public facilities	89,164
Public safety	112,252
Public transportation	885,251
Total depreciation expense - governmental activities	<u>\$1,154,416</u>

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2019

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of September 30, 2019 is as follows:

Fund	Receivable	Payable
Major Funds		
2017 GO Bonds Construction	\$160,471	\$442,800
Lake Road Improvement #3	451,675	--
Nonmajor Funds		
Courthouse Restoration	--	168,848
Hazard Mitigation	--	429
Chapter 19 Funds	--	69
Total Governmental Funds	\$612,146	\$612,146

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

E. Joint Venture

The County participates (20%) with Cooke and Grayson counties in the Cooke, Fannin and Grayson County Juvenile Detention Center. Under the interlocal agreement governing the joint venture, the County shares in the cost of operations, construction and maintenance of the joint venture. The agreement requires maintenance of a minimum fund balance and returns excess assets to the venturers. Separate financial statements of the joint venture are available from the Grayson County Auditor, Sherman, Texas. An equity interest in the joint venture has not been recorded because the terms of the interlocal agreement governing the joint venture provide that, under certain circumstances, withdrawing venturers forfeit all rights, title and interest in property of the joint venture. Following is unaudited summary information of the operations of the joint venture for the year ended September 30, 2019 under the modified accrual basis of accounting:

	<u>Unaudited</u>
Total revenues	\$1,036,662
Total expenses	<u>(1,036,662)</u>
Change in net assets	0
Contributions from joint venturer	168,422
Net assets - September 30, 2018	<u>322,921</u>
Net assets - September 30, 2019	<u><u>\$491,343</u></u>

F. Long-term debt

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

\$6,150,000 General Obligation - Series 2017, principal due annually in series through 2042, interest due semi-annually at 3.00% to 4.00%	\$ 5,930,000
\$6,210,000 General Obligation - Series 2018, principal due annually in series through 2044, interest due semi-annually at 3.00% to 4.00%	<u>6,210,000</u>
	<u><u>\$12,140,000</u></u>

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2019

Annual debt service requirements to maturity for general debt:

Year	Governmental Activities		Total
	Principal	Interest	
2020	\$210,000	\$559,625	\$769,625
2021	335,000	432,675	767,675
2022	350,000	420,675	770,675
2023	365,000	406,575	771,575
2024	380,000	391,775	771,775
2025-2029	2,125,000	1,722,025	3,847,025
2030-2034	2,535,000	1,310,606	3,845,606
2035-2039	3,010,000	835,981	3,845,981
2040-2044	2,830,000	275,087	3,105,087
	<u>\$12,140,000</u>	<u>\$6,355,024</u>	<u>\$18,495,024</u>

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2019, was as follows:

	Balance 09/30/18	Additions	Retirements	Balance 09/30/19	Due Within One Year
Governmental activities:					
General obligation bonds	\$6,090,000	\$6,210,000	(\$160,000)	\$12,140,000	\$210,000
Deferred amounts:					
Unamortized premium	257,960	201,805	(15,013)	444,752	19,049
Unamortized discount	(63,441)	(74,696)	4,194	(133,943)	(5,687)
	6,284,519	6,337,109	(170,819)	12,450,809	223,362
Capitalized lease obligation	89,024	--	(89,024)	--	--
Net pension liability	897,878	2,024,213	--	2,922,091	--
Compensated absences	199,433	211,962	(199,433)	211,962	211,962
Governmental activity Long-Term Liabilities	<u>\$7,470,854</u>	<u>\$8,573,284</u>	<u>(\$459,276)</u>	<u>\$15,584,862</u>	<u>\$435,324</u>

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

Authorized and Unissued Debt

The County had no authorized but unissued debt at 9/30/19.

Conduit Debt Obligations

FANNIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED SEPTEMBER 30, 2019

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, 2019, the principal amount payable was \$28,730,000.

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, 2019, after consultation with the County's attorney, the County is not aware of any pending or threatened litigation which would have a material effect on the financial statements.

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

C. Retirement Commitments

1. Plan Description

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

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

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

FANNIN COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED SEPTEMBER 30, 2019

disability, the benefit is calculated by converting the sum of the employee's accumulated contribution and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

2. Benefits

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

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	93
Inactive employees entitled to but not yet receiving benefits	95
Active employees	150
	<hr/>
	338
	<hr/> <hr/>

3. Contributions

The contribution rates for employees in TCDRS is 7% of employee gross earnings, and the County percentages is 11.41%, both as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County's contributions to TCDRS for the year ended September 30, 2019, were \$610,705 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2018, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 2.75% (made up of 2.25% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.4% per year for a career employee.

Actuarial assumptions used in the December 31, 2018, valuation were based on the results of actuarial experience studies. These assumptions were first used in the December 31, 2017 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes were made for the 2018 valuation.

FANNIN COUNTY, TEXAS
 NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED SEPTEMBER 30, 2019

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	10.50%	5.40%
Private Equity	18.00%	8.40%
Global Equities	2.50%	5.70%
International Equities - Developed	10.00%	5.40%
International Equities - Emerging	7.00%	5.90%
Investment - Grade Bonds	3.00%	1.60%
Strategic Credit	12.00%	4.39%
Direct Lending	11.00%	7.95%
Distressed Debt	2.00%	7.20%
REIT Equities	2.00%	4.15%
Master Limited Partnerships (MLPs)	3.00%	5.35%
Private Real Estate Partnerships	6.00%	6.30%
Hedge Funds	13.00%	3.90%
	100.00%	

Discount Rate

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

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2019

Changes in the net pension liability

	Increase (Decrease)		
	Total Pension Liability [a]	Plan Fiduciary Net Position [b]	Net Pension Liability(Asset) [a] - (b)
Balance at 12/31/17	\$24,568,644	\$23,670,767	\$897,877
Changes for the year:			
Service cost	787,489	0	787,489
Interest on total pension liability	2,008,440	0	2,008,440
Effect of plan changes	0	0	0
Effect of economic/demographic gains or losses	(182,302)	0	(182,302)
Effect of assumptions changes or inputs	0	0	0
Refund of contributions	(91,219)	(91,219)	0
Benefit payments	(1,052,205)	(1,052,205)	0
Administrative expenses	0	(18,567)	18,567
Member contributions	0	403,113	(403,113)
Net investment income	0	(442,021)	442,021
Contributions - employer	0	647,284	(647,284)
Other	0	(394)	394
Net changes	1,470,203	(554,009)	2,024,212
Balance at 12/31/18	<u>\$26,038,847</u>	<u>\$23,116,758</u>	<u>\$2,922,089</u>

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

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

	1% Decrease 7.1%	Current Discount Rate 8.1%	1% Increase 9.1%
Total pension liability	\$29,254,116	\$26,038,847	\$23,315,998
Fiduciary net position	23,116,758	23,116,758	23,116,758
Net Pension Liability (Asset)	<u>\$6,137,358</u>	<u>\$2,922,089</u>	<u>\$199,240</u>

Pension Plan Fiduciary Net Position

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

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2019

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

For the year ended September 30, 2019, the County recognized pension expense of \$1,064,024. At September 30, 2019, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 9/30/19 Expense	Balance of Deferred Inflows 12/31/18	Balance of Deferred Outflows 12/31/2018
Investment (gains) or losses	\$2,354,906	12/31/2018	5.0	\$470,981	\$ --	\$1,883,925
	(1,348,773)	12/31/2017	5.0	(269,755)	809,264	--
	131,522	12/31/2016	5.0	26,304	--	52,609
	1,729,129	12/31/2015	5.0	345,826	--	345,825
	252,475	12/31/2014	5.0	50,495	--	--
Economic/demographic (gains) or losses	(182,302)	12/31/2018	4.0	(45,576)	136,726	--
	(51,235)	12/31/2017	4.0	(12,809)	25,617	--
	(48,286)	12/31/2016	4.0	(12,072)	12,071	--
	(336,357)	12/31/2015	4.0	(84,089)	--	--
Assumptions changes or inputs	--	12/31/2018	4.0	--	--	--
	142,705	12/31/2017	4.0	35,676	--	71,353
	--	12/31/2016	4.0	--	--	--
	240,606	12/31/2015	4.0	60,151	--	--
	--	12/31/2014	4.0	--	--	--
Employer contributions made subsequent to measurement date				--	--	457,170
				<u>\$565,132</u>	<u>\$983,678</u>	<u>\$2,810,882</u>

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

Deferred Inflows/outflows to Be Recognized in Future Years	
Year ended December 31,	
2019	\$538,575
2020	204,824
2021	155,653
2022	470,982
2023	--
	<u>\$1,370,034</u>

FANNIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED SEPTEMBER 30, 2019

F. Concentrations of Credit Risk

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

G. Agreement Concerning Development of Reservoir Project

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

Required Supplementary Information

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

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FANNIN COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-1
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Ad valorem taxes</i>	\$ 8,216,365	\$ 8,216,365	\$ 8,480,531	\$ 264,166
<i>Other taxes</i>	1,087,381	1,087,381	1,340,718	253,337
<i>Licenses and permits</i>	101,500	101,500	103,201	1,701
<i>Intergovernmental</i>	34,000	34,000	26,459	(7,541)
<i>Fees of office</i>	639,100	639,100	733,587	94,487
<i>Fees of tax collector</i>	422,500	422,500	433,570	11,070
<i>Fines</i>	12,600	12,600	12,463	(137)
<i>Interest</i>	40,000	40,000	91,969	51,969
<i>Miscellaneous</i>	246,412	256,891	265,176	8,285
Total revenues	<u>10,799,858</u>	<u>10,810,337</u>	<u>11,487,674</u>	<u>677,337</u>
Expenditures:				
Current:				
<i>General administration</i>				
<i>County Judge</i>	162,527	163,420	144,502	18,918
<i>911 Coordinator</i>	23,000	23,000	23,000	--
<i>County Clerk</i>	403,682	403,682	393,709	9,973
<i>Elections</i>	36,804	53,504	42,283	11,221
<i>Court Administration</i>	125,622	125,622	115,898	9,724
Total General administration	<u>751,635</u>	<u>769,228</u>	<u>719,392</u>	<u>49,836</u>
<i>Judicial</i>				
<i>County Court at Law</i>	462,735	463,628	443,631	19,997
<i>District Court</i>	875,947	875,947	949,850	(73,903)
<i>District Clerk</i>	449,564	449,564	443,146	6,418
<i>Justice of the Peace Number One</i>	176,795	176,795	174,511	2,284
<i>Justice of the Peace Number Two</i>	141,225	141,225	140,736	489
<i>Justice of the Peace Number Three</i>	119,916	119,916	115,900	4,016
<i>Bond supervisor</i>	63,876	63,876	63,955	(79)
Total Judicial	<u>2,290,058</u>	<u>2,290,951</u>	<u>2,331,729</u>	<u>(40,778)</u>
<i>Legal</i>				
<i>District and County Attorney</i>	964,442	964,442	911,121	53,321
Total Legal	<u>964,442</u>	<u>964,442</u>	<u>911,121</u>	<u>53,321</u>
<i>Financial administration</i>				
<i>County Auditor</i>	293,537	295,952	293,220	2,732
<i>County Purchasing</i>	77,416	77,721	61,405	16,316
<i>County Treasurer</i>	152,616	153,726	152,457	1,269
<i>Tax Assessor Collector</i>	327,117	327,117	319,326	7,791
<i>Computer/IT Department</i>	133,048	133,048	129,803	3,245
Total Financial administration	<u>983,734</u>	<u>987,564</u>	<u>956,211</u>	<u>31,353</u>
<i>Public facilities</i>				
<i>Courthouse</i>	276,440	271,817	260,048	11,769
<i>County Office Building</i>	22,726	22,726	23,166	(440)
<i>Co-op Office Building</i>	9,600	9,600	8,743	857
<i>Courthouse South Annex</i>	45,675	61,525	51,641	9,884
<i>Old County Jail Building</i>	4,400	4,400	3,823	577
<i>Windom County Building</i>	5,720	5,720	5,037	683
<i>Agri Life Extension Building</i>	11,258	11,258	9,948	1,310
<i>Government Building</i>	200,000	200,000	--	200,000
Total Public facilities	<u>575,819</u>	<u>587,046</u>	<u>362,406</u>	<u>224,640</u>

FANNIN COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT B-1
Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public safety</i>				
<i>Emergency Management</i>	78,386	78,386	56,380	22,006
<i>Ambulance Service</i>	540,000	540,000	540,000	--
<i>Fire Protection</i>	93,208	93,208	92,858	350
<i>Constables Precinct Number One</i>	52,211	52,211	50,748	1,463
<i>Constables Precinct Number Two</i>	37,453	37,453	34,825	2,628
<i>Constables Precinct Number Three</i>	34,264	34,264	32,012	2,252
<i>County Sheriff</i>	2,029,889	2,098,747	2,064,769	33,978
<i>Jail Operations</i>	2,225,000	2,225,000	2,096,741	128,259
<i>Adult Probation</i>	2,400	2,400	1,901	499
<i>Juvenile Probation</i>	160,000	186,266	186,266	--
<i>Animal Control Officer</i>	4,000	4,000	1,112	2,888
<i>Community Programs</i>	85,856	85,855	82,889	2,966
<i>Total Public safety</i>	<u>5,342,667</u>	<u>5,437,790</u>	<u>5,240,501</u>	<u>197,289</u>
<i>Public transportation</i>				
<i>Health and welfare</i>				
<i>Veterans Service</i>	61,014	61,014	59,706	1,308
<i>Health Inspector</i>	113,841	113,841	101,411	12,430
<i>County Welfare</i>	69,603	69,603	68,081	1,522
<i>Health Officer</i>	2,400	2,400	2,400	--
<i>Indigent Health Care</i>	268,083	268,083	229,847	38,236
<i>County Agents</i>	115,523	115,523	112,164	3,359
<i>Total Health and welfare</i>	<u>630,464</u>	<u>630,464</u>	<u>573,609</u>	<u>56,855</u>
<i>Nondepartmental</i>				
<i>Non-departmental</i>	786,104	784,079	805,024	(20,945)
<i>County Offices Relocation</i>	215,819	215,819	195,559	20,260
<i>Contingency</i>	250,000	131,812	--	131,812
<i>Lake Fannin</i>	--	2,025	2,025	--
<i>Donations and Allocations</i>	3,000	3,000	3,000	--
<i>Total Nondepartmental</i>	<u>1,254,923</u>	<u>1,136,735</u>	<u>1,005,608</u>	<u>131,127</u>
Total expenditures	<u>12,793,741</u>	<u>12,804,220</u>	<u>12,100,577</u>	<u>703,643</u>
Excess (deficiency) of revenues over (under) expenditures	(1,993,883)	(1,993,883)	(612,903)	1,380,980
Other financing sources (uses):				
<i>Sale of capital assets</i>	1,000	1,000	--	(1,000)
Total other financing sources (uses)	<u>1,000</u>	<u>1,000</u>	<u>--</u>	<u>(1,000)</u>
Net change in fund balances	<u>(1,992,883)</u>	<u>(1,992,883)</u>	<u>(612,903)</u>	<u>1,379,980</u>
Fund balances, October 1	4,956,102	4,956,102	4,956,102	--
Fund balances, September 30	<u>\$ 2,963,219</u>	<u>\$ 2,963,219</u>	<u>\$ 4,343,199</u>	<u>\$ 1,379,980</u>

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

	December 31,									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total pension liability:										
Service cost	\$ 787,489	\$ 763,211	\$ 784,499	\$ 732,697	\$ 680,051	\$ --	\$ --	\$ --	\$ --	\$ --
Interest	2,008,440	1,874,693	1,729,122	1,637,274	1,509,853	--	--	--	--	--
Changes of benefit terms	--	--	--	(100,521)	--	--	--	--	--	--
Differences between expected and actual experience	(182,302)	(51,235)	(48,286)	(336,357)	156,343	--	--	--	--	--
Changes of assumptions	--	142,705	--	240,608	--	--	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,143,424)	(1,063,054)	(1,031,097)	(963,214)	(775,709)	--	--	--	--	--
Net change in total pension liability	1,470,203	1,666,320	1,434,238	1,210,487	1,570,538	--	--	--	--	--
Total pension liability - beginning	24,568,643	22,902,323	21,468,085	20,257,598	18,687,060	--	--	--	--	--
Total pension liability - ending (a)	<u>\$ 26,038,846</u>	<u>\$ 24,568,643</u>	<u>\$ 22,902,323</u>	<u>\$ 21,468,085</u>	<u>\$ 20,257,598</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Plan fiduciary net position:										
Contributions - employer	\$ 647,284	\$ 605,083	\$ 548,235	\$ 533,377	\$ 556,083	\$ --	\$ --	\$ --	\$ --	\$ --
Contributions - employee	403,113	393,276	364,103	351,897	357,849	--	--	--	--	--
Net investment income	(442,021)	3,024,485	1,435,773	(130,755)	1,242,415	--	--	--	--	--
Benefit payments, including refunds of employee contributions	--	--	--	--	--	--	--	--	--	--
Administrative expense	(1,143,424)	(1,063,054)	(1,031,097)	(963,214)	(775,709)	--	--	--	--	--
Other	(18,567)	(15,742)	(15,603)	(14,025)	(14,558)	--	--	--	--	--
Other	(394)	(1,015)	21,826	43,703	4,611	--	--	--	--	--
Net change in plan fiduciary net position	(554,009)	2,943,033	1,323,237	(179,017)	1,370,691	--	--	--	--	--
Plan fiduciary net position - beginning	23,670,767	20,727,734	19,404,497	19,583,514	18,212,823	--	--	--	--	--
Plan fiduciary net position - ending (b)	<u>\$ 23,116,758</u>	<u>\$ 23,670,767</u>	<u>\$ 20,727,734</u>	<u>\$ 19,404,497</u>	<u>\$ 19,583,514</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
County's net pension liability - ending (a) - (b)	<u>\$ 2,922,088</u>	<u>\$ 897,876</u>	<u>\$ 2,174,589</u>	<u>\$ 2,063,588</u>	<u>\$ 674,084</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Plan fiduciary net position as a percentage of the total pension liability	88.78%	96.35%	90.50%	90.39%	96.67%	--	--	--	--	--
Covered-employee payroll	\$ 5,758,761	\$ 5,618,232	\$ 5,201,471	\$ 5,027,100	\$ 5,097,003	\$ --	\$ --	\$ --	\$ --	\$ --
County's net pension liability as a percentage of covered-employee payroll	50.74%	15.98%	41.81%	41.05%	13.23%	--	--	--	--	--

Notes to Schedule:

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

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

	December 31,									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Actuarially determined contribution	\$ 647,284	\$ 605,083	\$ 548,235	\$ 533,377	\$ 556,083	\$ 484,108	\$ 453,400	\$ 425,432	\$ 407,781	\$ 389,817
Contributions in relation to the actuarially determined contribution	(647,284)	(605,083)	(548,235)	(533,377)	(556,083)	(484,108)	(453,400)	(425,432)	(407,781)	(389,817)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 5,758,761	\$ 5,618,232	\$ 5,201,471	\$ 5,027,100	\$ 5,097,003	\$ 4,709,221	\$ 4,589,055	\$ 4,487,688	\$ 4,417,994	\$ 4,651,759
Contributions as a percentage of covered-employee payroll	11.24%	10.77%	10.54%	10.61%	10.91%	10.28%	9.88%	9.48%	9.23%	8.38%

Notes to Schedule

Valuation date: December 31, 2018

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

Methods and assumptions used to determine contribution rates:

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

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

FANNIN COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Year Ended September 30, 2019

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

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*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, 2019

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 3,567,883	\$ 135,170	\$ 3,703,053
<i>Investments</i>	852,386	--	852,386
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	189,085	18,251	207,336
<i>Intergovernmental</i>	102,080	79	102,159
<i>Due from other funds</i>	451,675	--	451,675
<i>Inventories</i>	158,102	--	158,102
Total Assets	<u>\$ 5,321,211</u>	<u>\$ 153,500</u>	<u>\$ 5,474,711</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ 192,970	\$ --	\$ 192,970
<i>Accrued liabilities</i>	82,422	--	82,422
<i>Due to other funds</i>	169,346	--	169,346
Total Liabilities	<u>444,738</u>	<u>--</u>	<u>444,738</u>
Deferred Inflows of Resources:			
<i>Unavailable revenue - property taxes</i>	177,461	16,700	194,161
Total Deferred Inflows of Resources	<u>177,461</u>	<u>16,700</u>	<u>194,161</u>
Fund balances:			
<i>Nonspendable</i>	138,996	--	138,996
<i>Restricted</i>	3,064,068	136,800	3,200,868
<i>Committed</i>	1,604,586	--	1,604,586
<i>Unassigned</i>	(108,638)	--	(108,638)
Total fund balances	<u>4,699,012</u>	<u>136,800</u>	<u>4,835,812</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 5,321,211</u>	<u>\$ 153,500</u>	<u>\$ 5,474,711</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:			
<i>Ad valorem taxes</i>	\$ 2,514,761	\$ 421,533	\$ 2,936,294
<i>Other taxes</i>	900,307	1,155	901,462
<i>Intergovernmental</i>	132,608	--	132,608
<i>Fees of office</i>	606,501	--	606,501
<i>Fees of tax collector</i>	710,963	--	710,963
<i>Fines</i>	169,562	--	169,562
<i>Interest</i>	20,084	7,923	28,007
<i>Miscellaneous</i>	365,979	--	365,979
Total revenues	<u>5,420,765</u>	<u>430,611</u>	<u>5,851,376</u>
Expenditures:			
<i>General administration</i>	177,642	--	177,642
<i>Judicial</i>	1,744	--	1,744
<i>Legal</i>	67,277	--	67,277
<i>Public facilities</i>	190,436	--	190,436
<i>Public safety</i>	217,161	--	217,161
<i>Public transportation</i>	3,868,471	--	3,868,471
<i>Nondepartmental</i>	1,459	--	1,459
Debt service:			
<i>Principal</i>	--	160,000	160,000
<i>Interest and fiscal charges</i>	--	209,675	209,675
<i>Paying agent fees</i>	--	2,250	2,250
<i>Bond issuance cost</i>	--	400	400
Total expenditures	<u>4,524,190</u>	<u>372,325</u>	<u>4,896,515</u>
Excess (deficiency) of revenues over (under) expenditures	896,575	58,286	954,861
Other financing sources (uses):			
<i>Sale of capital assets</i>	84,847	--	84,847
Total other financing sources (uses)	<u>84,847</u>	<u>--</u>	<u>84,847</u>
Net change in fund balances	981,422	58,286	1,039,708
Fund balances, October 1	3,717,590	78,514	3,796,104
Fund balances, September 30	<u>\$ 4,699,012</u>	<u>\$ 136,800</u>	<u>\$ 4,835,812</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2019

	Courthouse Security	County Clerk Vital Statistics	Justice Court Building Security	County Judge Excess Supplement
ASSETS				
<i>Cash and cash equivalents</i>	\$ 118,897	\$ 3,602	\$ 18,236	\$ 17,625
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Due from other funds</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 118,897</u>	<u>\$ 3,602</u>	<u>\$ 18,236</u>	<u>\$ 17,625</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	118,897	3,602	18,236	17,625
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>118,897</u>	<u>3,602</u>	<u>18,236</u>	<u>17,625</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 118,897</u>	<u>\$ 3,602</u>	<u>\$ 18,236</u>	<u>\$ 17,625</u>

Probate Judges Education	County Clerk Records Management	District Clerk Records Management	County Offices Records Management	Road and Bridge Number One
\$ 5,297	\$ 87,140	\$ 14,008	\$ 66,968	\$ 115,268
--	--	--	--	18,108
--	--	--	--	39,142
--	--	--	--	10,884
--	--	--	--	--
--	--	--	--	14,925
<u>\$ 5,297</u>	<u>\$ 87,140</u>	<u>\$ 14,008</u>	<u>\$ 66,968</u>	<u>\$ 198,327</u>
\$ --	\$ 6,013	\$ --	\$ --	\$ 8,505
--	1,814	58	--	18,878
--	--	--	--	--
<u>--</u>	<u>7,827</u>	<u>58</u>	<u>--</u>	<u>27,383</u>
--	--	--	--	36,773
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>36,773</u>
--	--	--	--	14,925
5,297	79,313	13,950	66,968	--
--	--	--	--	119,246
--	--	--	--	--
<u>5,297</u>	<u>79,313</u>	<u>13,950</u>	<u>66,968</u>	<u>134,171</u>
<u>\$ 5,297</u>	<u>\$ 87,140</u>	<u>\$ 14,008</u>	<u>\$ 66,968</u>	<u>\$ 198,327</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2019

	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>	\$ 291,227	\$ 449,852	\$ 120,422	\$ 2,178
<i>Investments</i>	258,988	217,192	207,894	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	44,830	67,249	37,864	--
<i>Intergovernmental</i>	12,210	19,018	10,825	--
<i>Due from other funds</i>	--	--	--	--
<i>Inventories</i>	97,984	39,576	5,617	--
Total Assets	<u>\$ 705,239</u>	<u>\$ 792,887</u>	<u>\$ 382,622</u>	<u>\$ 2,178</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 21,190	\$ 35,303	\$ 19,181	\$ --
<i>Accrued liabilities</i>	17,194	22,814	14,967	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>38,384</u>	<u>58,117</u>	<u>34,148</u>	<u>--</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	<u>42,070</u>	<u>63,110</u>	<u>35,508</u>	<u>--</u>
Total Deferred Inflows of Resources	<u>42,070</u>	<u>63,110</u>	<u>35,508</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	91,325	27,129	5,617	--
<i>Restricted</i>	--	--	--	2,178
<i>Committed</i>	533,460	644,531	307,349	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>624,785</u>	<u>671,660</u>	<u>312,966</u>	<u>2,178</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 705,239</u>	<u>\$ 792,887</u>	<u>\$ 382,622</u>	<u>\$ 2,178</u>

J.P. #1 Justice Court Technology	J.P. #2 Justice Court Technology	J.P. #3 Justice Court Technology	Sheriff Work Release	Courthouse Restoration
\$ 49,951	\$ 9,507	\$ 6,332	\$ 983	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	49,143
--	--	--	--	--
<u>\$ 49,951</u>	<u>\$ 9,507</u>	<u>\$ 6,332</u>	<u>\$ 983</u>	<u>\$ 49,143</u>
\$ --	\$ --	\$ --	\$ --	\$ (12,373)
--	--	--	--	--
--	--	--	--	168,848
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>156,475</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
49,951	9,507	6,332	983	--
--	--	--	--	--
--	--	--	--	(107,332)
<u>49,951</u>	<u>9,507</u>	<u>6,332</u>	<u>983</u>	<u>(107,332)</u>
<u>\$ 49,951</u>	<u>\$ 9,507</u>	<u>\$ 6,332</u>	<u>\$ 983</u>	<u>\$ 49,143</u>

FANNIN COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2019

	Bail Bondsman App. Fees	District Court Records Archive	Law Library	District Attorney Fee Account
ASSETS				
<i>Cash and cash equivalents</i>	\$ 8,597	\$ 32,641	\$ 178,614	\$ 15,983
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Due from other funds</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 8,597</u>	<u>\$ 32,641</u>	<u>\$ 178,614</u>	<u>\$ 15,983</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--	922
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>922</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	8,597	32,641	178,614	15,061
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>8,597</u>	<u>32,641</u>	<u>178,614</u>	<u>15,061</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 8,597</u>	<u>\$ 32,641</u>	<u>\$ 178,614</u>	<u>\$ 15,983</u>

Contraband Seizure	IHC Co-op Gin	IHC B.R. Cooper	NAACHO	Hazard Mitigation
\$ 61,536	\$ 521	\$ 14,370	\$ 381	\$ --
--	18,980	6,348	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 61,536</u>	<u>\$ 19,501</u>	<u>\$ 20,718</u>	<u>\$ 381</u>	<u>\$ --</u>
\$ 59,115	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	429
<u>59,115</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>429</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
2,421	19,501	20,718	381	--
--	--	--	--	--
--	--	--	--	(429)
<u>2,421</u>	<u>19,501</u>	<u>20,718</u>	<u>381</u>	<u>(429)</u>
<u>\$ 61,536</u>	<u>\$ 19,501</u>	<u>\$ 20,718</u>	<u>\$ 381</u>	<u>\$ --</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2019

	Chapter 19 Funds	Safe Room Reimbursement Program	Election Equipment	Investigator LEOSE Grant
ASSETS				
<i>Cash and cash equivalents</i>	\$ --	\$ 7,765	\$ 38,584	\$ 682
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Due from other funds</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ --</u>	<u>\$ 7,765</u>	<u>\$ 38,584</u>	<u>\$ 682</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ (1,550)	\$ --	\$ --
<i>Accrued liabilities</i>	808	--	--	--
<i>Due to other funds</i>	69	--	--	--
Total Liabilities	<u>877</u>	<u>(1,550)</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	--	9,315	38,584	682
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	(877)	--	--	--
Total fund balances (deficits)	<u>(877)</u>	<u>9,315</u>	<u>38,584</u>	<u>682</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ --</u>	<u>\$ 7,765</u>	<u>\$ 38,584</u>	<u>\$ 682</u>

County & District Court Technology	Court Records Preservation	County Clerk Records Archive	Fannin County Sheriff's Forfeiture	Sheriff K-9 Unit
\$ 7,574	\$ 14,719	\$ 291,234	\$ 45,075	\$ 49
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 7,574</u>	<u>\$ 14,719</u>	<u>\$ 291,234</u>	<u>\$ 45,075</u>	<u>\$ 49</u>
\$ --	\$ --	\$ 4,497	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>4,497</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
7,574	14,719	286,737	45,075	49
--	--	--	--	--
--	--	--	--	--
<u>7,574</u>	<u>14,719</u>	<u>286,737</u>	<u>45,075</u>	<u>49</u>
<u>\$ 7,574</u>	<u>\$ 14,719</u>	<u>\$ 291,234</u>	<u>\$ 45,075</u>	<u>\$ 49</u>

FANNIN COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2019

	Drug Court	District Clerk & District Court Technology	District Clerk Court Records Preservation	LEOSE Constable 1
ASSETS				
<i>Cash and cash equivalents</i>	\$ 31,312	\$ 3,321	\$ 34,461	\$ 1,689
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Due from other funds</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 31,312</u>	<u>\$ 3,321</u>	<u>\$ 34,461</u>	<u>\$ 1,689</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 1,643	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>1,643</u>	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	29,669	3,321	34,461	1,689
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>29,669</u>	<u>3,321</u>	<u>34,461</u>	<u>1,689</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 31,312</u>	<u>\$ 3,321</u>	<u>\$ 34,461</u>	<u>\$ 1,689</u>

LEOSE Constable 2	LEOSE Constable 3	FC Detention Annual Payment	Right of Way	Raw Water Pipeline Rock for Pct. 2, 3, 4
\$ 355	\$ 2,692	\$ 9,498	\$ 16,089	\$ 150,000
--	--	--	83,847	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 355</u>	<u>\$ 2,692</u>	<u>\$ 9,498</u>	<u>\$ 99,936</u>	<u>\$ 150,000</u>
\$ --	\$ --	\$ 530	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>530</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
355	2,692	8,968	99,936	150,000
--	--	--	--	--
--	--	--	--	--
<u>355</u>	<u>2,692</u>	<u>8,968</u>	<u>99,936</u>	<u>150,000</u>
<u>\$ 355</u>	<u>\$ 2,692</u>	<u>\$ 9,498</u>	<u>\$ 99,936</u>	<u>\$ 150,000</u>

FANNIN COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2019

	Raw Water Pipeline Rock for Pct. 2	Veterans Court Prog	Lake Road Impact Fund
ASSETS			
<i>Cash and cash equivalents</i>	\$ 75,000	\$ 600	\$ 4,021
<i>Investments</i>	--	--	--
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	--	--
<i>Intergovernmental</i>	--	--	--
<i>Due from other funds</i>	--	--	--
<i>Inventories</i>	--	--	--
Total Assets	<u>\$ 75,000</u>	<u>\$ 600</u>	<u>\$ 4,021</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--
<i>Due to other funds</i>	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources:			
<i>Unavailable revenue - property taxes</i>	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:			
<i>Nonspendable</i>	--	--	--
<i>Restricted</i>	75,000	600	4,021
<i>Committed</i>	--	--	--
<i>Unassigned</i>	--	--	--
Total fund balances (deficits)	<u>75,000</u>	<u>600</u>	<u>4,021</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 75,000</u>	<u>\$ 600</u>	<u>\$ 4,021</u>

Lake Road Imp. #3	Lake Road Imp. #4	Bois D' Arc Reservoir Sheriff's Office	Lake Fannin	Sheriff's Office Technology
\$ 113,704	\$ 481,113	\$ 533,975	\$ 3,585	\$ 5,236
--	--	--	--	--
--	--	--	--	--
451,675	--	--	--	--
--	--	--	--	--
<u>\$ 565,379</u>	<u>\$ 481,113</u>	<u>\$ 533,975</u>	<u>\$ 3,585</u>	<u>\$ 5,236</u>
\$ --	\$ --	\$ 50,527	\$ 389	\$ --
--	--	4,967	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>55,494</u>	<u>389</u>	<u>--</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
565,379	481,113	478,481	3,196	5,236
--	--	--	--	--
--	--	--	--	--
<u>565,379</u>	<u>481,113</u>	<u>478,481</u>	<u>3,196</u>	<u>5,236</u>
<u>\$ 565,379</u>	<u>\$ 481,113</u>	<u>\$ 533,975</u>	<u>\$ 3,585</u>	<u>\$ 5,236</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2019

	Statzler Expendable Trust	TCDP Grant	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 5,314	\$ 100	\$ 3,567,883
<i>Investments</i>	41,029	--	852,386
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	--	189,085
<i>Intergovernmental</i>	--	--	102,080
<i>Due from other funds</i>	--	--	451,675
<i>Inventories</i>	--	--	158,102
Total Assets	<u>\$ 46,343</u>	<u>\$ 100</u>	<u>\$ 5,321,211</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ --	\$ --	\$ 192,970
<i>Accrued liabilities</i>	--	--	82,422
<i>Due to other funds</i>	--	--	169,346
Total Liabilities	<u>--</u>	<u>--</u>	<u>444,738</u>
Deferred Inflows of Resources:			
<i>Unavailable revenue - property taxes</i>	--	--	177,461
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>177,461</u>
Fund balances:			
<i>Nonspendable</i>	--	--	138,996
<i>Restricted</i>	46,343	100	3,064,068
<i>Committed</i>	--	--	1,604,586
<i>Unassigned</i>	--	--	(108,638)
Total fund balances (deficits)	<u>46,343</u>	<u>100</u>	<u>4,699,012</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 46,343</u>	<u>\$ 100</u>	<u>\$ 5,321,211</u>

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FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Courtthouse Security	County Clerk Vital Statistics	Justice Court Building Security	County Judge Excess Supplement
Revenue:				
Ad valorem taxes	\$ --	\$ --	\$ --	\$ --
Other taxes	--	--	--	--
Intergovernmental	--	--	--	--
Fees of office	16,757	--	--	--
Fees of tax collector	--	--	--	--
Fines	--	--	--	--
Interest	277	10	--	--
Miscellaneous	--	1,207	1,033	--
Total revenues	<u>17,034</u>	<u>1,217</u>	<u>1,033</u>	<u>--</u>
Expenditures:				
General administration	--	3,456	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public facilities	27,660	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Nondepartmental	--	--	--	--
Total expenditures	<u>27,660</u>	<u>3,456</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	(10,626)	(2,239)	1,033	--
Other financing sources (uses):				
Sale of capital assets	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(10,626)	(2,239)	1,033	--
Fund balances (deficits), October 1	129,523	5,841	17,203	17,625
Fund balances (deficits), September 30	<u>\$ 118,897</u>	<u>\$ 3,602</u>	<u>\$ 18,236</u>	<u>\$ 17,625</u>

Probate Judges Education	County Clerk Records Management	District Clerk Records Management	County Offices Records Management	Road and Bridge Number One
\$ --	\$ --	\$ --	\$ --	\$ 512,912
--	--	--	--	60,693
--	--	--	--	10,132
550	--	--	--	--
--	--	--	--	144,894
--	--	--	--	30,261
--	152	31	120	728
775	69,300	2,803	24,605	30,092
<u>1,325</u>	<u>69,452</u>	<u>2,834</u>	<u>24,725</u>	<u>789,712</u>
--	69,592	--	3,769	--
--	--	58	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	820,280
--	--	--	--	--
<u>--</u>	<u>69,592</u>	<u>58</u>	<u>3,769</u>	<u>820,280</u>
1,325	(140)	2,776	20,956	(30,568)
--	--	--	--	26,940
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>26,940</u>
1,325	(140)	2,776	20,956	(3,628)
3,972	79,453	11,174	46,012	137,799
<u>\$ 5,297</u>	<u>\$ 79,313</u>	<u>\$ 13,950</u>	<u>\$ 66,968</u>	<u>\$ 134,171</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Road and Bridge Number Two	Road and Bridge Number Three	Road and Bridge Number Four	Fannin County Bees
Revenue:				
<i>Ad valorem taxes</i>	\$ 596,966	\$ 895,451	\$ 509,432	\$ --
<i>Other taxes</i>	70,699	106,049	60,366	--
<i>Intergovernmental</i>	12,212	--	--	--
<i>Fees of office</i>	--	--	--	--
<i>Fees of tax collector</i>	168,782	253,174	144,113	--
<i>Fines</i>	35,248	52,872	30,097	--
<i>Interest</i>	5,458	5,332	4,092	--
<i>Miscellaneous</i>	43,849	51,718	21,015	--
Total revenues	<u>933,214</u>	<u>1,364,596</u>	<u>769,115</u>	<u>--</u>
Expenditures:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	759,009	1,391,216	798,195	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>759,009</u>	<u>1,391,216</u>	<u>798,195</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	174,205	(26,620)	(29,080)	--
Other financing sources (uses):				
<i>Sale of capital assets</i>	17,573	495	39,839	--
Total other financing sources (uses)	<u>17,573</u>	<u>495</u>	<u>39,839</u>	<u>--</u>
Net change in fund balances	191,778	(26,125)	10,759	--
Fund balances (deficits), October 1	433,007	697,785	302,207	2,178
Fund balances (deficits), September 30	<u>\$ 624,785</u>	<u>\$ 671,660</u>	<u>\$ 312,966</u>	<u>\$ 2,178</u>

J.P. #1 Justice Court Technology	J.P. #2 Justice Court Technology	J.P. #3 Justice Court Technology	Sheriff Work Release	Courthouse Restoration
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	55,329
--	--	--	--	--
--	--	--	--	--
118	25	13	--	--
2,536	339	1,261	--	--
<u>2,654</u>	<u>364</u>	<u>1,274</u>	<u>--</u>	<u>55,329</u>
--	--	--	--	--
--	1,230	456	--	--
--	--	--	--	--
--	--	--	--	162,776
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>1,230</u>	<u>456</u>	<u>--</u>	<u>162,776</u>
2,654	(866)	818	--	(107,447)
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
2,654	(866)	818	--	(107,447)
47,297	10,373	5,514	983	115
<u>\$ 49,951</u>	<u>\$ 9,507</u>	<u>\$ 6,332</u>	<u>\$ 983</u>	<u>\$ (107,332)</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Bail Bondsman App. Fees	District Court Records Archive	Law Library	District Attorney Fee Account
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fees of office</i>	--	--	19,686	1,710
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	--	--	--	3,388
<i>Interest</i>	--	74	411	25
<i>Miscellaneous</i>	--	5,043	--	1,295
Total revenues	<u>--</u>	<u>5,117</u>	<u>20,097</u>	<u>6,418</u>
Expenditures:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	300	24,095
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>300</u>	<u>24,095</u>
Excess (deficiency) of revenues over (under) expenditures	--	5,117	19,797	(17,677)
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	--	5,117	19,797	(17,677)
Fund balances (deficits), October 1	8,597	27,524	158,817	32,738
Fund balances (deficits), September 30	<u>\$ 8,597</u>	<u>\$ 32,641</u>	<u>\$ 178,614</u>	<u>\$ 15,061</u>

Contraband Seizure	IHC Co-op Gin	IHC B.R. Cooper	NAACHO	CERT
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
19	346	170	--	--
--	--	1,180	--	150
<u>19</u>	<u>346</u>	<u>1,350</u>	<u>--</u>	<u>150</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	1,982	450
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>1,982</u>	<u>450</u>
19	346	1,350	(1,982)	(300)
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
19	346	1,350	(1,982)	(300)
2,402	19,155	19,368	2,363	300
<u>\$ 2,421</u>	<u>\$ 19,501</u>	<u>\$ 20,718</u>	<u>\$ 381</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, 2019

	Hazard Mitigation	Chapter 19 Funds	Safe Room Reimbursement Program	Election Equipment
Revenue:				
Ad valorem taxes	\$ --	\$ --	\$ --	\$ --
Other taxes	--	--	--	--
Intergovernmental	--	4,647	44,244	--
Fees of office	--	--	--	7,798
Fees of tax collector	--	--	--	--
Fines	--	--	--	--
Interest	--	--	--	--
Miscellaneous	--	--	--	--
Total revenues	<u>--</u>	<u>4,647</u>	<u>44,244</u>	<u>7,798</u>
Expenditures:				
General administration	--	5,130	--	516
Judicial	--	--	--	--
Legal	--	--	42,262	--
Public facilities	--	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Nondepartmental	--	--	--	--
Total expenditures	<u>--</u>	<u>5,130</u>	<u>42,262</u>	<u>516</u>
Excess (deficiency) of revenues over (under) expenditures	--	(483)	1,982	7,282
Other financing sources (uses):				
Sale of capital assets	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	(483)	1,982	7,282
Fund balances (deficits), October 1	(429)	(394)	7,333	31,302
Fund balances (deficits), September 30	<u>\$ (429)</u>	<u>\$ (877)</u>	<u>\$ 9,315</u>	<u>\$ 38,584</u>

Investigator LEOSE Grant	County & District Court Technology	Court Records Preservation	County Clerk Records Archive	Law Enforcement Education
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
682	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	32	--	--
--	665	2,370	83,570	2,283
<u>682</u>	<u>665</u>	<u>2,402</u>	<u>83,570</u>	<u>2,283</u>
--	880	--	88,404	--
--	--	--	--	--
620	--	--	--	--
--	--	--	--	--
--	--	--	--	2,333
--	--	--	--	--
<u>620</u>	<u>880</u>	<u>--</u>	<u>88,404</u>	<u>2,333</u>
62	(215)	2,402	(4,834)	(50)
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
62	(215)	2,402	(4,834)	(50)
620	7,789	12,317	291,571	50
<u>\$ 682</u>	<u>\$ 7,574</u>	<u>\$ 14,719</u>	<u>\$ 286,737</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, 2019

	Fannin County Sheriff's Forfeiture	Sheriff K-9 Unit	Drug Court	District Clerk & District Court Technology
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	2,064	--	--	--
<i>Fees of office</i>	--	--	--	--
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	17,696	--	--	--
<i>Interest</i>	50	--	77	--
<i>Miscellaneous</i>	3,280	--	3,562	479
Total revenues	<u>23,090</u>	<u>--</u>	<u>3,639</u>	<u>479</u>
Expenditures:				
<i>General administration</i>	--	--	5,895	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	46,846	546	--	--
<i>Public transportation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>46,846</u>	<u>546</u>	<u>5,895</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	(23,756)	(546)	(2,256)	479
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	(23,756)	(546)	(2,256)	479
Fund balances (deficits), October 1	68,831	595	31,925	2,842
Fund balances (deficits), September 30	<u>\$ 45,075</u>	<u>\$ 49</u>	<u>\$ 29,669</u>	<u>\$ 3,321</u>

District Clerk Court Records Preservation	LEOSE Constable 1	LEOSE Constable 2	LEOSE Constable 3	FC Detention Annual Payment
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	20,000
--	--	--	--	--
80	--	--	--	--
3,760	682	682	682	--
<u>3,840</u>	<u>682</u>	<u>682</u>	<u>682</u>	<u>20,000</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	1,005	--	5,216
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>1,005</u>	<u>--</u>	<u>5,216</u>
3,840	682	(323)	682	14,784
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
3,840	682	(323)	682	14,784
30,621	1,007	678	2,010	(5,816)
<u>\$ 34,461</u>	<u>\$ 1,689</u>	<u>\$ 355</u>	<u>\$ 2,692</u>	<u>\$ 8,968</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Right of Way	Inv. Crimes Against Women	Raw Water Pipeline Rock for Pct. 2, 3, 4	Raw Water Pipeline Rock for Pct. 2
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	3,298	--	--
<i>Fees of office</i>	--	--	150,000	75,000
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	1,560	--	--	--
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>1,560</u>	<u>3,298</u>	<u>150,000</u>	<u>75,000</u>
Expenditures:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	1,560	3,298	150,000	75,000
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	1,560	3,298	150,000	75,000
Fund balances (deficits), October 1	98,376	(3,298)	--	--
Fund balances (deficits), September 30	<u>\$ 99,936</u>	<u>\$ --</u>	<u>\$ 150,000</u>	<u>\$ 75,000</u>

Veterans Court Prog	Lake Road Impact Fund	Lake Road Imp. #3	Lake Road Imp. #4	Bois D' Arc Reservoir Sheriff's Office
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	602,500
--	--	--	--	--
--	--	125,000	150,000	--
--	--	--	--	--
--	--	--	--	--
350	--	--	--	--
<u>350</u>	<u>--</u>	<u>125,000</u>	<u>150,000</u>	<u>602,500</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	124,019
--	--	43,884	55,887	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>43,884</u>	<u>55,887</u>	<u>124,019</u>
350	--	81,116	94,113	478,481
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
350	--	81,116	94,113	478,481
250	4,021	484,263	387,000	--
<u>\$ 600</u>	<u>\$ 4,021</u>	<u>\$ 565,379</u>	<u>\$ 481,113</u>	<u>\$ 478,481</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Lake Fannin	Sheriff's Office Technology
Revenue:		
<i>Ad valorem taxes</i>	\$ --	\$ --
<i>Other taxes</i>	--	--
<i>Intergovernmental</i>	--	--
<i>Fees of office</i>	--	40,000
<i>Fees of tax collector</i>	--	--
<i>Fines</i>	--	--
<i>Interest</i>	--	--
<i>Miscellaneous</i>	4,655	--
Total revenues	<u>4,655</u>	<u>40,000</u>
Expenditures:		
<i>General administration</i>	--	--
<i>Judicial</i>	--	--
<i>Legal</i>	--	--
<i>Public facilities</i>	--	--
<i>Public safety</i>	--	34,764
<i>Public transportation</i>	--	--
<i>Nondepartmental</i>	1,459	--
Total expenditures	<u>1,459</u>	<u>34,764</u>
Excess (deficiency) of revenues over (under) expenditures	3,196	5,236
Other financing sources (uses):		
<i>Sale of capital assets</i>	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>
Net change in fund balances	3,196	5,236
Fund balances (deficits), October 1	--	--
Fund balances (deficits), September 30	<u>\$ 3,196</u>	<u>\$ 5,236</u>

Statzler Expendable Trust	TCDP Grant	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ 2,514,761
--	--	900,307
--	--	132,608
--	--	606,501
--	--	710,963
--	--	169,562
884	--	20,084
758	--	365,979
<u>1,642</u>	<u>--</u>	<u>5,420,765</u>
--	--	177,642
--	--	1,744
--	--	67,277
--	--	190,436
--	--	217,161
--	--	3,868,471
--	--	1,459
<u>--</u>	<u>--</u>	<u>4,524,190</u>
1,642	--	896,575
--	--	84,847
<u>--</u>	<u>--</u>	<u>84,847</u>
1,642	--	981,422
44,701	100	3,717,590
<u>\$ 46,343</u>	<u>\$ 100</u>	<u>\$ 4,699,012</u>

FANNIN COUNTY, TEXAS
 COURTHOUSE SECURITY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-5

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 11,300	\$ 16,757	\$ 5,457
<i>Interest</i>	--	277	277
Total revenues	<u>11,300</u>	<u>17,034</u>	<u>5,734</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Court</i>	35,500	--	35,500
Total Judicial	<u>35,500</u>	<u>--</u>	<u>35,500</u>
<i>Public facilities</i>			
<i>Courthouse</i>	44,784	27,660	17,124
Total Public facilities	<u>44,784</u>	<u>27,660</u>	<u>17,124</u>
Total expenditures	<u>80,284</u>	<u>27,660</u>	<u>52,624</u>
Net change in fund balances	(68,984)	(10,626)	58,358
Fund balances, October 1	129,523	129,523	--
Fund balances, September 30	<u>\$ 60,539</u>	<u>\$ 118,897</u>	<u>\$ 58,358</u>

FANNIN COUNTY, TEXAS
 COUNTY CLERK VITAL STATISTICS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ --	\$ 10	\$ 10
<i>Miscellaneous</i>	500	1,207	707
Total revenues	<u>500</u>	<u>1,217</u>	<u>717</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Clerk</i>	4,000	3,456	544
Total General administration	<u>4,000</u>	<u>3,456</u>	<u>544</u>
Total expenditures	<u>4,000</u>	<u>3,456</u>	<u>544</u>
Net change in fund balances	(3,500)	(2,239)	1,261
Fund balances, October 1	5,841	5,841	--
Fund balances, September 30	<u>\$ 2,341</u>	<u>\$ 3,602</u>	<u>\$ 1,261</u>

FANNIN COUNTY, TEXAS
JUSTICE COURT BUILDING SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 650	\$ 1,033	\$ 383
Total revenues	<u>650</u>	<u>1,033</u>	<u>383</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Court</i>	3,500	--	3,500
Total Judicial	<u>3,500</u>	<u>--</u>	<u>3,500</u>
Total expenditures	<u>3,500</u>	<u>--</u>	<u>3,500</u>
Net change in fund balances	(2,850)	1,033	3,883
Fund balances, October 1	17,203	17,203	--
Fund balances, September 30	<u>\$ 14,353</u>	<u>\$ 18,236</u>	<u>\$ 3,883</u>

FANNIN COUNTY, TEXAS
 COUNTY JUDGE EXCESS SUPPLEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-8

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 500	\$ --	\$ (500)
Total revenues	<u>500</u>	<u>--</u>	<u>(500)</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Judge</i>	1,500	--	1,500
Total General administration	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Total expenditures	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Net change in fund balances	(1,000)	--	1,000
Fund balances, October 1	17,625	17,625	--
Fund balances, September 30	<u>\$ 16,625</u>	<u>\$ 17,625</u>	<u>\$ 1,000</u>

FANNIN COUNTY, TEXAS
 PROBATE JUDGES EDUCATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-9

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 600	\$ 550	\$ (50)
<i>Miscellaneous</i>	--	775	775
Total revenues	<u>600</u>	<u>1,325</u>	<u>725</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Judge</i>	1,600	--	1,600
Total General administration	<u>1,600</u>	<u>--</u>	<u>1,600</u>
Total expenditures	<u>1,600</u>	<u>--</u>	<u>1,600</u>
Net change in fund balances	(1,000)	1,325	2,325
Fund balances, October 1	3,972	3,972	--
Fund balances, September 30	<u>\$ 2,972</u>	<u>\$ 5,297</u>	<u>\$ 2,325</u>

FANNIN COUNTY, TEXAS
 COUNTY CLERK RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-10

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ --	\$ 152	\$ 152
<i>Miscellaneous</i>	55,000	69,300	14,300
Total revenues	<u>55,000</u>	<u>69,452</u>	<u>14,452</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Clerk Record Management</i>	100,809	69,592	31,217
Total General administration	<u>100,809</u>	<u>69,592</u>	<u>31,217</u>
Total expenditures	<u>100,809</u>	<u>69,592</u>	<u>31,217</u>
Net change in fund balances	(45,809)	(140)	45,669
Fund balances, October 1	79,453	79,453	--
Fund balances, September 30	<u>\$ 33,644</u>	<u>\$ 79,313</u>	<u>\$ 45,669</u>

FANNIN COUNTY, TEXAS
 DISTRICT CLERK RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-11

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ --	\$ 31	\$ 31
<i>Miscellaneous</i>	2,000	2,803	803
Total revenues	<u>2,000</u>	<u>2,834</u>	<u>834</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk</i>	6,000	58	5,942
Total Judicial	<u>6,000</u>	<u>58</u>	<u>5,942</u>
Total expenditures	<u>6,000</u>	<u>58</u>	<u>5,942</u>
Net change in fund balances	(4,000)	2,776	6,776
Fund balances, October 1	11,174	11,174	--
Fund balances, September 30	<u>\$ 7,174</u>	<u>\$ 13,950</u>	<u>\$ 6,776</u>

FANNIN COUNTY, TEXAS
 COUNTY OFFICES RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-12

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ --	\$ 120	\$ 120
<i>Miscellaneous</i>	13,464	24,605	11,141
Total revenues	<u>13,464</u>	<u>24,725</u>	<u>11,261</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Offices Record Management</i>	13,464	3,769	9,695
Total General administration	<u>13,464</u>	<u>3,769</u>	<u>9,695</u>
Total expenditures	<u>13,464</u>	<u>3,769</u>	<u>9,695</u>
Net change in fund balances	--	20,956	20,956
Fund balances, October 1	46,012	46,012	--
Fund balances, September 30	<u>\$ 46,012</u>	<u>\$ 66,968</u>	<u>\$ 20,956</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER ONE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 498,735	\$ 512,912	\$ 14,177
<i>Other taxes</i>	42,500	60,693	18,193
<i>Intergovernmental</i>	--	10,132	10,132
<i>Fees of tax collector</i>	150,000	144,894	(5,106)
<i>Fines</i>	22,600	30,261	7,661
<i>Interest</i>	300	728	428
<i>Miscellaneous</i>	41,000	30,092	(10,908)
Total revenues	<u>755,135</u>	<u>789,712</u>	<u>34,577</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number One</i>	912,841	805,116	107,725
<i>Road and Bridge Administrative</i>	15,278	15,164	114
Total Public transportation	<u>928,119</u>	<u>820,280</u>	<u>107,839</u>
Total expenditures	<u>928,119</u>	<u>820,280</u>	<u>107,839</u>
Excess (deficiency) of revenues over (under) expenditures	(172,984)	(30,568)	142,416
Other financing sources (uses):			
<i>Sale of capital assets</i>	10,000	26,940	16,940
Total other financing sources (uses)	<u>10,000</u>	<u>26,940</u>	<u>(16,940)</u>
Net change in fund balances	(162,984)	(3,628)	159,356
Fund balances, October 1	137,799	137,799	--
Fund balances, September 30	<u>\$ (25,185)</u>	<u>\$ 134,171</u>	<u>\$ 159,356</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER TWO
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-14

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 581,311	\$ 596,966	\$ 15,655
<i>Other taxes</i>	49,700	70,699	20,999
<i>Intergovernmental</i>	--	12,212	12,212
<i>Fees of tax collector</i>	145,000	168,782	23,782
<i>Fines</i>	26,500	35,248	8,748
<i>Interest</i>	3,500	5,458	1,958
<i>Miscellaneous</i>	44,000	43,849	(151)
Total revenues	<u>850,011</u>	<u>933,214</u>	<u>83,203</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Two</i>	859,220	743,879	115,341
<i>Road and Bridge Administrative</i>	15,278	15,130	148
Total Public transportation	<u>874,498</u>	<u>759,009</u>	<u>115,489</u>
Total expenditures	<u>874,498</u>	<u>759,009</u>	<u>115,489</u>
Excess (deficiency) of revenues over (under) expenditures	(24,487)	174,205	198,692
Other financing sources (uses):			
<i>Sale of capital assets</i>	5,000	17,573	12,573
Total other financing sources (uses)	<u>5,000</u>	<u>17,573</u>	<u>12,573</u>
Net change in fund balances	(19,487)	191,778	211,265
Fund balances, October 1	433,007	433,007	--
Fund balances, September 30	<u>\$ 413,520</u>	<u>\$ 624,785</u>	<u>\$ 211,265</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER THREE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 870,466	\$ 895,451	\$ 24,985
<i>Other taxes</i>	77,500	106,049	28,549
<i>Fees of tax collector</i>	220,000	253,174	33,174
<i>Fines</i>	41,000	52,872	11,872
<i>Interest</i>	2,000	5,332	3,332
<i>Miscellaneous</i>	61,000	51,718	(9,282)
Total revenues	<u>1,271,966</u>	<u>1,364,596</u>	<u>92,630</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Three</i>	1,433,589	1,376,107	57,482
<i>Road and Bridge Administrative</i>	15,278	15,109	169
Total Public transportation	<u>1,448,867</u>	<u>1,391,216</u>	<u>57,651</u>
Total expenditures	<u>1,448,867</u>	<u>1,391,216</u>	<u>57,651</u>
Excess (deficiency) of revenues over (under) expenditures	(176,901)	(26,620)	150,281
Other financing sources (uses):			
<i>Sale of capital assets</i>	5,000	495	(4,505)
Total other financing sources (uses)	<u>5,000</u>	<u>495</u>	<u>(4,505)</u>
Net change in fund balances	(171,901)	(26,125)	145,776
Fund balances, October 1	697,785	697,785	--
Fund balances, September 30	<u>\$ 525,884</u>	<u>\$ 671,660</u>	<u>\$ 145,776</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER FOUR
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-16

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 495,097	\$ 509,432	\$ 14,335
<i>Other taxes</i>	42,600	60,366	17,766
<i>Fees of tax collector</i>	128,000	144,113	16,113
<i>Fines</i>	22,500	30,097	7,597
<i>Interest</i>	1,500	4,092	2,592
<i>Miscellaneous</i>	39,600	21,015	(18,585)
Total revenues	<u>729,297</u>	<u>769,115</u>	<u>39,818</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Four</i>	826,358	783,125	43,233
<i>Road and Bridge Administrative</i>	15,278	15,070	208
Total Public transportation	<u>841,636</u>	<u>798,195</u>	<u>43,441</u>
Total expenditures	<u>841,636</u>	<u>798,195</u>	<u>43,441</u>
Excess (deficiency) of revenues over (under) expenditures	(112,339)	(29,080)	83,259
Other financing sources (uses):			
<i>Sale of capital assets</i>	10,000	39,839	29,839
Total other financing sources (uses)	<u>10,000</u>	<u>39,839</u>	<u>29,839</u>
Net change in fund balances	(102,339)	10,759	113,098
Fund balances, October 1	302,207	302,207	--
Fund balances, September 30	<u>\$ 199,868</u>	<u>\$ 312,966</u>	<u>\$ 113,098</u>

FANNIN COUNTY, TEXAS
J.P. #1 JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-17

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ --	\$ 118	\$ 118
<i>Miscellaneous</i>	1,500	2,536	1,036
Total revenues	<u>1,500</u>	<u>2,654</u>	<u>1,154</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number One</i>	2,500	--	2,500
Total Judicial	<u>2,500</u>	<u>--</u>	<u>2,500</u>
Total expenditures	<u>2,500</u>	<u>--</u>	<u>2,500</u>
Net change in fund balances	(1,000)	2,654	3,654
Fund balances, October 1	47,297	47,297	--
Fund balances, September 30	<u>\$ 46,297</u>	<u>\$ 49,951</u>	<u>\$ 3,654</u>

FANNIN COUNTY, TEXAS
 J.P. #2 JUSTICE COURT TECHNOLOGY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-18

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ --	\$ 25	\$ 25
<i>Miscellaneous</i>	500	339	(161)
Total revenues	<u>500</u>	<u>364</u>	<u>(136)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number Two</i>	1,500	1,230	270
Total Judicial	<u>1,500</u>	<u>1,230</u>	<u>270</u>
Total expenditures	<u>1,500</u>	<u>1,230</u>	<u>270</u>
Net change in fund balances	(1,000)	(866)	134
Fund balances, October 1	10,373	10,373	--
Fund balances, September 30	<u>\$ 9,373</u>	<u>\$ 9,507</u>	<u>\$ 134</u>

FANNIN COUNTY, TEXAS

J.P. #3 JUSTICE COURT TECHNOLOGY

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-19

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ --	\$ 13	\$ 13
<i>Miscellaneous</i>	700	1,261	561
Total revenues	<u>700</u>	<u>1,274</u>	<u>574</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number Three</i>	3,500	456	3,044
Total Judicial	<u>3,500</u>	<u>456</u>	<u>3,044</u>
Total expenditures	<u>3,500</u>	<u>456</u>	<u>3,044</u>
Net change in fund balances	(2,800)	818	3,618
Fund balances, October 1	5,514	5,514	--
Fund balances, September 30	<u>\$ 2,714</u>	<u>\$ 6,332</u>	<u>\$ 3,618</u>

FANNIN COUNTY, TEXAS
COURTHOUSE RESTORATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-20

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 2,756,774	\$ 55,329	\$ (2,701,445)
Total revenues	<u>2,756,774</u>	<u>55,329</u>	<u>(2,701,445)</u>
Expenditures:			
Current:			
<i>Public facilities</i>			
<i>Courthouse</i>	960	(3,881)	4,841
<i>County Office Building</i>	2,510,734	166,657	2,344,077
Total Public facilities	<u>2,511,694</u>	<u>162,776</u>	<u>2,348,918</u>
<i>Nondepartmental</i>			
<i>Contingency</i>	245,080	--	245,080
Total Nondepartmental	<u>245,080</u>	<u>--</u>	<u>245,080</u>
Total expenditures	<u>2,756,774</u>	<u>162,776</u>	<u>2,593,998</u>
Net change in fund balances	--	(107,447)	(107,447)
Fund balances, October 1	115	115	--
Fund balances, September 30	<u>\$ 115</u>	<u>\$ (107,332)</u>	<u>\$ (107,447)</u>

FANNIN COUNTY, TEXAS
BAIL BONDSMAN APP. FEES
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-21

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 500	\$ --	\$ (500)
Total revenues	<u>500</u>	<u>--</u>	<u>(500)</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>
Fund balances, October 1	8,597	8,597	--
Fund balances, September 30	<u>\$ 8,597</u>	<u>\$ 8,597</u>	<u>\$ --</u>

FANNIN COUNTY, TEXAS
DISTRICT COURT RECORDS ARCHIVE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-22

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ --	\$ 74	\$ 74
<i>Miscellaneous</i>	3,000	5,043	2,043
Total revenues	<u>3,000</u>	<u>5,117</u>	<u>2,117</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk</i>	10,000	--	10,000
Total Judicial	<u>10,000</u>	<u>--</u>	<u>10,000</u>
Total expenditures	<u>10,000</u>	<u>--</u>	<u>10,000</u>
Net change in fund balances	(7,000)	5,117	12,117
Fund balances, October 1	27,524	27,524	--
Fund balances, September 30	<u>\$ 20,524</u>	<u>\$ 32,641</u>	<u>\$ 12,117</u>

FANNIN COUNTY, TEXAS

LAW LIBRARY

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-23

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 15,000	\$ 19,686	\$ 4,686
<i>Interest</i>	50	411	361
Total revenues	<u>15,050</u>	<u>20,097</u>	<u>5,047</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District and County Attorney</i>	15,050	300	14,750
Total Legal	<u>15,050</u>	<u>300</u>	<u>14,750</u>
Total expenditures	<u>15,050</u>	<u>300</u>	<u>14,750</u>
Net change in fund balances	--	19,797	19,797
Fund balances, October 1	158,817	158,817	--
Fund balances, September 30	<u>\$ 158,817</u>	<u>\$ 178,614</u>	<u>\$ 19,797</u>

FANNIN COUNTY, TEXAS
 DISTRICT ATTORNEY FEE ACCOUNT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-24

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 2,000	\$ 1,710	\$ (290)
<i>Fines</i>	--	3,388	3,388
<i>Interest</i>	--	25	25
<i>Miscellaneous</i>	--	1,295	1,295
Total revenues	<u>2,000</u>	<u>6,418</u>	<u>4,418</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District and County Attorney</i>	1,000	1,647	(647)
<i>District Attorney Seizure</i>	19,438	22,448	(3,010)
Total Legal	<u>20,438</u>	<u>24,095</u>	<u>(3,657)</u>
Total expenditures	<u>20,438</u>	<u>24,095</u>	<u>(3,657)</u>
Net change in fund balances	(18,438)	(17,677)	761
Fund balances, October 1	32,738	32,738	--
Fund balances, September 30	<u>\$ 14,300</u>	<u>\$ 15,061</u>	<u>\$ 761</u>

FANNIN COUNTY, TEXAS

NAACHO

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-25

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Expenditures:			
Current:			
<i>Public safety</i>			
<i>Cert Project Director</i>	\$ 2,597	\$ 1,982	\$ 615
<i>Total Public safety</i>	<u>2,597</u>	<u>1,982</u>	<u>615</u>
Total expenditures	<u>2,597</u>	<u>1,982</u>	<u>615</u>
Net change in fund balances	(2,597)	(1,982)	615
Fund balances, October 1	2,363	2,363	--
Fund balances, September 30	<u>\$ (234)</u>	<u>\$ 381</u>	<u>\$ 615</u>

FANNIN COUNTY, TEXAS

CHAPTER 19 FUNDS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-26

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 4,555	\$ 4,647	\$ 92
Total revenues	<u>4,555</u>	<u>4,647</u>	<u>92</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Clerk	4,555	5,130	(575)
Total General administration	<u>4,555</u>	<u>5,130</u>	<u>(575)</u>
Total expenditures	<u>4,555</u>	<u>5,130</u>	<u>(575)</u>
Net change in fund balances	--	(483)	(483)
Fund balances, October 1	(394)	(394)	--
Fund balances, September 30	<u>\$ (394)</u>	<u>\$ (877)</u>	<u>\$ (483)</u>

FANNIN COUNTY, TEXAS
SAFE ROOM REIMBURSEMENT PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-27

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 60,000	\$ 44,244	\$ (15,756)
Total revenues	<u>60,000</u>	<u>44,244</u>	<u>(15,756)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District and County Attorney</i>	60,000	42,262	17,738
Total Legal	<u>60,000</u>	<u>42,262</u>	<u>17,738</u>
Total expenditures	<u>60,000</u>	<u>42,262</u>	<u>17,738</u>
Net change in fund balances	--	1,982	1,982
Fund balances, October 1	7,333	7,333	--
Fund balances, September 30	<u>\$ 7,333</u>	<u>\$ 9,315</u>	<u>\$ 1,982</u>

FANNIN COUNTY, TEXAS
 ELECTION EQUIPMENT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-28

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 7,798	\$ 7,798	\$ --
Total revenues	<u>7,798</u>	<u>7,798</u>	<u>--</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Clerk	11,070	516	10,554
Total General administration	<u>11,070</u>	<u>516</u>	<u>10,554</u>
Total expenditures	<u>11,070</u>	<u>516</u>	<u>10,554</u>
Net change in fund balances	(3,272)	7,282	10,554
Fund balances, October 1	31,302	31,302	--
Fund balances, September 30	<u>\$ 28,030</u>	<u>\$ 38,584</u>	<u>\$ 10,554</u>

FANNIN COUNTY, TEXAS
 INVESTIGATOR/LEOSE GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-29

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ --	\$ 682	\$ 682
Total revenues	<u>--</u>	<u>682</u>	<u>682</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District and County Attorney</i>	620	620	--
Total Legal	<u>620</u>	<u>620</u>	<u>--</u>
Total expenditures	<u>620</u>	<u>620</u>	<u>--</u>
Net change in fund balances	(620)	62	682
Fund balances, October 1	620	620	--
Fund balances, September 30	<u>\$ --</u>	<u>\$ 682</u>	<u>\$ 682</u>

FANNIN COUNTY, TEXAS
 COUNTY & DISTRICT COURT TECHNOLOGY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-30

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 600	\$ 665	\$ 65
Total revenues	<u>600</u>	<u>665</u>	<u>65</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County & Distric Court Technology</i>	3,000	880	2,120
Total General administration	<u>3,000</u>	<u>880</u>	<u>2,120</u>
Total expenditures	<u>3,000</u>	<u>880</u>	<u>2,120</u>
Net change in fund balances	(2,400)	(215)	2,185
Fund balances, October 1	7,789	7,789	--
Fund balances, September 30	<u>\$ 5,389</u>	<u>\$ 7,574</u>	<u>\$ 2,185</u>

FANNIN COUNTY, TEXAS
 COUNTY CLERK RECORDS ARCHIVE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-31

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ --	\$ 83,570	\$ 83,570
Total revenues	<u> --</u>	<u> 83,570</u>	<u> 83,570</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Clerk</i>	134,000	88,404	45,596
Total General administration	<u>134,000</u>	<u>88,404</u>	<u>45,596</u>
Total expenditures	<u>134,000</u>	<u>88,404</u>	<u>45,596</u>
Net change in fund balances	(134,000)	(4,834)	129,166
Fund balances, October 1	291,571	291,571	--
Fund balances, September 30	<u>\$ 157,571</u>	<u>\$ 286,737</u>	<u>\$ 129,166</u>

FANNIN COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-32

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 1,800	\$ 2,283	\$ 483
Total revenues	<u>1,800</u>	<u>2,283</u>	<u>483</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>County Sheriff</i>	2,333	2,333	--
Total Public safety	<u>2,333</u>	<u>2,333</u>	<u>--</u>
Total expenditures	<u>2,333</u>	<u>2,333</u>	<u>--</u>
Net change in fund balances	(533)	(50)	483
Fund balances, October 1	50	50	--
Fund balances, September 30	<u>\$ (483)</u>	<u>\$ --</u>	<u>\$ 483</u>

FANNIN COUNTY, TEXAS
 SHERIFF'S FORFEITURE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-33

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ --	\$ 2,064	\$ 2,064
<i>Fines</i>	13,061	17,696	4,635
<i>Interest</i>	--	50	50
<i>Miscellaneous</i>	--	3,280	3,280
Total revenues	<u>13,061</u>	<u>23,090</u>	<u>10,029</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>County Sheriff</i>	28,671	29,153	(482)
<i>Adult Probation</i>	17,694	17,693	1
Total Public safety	<u>46,365</u>	<u>46,846</u>	<u>(481)</u>
Total expenditures	<u>46,365</u>	<u>46,846</u>	<u>(481)</u>
Net change in fund balances	(33,304)	(23,756)	9,548
Fund balances, October 1	68,831	68,831	--
Fund balances, September 30	<u>\$ 35,527</u>	<u>\$ 45,075</u>	<u>\$ 9,548</u>

FANNIN COUNTY, TEXAS
DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-34

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ --	\$ 77	\$ 77
<i>Miscellaneous</i>	4,000	3,562	(438)
Total revenues	<u>4,000</u>	<u>3,639</u>	<u>(361)</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>Court Administration</i>	4,000	5,895	(1,895)
Total General administration	<u>4,000</u>	<u>5,895</u>	<u>(1,895)</u>
Total expenditures	<u>4,000</u>	<u>5,895</u>	<u>(1,895)</u>
Net change in fund balances	--	(2,256)	(2,256)
Fund balances, October 1	31,925	31,925	--
Fund balances, September 30	<u>\$ 31,925</u>	<u>\$ 29,669</u>	<u>\$ (2,256)</u>

FANNIN COUNTY, TEXAS

DISTRICT CLERK AND DISTRICT COURT TECH.
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-35

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ --	\$ 479	\$ 479
Total revenues	<u> --</u>	<u> 479</u>	<u> 479</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County & District 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	(2,000)	479	2,479
Fund balances, October 1	2,842	2,842	--
Fund balances, September 30	<u>\$ 842</u>	<u>\$ 3,321</u>	<u>\$ 2,479</u>

FANNIN COUNTY, TEXAS

DISTRICT CLERK COURT RECORDS PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-36

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ --	\$ 80	\$ 80
<i>Miscellaneous</i>	--	3,760	3,760
Total revenues	<u>--</u>	<u>3,840</u>	<u>3,840</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Offices Record Management</i>	10,000	--	10,000
Total General administration	<u>10,000</u>	<u>--</u>	<u>10,000</u>
Total expenditures	<u>10,000</u>	<u>--</u>	<u>10,000</u>
Net change in fund balances	(10,000)	3,840	13,840
Fund balances, October 1	30,621	30,621	--
Fund balances, September 30	<u>\$ 20,621</u>	<u>\$ 34,461</u>	<u>\$ 13,840</u>

FANNIN COUNTY, TEXAS

LEOSE CONSTABLE 1
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-37

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 678	\$ 682	\$ 4
Total revenues	<u>678</u>	<u>682</u>	<u>4</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>Constables Precinct Number One</i>	678	--	678
Total Public safety	<u>678</u>	<u>--</u>	<u>678</u>
Total expenditures	<u>678</u>	<u>--</u>	<u>678</u>
Net change in fund balances	--	682	682
Fund balances, October 1	1,007	1,007	--
Fund balances, September 30	<u>\$ 1,007</u>	<u>\$ 1,689</u>	<u>\$ 682</u>

FANNIN COUNTY, TEXAS

LEOSE CONSTABLE 2
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-38

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 678	\$ 682	\$ 4
Total revenues	<u>678</u>	<u>682</u>	<u>4</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>Constables Precinct Number Two</i>	1,005	1,005	--
Total Public safety	<u>1,005</u>	<u>1,005</u>	<u>--</u>
Total expenditures	<u>1,005</u>	<u>1,005</u>	<u>--</u>
Net change in fund balances	(327)	(323)	4
Fund balances, October 1	678	678	--
Fund balances, September 30	<u>\$ 351</u>	<u>\$ 355</u>	<u>\$ 4</u>

FANNIN COUNTY, TEXAS
 LEOSE CONSTABLE 3
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-39

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 678	\$ 682	\$ 4
Total revenues	<u>678</u>	<u>682</u>	<u>4</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>Constables Precinct Number Three</i>	678	--	678
Total Public safety	<u>678</u>	<u>--</u>	<u>678</u>
Total expenditures	<u>678</u>	<u>--</u>	<u>678</u>
Net change in fund balances	--	682	682
Fund balances, October 1	2,010	2,010	--
Fund balances, September 30	<u>\$ 2,010</u>	<u>\$ 2,692</u>	<u>\$ 682</u>

FANNIN COUNTY, TEXAS
FC DETENTION ANNUAL PAYMENT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-40

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 10,000	\$ 20,000	\$ 10,000
Total revenues	<u>10,000</u>	<u>20,000</u>	<u>10,000</u>
Expenditures:			
Current:			
<i>Public safety</i>			
County Sheriff	10,000	5,216	4,784
Total Public safety	<u>10,000</u>	<u>5,216</u>	<u>4,784</u>
Total expenditures	<u>10,000</u>	<u>5,216</u>	<u>4,784</u>
Net change in fund balances	--	14,784	14,784
Fund balances, October 1	(5,816)	(5,816)	--
Fund balances, September 30	<u><u>\$ (5,816)</u></u>	<u><u>\$ 8,968</u></u>	<u><u>\$ 14,784</u></u>

FANNIN COUNTY, TEXAS
 LAKE ROAD IMPACT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-41

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Expenditures:			
Current:			
<i>Health and welfare</i>			
<i>Health Inspector</i>	\$ 100,000	\$ --	\$ 100,000
<i>Total Health and welfare</i>	<u>100,000</u>	<u>--</u>	<u>100,000</u>
Total expenditures	<u>100,000</u>	<u>--</u>	<u>100,000</u>
Net change in fund balances	(100,000)	--	100,000
Fund balances, October 1	4,021	4,021	--
Fund balances, September 30	<u>\$ (95,979)</u>	<u>\$ 4,021</u>	<u>\$ 100,000</u>

FANNIN COUNTY, TEXAS

LAKE ROAD IMP.#3
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-42

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ --	\$ 125,000	\$ 125,000
Total revenues	<u> --</u>	<u> 125,000</u>	<u> 125,000</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Three</i>	484,263	43,884	440,379
Total Public transportation	<u> 484,263</u>	<u> 43,884</u>	<u> 440,379</u>
Total expenditures	<u> 484,263</u>	<u> 43,884</u>	<u> 440,379</u>
Net change in fund balances	(484,263)	81,116	565,379
Fund balances, October 1	484,263	484,263	--
Fund balances, September 30	<u> --</u>	<u> 565,379</u>	<u> 565,379</u>

FANNIN COUNTY, TEXAS

EXHIBIT C-43

LAKE ROAD IMP.#4
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ --	\$ 150,000	\$ 150,000
Total revenues	<u> --</u>	<u>150,000</u>	<u>150,000</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Four</i>	387,000	55,887	331,113
Total Public transportation	<u>387,000</u>	<u>55,887</u>	<u>331,113</u>
Total expenditures	<u>387,000</u>	<u>55,887</u>	<u>331,113</u>
Net change in fund balances	(387,000)	94,113	481,113
Fund balances, October 1	387,000	387,000	--
Fund balances, September 30	<u>\$ --</u>	<u>\$ 481,113</u>	<u>\$ 481,113</u>

FANNIN COUNTY, TEXAS
 STATZLER EXPENDABLE TRUST FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2019

EXHIBIT C-44

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 50	\$ 884	\$ 834
<i>Miscellaneous</i>	560	758	198
Total revenues	<u>610</u>	<u>1,642</u>	<u>1,032</u>
Expenditures:			
Current:			
<i>Nondepartmental</i>			
<i>Non-departmental</i>	610	--	610
Total Nondepartmental	<u>610</u>	<u>--</u>	<u>610</u>
Total expenditures	<u>610</u>	<u>--</u>	<u>610</u>
Net change in fund balances	--	1,642	1,642
Fund balances, October 1	44,701	44,701	--
Fund balances, September 30	<u>\$ 44,701</u>	<u>\$ 46,343</u>	<u>\$ 1,642</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2019

	County Clerk	District Clerk	Justice of the Peace Number One	Justice of the Peace Number Two
ASSETS				
<i>Cash and cash equivalents</i>	\$ 697,641	\$ 455,403	\$ 9,693	\$ 961
Total Assets	<u>\$ 697,641</u>	<u>\$ 455,403</u>	<u>\$ 9,693</u>	<u>\$ 961</u>
LIABILITIES				
<i>Due to other governments</i>	\$ 787	\$ 29	\$ 249	\$ 770
<i>Due to others</i>	696,854	455,374	9,444	191
Total Liabilities	<u>\$ 697,641</u>	<u>\$ 455,403</u>	<u>\$ 9,693</u>	<u>\$ 961</u>

Justice of the Peace Number Three	Sheriff	District Attorney	Tax Assessor Collector	Juvenile Probation
\$ 454	\$ 1,092,556	\$ 5,178	\$ 383,357	\$ 2,336
<u>\$ 454</u>	<u>\$ 1,092,556</u>	<u>\$ 5,178</u>	<u>\$ 383,357</u>	<u>\$ 2,336</u>
\$ --	\$ --	\$ 15	\$ 383,357	\$ 2,336
454	1,092,556	5,163	--	--
<u>\$ 454</u>	<u>\$ 1,092,556</u>	<u>\$ 5,178</u>	<u>\$ 383,357</u>	<u>\$ 2,336</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2019

	Surety Bail Bond Fee	Payroll Clearing Fund	Total Agency Funds (See Exhibit A-7)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 5,475	\$ 21	\$ 2,653,075
Total Assets	<u>\$ 5,475</u>	<u>\$ 21</u>	<u>\$ 2,653,075</u>
LIABILITIES			
<i>Due to other governments</i>	\$ 5,475	\$ --	\$ 393,018
<i>Due to others</i>	--	21	2,260,057
Total Liabilities	<u>\$ 5,475</u>	<u>\$ 21</u>	<u>\$ 2,653,075</u>