



June 23, 2026

To the Honorable Judge and
Members of the Commissioner's Court
Fannin County, Texas

We have audited the financial statements of Fannin County, Texas as of and for the year ended September 30, 2025, and have issued our report thereon dated June 23, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated November 20, 2024, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of Fannin County, Texas solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting material weaknesses and material noncompliance, and other matters noted during our audit in a separate letter to you dated June 23, 2026.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, and as appropriate, our firm have complied with all relevant ethical requirements regarding independence.

Our firm and staff do not have any existing relationships, conflicts of interest, or other conditions or circumstances that would impair our independence with the County under U.S. GAAS or [Government Auditing Standards](#)

For any nonattest service provided by our firm, management of the County maintained responsibility for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Fannin County, Texas is included in Note 1 to the financial statements. The County has adopted GASB 101 Compensated Absences during the year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are useful life of capital assets.

Management's estimate of the useful lives of capital assets is based on industry standards relating to capital assets. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Fannin County, Texas's financial statements relate to the County's disclosure of capital assets and long-term debt.

Significant Difficulties Encountered during the Audit

Issuance of our audit report was significantly delayed due to the departure of the previous audit partner. This transition required reallocation of staff which was unplanned and led to the delay. We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The attached schedule summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. Exhibit 1 summarizes all misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting,

reporting, or auditing matter, which could be significant to Fannin County, Texas's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated **June 23, 2026**.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Fannin County, Texas, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Fannin County, Texas's auditors.

Existence of a Material Misstatement that Affects the Financial Statements of a Prior Period in Which There Was a Predecessor Auditor

Emphasis of Matter in Auditors Opinion

As discussed in Note IV.E to the financial statements, the County restated beginning fund balance/net position for governmental activities, nonmajor governmental funds, the debt service fund, and the American Recovery Program grant fund to implement GASB 101, *Compensated Absences*, correct a prior year accounting error, and present a change in financial reporting. Our opinion is not modified with respect to these matters.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing Fannin County, Texas's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the governing body and management of Fannin County, Texas and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

A handwritten signature in black ink that reads "Brooks Watson & Co." in a cursive, slightly stylized font.

Brooks Watson & Co.
14950 Heathrow Forest Pkwy | Ste 530
Houston, TX 77032

EXHIBIT 1

Adjusting Journal Entries JE # 1

To properly roll fund balance

100-100-9990	CASH RECLASSIFIED DUE FROM AGENCY FUND	196,157.20	
100-120-3070	ALLOWANCE FOR UNCOLLECTIBLES	100,000.00	
100-120-3999	SALES TAX RECEIVABLES	361,357.47	
100-271-2000	EQUITY ACCOUNT	173,271.42	
100-318-1215	EXCESS PROCEEDS	20,626.50	
101-207-990	DUE TO OTHERS	2,578,587.00	
102-207-990	DUE TO OTHERS	878,988.00	
106-207-990	DUE TO OTHERS	117,736.00	
210-120-3999	SALES TAX RECEIVABLES	17,895.80	
210-271-2000	EQUITY ACCOUNT	12,653.15	
210-271-2000	EQUITY ACCOUNT	21,900.32	
220-120-3110	TAXES RECEIVABLE	3,133.40	
220-120-3130	DUE FROM OTHER FUNDS	1,037.03	
220-120-3999	SALES TAX RECEIVABLES	21,796.17	
220-271-2000	EQUITY ACCOUNT	11,625.76	
220-271-2000	EQUITY ACCOUNT	15,410.89	
230-120-3110	TAXES RECEIVABLE	13,019.49	
230-120-3999	SALES TAX RECEIVABLES	28,679.16	
230-271-2000	EQUITY ACCOUNT	20,277.49	
230-271-2000	EQUITY ACCOUNT	29,407.66	
240-120-3999	SALES TAX RECEIVABLES	17,207.50	
240-271-2000	EQUITY ACCOUNT	12,166.49	
240-271-2000	EQUITY ACCOUNT	39,289.55	
415-360-1600	GRANT REVENUE	1,269,614.58	
100-120-3120	DUE FROM OTHER GOVERNMENTS		262,400.08
100-120-3130	DUE FROM OTHER FUNDS		141,472.13
100-120-3140	ACCOUNTS RECEIVABLE		447,540.38
101-371-37100	EQUITY ACCOUNT		2,578,587.00
102-271-2000	EQUITY ACCOUNT		878,988.00
106-271-2000	EQUITY ACCOUNT		117,736.00
210-120-3120	DUE FROM OTHER GOVERNMENTS		28,214.49
210-207-950	DUE TO OTHER FUNDS		11,581.63
210-318-1600	SALES TAX REVENUES		12,653.15
220-120-3120	DUE FROM OTHER GOVERNMENTS		34,458.96
220-200-2000	DEFERRED TAX REVENUE		3,133.40
220-318-1600	SALES TAX REVENUES		15,410.89
230-120-3120	DUE FROM OTHER GOVERNMENTS		47,375.04
230-200-2000	DEFERRED TAX REVENUE		4,769.52
230-207-950	DUE TO OTHER FUNDS		18,961.75
230-318-1600	SALES TAX REVENUES		20,277.49
240-120-3120	DUE FROM OTHER GOVERNMENTS		29,672.61
240-207-950	DUE TO OTHER FUNDS		25,178.72
240-318-1600	SALES TAX REVENUES		12,166.49
240-624-4580	R&M MACHINERY PARTS		1,645.72
415-271-2000	EQUITY ACCOUNT		1,196,173.95
415-695-1671	CONSTRUCTION MGR AT RISK/GC		73,440.63
Total		5,961,838.03	5,961,838.03

Adjusting Journal Entries JE # 2

To correct sales tax receivable

100-120-3120	DUE FROM OTHER GOVERNMENTS	2,000.00	
100-120-3120	DUE FROM OTHER GOVERNMENTS	260,400.08	
100-120-3120	DUE FROM OTHER GOVERNMENTS	294,559.43	
100-120-3999	SALES TAX RECEIVABLES	4,678.08	
100-120-3999	SALES TAX RECEIVABLES	4,903.69	
100-318-1600	SALES TAX REVENUES	50,884.27	
100-318-1600	SALES TAX REVENUES	361,357.47	
210-120-3999	SALES TAX RECEIVABLES	265.55	
210-207-950	DUE TO OTHER FUNDS	18,828.51	
210-318-1600	SALES TAX REVENUES	17,895.80	
220-120-3130	DUE FROM OTHER FUNDS	8,202.37	
220-318-1600	SALES TAX REVENUES	2,809.31	
220-318-1600	SALES TAX REVENUES	21,796.17	
230-207-950	DUE TO OTHER FUNDS	23,020.57	
230-318-1600	SALES TAX REVENUES	611.62	
230-318-1600	SALES TAX REVENUES	28,679.16	
240-207-950	DUE TO OTHER FUNDS	832.82	
240-318-1600	SALES TAX REVENUES	1,522.70	
240-318-1600	SALES TAX REVENUES	17,207.50	
100-120-3130	DUE FROM OTHER FUNDS		50,884.27
100-120-3999	SALES TAX RECEIVABLES		90,263.85
100-120-3999	SALES TAX RECEIVABLES		361,357.47
100-318-1400	TAX ON MIXED DRINKS		6,903.69
100-318-1600	SALES TAX REVENUES		4,678.08
100-318-1600	SALES TAX REVENUES		170,136.23
100-318-1600	SALES TAX REVENUES		294,559.43
210-120-3999	SALES TAX RECEIVABLES		17,895.80
210-318-1600	SALES TAX REVENUES		265.55
210-318-1600	SALES TAX REVENUES		18,828.51
220-120-3999	SALES TAX RECEIVABLES		2,809.31
220-120-3999	SALES TAX RECEIVABLES		21,796.17
220-318-1600	SALES TAX REVENUES		8,202.37
230-120-3999	SALES TAX RECEIVABLES		611.62
230-120-3999	SALES TAX RECEIVABLES		28,679.16
230-318-1600	SALES TAX REVENUES		23,020.57
240-120-3999	SALES TAX RECEIVABLES		1,522.70
240-120-3999	SALES TAX RECEIVABLES		17,207.50
240-318-1600	SALES TAX REVENUES		832.82
Total		1,120,455.10	1,120,455.10

Adjusting Journal Entries JE # 3

To correct TDT receivable

210-318-1600	SALES TAX REVENUES	16,681.83	
220-120-3120	DUE FROM OTHER GOVERNMENTS	12,659.83	
230-120-3120	DUE FROM OTHER GOVERNMENTS	8,249.97	
230-318-1600	SALES TAX REVENUES	27,626.08	
240-318-1600	SALES TAX REVENUES	46,619.50	
210-120-3120	DUE FROM OTHER GOVERNMENTS		16,681.83

220-318-1600	SALES TAX REVENUES		12,659.83
230-120-3110	TAXES RECEIVABLE		8,249.97
230-120-3120	DUE FROM OTHER GOVERNMENTS		27,626.08
240-120-3120	DUE FROM OTHER GOVERNMENTS		46,619.50
Total		111,837.21	111,837.21

Adjusting Journal Entries JE # 4

To record correct retainage payable at yr end for Justice Center noted at SURA

415-695-1671	CONSTRUCTION MGR AT RISK/GC	503,892.64	
415-200-9200	RETAINAGE PAYBLE		503,892.64
Total		503,892.64	503,892.64

Adjusting Journal Entries JE # 5

To record unrecorded asset found in SURA

100-560-5750	PURCHASE OF AUTOMOBILES	23,146.62	
100-560-4540	R & M AUTOMOBILES		23,146.62
Total		23,146.62	23,146.62

Adjusting Journal Entries JE # 6

To properly accrue for backdated checks expensed

100-103-1001	CLAIM ON CASH	483,887.27	
110-103-1001	CLAIM ON CASH	4,125.00	
200-103-1001	CLAIM ON CASH	10,735.00	
210-103-1001	CLAIM ON CASH	1,277.06	
220-103-1001	CLAIM ON CASH	8,040.46	
230-103-1001	CLAIM ON CASH	2,100.23	
240-103-1001	CLAIM ON CASH	4,361.89	
310-103-1001	CLAIM ON CASH	3,006.56	
418-103-1001	CLAIM ON CASH	6,403.53	
562-103-1001	CLAIM ON CASH	1,289.27	
564-103-1001	CLAIM ON CASH	13,062.62	
692-103-1001	CLAIM ON CASH	1,057,366.71	
695-103-1001	CLAIM ON CASH	1,518.57	
850-103-1001	CLAIM ON CASH	70.78	
100-102-1000	A/P CLEARING		483,887.27
110-102-1000	A/P CLEARING		4,125.00
200-102-1000	A/P CLEARING		10,735.00
210-102-1000	A/P CLEARING		1,277.06
220-102-1000	A/P CLEARING		8,040.46
230-102-1000	A/P CLEARING		2,100.23
240-102-1000	A/P CLEARING		4,361.89
310-102-1000	A/P CLEARING		3,006.56
418-102-1000	A/P CLEARING		6,403.53
562-102-1000	A/P CLEARING		1,289.27
564-102-1000	A/P CLEARING		13,062.62
692-102-1000	A/P CLEARING		1,057,366.71
695-102-1000	A/P CLEARING		1,518.57
850-102-1000	A/P CLEARING		70.78
Total		1,597,244.95	1,597,244.95

Adjusting Journal Entries JE # 7

To record unrecorded liabilities from SURL

100-510-4820	PROPERTY/MOBILE EQUIP INS	19,742.00	
100-511-4820	PROPERTY/MOBILE EQUIP INS	384.75	
100-513-4820	PROPERTY/MOBILE EQUIP INS	943.25	
100-515-4820	PROPERTY/MOBILE EQUIP INS	605.25	
100-516-4820	PROPERTY/MOBILE EQUIP INS	379.75	
100-560-4820	PROPERTY/MOBILE EQUIP INS	96.00	
100-565-3800	PRISONER HOUSING	87,087.00	
100-640-4820	PROPERTY/MOBILE EQUIP INS	897.00	
210-621-4820	INSURANCE	532.25	
220-622-4820	INSURANCE	546.50	
230-623-4820	INSURANCE	1,241.25	
240-624-4820	INSURANCE	898.75	
100-102-1000	A/P CLEARING		110,135.00
210-102-1000	A/P CLEARING		532.25
220-102-1000	A/P CLEARING		546.50
230-102-1000	A/P CLEARING		1,241.25
240-102-1000	A/P CLEARING		898.75
Total		113,353.75	113,353.75

Adjusting Journal Entries JE # 8

Entry to properly record debt portion of SBITA

BWC 100-510-4998	SBITA INTEREST	2,924.02	
BWC 100-510-4999	SBITA PRINCIPAL	37,480.95	
BWC 210-621-4998	SBITA INTEREST	72.79	
BWC 210-621-4999	SBITA PRINCIPAL	1,455.72	
BWC 220-622-4998	SBITA INTEREST	72.79	
BWC 220-622-4999	SBITA PRINCIPAL	1,455.72	
BWC 230-623-4998	SBITA INTEREST	72.78	
BWC 230-623-4999	SBITA PRINCIPAL	1,455.71	
BWC 240-624-4998	SBITA INTEREST	72.78	
BWC 240-624-4999	SBITA PRINCIPAL	1,455.71	
100-475-5910	ONLINE RESEARCH		6,936.00
100-560-5740	TECHNOLOGY		30,343.93
100-591-4530	COMPUTER SOFTWARE		3,125.04
210-621-4530	COMPUTER SOFTWARE		1,528.51
220-622-4530	COMPUTER SOFTWARE		1,528.51
230-623-4530	COMPUTER SOFTWARE		1,528.49
240-624-4530	COMPUTER SOFTWARE		1,528.49
Total		46,518.97	46,518.97

Adjusting Journal Entries JE # 9

To book agency fund accounts activity not included in client balance

101-901-90100	PAYMENTS TO COUNTY	2,478,286.00	
102-901-90100	PAYMENTS TO COUNTY	614,146.93	
103-901-90100	PAYMENTS TO COUNTY	179,857.00	
105-207-990	DUE TO OTHERS	1,769.00	
105-901-90100	PAYMENTS TO COUNTY	194,224.00	
106-903-90300	PAYMENTS TO BENEFICIARIES	2,216,258.00	
109-903-90300	PAYMENTS TO BENEFICIARIES	25,307.00	
113-902-90200	PAYMENTS TO OTHER GOVERNMENT	9,755,912.00	
101-207-990	DUE TO OTHERS		906,101.00
101-372-37200	FEES OF OFFICE		1,572,185.00
102-207-990	DUE TO OTHERS		41,407.75
102-372-37200	FEES OF OFFICE		572,738.18
103-207-990	DUE TO OTHERS		4,097.00
103-374-37400	MISCELLANEOUS		175,760.00
105-374-37400	MISCELLANEOUS		195,993.00
106-373-37300	RECEIPTS FROM FIDUCIARY		2,094,085.00
106-374-37400	MISCELLANEOUS		122,173.00
109-373-37300	RECEIPTS FROM FIDUCIARY		25,271.00
109-374-37400	MISCELLANEOUS		37.00
113-372-37200	FEES OF OFFICE		9,725,269.00
113-901-90100	PAYMENTS TO COUNTY		30,643.00
Total		15,465,759.93	15,465,759.93

Adjusting Journal Entries JE # 10

To true-up taxes receivables and revenues

100-120-3110	TAXES RECEIVABLE	48,053.77	
600-120-3110	TAXES RECEIVABLE	13,786.01	
100-200-2000	DEFERRED TAX REVENUE		48,053.77
210-120-3110	TAXES RECEIVABLE		
210-200-2000	DEFERRED TAX REVENUE		
220-120-3110	TAXES RECEIVABLE		
220-200-2000	DEFERRED TAX REVENUE		
230-120-3110	TAXES RECEIVABLE		
230-200-2000	DEFERRED TAX REVENUE		
240-120-3110	TAXES RECEIVABLE		
240-200-2000	DEFERRED TAX REVENUE		
600-200-2000	DEFERRED REVENUE		13,786.01
Total		61,839.78	61,839.78

Adjusting Journal Entries JE # 11

To true up cash balances to the bank and reconciliations

101-103-1000	CASH	51,885.20	
101-207-9500	DUE TO OTHER FUNDS	3,094.67	
102-103-1000	CASH	31,869.41	
103-103-1000	CASH	10,008.00	
113-103-1000	CASH	17,827.40	
101-207-9500	DUE TO OTHER FUNDS		51,885.20
101-901-90100	PAYMENTS TO COUNTY		3,094.67

102-207-9500	DUE TO OTHER FUNDS		31,869.41
103-207-9500	DUE TO OTHER FUNDS		10,008.00
113-207-9500	DUE TO OTHER FUNDS		17,827.40
Total		114,684.68	114,684.68

Adjusting Journal Entries JE # 12

To true up beginning deferred grant revenue balance to Single Audit balance in PY

415-200-2060	DEFERRED GRANT REVENUE	204,777.56	
415-271-2000	EQUITY ACCOUNT		204,777.56
Total		204,777.56	204,777.56

Adjusting Journal Entries JE # 13

To tie out Fines Receivable and related allowance and Due to Other Gov

100-200-2050	DEFERRED FINE REVENUE	117,514.72	
100-200-990	DUE TO OTHERS-FINES	344.78	
100-120-3060	ALLOWANCE FOR UNCOLLECTIBLES		57,640.36
100-200-970	DUE TO OTHER GOVERNMENTS-FINES		59,874.36
100-370-1300	REFUNDS & MISCELLANEOUS		344.78
Total		117,859.50	117,859.50

Adjusting Journal Entries JE # 14

To true up accrued salaries and fringe benefits at year end

100-400-1010	SALARY ELECTED OFFICIAL	1,596.58	
100-400-2020	GROUP HEALTH INSURANCE	695.46	
100-403-1010	SALARY ELECTED OFFICIAL	2,119.42	
100-403-2020	GROUP HEALTH INSURANCE	923.21	
100-404-1090	SALARY-ELECTION WORKERS	1,058.97	
100-404-2020	GROUP HEALTH INSURANCE	461.28	
100-405-1020	SALARY VETERANS' SERVICE OFFICER	405.49	
100-405-2020	GROUP HEALTH INSURANCE	176.63	
	SALARY-EMERGENCY MANAGEMENT		
100-406-1020	COORDINATOR	808.64	
100-406-2020	GROUP HEALTH INSURANCE	352.24	
100-410-1010	SALARY ELECTED OFFICIAL	2,694.83	
100-410-2020	GROUP HEALTH INSURANCE	1,173.86	
100-435-1100	SALARY COURT REPORTER	1,834.25	
100-435-2020	GROUP HEALTH INSURANCE	798.99	
100-450-1010	SALARY ELECTED OFFICIAL	2,859.64	
100-450-2020	GROUP HEALTH INSURANCE	1,245.65	
100-455-1010	SALARY ELECTED OFFICIAL	1,239.93	
100-455-2020	GROUP HEALTH INSURANCE	540.11	
100-456-1010	SALARY ELECTED OFFICIAL	871.01	
100-456-2020	GROUP HEALTH INSURANCE	379.41	
100-457-1010	SALARY ELECTED OFFICIAL	885.24	
100-457-2020	GROUP HEALTH INSURANCE	385.61	
100-475-1011	DA. SALARY SUPPLEMENT	7,340.54	
100-475-2020	GROUP HEALTH INSURANCE	3,197.51	
100-495-1020	SALARY APPOINTED OFFICIAL	2,809.04	
100-495-2020	GROUP HEALTH INSURANCE	1,223.61	
100-496-1020	SALARY PURCHASING AGENT	574.58	

100-496-2020	GROUP HEALTH INSURANCE	250.28	
100-497-1010	SALARY ELECTED OFFICIAL	590.10	
100-497-2020	GROUP HEALTH INSURANCE	257.04	
100-499-1010	SALARY ELECTED OFFICIAL	1,823.42	
100-499-2020	GROUP HEALTH INSURANCE	794.27	
100-500-1020	SALARY-PUBLIC FACILITIES COORDINATOR	510.04	
100-500-2020	GROUP HEALTH INSURANCE	222.13	
100-503-1020	SALARY-TECHNICIAN	870.56	
100-503-2020	GROUP HEALTH INSURANCE	379.21	
100-551-1010	SALARY ELECTED OFFICIAL	955.03	
100-551-2020	GROUP HEALTH INSURANCE	416.01	
100-552-1010	SALARY ELECTED OFFICIAL	351.26	
100-552-2020	GROUP HEALTH INSURANCE	153.01	
100-553-1010	SALARY ELECTED OFFICIAL	621.33	
100-553-2020	GROUP HEALTH INSURANCE	270.65	
100-560-1030	SALARY CHIEF DEPUTY	577.23	
100-560-1040	SALARIES DEPUTIES	14,585.73	
100-560-1200	SALARY DISPATCHER	3,101.13	
100-560-2020	GROUP HEALTH INSURANCE	7,955.76	
100-590-1020	SALARY DIRECTOR	394.97	
100-590-1040	SALARIES DEPUTIES	511.43	
100-590-2020	GROUP HEALTH INSURANCE	394.82	
100-591-1040	SALARIES DEPUTIES	671.07	
100-591-2020	GROUP HEALTH INSURANCE	292.31	
100-645-1020	SALARY IHC DIRECTOR	61.62	
100-645-2020	GROUP HEALTH INSURANCE	26.84	
100-665-1500	CO. AGENTS SALARIES	788.23	
100-665-2020	GROUP HEALTH INSURANCE	343.35	
100-200-1500	ACCRUED SALARY PAYABLE		53,511.27
100-200-1550	ACCRUED FRINGE BENEFITS		23,309.29
Total		76,820.56	76,820.56

Adjusting Journal Entries JE # 15

To properly adjust deferred grant revenue as of FYE

415-200-2060	DEFERRED GRANT REVENUE	1,381,197.86	
415-360-1600	GRANT REVENUE		1,381,197.86
Total		1,381,197.86	1,381,197.86

Adjusting Journal Entries JE # 16

To correct interfund balances

100-120-3130	DUE FROM OTHER FUNDS	196,157.20	
101-207-9500	DUE TO OTHER FUNDS	272.00	
100-100-9990	CASH RECLASSIFIED DUE FROM AGENCY FUND		196,157.20
101-372-37200	FEES OF OFFICE		272.00
Total		196,429.20	196,429.20

Adjusting Journal Entries JE # 17

To recognize loan issuance costs

bwc 230-623-5799	Loan issuance costs	2,974.18	
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230-370-1400 PROCEEDS OF LOAN
Total

<u>2,974.18</u>	<u>2,974.18</u>
<u>2,974.18</u>	<u>2,974.18</u>