

FANNIN COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2013

FANNIN COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2013

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
FINANCIAL SECTION		
Independent Auditors' Report.....	1	
Management's Discussion and Analysis (Required Supplementary Information).....	5	
<u>Basic Financial Statements</u>		
Government-wide Financial Statements:		
Statement of Net Position.....	14	A-1
Statement of Activities.....	15	A-2
Fund Financial Statements:		
Balance Sheet - Governmental Funds.....	16	A-3
Reconciliation of the Governmental Funds		
Balance Sheet to the Statement of Net Position.....	17	A-4
Statement of Revenues, Expenditures, and Changes in		
Fund Balances - Governmental Funds.....	18	A-5
Reconciliation of the Statement of Revenues, Expenditures, and Changes in		
Fund Balances of Governmental Funds to the Statement of Activities.....	19	A-6
Statement of Fiduciary Net Position - Fiduciary Funds.....	20	A-7
Notes to the Financial Statements	21	
<u>Required Supplementary Information:</u>		
Budgetary Comparison Schedules:		
General Fund.....	36	B-1
<u>Combining Statements and Budgetary Comparison Schedules as Supplementary Information:</u>		
Combining Balance Sheet - All Nonmajor Governmental Funds.....	40	C-1
Combining Statement of Revenues, Expenditures and Changes in		
Fund Balances - All Nonmajor Governmental Funds.....	41	C-2
Special Revenue Funds:		
Combining Balance Sheet - Nonmajor Special Revenue Funds.....	42	C-3
Combining Statement of Revenues, Expenditures and Changes		
in Fund Balances - Nonmajor Special Revenue Funds.....	52	C-4

FANNIN COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2013

TABLE OF CONTENTS

	Page	Exhibit
Budgetary Comparison Schedules:		
Courthouse Security.....	62	C-5
County Clerk Vital Statistics.....	63	C-6
Justice Court Building Security.....	64	C-7
County Judge Excess Supplement.....	65	C-8
Probate Judges Education.....	66	C-9
County Clerk Records Management.....	67	C-10
District Clerk Records Management.....	68	C-11
County Offices Records Management.....	69	C-12
Road and Bridge Number One.....	70	C-13
Road and Bridge Number Two.....	71	C-14
Road and Bridge Number Three.....	72	C-15
Road and Bridge Number Four.....	73	C-16
Fannin County Bees.....	74	C-17
J.P. #1 Justice Court Technology.....	75	C-18
J.P. #2 Justice Court Technology.....	76	C-19
J.P. #3 Justice Court Technology.....	77	C-20
Bail Bondsman App. Fees.....	78	C-21
District Clerk Technology Fee.....	79	C-22
Law Library.....	80	C-23
District Attorney Fee Account.....	81	C-24
IHC B.R. Cooper.....	82	C-25
Medical Reserves Corps. Grant.....	83	C-26
CERT.....	84	C-27
Prosecutor Grant 2007.....	85	C-28
Homeland Security.....	86	C-29
Chapter 19 Funds.....	87	C-30
Grand Jury Coordinator.....	88	C-31
Election Equipment Fund.....	89	C-32
County & District Court Technology.....	90	C-33
Court Records Preservation.....	91	C-34
Law Enforcement Education.....	92	C-35
Sheriff's Forfeiture.....	93	C-36
Drug Court.....	94	C-37
Community Service Coordinator.....	95	C-38
Statzler Expendable Trust Fund.....	96	C-39
Debt Service Funds:		
Budgetary Comparison Schedule:		
Debt Service Fund.....	97	C-40
Fiduciary Funds:		
Agency Funds:		
Combining Statement of Fiduciary Assets and Liabilities.....	98	C-41

Financial Section

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

INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and Commissioners Comprising the
Commissioners' Court of Fannin County
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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Fannin County, Texas, as of September 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note IV. E. to the financial statements, the County has adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 5–11 and 36–38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Arthur D. Craig & Company, PC

Arlington, Texas
April 16, 2014

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, 2013. 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, 2013 by \$20,446,670 (net assets). Of this amount, \$8,677,482 (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 \$1,094,870. The majority of this increase is attributable to the increased investments, increased infrastructure, and increase of receivables (net of allowances from collectibles) and reduction of total liabilities.

The County's governmental funds reported combined ending fund balances of \$7,393,719, an increase of \$690,957 in comparison to the previous year mainly due to an increase in fees of office, fees of tax collection, and a one-time surplus distribution from the appraisal district and health insurance carrier.

The unreserved portion of the General Fund fund balance at the end of the year was \$5,336,169 or 57% of total General Fund expenditures for fiscal year 2013.

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.

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 44 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 43 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 2013, the County's net assets (assets exceeding liabilities) totaled \$20,446,670. This analysis focuses on the net assets (Table 1) and changes in net assets (Table 2). This is an increase of \$1,094,870, 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, \$11,661,796 or 57%, reflects its investment in capital assets (land, buildings, infrastructure, machinery and equipment, construction in progress), less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

FANNIN COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2013

The remainder of the net assets of \$107,392, or only .6% of total assets in the debt service fund, are restricted for future debt service payments.

The remaining balance of unrestricted net assets, \$8,677,482 or 42.4%, may be used to meet the government's ongoing obligations to citizens and creditors.

EXHIBIT A-1

Table 1
Condensed Statement of Net Assets

	9/30/13	9/30/12
ASSETS		
Current and other assets	\$ 11,519,906	\$ 10,109,365
Capital assets	12,501,796	12,151,169
Total assets	<u>24,021,702</u>	<u>22,260,534</u>
LIABILITIES		
Long-term liabilities	2,329,463	1,318,363
Other liabilities	1,245,569	1,590,371
Total liabilities	<u>3,575,032</u>	<u>2,908,734</u>
NET ASSETS		
Invested in capital assets net of related debt	11,661,796	10,733,768
Restricted	107,392	253,304
Unrestricted	8,677,482	8,364,728
	<u>\$ 20,446,670</u>	<u>\$ 19,351,800</u>

Changes in Net Assets. The net assets of the County increased by \$1,094,870 for the fiscal year ended September 30, 2013. This increase is mainly due to an increase in investments, infrastructure, and other receivables.

FANNIN COUNTY, TEXAS
MANAGEMENT'S DISCUSSION AND ANALYSIS
September 30, 2013

Table 2

Changes in Net Assets		
	9/30/13	9/30/12
Program Revenues:		
Charges for services	3,063,826	\$ 3,255,200
Operating grants and contributions	318,528	274,715
Capital grants and contributions	917,051	1,242,310
General Revenues		
Taxes	9,463,135	9,488,881
Unrestricted Investment Earnings	7,123	7,723
Miscellaneous	181,277	175,527
Gain (loss) on sale of capital assets	98,161	140,918
Total Revenues	<u>14,049,101</u>	<u>14,585,274</u>
Expenses:		
General Administration	727,079	706,043
Judicial	1,649,983	1,165,477
Legal	792,128	684,672
Financial Administration	680,377	640,516
Public Facilities	714,478	448,445
Public Safety	4,029,977	3,873,466
Public Transportation	3,201,079	3,187,747
Health and Welfare	431,799	838,391
Non Departmental	668,418	699,661
Debt Service	58,913	66,253
Total Expenses	<u>12,954,231</u>	<u>12,310,671</u>
Increase in net assets	1,094,870	2,274,603
Net assets - October 1	19,351,800	17,077,197
Net assets - September 30	<u>\$20,446,670</u>	<u>\$19,351,800</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 \$7,393,719.

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unreserved fund balance was \$5,336,169. This is an increase of \$779,043 over last year with the primary reason due to the increase in cash and investments of \$929,810.

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
September 30, 2013

Ad Valorem taxes were above budget by \$286,302 due to higher tax collection.

Other tax revenue was below budget by \$8,052, mainly due to the decrease in collection of payment in lieu of taxes.

Fees of Office revenue was over budget by \$156,977 partially due to the Fannin County Detention Center revenues which were \$45,745 over budget and were returned to the County.

Fees of Tax Collector were over budget by \$92,155 mainly due to commissions on sales tax that were over budget by \$70,058.

Miscellaneous income was above original budget by \$237,449 and above amended budget by \$8,989 mainly due to unexpected income from one-time distribution of surplus funds from Fannin County Appraisal District and the County's healthcare carrier.

The final amended budget increased appropriations by approximately \$228,458 due to the unexpected surplus distributions.

The overall Public Safety budget was under budget by \$232,281 mainly due jail operations below original budget by \$29,747 and Sheriff Operations below original budget by \$117,211. County Sheriff Office expenditures were below final appropriations budget by \$122,348 and below last year expenditures by \$39,134. The Jail Operations expenditures were under final appropriations budget by \$78,253 and above last year by \$235,292 mainly due to the increased number of inmates and tremendous increase in inmate medical expenses.

Overall, expenditures were less than the original budget by \$751,412 and less than final appropriations budget by \$979,870. Overall expenditures were \$286,684 over last year mainly due to the purchase of new AgriLife Building, remodel and operation of building for \$319,573.

Total Health and Welfare was below budget by \$306,613 mainly due to Indigent Health Care being below budget by \$290,183 and less than anticipated expenses.

District Court expenditures were above budget by \$22,405 mainly due to continued increased indigent attorney defense cost.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets as of September 30, 2013, amounts to \$12,501,796 (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
September 30, 2013

Table 3
 Capital Assets at Year End
 Net of Accumulated Depreciation

	9/30/13	9/30/12
Land	\$ 341,561	\$ 341,561
Buildings	1,831,389	1,949,156
Machinery and equipment	1,353,675	1,295,116
Infrastructure	8,975,171	8,565,336
	<u>\$ 12,501,796</u>	<u>\$ 12,151,169</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 \$1,245,569, including compensated absences. Of this amount, \$1,095,000 comprises General Obligation Debt for Public Improvement Bonds, with principal due annually through 2017 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 \$82,400 as all short-term notes were paid off. Compensated absences decreased by \$22,402 mainly due to reduction of Sheriff personnel compensatory time. This reduction was accomplished by a commissioners court decision to pay compensatory time down to 80 hours.

Table 4
 Outstanding Debt at Year End

Type of Debt	9/30/13	9/30/12
General Obligation Bonds	\$ 1,095,000	\$ 1,335,000
Notes Payable	0	82,400
Compensated Absences	150,569	172,971
Total	<u>\$ 1,245,569</u>	<u>\$ 1,590,371</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 \$344,802 due to a decrease in general obligation bond principal, reduction of compensated absences, and the payoff of short-term notes payable.

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:

Budget for Fannin County fiscal year 2013-2014 has been budgeted to pay off all bond debt of \$1,095,000 by November 2013 and has been paid off October 2013.

Significant increase in prisoner housing expected for fiscal year 2014 due to a current trend of a 30% increase in prisoner housing numbers from previous years.

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

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

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

Increase in law enforcement payroll cost due to pressures from higher competitive salaries which were awarded for fiscal year 2013-2014.

Requests for Information

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

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Basic Financial Statements

FANNIN COUNTY, TEXAS

STATEMENT OF NET POSITION

SEPTEMBER 30, 2013

	Governmental Activities
ASSETS	
<i>Cash and cash equivalents</i>	\$ 2,289,393
<i>Investments</i>	5,445,277
Receivables (net of allowances for uncollectibles):	
<i>Taxes</i>	737,147
<i>Accounts</i>	106,593
<i>Fines</i>	2,792,162
<i>Intergovernmental</i>	149,334
<i>Due from fiduciary funds</i>	--
Capital assets (net of accumulated depreciation)	
<i>Land</i>	341,561
<i>Buildings</i>	1,831,389
<i>Machinery and equipment</i>	1,353,675
<i>Infrastructure</i>	8,975,171
Total Assets	<u>24,021,702</u>
LIABILITIES	
<i>Accounts payable</i>	500,459
<i>Accrued liabilities</i>	137,438
<i>Interest payable</i>	4,025
<i>Due to other governments</i>	511,021
<i>Due to others</i>	1,176,520
Noncurrent liabilities:	
<i>Due within one year</i>	405,569
<i>Due in more than one year</i>	840,000
Total Liabilities	<u>3,575,032</u>
NET POSITION	
Net Investment in Capital Assets	11,661,796
Restricted For:	
Debt Service	107,392
Unrestricted	8,677,482
Total Net Position	<u>\$ 20,446,670</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2013

Functions/Programs	Expenses	Program Revenues		Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions		
PRIMARY GOVERNMENT					
Governmental activities:					
<i>General administration</i>	\$ 727,079	\$ 512,185	\$ 16,819	\$ --	\$ (198,075)
<i>Judicial</i>	1,649,983	345,741	51,643	--	(1,252,599)
<i>Legal</i>	792,128	35,647	104,309	--	(652,172)
<i>Financial administration</i>	680,377	326,317	--	--	(354,060)
<i>Public facilities</i>	714,478	--	15,952	84,219	(614,307)
<i>Public safety</i>	4,029,977	776,889	54,276	33,040	(3,165,772)
<i>Public transportation</i>	3,201,079	1,004,620	54,201	799,792	(1,342,466)
<i>Health and welfare</i>	431,799	62,427	21,328	--	(348,044)
<i>Nondepartmental</i>	668,418	--	--	--	(668,418)
<i>Interest on long-term debt</i>	58,913	--	--	--	(58,913)
Total expenses	<u>12,954,231</u>	<u>3,063,826</u>	<u>318,528</u>	<u>917,051</u>	<u>(8,654,826)</u>
Total Primary Government	<u>\$ 12,954,231</u>	<u>\$ 3,063,826</u>	<u>\$ 318,528</u>	<u>\$ 917,051</u>	<u>(8,654,826)</u>
General Revenues:					
<i>Property taxes</i>					8,642,651
<i>Other taxes</i>					820,484
<i>Unrestricted investment earnings</i>					7,123
<i>Miscellaneous</i>					181,277
<i>Gain (loss) on disposal of capital assets</i>					98,161
Total General Revenues					<u>9,749,696</u>
Change in Net Position					<u>1,094,870</u>
Net Position - Beginning					<u>19,351,800</u>
Net Position - Ending					<u>\$ 20,446,670</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
<i>Cash and cash equivalents</i>	\$ 1,045,370	\$ 1,244,022	\$ 2,289,392
<i>Investments</i>	4,517,511	927,766	5,445,277
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	585,970	151,177	737,147
<i>Accounts</i>	106,593	--	106,593
<i>Fines</i>	2,792,162	--	2,792,162
<i>Intergovernmental</i>	120,819	28,515	149,334
<i>Due from other funds</i>	28,866	--	28,866
Total Assets	<u>\$ 9,197,291</u>	<u>\$ 2,351,480</u>	<u>\$ 11,548,771</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
<i>Accounts payable</i>	\$ 413,179	\$ 87,280	\$ 500,459
<i>Accrued liabilities</i>	102,028	35,410	137,438
<i>Due to other funds</i>	--	28,866	28,866
<i>Due to other governments</i>	511,021	--	511,021
<i>Due to others</i>	1,176,520	--	1,176,520
Total Liabilities	<u>2,202,748</u>	<u>151,556</u>	<u>2,354,304</u>
DEFERRED INFLOWS OF RESOURCES			
<i>Unavailable revenue - property taxes</i>	551,367	142,374	693,741
<i>Unavailable revenue - fines</i>	1,107,007	--	1,107,007
Total Deferred Inflows of Resources	<u>1,658,374</u>	<u>142,374</u>	<u>1,800,748</u>
FUND BALANCES			
<i>Restricted</i>	--	969,012	969,012
<i>Committed</i>	--	1,117,404	1,117,404
<i>Unassigned</i>	5,336,169	(28,866)	5,307,303
Total Fund Balances	<u>5,336,169</u>	<u>2,057,550</u>	<u>7,393,719</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 9,197,291</u>	<u>\$ 2,351,480</u>	<u>\$ 11,548,771</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 SEPTEMBER 30, 2013

Total fund balances - governmental funds balance sheet	\$ 7,393,719
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not reported in the funds.	12,501,796
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	693,741
Payables for bond principal which are not due in the current period are not reported in the funds.	(1,095,000)
Payables for bond interest which are not due in the current period are not reported in the funds.	(4,024)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(150,569)
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	<u>1,107,007</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 20,446,670</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, 2013

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenue:			
<i>Ad valorem taxes</i>	\$ 6,871,857	\$ 1,744,955	\$ 8,616,812
<i>Other taxes</i>	942,570	157,789	1,100,359
<i>Licenses and permits</i>	62,427	--	62,427
<i>Intergovernmental</i>	104,561	150,139	254,700
<i>Fees of office</i>	1,229,215	49,352	1,278,567
<i>Fees of tax collector</i>	326,155	732,837	1,058,992
<i>Fines</i>	42,066	217,208	259,274
<i>Interest</i>	5,529	1,594	7,123
<i>Miscellaneous</i>	516,679	311,762	828,441
Total revenues	<u>10,101,059</u>	<u>3,365,636</u>	<u>13,466,695</u>
Expenditures:			
Current:			
<i>General administration</i>	576,778	106,621	683,399
<i>Judicial</i>	1,646,277	3,207	1,649,484
<i>Legal</i>	708,044	81,752	789,796
<i>Financial administration</i>	682,177	--	682,177
<i>Public facilities</i>	693,426	15,104	708,530
<i>Public safety</i>	3,901,624	103,427	4,005,051
<i>Public transportation</i>	--	2,951,205	2,951,205
<i>Health and welfare</i>	446,272	182	446,454
<i>Nondepartmental</i>	667,918	500	668,418
Debt service:			
<i>Principal</i>	--	240,000	240,000
<i>Interest and fiscal charges</i>	--	61,469	61,469
Total expenditures	<u>9,322,516</u>	<u>3,563,467</u>	<u>12,885,983</u>
Excess (deficiency) of revenues over (under) expenditures	778,543	(197,831)	580,712
Other financing sources (uses):			
<i>Transfers in</i>	--	69	69
<i>Transfers out</i>	--	(69)	(69)
<i>Sale of capital assets</i>	500	109,745	110,245
Total other financing sources (uses)	<u>500</u>	<u>109,745</u>	<u>110,245</u>
Net change in fund balances	779,043	(88,086)	690,957
Fund balances, October 1	4,557,126	2,145,636	6,702,762
Fund balances, September 30	<u>\$ 5,336,169</u>	<u>\$ 2,057,550</u>	<u>\$ 7,393,719</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, 2013*

Net change in fund balances - total governmental funds	\$ 690,957
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	418,512
The depreciation of capital assets used in governmental activities is not reported in the funds.	(834,144)
The gain or loss on the sale of capital assets is not reported in the funds.	(12,083)
Donations of capital assets increase net position in the SOA but not in the funds.	778,342
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	25,839
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	240,000
Repayment of loan principal is an expenditure in the funds but is not an expense in the SOA.	82,426
(Increase) decrease in accrued interest from beginning of period to end of period.	2,556
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	22,401
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	<u>(319,936)</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 1,094,870</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2013

	Agency Funds
ASSETS	
<i>Cash and cash equivalents</i>	\$ 1,419,385
Total Assets	<u>\$ 1,419,385</u>
LIABILITIES	
<i>Due to other governments</i>	\$ 336,882
<i>Due to others</i>	1,082,503
Total Liabilities	<u>\$ 1,419,385</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2013

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, 2013

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

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

The County reports the following major governmental funds:

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

Additionally, the County reports the following fund types:

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

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

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

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

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

D. Budgetary Information

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

- Sheriff Work Release
- Courthouse Restoration
- Contraband Seizure
- IHC Co-op Gin
- County Clerk Records Archive
- Investigative Fund
- Sheriff K-9 Unit
- Statute Restoration
- Right of Way

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.

FANNIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED SEPTEMBER 30, 2013

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

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

2. Excess of Expenditures Over Appropriations

For the year ended September 30, 2013, expenditures exceeded appropriations in the following funds:

Special Revenue Funds:	
Courthouse Security	\$54
County Clerk Vital Statistics	1,880
County Clerk Records Management	16,050
Bail Bondsman App Fees	266
Law Enforcement Education	202

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

3. Deficit Fund Balances

The following funds had deficit fund balances at 9/30/13

Homeland Security	\$28,726
Cert	140
	<u>\$28,866</u>

E. 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.

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."

FANNIN COUNTY, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED SEPTEMBER 30, 2013

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

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

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

3. Capital assets

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

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

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

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

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

4. Compensated absences

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

5. Long-term obligations

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond 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.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2013

6. Fund equity

In government-wide statements, net assets are classified into three categories as follows:

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

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

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

Governmental funds classify fund balances as follows:

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

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

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

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

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

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

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Other Funds	Total
Restricted for:			
Debt Service	\$ --	\$92,787	92,787
Justice Administration	--	389,294	389,294
Preservation	--	12,010	12,010
Grants	--	13,864	13,864
Construction	--	115	115
Other	--	460,942	460,942
	--	969,012	969,012
Committed to:			
Road and Bridge Maintenance	--	1,117,404	1,117,404
Unassigned	5,336,169	(28,866)	5,307,303
	<u>\$5,336,169</u>	<u>\$2,057,550</u>	<u>\$7,393,719</u>

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

County clerk fines	\$303,127
District clerk fines	705,001
Justice of the peace fines	<u>98,879</u>
Total	<u>\$1,107,007</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 \$3,708,778. All of the bank balance of \$3,960,200, was covered by federal deposit insurance and collateralized by the pledging financial institution with marketable securities held by an agent in the bank's name.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2013

Investments

As of September 30, 2013, the County had the following investments:

Investment type	Credit Rating	Fair Value	Days to Maturity
Government sponsored investment pool (TexPool)	AAAm	\$5,445,277	<60
Total Fair Value		<u>\$5,445,277</u>	

* Standard and Poors

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

Credit Risk. State law limits investments as described previously in Note I D 1.

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

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

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

TexPool is an external investment pool and is not SEC registered. The Texas Interlocal Cooperation Act and the Texas Public Funds Investment Act provide for creation of public funds investments pools and permit eligible governmental entities to jointly invest their funds in authorized investments. The fair value of investments in the pool is independently reviewed monthly. At September 30, 2013 the fair value of the position in TexPool approximates the fair value of the shares.

B. Receivables

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

	General	NonMajor and Other	Total
Taxes receivable	\$585,970	\$151,177	\$737,147
Other	\$106,593	\$ --	\$106,593
Fines receivable	\$4,599,698	\$ --	\$4,599,698
Allowance	(1,807,536)	--	(1,807,536)
Net fines receivable	\$2,792,162	\$ --	\$2,792,162
Intergovernmental	\$120,919	\$28,515	\$149,334

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2013

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)	\$551,367	\$ --	\$551,367
Deferred fines revenue (General Fund)	\$1,107,007	--	\$1,107,007
Deferred tax revenue (NonMajor Funds)	142,374	--	142,374
Total deferred/unearned revenue for governmental funds	<u>\$1,800,748</u>	<u>\$ --</u>	<u>\$1,800,748</u>

C. Capital assets

Capital asset activity for the year ended September 30, 2013:

	Balance 9/30/12	Additions	Retirements	Inventory Adjustment	Balance 9/30/13
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$341,561	\$ --	\$ --	\$ --	\$341,561
Construction in progress	--	--	--	--	--
Total capital assets not being depreciated	<u>341,561</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>341,561</u>
Capital assets, being depreciated:					
Buildings	4,737,000	--	--	--	4,737,000
Infrastructure	24,257,455	778,342	(12,076)	--	25,023,721
Machinery and equipment	5,530,050	418,512	(368,135)	--	5,580,427
Total capital assets being depreciated	<u>34,524,505</u>	<u>1,196,854</u>	<u>(380,211)</u>	<u>--</u>	<u>35,341,148</u>
Less accumulated depreciation for:					
Buildings	(2,787,844)	(117,767)	--	--	(2,905,611)
Infrastructure	(15,692,119)	(368,507)	12,076	--	(16,048,550)
Machinery and equipment	(4,234,934)	(347,870)	356,052	--	(4,226,752)
Total accumulated depreciation	<u>(22,714,897)</u>	<u>(834,144)</u>	<u>368,128</u>	<u>--</u>	<u>(23,180,913)</u>
Total capital assets being depreciated, net	<u>11,809,608</u>	<u>362,710</u>	<u>(12,083)</u>	<u>--</u>	<u>12,160,235</u>
Governmental activities capital assets, net	<u>\$12,151,169</u>	<u>\$362,710</u>	<u>(\$12,083)</u>	<u>\$ --</u>	<u>\$12,501,796</u>

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

Governmental activities:

General administration	\$47,105
Public facilities	70,633
Public safety	130,289
Public transportation	586,117
Total depreciation expense - governmental activities	<u>\$834,144</u>

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2013

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of September 30, 2013, is as follows:

Fund	Receivable	Payable
Major Funds		
General Fund	\$28,866	\$ --
Nonmajor Funds		
Homeland Security	--	28,726
Cert	--	140
Total Governmental Funds	<u>\$28,866</u>	<u>\$28,866</u>

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, 2013 under the modified accrual basis of accounting:

	<u>Unaudited</u>
Total revenues	\$89,386
Total expenses	(669,524)
Change in net assets	(580,138)
Contributions from joint venturers	580,138
Net assets - September 30, 2012	182,061
Net assets - September 30, 2013	<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.

General Debt Currently Outstanding:

Purpose	Original Amount	Year of Issue	Final Maturity	Interest Rate	Balance 9/30/13
General Long-Term Debt Issues					
General Obligation Bonds:					
General Obligation Bonds	\$2,675,000	8/01/98	9/1/18	5.4% - 6.4%	<u>\$1,095,000</u>

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2013

Annual debt service requirements to maturity for general debt:

Year	General Obligation Bonds		Total
	Principal	Interest	
2014	\$255,000	\$50,188	\$305,188
2015	265,000	38,330	303,330
2016	280,000	25,875	305,875
2017	295,000	13,275	308,275
Total	<u>\$1,095,000</u>	<u>\$127,668</u>	<u>\$1,222,668</u>

CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2013, was as follows:

	Balance 09/30/12	Additions	Retirements	Balance 09/30/13	Due Within One Year
Governmental activities:					
General Obligation Bonds	\$1,335,000	\$ --	(\$240,000)	\$1,095,000	\$255,000
Notes payable	\$82,400	--	(\$82,400)	--	--
Compensated absences	172,971	150,569	(172,971)	150,569	150,569
Governmental activity Long-Term Liabilities	<u>\$1,590,371</u>	<u>\$150,569</u>	<u>(\$495,371)</u>	<u>\$1,245,569</u>	<u>\$405,569</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 9/30/13.

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, 2013, the principal amount payable was \$29,200,000.

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

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2013

believed to be insignificant to the County's basic financial statements. For the last three years, there have been no significant reductions of insurance coverage or insurance settlements in excess of insurance coverage.

B. Contingent Liabilities and Commitments

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

The County periodically is defendant in various lawsuits. As of September 30, 2013, 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 9.88% for the months of the accounting year in 2012 and 10.28% for the months of the accounting year in 2013.

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, 2013, the annual pension cost for the TCDRS plan for its employees was \$440,798 and the actual contributions were \$440,798.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2013

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

Actuarial Valuation Information

Actuarial valuation date	12/31/10	12/31/11	12/31/12
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	5.40%	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	9/30/11	9/30/12	9/30/13
Annual Pension Cost (APC)	\$393,933	\$419,248	\$440,798
Percentage of APC Contributed	100.00%	100.00%	100.00%
Net Pension Obligation	\$ --	\$ --	\$ --

D. Concentrations of Credit Risk

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

E. Implementation of new GASB Accounting Standards/Reclassification of Prior Year Amounts

The County has implemented new GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Under GASB-63, amounts previously reported as deferred charges as a part of total assets and deferred amounts from refunded debt have been reported in a separate section as deferred outflows of resources and amounts previously reported as deferred revenue as a part of total liabilities have been reported in a separate section as deferred inflows of resources. Under GASB-65, bond issue costs (excluding bond insurance) are recognized as expenses in the period incurred rather than as assets to be amortized.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2013

GASB 63 resulted in the reclassification of \$2,094,846 (deferred ad valorem tax revenue and deferred fine revenue, which use is restricted to a subsequent fiscal year) to deferred inflows of resources for governmental funds at September 30, 2012.

F. Subsequent Event

On October 15, 2013, the County paid off the General Obligation Bonds, Issue 1998, for the total principal balance of \$1,095,000, and accrued interest of \$8,783.

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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, 2013

EXHIBIT B-1
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Ad valorem taxes</i>	\$ 6,585,555	\$ 6,585,555	\$ 6,871,857	\$ 286,302
<i>Other taxes</i>	950,622	950,622	942,570	(8,052)
<i>Licenses and permits</i>	46,500	46,500	62,427	15,927
<i>Intergovernmental</i>	35,283	35,283	104,561	69,278
<i>Fees of office</i>	1,072,238	1,072,238	1,229,215	156,977
<i>Fees of tax collector</i>	234,000	234,000	326,155	92,155
<i>Fines</i>	35,000	35,000	42,066	7,066
<i>Interest</i>	4,500	4,500	5,529	1,029
<i>Miscellaneous</i>	279,230	507,690	516,679	8,989
Total revenues	9,242,928	9,471,388	10,101,059	629,671
Expenditures:				
Current:				
<i>General administration</i>				
<i>County Judge</i>	130,882	131,330	130,990	340
<i>911 Coordinator</i>	18,000	18,000	18,000	--
<i>County Clerk</i>	338,109	338,413	308,268	30,145
<i>Elections</i>	32,603	32,383	30,473	1,910
<i>Court Administration</i>	125,900	124,413	89,047	35,366
Total General administration	645,494	644,539	576,778	67,761
<i>Judicial</i>				
<i>County Court at Law</i>	395,429	396,613	384,072	12,541
<i>District Court</i>	572,065	607,099	629,504	(22,405)
<i>District Clerk</i>	362,992	363,093	355,092	8,001
<i>Justice of the Peace Number One</i>	133,145	133,164	129,982	3,182
<i>Justice of the Peace Number Two</i>	106,118	106,436	106,080	356
<i>Justice of the Peace Number Three</i>	41,766	41,763	41,547	216
Total Judicial	1,611,515	1,648,168	1,646,277	1,891
<i>Legal</i>				
<i>District and County Attorney</i>	710,055	717,702	708,044	9,658
Total Legal	710,055	717,702	708,044	9,658
<i>Financial administration</i>				
<i>County Auditor</i>	213,213	213,274	208,352	4,922
<i>County Purchasing</i>	65,114	65,203	64,779	424
<i>County Treasurer</i>	112,991	113,024	111,853	1,171
<i>Tax Assessor Collector</i>	254,294	254,365	250,165	4,200
<i>Computer/IT Department</i>	49,308	49,315	47,028	2,287
Total Financial administration	694,920	695,181	682,177	13,004
<i>Public facilities</i>				
<i>Courthouse</i>	384,468	384,561	302,899	81,662
<i>County Office Building</i>	15,635	15,642	13,738	1,904
<i>Co-op Office Building</i>	10,200	10,200	7,852	2,348
<i>Courthouse South Annex</i>	34,728	34,756	29,463	5,293
<i>Old County Jail Building</i>	1,800	15,545	15,545	--
<i>Windom County Building</i>	6,000	6,000	4,356	1,644
<i>Agri Life Extension Building</i>	200,000	326,001	319,573	6,428
Total Public facilities	652,831	792,705	693,426	99,279

FANNIN COUNTY, TEXAS
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT B-1
Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public safety</i>				
<i>Emergency Management</i>	\$ 50,052	\$ 50,066	\$ 49,449	\$ 617
<i>Ambulance Service</i>	540,000	540,000	540,000	--
<i>Fire Protection</i>	69,500	69,303	68,500	803
<i>Constables Precinct Number One</i>	36,917	36,969	36,369	600
<i>Constables Precinct Number Two</i>	27,299	27,324	26,414	910
<i>Constables Precinct Number Three</i>	16,840	16,862	16,543	319
<i>Texas Vine Program</i>	18,283	18,283	--	18,283
<i>County Sheriff</i>	1,505,097	1,508,228	1,385,880	122,348
<i>Jail Operations</i>	1,618,950	1,726,950	1,648,697	78,253
<i>Adult Probation</i>	2,300	2,300	2,052	248
<i>Juvenile Probation</i>	127,720	127,720	127,720	--
<i>Animal Control Officer</i>	799	800	--	800
<i>Total Public safety</i>	<u>4,013,757</u>	<u>4,124,805</u>	<u>3,901,624</u>	<u>223,181</u>
<i>Health and welfare</i>				
<i>Veterans Service</i>	29,319	29,329	28,467	862
<i>Health Inspector</i>	87,996	88,013	85,003	3,010
<i>County Welfare</i>	63,303	63,303	61,235	2,068
<i>Health Officer</i>	2,400	2,400	2,400	--
<i>Indigent Health Care</i>	486,925	486,945	196,762	290,183
<i>County Agents</i>	82,739	82,895	72,405	10,490
<i>Total Health and welfare</i>	<u>752,682</u>	<u>752,885</u>	<u>446,272</u>	<u>306,613</u>
<i>Nondepartmental</i>				
<i>Non-departmental</i>	839,674	918,056	666,193	251,863
<i>Contingency</i>	150,000	5,345	--	5,345
<i>Donations and Allocations</i>	3,000	3,000	1,725	1,275
<i>Total Nondepartmental</i>	<u>992,674</u>	<u>926,401</u>	<u>667,918</u>	<u>258,483</u>
<i>Total expenditures</i>	<u>10,073,928</u>	<u>10,302,386</u>	<u>9,322,516</u>	<u>979,870</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(831,000)	(830,998)	778,543	1,609,541
<i>Other financing sources (uses):</i>				
<i>Sale of capital assets</i>	1,000	1,000	500	(500)
<i>Total other financing sources (uses)</i>	<u>1,000</u>	<u>1,000</u>	<u>500</u>	<u>(500)</u>
<i>Net change in fund balances</i>	(830,000)	(829,998)	779,043	1,609,041
<i>Fund balances, October 1</i>	4,557,126	4,557,126	4,557,126	--
<i>Fund balances, September 30</i>	<u>\$ 3,727,126</u>	<u>\$ 3,727,128</u>	<u>\$ 5,336,169</u>	<u>\$ 1,609,041</u>

Actuarial Valuation Information

Actuarial valuation date	12/31/10	12/31/11	12/31/12
Actuarial value of assets	\$10,429,387	\$10,828,684	\$11,497,257
Actuarial Accrued Liability (AAL)	\$11,695,780	\$12,321,555	\$13,261,212
Unfunded AAL (UAAL)	\$1,266,393	\$1,492,871	\$1,763,955
Funded Ratio	89.17%	87.88%	86.70%
Annual Covered Payroll (actuarial)	\$4,417,994	\$4,487,688	\$4,589,055
UAAL as a Percentage of Covered Payroll	28.66%	33.27%	38.44%

*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, 2013

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 1,152,264	\$ 91,758	\$ 1,244,022
<i>Investments</i>	927,766	--	927,766
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	135,785	15,392	151,177
<i>Intergovernmental</i>	28,273	242	28,515
Total Assets	\$ 2,244,088	\$ 107,392	\$ 2,351,480
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ 87,280	\$ --	\$ 87,280
<i>Accrued liabilities</i>	35,410	--	35,410
<i>Due to other funds</i>	28,866	--	28,866
Total Liabilities	151,556	--	151,556
Deferred Inflows of Resources:			
<i>Unavailable revenue - property taxes</i>	127,768	14,606	142,374
Total Deferred Inflows of Resources	127,768	14,606	142,374
Fund balances:			
<i>Restricted</i>	876,226	92,786	969,012
<i>Committed</i>	1,117,404	--	1,117,404
<i>Unassigned</i>	(28,866)	--	(28,866)
Total fund balances	1,964,764	92,786	2,057,550
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 2,244,088	\$ 107,392	\$ 2,351,480

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Special Revenue Funds	Debt Service Fund	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:			
<i>Ad valorem taxes</i>	\$ 1,589,461	\$ 155,494	\$ 1,744,955
<i>Other taxes</i>	157,403	386	157,789
<i>Intergovernmental</i>	150,139	--	150,139
<i>Fees of office</i>	49,352	--	49,352
<i>Fees of tax collector</i>	732,837	--	732,837
<i>Fines</i>	217,208	--	217,208
<i>Interest</i>	1,416	178	1,594
<i>Miscellaneous</i>	311,762	--	311,762
Total revenues	<u>3,209,578</u>	<u>156,058</u>	<u>3,365,636</u>
Expenditures:			
Current:			
<i>General administration</i>	106,621	--	106,621
<i>Judicial</i>	3,207	--	3,207
<i>Legal</i>	81,752	--	81,752
<i>Public facilities</i>	15,104	--	15,104
<i>Public safety</i>	103,427	--	103,427
<i>Public transportation</i>	2,951,205	--	2,951,205
<i>Health and welfare</i>	182	--	182
<i>Nondepartmental</i>	500	--	500
Debt service:			
<i>Principal</i>	--	240,000	240,000
<i>Interest and fiscal charges</i>	--	61,469	61,469
Total expenditures	<u>3,261,998</u>	<u>301,469</u>	<u>3,563,467</u>
Excess (deficiency) of revenues over (under) expenditures	(52,420)	(145,411)	(197,831)
Other financing sources (uses):			
<i>Transfers in</i>	69	--	69
<i>Transfers out</i>	(69)	--	(69)
<i>Sale of capital assets</i>	109,745	--	109,745
Total other financing sources (uses)	<u>109,745</u>	<u>--</u>	<u>109,745</u>
Net change in fund balances	57,325	(145,411)	(88,086)
Fund balances, October 1	1,907,439	238,197	2,145,636
Fund balances, September 30	<u>\$ 1,964,764</u>	<u>\$ 92,786</u>	<u>\$ 2,057,550</u>

FANNIN COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2013

	<u>Courthouse Security</u>	<u>County Clerk Vital Statistics</u>	<u>Justice Court Building Security</u>	<u>County Judge Excess Supplement</u>
ASSETS				
<i>Cash and cash equivalents</i>	\$ 94,197	\$ 12,759	\$ 10,922	\$ 15,118
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Total Assets	<u>\$ 94,197</u>	<u>\$ 12,759</u>	<u>\$ 10,922</u>	<u>\$ 15,118</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
<i>Accounts payable</i>	\$ 699	\$ 1,271	\$ --	\$ 91
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>699</u>	<u>1,271</u>	<u>--</u>	<u>91</u>
DEFERRED INFLOWS OF RESOURCES				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCES				
<i>Restricted</i>	93,498	11,488	10,922	15,027
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances	<u>93,498</u>	<u>11,488</u>	<u>10,922</u>	<u>15,027</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 94,197</u>	<u>\$ 12,759</u>	<u>\$ 10,922</u>	<u>\$ 15,118</u>

Probate Judges Education	County Clerk Records Management	District Clerk Records Management	County Offices Records Management	Road and Bridge Number One
\$ 3,317	\$ 92,595	\$ 11,355	\$ 67,896	\$ 75,635
--	--	--	--	77,286
--	--	--	--	30,031
--	--	--	--	6,009
<u>\$ 3,317</u>	<u>\$ 92,595</u>	<u>\$ 11,355</u>	<u>\$ 67,896</u>	<u>\$ 188,961</u>
\$ --	\$ --	\$ 168	\$ 480	\$ 13,591
--	1,301	--	118	8,043
--	--	--	--	--
<u>--</u>	<u>1,301</u>	<u>168</u>	<u>598</u>	<u>21,634</u>
--	--	--	--	28,277
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>28,277</u>
3,317	91,294	11,187	67,298	--
--	--	--	--	139,050
--	--	--	--	--
<u>3,317</u>	<u>91,294</u>	<u>11,187</u>	<u>67,298</u>	<u>139,050</u>
<u>\$ 3,317</u>	<u>\$ 92,595</u>	<u>\$ 11,355</u>	<u>\$ 67,896</u>	<u>\$ 188,961</u>

FANNIN COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2013

	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>	\$ 66,595	\$ 216,527	\$ 104,271	\$ 1,305
<i>Investments</i>	202,000	226,724	226,672	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	32,076	47,716	25,962	--
<i>Intergovernmental</i>	6,374	10,226	5,664	--
Total Assets	<u>\$ 307,045</u>	<u>\$ 501,193</u>	<u>\$ 362,569</u>	<u>\$ 1,305</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
<i>Accounts payable</i>	\$ 9,117	\$ 25,342	\$ 33,302	\$ --
<i>Accrued liabilities</i>	7,644	10,120	7,437	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>16,761</u>	<u>35,462</u>	<u>40,739</u>	<u>--</u>
DEFERRED INFLOWS OF RESOURCES				
<i>Unavailable revenue - property taxes</i>	30,188	44,865	24,438	--
Total Deferred Inflows of Resources	<u>30,188</u>	<u>44,865</u>	<u>24,438</u>	<u>--</u>
FUND BALANCES				
<i>Restricted</i>	--	--	--	1,305
<i>Committed</i>	260,096	420,866	297,392	--
<i>Unassigned</i>	--	--	--	--
Total fund balances	<u>260,096</u>	<u>420,866</u>	<u>297,392</u>	<u>1,305</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 307,045</u>	<u>\$ 501,193</u>	<u>\$ 362,569</u>	<u>\$ 1,305</u>

J.P. #1 Justice Court Technology	J.P. #2 Justice Court Technology	J.P. #3 Justice Court Technology	Sheriff Work Release	Courthouse Restoration
\$ 47,344	\$ 11,475	\$ 4,426	\$ 983	\$ 115
--	--	--	--	--
--	--	--	--	--
<u>\$ 47,344</u>	<u>\$ 11,475</u>	<u>\$ 4,426</u>	<u>\$ 983</u>	<u>\$ 115</u>
\$ 31	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>31</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
47,313	11,475	4,426	983	115
--	--	--	--	--
--	--	--	--	--
<u>47,313</u>	<u>11,475</u>	<u>4,426</u>	<u>983</u>	<u>115</u>
<u>\$ 47,344</u>	<u>\$ 11,475</u>	<u>\$ 4,426</u>	<u>\$ 983</u>	<u>\$ 115</u>

FANNIN COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2013

	Bail Bondsman App. Fees	District Clerk Technology Fee	Law Library	District Attorney Fee Account
ASSETS				
<i>Cash and cash equivalents</i>	\$ 6,096	\$ 10,017	\$ 80,092	\$ 33,158
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Total Assets	<u>\$ 6,096</u>	<u>\$ 10,017</u>	<u>\$ 80,092</u>	<u>\$ 33,158</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--	747
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>747</u>
DEFERRED INFLOWS OF RESOURCES				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCES				
<i>Restricted</i>	6,096	10,017	80,092	32,411
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances	<u>6,096</u>	<u>10,017</u>	<u>80,092</u>	<u>32,411</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 6,096</u>	<u>\$ 10,017</u>	<u>\$ 80,092</u>	<u>\$ 33,158</u>

Contraband Seizure	IHC Co-op Gin	IHC B.R. Cooper	Medical Reserves Corps. Grant	CERT
\$ 5,047	\$ 525	\$ 7,711	\$ 13,864	\$ --
--	18,127	6,042	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 5,047</u>	<u>\$ 18,652</u>	<u>\$ 13,753</u>	<u>\$ 13,864</u>	<u>\$ --</u>
\$ 2,651	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	140
<u>2,651</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>140</u>
--	--	--	--	--
--	--	--	--	--
2,396	18,652	13,753	13,864	--
--	--	--	--	--
--	--	--	--	(140)
<u>2,396</u>	<u>18,652</u>	<u>13,753</u>	<u>13,864</u>	<u>(140)</u>
\$ 5,047	\$ 18,652	\$ 13,753	\$ 13,864	\$ --

FANNIN COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2013

	Prosecutor Grant 2007	Homeland Security	Safe Room Reimbursement Program	Election Equipment
ASSETS				
<i>Cash and cash equivalents</i>	\$ 14	\$ --	\$ 2,038	\$ 29,391
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
Total Assets	<u>\$ 14</u>	<u>\$ --</u>	<u>\$ 2,038</u>	<u>\$ 29,391</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
<i>Accounts payable</i>	\$ --	\$ --	\$ 41	\$ 296
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	28,726	--	--
Total Liabilities	<u>--</u>	<u>28,726</u>	<u>41</u>	<u>296</u>
DEFERRED INFLOWS OF RESOURCES				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
FUND BALANCES				
<i>Restricted</i>	14	--	1,997	29,095
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	(28,726)	--	--
Total fund balances	<u>14</u>	<u>(28,726)</u>	<u>1,997</u>	<u>29,095</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 14</u>	<u>\$ --</u>	<u>\$ 2,038</u>	<u>\$ 29,391</u>

County & District Court Technology	Court Records Preservation	County Clerk Records Archive	Law Enforcement Education	Fannin County Sheriff's Forfeiture
\$ 4,295	\$ 19,346	\$ 11,120	\$ 109	\$ 36,862
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 4,295</u>	<u>\$ 19,346</u>	<u>\$ 11,120</u>	<u>\$ 109</u>	<u>\$ 36,862</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
4,295	19,346	11,120	109	36,862
--	--	--	--	--
--	--	--	--	--
<u>4,295</u>	<u>19,346</u>	<u>11,120</u>	<u>109</u>	<u>36,862</u>
<u>\$ 4,295</u>	<u>\$ 19,346</u>	<u>\$ 11,120</u>	<u>\$ 109</u>	<u>\$ 36,862</u>

FANNIN COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2013

	Sheriff K-9 Unit	Statue Restoration
ASSETS		
<i>Cash and cash equivalents</i>	\$ 595	\$ 12,010
<i>Investments</i>	--	--
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	--	--
<i>Intergovernmental</i>	--	--
Total Assets	<u>\$ 595</u>	<u>\$ 12,010</u>
 LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
LIABILITIES		
<i>Accounts payable</i>	\$ --	\$ --
<i>Accrued liabilities</i>	--	--
<i>Due to other funds</i>	--	--
Total Liabilities	<u>--</u>	<u>--</u>
 DEFERRED INFLOWS OF RESOURCES		
<i>Unavailable revenue - property taxes</i>	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>
 FUND BALANCES		
<i>Restricted</i>	595	12,010
<i>Committed</i>	--	--
<i>Unassigned</i>	--	--
Total fund balances	<u>595</u>	<u>12,010</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 595</u>	<u>\$ 12,010</u>

Drug Court	Right of Way	Statzler Expendable Trust	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 16,462	\$ 23,446	\$ 3,231	\$ 1,152,264
--	131,854	39,061	927,766
--	--	--	135,785
--	--	--	28,273
<u>\$ 16,462</u>	<u>\$ 155,300</u>	<u>\$ 42,292</u>	<u>\$ 2,244,088</u>
\$ 200	\$ --	\$ --	\$ 87,280
--	--	--	35,410
--	--	--	28,866
<u>200</u>	<u>--</u>	<u>--</u>	<u>151,556</u>
--	--	--	127,768
--	--	--	<u>127,768</u>
16,262	155,300	42,292	876,226
--	--	--	1,117,404
--	--	--	(28,866)
<u>16,262</u>	<u>155,300</u>	<u>42,292</u>	<u>1,964,764</u>
<u>\$ 16,462</u>	<u>\$ 155,300</u>	<u>\$ 42,292</u>	<u>\$ 2,244,088</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Courthouse Security	County Clerk Vital Statistics	Justice Court Building Security	County Judge Excess Supplement
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fees of office</i>	15,804	--	--	--
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	37	5	--	--
<i>Miscellaneous</i>	--	719	1,342	--
Total revenues	<u>15,841</u>	<u>724</u>	<u>1,342</u>	<u>--</u>
Expenditures:				
Current:				
<i>General administration</i>	--	2,880	--	90
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	15,104	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>15,104</u>	<u>2,880</u>	<u>--</u>	<u>90</u>
 Excess (deficiency) of revenues over (under) expenditures	 737	 (2,156)	 1,342	 (90)
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Net change in fund balances	 737	 (2,156)	 1,342	 (90)
 Fund balances, October 1	 92,761	 13,644	 9,580	 15,117
Fund balances, September 30	<u>\$ 93,498</u>	<u>\$ 11,488</u>	<u>\$ 10,922</u>	<u>\$ 15,027</u>

Probate Judges Education	County Clerk Records Management	District Clerk Records Management	County Offices Records Management	Road and Bridge Number One
\$ --	\$ --	\$ --	\$ --	\$ 349,511
--	--	--	--	34,641
--	--	--	--	--
620	--	--	--	--
--	--	--	--	161,151
--	--	--	--	47,552
--	42	4	27	116
725	50,850	2,751	19,431	37,684
<u>1,345</u>	<u>50,892</u>	<u>2,755</u>	<u>19,458</u>	<u>630,655</u>
400	94,140	--	6,403	--
--	--	487	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	667,717
--	--	--	--	--
<u>400</u>	<u>94,140</u>	<u>487</u>	<u>6,403</u>	<u>667,717</u>
945	(43,248)	2,268	13,055	(37,062)
--	--	--	--	--
--	--	--	--	--
--	--	--	--	44,650
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>44,650</u>
945	(43,248)	2,268	13,055	7,588
2,372	134,542	8,919	54,243	131,462
<u>\$ 3,317</u>	<u>\$ 91,294</u>	<u>\$ 11,187</u>	<u>\$ 67,298</u>	<u>\$ 139,050</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Road and Bridge Number Two	Road and Bridge Number Three	Road and Bridge Number Four	Fannin County Bees
Revenue:				
<i>Ad valorem taxes</i>	\$ 374,477	\$ 565,845	\$ 299,628	\$ --
<i>Other taxes</i>	37,072	55,987	29,703	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fees of office</i>	--	--	--	--
<i>Fees of tax collector</i>	172,656	260,890	138,140	--
<i>Fines</i>	50,946	76,982	40,761	--
<i>Interest</i>	298	302	273	--
<i>Miscellaneous</i>	59,897	59,651	34,159	527
Total revenues	<u>695,346</u>	<u>1,019,657</u>	<u>542,664</u>	<u>527</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>	791,427	956,507	534,842	712
<i>Health and welfare</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>791,427</u>	<u>956,507</u>	<u>534,842</u>	<u>712</u>
Excess (deficiency) of revenues over (under) expenditures	(96,081)	63,150	7,822	(185)
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	11,925	42,850	10,320	--
Total other financing sources (uses)	<u>11,925</u>	<u>42,850</u>	<u>10,320</u>	<u>--</u>
Net change in fund balances	(84,156)	106,000	18,142	(185)
Fund balances, October 1	344,252	314,866	279,250	1,490
Fund balances, September 30	<u>\$ 260,096</u>	<u>\$ 420,866</u>	<u>\$ 297,392</u>	<u>\$ 1,305</u>

J.P. #1 Justice Court Technology	J.P. #2 Justice Court Technology	J.P. #3 Justice Court Technology	Sheriff Work Release	Courthouse Restoration
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
18	5	1	--	--
4,314	815	312	--	--
<u>4,332</u>	<u>820</u>	<u>313</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
1,681	273	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>1,681</u>	<u>273</u>	<u>--</u>	<u>--</u>	<u>--</u>
2,651	547	313	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>2,651</u>	<u>547</u>	<u>313</u>	<u>--</u>	<u>--</u>
44,662	10,928	4,113	983	115
<u>\$ 47,313</u>	<u>\$ 11,475</u>	<u>\$ 4,426</u>	<u>\$ 983</u>	<u>\$ 115</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Bail Bondsman App. Fees	District Clerk Technology Fee	Law Library	District Attorney Fee Account
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fees of office</i>	--	--	16,500	7,109
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	--	--	--	967
<i>Interest</i>	--	3	27	13
<i>Miscellaneous</i>	--	2,040	--	1,326
Total revenues	<u>--</u>	<u>2,043</u>	<u>16,527</u>	<u>9,415</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	766	--	--	--
<i>Legal</i>	--	--	--	10,074
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>766</u>	<u>--</u>	<u>--</u>	<u>10,074</u>
Excess (deficiency) of revenues over (under) expenditures	(766)	2,043	16,527	(659)
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(766)	2,043	16,527	(659)
Fund balances, October 1	6,862	7,974	63,565	33,070
Fund balances, September 30	<u>\$ 6,096</u>	<u>\$ 10,017</u>	<u>\$ 80,092</u>	<u>\$ 32,411</u>

Contraband Seizure	IHC Co-op Gin	IHC B.R. Cooper	Medical Reserves Corps. Grant	CERT
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	4,000	1,756
--	--	--	--	--
--	--	--	--	--
--	19	10	--	--
--	--	--	--	--
<u>--</u>	<u>19</u>	<u>10</u>	<u>4,000</u>	<u>1,756</u>
--	--	--	--	--
--	--	--	3,039	1,896
--	--	182	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>182</u>	<u>3,039</u>	<u>1,896</u>
--	19	(172)	961	(140)
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	19	(172)	961	(140)
2,396	18,633	13,925	12,903	--
<u>\$ 2,396</u>	<u>\$ 18,652</u>	<u>\$ 13,753</u>	<u>\$ 13,864</u>	<u>\$ (140)</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Prosecutor Grant 2007	Homeland Security	Chapter 19 Funds	Safe Room Reimbursement Program
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	115	31,284	1,760	73,574
<i>Fees of office</i>	--	--	--	--
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	--	--	--	--
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>115</u>	<u>31,284</u>	<u>1,760</u>	<u>73,574</u>
Expenditures:				
Current:				
<i>General administration</i>	--	--	1,760	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	101	--	--	71,577
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	--	60,010	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>101</u>	<u>60,010</u>	<u>1,760</u>	<u>71,577</u>
Excess (deficiency) of revenues over (under) expenditures	14	(28,726)	--	1,997
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	14	(28,726)	--	1,997
Fund balances, October 1	--	--	--	--
Fund balances, September 30	<u>\$ 14</u>	<u>\$ (28,726)</u>	<u>\$ --</u>	<u>\$ 1,997</u>

<u>Election Equipment</u>	<u>County & District Court Technology</u>	<u>Court Records Preservation</u>	<u>County Clerk Records Archive</u>	<u>Investigative Fund</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
9,319	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	6	--	--
--	2,090	5,048	11,120	--
<u>9,319</u>	<u>2,090</u>	<u>5,054</u>	<u>11,120</u>	<u>--</u>
348	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>348</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
8,971	2,090	5,054	11,120	--
--	--	--	--	--
--	--	--	--	(69)
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(69)</u>
8,971	2,090	5,054	11,120	(69)
20,124	2,205	14,292	--	69
<u>\$ 29,095</u>	<u>\$ 4,295</u>	<u>\$ 19,346</u>	<u>\$ 11,120</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, 2013

	Law Enforcement Education	Fannin County Sheriff's Forfeiture	Sheriff K-9 Unit	Statue Restoration
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>	1	15	--	--
<i>Miscellaneous</i>	--	--	--	12,010
Total revenues	1	15	--	12,010
Expenditures:				
Current:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public facilities</i>	--	--	--	--
<i>Public safety</i>	3,412	1,096	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	3,412	1,096	--	--
Excess (deficiency) of revenues over (under) expenditures	(3,411)	(1,081)	--	12,010
Other financing sources (uses):				
<i>Transfers in</i>	--	69	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	--	69	--	--
Net change in fund balances	(3,411)	(1,012)	--	12,010
Fund balances, October 1	3,520	37,874	595	--
Fund balances, September 30	\$ 109	\$ 36,862	\$ 595	\$ 12,010

Drug Court	Right of Way	Community Service Coordinator	Statzler Expendable Trust	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ --	\$ 1,589,461
--	--	--	--	157,403
--	--	37,650	--	150,139
--	--	--	--	49,352
--	--	--	--	732,837
--	--	--	--	217,208
5	147	--	42	1,416
4,253	--	138	560	311,762
<u>4,258</u>	<u>147</u>	<u>37,788</u>	<u>602</u>	<u>3,209,578</u>
600	--	--	--	106,621
--	--	--	--	3,207
--	--	--	--	81,752
--	--	--	--	15,104
--	--	33,974	--	103,427
--	--	--	--	2,951,205
--	--	--	--	182
--	--	--	500	500
<u>600</u>	<u>--</u>	<u>33,974</u>	<u>500</u>	<u>3,261,998</u>
3,658	147	3,814	102	(52,420)
--	--	--	--	69
--	--	--	--	(69)
--	--	--	--	109,745
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>109,745</u>
3,658	147	3,814	102	57,325
12,604	155,153	(3,814)	42,190	1,907,439
<u>\$ 16,262</u>	<u>\$ 155,300</u>	<u>\$ --</u>	<u>\$ 42,292</u>	<u>\$ 1,964,764</u>

FANNIN COUNTY, TEXAS
 COURTHOUSE SECURITY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-5

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 15,000	\$ 15,804	\$ 804
<i>Interest</i>	50	37	(13)
Total revenues	<u>15,050</u>	<u>15,841</u>	<u>791</u>
Expenditures:			
Current:			
<i>Public facilities</i>			
<i>Courthouse</i>	6,793	15,104	(8,311)
Total Public facilities	<u>6,793</u>	<u>15,104</u>	<u>(8,311)</u>
<i>Public safety</i>			
<i>County Sheriff</i>	8,257	--	8,257
Total Public safety	<u>8,257</u>	<u>--</u>	<u>8,257</u>
Total expenditures	<u>15,050</u>	<u>15,104</u>	<u>(54)</u>
Net change in fund balances	--	737	737
Fund balances, October 1	92,761	92,761	--
Fund balances, September 30	<u>\$ 92,761</u>	<u>\$ 93,498</u>	<u>\$ 737</u>

FANNIN COUNTY, TEXAS
 COUNTY CLERK VITAL STATISTICS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ --	\$ 5	\$ 5
<i>Miscellaneous</i>	1,000	719	(281)
Total revenues	<u>1,000</u>	<u>724</u>	<u>(276)</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Clerk</i>	1,000	2,880	(1,880)
Total General administration	<u>1,000</u>	<u>2,880</u>	<u>(1,880)</u>
Total expenditures	<u>1,000</u>	<u>2,880</u>	<u>(1,880)</u>
Net change in fund balances	--	(2,156)	(2,156)
Fund balances, October 1	13,644	13,644	--
Fund balances, September 30	<u>\$ 13,644</u>	<u>\$ 11,488</u>	<u>\$ (2,156)</u>

FANNIN COUNTY, TEXAS
JUSTICE COURT BUILDING SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 1,200	\$ 1,342	\$ 142
Total revenues	<u>1,200</u>	<u>1,342</u>	<u>142</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Court</i>	1,200	--	1,200
Total Judicial	<u>1,200</u>	<u>--</u>	<u>1,200</u>
Total expenditures	<u>1,200</u>	<u>--</u>	<u>1,200</u>
Net change in fund balances	--	1,342	1,342
Fund balances, October 1	9,580	9,580	--
Fund balances, September 30	<u>\$ 9,580</u>	<u>\$ 10,922</u>	<u>\$ 1,342</u>

FANNIN COUNTY, TEXAS
 COUNTY JUDGE EXCESS SUPPLEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-8

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 1,500	\$ --	\$ (1,500)
Total revenues	<u>1,500</u>	<u>--</u>	<u>(1,500)</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Judge	1,500	90	1,410
Total General administration	<u>1,500</u>	<u>90</u>	<u>1,410</u>
Total expenditures	<u>1,500</u>	<u>90</u>	<u>1,410</u>
Net change in fund balances	--	(90)	(90)
Fund balances, October 1	15,117	15,117	--
Fund balances, September 30	<u>\$ 15,117</u>	<u>\$ 15,027</u>	<u>\$ (90)</u>

FANNIN COUNTY, TEXAS
PROBATE JUDGES EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-9

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 500	\$ 620	\$ 120
<i>Miscellaneous</i>	--	725	725
Total revenues	<u>500</u>	<u>1,345</u>	<u>845</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Judge</i>	500	400	100
Total General administration	<u>500</u>	<u>400</u>	<u>100</u>
Total expenditures	<u>500</u>	<u>400</u>	<u>100</u>
Net change in fund balances	--	945	945
Fund balances, October 1	2,372	2,372	--
Fund balances, September 30	<u>\$ 2,372</u>	<u>\$ 3,317</u>	<u>\$ 945</u>

FANNIN COUNTY, TEXAS
 COUNTY CLERK RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-10

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 50	\$ 42	\$ (8)
<i>Miscellaneous</i>	60,000	50,850	(9,150)
Total revenues	<u>60,050</u>	<u>50,892</u>	<u>(9,158)</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Clerk Record Management</i>	78,090	94,140	(16,050)
Total General administration	<u>78,090</u>	<u>94,140</u>	<u>(16,050)</u>
Total expenditures	<u>78,090</u>	<u>94,140</u>	<u>(16,050)</u>
Net change in fund balances	(18,040)	(43,248)	(25,208)
Fund balances, October 1	134,542	134,542	--
Fund balances, September 30	<u>\$ 116,502</u>	<u>\$ 91,294</u>	<u>\$ (25,208)</u>

FANNIN COUNTY, TEXAS
 DISTRICT CLERK RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-11

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest	\$ 10	\$ 4	\$ (6)
Miscellaneous	3,000	2,751	(249)
Total revenues	<u>3,010</u>	<u>2,755</u>	<u>(255)</u>
Expenditures:			
Current:			
Judicial			
District Clerk	3,010	487	2,523
Total Judicial	<u>3,010</u>	<u>487</u>	<u>2,523</u>
Total expenditures	<u>3,010</u>	<u>487</u>	<u>2,523</u>
Net change in fund balances	--	2,268	2,268
Fund balances, October 1	8,919	8,919	--
Fund balances, September 30	<u>\$ 8,919</u>	<u>\$ 11,187</u>	<u>\$ 2,268</u>

FANNIN COUNTY, TEXAS
 COUNTY OFFICES RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-12

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 30	\$ 27	\$ (3)
<i>Miscellaneous</i>	15,000	19,431	4,431
Total revenues	<u>15,030</u>	<u>19,458</u>	<u>4,428</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Offices Record Management	15,030	6,403	8,627
Total General administration	<u>15,030</u>	<u>6,403</u>	<u>8,627</u>
Total expenditures	<u>15,030</u>	<u>6,403</u>	<u>8,627</u>
Net change in fund balances	--	13,055	13,055
Fund balances, October 1	54,243	54,243	--
Fund balances, September 30	<u>\$ 54,243</u>	<u>\$ 67,298</u>	<u>\$ 13,055</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER ONE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-13

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 339,907	\$ 349,511	\$ 9,604
<i>Other taxes</i>	34,987	34,641	(346)
<i>Fees of tax collector</i>	180,000	161,151	(18,849)
<i>Fines</i>	37,700	47,552	9,852
<i>Interest</i>	200	116	(84)
<i>Miscellaneous</i>	27,000	37,684	10,684
Total revenues	<u>619,794</u>	<u>630,655</u>	<u>10,861</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number One</i>	708,143	656,438	51,705
<i>Road and Bridge Administrative</i>	11,651	11,279	372
Total Public transportation	<u>719,794</u>	<u>667,717</u>	<u>52,077</u>
<i>Nondepartmental</i>			
<i>Contingency</i>	4,000	--	4,000
Total Nondepartmental	<u>4,000</u>	<u>--</u>	<u>4,000</u>
Total expenditures	<u>723,794</u>	<u>667,717</u>	<u>56,077</u>
Excess (deficiency) of revenues over (under) expenditures	(104,000)	(37,062)	66,938
Other financing sources (uses):			
<i>Sale of capital assets</i>	13,000	44,650	31,650
Total other financing sources (uses)	<u>13,000</u>	<u>44,650</u>	<u>31,650</u>
Net change in fund balances	(91,000)	7,588	98,588
Fund balances, October 1	131,462	131,462	--
Fund balances, September 30	<u>\$ 40,462</u>	<u>\$ 139,050</u>	<u>\$ 98,588</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER TWO
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-14

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 364,818	\$ 374,477	\$ 9,659
<i>Other taxes</i>	37,959	37,072	(887)
<i>Fees of tax collector</i>	180,000	172,656	(7,344)
<i>Fines</i>	37,650	50,946	13,296
<i>Interest</i>	300	298	(2)
<i>Miscellaneous</i>	37,500	59,897	22,397
Total revenues	<u>658,227</u>	<u>695,346</u>	<u>37,119</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Two</i>	858,576	780,166	78,410
<i>Road and Bridge Administrative</i>	11,651	11,261	390
Total Public transportation	<u>870,227</u>	<u>791,427</u>	<u>78,800</u>
Total expenditures	<u>870,227</u>	<u>791,427</u>	<u>78,800</u>
Excess (deficiency) of revenues over (under) expenditures	(212,000)	(96,081)	115,919
Other financing sources (uses):			
<i>Sale of capital assets</i>	12,000	11,925	(75)
Total other financing sources (uses)	<u>12,000</u>	<u>11,925</u>	<u>(75)</u>
Net change in fund balances	(200,000)	(84,156)	115,844
Fund balances, October 1	344,252	344,252	--
Fund balances, September 30	<u>\$ 144,252</u>	<u>\$ 260,096</u>	<u>\$ 115,844</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER THREE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-15

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 549,187	\$ 565,845	\$ 16,658
<i>Other taxes</i>	53,040	55,987	2,947
<i>Fees of tax collector</i>	300,000	260,890	(39,110)
<i>Fines</i>	60,000	76,982	16,982
<i>Interest</i>	340	302	(38)
<i>Miscellaneous</i>	53,000	59,651	6,651
Total revenues	<u>1,015,567</u>	<u>1,019,657</u>	<u>4,090</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Three</i>	1,122,920	945,232	177,688
<i>Road and Bridge Administrative</i>	11,647	11,275	372
Total Public transportation	<u>1,134,567</u>	<u>956,507</u>	<u>178,060</u>
Nondepartmental			
Contingency	6,000	--	6,000
Total Nondepartmental	<u>6,000</u>	<u>--</u>	<u>6,000</u>
Total expenditures	<u>1,140,567</u>	<u>956,507</u>	<u>184,060</u>
Excess (deficiency) of revenues over (under) expenditures	(125,000)	63,150	188,150
Other financing sources (uses):			
<i>Sale of capital assets</i>	15,000	42,850	27,850
Total other financing sources (uses)	<u>15,000</u>	<u>42,850</u>	<u>27,850</u>
Net change in fund balances	(110,000)	106,000	216,000
Fund balances, October 1	314,866	314,866	--
Fund balances, September 30	<u>\$ 204,866</u>	<u>\$ 420,866</u>	<u>\$ 572,070</u>

FANNIN COUNTY, TEXAS
ROAD AND BRIDGE NUMBER FOUR
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-16

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 292,085	\$ 299,628	\$ 7,543
<i>Other taxes</i>	29,938	29,703	(235)
<i>Fees of tax collector</i>	161,000	138,140	(22,860)
<i>Fines</i>	35,100	40,761	5,661
<i>Interest</i>	350	273	(77)
<i>Miscellaneous</i>	22,850	34,159	11,309
Total revenues	<u>541,323</u>	<u>542,664</u>	<u>1,341</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Four</i>	633,340	523,581	109,759
<i>Road and Bridge Administrative</i>	11,651	11,261	390
Total Public transportation	<u>644,991</u>	<u>534,842</u>	<u>110,149</u>
<i>Nondepartmental</i>			
<i>Contingency</i>	70,332	--	70,332
Total Nondepartmental	<u>70,332</u>	<u>--</u>	<u>70,332</u>
Total expenditures	<u>715,323</u>	<u>534,842</u>	<u>180,481</u>
Excess (deficiency) of revenues over (under) expenditures	(174,000)	7,822	181,822
Other financing sources (uses):			
<i>Sale of capital assets</i>	14,000	10,320	(3,680)
Total other financing sources (uses)	<u>14,000</u>	<u>10,320</u>	<u>3,680</u>
Net change in fund balances	(160,000)	18,142	178,142
Fund balances, October 1	279,250	279,250	--
Fund balances, September 30	<u>\$ 119,250</u>	<u>\$ 297,392</u>	<u>\$ 178,142</u>

FANNIN COUNTY, TEXAS
 FANNIN COUNTY BEES
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-17

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 800	\$ 527	\$ (273)
Total revenues	<u>800</u>	<u>527</u>	<u>(273)</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Administrative</i>	800	712	88
Total Public transportation	<u>800</u>	<u>712</u>	<u>88</u>
Total expenditures	<u>800</u>	<u>712</u>	<u>88</u>
Net change in fund balances	--	(185)	(185)
Fund balances, October 1	1,490	1,490	--
Fund balances, September 30	<u>\$ 1,490</u>	<u>\$ 1,305</u>	<u>\$ (185)</u>

FANNIN COUNTY, TEXAS
J.P. #1 JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-18

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 20	\$ 18	\$ (2)
<i>Miscellaneous</i>	5,000	4,314	(686)
Total revenues	<u>5,020</u>	<u>4,332</u>	<u>(688)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number One</i>	5,020	1,681	3,339
Total Judicial	<u>5,020</u>	<u>1,681</u>	<u>3,339</u>
Total expenditures	<u>5,020</u>	<u>1,681</u>	<u>3,339</u>
Net change in fund balances	--	2,651	2,651
Fund balances, October 1	44,662	44,662	--
Fund balances, September 30	<u>\$ 44,662</u>	<u>\$ 47,313</u>	<u>\$ 2,651</u>

FANNIN COUNTY, TEXAS
J.P. #2 JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-19

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 10	\$ 5	\$ (5)
<i>Miscellaneous</i>	1,000	815	(185)
Total revenues	<u>1,010</u>	<u>820</u>	<u>(190)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number Two</i>	1,010	273	737
Total Judicial	<u>1,010</u>	<u>273</u>	<u>737</u>
Total expenditures	<u>1,010</u>	<u>273</u>	<u>737</u>
Net change in fund balances	--	547	547
Fund balances, October 1	10,928	10,928	--
Fund balances, September 30	<u>\$ 10,928</u>	<u>\$ 11,475</u>	<u>\$ 547</u>

FANNIN COUNTY, TEXAS
J.P. #3 JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-20

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 10	\$ 1	\$ (9)
<i>Miscellaneous</i>	400	312	(88)
Total revenues	<u>410</u>	<u>313</u>	<u>(97)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number Three</i>	410	--	410
Total Judicial	<u>410</u>	<u>--</u>	<u>410</u>
Total expenditures	<u>410</u>	<u>--</u>	<u>410</u>
Net change in fund balances	--	313	313
Fund balances, October 1	4,113	4,113	--
Fund balances, September 30	<u>\$ 4,113</u>	<u>\$ 4,426</u>	<u>\$ 313</u>

FANNIN COUNTY, TEXAS
 BAIL BONDSMAN APP. FEES
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-21

	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	766	(266)
Total Judicial	<u>500</u>	<u>766</u>	<u>(266)</u>
Total expenditures	<u>500</u>	<u>766</u>	<u>(266)</u>
Net change in fund balances	--	(766)	(766)
Fund balances, October 1	6,862	6,862	--
Fund balances, September 30	<u>\$ 6,862</u>	<u>\$ 6,096</u>	<u>\$ (766)</u>

FANNIN COUNTY, TEXAS
 DISTRICT CLERK TECHNOLOGY FEE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-22

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ --	\$ 3	\$ 3
<i>Miscellaneous</i>	2,500	2,040	(460)
Total revenues	<u>2,500</u>	<u>2,043</u>	<u>(457)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk</i>	2,500	--	2,500
Total Judicial	<u>2,500</u>	<u>--</u>	<u>2,500</u>
Total expenditures	<u>2,500</u>	<u>--</u>	<u>2,500</u>
Net change in fund balances	--	2,043	2,043
Fund balances, October 1	7,974	7,974	--
Fund balances, September 30	<u>\$ 7,974</u>	<u>\$ 10,017</u>	<u>\$ 2,043</u>

FANNIN COUNTY, TEXAS
LAW LIBRARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-23

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 13,000	\$ 16,500	\$ 3,500
<i>Interest</i>	50	27	(23)
Total revenues	<u>13,050</u>	<u>16,527</u>	<u>3,477</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District and County Attorney</i>	13,050	--	13,050
Total Legal	<u>13,050</u>	<u>--</u>	<u>13,050</u>
Total expenditures	<u>13,050</u>	<u>--</u>	<u>13,050</u>
Net change in fund balances	--	16,527	16,527
Fund balances, October 1	63,565	63,565	--
Fund balances, September 30	<u>\$ 63,565</u>	<u>\$ 80,092</u>	<u>\$ 16,527</u>

FANNIN COUNTY, TEXAS
 DISTRICT ATTORNEY FEE ACCOUNT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-24

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 8,000	\$ 7,109	\$ (891)
<i>Fines</i>	3,000	967	(2,033)
<i>Interest</i>	7	13	6
<i>Miscellaneous</i>	--	1,326	1,326
Total revenues	<u>11,007</u>	<u>9,415</u>	<u>(1,592)</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District and County Attorney</i>	13,007	6,223	6,784
<i>District Attorney Seizure</i>	15,000	3,851	11,149
Total Legal	<u>28,007</u>	<u>10,074</u>	<u>17,933</u>
Total expenditures	<u>28,007</u>	<u>10,074</u>	<u>17,933</u>
Net change in fund balances	(17,000)	(659)	16,341
Fund balances, October 1	33,070	33,070	--
Fund balances, September 30	<u>\$ 16,070</u>	<u>\$ 32,411</u>	<u>\$ 16,341</u>

FANNIN COUNTY, TEXAS
 IHC B.R. COOPER
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-25

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest	\$ 10	\$ 10	\$ --
Miscellaneous	1,000	--	(1,000)
Total revenues	<u>1,010</u>	<u>10</u>	<u>(1,000)</u>
Expenditures:			
Current:			
Health and welfare			
Indigent Health Care	1,010	182	828
Total Health and welfare	<u>1,010</u>	<u>182</u>	<u>828</u>
Total expenditures	<u>1,010</u>	<u>182</u>	<u>828</u>
Net change in fund balances	--	(172)	(172)
Fund balances, October 1	13,925	13,925	--
Fund balances, September 30	<u>\$ 13,925</u>	<u>\$ 13,753</u>	<u>\$ (172)</u>

FANNIN COUNTY, TEXAS
MEDICAL RESERVES CORPS. GRANT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-26

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ --	\$ 4,000	\$ 4,000
Total revenues	<u> --</u>	<u> 4,000</u>	<u> 4,000</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>Cert Project Director</i>	8,000	3,039	4,961
Total Public safety	<u> 8,000</u>	<u> 3,039</u>	<u> 4,961</u>
Total expenditures	<u> 8,000</u>	<u> 3,039</u>	<u> 4,961</u>
Net change in fund balances	(8,000)	961	8,961
Fund balances, October 1	12,903	12,903	--
Fund balances, September 30	<u>\$ 4,903</u>	<u>\$ 13,864</u>	<u>\$ 8,961</u>

FANNIN COUNTY, TEXAS
CERT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-27

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 1,896	\$ 1,756	\$ (140)
Total revenues	<u>1,896</u>	<u>1,756</u>	<u>(140)</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>CERT Grant</i>	1,896	1,896	--
Total Public safety	<u>1,896</u>	<u>1,896</u>	<u>--</u>
Total expenditures	<u>1,896</u>	<u>1,896</u>	<u>--</u>
Net change in fund balances	--	(140)	(140)
Fund balances, October 1	--	--	--
Fund balances (deficits), September 30	<u>\$ --</u>	<u>\$ (140)</u>	<u>\$ (140)</u>

FANNIN COUNTY, TEXAS
PROSECUTOR GRANT 2007
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-28

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 101	\$ 115	\$ 14
Total revenues	<u>101</u>	<u>115</u>	<u>14</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District Attorney Seizure</i>	101	101	--
Total Legal	<u>101</u>	<u>101</u>	<u>--</u>
Total expenditures	<u>101</u>	<u>101</u>	<u>--</u>
Net change in fund balances	--	14	14
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ --</u>	<u>\$ 14</u>	<u>\$ 14</u>

FANNIN COUNTY, TEXAS
 HOMETLAND SECURITY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-29

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 60,010	\$ 31,284	\$ (28,726)
Total revenues	<u>60,010</u>	<u>31,284</u>	<u>(28,726)</u>
Expenditures:			
Current:			
<i>Public safety</i>			
TEEX	60,010	60,010	--
Total Public safety	<u>60,010</u>	<u>60,010</u>	<u>--</u>
Total expenditures	<u>60,010</u>	<u>60,010</u>	<u>--</u>
Net change in fund balances	--	(28,726)	(28,726)
Fund balances, October 1	--	--	--
Fund balances (deficits), September 30	<u>\$ --</u>	<u>\$ (28,726)</u>	<u>\$ (28,726)</u>

FANNIN COUNTY, TEXAS
 CHAPTER 19 FUNDS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-30

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 7,500	\$ 1,760	\$ (5,740)
Total revenues	<u>7,500</u>	<u>1,760</u>	<u>(5,740)</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Clerk	7,500	1,760	5,740
Total General administration	<u>7,500</u>	<u>1,760</u>	<u>5,740</u>
Total expenditures	<u>7,500</u>	<u>1,760</u>	<u>5,740</u>
Net change in fund balances	--	--	--
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

FANNIN COUNTY, TEXAS
SAFE ROOM REIMBURSEMENT PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-31

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental</i>	\$ 73,574	\$ 73,574	\$ --
Total revenues	<u>73,574</u>	<u>73,574</u>	<u>--</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District and County Attorney</i>	73,574	71,577	1,997
Total Legal	<u>73,574</u>	<u>71,577</u>	<u>1,997</u>
Total expenditures	<u>73,574</u>	<u>71,577</u>	<u>1,997</u>
Net change in fund balances	--	1,997	1,997
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ --</u>	<u>\$ 1,997</u>	<u>\$ 1,997</u>

FANNIN COUNTY, TEXAS
 ELECTION EQUIPMENT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-32

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 3,600	\$ 9,319	\$ 5,719
Total revenues	<u>3,600</u>	<u>9,319</u>	<u>5,719</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Clerk</i>	1,300	348	952
Total General administration	<u>1,300</u>	<u>348</u>	<u>952</u>
Total expenditures	<u>1,300</u>	<u>348</u>	<u>952</u>
Net change in fund balances	2,300	8,971	6,671
Fund balances, October 1	20,124	20,124	--
Fund balances, September 30	<u>\$ 22,424</u>	<u>\$ 29,095</u>	<u>\$ 6,671</u>

FANNIN COUNTY, TEXAS
 COUNTY & DISTRICT COURT TECHNOLOGY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-33

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 1,000	\$ 2,090	\$ 1,090
Total revenues	<u>1,000</u>	<u>2,090</u>	<u>1,090</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County & District Court Technology</i>	1,000	--	1,000
Total General administration	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total expenditures	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Net change in fund balances	--	2,090	2,090
Fund balances, October 1	2,205	2,205	--
Fund balances, September 30	<u>\$ 2,205</u>	<u>\$ 4,295</u>	<u>\$ 2,090</u>

FANNIN COUNTY, TEXAS
COURT RECORDS PRESERVATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-34

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ --	\$ 6	\$ 6
<i>Miscellaneous</i>	3,000	5,048	2,048
Total revenues	<u>3,000</u>	<u>5,054</u>	<u>2,054</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Offices Record Management</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	--	5,054	5,054
Fund balances, October 1	14,292	14,292	--
Fund balances, September 30	<u>\$ 14,292</u>	<u>\$ 19,346</u>	<u>\$ 5,054</u>

FANNIN COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-35

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 10	\$ 1	\$ (9)
Total revenues	<u>10</u>	<u>1</u>	<u>(9)</u>
Expenditures:			
Current:			
<i>Public safety</i>			
County Sheriff	3,210	3,412	(202)
Total Public safety	<u>3,210</u>	<u>3,412</u>	<u>(202)</u>
Total expenditures	<u>3,210</u>	<u>3,412</u>	<u>(202)</u>
Net change in fund balances	(3,200)	(3,411)	(211)
Fund balances, October 1	3,520	3,520	--
Fund balances, September 30	<u>\$ 320</u>	<u>\$ 109</u>	<u>\$ (211)</u>

FANNIN COUNTY, TEXAS
 SHERIFF'S FORFEITURE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-36

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fines</i>	\$ 5,000	\$ --	\$ (5,000)
<i>Interest</i>	10	15	5
Total revenues	<u>5,010</u>	<u>15</u>	<u>(4,995)</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>County Sheriff</i>	35,010	1,096	33,914
Total Public safety	<u>35,010</u>	<u>1,096</u>	<u>33,914</u>
Total expenditures	<u>35,010</u>	<u>1,096</u>	<u>33,914</u>
Excess (deficiency) of revenues over (under) expenditures	(30,000)	(1,081)	28,919
Other financing sources (uses):			
<i>Transfers in</i>	--	69	69
Total other financing sources (uses)	<u>--</u>	<u>69</u>	<u>69</u>
Net change in fund balances	(30,000)	(1,012)	28,988
Fund balances, October 1	37,874	37,874	--
Fund balances, September 30	<u>\$ 7,874</u>	<u>\$ 36,862</u>	<u>\$ 28,988</u>

FANNIN COUNTY, TEXAS
DRUG COURT
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-37

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ --	\$ 5	\$ 5
<i>Miscellaneous</i>	2,000	4,253	2,253
Total revenues	<u>2,000</u>	<u>4,258</u>	<u>2,258</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>Court Administration</i>	2,000	600	1,400
Total General administration	<u>2,000</u>	<u>600</u>	<u>1,400</u>
Total expenditures	<u>2,000</u>	<u>600</u>	<u>1,400</u>
Net change in fund balances	--	3,658	3,658
Fund balances, October 1	12,604	12,604	--
Fund balances, September 30	<u>\$ 12,604</u>	<u>\$ 16,262</u>	<u>\$ 3,658</u>

FANNIN COUNTY, TEXAS
 COMMUNITY SERVICE COORDINATOR
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-38

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 37,650	\$ 37,650	\$ --
<i>Miscellaneous</i>	--	138	138
Total revenues	<u>37,650</u>	<u>37,788</u>	<u>138</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>Juvenile Probation</i>	37,650	33,974	3,676
Total Public safety	<u>37,650</u>	<u>33,974</u>	<u>3,676</u>
Total expenditures	<u>37,650</u>	<u>33,974</u>	<u>3,676</u>
Net change in fund balances	--	3,814	3,814
Fund balances (deficits), October 1	(3,814)	(3,814)	--
Fund balances, September 30	<u>\$ (3,814)</u>	<u>\$ --</u>	<u>\$ 3,814</u>

FANNIN COUNTY, TEXAS
 STATZLER EXPENDABLE TRUST FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-39

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 50	\$ 42	\$ (8)
<i>Miscellaneous</i>	560	560	--
Total revenues	<u>610</u>	<u>602</u>	<u>(8)</u>
Expenditures:			
Current:			
<i>Nondepartmental</i>			
<i>Non-departmental</i>	610	500	110
Total Nondepartmental	<u>610</u>	<u>500</u>	<u>110</u>
Total expenditures	<u>610</u>	<u>500</u>	<u>110</u>
Net change in fund balances	--	102	102
Fund balances, October 1	42,190	42,190	--
Fund balances, September 30	<u>\$ 42,190</u>	<u>\$ 42,292</u>	<u>\$ 102</u>

FANNIN COUNTY, TEXAS
DEBT SERVICE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT C-40

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 154,976	\$ 155,494	\$ 518
<i>Other taxes</i>	--	386	386
<i>Interest</i>	200	178	(22)
Total revenues	<u>155,176</u>	<u>156,058</u>	<u>882</u>
Expenditures:			
Debt Service:			
<i>Principal</i>	240,000	240,000	--
<i>Interest and fiscal charges</i>	75,100	61,469	13,631
Total expenditures	<u>315,100</u>	<u>301,469</u>	<u>13,631</u>
Net change in fund balances	(159,924)	(145,411)	14,513
Fund balances, October 1	238,197	238,197	--
Fund balances, September 30	<u>\$ 78,273</u>	<u>\$ 92,786</u>	<u>\$ 14,513</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

AGENCY FUNDS

SEPTEMBER 30, 2013

	County Clerk	District Clerk	Justice of the Peace Number One
ASSETS			
<i>Cash and cash equivalents</i>	\$ 109,722	\$ 604,637	\$ 8,691
Total Assets	<u>\$ 109,722</u>	<u>\$ 604,637</u>	<u>\$ 8,691</u>
LIABILITIES			
<i>Due to other governments</i>	\$ --	\$ 10	\$ 8,691
<i>Due to others</i>	109,722	604,627	--
Total Liabilities	<u>\$ 109,722</u>	<u>\$ 604,637</u>	<u>\$ 8,691</u>

Justice of the Peace Number Two	Justice of the Peace Number Three	Sheriff	District Attorney	Tax Assessor Collector
\$ 210	\$ 35	\$ 362,781	\$ 5,164	\$ 320,535
<u>\$ 210</u>	<u>\$ 35</u>	<u>\$ 362,781</u>	<u>\$ 5,164</u>	<u>\$ 320,535</u>
\$ --	\$ 35	\$ --	\$ 1	\$ 320,535
210	--	362,781	5,163	--
<u>\$ 210</u>	<u>\$ 35</u>	<u>\$ 362,781</u>	<u>\$ 5,164</u>	<u>\$ 320,535</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
SEPTEMBER 30, 2013

	Juvenile Probation	Surety Bail Bond Fee	Total Agency Funds (See Exhibit A-7)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 2,525	\$ 5,085	\$ 1,419,385
Total Assets	<u>\$ 2,525</u>	<u>\$ 5,085</u>	<u>\$ 1,419,385</u>
LIABILITIES			
<i>Due to other governments</i>	\$ 2,525	\$ 5,085	\$ 336,882
<i>Due to others</i>	--	--	1,082,503
Total Liabilities	<u>\$ 2,525</u>	<u>\$ 5,085</u>	<u>\$ 1,419,385</u>