

FANNIN COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2011

FANNIN COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2011

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Financial Section

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RUTLEDGE CRAIN & COMPANY, PC
CERTIFIED PUBLIC ACCOUNTANTS

2401 Garden Park Court, Suite B
Arlington, Texas 76013

Independent Auditors' Report on Financial Statements

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fannin County, Texas as of and for the year ended September 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Fannin County, Texas' management. Our responsibility is to express an opinion 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Fannin County, Texas as of September 30, 2011 for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis and the budgetary comparison schedules identified as Required Supplementary Information in the table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplemental information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming opinions on the financial statements which collectively comprise Fannin County, Texas' basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Rutledge Crain & Company, PC

May 2, 2012

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Management's Discussion and Analysis

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As management of Fannin County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2011. We encourage readers to consider the information presented herein with the County's financial statements, which follow this section.

Financial Highlights

The assets of the County exceeded its liabilities at the close of the fiscal year ended September 30, 2011 by \$17,011,104 (net assets). Of this amount, \$7,109,543 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.

The County's total net assets increased by \$1,337,780. The majority of this increase is attributable to the increased investments, increased infrastructure, and increase of receivables (net of allowances from collectibles).

The County's governmental funds reported combined ending fund balances of \$5,808,861, an increase of \$1,088,716 in comparison to the previous year, mainly due to an increase in ad valorem taxes, other taxes, fines, non-departmental, public transportation, health and wellness expense.

The unreserved portion of the General Fund fund balance at the end of the year was \$3,737,212 or 42% of total General Fund expenditures for fiscal year 2011.

Overview of the Financial Statements

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

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

The Statement of Net Assets presents information on all of the County's assets and liabilities with the difference between the two reported as net assets. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

September 30, 2011

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

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

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

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

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

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

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

Government-wide Financial Analysis

At the end of fiscal year 2011, the County's net assets (assets exceeding liabilities) totaled \$17,011,104. This analysis focuses on the net assets (Table 1) and changes in net assets (Table 2). This is an increase of \$1,337,780, mainly due to an increase in property taxes, increased investments, infrastructure and other receivables.

Net Assets. The largest portion of the County's net assets, \$9,629,822 or 56.6%, reflects its investment in capital assets (land, buildings, infrastructure, machinery and equipment, construction in progress), less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

September 30, 2011

Net assets of \$271,739 or 1.6%, in the debt service fund, are restricted for future debt service payments.

The remaining balance of unrestricted net assets, \$7,109,543 or 41.8%, may be used to meet the government's ongoing obligations to citizens and creditors.

Table 1
Condensed Statement of Net Assets

	9/30/11	9/30/10
ASSETS		
Current and other assets	\$8,868,933	\$8,105,296
Capital assets	11,457,223	11,246,907
Total assets	<u>20,326,156</u>	<u>19,352,203</u>
LIABILITIES		
Long-term liabilities	1,167,831	2,407,323
Other liabilities	2,147,221	1,271,556
Total liabilities	<u>3,315,052</u>	<u>3,678,879</u>
NET ASSETS		
Invested in capital assets net of related debt	9,629,822	9,002,742
Restricted	271,739	248,766
Unrestricted	7,109,543	6,421,816
	<u>\$17,011,104</u>	<u>\$15,673,324</u>

Changes in Net Assets. The net assets of the County increased by \$1,337,780 for the fiscal year ended September 30, 2011. This increase is mainly due to an increase in property taxes, increased investments, infrastructure and other receivables.

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

September 30, 2011

Table 2
Changes in Net Assets

	9/30/11	9/30/10
Program Revenues:		
Charges for services	\$3,011,736	\$3,403,129
Operating grants and contributions	205,849	514,840
Capital grants and contributions	154,372	918,336
General Revenues		
Taxes	9,528,154	9,353,623
Unrestricted Investment Earnings	8,067	9,423
Miscellaneous	718,483	155,178
Gain (loss) on sale of capital assets	130,266	(57,661)
Total Revenues	<u>13,756,927</u>	<u>14,296,868</u>
Expenses:		
General Administration	774,452	894,560
Judicial	1,136,427	1,032,517
Legal	651,691	704,310
Financial Administration	625,039	589,543
Public Facilities	391,361	493,876
Public Safety	4,140,911	4,135,494
Public Transportation	3,024,082	3,539,203
Health and Welfare	891,668	752,581
Non Departmental	627,381	1,020,512
Debt Service	156,135	86,875
Total Expenses	<u>12,419,147</u>	<u>13,249,471</u>
Increase in net assets	1,337,780	1,047,397
Net assets - October 1	15,673,324	14,625,927
Net assets - September 30	<u>\$ 17,011,104</u>	<u>\$15,673,324</u>

Financial Analysis of the Government's Funds

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

As of the end of the current fiscal year, the County's governmental funds reported combined fund balances of \$5,808,861.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unreserved fund balance was \$3,737,212. This is an increase of \$966,748 over last year with the primary reason due to the increase in cash and investments of \$847,770.

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

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

September 30, 2011

Ad Valorem taxes was above budget by \$391,771.

Other tax revenue was above budget by \$133,790, mainly due to the increased collection of sales tax and payment in lieu of tax.

Fees of Office revenue was over budget by \$142,078 mainly due to the Fannin County Detention Center revenues which were \$134,099 over budget.

Fine revenue was over budget by \$69,725 due to one time settlements of Bond Forfeitures in the amount of \$68,314.

The final amended budget increased appropriations by approximately \$27,283 due to the unexpected sale of equipment and income producing survey contract with TCOG.

The Overall Public Safety budget increased by \$62,664 due to purchase of Sheriff vehicle and increased inmate medical cost.

Overall, expenditures were less than the original budget by \$629,951 and less than final appropriations budget by \$657,234. Overall expenditures were \$260,659 under last year. Due to the reduction of non-departmental expenditures by \$93,731.

Total Health and Welfare was below budget by \$328,250 mainly due to Indigent Health Care being below budget by \$302,308.

District Court expenditures were above budget by \$29,833 mainly due to increased indigent attorney defense cost.

District and County Attorney expenditures were below final appropriations budget by \$16,536 and above last year expenditures by \$7,164.

County Sheriff Office expenditures were below final appropriations budget by \$99,808 and below last year expenditures by \$110,832.

The Jail Operations expenditures were over final appropriations budget by \$26,075 and above last year by \$184,392 mainly due to the increased number of inmates and increased inmate medical bills by \$73,560 over last year. This increase was partially offset by Jail revenues that were over last year by \$45,713 and over budget by \$134,000.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets as of September 30, 2011, amounts to \$11,457,223 (net of accumulated depreciation). The investment in capital assets includes land, buildings, machinery and equipment, and infrastructure.

FANNIN COUNTY, TEXAS*MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**September 30, 2011*

Table 3
Capital Assets at Year End
Net of Accumulated Depreciation

	9/30/11	9/30/10
Land	\$341,561	\$341,564
Buildings	2,066,922	2,174,875
Machinery and equipment	1,252,953	1,351,286
Infrastructure	7,795,787	7,379,182
	<u>\$11,457,223</u>	<u>\$11,246,907</u>

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

Debt Administration. At the end of the current fiscal year, Fannin County had total debt outstanding of \$2,147,221. Of this amount, \$1,745,000 comprises General Obligation Debt for Public Improvement Bonds, with principal due annually through 2018 with interest due semiannually. This amount is backed by the full faith and credit of Fannin County.

From time to time Fannin County issues short term notes payable to finance equipment purchases in the General Fund and Road & Bridge Fund. The County's notes payable decreased by \$174,570. Compensated absences increased by \$4,468 due to increased Sheriff personnel compensated time.

Table 4
Outstanding Debt at Year End

Type of Debt	9/30/11	9/30/10
General Obligation Bonds	\$1,745,000	\$1,835,000
Notes Payable	234,595	\$409,165
Compensated Absences	167,626	\$163,158
Total	<u>\$2,147,221</u>	<u>\$2,407,323</u>

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

The County's total outstanding debt decreased by \$260,102 due to a decrease in general obligation bonds, a net decrease in notes payable, and a net increase in compensated absences.

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

September 30, 2011

Economic Factors and Next Year's Budgets and Rates

The Fannin County economy showed stability this year, with a projection of zero growth for the next year. This forecast is due to the present economic conditions that are effecting local governments, state government, and our nation. In the future years, we foresee some slow growth in our county coming from the Dallas/Fort Worth Metroplex area. Overall our property values should remain the same.

Some key factors to look for in future budgets:

- Significant reduction of state funding for state mandated services due to state budget shortfalls.

- Increase in health insurance due to rising health care costs of County employees.

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

- Major increase in employee retirement cost due to the decreased value of retirement fund.

Requests for Information

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

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Basic Financial Statements

FANNIN COUNTY, TEXAS

STATEMENT OF NET ASSETS

SEPTEMBER 30, 2011

	Governmental Activities
ASSETS	
<i>Cash and cash equivalents</i>	\$ 1,913,989
<i>Investments</i>	4,062,522
Receivables (net of allowances for uncollectibles):	
<i>Taxes</i>	726,466
<i>Accounts</i>	81,717
<i>Fines</i>	1,832,461
<i>Intergovernmental</i>	251,778
Capital assets (net of accumulated depreciation)	
<i>Land</i>	341,561
<i>Buildings</i>	2,066,922
<i>Machinery and equipment</i>	1,252,953
<i>Infrastructure</i>	7,795,787
Total Assets	<u>20,326,156</u>
LIABILITIES	
<i>Accounts payable</i>	405,087
<i>Accrued liabilities</i>	88,080
<i>Interest payable</i>	85,977
<i>Due to other governments</i>	470,646
<i>Due to others</i>	118,041
Noncurrent liabilities:	
<i>Due within one year</i>	419,820
<i>Due in more than one year</i>	1,727,401
Total Liabilities	<u>3,315,052</u>
NET ASSETS	
Invested in Capital Assets, Net of Related Debt	9,629,822
Restricted For:	
Debt Service	271,739
Unrestricted	7,109,543
Total Net Assets	<u>\$ 17,011,104</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2011

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets	
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
PRIMARY GOVERNMENT					
Governmental activities:					
General administration	\$ 774,452	\$ 359,968	\$ 27,359	\$ --	\$ (387,125)
Judicial	1,136,427	531,208	54,924	--	(550,295)
Legal	651,691	39,927	33,432	--	(578,332)
Financial administration	625,039	248,219	--	--	(376,820)
Public facilities	391,361	--	15,406	40,000	(335,955)
Public safety	4,140,911	756,838	--	99,372	(3,284,701)
Public transportation	3,024,082	1,018,322	41,472	10,000	(1,954,288)
Health and welfare	891,668	57,254	33,256	5,000	(796,158)
Nondepartmental	627,381	--	--	--	(627,381)
Interest on long-term debt	156,135	--	--	--	(156,135)
Total expenses	<u>12,419,147</u>	<u>3,011,736</u>	<u>205,849</u>	<u>154,372</u>	<u>(9,047,190)</u>
Total Primary Government	\$ 12,419,147	\$ 3,011,736	\$ 205,849	\$ 154,372	(9,047,190)
General Revenues:					
Property Taxes					8,660,048
Other Taxes					868,106
Unrestricted Investment Earnings					8,067
Miscellaneous					718,483
Gain (Loss) on Disposal of Capital Assets					130,266
Total General Revenues					<u>10,384,970</u>
Change in Net Assets					<u>1,337,780</u>
Net Assets - Beginning					15,673,324
Net Assets - Ending					<u>\$ 17,011,104</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXASBALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
<i>Cash and cash equivalents</i>	\$ 811,899	\$ 1,102,089	\$ 1,913,988
<i>Investments</i>	3,008,284	1,054,238	4,062,522
<i>Receivables (net of allowances for uncollectibles):</i>			
<i>Taxes</i>	574,553	151,913	726,466
<i>Accounts</i>	81,717	--	81,717
<i>Fines</i>	1,832,461	--	1,832,461
<i>Intergovernmental</i>	184,321	67,457	251,778
<i>Due from other funds</i>	2,569	--	2,569
Total Assets	\$ 6,495,804	\$ 2,375,697	\$ 8,871,501
LIABILITIES AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ 270,470	\$ 134,617	\$ 405,087
<i>Accrued liabilities</i>	65,004	23,076	88,080
<i>Due to other funds</i>	--	2,569	2,569
<i>Due to other governments</i>	470,646	--	470,646
<i>Due to others</i>	118,041	--	118,041
<i>Deferred revenue</i>	1,834,431	143,786	1,978,217
Total Liabilities	2,758,592	304,048	3,062,640
Fund balances:			
<i>Restricted</i>	--	1,007,887	1,007,887
<i>Committed</i>	--	1,066,141	1,066,141
<i>Unassigned</i>	3,737,212	(2,379)	3,734,833
Total fund balances	3,737,212	2,071,649	5,808,861
Total Liabilities and Fund Balances	\$ 6,495,804	\$ 2,375,697	\$ 8,871,501

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS
 SEPTEMBER 30, 2011

Total fund balances - governmental funds balance sheet	\$ 5,808,861
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not reported in the funds.	11,457,223
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	678,313
Payables for bond principal which are not due in the current period are not reported in the funds.	(1,745,000)
Payables for bond interest which are not due in the current period are not reported in the funds.	(85,977)
Payables for notes which are not due in the current period are not reported in the funds.	(234,595)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(167,626)
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	<u>1,299,905</u>
Net assets of governmental activities - Statement of Net Assets	<u>\$ 17,011,104</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXASSTATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenue:			
<i>Ad valorem taxes</i>	\$ 6,957,859	\$ 1,798,150	\$ 8,756,009
<i>Other taxes</i>	979,290	164,645	1,143,935
<i>Licenses and permits</i>	57,254	-	57,254
<i>Intergovernmental</i>	77,447	108,809	186,256
<i>Fees of office</i>	1,082,004	50,241	1,132,245
<i>Fees of tax collector</i>	247,421	745,311	992,732
<i>Fines</i>	106,525	216,839	323,364
<i>Interest</i>	5,303	2,764	8,067
<i>Miscellaneous</i>	337,381	278,080	615,461
Total revenues	<u>9,850,484</u>	<u>3,364,839</u>	<u>13,215,323</u>
Expenditures:			
Current:			
<i>General administration</i>	603,518	105,754	709,272
<i>Judicial</i>	1,128,150	5,790	1,133,940
<i>Legal</i>	615,757	36,439	652,196
<i>Financial administration</i>	625,464	-	625,464
<i>Public facilities</i>	416,458	845	417,303
<i>Public safety</i>	4,051,506	97,588	4,149,094
<i>Public transportation</i>	-	2,916,019	2,916,019
<i>Health and welfare</i>	832,929	57,263	890,192
<i>Nondepartmental</i>	626,774	1,089	627,863
Debt service:			
<i>Principal</i>	-	90,000	90,000
<i>Interest and fiscal charges</i>	-	83,100	83,100
Total expenditures	<u>8,900,556</u>	<u>3,393,887</u>	<u>12,294,443</u>
Excess (deficiency) of revenues over (under) expenditures	949,928	(29,048)	920,880
Other financing sources (uses):			
<i>Sale of capital assets</i>	16,820	148,016	164,836
Total other financing sources (uses)	<u>16,820</u>	<u>148,016</u>	<u>164,836</u>
Net change in fund balances	966,748	118,968	1,085,716
Fund balances, October 1	2,770,464	1,952,681	4,723,145
Fund balances, September 30	<u>\$ 3,737,212</u>	<u>\$ 2,071,649</u>	<u>\$ 5,808,861</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2011

Net change in fund balances - total governmental funds	\$ 1,085,716
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	354,120
The depreciation of capital assets used in governmental activities is not reported in the funds.	(666,371)
Trade-in or disposal of capital assets decrease net assets in the SOA but not in the funds.	(34,570)
Donations of capital assets increase net assets in the SOA but not in the funds.	557,140
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(95,962)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	90,000
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	174,570
(Increase) decrease in accrued interest from beginning of period to end of period.	(72,553)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	(4,468)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	<u>(49,842)</u>
Change in net assets of governmental activities - Statement of Activities	<u>\$ 1,337,780</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2011

	Agency Funds
ASSETS	
<i>Cash and cash equivalents</i>	\$ 1,157,650
Total Assets	<u>\$ 1,157,650</u>
LIABILITIES	
<i>Due to other governments</i>	\$ 349,982
<i>Due to others</i>	807,668
Total Liabilities	<u>\$ 1,157,650</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The County, a political subdivision of the State of Texas is governed by an elected judge and four county commissioners which comprise the commissioners' court. The county's operational activities include general administrative services, judicial, public safety, the construction and maintenance of roads, health and welfare assistance, permanent records preservation, and conservation.

The accounting policies of Fannin County, Texas, conform to generally accepted accounting principals issued by the Governmental Accounting Standards Board which is the recognized financial accounting standard setting body for governmental entities. The notes to the financial statements are an integral part of the County's basic financial statements.

The accompanying basic financial statements comply with the provisions of the GASB Statement No. 14, "The Financial Reporting Entity," in that the financial statements include all organizations, activities, functions and component units for which the County (the "primary government") is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing body and either (1) the County's ability to impose its will over the organization, or (2) the potential that the organization will provide a financial benefit to or impose a financial burden on the County.

There are no component units which satisfy requirements for blending or discrete presentation within the County's financial statements. Accordingly, the basic financial statements present the County only.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the government. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes, charges for services, and intergovernmental revenues.

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

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

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

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

FANNIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED SEPTEMBER 30, 2011

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

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

The County reports the following major governmental funds:

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

Additionally, the County reports the following fund types:

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

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

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

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

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

D. Assets, liabilities, and net assets or equity

1. Deposits and investments

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

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

FANNIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2011

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

2. Receivables and payables

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

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

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

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

3. Capital assets

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

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

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

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

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

FANNIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED SEPTEMBER 30, 2011

4. Compensated absences

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

5. Long-term obligations

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

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

6. Fund equity

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

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

Committed Fund Balance - Amounts that can only be used for specific purposes pursuant to constraints imposed by the Commissioners Court through legislation, resolution or court order, unless the Commissioners Court removes or changes the specified use by taking the same type of action used to commit the amounts.

Assigned Fund Balance - Amounts that are constrained by the Commissioners Court, or by another County official or the finance division to which the Commissioners Court has delegated authority, that are to be used for specific purposes but are neither restricted nor committed.

Unassigned Fund Balance - Amounts that are available for any purpose; these amounts can be reported only in the County's General Fund.

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

FANNIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED SEPTEMBER 30, 2011

The governmental fund balance sheet includes a reconciliation between *fund balance-total governmental funds* and *net assets – governmental activities* as reported in the government-wide statement of net assets. One element of that reconciliation explains that "Court fines receivable unavailable to pay for current period expenditures are deferred in the funds, however, the net change in the deferred fines revenue is recognized as revenue in the Statement of Activities." The details of this \$1,299,905 difference are as follows:

County clerk fines	\$414,517
District clerk fines	766,190
Justice of the peace fines	<u>119,198</u>
Total	<u>\$1,299,905</u>

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and investments

Cash

At year end, the carrying amount of the County's cash on hand and deposits was \$3,071,639. All of the bank balance of \$3,324,078, was covered by federal deposit insurance and collateralized by the pledging financial institution with marketable securities held by an agent in the bank's name.

Investments

As of September 30, 2011, the County had the following investments:

Investment type	Credit Rating	Fair Value	Days to Maturity
Government sponsored investment pool (TexPool)	AAA*	\$4,062,522	1
Total Fair Value		<u>\$4,062,522</u>	

* Standard and Pools

Interest Rate Risk. In accordance with its investment policy, the County manages its exposure to declines in fair value by limiting the weighted average maturity of its portfolio to less than three years.

Credit Risk. State law limits investments as described previously in Note I D.

Concentration of Credit Risk. The County's investment policy does not allow for an investment in any one issuer (other than investment pools) that is in excess of five percent of the fair value of the County's total investments.

Custodial Credit Risk – Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County requires all deposits to be covered by Federal Depository Insurance Corporation (FDIC) insurance and/or collateralized by qualified securities pledged by the County's depository in the County's name and held by the depository's agent.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

TexPool is an external investment pool and is not SEC registered. The Texas Interlocal Cooperation Act and the Texas Public Funds Investment Act provide for creation of public funds investments pools and permit eligible governmental entities to jointly invest their funds in authorized investments. The fair value of investments in the pool is independently reviewed monthly. At September 30, 2011 the fair value of the position in TexPool approximates the fair value of the shares.

FANNIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED SEPTEMBER 30, 2011

B. Receivables

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

	General	NonMajor and Other	Total
Taxes receivable	\$574,553	\$151,913	\$726,466
Other	\$81,717	\$ --	\$81,717
Fines receivable	\$3,092,300	\$ --	\$3,092,300
Allowance	(1,259,839)	--	(1,259,839)
Net fines receivable	\$1,832,461	\$ --	\$1,832,461
Intergovernmental	\$184,321	\$67,457	\$251,778

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *deferred revenue* and *unearned revenue* reported in the governmental funds were as follows:

	Unavailable	Unearned	Total
Deferred tax revenue (General Fund)	\$534,526	\$ --	\$534,526
Deferred fines revenue (General Fund)	\$1,299,905	--	\$1,299,905
Deferred tax revenue (NonMajor Funds)	143,786	--	143,786
Total deferred/unearned revenue for governmental funds	\$1,978,217	\$ --	\$1,978,217

FANNIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2011

C. Capital assets

Capital asset activity for the year ended September 30, 2011:

	Balance 9/30/10	Additions	Retirements	Inventory Adjustment	Balance 9/30/11
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$341,561	\$ --	\$ --	\$ --	\$341,561
Construction in progress	--	--	--	--	--
Total capital assets not being depreciated	341,561	--	--	--	341,561
Capital assets, being depreciated:					
Buildings	4,737,000	--	--	--	4,737,000
Infrastructure	22,531,958	632,265	(30,147)	--	23,134,076
Machinery and equipment	5,579,793	278,995	(329,583)	--	5,530,205
Total capital assets being depreciated	32,848,751	911,260	(359,730)	--	33,401,281
Less accumulated depreciation for:					
Buildings	(2,562,125)	(107,953)	--	--	(2,670,078)
Infrastructure	(15,152,776)	(208,711)	23,198	--	(15,338,289)
Machinery and equipment	(4,228,507)	(349,708)	300,963	--	(4,277,252)
Total accumulated depreciation	(21,943,408)	(666,372)	324,161	--	(22,285,619)
Total capital assets being depreciated, net	10,905,343	244,888	(34,569)	--	11,115,662
Governmental activities capital assets, net	\$11,246,904	\$244,888	(\$34,569)	\$ --	\$11,457,223

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

Governmental activities:

General administration	\$65,748
Public facilities	72,592
Public safety	108,505
Public transportation	419,527
Total depreciation expense - governmental activities	<u>\$666,372</u>

FANNIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS
 YEAR ENDED SEPTEMBER 30, 2011

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of September 30, 2011, is as follows:

Fund	Receivable	Payable
Major Funds		
General Fund	\$2,569	\$ —
Nonmajor Funds		
CERT	—	2,474
Chapter 19 Funds	—	95
Total Governmental Funds	\$2,569	\$2,569

E. Joint Venture

The County participates (20%) with Cooke and Grayson counties in the Cooke, Fannin and Grayson County Juvenile Detention Center. Under the interlocal agreement governing the joint venture, the County shares in the cost of operations, construction and maintenance of the joint venture. The agreement requires maintenance of a minimum fund balance and returns excess assets to the venturers. Separate financial statements of the joint venture are available from the Grayson County Auditor, Sherman, Texas. An equity interest in the joint venture has not been recorded because the terms of the interlocal agreement governing the joint venture provide that, under certain circumstances, withdrawing venturers forfeit all rights, title and interest in property of the joint venture. Following is unaudited summary information of the operations of the joint venture for the year ended September 30, 2011 under the modified accrual basis of accounting:

	<u>Unaudited</u>
Total revenues	\$30,956
Total expenses	(591,771)
Change in net assets	(560,815)
Contributions from joint venturers	560,815
Net assets - September 30, 2010	182,061
Net assets - September 30, 2011	<u>\$182,061</u>

F. Long-term debt

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

FANNIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED SEPTEMBER 30, 2011

General Debt Currently Outstanding:

Purpose	Original Amount	Year of Issue	Final Maturity	Interest Rate	Balance 9/30/11
General Long-Term Debt Issues					
General Obligation Bonds:					
General Obligation Bonds	\$2,675,000	8/01/98	9/1/18	5.4% - 6.4%	\$1,745,000
Notes Payable:					
Bank Time Warrant	\$52,457	5/25/10	8/25/13	2.00%	35,497
Bank Time Warrant	\$19,200	12/15/09	10/15/11	2.00%	9,340
Bank Time Warrant	\$78,800	10/15/09	2/15/12	2.00%	26,266
Bank Time Warrant	\$361,528	2/05/08	2/13/13	2.50%	163,492
					234,595
Total General Long-Term Debt					\$1,979,595

Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		Notes Payable		Total
	Principal	Interest	Principal	Interest	
2012	\$100,000	\$79,050	\$152,195	\$8,607	\$339,852
2013	240,000	74,550	82,400	1,632	398,582
2014	255,000	63,750	--	--	318,750
2015	265,000	51,893	--	--	316,893
2016	280,000	39,438	--	--	319,438
2017-2018	605,000	40,399	--	--	645,399
Total	\$1,745,000	\$349,080	\$234,595	\$10,239	\$2,338,914

FANNIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED SEPTEMBER 30, 2011

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2011, was as follows:

	Balance 09/30/10	Additions	Retirements	Balance 09/30/11	Due Within One Year
Governmental activities:					
General Obligation Bonds	\$1,835,000	\$ —	(\$90,000)	\$1,745,000	\$100,000
Notes payable	409,165	—	(174,570)	234,595	152,194
Compensated absences	163,158	167,626	(163,158)	167,626	167,626
AaaGovernmental activity Long-Term	<u>\$2,407,323</u>	<u>\$167,626</u>	<u>(\$427,728)</u>	<u>\$2,147,221</u>	<u>\$419,820</u>

For the governmental activities, claims and judgements and compensated absences are generally liquidated by the general fund.

Authorized and Unissued Debt

The County had no authorized but unissued debt at 9/30/11.

Conduit Debt Obligations

Certain revenue bonds entitled the Fannin County Public Facility Corporation Project Revenue Bonds, Series 2008, were issued to provide financial assistance to a nonprofit public corporation to provide funds to finance a project that consists of the development, design, construction, furnishing and equipping of a multi-classification secure detention center on real property in Fannin County. The bonds are secured by the property financed and are payable by the issuer solely from the rental payments, which are in turn payable by the County solely from the project revenues and other funds pledged therefor pursuant to the indenture. The County is not obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of September 30, 2011, the principal amount payable was \$30,285,000.

IV. OTHER INFORMATION

A. Risk management

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

B. Contingent Liabilities and Commitments

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

FANNIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED SEPTEMBER 30, 2011

The County periodically is defendant in various lawsuits. As of September 30, 2011, after consultation with the County's attorney, the County is not aware of any pending or threatened litigation which would have a material effect on the financial statements.

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

C. Employee Retirement Systems and Pension Plans

1. Plan Description

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

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

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

2. Funding Policy

The County has elected the annually determined contribution rate (Variable Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer contributed using the actuarially determined rate of 9.23 for the months of the accounting year in 2010 and 9.48% for the months of the accounting year in 2011.

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

3. Annual Pension Cost

For the County's accounting year ended September 30, 2011, the annual pension cost for the TCDRS plan for its employees was \$393,933 and the actual contributions were \$393,933.

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, 2009, the basis for determining the contribution rates for fiscal year 2011. The December 31, 2010 actuarial valuation is the most recent valuation.

FANNIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2011

Actuarial Valuation Information

Actuarial valuation date	12/31/08	12/31/09	12/31/10
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period in years	20	20	20
Actuarial valuation method	SAF: 10-yr smoothed value. ESF: Fund Value.	SAF: 10-yr smoothed value. ESF: Fund Value.	SAF: 10-yr smoothed value. ESF: Fund Value.
Actuarial assumptions:			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.30%	5.40%	5.40%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

Trend Information

Accounting year ended	9/30/09	9/30/10	9/30/11
Annual Pension Cost (APC)	\$362,366	\$385,999	\$393,933
Percentage of APC Contributed	100.00%	100.00%	100.00%
Net Pension Obligation	\$ --	\$ --	\$ --

Actuarial Valuation Information

Actuarial valuation date	12/31/08	12/31/09	12/31/10
Actuarial value of assets	\$8,501,433	\$9,439,430	\$10,429,387
Actuarial Accrued Liability (AAL)	\$9,625,895	\$10,521,231	\$11,695,780
Unfunded AAL (UAAL)	\$1,124,462	\$1,081,804	\$1,266,393
Funded Ratio	88.32%	89.72%	89.17%
Annual Covered Payroll (actuarial)	\$4,322,514	\$4,651,759	\$4,417,994
UAAL as a Percentage of Covered Payroll	26.01%	23.26%	28.66%

FANNIN COUNTY, TEXAS

*NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2011*

D. Concentrations of Credit Risk

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

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Required Supplementary Information

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

FANNIN COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Ad valorem taxes	\$ 6,566,088	\$ 6,566,088	\$ 6,957,859	\$ 391,771
Other taxes	845,500	845,500	979,290	133,790
Licenses and permits	46,900	46,900	57,254	10,354
Intergovernmental	50,283	50,283	77,447	27,164
Fees of office	939,926	939,926	1,082,004	142,078
Fees of tax collector	222,000	222,000	247,421	25,421
Fines	36,800	36,800	106,525	69,725
Interest	6,000	6,000	5,303	(697)
Miscellaneous	267,010	277,570	337,381	59,811
Total revenues	8,980,507	8,991,067	9,850,484	859,417
Expenditures:				
Current:				
<i>General administration</i>				
County Judge	109,420	113,262	112,708	554
911 Coordinator	13,000	13,000	13,000	-
County Clerk	340,556	336,173	332,580	3,593
Elections	26,634	30,844	29,447	1,397
Court Administration	140,000	140,000	115,783	24,217
Total General administration	629,610	633,279	603,518	29,761
<i>Judicial</i>				
District Court	514,849	514,850	544,683	(29,833)
District Clerk	337,811	337,378	324,403	12,975
Justice of the Peace Number One	122,048	123,305	122,850	455
Justice of the Peace Number Two	98,371	98,371	97,905	466
Justice of the Peace Number Three	38,386	38,440	38,309	131
Total Judicial	1,111,465	1,112,344	1,128,150	(15,806)
<i>Legal</i>				
District and County Attorney	626,535	632,293	615,757	16,536
Total Legal	626,535	632,293	615,757	16,536
<i>Financial administration</i>				
County Auditor	195,467	195,467	188,517	6,950
County Purchasing	60,017	60,071	59,441	630
County Treasurer	104,857	104,965	103,042	1,923
Tax Assessor Collector	233,424	233,424	231,535	1,889
Computer/IT Department	44,456	44,456	42,929	1,527
Total Financial administration	638,221	638,383	625,464	12,919
<i>Public facilities</i>				
Courthouse	398,488	404,124	352,915	51,209
County Office Building	11,450	11,450	11,614	(164)
Co-op Office Building	11,100	11,100	10,557	543
Courthouse South Annex	36,899	36,899	32,347	4,552
Old County Jail Building	20,874	19,474	3,179	16,295
Windom County Building	6,250	6,249	5,846	403
Total Public facilities	485,061	489,296	416,458	72,838

FANNIN COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT B-1
Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public safety</i>				
Emergency Management	\$ 46,212	\$ 46,266	\$ 45,902	\$ 364
Ambulance Service	522,000	522,000	522,000	--
Fire Protection	67,000	67,000	65,984	1,016
Constables Precinct Number One	35,235	35,235	33,984	1,251
Constables Precinct Number Two	25,129	25,129	24,328	801
Constables Precinct Number Three	16,027	16,027	15,585	442
Texas Vine Program	18,283	18,283	18,283	--
County Sheriff	1,411,246	1,445,775	1,345,967	99,808
Jail Operations	1,810,425	1,838,505	1,864,580	(26,075)
Adult Probation	2,300	2,300	1,980	320
Juvenile Probation	127,720	127,720	112,913	14,807
Animal Control Officer	799	800	--	800
Total Public safety	4,082,376	4,145,040	4,051,506	93,534
<i>Public transportation</i>				
<i>Health and welfare</i>				
Veterans Service	28,525	28,525	26,917	1,608
Medical Corps Coordinator	358,276	398,276	391,430	6,846
Health Inspector	64,806	64,806	63,265	1,541
County Services	62,631	62,769	64,844	(2,075)
Health Officer	2,400	2,400	2,400	--
Indigent Health Care	526,431	526,431	224,123	302,308
County Agents	77,972	77,972	59,950	18,022
Total Health and welfare	1,121,041	1,161,179	832,929	328,250
<i>Nondepartmental</i>				
Non-departmental	632,198	642,758	624,774	17,984
Contingency	200,000	99,219	--	99,219
Donations and Allocations	4,000	4,000	2,000	2,000
Total Nondepartmental	836,198	745,977	626,774	119,203
Total expenditures	9,530,507	9,557,790	8,900,556	657,234
Excess (deficiency) of revenues over (under) expenditures	(550,000)	(566,723)	949,928	1,516,651
Other financing sources (uses):				
Sale of capital assets	--	16,000	16,820	820
Total other financing sources (uses)	--	16,000	16,820	820
Net change in fund balances	(550,000)	(550,723)	966,748	1,517,471
Fund balances, October 1	2,770,464	2,770,464	2,770,464	--
Fund balances, September 30	\$ 2,220,464	\$ 2,219,741	\$ 3,737,212	\$ 1,517,471

FANNIN COUNTY, TEXAS

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
Year Ended September 30, 2011

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

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

- Courthouse Restoration
- Animal Control Shelter
- Contraband Seizure
- IHC Co-op Gin
- Child Abuse Investigator Grant
- Sheriff Dodd City Patrol
- County and District Court Technology
- Right of Way
- TCDP Grant

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

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

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

B. Excess of Expenditures Over Appropriations

For the year ended September 30, 2011, expenditures exceeded appropriations in the following funds:

Special Revenue Funds:	
County Clerk Vital Statics	\$593
Probate Judges Fund	309
County Clerk Records Management	1,629
District Clerk Records Management	14
County Offices Records Management	10,860
Fannin County Bees	1,276
J.P. #3 Justice Court Technology	456
District Attorney Fee Account	6,764
CERT	358
Law Enforcement Education	487

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

*Combining Statements and Budget Comparisons
as Supplementary Information*

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2011

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 962,631	\$ 139,458	\$ 1,102,089
<i>Investments</i>	940,467	113,771	1,054,238
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	133,574	18,339	151,913
<i>Intergovernmental</i>	67,286	171	67,457
Total Assets	\$ 2,103,958	\$ 271,739	\$ 2,375,697
LIABILITIES AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ 134,617	\$ --	\$ 134,617
<i>Accrued liabilities</i>	23,076	--	23,076
<i>Due to other funds</i>	2,569	--	2,569
<i>Deferred revenue</i>	126,360	17,426	143,786
Total Liabilities	286,622	17,426	304,048
Fund balances:			
<i>Restricted</i>	753,574	254,313	1,007,887
<i>Committed</i>	1,066,141	--	1,066,141
<i>Unassigned</i>	(2,379)	--	(2,379)
Total fund balances	1,817,336	254,313	2,071,649
Total Liabilities and Fund Balances	\$ 2,103,958	\$ 271,739	\$ 2,375,697

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:			
<i>Ad valorem taxes</i>	\$ 1,600,713	\$ 197,437	\$ 1,798,150
<i>Other taxes</i>	162,567	2,078	164,645
<i>Intergovernmental</i>	108,809	--	108,809
<i>Fees of office</i>	50,241	--	50,241
<i>Fees of tax collector</i>	745,311	--	745,311
<i>Fines</i>	216,839	--	216,839
<i>Interest</i>	2,421	343	2,764
<i>Miscellaneous</i>	278,080	--	278,080
Total revenues	<u>3,164,981</u>	<u>199,858</u>	<u>3,364,839</u>
Expenditures:			
Current:			
<i>General administration</i>	105,754	--	105,754
<i>Judicial</i>	5,790	--	5,790
<i>Legal</i>	36,439	--	36,439
<i>Public facilities</i>	845	--	845
<i>Public safety</i>	97,588	--	97,588
<i>Public transportation</i>	2,916,019	--	2,916,019
<i>Health and welfare</i>	57,263	--	57,263
<i>Nondepartmental</i>	607	482	1,089
Debt service:			
<i>Principal</i>	--	90,000	90,000
<i>Interest and fiscal charges</i>	--	83,100	83,100
Total expenditures	<u>3,220,305</u>	<u>173,582</u>	<u>3,393,887</u>
Excess (deficiency) of revenues over (under) expenditures	(55,324)	26,276	(29,048)
Other financing sources (uses):			
<i>Sale of capital assets</i>	148,016	--	148,016
Total other financing sources (uses)	<u>148,016</u>	<u>--</u>	<u>148,016</u>
Net change in fund balances	92,692	26,276	118,968
Fund balances, October 1	1,724,644	228,037	1,952,681
Fund balances, September 30	<u>\$ 1,817,336</u>	<u>\$ 254,313</u>	<u>\$ 2,071,649</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2011

	Courthouse Security	County Clerk Vital Statistics	Justice Court Building Security	County Judge Excess Supplement
ASSETS				
<i>Cash and cash equivalents</i>	\$ 80,082	\$ 12,803	\$ 8,322	\$ 14,846
<i>Investments</i>	--	--	--	--
<i>Receivables (net of allowances for uncollectibles):</i>				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Total Assets	\$ 80,082	\$ 12,803	\$ 8,322	\$ 14,846
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	--
Total Liabilities	--	--	--	--
Fund balances (deficits):				
<i>Restricted</i>	80,082	12,803	8,322	14,846
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	80,082	12,803	8,322	14,846
Total Liabilities and Fund Balances	\$ 80,082	\$ 12,803	\$ 8,322	\$ 14,846

Probate Judges Education	County Clerk Records Management	District Clerk Records Management	County Offices Records Management	Road and Bridge Number One
\$ 2,802	\$ 150,795	\$ 7,357	\$ 45,901	\$ 91,585
--	--	--	--	102,020
--	--	--	--	29,806
--	--	--	--	11,255
<u>\$ 2,802</u>	<u>\$ 150,795</u>	<u>\$ 7,357</u>	<u>\$ 45,901</u>	<u>\$ 234,666</u>
\$ --	\$ 1,397	\$ --	\$ --	\$ 18,237
--	679	--	73	5,622
--	--	--	--	--
--	--	--	--	28,220
<u>--</u>	<u>2,076</u>	<u>--</u>	<u>73</u>	<u>52,079</u>
2,802	148,719	7,357	45,828	--
--	--	--	--	182,587
--	--	--	--	--
<u>2,802</u>	<u>148,719</u>	<u>7,357</u>	<u>45,828</u>	<u>182,587</u>
<u>\$ 2,802</u>	<u>\$ 150,795</u>	<u>\$ 7,357</u>	<u>\$ 45,901</u>	<u>\$ 234,666</u>

FANNIN COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2011

	Road and Bridge Number Two	Road and Bridge Number Three	Road and Bridge Number Four	Fannin County Bees
ASSETS				
<i>Cash and cash equivalents</i>	\$ 37,314	\$ 92,787	\$ 105,146	\$ 1,649
<i>Investments</i>	276,424	166,199	201,155	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	31,680	46,016	26,072	--
<i>Intergovernmental</i>	11,981	18,805	10,245	--
Total Assets	<u>\$ 357,399</u>	<u>\$ 323,807</u>	<u>\$ 342,618</u>	<u>\$ 1,649</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 6,050	\$ 11,238	\$ 8,140	\$ --
<i>Accrued liabilities</i>	5,318	7,358	4,026	--
<i>Due to other funds</i>	--	--	--	--
<i>Deferred revenue</i>	29,980	43,448	24,712	--
Total Liabilities	<u>41,348</u>	<u>62,044</u>	<u>36,878</u>	<u>--</u>
Fund balances (deficits):				
<i>Restricted</i>	--	--	--	1,649
<i>Committed</i>	316,051	261,763	305,740	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>316,051</u>	<u>261,763</u>	<u>305,740</u>	<u>1,649</u>
Total Liabilities and Fund Balances	<u>\$ 357,399</u>	<u>\$ 323,807</u>	<u>\$ 342,618</u>	<u>\$ 1,649</u>

J.P. #1 Justice Court Technology	J.P. #2 Justice Court Technology	J.P. #3 Justice Court Technology	Sheriff Work Release	Courthouse Restoration
\$ 42,620	\$ 11,675	\$ 3,854	\$ 983	\$ 115
--	--	--	--	--
--	--	--	--	--
<u>\$ 42,620</u>	<u>\$ 11,675</u>	<u>\$ 3,854</u>	<u>\$ 983</u>	<u>\$ 115</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
42,620	11,675	3,854	983	115
--	--	--	--	--
<u>42,620</u>	<u>11,675</u>	<u>3,854</u>	<u>983</u>	<u>115</u>
<u>\$ 42,620</u>	<u>\$ 11,675</u>	<u>\$ 3,854</u>	<u>\$ 983</u>	<u>\$ 115</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2011

	Animal Control Shelter	Bail Bondsman App. Fees	District Clerk Technology Fee	Law Library
ASSETS				
<i>Cash and cash equivalents</i>	\$ 2,550	\$ 6,760	\$ 5,571	\$ 55,565
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Total Assets	<u>\$ 2,550</u>	<u>\$ 6,760</u>	<u>\$ 5,571</u>	<u>\$ 55,565</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ 1,305
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
<i>Deferred revenue</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,305</u>
Fund balances (deficits):				
<i>Restricted</i>	2,550	6,760	5,571	54,260
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>2,550</u>	<u>6,760</u>	<u>5,571</u>	<u>54,260</u>
Total Liabilities and Fund Balances	<u>\$ 2,550</u>	<u>\$ 6,760</u>	<u>\$ 5,571</u>	<u>\$ 55,565</u>

District Attorney Fee Account	Contraband Seizure	IHC Co-op Gin	IHC B.R. Cooper	Medical Reserves Corps. Grant
\$ 7,762	\$ 72,952	\$ 525	\$ 460	\$ 11,385
--	--	18,088	6,029	--
--	--	--	--	--
<u>7,762</u>	<u>72,952</u>	<u>18,613</u>	<u>6,489</u>	<u>11,385</u>
\$ --	\$ 70,596	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>70,596</u>	<u>--</u>	<u>--</u>	<u>--</u>
7,762	2,356	18,613	6,489	11,385
--	--	--	--	--
<u>7,762</u>	<u>2,356</u>	<u>18,613</u>	<u>6,489</u>	<u>11,385</u>
<u>\$ 7,762</u>	<u>\$ 72,952</u>	<u>\$ 18,613</u>	<u>\$ 6,489</u>	<u>\$ 11,385</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2011

	CERT	Chapter 19 Funds	Election Equipment	Child Abuse Investigator Grant
ASSETS				
<i>Cash and cash equivalents</i>	\$ --	\$ --	\$ 12,779	\$ 1,097
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Total Assets	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 12,779</u>	<u>\$ 1,097</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ 215	\$ --
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	2,474	95	--	--
<i>Deferred revenue</i>	--	--	--	--
Total Liabilities	<u>2,474</u>	<u>95</u>	<u>215</u>	<u>--</u>
Fund balances (deficits):				
<i>Restricted</i>	--	(190)	12,564	1,097
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	(2,474)	95	--	--
Total fund balances (deficits)	<u>(2,474)</u>	<u>(95)</u>	<u>12,564</u>	<u>1,097</u>
Total Liabilities and Fund Balances	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 12,779</u>	<u>\$ 1,097</u>

County & District Court Technology	Court Records Preservation	Investigative Fund	Law Enforcement Education	Fannin County Sheriff's Forfeiture
\$ 811	\$ 9,166	\$ 69	\$ 6,137	\$ 9,663
--	--	--	--	--
--	--	--	--	--
<u>\$ 811</u>	<u>\$ 9,166</u>	<u>\$ 69</u>	<u>\$ 6,137</u>	<u>\$ 9,663</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
811	9,166	69	6,137	9,663
--	--	--	--	--
<u>811</u>	<u>9,166</u>	<u>69</u>	<u>6,137</u>	<u>9,663</u>
<u>\$ 811</u>	<u>\$ 9,166</u>	<u>\$ 69</u>	<u>\$ 6,137</u>	<u>\$ 9,663</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2011

	Sheriff K-9 Unit	Drug Court
ASSETS		
<i>Cash and cash equivalents</i>	\$ 595	\$ 9,176
<i>Investments</i>	--	--
<i>Receivables (net of allowances for uncollectibles):</i>		
<i>Taxes</i>	--	--
<i>Intergovernmental</i>	--	--
Total Assets	<u>\$ 595</u>	<u>\$ 9,176</u>
 LIABILITIES AND FUND BALANCES		
<i>Liabilities:</i>		
<i>Accounts payable</i>	\$ --	\$ --
<i>Accrued liabilities</i>	--	--
<i>Due to other funds</i>	--	--
<i>Deferred revenue</i>	--	--
Total Liabilities	<u>--</u>	<u>--</u>
 <i>Fund balances (deficits):</i>		
<i>Restricted</i>	595	9,176
<i>Committed</i>	--	--
<i>Unassigned</i>	--	--
Total fund balances (deficits)	<u>595</u>	<u>9,176</u>
 <i>Total Liabilities and Fund Balances</i>	<u>\$ 595</u>	<u>\$ 9,176</u>

Right of Way	Statzler Expendable Trust	TCDP Grant	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 23,425	\$ 3,108	\$ 12,439	\$ 962,631
131,574	38,978	--	940,467
--	--	--	133,574
--	--	15,000	67,286
<u>\$ 154,999</u>	<u>\$ 42,086</u>	<u>\$ 27,439</u>	<u>\$ 2,103,958</u>
\$ --	\$ --	\$ 17,439	\$ 134,617
--	--	--	23,076
--	--	--	2,569
--	--	--	126,360
<u>--</u>	<u>--</u>	<u>17,439</u>	<u>286,622</u>
154,999	42,086	10,000	753,574
--	--	--	1,066,141
--	--	--	(2,379)
<u>154,999</u>	<u>42,086</u>	<u>10,000</u>	<u>1,817,336</u>
<u>\$ 154,999</u>	<u>\$ 42,086</u>	<u>\$ 27,439</u>	<u>\$ 2,103,958</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Courthouse Security	County Clerk Vital Statistics	Justice Court Building Security	County Judge Excess Supplement
Revenue:				
Ad valorem taxes	\$ --	\$ --	\$ --	\$ --
Other taxes	--	--	--	--
Intergovernmental	--	--	--	--
Fees of office	15,364	--	--	--
Fees of tax collector	--	--	--	--
Fines	--	--	--	--
Interest	77	14	--	--
Miscellaneous	--	955	1,513	3,878
Total revenues	<u>15,441</u>	<u>969</u>	<u>1,513</u>	<u>3,878</u>
Expenditures:				
Current:				
General administration	--	1,793	--	268
Judicial	--	--	--	--
Legal	--	--	--	--
Public facilities	845	--	--	--
Public safety	788	--	--	--
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
Nondepartmental	--	--	--	--
Total expenditures	<u>1,633</u>	<u>1,793</u>	<u>--</u>	<u>268</u>
Excess (deficiency) of revenues over (under) expenditures	13,808	(824)	1,513	3,610
Other financing sources (uses):				
Sale of capital assets	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	13,808	(824)	1,513	3,610
Fund balances, October 1	66,274	13,627	6,809	11,236
Fund balances (deficits), September 30	<u>\$ 80,082</u>	<u>\$ 12,803</u>	<u>\$ 8,322</u>	<u>\$ 14,846</u>

Probate Judges Education	County Clerk Records Management	District Clerk Records Management	County Offices Records Management	Road and Bridge Number One
\$ --	\$ --	\$ --	\$ --	\$ 351,996
--	--	--	--	34,507
--	--	--	--	--
295	--	--	--	--
--	--	--	--	163,894
--	--	--	--	45,981
--	166	8	57	319
--	57,305	3,555	15,764	25,811
<u>295</u>	<u>57,471</u>	<u>3,563</u>	<u>15,821</u>	<u>622,508</u>
709	68,779	--	23,910	--
--	--	3,534	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	673,691
--	--	--	--	--
<u>709</u>	<u>68,779</u>	<u>3,534</u>	<u>23,910</u>	<u>673,691</u>
(414)	(11,308)	29	(8,089)	(51,183)
--	--	--	--	26,885
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>26,885</u>
(414)	(11,308)	29	(8,089)	(24,298)
3,216	160,027	7,328	53,917	206,885
<u>\$ 2,802</u>	<u>\$ 148,719</u>	<u>\$ 7,357</u>	<u>\$ 45,828</u>	<u>\$ 182,587</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Road and Bridge Number Two	Road and Bridge Number Three	Road and Bridge Number Four	Fannin County Bees
Revenue:				
<i>Ad valorem taxes</i>	\$ 377,129	\$ 569,853	\$ 301,735	\$ --
<i>Other taxes</i>	36,574	58,853	32,633	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fees of office</i>	--	--	--	--
<i>Fees of tax collector</i>	175,595	265,331	140,491	--
<i>Fines</i>	49,263	74,439	39,415	--
<i>Interest</i>	441	385	363	--
<i>Miscellaneous</i>	40,703	53,797	46,194	1,022
Total revenues	<u>679,705</u>	<u>1,022,658</u>	<u>560,831</u>	<u>1,022</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	676,658	1,028,763	535,431	1,476
<i>Health and welfare</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>676,658</u>	<u>1,028,763</u>	<u>535,431</u>	<u>1,476</u>
Excess (deficiency) of revenues over (under) expenditures	3,047	(6,105)	25,400	(454)
Other financing sources (uses):				
<i>Sale of capital assets</i>	41,372	21,767	57,992	--
Total other financing sources (uses)	<u>41,372</u>	<u>21,767</u>	<u>57,992</u>	<u>--</u>
Net change in fund balances	44,419	15,662	83,392	(454)
Fund balances, October 1	271,632	246,101	222,348	2,103
Fund balances (deficits), September 30	<u>\$ 316,051</u>	<u>\$ 261,763</u>	<u>\$ 305,740</u>	<u>\$ 1,649</u>

J.P. #1 Justice Court Technology	J.P. #2 Justice Court Technology	J.P. #3 Justice Court Technology	Sheriff's Ladonia Patrol	Sheriff Work Release
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
44	12	4	--	--
5,011	893	352	--	--
<u>5,055</u>	<u>905</u>	<u>356</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
1,190	--	1,066	--	--
--	--	--	--	--
--	--	--	3,803	--
--	--	--	--	--
--	--	--	--	--
<u>1,190</u>	<u>--</u>	<u>1,066</u>	<u>3,803</u>	<u>--</u>
3,865	905	(710)	(3,803)	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
3,865	905	(710)	(3,803)	--
38,755	10,770	4,564	3,803	983
<u>\$ 42,620</u>	<u>\$ 11,675</u>	<u>\$ 3,854</u>	<u>\$ --</u>	<u>\$ 983</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Courthouse Restoration	Animal Control Shelter	Bail Bondsman App. Fees	District Clerk Technology Fee
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fees of office</i>	--	--	--	--
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	--	--	--	4
<i>Miscellaneous</i>	--	--	--	2,762
Total revenues	<u>--</u>	<u>--</u>	<u>--</u>	<u>2,766</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	--	--	--	2,766
Other financing sources (uses):				
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	--	--	2,766
Fund balances, October 1	115	2,550	6,760	2,805
Fund balances (deficits), September 30	<u>\$ 115</u>	<u>\$ 2,550</u>	<u>\$ 6,760</u>	<u>\$ 5,571</u>

Law Library	District Attorney Fee Account	Contraband Seizure	IHC Co-op Gin	IHC B.R. Cooper
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
17,378	10,604	--	--	--
--	--	--	--	--
--	2,580	--	--	--
58	13	133	26	9
--	--	--	--	--
<u>17,436</u>	<u>13,197</u>	<u>133</u>	<u>26</u>	<u>9</u>
--	--	--	--	--
--	--	--	--	--
16,665	19,774	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>16,665</u>	<u>19,774</u>	<u>--</u>	<u>--</u>	<u>--</u>
771	(6,577)	133	26	9
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
771	(6,577)	133	26	9
53,489	14,339	2,223	18,587	6,480
<u>\$ 54,260</u>	<u>\$ 7,762</u>	<u>\$ 2,356</u>	<u>\$ 18,613</u>	<u>\$ 6,489</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Medical Reserves Corps. Grant	CERT	Solid Waste	Homeland Security
Revenue:				
Ad valorem taxes	\$ --	\$ --	\$ --	\$ --
Other taxes	--	--	--	--
Intergovernmental	5,000	1,470	13,295	79,619
Fees of office	--	--	--	--
Fees of tax collector	--	--	--	--
Fines	--	--	--	--
Interest	--	--	--	--
Miscellaneous	--	--	--	--
Total revenues	<u>5,000</u>	<u>1,470</u>	<u>13,295</u>	<u>79,619</u>
Expenditures:				
Current:				
General administration	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public facilities	--	--	--	--
Public safety	3,202	3,944	--	79,619
Public transportation	--	--	--	--
Health and welfare	--	--	13,295	--
Nondepartmental	--	--	--	--
Total expenditures	<u>3,202</u>	<u>3,944</u>	<u>13,295</u>	<u>79,619</u>
Excess (deficiency) of revenues over (under) expenditures	1,798	(2,474)	--	--
Other financing sources (uses):				
Sale of capital assets	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	1,798	(2,474)	--	--
Fund balances, October 1	9,587	--	--	--
Fund balances (deficits), September 30	<u>\$ 11,385</u>	<u>\$ (2,474)</u>	<u>\$ --</u>	<u>\$ --</u>

Chapter 19 Funds	HAVA	Election Equipment	Child Abuse Investigator Grant	Sheriff Dodd City Patrol
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
1,807	7,618	--	--	--
--	--	6,600	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>1,807</u>	<u>7,618</u>	<u>6,600</u>	<u>1,097</u>	<u>--</u>
1,902	7,618	775	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	147
--	--	--	--	--
--	--	--	--	--
<u>1,902</u>	<u>7,618</u>	<u>775</u>	<u>--</u>	<u>147</u>
(95)	--	5,825	1,097	(147)
--	--	--	--	--
--	--	--	--	--
(95)	--	5,825	1,097	(147)
--	--	6,739	--	147
<u>\$ (95)</u>	<u>\$ --</u>	<u>\$ 12,564</u>	<u>\$ 1,097</u>	<u>\$ --</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	County & District Court Technology	Court Records Preservation	Investigative Fund
Revenue:			
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--
<i>Intergovernmental</i>	--	--	--
<i>Fees of office</i>	--	--	--
<i>Fees of tax collector</i>	--	--	--
<i>Fines</i>	--	--	--
<i>Interest</i>	--	6	--
<i>Miscellaneous</i>	712	5,124	--
Total revenues	<u>712</u>	<u>5,130</u>	<u>--</u>
Expenditures:			
Current:			
<i>General administration</i>	--	--	--
<i>Judicial</i>	--	--	--
<i>Legal</i>	--	--	--
<i>Public facilities</i>	--	--	--
<i>Public safety</i>	--	--	--
<i>Public transportation</i>	--	--	--
<i>Health and welfare</i>	--	--	--
<i>Nondepartmental</i>	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>
 Excess (deficiency) of revenues over (under) expenditures	 712	 5,130	 --
Other financing sources (uses):			
<i>Sale of capital assets</i>	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	712	5,130	--
Fund balances, October 1	99	4,036	69
Fund balances (deficits), September 30	<u>\$ 811</u>	<u>\$ 9,166</u>	<u>\$ 69</u>

Law Enforcement Education	Fannin County Sheriff's Forfeiture	Sheriff K-9 Unit	Drug Court	Right of Way
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	5,161	--	--	--
4	7	--	7	207
8,108	--	--	2,964	--
<u>8,112</u>	<u>5,168</u>	<u>--</u>	<u>2,971</u>	<u>207</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
3,687	2,398	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>3,687</u>	<u>2,398</u>	<u>--</u>	<u>--</u>	<u>--</u>
4,425	2,770	--	2,971	207
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
4,425	2,770	--	2,971	207
1,712	6,893	595	6,205	154,792
<u>\$ 6,137</u>	<u>\$ 9,663</u>	<u>\$ 595</u>	<u>\$ 9,176</u>	<u>\$ 154,999</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Statzler Expendable Trust	TCDP Grant	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenue:			
Ad valorem taxes	\$ --	\$ --	\$ 1,600,713
Other taxes	--	--	162,567
Intergovernmental	--	--	108,809
Fees of office	--	--	50,241
Fees of tax collector	--	--	745,311
Fines	--	--	216,839
Interest	57	--	2,421
Miscellaneous	560	--	278,080
Total revenues	<u>617</u>	<u>--</u>	<u>3,164,981</u>
Expenditures:			
Current:			
General administration	--	--	105,754
Judicial	--	--	5,790
Legal	--	--	36,439
Public facilities	--	--	845
Public safety	--	--	97,588
Public transportation	--	--	2,916,019
Health and welfare	--	43,968	57,263
Nondepartmental	607	--	607
Total expenditures	<u>607</u>	<u>43,968</u>	<u>3,220,305</u>
Excess (deficiency) of revenues over (under) expenditures	10	(43,968)	(55,324)
Other financing sources (uses):			
Sale of capital assets	--	--	148,016
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>148,016</u>
Net change in fund balances	10	(43,968)	92,692
Fund balances, October 1	42,076	53,968	1,724,644
Fund balances (deficits), September 30	<u>\$ 42,086</u>	<u>\$ 10,000</u>	<u>\$ 1,817,336</u>

FANNIN COUNTY, TEXAS
COURTHOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-5

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 17,500	\$ 15,364	\$ (2,136)
<i>Interest</i>	100	77	(23)
Total revenues	<u>17,600</u>	<u>15,441</u>	<u>(2,159)</u>
Expenditures:			
Current:			
<i>Public facilities</i>			
<i>Courthouse</i>	8,766	845	7,921
Total Public facilities	<u>8,766</u>	<u>845</u>	<u>7,921</u>
<i>Public safety</i>			
<i>County Sheriff</i>	8,834	788	8,046
Total Public safety	<u>8,834</u>	<u>788</u>	<u>8,046</u>
Total expenditures	<u>17,600</u>	<u>1,633</u>	<u>15,967</u>
Net change in fund balances	--	13,808	13,808
Fund balances, October 1	66,274	66,274	--
Fund balances, September 30	<u>\$ 66,274</u>	<u>\$ 80,082</u>	<u>\$ 13,808</u>

FANNIN COUNTY, TEXAS
 COUNTY CLERK VITAL STATISTICS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest	\$ —	\$ 14	\$ 14
Miscellaneous	1,200	955	(245)
Total revenues	<u>1,200</u>	<u>969</u>	<u>(231)</u>
Expenditures:			
Current:			
General administration			
County Clerk	1,200	1,793	(593)
Total General administration	<u>1,200</u>	<u>1,793</u>	<u>(593)</u>
Total expenditures	<u>1,200</u>	<u>1,793</u>	<u>(593)</u>
Net change in fund balances	—	(824)	(824)
Fund balances, October 1	13,627	13,627	—
Fund balances, September 30	<u>\$ 13,627</u>	<u>\$ 12,803</u>	<u>\$ (824)</u>

FANNIN COUNTY, TEXAS
 JUSTICE COURT BUILDING SECURITY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-7

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 1,500	\$ 1,513	\$ 13
Total revenues	<u>1,500</u>	<u>1,513</u>	<u>13</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Court</i>	1,500	--	1,500
Total Judicial	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Total expenditures	<u>1,500</u>	<u>--</u>	<u>1,500</u>
Net change in fund balances	--	1,513	1,513
Fund balances, October 1	6,809	6,809	--
Fund balances, September 30	<u>\$ 6,809</u>	<u>\$ 8,322</u>	<u>\$ 1,513</u>

FANNIN COUNTY, TEXAS

COUNTY JUDGE EXCESS SUPPLEMENT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-8

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 1,800	\$ 3,878	\$ 2,078
Total revenues	<u>1,800</u>	<u>3,878</u>	<u>2,078</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Judge	1,800	268	1,532
Total General administration	<u>1,800</u>	<u>268</u>	<u>1,532</u>
Total expenditures	<u>1,800</u>	<u>268</u>	<u>1,532</u>
Net change in fund balances	--	3,610	3,610
Fund balances, October 1	11,236	11,236	--
Fund balances, September 30	<u>\$ 11,236</u>	<u>\$ 14,846</u>	<u>\$ 3,610</u>

FANNIN COUNTY, TEXAS
 PROBATE JUDGES EDUCATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-9

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 400	\$ 295	\$ (105)
Total revenues	<u>400</u>	<u>295</u>	<u>(105)</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Judge	400	709	(309)
Total General administration	<u>400</u>	<u>709</u>	<u>(309)</u>
Total expenditures	<u>400</u>	<u>709</u>	<u>(309)</u>
Net change in fund balances	--	(414)	(414)
Fund balances, October 1	3,216	3,216	-
Fund balances, September 30	<u>\$ 3,216</u>	<u>\$ 2,802</u>	<u>\$ (414)</u>

FANNIN COUNTY, TEXAS
 COUNTY CLERK RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-10

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest	\$ 150	\$ 166	\$ 16
Miscellaneous	67,000	57,305	(9,695)
Total revenues	<u>67,150</u>	<u>57,471</u>	<u>(9,679)</u>
Expenditures:			
Current:			
General administration			
County Clerk Record Management	67,150	68,779	(1,629)
Total General administration	<u>67,150</u>	<u>68,779</u>	<u>(1,629)</u>
Total expenditures	<u>67,150</u>	<u>68,779</u>	<u>(1,629)</u>
Net change in fund balances	--	(11,308)	(11,308)
Fund balances, October 1	160,027	160,027	--
Fund balances, September 30	<u>\$ 160,027</u>	<u>\$ 148,719</u>	<u>\$ (11,308)</u>

FANNIN COUNTY, TEXAS
 DISTRICT CLERK RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-11

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 20	\$ 8	\$ (12)
<i>Miscellaneous</i>	3,500	3,555	55
Total revenues	<u>3,520</u>	<u>3,563</u>	<u>43</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk</i>	3,520	3,534	(14)
Total Judicial	<u>3,520</u>	<u>3,534</u>	<u>(14)</u>
Total expenditures	<u>3,520</u>	<u>3,534</u>	<u>(14)</u>
Net change in fund balances	-	29	29
Fund balances, October 1	7,328	7,328	-
Fund balances, September 30	<u>\$ 7,328</u>	<u>\$ 7,357</u>	<u>\$ 29</u>

FANNIN COUNTY, TEXAS
 COUNTY OFFICES RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest	\$ 50	\$ 57	\$ 7
Miscellaneous	13,000	15,764	2,764
Total revenues	<u>13,050</u>	<u>15,821</u>	<u>2,771</u>
Expenditures:			
Current:			
General administration			
County Offices Record Management	13,050	23,910	(10,860)
Total General administration	<u>13,050</u>	<u>23,910</u>	<u>(10,860)</u>
Total expenditures	<u>13,050</u>	<u>23,910</u>	<u>(10,860)</u>
Net change in fund balances	-	(8,089)	(8,089)
Fund balances, October 1	53,917	53,917	-
Fund balances, September 30	<u>\$ 53,917</u>	<u>\$ 45,828</u>	<u>\$ (8,089)</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER ONE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 330,021	\$ 351,996	\$ 21,975
<i>Other taxes</i>	27,350	34,507	7,157
<i>Fees of tax collector</i>	185,100	163,894	(21,206)
<i>Fines</i>	36,800	45,981	9,181
<i>Interest</i>	500	319	(181)
<i>Miscellaneous</i>	29,000	25,811	(3,189)
Total revenues	<u>608,771</u>	<u>622,508</u>	<u>13,737</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number One</i>	724,664	663,360	61,304
<i>Road and Bridge Administrative</i>	10,719	10,331	388
Total Public transportation	<u>735,383</u>	<u>673,691</u>	<u>61,692</u>
Total expenditures	<u>735,383</u>	<u>673,691</u>	<u>61,692</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(126,612)</u>	<u>(51,183)</u>	<u>75,429</u>
Other financing sources (uses):			
<i>Sale of capital assets</i>	26,885	26,885	--
Total other financing sources (uses)	<u>26,885</u>	<u>26,885</u>	<u>--</u>
Net change in fund balances	<u>(99,727)</u>	<u>(24,298)</u>	<u>75,429</u>
Fund balances, October 1	<u>206,885</u>	<u>206,885</u>	<u>--</u>
Fund balances, September 30	<u>\$ 107,158</u>	<u>\$ 182,587</u>	<u>\$ 75,429</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER TWO
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-14

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 353,535	\$ 377,129	\$ 23,594
<i>Other taxes</i>	28,900	36,574	7,674
<i>Fees of tax collector</i>	188,000	175,595	(12,405)
<i>Fines</i>	36,800	49,263	12,463
<i>Interest</i>	625	441	(184)
<i>Miscellaneous</i>	70,000	40,703	(29,297)
Total revenues	<u>677,860</u>	<u>679,705</u>	<u>1,845</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Two</i>	788,926	666,261	122,665
<i>Road and Bridge Administrative</i>	10,719	10,397	322
Total Public transportation	<u>799,645</u>	<u>676,658</u>	<u>122,987</u>
<i>Nondepartmental</i>			
<i>Contingency</i>	4,553	--	4,553
Total Nondepartmental	<u>4,553</u>	<u>--</u>	<u>4,553</u>
Total expenditures	<u>804,198</u>	<u>676,658</u>	<u>127,540</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(126,338)</u>	<u>3,047</u>	<u>129,385</u>
Other financing sources (uses):			
<i>Sale of capital assets</i>	6,517	41,372	34,855
Total other financing sources (uses)	<u>6,517</u>	<u>41,372</u>	<u>34,855</u>
Net change in fund balances	<u>(119,821)</u>	<u>44,419</u>	<u>164,240</u>
Fund balances, October 1	<u>271,632</u>	<u>271,632</u>	<u>--</u>
Fund balances, September 30	<u>\$ 151,811</u>	<u>\$ 316,051</u>	<u>\$ 164,240</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER THREE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 533,902	\$ 569,853	\$ 35,951
<i>Other taxes</i>	46,825	58,853	12,028
<i>Fees of tax collector</i>	300,000	265,331	(34,669)
<i>Fines</i>	58,500	74,439	15,939
<i>Interest</i>	691	385	(306)
<i>Miscellaneous</i>	44,000	53,797	9,797
Total revenues	<u>983,918</u>	<u>1,022,658</u>	<u>38,740</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Three</i>	1,051,465	1,018,433	33,032
<i>Road and Bridge Administrative</i>	10,720	10,329	391
<i>Road and Bridge Legal Advisor</i>	--	1	(1)
Total Public transportation	<u>1,062,185</u>	<u>1,028,763</u>	<u>33,422</u>
Total expenditures	<u>1,062,185</u>	<u>1,028,763</u>	<u>33,422</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(78,267)</u>	<u>(6,105)</u>	<u>72,162</u>
Other financing sources (uses):			
<i>Sale of capital assets</i>	18,267	21,767	3,500
Total other financing sources (uses)	<u>18,267</u>	<u>21,767</u>	<u>(3,500)</u>
Net change in fund balances	<u>(60,000)</u>	<u>15,662</u>	<u>75,662</u>
Fund balances, October 1	<u>246,101</u>	<u>246,101</u>	<u>--</u>
Fund balances, September 30	<u>\$ 186,101</u>	<u>\$ 261,763</u>	<u>\$ 75,662</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER FOUR
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-16

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 284,655	\$ 301,735	\$ 17,080
<i>Other taxes</i>	26,095	32,633	6,538
<i>Fees of tax collector</i>	165,000	140,491	(24,509)
<i>Fines</i>	34,300	39,415	5,115
<i>Interest</i>	900	363	(537)
<i>Miscellaneous</i>	18,500	46,194	27,694
Total revenues	<u>529,450</u>	<u>560,831</u>	<u>31,381</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Four</i>	689,515	532,405	157,110
<i>Road and Bridge Administrative</i>	10,720	3,025	7,695
<i>Road and Bridge Legal Advisor</i>	—	1	(1)
Total Public transportation	<u>700,235</u>	<u>535,431</u>	<u>164,804</u>
<i>Nondepartmental</i>			
<i>Contingency</i>	46,866	—	46,866
Total Nondepartmental	<u>46,866</u>	<u>—</u>	<u>46,866</u>
Total expenditures	<u>747,101</u>	<u>535,431</u>	<u>211,670</u>
Excess (deficiency) of revenues over (under) expenditures	(217,651)	25,400	243,051
Other financing sources (uses):			
<i>Sale of capital assets</i>	46,867	57,992	11,125
Total other financing sources (uses)	<u>46,867</u>	<u>57,992</u>	<u>11,125</u>
Net change in fund balances	(170,784)	83,392	254,176
Fund balances, October 1	222,348	222,348	--
Fund balances, September 30	<u>\$ 51,564</u>	<u>\$ 305,740</u>	<u>\$ 254,176</u>

FANNIN COUNTY, TEXAS
 FANNIN COUNTY BEES
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-17

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 200	\$ 1,022	\$ 822
Total revenues	<u>200</u>	<u>1,022</u>	<u>822</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Administrative</i>	200	1,476	(1,276)
Total Public transportation	<u>200</u>	<u>1,476</u>	<u>(1,276)</u>
Total expenditures	<u>200</u>	<u>1,476</u>	<u>(1,276)</u>
Net change in fund balances	-	(454)	(454)
Fund balances, October 1	2,103	2,103	-
Fund balances, September 30	<u>\$ 2,103</u>	<u>\$ 1,649</u>	<u>\$ (454)</u>

FANNIN COUNTY, TEXAS
J.P. #1 JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-18

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 60	\$ 44	\$ (16)
<i>Miscellaneous</i>	5,000	5,011	11
Total revenues	<u>5,060</u>	<u>5,055</u>	<u>(5)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number One</i>	5,060	1,190	3,870
Total Judicial	<u>5,060</u>	<u>1,190</u>	<u>3,870</u>
Total expenditures	<u>5,060</u>	<u>1,190</u>	<u>3,870</u>
Net change in fund balances	-	3,865	3,865
Fund balances, October 1	38,755	38,755	-
Fund balances, September 30	<u>\$ 38,755</u>	<u>\$ 42,620</u>	<u>\$ 3,865</u>

FANNIN COUNTY, TEXAS
J.P. #2 JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-19

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 20	\$ 12	\$ (8)
<i>Miscellaneous</i>	1,200	893	(307)
Total revenues	<u>1,220</u>	<u>905</u>	<u>(315)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number Two</i>	1,220	--	1,220
Total Judicial	<u>1,220</u>	<u>--</u>	<u>1,220</u>
Total expenditures	<u>1,220</u>	<u>--</u>	<u>1,220</u>
Net change in fund balances	--	905	905
Fund balances, October 1	10,770	10,770	--
Fund balances, September 30	<u>\$ 10,770</u>	<u>\$ 11,675</u>	<u>\$ 905</u>

FANNIN COUNTY, TEXAS
J.P. #3 JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 10	\$ 4	\$ (6)
<i>Miscellaneous</i>	600	352	(248)
Total revenues	<u>610</u>	<u>356</u>	<u>(254)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number Three</i>	610	1,066	(456)
Total Judicial	<u>610</u>	<u>1,066</u>	<u>(456)</u>
Total expenditures	<u>610</u>	<u>1,066</u>	<u>(456)</u>
Net change in fund balances	—	(710)	(710)
Fund balances, October 1	4,564	4,564	—
Fund balances, September 30	<u>\$ 4,564</u>	<u>\$ 3,854</u>	<u>\$ (710)</u>

FANNIN COUNTY, TEXAS
 SHERIFF'S LADONIA PATROL
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-21

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 20,000	\$ --	\$ (20,000)
Total revenues	<u>20,000</u>	<u>--</u>	<u>(20,000)</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>Law Enforcement Block Grant</i>	20,000	3,803	16,197
Total Public safety	<u>20,000</u>	<u>3,803</u>	<u>16,197</u>
Total expenditures	<u>20,000</u>	<u>3,803</u>	<u>16,197</u>
Net change in fund balances	--	(3,803)	(3,803)
Fund balances, October 1	3,803	3,803	--
Fund balances, September 30	<u>\$ 3,803</u>	<u>\$ --</u>	<u>\$ (3,803)</u>

FANNIN COUNTY, TEXAS
 SHERIFF WORK RELEASE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-22

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 300	\$ --	\$ (300)
Total revenues	<u>300</u>	<u>--</u>	<u>(300)</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>Work Release</i>	300	--	300
Total Public safety	<u>300</u>	<u>--</u>	<u>300</u>
Total expenditures	<u>300</u>	<u>--</u>	<u>300</u>
Net change in fund balances	-	-	-
Fund balances, October 1	983	983	-
Fund balances, September 30	<u>\$ 983</u>	<u>\$ 983</u>	<u>\$ --</u>

FANNIN COUNTY, TEXAS

BAIL BONDSMAN APP. FEES

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-23

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 500	\$ --	\$ (500)
Total revenues	<u>500</u>	<u>--</u>	<u>(500)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Special Bondsman App. Fees</i>	500	--	500
Total Judicial	<u>500</u>	<u>--</u>	<u>500</u>
Total expenditures	<u>500</u>	<u>--</u>	<u>500</u>
Net change in fund balances	-	-	-
Fund balances, October 1	6,760	6,760	-
Fund balances, September 30	<u>\$ 6,760</u>	<u>\$ 6,760</u>	<u>-</u>

FANNIN COUNTY, TEXAS
 DISTRICT CLERK TECHNOLOGY FEE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-24

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ --	\$ 4	\$ 4
<i>Miscellaneous</i>	2,000	2,762	762
Total revenues	<u>2,000</u>	<u>2,766</u>	<u>766</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk</i>	2,000	--	2,000
Total Judicial	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Total expenditures	<u>2,000</u>	<u>--</u>	<u>2,000</u>
Net change in fund balances	--	2,766	2,766
Fund balances, October 1	2,805	2,805	--
Fund balances, September 30	<u>\$ 2,805</u>	<u>\$ 5,571</u>	<u>\$ 2,766</u>

FANNIN COUNTY, TEXAS

LAW LIBRARY

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-25

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 18,000	\$ 17,378	\$ (622)
<i>Interest</i>	50	58	8
Total revenues	<u>18,050</u>	<u>17,436</u>	<u>(614)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District and County Attorney</i>	18,050	16,665	1,385
Total Legal	<u>18,050</u>	<u>16,665</u>	<u>1,385</u>
Total expenditures	<u>18,050</u>	<u>16,665</u>	<u>1,385</u>
Net change in fund balances	-	771	771
Fund balances, October 1	53,489	53,489	-
Fund balances, September 30	<u>\$ 53,489</u>	<u>\$ 54,260</u>	<u>\$ 771</u>

FANNIN COUNTY, TEXAS
 DISTRICT ATTORNEY FEE ACCOUNT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-26

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 8,000	\$ 10,604	\$ 2,604
<i>Fines</i>	5,000	2,580	(2,420)
<i>Interest</i>	10	13	3
Total revenues	<u>13,010</u>	<u>13,197</u>	<u>187</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District and County Attorney</i>	8,010	9,800	(1,790)
<i>District Attorney Seizure</i>	5,000	9,974	(4,974)
Total Legal	<u>13,010</u>	<u>19,774</u>	<u>(6,764)</u>
Total expenditures	<u>13,010</u>	<u>19,774</u>	<u>(6,764)</u>
Net change in fund balances	--	(6,577)	(6,577)
Fund balances, October 1	14,339	14,339	--
Fund balances, September 30	<u>\$ 14,339</u>	<u>\$ 7,762</u>	<u>\$ (6,577)</u>

FANNIN COUNTY, TEXAS

IHC B.R. COOPER
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-27

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 20	\$ 9	\$ (11)
Total revenues	<u>20</u>	<u>9</u>	<u>(11)</u>
Expenditures:			
Current:			
<i>Health and welfare</i>			
<i>Indigent Health Care</i>	2,020	--	2,020
Total Health and welfare	<u>2,020</u>	<u>--</u>	<u>2,020</u>
Total expenditures	<u>2,020</u>	<u>--</u>	<u>2,020</u>
Net change in fund balances	(2,000)	9	2,009
Fund balances, October 1	6,480	6,480	--
Fund balances, September 30	<u>\$ 4,480</u>	<u>\$ 6,489</u>	<u>\$ 2,009</u>

FANNIN COUNTY, TEXAS
 MEDICAL RESERVES CORPS. GRANT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-28

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 5,000	\$ 5,000	\$ --
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>--</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>Cert Project Director</i>	8,000	3,202	4,798
Total Public safety	<u>8,000</u>	<u>3,202</u>	<u>4,798</u>
Total expenditures	<u>8,000</u>	<u>3,202</u>	<u>4,798</u>
Net change in fund balances	(3,000)	1,798	4,798
Fund balances, October 1	9,587	9,587	--
Fund balances, September 30	<u>\$ 6,587</u>	<u>\$ 11,385</u>	<u>\$ 4,798</u>

FANNIN COUNTY, TEXAS

EXHIBIT C-29

CERT

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 3,586	\$ 1,470	\$ (2,116)
Total revenues	<u>3,586</u>	<u>1,470</u>	<u>(2,116)</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>CERT Grant</i>	3,586	3,944	(358)
Total Public safety	<u>3,586</u>	<u>3,944</u>	<u>(358)</u>
Total expenditures	<u>3,586</u>	<u>3,944</u>	<u>(358)</u>
Net change in fund balances	--	(2,474)	(2,474)
Fund balances, October 1	--	--	--
Fund balances (deficits), September 30	<u>\$ --</u>	<u>\$ (2,474)</u>	<u>\$ (2,474)</u>

FANNIN COUNTY, TEXAS
SOLID WASTE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-30

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 13,295	\$ 13,295	\$ --
Total revenues	<u>13,295</u>	<u>13,295</u>	<u>--</u>
Expenditures:			
Current:			
<i>Health and welfare</i>			
<i>Solid Waste Grant 2004</i>	13,295	13,295	--
Total Health and welfare	<u>13,295</u>	<u>13,295</u>	<u>--</u>
Nondepartmental			
Total expenditures	<u>13,295</u>	<u>13,295</u>	<u>--</u>
Net change in fund balances	--	--	--
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

FANNIN COUNTY, TEXAS
 HOMELAND SECURITY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-31

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 183,103	\$ 79,619	\$ (103,484)
Total revenues	<u>183,103</u>	<u>79,619</u>	<u>(103,484)</u>
Expenditures:			
Current:			
<i>Public safety</i>			
TEEX	183,103	79,619	103,484
Total Public safety	<u>183,103</u>	<u>79,619</u>	<u>103,484</u>
Total expenditures	<u>183,103</u>	<u>79,619</u>	<u>103,484</u>
Net change in fund balances	-	-	-
Fund balances, October 1	-	-	-
Fund balances, September 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FANNIN COUNTY, TEXAS
 CHAPTER 19 FUNDS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-32

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 8,166	\$ 1,807	\$ (6,359)
Total revenues	<u>8,166</u>	<u>1,807</u>	<u>(6,359)</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Clerk	8,166	1,902	6,264
Total General administration	<u>8,166</u>	<u>1,902</u>	<u>6,264</u>
Total expenditures	<u>8,166</u>	<u>1,902</u>	<u>6,264</u>
Net change in fund balances	—	(95)	(95)
Fund balances, October 1	—	—	—
Fund balances (deficits), September 30	<u>\$ —</u>	<u>\$ (95)</u>	<u>\$ (95)</u>

FANNIN COUNTY, TEXAS

HAVA

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-33

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 7,618	\$ 7,618	\$ --
Total revenues	<u>7,618</u>	<u>7,618</u>	<u>--</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Clerk	7,618	7,618	--
Total General administration	<u>7,618</u>	<u>7,618</u>	<u>--</u>
Total expenditures	<u>7,618</u>	<u>7,618</u>	<u>--</u>
Net change in fund balances	--	--	--
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

FANNIN COUNTY, TEXAS
ELECTION EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-34

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 3,600	\$ 6,600	\$ 3,000
Total revenues	<u>3,600</u>	<u>6,600</u>	<u>3,000</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Clerk</i>	3,600	775	2,825
Total General administration	<u>3,600</u>	<u>775</u>	<u>2,825</u>
Total expenditures	<u>3,600</u>	<u>775</u>	<u>2,825</u>
Net change in fund balances	-	5,825	5,825
Fund balances, October 1	6,739	6,739	-
Fund balances, September 30	<u>\$ 6,739</u>	<u>\$ 12,564</u>	<u>\$ 5,825</u>

FANNIN COUNTY, TEXAS
 COURT RECORDS PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-35

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ —	\$ 6	\$ 6
<i>Miscellaneous</i>	3,000	5,124	2,124
Total revenues	<u>3,000</u>	<u>5,130</u>	<u>2,130</u>
Net change in fund balances	3,000	5,130	2,130
Fund balances, October 1	4,036	4,036	--
Fund balances, September 30	<u>\$ 7,036</u>	<u>\$ 9,166</u>	<u>\$ 2,130</u>

FANNIN COUNTY, TEXAS
 INVESTIGATIVE FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-36

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fines</i>	\$ 184	\$ --	\$ (184)
Total revenues	<u>184</u>	<u>--</u>	<u>(184)</u>
Expenditures:			
Current:			
<i>Public safety</i>			
County Sheriff	184	--	184
Total Public safety	<u>184</u>	<u>--</u>	<u>184</u>
Total expenditures	<u>184</u>	<u>--</u>	<u>184</u>
Net change in fund balances	--	--	--
Fund balances, October 1	69	69	--
Fund balances, September 30	<u>\$ 69</u>	<u>\$ 69</u>	<u>\$ --</u>

FANNIN COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-37

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ —	\$ 4	\$ 4
<i>Miscellaneous</i>	3,200	8,108	4,908
Total revenues	<u>3,200</u>	<u>8,112</u>	<u>4,912</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>County Sheriff</i>	3,200	3,687	(487)
Total Public safety	<u>3,200</u>	<u>3,687</u>	<u>(487)</u>
Total expenditures	<u>3,200</u>	<u>3,687</u>	<u>(487)</u>
Net change in fund balances	—	4,425	4,425
Fund balances, October 1	1,712	1,712	—
Fund balances, September 30	<u>\$ 1,712</u>	<u>\$ 6,137</u>	<u>\$ 4,425</u>

FANNIN COUNTY, TEXAS
 SHERIFF'S FORFEITURE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-38

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fines</i>	\$ 5,000	\$ 5,161	\$ 161
<i>Interest</i>	10	7	(3)
Total revenues	<u>5,010</u>	<u>5,168</u>	<u>158</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>County Sheriff</i>	5,010	2,398	2,612
Total Public safety	<u>5,010</u>	<u>2,398</u>	<u>2,612</u>
Total expenditures	<u>5,010</u>	<u>2,398</u>	<u>2,612</u>
Net change in fund balances	-	2,770	2,770
Fund balances, October 1	6,893	6,893	-
Fund balances, September 30	<u>\$ 6,893</u>	<u>\$ 9,663</u>	<u>\$ 2,770</u>

FANNIN COUNTY, TEXAS
 SHERIFF K-9 UNIT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-39

	Budget	Actual	Variance Positive (Negative)
Expenditures:			
Current:			
Public safety			
County Sheriff	\$ 300	\$ --	\$ 300
Total Public safety	<u>300</u>	<u>--</u>	<u>300</u>
Total expenditures	<u>300</u>	<u>--</u>	<u>300</u>
Net change in fund balances	(300)	--	300
Fund balances, October 1	595	595	-
Fund balances, September 30	<u>\$ 295</u>	<u>\$ 595</u>	<u>\$ 300</u>

FANNIN COUNTY, TEXAS
DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-40

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ --	\$ 7	\$ 7
<i>Miscellaneous</i>	3,000	2,964	(36)
Total revenues	<u>3,000</u>	<u>2,971</u>	<u>(29)</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>Court Administration</i>	3,000	--	3,000
Total General administration	<u>3,000</u>	<u>--</u>	<u>3,000</u>
Total expenditures	<u>3,000</u>	<u>--</u>	<u>3,000</u>
Net change in fund balances	--	2,971	2,971
Fund balances, October 1	6,205	6,205	--
Fund balances, September 30	<u>\$ 6,205</u>	<u>\$ 9,176</u>	<u>\$ 2,971</u>

FANNIN COUNTY, TEXAS
 STATZLER EXPENDABLE TRUST FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-41

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest	\$ 100	\$ 57	\$ (43)
Miscellaneous	551	560	9
Total revenues	<u>651</u>	<u>617</u>	<u>(34)</u>
Expenditures:			
Current:			
Nondepartmental			
Non-departmental	651	607	44
Total Nondepartmental	<u>651</u>	<u>607</u>	<u>44</u>
Total expenditures	<u>651</u>	<u>607</u>	<u>44</u>
Net change in fund balances	-	10	10
Fund balances, October 1	42,076	42,076	-
Fund balances, September 30	<u>\$ 42,076</u>	<u>\$ 42,086</u>	<u>\$ 10</u>

FANNIN COUNTY, TEXAS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2011

EXHIBIT C-42

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 141,621	\$ 197,437	\$ 55,816
<i>Other taxes</i>	-	2,078	2,078
<i>Interest</i>	450	343	(107)
Total revenues	<u>142,071</u>	<u>199,858</u>	<u>57,787</u>
Expenditures:			
Debt Service:			
<i>Principal</i>	90,000	90,000	-
<i>Interest and fiscal charges</i>	83,650	83,582	68
Total expenditures	<u>173,650</u>	<u>173,582</u>	<u>68</u>
Net change in fund balances	(31,579)	26,276	57,855
Fund balances, October 1	228,037	228,037	-
Fund balances, September 30	<u>\$ 196,458</u>	<u>\$ 254,313</u>	<u>\$ 57,855</u>

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FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2011

	County Clerk	District Clerk	Justice of the Peace Number One	Sheriff
ASSETS				
<i>Cash and cash equivalents</i>	\$ 96,929	\$ 610,071	\$ 12,021	\$ 166,739
Total Assets	<u>\$ 96,929</u>	<u>\$ 610,071</u>	<u>\$ 12,021</u>	<u>\$ 166,739</u>
LIABILITIES				
<i>Due to other governments</i>	\$ —	\$ —	\$ —	\$ 84,250
<i>Due to others</i>	96,929	610,071	12,021	82,489
Total Liabilities	<u>\$ 96,929</u>	<u>\$ 610,071</u>	<u>\$ 12,021</u>	<u>\$ 166,739</u>

District Attorney	Tax Assessor Collector	Juvenile Probation	Surety Bail Bond Fee	Total Agency Funds (See Exhibit A-7)
\$ 5,175	\$ 259,541	\$ 994	\$ 6,180	\$ 1,157,650
<u>\$ 5,175</u>	<u>\$ 259,541</u>	<u>\$ 994</u>	<u>\$ 6,180</u>	<u>\$ 1,157,650</u>
\$ 11	\$ 259,541	\$ --	\$ 6,180	\$ 349,982
5,164	--	994	--	807,668
<u>\$ 5,175</u>	<u>\$ 259,541</u>	<u>\$ 994</u>	<u>\$ 6,180</u>	<u>\$ 1,157,650</u>

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