

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

Prepared by
HAMILTON COUNTY AUDITOR'S OFFICE
L. MARLISSA CLARK, CPA
COUNTY AUDITOR

HAMILTON COUNTY, TEXAS
ANUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2014

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INTRODUCTORY SECTION



L. Marliessa Clark, CPA

Hamilton County Auditor

Hamilton County Courthouse
1001 N. Capitol
Hamilton, TX 76531
Honorable Judge Phil Robertson
Judge, 220th Judicial District

Office: (254) 386-1200
Fax: (254) 386-1271
auditor@hamiltoncountytexas.org

Honorable Members of Commissioners Court
Hamilton County, Texas

Gentlemen:

In compliance with the statutory duties of the County Auditor as prescribed by Vernon's Texas Codes Annotated – Local Government Code, Title 3, Subtitle B, Chapter 84, I submit herewith the annual financial report of the government of Hamilton County, Texas for the fiscal year ended September 30, 2014.

This report covers only the finances of the government of Hamilton County and does not include financial information or financial statements on various dependent agencies, boards or commissions which may utilize the prefix of "Hamilton County" in their corporate or assumed name.

ACCOUNTING SYSTEMS AND REPORTS

The accounts and financial records of Hamilton County, Texas, are maintained in conformance with Vernon's Texas Codes Annotated – Local Government Code. This report is prepared in accordance with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board.

Additional details about the accounting system are provided in Note 1 of the "Notes to Basic Financial Statements".

INDEPENDENT AUDIT

The Hamilton County Commissioners Court selected the firm of Rutledge Crain & Company, PC, Certified Public Accountants, to make an independent audit for fiscal year 2014 and their report is included in this annual report.

GENERAL REMARKS

I wish to express my appreciation for the cooperation given me by the members of Commissioners Court and by all officials, department heads and employees in all matters related to the operation of this office.

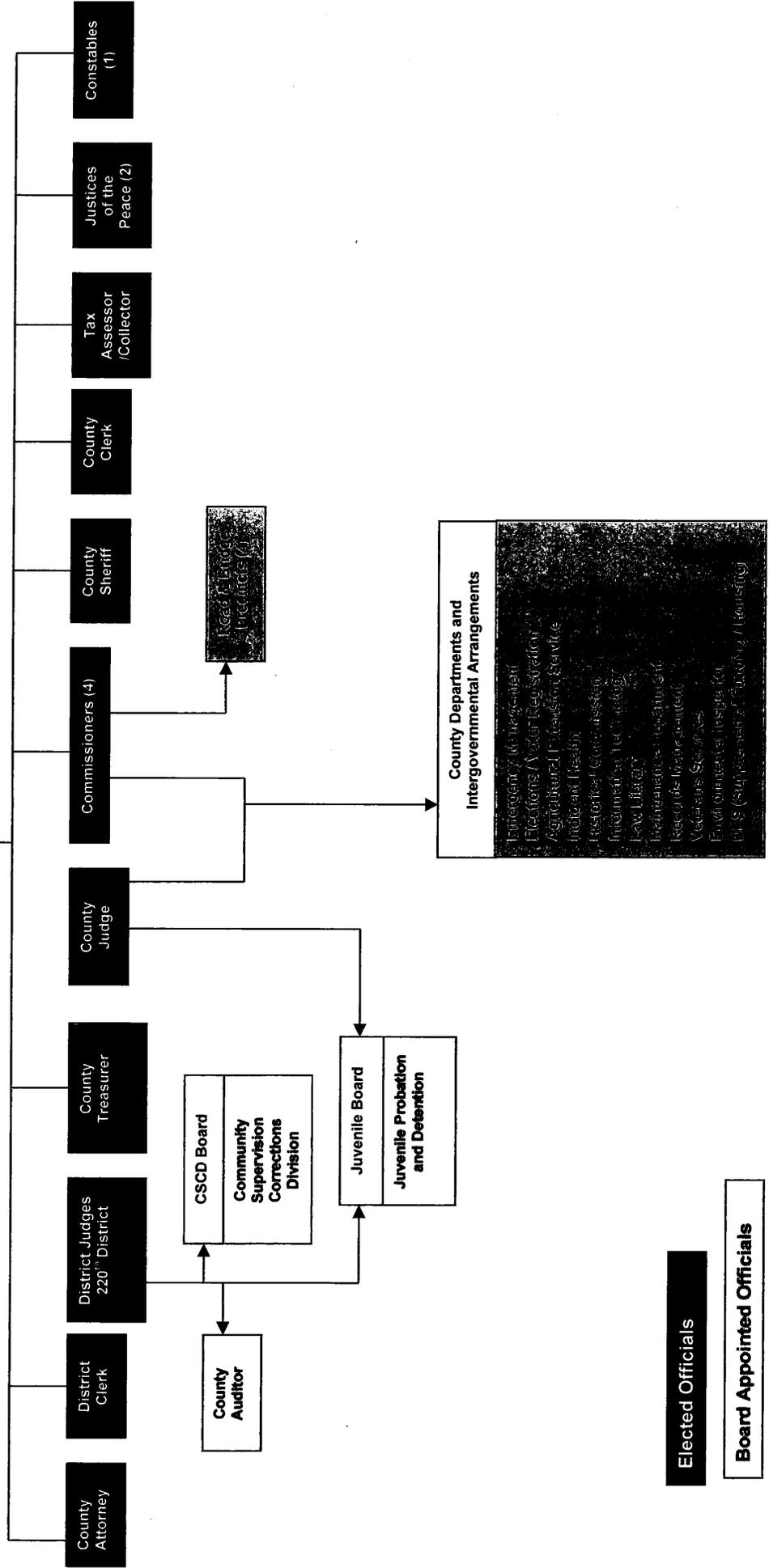
I hereby state that, to the best of my knowledge, this report is a true and correct statement of the financial position of Hamilton County, Texas, as of September 30, 2014, and the results of the County's operations and transactions for the year then ended, in accordance with generally accepted accounting principles applicable to governmental entities, subject to the notes to the financial statements.

Respectfully submitted,

L. Marliessa Clark, County Auditor

Hamilton County, Texas
 Organization Chart
 September 30, 2014

Hamilton County Citizens



Elected Officials

Board Appointed Officials

County Departments and Intergovernmental Arrangements

Direction of Authority →

Elected Officials

County Judge	Mark Tynes
Commissioners	
Precinct No. 1	Johnny Wagner
Precinct No. 2	Keith Curry
Precinct No. 3	Lloyd Huggins
Precinct No. 4	Dickie Clary
220th Judicial District Judge	Phil Robertson
Tax Assessor-Collector	Terry Payne Short
County Clerk	Debbie Rudolph
County Attorney	Mark Henkes
District Attorney	B. J. Shepherd
District Clerk	Leoma Larance
County Treasurer	Shawna Dyer
County Sheriff	Gregg Bewley
Justices of the Peace	
Precinct No. 1	James Lively
Precinct No. 3	Laurie Brous
Constable No. 3	Vacant

Appointed Officials

County Auditor	L. Mariessa Clark
Adult Probation District Director	Regina Johnson
Chief Juvenile Probation Officer	Klye Baker
Adult Probation Officer	Greg Ladesic
Juvenile Probation Officer	Kristi Hitchcock
County Extension Office	
County Ag Agent	Bruce Boyd
Consumer and Family Science	Kassie Fleming

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 Mark Tynes, County Judge
and Members of the Commissioners Court
Hamilton County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Hamilton County, Texas as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Hamilton County, Texas as of September 30, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other-Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as noted in the table of contents, 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

To the Honorable Mark Tynes, County Judge
and Members of the Commissioners Court
Hamilton County, Texas

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 which collectively comprise Hamilton County, Texas' financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements and schedules presented for purposes of additional analysis and are not a required part of the 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 financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Rutledge Croenig & Company, PC

June 17, 2015

HAMILTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis of the County of Hamilton's Annual Financial Report (AFR) presents a discussion and analysis of the County's financial performance during the fiscal year that ended September 30, 2014.

Financial Highlights

The assets of the County exceeded its liabilities at the close of the most recent fiscal year by \$10,131,392 (net position). Of this amount, \$2,619,889 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.

The County's total net position decreased by \$46,532.

As of the close of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$2,324,434, an increase of \$455,006 from the prior year.

At the end of the current fiscal year \$1,576,895 is available for spending at the government's discretion (unassigned general fund balance). This fund balance amounts to 54% of total general fund expenditures in 2015.

The County's total long-term liabilities increased \$56,915 during the current fiscal year. This was due to scheduled debt service payments, addition of a new capital lease, and the increase in OPEB liability.

In 2012 the County was awarded a \$335,000 grant from the Texas State Soil and Conservation Board to implement the Leon River Watershed Protection Plan through technical and financial assistance to repair or replace on-site sewage facilities (OSSF) in Hamilton County. This grant covers a three year period which ended October 31, 2014.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) 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 the County's finances, in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the four 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 result in cash flows in future fiscal periods (e.g., uncollected taxes and earned-but-unused vacation leave).

The government-wide financial statements present functions of the County that are principally supported by property taxes. The governmental activities of the County include general government, administration of justice, law enforcement, public safety, highway and streets, health and welfare, conservation, and

HAMILTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS

interest on long-term debt. The government-wide financial statements can be found on pages 13 and 14 of this report.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County are categorized as governmental funds or fiduciary funds.

Governmental funds

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

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

The County maintains 33 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 31 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in the annual financial report.

Hamilton County adopts an annual appropriated budget for its General Fund and other funds. Budgetary comparison statements have been provided for all these funds to demonstrate compliance with these budgets.

The basic governmental fund financial statements can be found on pages 16 through 19 of this report.

Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds in that the measurement focus emphasizes changes in economic resources, much like that of a private-sector business.

The basic fiduciary fund financial statements can be found on pages 20 and 21 of this report.

HAMILTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 23 through 38 of this report.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees. The County adopts an annual appropriated budget for its general, debt service, road and bridge funds and certain special revenue funds. Budgetary comparison statements have been provided for the General Fund to demonstrate compliance with this budget. Required supplementary information can be found on pages 42 through 44 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Hamilton County, assets exceeded liabilities by \$10,131,392 at the close of the most recent fiscal year.

By far, the largest portion of the County's net position, \$7,436,796 (73%), reflects its investment in capital assets (e.g., land, buildings, vehicles, road equipment, office furniture and equipment, infrastructure, and construction in progress), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens. Consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that 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.

HAMILTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS

	Primary Government Governmental Activities		
	2014	2013	Change
Assets:			
Current and other assets	\$ 3,175,457	\$ 2,914,737	\$ 260,720
Capital assets (net of accumulated depreciation)	8,316,327	8,730,780	(414,453)
Total assets	11,491,784	11,645,517	(153,733)
Liabilities:			
Current and other liabilities	206,473	393,923	(187,450)
Long-term liabilities	1,130,585	1,073,670	56,915
Total liabilities	1,337,058	1,467,593	(130,535)
Deferred inflows of resources:			
Unearned intergovernmental revenue	23,334	-	23,334
Net position:			
Invested in capital assets, net of related debt	7,436,796	7,952,249	(515,453)
Restricted	74,707	125,625	(50,918)
Unrestricted	2,619,889	2,080,050	539,839
Total net position (FY2013 restated)	\$ 10,131,392	\$ 10,157,924	\$ (26,532)

A portion of the County's net position, \$74,707, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$2,619,889, may be used to meet the government's ongoing obligations to citizens and creditors in accordance with the County's fund designation, state statutes, and fiscal policies.

The overall financial condition of the County decreased by \$46,532 from 2013 to 2014 as shown by the decrease in net position. Overall total assets decreased due to the retirement of assets and current depreciation.

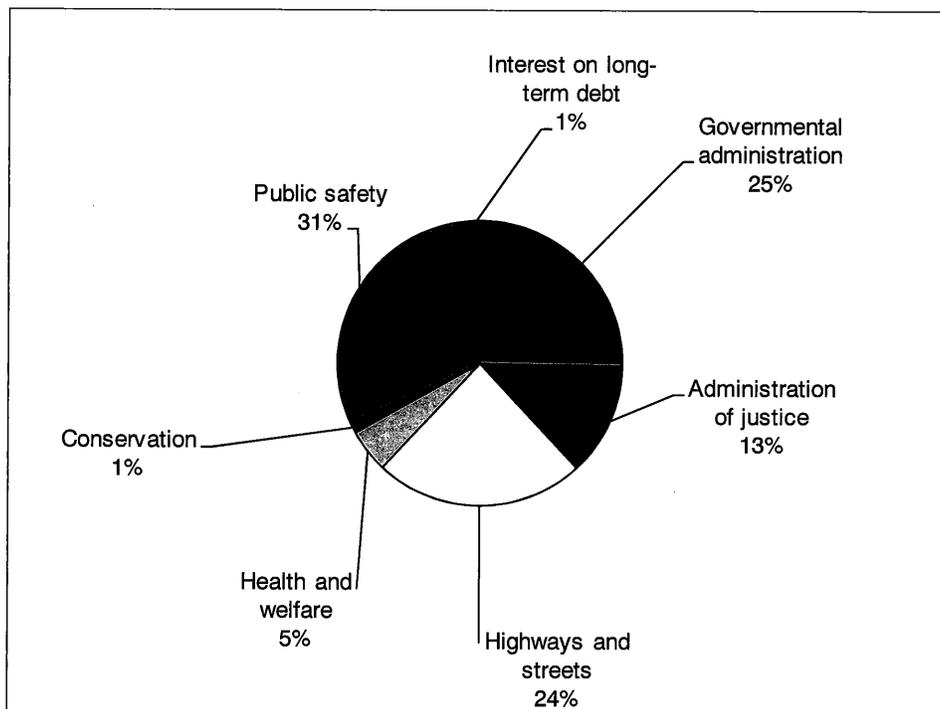
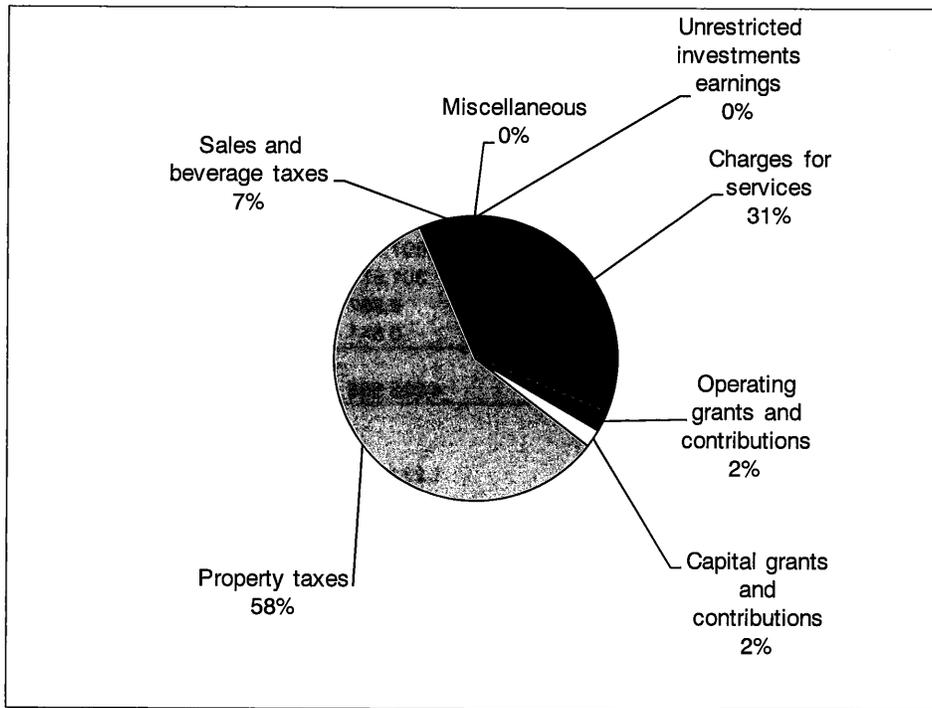
HAMILTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS

	Primary Government		
	Governmental Activities		
	2014	2013	Change
Revenues:			
Net Program Revenues:			
Charges for services	\$ 1,508,196	\$ 1,362,534	\$ 145,662
Operating grants and contributions	104,777	58,884	45,893
Capital grants and contributions	101,139	162,007	(60,868)
General Revenues:			
Property taxes	2,807,962	2,809,800	(1,838)
Sales and beverage taxes	301,576	292,612	8,964
Miscellaneous	6,297	-	6,297
Unrestricted investments earnings	5,641	4,211	1,430
Total revenues	4,835,588	4,690,048	145,540
Expenses:			
General administration	1,231,706	1,235,177	(3,471)
Administration of justice	628,169	660,912	(32,743)
Highways and streets	1,163,150	1,273,279	(110,129)
Health and welfare	240,936	254,623	(13,687)
Conservation	61,137	55,374	5,763
Public safety	1,527,707	1,454,964	72,743
Interest on long-term debt	29,315	24,060	5,255
Total expenses	4,882,120	4,958,389	(76,269)
Change in net position	(46,532)	(268,341)	\$ 221,809
Net position - beginning	10,177,924	10,446,265	
Net position - ending (FY 2013 restated)	\$ 10,131,392	\$ 10,177,924	

Total revenues increased by \$145,751 to \$4,835,588 from 2013 to 2014. Revenues grew in all areas except capital grants and property taxes. The total cost of all functions and programs was \$4,882,120. Spending was cut overall with the exception of conservation, public safety, and interest which increased \$5,763, \$72,743, and \$5,255 respectively. Public safety accounts for 32 percent of total expenses.

HAMILTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental revenues for fiscal year 2014 are graphically displayed as follows:



HAMILTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS

Financial Analysis of the County's Funds

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

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

The County's governmental funds reflect a combined fund balance of \$2,324,434. Of this amount, \$1,576,895 is unassigned and available for day-to-day operations of the County. In addition, \$21,246 and \$8,531 represent, respectively, general fund and special revenue fund nonspendable balances related to prepaid items; \$7,277 and \$60,574 are restricted, respectively, for debt service and capital projects. The remaining special revenue fund balance of \$649,910 is committed for specific purposes of the special revenue funds.

There was an increase in the combined fund balance of all governmental funds of \$455,006 over the prior year. This increase primarily relates to an increase in the General Fund of \$329,106 and an increase in nonmajor funds of \$125,900.

General Fund Budgetary Highlights

The County uses the cash basis for budgeting purposes. Over the course of the year, the County revised the General Fund budget several times as necessary. Even with these adjustments, actual expenditures were \$179,308 below final budget amounts. This positive variance is attributable to reduced spending in departmental budgets. The largest savings were seen in general government, administration of justice and health and welfare.

Revenues were a total of \$183,324 more than expected. The single largest positive variance existed in Sales and Use Taxes, which was \$48,144 more than expected.

Capital Assets and Debt Administration

Capital Assets - At the end of fiscal year 2014, the County's governmental activities had invested \$8,316,327 (net of accumulated depreciation) in capital assets. This investment in capital assets includes land, buildings, equipment, vehicles, and infrastructure as reflected in the following schedule. Equipment acquisitions were \$116,000, and vehicle acquisitions were \$68,396. Additions were offset by \$517,498 in depreciation expense and disposals with a net book value of \$81,351, showing a net decrease in capital assets of \$414,453 from the previous fiscal year.

CAPITAL ASSETS

	Governmental Activities	
	Balance 9/30/14	Balance 9/30/13
Capital assets, not being depreciated:		
Land	\$ 30,407	\$ 30,407
Capital assets, being depreciated		
Buildings	7,409,188	7,727,339
Equipment	356,468	440,161
Vehicles	81,999	64,687
Infrastructure	438,265	468,186
	<u>\$ 8,316,327</u>	<u>\$ 8,730,780</u>

HAMILTON COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS

Additional information on capital assets is available in Note 6.

Long-Term Debt - At the end of the current fiscal year, the County had total debt outstanding of \$1,130,585. This is an increase from prior year of \$56,915. A new capital lease obligation in Road & Bridge Pct. #4 in the amount of \$101,000 was entered into for the purchase of a motor grader and the OPEB obligation was increased. These additions were partially offset by the payment of required debt service.

	9/30/14	9/30/13
GOVERNMENTAL ACTIVITIES:		
Refunding bonds	\$ 119,000	\$ 234,000
Certificates of obligation	572,000	582,000
Capital lease obligation	188,531	115,294
Compensated absences payable	39,712	38,327
OPEB obligation	211,342	104,049
	\$ 1,130,585	\$ 1,073,670

Additional information on long-term debt is available in Note 7.

Economic Factors

Other economic factors include the following:

- Appraised value used for the 2015 budget preparation was down almost \$23 million, or 5%, from the 2014 budget.
- In 2004, Hamilton County adopted a provision for a tax ceiling for a home owner age 65 or older or disabled. The total appraised value of “frozen values” for 2014 is \$100 million which is up \$8 million from 2013 and amounts to 19% of appraised values. As the percentage of “frozen values” continue to rise, more of the tax burden will shift to the under 65 taxpayer. Since 2011 “frozen values” have increased almost \$23 million dollars.
- Beginning with the 2012 budget, a fund was established to commit monies for the anticipated need to fund a portion of Retiree Health Insurance in future years. Although this benefit is determined each budget cycle at the discretion of the Commissioners Court, the need to supplement the funding remains a concern if it is to continue.

Requests For Information

The financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the County's finances. If you have questions about this report or need any additional information, contact the Hamilton County Auditor, L. Marliessa Clark, at 102 North Rice Street, suite 117, Hamilton, Texas 76531.

BASIC FINANCIAL STATEMENTS

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HAMILTON COUNTY, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2014

	<u>Governmental Activities</u>
ASSETS	
<i>Cash and cash equivalents</i>	\$ 2,297,304
Receivables (net of allowances for uncollectibles):	
<i>Property tax</i>	163,836
<i>Sales tax</i>	44,461
<i>Accounts</i>	27,735
<i>Fines</i>	484,262
<i>Intergovernmental</i>	128,082
<i>Prepaid items</i>	29,777
Capital assets not being depreciated:	
<i>Land</i>	30,407
Capital assets (net, of accumulated depreciation):	
<i>Buildings</i>	7,409,188
<i>Equipment</i>	356,468
<i>Vehicles</i>	81,999
<i>Infrastructure</i>	438,265
Total Assets	<u>11,491,784</u>
LIABILITIES	
<i>Accounts payable</i>	91,603
<i>Accrued liabilities</i>	94,353
<i>Due to others</i>	12,958
<i>Accrued interest payable</i>	7,559
Noncurrent liabilities:	
<i>Due within one year</i>	170,438
<i>Due in more than one year</i>	960,147
Total Liabilities	<u>1,337,058</u>
DEFERRED INFLOWS OF RESOURCES	
<i>Unearned intergovernmental revenue</i>	23,334
Total Deferred Inflows of Resources	<u>23,334</u>
NET POSITION:	
Net Investment in Capital Assets	7,436,796
Restricted For:	
Debt Service	14,133
Capital Projects	60,574
Unrestricted	2,619,889
Total Net Position	<u>\$ 10,131,392</u>

The accompanying notes are an integral part of this statement.

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

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
PRIMARY GOVERNMENT				
Governmental Activities:				
<i>General administration</i>	\$ 1,231,706	\$ 422,152	\$ 79,262	\$ 101,139
<i>Administration of justice</i>	628,169	153,079	23,333	--
<i>Highways and streets</i>	1,163,150	544,426	--	--
<i>Health and welfare</i>	240,936	3,929	2,182	--
<i>Conservation</i>	61,137	--	--	--
<i>Public safety</i>	1,527,707	384,610	--	--
<i>Interest on long-term debt</i>	29,315	--	--	--
Total Governmental Activities	<u>4,882,120</u>	<u>1,508,196</u>	<u>104,777</u>	<u>101,139</u>
Total Primary Government	<u>\$ 4,882,120</u>	<u>\$ 1,508,196</u>	<u>\$ 104,777</u>	<u>\$ 101,139</u>

General Revenues:
Property taxes
Sales and beverage taxes
Miscellaneous
Unrestricted investment earnings
Total General Revenues and Transfers
Change in Net Assets
Net Assets - Beginning
Net Assets - Ending

The accompanying notes are an integral part of this statement.

Net (Expense)
Revenue and
Changes in
Net Position

Governmental
Activities

\$ (629,153)
(451,757)
(618,724)
(234,825)
(61,137)
(1,143,097)
(29,315)
(3,168,008)
(3,168,008)

2,807,962
301,576
6,297
5,641
3,121,476
(46,532)
10,177,924
\$ 10,131,392

HAMILTON COUNTY, TEXASBALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
<i>Cash and cash equivalents</i>	\$ 1,562,835	\$ 734,468	\$ 2,297,303
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	121,582	42,254	163,836
<i>Sales tax</i>	44,461	--	44,461
<i>Accounts</i>	27,220	515	27,735
<i>Fines</i>	471,153	13,109	484,262
<i>Intergovernmental</i>	102,283	25,799	128,082
<i>Prepaid items</i>	21,246	8,531	29,777
Total Assets	\$ 2,350,780	\$ 824,676	\$ 3,175,456
LIABILITIES AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ 82,537	\$ 9,066	\$ 91,603
<i>Accrued liabilities</i>	68,479	25,874	94,353
<i>Due to others</i>	--	12,958	12,958
Total Liabilities	151,016	47,898	198,914
Deferred Inflows of Resources:			
<i>Deferred property tax revenue</i>	107,136	37,377	144,513
<i>Deferred fine revenue</i>	471,153	13,109	484,262
<i>Deferred intergovernmental revenue</i>	23,333	--	23,333
Total Deferred Inflows of Resources	601,622	50,486	652,108
Fund Balances:			
<i>Nonspendable</i>	21,247	8,531	29,778
<i>Restricted</i>	--	67,851	67,851
<i>Committed</i>	--	649,910	649,910
<i>Unassigned</i>	1,576,895	--	1,576,895
Total Fund Balances	1,598,142	726,292	2,324,434
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,350,780	\$ 824,676	\$ 3,175,456

The accompanying notes are an integral part of this statement.

HAMILTON COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 SEPTEMBER 30, 2014

Total fund balances - governmental funds balance sheet	\$ 2,324,434
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	8,316,327
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	144,513
Payables for bond principal which are not due in the current period are not reported in the funds.	(691,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(188,530)
Payables for bond interest which are not due in the current period are not reported in the funds.	(7,559)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(251,054)
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	<u>484,261</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 10,131,392</u>

The accompanying notes are an integral part of this statement.

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

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenue:			
<i>Property taxes, penalties and interest</i>	\$ 2,135,926	\$ 682,636	\$ 2,818,562
<i>Sales and use taxes</i>	301,576	--	301,576
<i>Fees and fines</i>	413,618	132,489	546,107
<i>Intergovernmental</i>	624,794	87,569	712,363
<i>Licenses and permits</i>	--	353,196	353,196
<i>Charges for services</i>	--	525	525
<i>Contributions</i>	--	540	540
<i>Investment earnings</i>	4,198	1,443	5,641
<i>Miscellaneous</i>	111,597	48,750	160,347
Total revenues	<u>3,591,709</u>	<u>1,307,148</u>	<u>4,898,857</u>
Expenditures:			
Current:			
<i>General government</i>	925,416	16,740	942,156
<i>Public safety</i>	1,434,828	11,152	1,445,980
<i>Highways and streets</i>	--	1,090,562	1,090,562
<i>Administration of justice</i>	597,910	12,827	610,737
<i>Health and welfare</i>	239,863	--	239,863
<i>Conservation</i>	51,836	--	51,836
Debt service:			
<i>Principal</i>	--	135,899	135,899
<i>Interest and fiscal charges</i>	--	27,818	27,818
Total expenditures	<u>3,249,853</u>	<u>1,294,998</u>	<u>4,544,851</u>
Excess (deficiency) of revenues (under) expenditures	341,856	12,150	354,006
Other financing sources (uses):			
<i>Transfers in</i>	--	13,293	13,293
<i>Transfers out</i>	(12,750)	(543)	(13,293)
<i>Capital lease proceeds</i>	--	101,000	101,000
Total other financing sources (uses)	<u>(12,750)</u>	<u>113,750</u>	<u>101,000</u>
Net change in fund balances	329,106	125,900	455,006
Fund Balances, October 1	<u>1,269,036</u>	<u>600,392</u>	<u>1,869,428</u>
Fund Balances, September 30	<u>\$ 1,598,142</u>	<u>\$ 726,292</u>	<u>\$ 2,324,434</u>

The accompanying notes are an integral part of this statement.

HAMILTON COUNTY, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

Net change in fund balances - total governmental funds	\$ 455,006
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	184,396
The depreciation of capital assets used in governmental activities is not reported in the funds.	(517,497)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(46,755)
The gain or loss on the sale of capital assets is not reported in the funds.	(34,596)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(10,600)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	125,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	27,764
(Increase) decrease in accrued interest from beginning of period to end of period.	(1,497)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(1,383)
Other postemployment benefits are reported as the amount earned in the SOA but as amount paid in the funds.	(107,293)
Revenues in the SOA for court fines not providing current financial resources are not reported in the funds.	(18,076)
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(101,000)
Change in net position of governmental activities - Statement of Activities	<u>\$ (46,532)</u>

The accompanying notes are an integral part of this statement.

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

	Private-purpose Trust Fund	
	Historical Commission Trust	Agency Funds
ASSETS		
<i>Cash</i>	\$ 501	\$ 218,484
<i>Fines receivable (net of allowances for uncollectibles)</i>	--	204,346
Total Assets	<u>501</u>	<u>422,830</u>
LIABILITIES		
<i>Accounts payable</i>	--	120,903
<i>Intergovernmental payable</i>	--	148,535
<i>Due to others</i>	--	153,392
Total Liabilities	<u>--</u>	<u>422,830</u>
NET ASSETS	<u>\$ 501</u>	<u>\$ --</u>

The accompanying notes are an integral part of this statement.

HAMILTON COUNTY, TEXAS
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Historical Commission Trust
Additions:	
Donations	\$ 501
Total Additions	<u>501</u>
Change in Net Position	501
Net Position-Beginning of the Year	--
Net Position-End of the Year	<u>\$ 501</u>

The accompanying notes are an integral part of this statement.

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1 - Summary of Significant Accounting Policies

A. Financial Reporting Entity

Hamilton County, Texas ("County") is an independent governmental entity created under the laws of the State of Texas. The County is governed by an elected Commissioners' Court. The financial statements of the County include all funds and agencies over which the County is considered to be financially accountable.

The County is considered an independent entity for financial reporting purposes and is considered a primary government. As required by generally accepted accounting principles, these financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the County's financial reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations, or functions in the County's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the County is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the County's financial reporting entity status is that of a primary government are that it has a separately elected governing body; it is legally separate; and it is fiscally independent of other state and local governments. Additionally, prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable; and considerations pertaining to other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

B. Government-wide and Fund Financial Statements

The basic financial statements include both government-wide (based on the County as a whole) and fund financial statements. Typically, both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business-type. All primary activities of the County are considered to be governmental type activities; therefore no business type activities are presented within the basic financial statements. In the government-wide Statement of Net Position, governmental activities are presented on a full accrual, economic resource basis, which incorporates long-term assets and receivables, as well as long-term debt and obligations.

The government-wide Statement of Activities reflects both the gross and net cost per functional category (general administration, financial administration, public safety, etc.), which are otherwise being supported by general government revenues (property taxes, earnings on investments, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues. The program revenues must be directly associated with the function (general administration, financial administration, public safety, etc.).

The governmental funds major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented which briefly explains the adjustments necessary to reconcile fund-based financial statements with the governmental column of the government-wide presentation.

HAMILTON COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

The County's fiduciary funds are presented in the fund financial statements by type. Since, by definition, these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. A statement of changes in fiduciary net position is presented for the Historical Commission Trust Fund. All assets reported in agency funds are offset by liabilities.

In the fund financial statements, the accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate.

The County reports the following major governmental fund:

General Fund

The General Fund is the County's primary operating fund. It is used to account for all financial transactions not properly includable in other funds. The principal source of revenue is local property taxes. Expenditures include all costs associated with the daily operations of the County.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund-types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing resources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The government-wide statements of net position and statements of are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations of these activities are included on the balance sheet. Proprietary fund equity consists of net position.

The accounts of the Governmental Fund Types (the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds) are maintained, and the financial statements have been prepared, on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become susceptible to accrual (i.e., both measurable and available). Available means collectible within the current year or soon enough thereafter to pay liabilities of the current year. 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. Substantially all revenues, except property taxes, are considered to be susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Principal and interest on long-term debt are recognized as expenditures when due.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. An exception to this general rule is that interfund services provided and used within the County are not eliminated in the process of consolidation. Elimination of these services would distort the direct costs and program revenues reported for the various functions concerned.

HAMILTON COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

Amounts reported as program revenues include: (1) charges to customers for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Revenues that are generated internally are reported as general revenues, including property taxes.

D. Cash and Cash Equivalents

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.

E. Temporary Investments

The County's temporary investments are typically comprised of deposits in pooled investment accounts. Obligations with maturities of one year or less when purchased are reported on the balance sheet at their amortized cost, which approximates fair value. All other investments are typically reported at fair value. The County held no temporary investments at year end.

F. Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

G. Due to and Due from Other Funds

During the course of operations, transactions occur between individual funds for specified purposes, such as lending/borrowing arrangements. In addition, the County maintains numerous bank accounts among all the funds and occasionally monies are deposited into the incorrect account. Therefore, a receivable and payable are recorded in the proper funds. These receivables and payables are classified as "due from other funds" or "due to other funds" (or "due from component unit/primary government" or "due to component unit/primary government" if the transactions are between the primary government and its component unit).

H. Interest Receivable

Interest on investments is recorded as revenue in the year the interest is earned and available to pay liabilities of the current period.

I. Capital Assets

Capital assets used in governmental fund types of the government are recorded as expenditures of the General, Special Revenue and Capital Projects Funds and as assets in the government-wide financial statements to the extent the County's capitalization threshold (currently \$5,000) is met. Depreciation is recorded on capital assets on a government-wide basis. Major outlays for capital assets and improvements are capitalized as projects are constructed and subsequently depreciated over their estimated useful lives on a straight-line basis at both the fund and government-wide levels. All capital assets are valued at historical cost or estimated historical cost if actual cost was not available. Donated capital assets are valued at their estimated fair value on 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 charged to operations when incurred. Expenditures that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost

HAMILTON COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

and related accumulated depreciation, if applicable, are eliminated from the respective accounts and resulting gain or loss is included in the results of operations.

The County applies a half-year convention for depreciation on all assets. Therefore, one half of a year of depreciation is charged to operations the first and last year that an asset is in service. Depreciation has been provided for plant and equipment using the straight-line method over the estimated useful life for the type of assets as follows:

Assets	Estimated Useful Life
Buildings	10-35 years
Equipment	5-20 years
Vehicles	5-7 years
Infrastructure	15-45 years

J. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The government only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

K. Compensated Absences

Vacation

The County's full-time employees earn 10 to 20 days of vacation with pay per year based on years of continuous service. A maximum of 80 hours of vacation time is paid to employees upon termination after at least one year of service with the County. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

HAMILTON COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

Sick Leave

Unused sick leave, bereavement leave and jury leave are not paid upon termination.

Liabilities for compensated absences are liquidated by the General fund and the four Road and Bridge funds.

L. Net position flow assumption

Sometimes the government will fund outlays for a particular purpose from both resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, or unrestricted (committed, assigned, and unassigned fund balance) in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted

M. Reclassifications

Certain reclassifications to prior-year balances have been made to conform to current-year presentation. Such reclassifications have had no effect on the excess of revenues over expenditures.

N. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual amounts could differ from those estimates.

2 - Deposits (Cash) and Investments

A. Authorization for Deposits and Investments

The Texas Public Funds Investment Act (PFIA), as prescribed in Chapter 2256 of the Texas Government Code, regulates deposits and investment transactions of the County.

In accordance with applicable statutes, the County has a depository contract with an area bank (depository) providing for interest rates to be earned on deposited funds and for banking charges the County incurs for banking services received. The County may place funds with the depository in interest and non-interest bearing accounts. State law provides that collateral pledged as security for bank deposits must have a market value of not less than the amount of the deposits and must consist of: (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 and interest on which are unconditionally guaranteed or insured by the State of Texas; and/or (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

HAMILTON COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

rating of not less than A or its equivalent. County policy requires the collateralization level to be at least 100% of market value of principal and accrued interest.

Commissioners Court has adopted a written investment policy regarding the investment of its funds as defined by the Public Funds Investment Act of 1995 (Chapter 2256, Texas Government Code). The investments of the County are in compliance with this policy. State statutes authorize the County to invest in fully collateralized or insured time deposits, direct debt obligations of the United States, and certain repurchase agreements. Investments in security repurchase agreements are authorized when the investment has a defined termination date, is secured by obligations described in the Public Funds Investment Act, is pledged to the County, is deposited with a third party selected and approved by the entity, and is placed through a primary government securities dealer or national bank domiciled in the State of Texas. The County did not invest in repurchase agreements for the year ended September 30, 2014.

The County's cash and investments are classified as: cash and cash equivalents, and investments. Cash and cash equivalents include cash on hand, deposits with financial institutions, and short-term investments in a privately-managed public funds investment pool account.

At September 30, 2014, the County's bank deposits of \$2,516,289 were insured by FDIC depository insurance, in part, and secured by collateral held by the County's depository with a book value of \$5,538,279 and fair value of \$5,572,723.

B. Deposit and Investment Amounts

The following schedule shows the County's recorded cash and cash equivalents at year-end, including fiduciary fund cash of \$218,985:

Cash and cash equivalents	<u>\$ 2,516,289</u>
---------------------------	---------------------

Interest Rate Risk

In accordance with its investment policy, the government manages its exposure to declines in fair market values by limiting the average dollar weighted maturity of its investment portfolios to a maximum of 90 days.

At year-end, the County had no investments subject to interest rate risks as there were no investments and only cash deposits.

Concentration of Credit Risk

It is the County's policy to diversify its portfolio to eliminate the risk of loss resulting from a concentration of assets in a specific maturity (save and except zero duration funds), a specific issuer or a specific class of investments.

It is the County's policy to select investments in order to provide stability of income and reasonable liquidity.

HAMILTON COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

3 - Receivables

Receivables, including applicable allowances for uncollectible accounts, as of September 30, 2014, were as follows:

	<u>Major Fund</u> <u>General</u>	<u>Non-Major</u> <u>Funds</u>	<u>Total</u>
Taxes receivable	\$ 121,582	\$ 42,254	\$ 163,836
Sales tax receivable	44,461	-	44,461
Accounts receivable	27,220	515	27,735
Fines receivable	1,109,422	26,858	1,136,280
Allowance for uncollectible accounts	(638,269)	(13,749)	(652,018)
	<u>471,153</u>	<u>13,109</u>	<u>484,262</u>
Intergovernmental	102,283	25,799	128,082
Total	<u>\$ 766,699</u>	<u>\$ 81,677</u>	<u>\$ 848,376</u>

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. As of September 30, 2014, the various components of deferred revenue reported in the governmental funds are as follows:

	<u>Unavailable</u>
General Fund	
Delinquent ad valorem taxes receivable	\$ 107,136
Fines and fees receivable	471,152
	23,334
	<u>601,622</u>
Non-Major Funds	
Delinquent ad valorem taxes receivable	37,377
Fines and fees receivable	13,109
	<u>50,486</u>
Total	<u>\$ 652,108</u>

4 - Property Taxes

The County's tax year covers the period October 1 through September 30. The County's property taxes are levied annually in October on the basis of the Hamilton Central Appraisal District's (CAD) assessed values as of January 1 of that calendar year. Such taxes become delinquent on February 1 of the subsequent calendar year. The CAD establishes appraised values at 100% of market value less

HAMILTON COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

exemptions. The County's property taxes are billed and collected by the Hamilton County Appraisal District (HCAD).

A. 2013 Tax Year

Property taxes are prorated between the General, Debt Service, and Road and Bridge Funds based on rates adopted for the year of the levy. For the 2014 fiscal year (2013 tax year), the County levied property taxes of \$0.5220 per \$100 of assessed valuation. The 2013 rates resulted in total tax levies of approximately \$2,782,069 based on a total adjusted valuation of approximately \$545,720,117.

B. Hamilton Central Appraisal District

The Hamilton Central Appraisal District (CAD), a separate governmental entity, is responsible for the recording and appraisal of property for all taxing units in the County.

The CAD is required by state law to assess property at 100% of its appraised value. Further, real property must be appraised at least every four years. Under certain circumstances, the taxpayers and taxing units, including the County, may challenge orders of the CAD's Appraisal Review Board through various appeals and, if necessary, legal action may be taken.

The Commissioners Court will continue to set the tax rates on the property. State law also provides that, if approved by the qualified voters in the County, collection functions may be assigned to the CAD.

5 – Interfund Activity

The composition of interfund transfers for the current fiscal year is as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ (12,750)
Nonmajor governmental funds	<u>13,293</u>	<u>(543)</u>
Total	<u>\$ 13,293</u>	<u>\$ (13,293)</u>

HAMILTON COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

6 - Capital Assets

A summary of changes in the primary government's capital assets for the year ended September 30, 2014, follows:

	Balance 9/30/13	Additions	Retirements	Transfers and Completed Construction	Balance 9/30/14
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$ 30,407	\$ -	\$ -	\$ -	\$ 30,407
Total capital assets not being depreciated	30,407	-	-	-	30,407
Capital assets, being depreciated					
Buildings and improvements	8,833,924	-	(74,949)	-	8,758,975
Equipment	3,255,560	116,000	(138,269)	-	3,233,291
Vehicles	1,139,830	68,396	(304,331)	-	903,895
Infrastructure	17,773,284	-	-	-	17,773,284
Total capital assets being depreciated	31,002,598	184,396	(517,549)	-	30,669,445
Less accumulated depreciation for:					
Buildings and improvements	(1,106,585)	(284,762)	41,560	-	(1,349,787)
Equipment	(2,815,399)	(183,491)	122,067	-	(2,876,823)
Vehicles	(1,075,143)	(19,324)	272,571	-	(821,896)
Infrastructure	(17,305,098)	(29,921)	-	-	(17,335,019)
Total accumulated depreciation	(22,302,225)	(517,498)	436,198	-	(22,383,525)
Total capital assets being depreciated, net	8,700,373	(333,102)	(81,351)	-	8,285,920
Governmental activities capital assets, net	\$ 8,730,780	\$ (333,102)	\$ (81,351)	\$ -	\$ 8,316,327

Depreciation expense was charged to the following functions in the statement of activities:

Functions/Programs	
General administration	\$ 286,243
Highways and streets	171,533
Public safety	59,722
	<u>517,498</u>
	<u>\$ 517,498</u>

HAMILTON COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

7 - Long-Term Debt

A. General Obligation Debt and Certificates of Obligation

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. Long-term bonded debt at September 30, 2014, is as follows:

Purpose	Original Amount	Year of Issue	Final Maturity	Average Annual Payment	Interest Rate	Balance 9/30/2014
GOVERNMENTAL ACTIVITIES DEBT						
Tax Note						
Phase 1 of courthouse restoration	\$ 800,000	2008	2015	\$ 151,000	3.25%	\$ 119,000
Certificates of Obligation						
Phase 2 of courthouse restoration	600,000	2010	2020	121,000	3.23%	\$ 572,000

A summary of long-term liability transactions of the County for the year ended September 30, 2014, follows:

	9/30/2013	Additions	Retirements	9/30/2014	Due in One Year
GOVERNMENTAL ACTIVITIES:					
Tax note series 2008	\$ 234,000	\$ -	\$ (115,000)	\$ 119,000	\$ 119,000
Certificates of obligation	582,000	-	(10,000)	572,000	10,000
Capital lease obligation	115,294	101,000	(27,763)	188,531	41,437
Compensated absences	38,327	1,385	-	39,712	39,712
OPEB obligation	104,049	107,293	-	211,342	-
	<u>\$ 1,073,670</u>	<u>\$ 209,678</u>	<u>\$ (152,763)</u>	<u>\$ 1,130,585</u>	<u>\$ 210,149</u>

The debt service fund is used to repay tax notes and certificates of obligation. The general fund and road and bridge funds are used to repay capital lease obligations and pay compensated absences.

Annual debt service requirements to maturity are summarized as follows:

Tax Notes				Certificates of Obligation			
Year Ending September 30,	Principal	Interest	Total	Year Ending September 30,	Principal	Interest	Total
2015	\$ 119,000	\$ 1,934	\$ 120,934	2015	\$ 10,000	\$ 20,330	\$ 30,330
	<u>\$ 119,000</u>	<u>\$ 1,934</u>	<u>\$ 120,934</u>	2016	133,000	17,952	150,952
				2017	138,000	13,309	151,309
				2018	143,000	8,271	151,271
				2019	148,000	2,827	150,827
					<u>\$ 572,000</u>	<u>\$ 62,689</u>	<u>\$ 634,689</u>

HAMILTON COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

B. Obligations Under Capital Lease

The County also finances acquisition of equipment through capital leases which are paid by the fund acquiring the underlying asset. At September 30, 2014, the County had the following obligations under capital lease:

Purpose	Cost	Year Acquired	Year Matures	Annual Payment	Interest Rate	Balance 9/30/2013
Records mgmt system	\$ 87,557	2011	2016	\$ 19,502	3.70%	\$ 54,430
Loader/backhoe - Pct. 1	44,000	2013	2017	11,747	3.20%	33,101
Volvo Motor Grader - Pct. 4	101,000	2014	2012	16,089	3.20%	101,000
						<u>\$ 188,531</u>

Accumulated depreciation on these assets were \$43,780, \$9,430, and \$7,215 respectively; amortization of \$17,511, \$6,285, and \$7,215 were included in depreciation expense.

Annual debt service requirements to maturity for capital lease obligations:

Government Activities	
Due Fiscal Year Ending September 30,	Amount
2015	\$ 47,339
2016	47,339
2017	47,339
2018	16,089
2019	16,089
2020	16,089
2021	16,089
Total payments	<u>206,373</u>
Less interest	<u>(17,842)</u>
	<u>\$ 188,531</u>

8 - Employee Retirement System

A. Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of over 600 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 governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire with eight or more years of service at age 60 and above, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service but must leave their accumulated contributions in the plan to receive any

HAMILTON COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

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 governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

B. Funding Policy

The employer has elected the annually determined contribution rate (Variable-Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 6.93% for the months of the accounting year in 2013, and 7.17% for the months of the accounting year in 2014. The deposit rate payable by the employee members for fiscal year 2014 is the rate of 6% as adopted by the governing body of the employer. The employee deposit rate and the employer deposit rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

C. Annual Pension Cost

The County's total payroll in fiscal year 2014 was approximately \$1,826,224, the basis or the County's contributions. Contributions made by employees totaled \$106,283. For the County's fiscal year ended September 30, 2014, the annual pension cost for the TCDRS plan for the County was \$125,872 and the actual contributions were \$125,872. The general fund reports County contributions to TCDRS which are allocated to the respective departments used for payroll expenditures.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2011 and 2012, the basis for determining the contribution rate for months in calendar year 2013 and 2014. The December 31, 2013 actuarial valuation is the most recent valuation.

HAMILTON COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

ACTUARIAL INFORMATION

	12/31/11	12/31/12	12/31/13
Actuarial valuation date	entry age	entry age	entry age
Actuarial cost method	level percentage of	level percentage of	level percentage of
Amortization method	payroll, closed	payroll, closed	payroll, closed
Amortization period in years	20.0	20.0	20.0
	SAF: 10-yr	SAF: 10-yr	SAF: 5-yr smoothed
	smoothed value;	smoothed value;	value; ESF: Fund
Asset valuation method	ESF: Fund value	ESF: Fund value	value
Assumptions:			
Investment return	8.0%	8.0%	8.0%
Projected salary increases	5.4%	5.4%	4.9%
Inflation	3.5%	3.5%	3.0%
Cost of living adjustments	0.0%	0.0%	0.0%

TREND INFORMATION

Accounting Year Ending	09/30/12	09/30/13	09/30/14
Annual Pension Cost (APC)	\$ 120,940	\$ 125,315	\$ 125,872
Percentage of APC contributed	100.0%	100.0%	100.0%
Net Pension Obligation	\$ -	\$ -	\$ -

SCHEDULE OF FUNDING INFORMATION

	12/31/11	12/31/12	12/31/13
Actuarial valuation date			
Actuarial value of assets	\$ 2,873,257	\$ 2,914,030	\$ 2,898,341
Actuarial accrued liability (AAL)	\$ 3,395,596	\$ 3,439,903	\$ 3,391,327
Unfunded actuarial accrued liability (UAAL)	\$ 522,339	\$ 525,873	\$ 492,986
Funded ratio	84.6%	84.7%	85.5%
Annual covered payroll (actuarial)	\$ 2,014,291	\$ 1,887,330	\$ 1,779,309
UAAL as percentage of covered payroll	25.9%	27.9%	27.7%

9 - Other Postemployment Benefit Obligations (OPEB)

Hamilton County Retiree Health Care Plan

A. Plan Description.

The Hamilton County Retiree Health Care Plan is not a formal document detailing the specific terms of the plan, but is a substantive plan - loosely defined as the benefits covered by the plan as understood by the employer and plan members at the time of each actuarial valuation.

The County has implemented the alternative measurement method for employers with fewer than 100 plan members and performed an actuarial study to quantify the amount of the County's OPEB obligations.

HAMILTON COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

Permanent full-time employees who retire drawing a monthly county pension from the Texas County & District Retirement System (TCDRS) are eligible to participate in the County's employee health care plan. Hamilton County will pay an amount not to exceed \$250 per month with the remainder of the premium to be paid at the expense of the retiree.

Members are eligible for retirement in TCERS at age 60 with 8 years of service credit or at any age with 20 years of service credit or when member's age plus service credit totals 75. Retirees who terminate employment before normal retirement conditions are not eligible.

County health care coverage terminates once the retiree is eligible for Medicare. The retiree is then eligible for the County's contracted Medicare Supplement health plan.

Health Care and Other Benefits. Retiree medical coverage for retirees is the same as coverage provided to active County employees in accordance with the terms and conditions of the current County health care coverage if they were enrolled at the time of death. Benefits include medical and prescription drug, and vision screenings. All benefits for dependent children or spouses are provided at the expense of the retiree.

B. Funding Policies

The County does not make annual contributions to the plan, but it records as expense, the change in the Net OPEB Obligation.

Under this funding policy, GASB 45 requires the use of a discount rate consistent with the investment return on the employer's general assets. In the valuation, the discount rate is 3.5%.

The actuarially determined contribution requirement for the County's fiscal year is computed through an actuarial valuation performed as of September 30, 2013. The actuarial valuation is performed to determine the adequacy of the contribution rate, to describe the current financial condition of OPEB and to analyze changes in conditions.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information (initiated in 2013) provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Projections of benefits are based on the plan and include the types of benefits in force at the valuations date and the pattern of sharing benefit costs between the County and the plan members to that point. Actuarial calculations reflect a long term perspective and employ methods and assumptions that are designed to reduce short term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions are as follows:

HAMILTON COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

Significant Actuarial Assumptions

Actuarially assumed investment rate	3.5% per annum compounded annually net after investment e:
Mortality rates for males and females	Life Expectancy Table, 2008 National Center for Health Statist
Retirement, disablement and separation rates	Table 1, GASB Statement 45
Actuarial cost method	Entry age actuarial cost method
General inflation	3.0% per annum
Payroll growth rate	1.0% per annum
Health cost increase	Graduated rates based on age (detailed in actuary's report).
Method used for determining actuarial value of assets	Market value of assets
Amortization method	Level percent, closed
Remaining amortization	29 years

The County's net OPEB liability for the fiscal year ended December 31, 2014 is as follows:

	<u>2014</u>
Normal cost (current service cost)	\$ 84,283
Interest on net OPEB (NOPEB)	3,642
Amortization of UAAL (for past service cost)	41,567
ARC adjustment	<u>(4,949)</u>
Annual OPEB cost	124,543
Employer contributions	<u>(17,250)</u>
Change in OPEB	107,293
NOPEB - January 1	104,049
NOPEB - December 31	<u><u>\$ 211,342</u></u>

10 - Litigation and Other Contingencies

The County is contingently liable with respect to lawsuits and other claims in the ordinary course of its operations. The settlement of such contingencies under the budgetary process would not materially affect the financial position of the County as of September 30, 2014.

11 - Risk Management

The County is exposed to various risks related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The County's risk management program encompasses various means of protecting the County against loss through self-insurance and obtaining property, casualty, and liability coverage through commercial insurance carriers. Settled claims have not exceeded insurance coverage in any of the previous three fiscal years. There has not been any significant reduction in insurance coverage from that of the previous year.

HAMILTON COUNTY, TEXAS
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

12 – Restatement of Prior Year Financial Statements

Description	Governmental Activities
Net assets/net position - as reported 9/30/13	<u>\$ 10,378,620</u>
Adjustments:	
Effect of restating fines receivable, allowance for uncollectible fines, and deferred inflows of revenue	<u>(200,696)</u>
	<u>(200,696)</u>
Net assets/net position - as restated 9/30/13	<u><u>\$ 10,177,924</u></u>

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REQUIRED SUPPLEMENTARY INFORMATION

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

EXHIBIT B-1

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts:				
<i>Property taxes, penalties and interest</i>	\$ 2,105,070	\$ 2,105,070	\$ 2,134,770	\$ 29,700
<i>Sales and use taxes</i>	275,000	275,000	323,144	48,144
<i>Fees and fines</i>	375,350	375,350	379,698	4,348
<i>Intergovernmental</i>	548,813	601,314	621,316	20,002
<i>Investment earnings</i>	3,400	3,400	4,198	798
<i>Miscellaneous</i>	2,000	19,164	99,496	80,332
Total receipts	<u>3,309,633</u>	<u>3,379,298</u>	<u>3,562,622</u>	<u>183,324</u>
Disbursements				
Current:				
<i>General government</i>	959,382	987,849	939,019	48,830
<i>Public safety</i>	1,406,622	1,407,023	1,404,794	2,229
<i>Administration of justice</i>	656,655	654,805	594,747	60,058
<i>Health and welfare</i>	227,730	283,626	227,663	55,963
<i>Conservation</i>	60,317	63,167	50,939	12,228
Total disbursements	<u>3,310,706</u>	<u>3,396,470</u>	<u>3,217,162</u>	<u>179,308</u>
Receipts less disbursements	(1,073)	(17,172)	345,460	362,632
Other financing sources (uses):				
<i>Transfers out</i>	--	--	(12,750)	(12,750)
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(12,750)</u>	<u>(12,750)</u>
Net cash flow	(1,073)	(17,172)	332,710	349,882
Cash, October 1	<u>1,230,125</u>	<u>1,230,125</u>	<u>1,230,125</u>	--
Cash, September 30	<u>\$ 1,229,052</u>	<u>\$ 1,212,953</u>	<u>\$ 1,562,835</u>	<u>\$ 349,882</u>

HAMILTON COUNTY, TEXAS
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2014

BUDGETARY DATA

Budgets are adopted on the cash basis of accounting. Annual appropriated budgets are adopted for the General Fund and Special Revenue Funds. All annual appropriations lapse at fiscal year-end. The County Judge serves as the budget officer for the Commissioners Court and submits the annual budget for approval where the legal level of control is by line item. Amendments to the budget and additional appropriations must be approved by Commissioners Court. Following is a summary of the budget calendar:

1. The proposed budget is filed with the County Clerk and made available for public inspection.
2. Budgets are prepared on the cash basis for the General Fund and Special Revenue Funds.
3. The Commissioners Court holds a public hearing on the proposed budget and subsequently makes changes and approves the budget including the adoption of a property tax levy which is effective on October 1 preceding the beginning of the fiscal year.
4. The approved budget is filed with the County Clerk.
5. During the course of the budget year, it may be necessary to amend the budget. The Commissioners Court may, by order, authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of reasonable diligent thought and attention. The Commissioners Court may issue an order to amend the budget by transferring an amount budgeted for one line item to another budgeted line item without authorizing an emergency expenditure.

During the year, the Commissioners Court authorized numerous supplemental amendments to the General Fund annual budget. The County did not exceed its budget for 2014.

As noted above, the County observes the cash basis of accounting. Following is a reconciliation of the budget basis to the GAAP basis for the General Fund:

Change in net unrestricted cash and investments		
- Budget Basis	\$	332,710
Adjustments to GAAP basis		
Revenue recognition differences		29,087
Expenditure recognition differences		(32,691)
		<hr/>
Change in fund balance - GAAP Basis	\$	<u>329,106</u>

HAMILTON COUNTY, TEXAS
REQUIRED PENSION SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS
September 30, 2014

Texas County and District Retirement System

Valuation Date	Actuarial Valuation of Assets (AVA)	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Asset (Liability) (UAAL)	Funded Ratio	Annual Covered Payroll	UAAL as % of Payroll
December 31, 2013	\$ 2,898,341	\$ 3,391,327	\$ 492,986	85.5%	\$ 1,779,309	27.7%
December 31, 2012	2,914,030	3,439,903	525,873	84.7%	1,887,330	27.9%
December 31, 2011	2,873,257	3,395,596	522,339	84.6%	2,014,291	25.9%

Hamilton County Employee Health Plan

Valuation Date	Actuarial Valuation of Assets (AVA)	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Asset (Liability) (UAAL)	Funded Ratio	Annual Covered Payroll	UAAL as % of Payroll
September 30, 2014	\$ -	\$ 844,471	\$ 844,471	0.0%	\$ 1,757,318	48.1%
September 30, 2013	\$ -	\$ 844,471	\$ 844,471	0.0%	\$ 1,749,775	48.3%

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**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

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HAMILTON COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Special Revenue Funds

Road & Bridge Pct. #1, #2, #3, and #4

These funds are used to account for property tax revenue designated for use in the Road & Bridge Precincts. Designated purpose revenues, including but not limited to, Motor Vehicle Registration Fees, Lateral Road, Gross Vehicle Weight Fees, and Road and Bridge Fees are also deposited into these funds. Expenditures of these funds are accounted for within these funds and State revenue must be spent to construct or maintain county roads.

Vital Statistics

This fund is used to account for receipts of fees collected by the County Clerk for vital statistic records and may be spent only for the preservation of vital statistic records, training regarding vital statistics, and ensuring the safety and security of vital statistic records.

County Clerk Records Management

This fund is used to account for the receipt and expenditure of records management fees assessed by the County Clerk. Such fees may only be used for records management or records management projects for the County Clerk.

District Clerk Vital Statistics

This fund is used to account for receipts of fees collected by the District Clerk for vital statistic records and may be spent only for the preservation of vital statistic records, training regarding vital statistics, and ensuring the safety and security of vital statistic records.

County Clerk Records Archive

This fund is used to account for the receipt of funds collected by the County Clerk and expenditures for the archival of the records of the County Clerk.

Justice Court Technology #3

This fund is used to account for receipts and disbursements of technology fees collected by the Justice Court Clerks. The funds may be used only to finance the purchase of technological enhancements for Justice Court - Precinct 3.

Court Reporter

This fund is used to account for receipts collected by the District Clerk and disbursements of fees for court reporting activity of the District Court.

Justice Court Technology

This fund is used to account for receipts of technology fees collected by the Justice Court Clerks. The funds may be used only to finance the purchase of technological enhancements for Justice Court - Precinct 1.

County Clerk Probate

This fund is used to account for receipts or fees collected in probate cases and expenditures for education relating to probate statutes.

Election Contracting

This fund is used to account for the receipt and expenditure of funds for election services provided by the County Clerk.

HAMILTON COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Transaction Fee JP 1/SO

This fund is used to account for fees collected by the Justice Courts and expenditures thereof.

County Court Technology

This fund is used to account for receipts and disbursements of technology fees collected by the County Court Clerk. The funds may be used only to finance the purchase of technological enhancements for a County Court.

District Court Technology

This fund is used to account for receipts and disbursements of technology fees collected by the District Clerk. The funds may be used only to finance the purchase of technological enhancements for a District Court.

Sheriff's Office LEOSE

This fund is used to account for the receipt and expenditure of state funding for the professional training of law enforcement officers. All funds are collected locally, remitted to the state and allocated back to the County.

LEOSE Special

This fund is used to account for the receipt and expenditure of state funding for the professional training of Precinct #3 and constable. All funds are collected locally, remitted to the state and allocated back to the County.

Law Library Fund

This fund is used to account for the receipts collected by the courts and the disbursement of funds to benefit the County's Law Library.

Records Management Preservation

This fund is used to account for receipts collected by the County Clerk and expenditures of fees assessed on civil findings in the County court as required by state law. Such fees may only be spent on records management or preservation projects for the County Clerk.

Courthouse Security

This fund is used to account for the receipts collected by the courts and the disbursements of funds for courthouse security.

District Clerk Records Preservation

This fund is used to account for receipts and disbursements of resources relating to the archiving of records maintained by the District Clerk.

County Judge Judiciary

This fund is used to account for excess fees collected for the salary supplement paid to the County judge and disbursements of resources relating to the County Judge's department activity.

Justice Court Building Security

This fund is used to account for the receipts and disbursements for justice courthouse security activity off of courthouse premises.

HAMILTON COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

Supplemental Guardianship

This fund is used to account for receipts collected by the County Clerk to be disbursed as needed for legal representation in court initiated guardianship cases.

County Clerk Technology

This fund is used to account for fees collected for the rental of voting machines which were paid for using HAVA Grant funds. These funds are to be spent to maintain purchased machines.

Sheriff's Trust

This fund is used to account for the receipt and expenditure of forfeitures funds by the Sheriff's department.

VIT Escrow

This fund is used to account for the receipt and disbursement of VIT funds. Interest earned on the prepayment of Motor Vehicle Inventory Taxes may be used to defray the cost of administration.

County Attorney Check Collection

This fund is used to account for fees collected by the County Attorney under the "Hot Check" statute. Expenditures from this fund shall be at the sole discretion of the County Attorney and may be used only to defray the salaries and expenses of his office.

Retiree Health Benefits

This fund is used to account for monies held to satisfy future retiree health benefits.

Debt Service Funds

Debt Service

This fund is used to account for the receipt of property taxes designated to be used for the retirement of the County's long term debt obligations and the repayment of debt.

Capital Project Funds

Phase 2 Construction Fund

This fund is used to account for financial resources to be used for the courthouse restoration and maintenance.

Trust and Agency Funds

General Liabilities

This fund is used to account for monies due to others. Monies collected which do not belong to the county are held until disbursement is required.

State Fees

This fund is used to account for fines and fees which are statutorily dictated to be assessed and collected. Quarterly, these funds are disbursed to the Comptroller. Any monies that the County may retain are disbursed to the General Fund after remittance to the State.

HAMILTON COUNTY, TEXAS
NON-MAJOR FUND DESCRIPTIONS

County Clerk Registry

This fund is used to account for receipt of monies held to satisfy bonds required by the County Court.

District Clerk Registry

This fund is used to account for receipt of monies held to satisfy bonds required by the District Court or monies ordered by the District Court to be held in trust.

Probation Trust

This fund is used to account for the expenditure of funds designated for the use of Adult Probation until such time all funds have been expended.

Child Support

This fund is used to account receipt and disbursement of court ordered child support payment.

HAMILTON COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

	Special Revenue Funds	Debt Service Fund	Capital Projects Fund Phase 2 Construction	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
<i>Cash and cash equivalents</i>	\$ 667,480	\$ 6,414	\$ 60,574	\$ 734,468
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	34,536	7,718	--	42,254
<i>Accounts</i>	515	--	--	515
<i>Fines</i>	13,108	--	--	13,108
<i>Intergovernmental</i>	25,800	--	--	25,800
<i>Prepaid items</i>	8,531	--	--	8,531
Total Assets	\$ 749,970	\$ 14,132	\$ 60,574	\$ 824,676
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 9,066	\$ --	\$ --	\$ 9,066
<i>Accrued liabilities</i>	25,874	--	--	25,874
<i>Due to others</i>	12,958	--	--	12,958
Total Liabilities	47,898	--	--	47,898
Deferred Inflows of Resources:				
<i>Deferred property tax revenue</i>	30,522	6,855	--	37,377
<i>Deferred fine revenue</i>	13,109	--	--	13,109
Total Deferred Inflows of Resources	43,631	6,855	--	50,486
Fund Balances:				
<i>Nonspendable</i>	8,531	--	--	8,531
<i>Restricted</i>	--	7,277	60,574	67,851
<i>Committed</i>	649,910	--	--	649,910
Total Fund Balances	658,441	7,277	60,574	726,292
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 749,970	\$ 14,132	\$ 60,574	\$ 824,676

HAMILTON COUNTY, TEXAS

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

	Special Revenue Funds	Debt Service Fund	Capital Projects Fund Phase 2 Construction	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
<i>Property taxes, penalties and interest</i>	\$ 579,996	\$ 102,640	\$ --	\$ 682,636
<i>Fees and fines</i>	132,489	--	--	132,489
<i>Intergovernmental</i>	87,569	--	--	87,569
<i>Licenses and permits</i>	353,196	--	--	353,196
<i>Charges for services</i>	525	--	--	525
<i>Contributions</i>	540	--	--	540
<i>Investment earnings</i>	1,147	73	223	1,443
<i>Miscellaneous</i>	48,750	--	--	48,750
Total revenues	<u>1,204,212</u>	<u>102,713</u>	<u>223</u>	<u>1,307,148</u>
Expenditures:				
Current:				
<i>General government</i>	16,740	--	--	16,740
<i>Public safety</i>	11,152	--	--	11,152
<i>Highways and streets</i>	1,090,562	--	--	1,090,562
<i>Administration of justice</i>	12,827	--	--	12,827
Debt service:				
<i>Principal</i>	10,899	125,000	--	135,899
<i>Interest and fiscal charges</i>	849	26,969	--	27,818
Total expenditures	<u>1,143,029</u>	<u>151,969</u>	<u>--</u>	<u>1,294,998</u>
Excess (deficiency) of revenues (under) expenditures	61,183	(49,256)	223	12,150
Other financing sources (uses):				
<i>Transfers in</i>	13,293	--	--	13,293
<i>Transfers out</i>	(543)	--	--	(543)
<i>Capital lease proceeds</i>	101,000	--	--	101,000
Total other financing sources (uses)	<u>113,750</u>	<u>--</u>	<u>--</u>	<u>113,750</u>
Net change in fund balances	174,933	(49,256)	223	125,900
Fund Balances, October 1	<u>483,508</u>	<u>56,533</u>	<u>60,351</u>	<u>600,392</u>
Fund Balances, September 30	<u>\$ 658,441</u>	<u>\$ 7,277</u>	<u>\$ 60,574</u>	<u>\$ 726,292</u>

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

	Road and Bridge Pct. #1	Road and Bridge Pct. #2	Road and Bridge Pct. #3	Road and Bridge Pct. #4
ASSETS				
<i>Cash and cash equivalents</i>	\$ 105,408	\$ 77,610	\$ 162,604	\$ 100,963
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	8,635	8,635	8,633	8,633
<i>Accounts</i>	--	--	93	--
<i>Fines</i>	--	--	--	--
<i>Intergovernmental</i>	6,389	6,389	6,389	6,389
<i>Prepaid items</i>	1,706	2,275	2,275	2,275
	<u>1,706</u>	<u>2,275</u>	<u>2,275</u>	<u>2,275</u>
Total Assets and Deferred Outflows of Resources	\$ <u>122,138</u>	\$ <u>94,909</u>	\$ <u>179,994</u>	\$ <u>118,260</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 1,433	\$ 1,379	\$ 2,980	\$ 3,274
<i>Accrued liabilities</i>	5,340	6,912	6,836	6,786
<i>Due to others</i>	--	--	--	--
Total Liabilities	<u>6,773</u>	<u>8,291</u>	<u>9,816</u>	<u>10,060</u>
Deferred Inflows of Revenues:				
<i>Deferred property tax revenue</i>	7,632	7,632	7,629	7,629
<i>Deferred fine revenue</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>7,632</u>	<u>7,632</u>	<u>7,629</u>	<u>7,629</u>
Fund Balances:				
<i>Nonspendable</i>	1,706	2,275	2,275	2,275
<i>Committed</i>	106,027	76,711	160,274	98,296
Total Fund Balances	<u>107,733</u>	<u>78,986</u>	<u>162,549</u>	<u>100,571</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ <u>122,138</u>	\$ <u>94,909</u>	\$ <u>179,994</u>	\$ <u>118,260</u>

<u>Vital Statistics</u>	<u>County Clerk Records Management</u>	<u>Dist Clerk Vital Statistics</u>	<u>County Clerk Records Archive</u>	<u>Justice Crt. Technology #3</u>
\$ 1,937	\$ 18,027	\$ 615	\$ 21,170	\$ 2,730
--	--	--	--	--
--	--	--	--	--
2	1,937	54	65	34
--	--	--	--	--
--	--	--	--	--
<u>\$ 1,939</u>	<u>\$ 19,964</u>	<u>\$ 669</u>	<u>\$ 21,235</u>	<u>\$ 2,764</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
2	1,937	54	65	34
<u>2</u>	<u>1,937</u>	<u>54</u>	<u>65</u>	<u>34</u>
--	--	--	--	--
1,402	15,035	556	3,230	6,137
<u>1,937</u>	<u>18,027</u>	<u>615</u>	<u>21,170</u>	<u>2,730</u>
<u>\$ 1,939</u>	<u>\$ 19,964</u>	<u>\$ 669</u>	<u>\$ 21,235</u>	<u>\$ 2,764</u>

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

	Court Reporter	Justice Court Technology	County Clerk Probate	Election Contracting
ASSETS				
<i>Cash and cash equivalents</i>	\$ 2,648	\$ 5,375	\$ 1,707	\$ 2,146
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Accounts</i>	--	--	--	422
<i>Fines</i>	564	443	2	--
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets and Deferred Outflows of Resources	<u>\$ 3,212</u>	<u>\$ 5,818</u>	<u>\$ 1,709</u>	<u>\$ 2,568</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to others</i>	--	--	--	--
Total Liabilities	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Deferred Inflows of Revenues:				
<i>Deferred property tax revenue</i>	--	--	--	--
<i>Deferred fine revenue</i>	564	443	3	--
Total Deferred Inflows of Resources	<u>564</u>	<u>443</u>	<u>3</u>	<u> </u>
Fund Balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Committed</i>	1,373	3,981	1,456	1,303
Total Fund Balances	<u>2,648</u>	<u>5,375</u>	<u>1,706</u>	<u>2,568</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,212</u>	<u>\$ 5,818</u>	<u>\$ 1,709</u>	<u>\$ 2,568</u>

<u>Transaction Fee JP 1/SO</u>	<u>County Court Technology</u>	<u>District Court Technology</u>	<u>Sheriff's Office LEOSE</u>	<u>LEOSE Special</u>
\$ 9,159	\$ 863	\$ 3,997	\$ 2,143	\$ 262
--	--	--	--	--
289	139	621	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 9,448</u>	<u>\$ 1,002</u>	<u>\$ 4,618</u>	<u>\$ 2,143</u>	<u>\$ 262</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
289	139	621	--	--
<u>289</u>	<u>139</u>	<u>621</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
13,530	695	3,192	498	262
<u>9,159</u>	<u>863</u>	<u>3,997</u>	<u>2,143</u>	<u>262</u>
<u>\$ 9,448</u>	<u>\$ 1,002</u>	<u>\$ 4,618</u>	<u>\$ 2,143</u>	<u>\$ 262</u>

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

	Law Library	Records Management Preservation	Courthouse Security	Dist. Clerk Records Preservation
ASSETS				
<i>Cash and cash equivalents</i>	\$ 25,268	\$ 5,015	\$ 39,197	\$ 9,553
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Accounts</i>	--	--	--	--
<i>Fines</i>	1,404	57	2,035	2,988
<i>Intergovernmental</i>	--	--	--	--
<i>Prepaid items</i>	--	--	--	--
Total Assets and Deferred Outflows of Resources	\$ 26,672	\$ 5,072	\$ 41,232	\$ 12,541
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to others</i>	--	--	--	--
Total Liabilities	--	--	--	--
Deferred Inflows of Revenues:				
<i>Deferred property tax revenue</i>	--	--	--	--
<i>Deferred fine revenue</i>	1,404	56	2,035	2,988
Total Deferred Inflows of Resources	1,404	56	2,035	2,988
Fund Balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Committed</i>	26,939	4,396	33,292	7,011
Total Fund Balances	25,268	5,016	39,197	9,553
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 26,672	\$ 5,072	\$ 41,232	\$ 12,541

<u>County Judge Judiciary</u>	<u>Justice Crt. Building Security</u>	<u>Supplemental Guardianship</u>	<u>Election Machine Rental</u>	<u>Sheriff's Trust</u>
\$ 3,510	\$ 10,823	\$ 6,845	\$ 5,269	\$ 3,958
--	--	--	--	--
--	116	40	--	--
244	--	--	--	--
--	--	--	--	--
<u>\$ 3,754</u>	<u>\$ 10,939</u>	<u>\$ 6,885</u>	<u>\$ 5,269</u>	<u>\$ 3,958</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	116	40	--	--
--	<u>116</u>	<u>40</u>	--	--
--	--	--	--	--
3,847	10,029	6,180	4,734	8,302
<u>3,754</u>	<u>10,823</u>	<u>6,845</u>	<u>5,269</u>	<u>3,958</u>
<u>\$ 3,754</u>	<u>\$ 10,939</u>	<u>\$ 6,885</u>	<u>\$ 5,269</u>	<u>\$ 3,958</u>

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

	VIT Escrow	County Attorney Check Collection	Retire Health Benefits	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
ASSETS				
<i>Cash and cash equivalents</i>	\$ 13,170	\$ 3,018	\$ 22,490	\$ 667,480
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	34,536
<i>Accounts</i>	--	--	--	515
<i>Fines</i>	--	2,318	--	13,108
<i>Intergovernmental</i>	--	--	--	25,800
<i>Prepaid items</i>	--	--	--	8,531
Total Assets and Deferred Outflows of Resources	<u>\$ 13,170</u>	<u>\$ 5,336</u>	<u>\$ 22,490</u>	<u>\$ 749,970</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ 9,066
<i>Accrued liabilities</i>	--	--	--	25,874
<i>Due to others</i>	12,958	--	--	12,958
Total Liabilities	<u>12,958</u>	<u>--</u>	<u>--</u>	<u>47,898</u>
Deferred Inflows of Revenues:				
<i>Deferred property tax revenue</i>	--	--	--	30,522
<i>Deferred fine revenue</i>	--	2,319	--	13,109
Total Deferred Inflows of Resources	<u>--</u>	<u>2,319</u>	<u>--</u>	<u>43,631</u>
Fund Balances:				
<i>Nonspendable</i>	--	--	--	8,531
<i>Committed</i>	212	586	9,720	649,910
Total Fund Balances	<u>212</u>	<u>3,017</u>	<u>22,490</u>	<u>658,441</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 13,170</u>	<u>\$ 5,336</u>	<u>\$ 22,490</u>	<u>\$ 749,970</u>

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HAMILTON COUNTY, TEXAS

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

	Road and Bridge Pct. #1	Road and Bridge Pct. #2	Road and Bridge Pct. #3	Road and Bridge Pct. #4
Revenue:				
Property taxes, penalties and interest	\$ 145,000	\$ 144,999	\$ 144,998	\$ 144,999
Fees and fines	16,757	16,757	16,757	16,757
Intergovernmental	21,363	21,363	21,363	21,363
Licenses and permits	88,299	88,299	88,299	88,299
Charges for services	--	--	--	--
Contributions	--	--	--	--
Investment earnings	314	212	364	227
Miscellaneous	814	--	6,961	40,975
Total revenues	<u>272,547</u>	<u>271,630</u>	<u>278,742</u>	<u>312,620</u>
Expenditures:				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Highways and streets	239,118	240,292	240,264	370,888
Administration of justice	--	--	--	--
Debt service:				
Principal	10,899	--	--	--
Interest and fiscal charges	849	--	--	--
Total expenditures	<u>250,866</u>	<u>240,292</u>	<u>240,264</u>	<u>370,888</u>
Excess (deficiency) of revenues (under) expenditures	21,681	31,338	38,478	(58,268)
Other financing sources (uses):				
Transfers in	--	--	--	543
Transfers out	--	--	(543)	--
Capital lease proceeds	--	--	--	101,000
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(543)</u>	<u>101,543</u>
Net change in fund balances	21,681	31,338	37,935	43,275
Fund Balances, October 1	<u>86,052</u>	<u>47,648</u>	<u>124,614</u>	<u>57,296</u>
Fund Balances, September 30	<u>\$ 107,733</u>	<u>\$ 78,986</u>	<u>\$ 162,549</u>	<u>\$ 100,571</u>

Vital Statistics	County Clerk Records Management	Dist Clerk Vital Statistics	County Clerk Records Archive	Justice Crt. Technology #3
\$ --	\$ --	\$ --	\$ --	\$ --
535	19,732	59	17,940	182
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>535</u>	<u>19,732</u>	<u>59</u>	<u>17,940</u>	<u>182</u>
--	16,740	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	3,589
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>16,740</u>	<u>--</u>	<u>--</u>	<u>3,589</u>
535	2,992	59	17,940	(3,407)
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
535	2,992	59	17,940	(3,407)
1,402	15,035	556	3,230	6,137
<u>\$ 1,937</u>	<u>\$ 18,027</u>	<u>\$ 615</u>	<u>\$ 21,170</u>	<u>\$ 2,730</u>

HAMILTON COUNTY, TEXAS

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

	Court Reporter	Justice Court Technology	County Clerk Probate	Election Contracting
Revenue:				
<i>Property taxes, penalties and interest</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees and fines</i>	1,275	2,992	250	1,265
<i>Intergovernmental</i>	--	--	--	--
<i>Licenses and permits</i>	--	--	--	--
<i>Charges for services</i>	--	--	--	--
<i>Contributions</i>	--	--	--	--
<i>Investment earnings</i>	--	--	--	--
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>1,275</u>	<u>2,992</u>	<u>250</u>	<u>1,265</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Highways and streets</i>	--	--	--	--
<i>Administration of justice</i>	--	1,598	--	--
Debt service:				
<i>Principal</i>	--	--	--	--
<i>Interest and fiscal charges</i>	--	--	--	--
Total expenditures	<u>--</u>	<u>1,598</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues (under) expenditures	1,275	1,394	250	1,265
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Capital lease proceeds</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	1,275	1,394	250	1,265
Fund Balances, October 1	<u>1,373</u>	<u>3,981</u>	<u>1,456</u>	<u>1,303</u>
Fund Balances, September 30	<u>\$ 2,648</u>	<u>\$ 5,375</u>	<u>\$ 1,706</u>	<u>\$ 2,568</u>

Transaction Fee JP 1/SO	County Court Technology	District Court Technology	Sheriff's Office LEOSE	LEOSE Special
\$ --	\$ --	\$ --	\$ --	\$ --
1,669	168	805	1,873	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>1,669</u>	<u>168</u>	<u>805</u>	<u>1,873</u>	<u>--</u>
--	--	--	--	--
6,040	--	--	228	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>6,040</u>	<u>--</u>	<u>--</u>	<u>228</u>	<u>--</u>
(4,371)	168	805	1,645	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(4,371)	168	805	1,645	--
<u>13,530</u>	<u>695</u>	<u>3,192</u>	<u>498</u>	<u>262</u>
\$ <u>9,159</u>	\$ <u>863</u>	\$ <u>3,997</u>	\$ <u>2,143</u>	\$ <u>262</u>

HAMILTON COUNTY, TEXAS

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

	Law Library	Records Management Preservation	Courthouse Security	Dist. Clerk Records Preservation
Revenue:				
<i>Property taxes, penalties and interest</i>	\$ --	\$ --	\$ --	\$ --
<i>Fees and fines</i>	5,297	620	5,905	2,542
<i>Intergovernmental</i>	--	--	--	--
<i>Licenses and permits</i>	--	--	--	--
<i>Charges for services</i>	--	--	--	--
<i>Contributions</i>	--	--	--	--
<i>Investment earnings</i>	--	--	--	--
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>5,297</u>	<u>620</u>	<u>5,905</u>	<u>2,542</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Highways and streets</i>	--	--	--	--
<i>Administration of justice</i>	6,968	--	--	--
Debt service:				
<i>Principal</i>	--	--	--	--
<i>Interest and fiscal charges</i>	--	--	--	--
Total expenditures	<u>6,968</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues (under) expenditures	(1,671)	620	5,905	2,542
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Capital lease proceeds</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(1,671)	620	5,905	2,542
Fund Balances, October 1	<u>26,939</u>	<u>4,396</u>	<u>33,292</u>	<u>7,011</u>
Fund Balances, September 30	<u>\$ 25,268</u>	<u>\$ 5,016</u>	<u>\$ 39,197</u>	<u>\$ 9,553</u>

County Judge Judiciary	Justice Ct. Building Security	Supplemental Guardianship	Election Machine Rental	Sheriff's Trust
\$ --	\$ --	\$ --	\$ --	\$ --
--	794	1,000	--	--
244	--	--	--	--
--	--	--	--	--
--	--	--	525	--
--	--	--	--	540
--	--	--	10	--
--	--	--	--	--
<u>244</u>	<u>794</u>	<u>1,000</u>	<u>535</u>	<u>540</u>
--	--	--	--	--
--	--	--	--	4,884
--	--	--	--	--
337	--	335	--	--
--	--	--	--	--
--	--	--	--	--
<u>337</u>	<u>--</u>	<u>335</u>	<u>--</u>	<u>4,884</u>
(93)	794	665	535	(4,344)
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(93)	794	665	535	(4,344)
3,847	10,029	6,180	4,734	8,302
<u>\$ 3,754</u>	<u>\$ 10,823</u>	<u>\$ 6,845</u>	<u>\$ 5,269</u>	<u>\$ 3,958</u>

HAMILTON COUNTY, TEXAS

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

	VIT Escrow	County Attorney Check Collection	Retire Health Benefits	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenue:				
<i>Property taxes, penalties and interest</i>	\$ --	\$ --	\$ --	\$ 579,996
<i>Fees and fines</i>	--	2,431	--	132,489
<i>Intergovernmental</i>	--	--	--	87,569
<i>Licenses and permits</i>	--	--	--	353,196
<i>Charges for services</i>	--	--	--	525
<i>Contributions</i>	--	--	--	540
<i>Investment earnings</i>	--	--	20	1,147
<i>Miscellaneous</i>	--	--	--	48,750
Total revenues	<u>--</u>	<u>2,431</u>	<u>20</u>	<u>1,204,212</u>
Expenditures:				
Current:				
<i>General government</i>	--	--	--	16,740
<i>Public safety</i>	--	--	--	11,152
<i>Highways and streets</i>	--	--	--	1,090,562
<i>Administration of justice</i>	--	--	--	12,827
Debt service:				
<i>Principal</i>	--	--	--	10,899
<i>Interest and fiscal charges</i>	--	--	--	849
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,143,029</u>
Excess (deficiency) of revenues (under) expenditures	--	2,431	20	61,183
Other financing sources (uses):				
<i>Transfers in</i>	--	--	12,750	13,293
<i>Transfers out</i>	--	--	--	(543)
<i>Capital lease proceeds</i>	--	--	--	101,000
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>12,750</u>	<u>113,750</u>
Net change in fund balances	--	2,431	12,770	174,933
Fund Balances, October 1	<u>212</u>	<u>586</u>	<u>9,720</u>	<u>483,508</u>
Fund Balances, September 30	<u>\$ 212</u>	<u>\$ 3,017</u>	<u>\$ 22,490</u>	<u>\$ 658,441</u>

HAMILTON COUNTY, TEXAS
ROAD AND BRIDGE PCT. #1 FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-5

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Property taxes, penalties and interest</i>	\$ 145,000	\$ 144,939	\$ (61)
<i>Fees and fines</i>	30,000	21,975	(8,025)
<i>Intergovernmental</i>	5,000	14,974	9,974
<i>Licenses and permits</i>	96,000	88,299	(7,701)
<i>Investment earnings</i>	140	314	174
<i>Miscellaneous</i>	--	814	814
Total receipts	<u>276,140</u>	<u>271,315</u>	<u>(4,825)</u>
Disbursements			
Current:			
<i>Highways and streets</i>	285,790	241,524	44,266
Debt service:			
<i>Principal</i>	10,899	10,899	--
<i>Interest and fiscal charges</i>	849	849	--
Total disbursements	<u>297,538</u>	<u>253,272</u>	<u>44,266</u>
Net cash flow	(21,398)	18,043	39,441
Cash, October 1	<u>87,365</u>	<u>87,365</u>	--
Cash, September 30	<u>\$ 65,967</u>	<u>\$ 105,408</u>	<u>\$ 39,441</u>

HAMILTON COUNTY, TEXAS
ROAD AND BRIDGE PCT. #2 FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Property taxes, penalties and interest</i>	\$ 145,000	\$ 144,938	\$ (62)
<i>Fees and fines</i>	30,000	21,975	(8,025)
<i>Intergovernmental</i>	5,000	14,974	9,974
<i>Licenses and permits</i>	96,000	88,299	(7,701)
<i>Investment earnings</i>	140	212	72
Total receipts	<u>276,140</u>	<u>270,398</u>	<u>(5,742)</u>
Disbursements			
Current:			
<i>Highways and streets</i>	278,923	242,119	36,804
Total disbursements	<u>278,923</u>	<u>242,119</u>	<u>36,804</u>
 Net cash flow	 (2,783)	 28,279	 31,062
 Cash, October 1	 <u>49,331</u>	 <u>49,331</u>	 <u>--</u>
 Cash, September 30	 <u>\$ 46,548</u>	 <u>\$ 77,610</u>	 <u>\$ 31,062</u>

HAMILTON COUNTY, TEXAS
ROAD AND BRIDGE PCT. #3 FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Property taxes, penalties and interest</i>	\$ 150,000	\$ 144,938	\$ (5,062)
<i>Fees and fines</i>	30,000	21,975	(8,025)
<i>Intergovernmental</i>	--	14,974	14,974
<i>Licenses and permits</i>	96,000	88,299	(7,701)
<i>Investment earnings</i>	300	364	64
<i>Miscellaneous</i>	--	1,504	1,504
Total receipts	<u>276,300</u>	<u>272,054</u>	<u>(4,246)</u>
Disbursements			
Current:			
<i>Highways and streets</i>	319,503	236,326	83,177
Total disbursements	<u>319,503</u>	<u>236,326</u>	<u>83,177</u>
Net cash flow	(43,203)	35,728	78,931
Cash, October 1	<u>126,877</u>	<u>126,877</u>	--
Cash, September 30	<u>\$ 83,674</u>	<u>\$ 162,605</u>	<u>\$ 78,931</u>

HAMILTON COUNTY, TEXAS
ROAD AND BRIDGE PCT. #4 FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-8

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Property taxes, penalties and interest</i>	\$ 145,000	\$ 144,938	\$ (62)
<i>Fees and fines</i>	30,000	21,975	(8,025)
<i>Intergovernmental</i>	5,000	14,974	9,974
<i>Licenses and permits</i>	96,000	88,299	(7,701)
<i>Investment earnings</i>	200	227	27
<i>Miscellaneous</i>	5,000	40,975	35,975
Total receipts	<u>281,200</u>	<u>311,388</u>	<u>30,188</u>
Disbursements			
Current:			
<i>Highways and streets</i>	280,556	269,890	10,666
Total disbursements	<u>280,556</u>	<u>269,890</u>	<u>10,666</u>
 Net cash flow	 644	 41,498	 40,854
 Cash, October 1	 <u>59,465</u>	 <u>59,465</u>	 <u>--</u>
 Cash, September 30	 <u>\$ 60,109</u>	 <u>\$ 100,963</u>	 <u>\$ 40,854</u>

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

EXHIBIT C-9

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees and fines</i>	\$ 500	\$ 535	\$ 35
Total receipts	<u>500</u>	<u>535</u>	<u>35</u>
Disbursements			
Current:			
<i>General government</i>	1,800	--	1,800
Total disbursements	<u>1,800</u>	<u>--</u>	<u>1,800</u>
Net cash flow	(1,300)	535	1,835
Cash, October 1	<u>1,402</u>	<u>1,402</u>	<u>--</u>
Cash, September 30	<u>\$ 102</u>	<u>\$ 1,937</u>	<u>\$ 1,835</u>

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

EXHIBIT C-10

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees and fines</i>	\$ 12,000	\$ 19,732	\$ 7,732
Total receipts	<u>12,000</u>	<u>19,732</u>	<u>7,732</u>
Disbursements			
Current:			
<i>General government</i>	64,603	54,646	9,957
Total disbursements	<u>64,603</u>	<u>54,646</u>	<u>9,957</u>
Net cash flow	(52,603)	(34,914)	17,689
Cash, October 1	<u>52,941</u>	<u>52,941</u>	--
Cash, September 30	<u>\$ 338</u>	<u>\$ 18,027</u>	<u>\$ 17,689</u>

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

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Fees and fines</i>	\$ 75	\$ 59	\$ (16)
Total receipts	<u>75</u>	<u>59</u>	<u>(16)</u>
Disbursements			
Current:			
<i>General government</i>	550	--	550
Total disbursements	<u>550</u>	<u>--</u>	<u>550</u>
Net cash flow	(475)	59	534
Cash, October 1	<u>556</u>	<u>556</u>	<u>--</u>
Cash, September 30	<u>\$ 81</u>	<u>\$ 615</u>	<u>\$ 534</u>

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

EXHIBIT C-12

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees and fines</i>	\$ 9,000	\$ 17,940	\$ 8,940
Total receipts	<u>9,000</u>	<u>17,940</u>	<u>8,940</u>
Disbursements			
Current:			
<i>General government</i>	20,000	8,000	12,000
Total disbursements	<u>20,000</u>	<u>8,000</u>	<u>12,000</u>
Net cash flow	(11,000)	9,940	20,940
Cash, October 1	<u>11,230</u>	<u>11,230</u>	<u>--</u>
Cash, September 30	<u>\$ 230</u>	<u>\$ 21,170</u>	<u>\$ 20,940</u>

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

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees and fines</i>	\$ 400	\$ 182	\$ (218)
Total receipts	<u>400</u>	<u>182</u>	<u>(218)</u>
Disbursements			
Current:			
<i>Administration of justice</i>	6,100	3,589	2,511
Total disbursements	<u>6,100</u>	<u>3,589</u>	<u>2,511</u>
Net cash flow	(5,700)	(3,407)	2,293
Cash, October 1	<u>6,137</u>	<u>6,137</u>	--
Cash, September 30	<u>\$ 437</u>	<u>\$ 2,730</u>	<u>\$ 2,293</u>

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

EXHIBIT C-14

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees and fines</i>	\$ 1,400	\$ 1,275	\$ (125)
Total receipts	<u>1,400</u>	<u>1,275</u>	<u>(125)</u>
Disbursements			
Current:			
<i>Administration of justice</i>	2,400	--	2,400
Total disbursements	<u>2,400</u>	<u>--</u>	<u>2,400</u>
Net cash flow	(1,000)	1,275	2,275
Cash, October 1	<u>1,373</u>	<u>1,373</u>	<u>--</u>
Cash, September 30	<u>\$ 373</u>	<u>\$ 2,648</u>	<u>\$ 2,275</u>

HAMILTON COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees and fines</i>	\$ 2,300	\$ 2,992	\$ 692
Total receipts	<u>2,300</u>	<u>2,992</u>	<u>692</u>
Disbursements			
Current:			
<i>Administration of justice</i>	6,001	1,598	4,403
Total disbursements	<u>6,001</u>	<u>1,598</u>	<u>4,403</u>
Net cash flow	(3,701)	1,394	5,095
Cash, October 1	<u>3,981</u>	<u>3,981</u>	--
Cash, September 30	<u>\$ 280</u>	<u>\$ 5,375</u>	<u>\$ 5,095</u>

HAMILTON COUNTY, TEXAS
 COUNTY CLERK PROBATE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-16

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees and fines</i>	\$ 230	\$ 249	\$ 19
Total receipts	<u>230</u>	<u>249</u>	<u>19</u>
Disbursements			
Current:			
<i>General government</i>	1,600	--	1,600
Total disbursements	<u>1,600</u>	<u>--</u>	<u>1,600</u>
Net cash flow	(1,370)	249	1,619
Cash, October 1	<u>1,458</u>	<u>1,458</u>	<u>--</u>
Cash, September 30	<u>\$ 88</u>	<u>\$ 1,707</u>	<u>\$ 1,619</u>

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

EXHIBIT C-17

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees and fines</i>	\$ 100	\$ 842	\$ 742
Total receipts	<u>100</u>	<u>842</u>	<u>742</u>
Disbursements			
Current:			
<i>General government</i>	1,300	--	1,300
Total disbursements	<u>1,300</u>	<u>--</u>	<u>1,300</u>
Net cash flow	(1,200)	842	2,042
Cash, October 1	<u>1,304</u>	<u>1,304</u>	<u>--</u>
Cash, September 30	<u>\$ 104</u>	<u>\$ 2,146</u>	<u>\$ 2,042</u>

HAMILTON COUNTY, TEXAS
 TRANSACTION FEE JP 1/SO FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-18

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees and fines</i>	\$ 1,670	\$ 1,669	\$ (1)
Total receipts	<u>1,670</u>	<u>1,669</u>	<u>(1)</u>
Disbursements			
Current:			
<i>Public safety</i>	15,001	6,039	8,962
Total disbursements	<u>15,001</u>	<u>6,039</u>	<u>8,962</u>
Net cash flow	(13,331)	(4,370)	8,961
Cash, October 1	<u>13,529</u>	<u>13,529</u>	--
Cash, September 30	<u>\$ 198</u>	<u>\$ 9,159</u>	<u>\$ 8,961</u>

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

EXHIBIT C-20

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees and fines</i>	\$ 800	\$ 805	\$ 5
Total receipts	<u>800</u>	<u>805</u>	<u>5</u>
Disbursements			
Current:			
<i>General government</i>	3,800	--	3,800
Total disbursements	<u>3,800</u>	<u>--</u>	<u>3,800</u>
Net cash flow	(3,000)	805	3,805
Cash, October 1	<u>3,192</u>	<u>3,192</u>	<u>--</u>
Cash, September 30	<u>\$ 192</u>	<u>\$ 3,997</u>	<u>\$ 3,805</u>

HAMILTON COUNTY, TEXAS
SHERIFF'S OFFICE LEASE FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-21

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Intergovernmental</i>	\$ --	\$ 1,873	\$ 1,873
Total receipts	<u>--</u>	<u>1,873</u>	<u>1,873</u>
Disbursements			
Current:			
<i>Public safety</i>	497	228	269
Total disbursements	<u>497</u>	<u>228</u>	<u>269</u>
Net cash flow	(497)	1,645	2,142
Cash, October 1	<u>498</u>	<u>498</u>	<u>--</u>
Cash, September 30	<u>\$ 1</u>	<u>\$ 2,143</u>	<u>\$ 2,142</u>

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

EXHIBIT C-22

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees and fines</i>	\$ 5,300	\$ 5,297	\$ (3)
Total receipts	<u>5,300</u>	<u>5,297</u>	<u>(3)</u>
Disbursements			
Current:			
<i>Administration of justice</i>	32,000	6,968	25,032
Total disbursements	<u>32,000</u>	<u>6,968</u>	<u>25,032</u>
Net cash flow	(26,700)	(1,671)	25,029
Cash, October 1	<u>26,939</u>	<u>26,939</u>	--
Cash, September 30	<u>\$ 239</u>	<u>\$ 25,268</u>	<u>\$ 25,029</u>

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

EXHIBIT C-23

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees and fines</i>	\$ 600	\$ 620	\$ 20
Total receipts	<u>600</u>	<u>620</u>	<u>20</u>
Disbursements			
Current:			
<i>General government</i>	12,950	8,000	4,950
Total disbursements	<u>12,950</u>	<u>8,000</u>	<u>4,950</u>
Net cash flow	(12,350)	(7,380)	4,970
Cash, October 1	<u>12,396</u>	<u>12,396</u>	--
Cash, September 30	<u>\$ 46</u>	<u>\$ 5,016</u>	<u>\$ 4,970</u>

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

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees and fines</i>	\$ 5,550	\$ 5,904	\$ 354
Total receipts	<u>5,550</u>	<u>5,904</u>	<u>354</u>
Disbursements			
Current:			
<i>General government</i>	38,500	--	38,500
Total disbursements	<u>38,500</u>	<u>--</u>	<u>38,500</u>
Net cash flow	(32,950)	5,904	38,854
Cash, October 1	<u>33,293</u>	<u>33,293</u>	<u>--</u>
Cash, September 30	<u>\$ 343</u>	<u>\$ 39,197</u>	<u>\$ 38,854</u>

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

EXHIBIT C-25

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees and fines</i>	\$ 2,900	\$ 2,542	\$ (358)
Total receipts	<u>2,900</u>	<u>2,542</u>	<u>(358)</u>
Disbursements			
Current:			
<i>General government</i>	9,500	--	9,500
Total disbursements	<u>9,500</u>	<u>--</u>	<u>9,500</u>
Net cash flow	(6,600)	2,542	9,142
Cash, October 1	<u>7,011</u>	<u>7,011</u>	<u>--</u>
Cash, September 30	<u>\$ 411</u>	<u>\$ 9,553</u>	<u>\$ 9,142</u>

HAMILTON COUNTY, TEXAS
 COUNTY JUDGE JUDICIARY FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-26

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Intergovernmental</i>	\$ 800	\$ 576	\$ (224)
Total receipts	<u>800</u>	<u>576</u>	<u>(224)</u>
Disbursements			
Current:			
<i>Administration of justice</i>	4,500	337	4,163
Total disbursements	<u>4,500</u>	<u>337</u>	<u>4,163</u>
Net cash flow	(3,700)	239	3,939
Cash, October 1	<u>3,271</u>	<u>3,271</u>	--
Cash, September 30	<u>\$ (429)</u>	<u>\$ 3,510</u>	<u>\$ 3,939</u>

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

EXHIBIT C-27

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees and fines</i>	\$ 700	\$ 794	\$ 94
Total receipts	<u>700</u>	<u>794</u>	<u>94</u>
Disbursements			
Current:			
<i>Administration of justice</i>	10,500	--	10,500
Total disbursements	<u>10,500</u>	<u>--</u>	<u>10,500</u>
Net cash flow	(9,800)	794	10,594
Cash, October 1	<u>10,029</u>	<u>10,029</u>	<u>--</u>
Cash, September 30	<u>\$ 229</u>	<u>\$ 10,823</u>	<u>\$ 10,594</u>

HAMILTON COUNTY, TEXAS
 SUPPLEMENTAL GUARDIANSHIP FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-28

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Receipts:			
<i>Fees and fines</i>	\$ 950	\$ 1,000	\$ 50
Total receipts	<u>950</u>	<u>1,000</u>	<u>50</u>
Disbursements			
Current:			
<i>Administration of justice</i>	8,000	335	7,665
Total disbursements	<u>8,000</u>	<u>335</u>	<u>7,665</u>
Net cash flow	(7,050)	665	7,715
Cash, October 1	<u>6,180</u>	<u>6,180</u>	<u>--</u>
Cash, September 30	<u>\$ (870)</u>	<u>\$ 6,845</u>	<u>\$ 7,715</u>

HAMILTON COUNTY, TEXAS
 COUNTY CLERK TECHNOLOGY FEES FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-29

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Charges for services</i>	\$ 600	\$ 525	\$ (75)
<i>Investment earnings</i>	45	10	(35)
Total receipts	<u>645</u>	<u>535</u>	<u>(110)</u>
Disbursements			
Current:			
<i>General government</i>	<u>4,725</u>	<u>--</u>	<u>4,725</u>
Total disbursements	<u>4,725</u>	<u>--</u>	<u>4,725</u>
Net cash flow	(4,080)	535	4,615
Cash, October 1	<u>4,734</u>	<u>4,734</u>	<u>--</u>
Cash, September 30	<u>\$ 654</u>	<u>\$ 5,269</u>	<u>\$ 4,615</u>

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

EXHIBIT C-30

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Contributions</i>	\$ --	\$ 540	\$ 540
Total receipts	<u>--</u>	<u>540</u>	<u>540</u>
Disbursements			
Current:			
<i>Public safety</i>	7,300	4,884	2,416
Total disbursements	<u>7,300</u>	<u>4,884</u>	<u>2,416</u>
Net cash flow	(7,300)	(4,344)	2,956
Cash, October 1	<u>8,302</u>	<u>8,302</u>	<u>--</u>
Cash, September 30	<u>\$ 1,002</u>	<u>\$ 3,958</u>	<u>\$ 2,956</u>

HAMILTON COUNTY, TEXAS
 COUNTY ATTORNEY CHECK COLLECTION FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-31

	Budget	Actual	Variance Positive (Negative)
Receipts:			
<i>Fees and fines</i>	\$ 3,510	\$ 2,431	\$ (1,079)
Total receipts	<u>3,510</u>	<u>2,431</u>	<u>(1,079)</u>
Disbursements			
Current:			
<i>Administration of justice</i>	4,000	--	4,000
Total disbursements	<u>4,000</u>	<u>--</u>	<u>4,000</u>
Net cash flow	(490)	2,431	2,921
Cash, October 1	<u>587</u>	<u>587</u>	<u>--</u>
Cash, September 30	<u>\$ 97</u>	<u>\$ 3,018</u>	<u>\$ 2,921</u>

HAMILTON COUNTY, TEXAS
 RETIREE HEALTH BENEFITS FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

EXHIBIT C-32

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
Investment earnings	\$ 50	\$ 20	\$ (30)
Total receipts	<u>50</u>	<u>20</u>	<u>(30)</u>
Disbursements			
Current:			
General government	30,000	--	30,000
Total disbursements	<u>30,000</u>	<u>--</u>	<u>30,000</u>
Receipts less disbursements	(29,950)	20	29,970
Other financing sources (uses):			
Transfers in	--	12,750	12,750
Total other financing sources (uses)	<u>--</u>	<u>12,750</u>	<u>12,750</u>
Net cash flow	(29,950)	12,770	42,720
Cash, October 1	<u>9,720</u>	<u>9,720</u>	<u>--</u>
Cash, September 30	<u>\$ (20,230)</u>	<u>\$ 22,490</u>	<u>\$ 42,720</u>

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

EXHIBIT C-33

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Receipts:			
<i>Property taxes, penalties and interest</i>	\$ 100,600	\$ 102,765	\$ 2,165
<i>Investment earnings</i>	90	73	(17)
Total receipts	<u>100,690</u>	<u>102,838</u>	<u>2,148</u>
Disbursements			
Debt service:			
<i>Principal</i>	125,000	125,000	--
<i>Interest and fiscal charges</i>	26,970	26,969	1
Total disbursements	<u>151,970</u>	<u>151,969</u>	<u>1</u>
Net cash flow	(51,280)	(49,131)	2,149
Cash, October 1	<u>55,545</u>	<u>55,545</u>	--
Cash, September 30	<u>\$ 4,265</u>	<u>\$ 6,414</u>	<u>\$ 2,149</u>

HAMILTON COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2014

	<u>General Liabilities</u>	<u>State Fees</u>	<u>County Clerk Registry</u>
ASSETS			
<i>Cash</i>	\$ 125,313	\$ 41,661	\$ 4,311
<i>Fines receivable</i>	97,448	106,898	--
Total Assets	<u>\$ 222,761</u>	<u>\$ 148,559</u>	<u>\$ 4,311</u>
LIABILITIES			
<i>Accounts payable</i>	\$ 120,879	\$ 24	\$ --
<i>Intergovernmental payable</i>	--	148,535	--
<i>Due to others</i>	101,882	--	4,311
Total Liabilities	<u>\$ 222,761</u>	<u>\$ 148,559</u>	<u>\$ 4,311</u>

District Clerk Registry	Probation Trust	Child Support	Total Agency Funds (See Exhibit A-7)
\$ 44,743	\$ 2,261	\$ 195	\$ 218,484
--	--	--	204,346
<u>\$ 44,743</u>	<u>\$ 2,261</u>	<u>\$ 195</u>	<u>\$ 422,830</u>
\$ --	\$ --	\$ --	\$ 120,903
--	--	--	148,535
44,743	2,261	195	153,392
<u>\$ 44,743</u>	<u>\$ 2,261</u>	<u>\$ 195</u>	<u>\$ 422,830</u>

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