

FANNIN COUNTY, TEXAS

*ANNUAL FINANCIAL REPORT*

*FOR THE YEAR ENDED SEPTEMBER 30, 2022*

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**FANNIN COUNTY, TEXAS**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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*Financial Section*

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**RUTLEDGE CRAIN & COMPANY, PC**  
CERTIFIED PUBLIC ACCOUNTANTS

3214 W Park Row, Suite E  
Pantego, Texas 76013

**INDEPENDENT AUDITORS' REPORT**

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

**Report on the Audit of the Financial Statements**

***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fannin County, Texas (the County) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's financial statements as listed in the table of contents.

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 the County, as of September 30, 2022, 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.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension schedules on pages 5–10, page 44, and pages 46–47, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



April 28, 2023

*Management's Discussion and Analysis*

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# FANNIN COUNTY, TEXAS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

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, 2022. 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, 2022 by \$44,770,372 (net position). Of this amount, \$13,665,054 (unrestricted net Position) may be used to meet the government's ongoing obligations to citizens and creditors.

The County's total net position increased by \$4,929,578. The majority of this increase is attributable to the increase in capital assets.

The County's governmental funds reported combined ending fund balances of \$23,666,273, an increase of \$8,378,275 in comparison to the previous year due to certificate of obligations for the Fannin County Justice Center.

The unreserved portion of the General Fund fund balance at the end of the year was \$5,918,268 or 43% of total General Fund expenditures for fiscal year 2022.

### Overview of the Financial Statements

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

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

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

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

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

**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

# FANNIN COUNTY, TEXAS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

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 58 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, American Recovery Program Grant, Courthouse Restoration, and CO Bonds 2022, which are considered to be a major funds. Data from the other 54 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 2022, the County's net position (assets exceeding liabilities) totaled \$44,770,372. This analysis focuses on the net position (Table 1) and changes in net position (Table 2). This is an increase of \$4,929,578, mainly due to an increase in assets.

**Net Position.** \$19,430,544 reflects the County's investment in capital assets (land, buildings, infrastructure, machinery and equipment, construction in progress); less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County reports its capital assets net of related debt, the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

# FANNIN COUNTY, TEXAS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

The remaining balance of unrestricted net position, \$13,665,054 may be used to meet the government's ongoing obligations to citizens and creditors.

**Table 1**  
**Condensed Statement of Net Position**

	<u>9/30/2022</u>	<u>9/30/2021</u>
<b>ASSETS</b>		
Current and other assets	\$ 39,100,817	\$ 26,822,372
Capital assets	52,065,861	45,733,126
Total assets	<u>91,166,678</u>	<u>72,555,498</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred charges	<u>1,323,859</u>	<u>2,732,527</u>
<b>LIABILITIES</b>		
Long-term liabilities	32,794,662	23,562,008
Other liabilities	5,385,528	5,896,400
Total liabilities	<u>38,180,190</u>	<u>29,458,408</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unearned revenue	4,606,115	3,449,089
Deferred pension inflows	<u>4,933,860</u>	<u>2,539,734</u>
	<u>9,539,975</u>	<u>5,988,823</u>
<b>NET POSITION</b>		
Net Investment in capital assets	19,430,544	35,426,999
Restricted For Debt Service	551,333	520,830
Restricted For Capital Projects	11,123,441	-
Unrestricted	13,665,054	3,892,965
	<u>\$ 44,770,372</u>	<u>\$ 39,840,794</u>

**Changes in Net Position.** The net position of the County increased by \$4,929,578 for the fiscal year ended September 30, 2022. This increase is mainly due to the increase in long term liabilities.

**FANNIN COUNTY, TEXAS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**September 30, 2022**

**Table 2  
Changes in Net Position**

	<u>9/30/2022</u>	<u>9/30/2021</u>
Program Revenues:		
Charges for services	\$ 3,897,016	\$ 3,354,320
Operating grants and contributions	394,441	1,000,626
Capital grant and contributions	3,689,449	2,290,035
General Revenues		
Taxes	16,760,954	15,979,508
Unrestricted Investment Earnings	61,878	21,820
Miscellaneous	1,440,177	2,807,779
Gain (loss) on sale of capital assets	(14,380)	83,243
Total Revenues	<u>26,229,535</u>	<u>25,537,331</u>
Expenses:		
General Administration	1,192,093	911,126
Judicial	2,348,200	2,507,928
Legal	896,213	928,457
Financial Administration	882,536	855,296
Public Facilities	968,797	552,262
Public Safety	6,396,595	6,080,242
Public Transportation	4,947,074	4,931,763
Health and Welfare	666,576	958,151
Non Departmental	1,169,813	1,281,990
Capital Outlay	1,009,661	479,576
Debt Service	822,399	614,208
Total Expenses	<u>21,299,957</u>	<u>20,100,999</u>
Increase/Decrease in net position	4,929,578	5,436,332
Net position-October 1	<u>39,840,794</u>	<u>34,404,462</u>
Net position-September 30	<u>\$ 44,770,372</u>	<u>\$ 39,840,794</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 \$23,666,273.

# FANNIN COUNTY, TEXAS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unreserved fund balance was \$5,918,268.

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

Overall total actual income in the General Fund was over the amended budget by \$666,505.

Court Administration was over budget by \$14,463. This was due to the increased amount of jury trials and the number of jurors reporting.

336<sup>th</sup> District Court was under budget by \$70,273.

District Attorney budget was under budget by \$63,155. This was due to being short an administrative assistant and attorneys.

Public Facilities was over budget by \$14,798. This was because of the increase of prices of utilities.

The overall County Sheriff budget was under budget by \$411,763. This was due to being short staffed in both patrol and dispatch the entire year.

Jail Operations was over budget by \$126,649. This was directly correlated to facility repairs.

Indigent Healthcare budget was under budget by \$37,628.

### Capital Assets and Debt Administration

*Capital Assets.* The County's investment in capital assets as of September 30, 2022, amounts to \$52,065,861 (net of accumulated depreciation). The investment in capital assets includes land, buildings, machinery and equipment, and infrastructure. Additional information on the County's capital assets can be found in the notes to the financial statements.

**Table 3**  
**Capital Assets at Year End**  
**Net of Accumulated Depreciation**

	<u>9/30/2022</u>	<u>9/30/2021</u>
Land	\$ 341,560	\$ 341,560
Construction in progress	-	21,906,324
Buildings	28,800,415	894,112
Machinery and equipment	2,843,517	2,568,840
Infrastructure	<u>20,080,369</u>	<u>20,022,290</u>
	<u>\$ 52,065,861</u>	<u>\$ 45,733,126</u>

# FANNIN COUNTY, TEXAS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

*Debt Administration.* At the end of the current fiscal year, Fannin County had total debt outstanding of \$29,556,878. The net pension liability decreased by \$4,401,491. Compensated absences decreased by \$8,322, and capitalized leases obligations decreased by \$85,321.

**Table 4**  
**Outstanding Debt at Year End**

Type of Debt	9/30/2022	9/30/2021
General Obligation Bonds	\$ 11,245,000	\$ 11,595,000
Certificate of Obligation	20,005,000	9,860,000
Unamortized premium	1,371,043	627,249
Unamortized discount	(257,614)	(208,830)
Net Bonds Payable	32,363,429	21,873,419
Capital Lease Obligation	271,848	357,169
Net Pension Liability	-	1,163,753
Compensated Absences	159,345	167,667
Total	\$ 32,794,622	\$ 23,562,008

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

### Economic Factors and Next Year's Budgets and Rates

The Fannin County economy showed stability this year even with the talk of recession. The county is projecting a significant increase in growth for the next year. This forecast is due to the present economic conditions which indicate growth primary due to the completion of Bois D'Arc Lake and the start of work on Lake Ralph Hall. In the future years, we foresee even more significant growth in our county coming from the Dallas/Fort Worth Metroplex area. Overall, our property values reflect an increase in value according to preliminary appraised values for 2022 tax year.

Some key factors to look for in future budgets:

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

The cost that will be incurred by the County for the construction or the renovation of a Justice Center to house our judicial system.

Possible infrastructure improvements.

### 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 301, Bonham, Texas 75418.

*Basic Financial Statements*

**FANNIN COUNTY, TEXAS**

## STATEMENT OF NET POSITION

SEPTEMBER 30, 2022

	Governmental Activities
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ 21,922,000
<i>Investments</i>	6,407,353
Receivables (net of allowances for uncollectibles):	
<i>Taxes</i>	980,255
<i>Accounts</i>	199,739
<i>Fines</i>	5,202,892
<i>Intergovernmental</i>	993,989
<i>Due from fiduciary funds</i>	(6,250)
<i>Inventories</i>	163,095
Capital assets (net of accumulated depreciation)	
<i>Land</i>	341,560
<i>Buildings</i>	28,800,415
<i>Machinery and equipment</i>	2,843,517
<i>Infrastructure</i>	20,080,369
<i>Net pension asset</i>	3,237,744
Total Assets	<u>91,166,678</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
<i>Deferred pension outflow</i>	<u>1,323,859</u>
Total Deferred Outflows of Resources	<u>1,323,859</u>
<b>LIABILITIES</b>	
<i>Accounts payable</i>	1,304,215
<i>Accrued liabilities</i>	175,432
<i>Interest payable</i>	324,109
<i>Due to other governments</i>	843,451
<i>Due to others</i>	2,738,321
Noncurrent liabilities:	
<i>Due within one year</i>	1,075,570
<i>Due in more than one year</i>	31,719,092
Total Liabilities	<u>38,180,190</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
<i>Unearned revenue</i>	4,606,115
<i>Deferred pension inflow</i>	<u>4,933,860</u>
Total Deferred Inflows of Resources	<u>9,539,975</u>
<b>NET POSITION:</b>	
Net Investment in Capital Assets	19,430,544
Restricted For:	
Debt Service	551,333
Capital Projects	11,123,441
Unrestricted	<u>13,665,054</u>
Total Net Position	<u>\$ 44,770,372</u>

The accompanying notes are an integral part of this statement.

**FANNIN COUNTY, TEXAS**  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>PRIMARY GOVERNMENT</b>					
Governmental activities:					
<i>General administration</i>	\$ 1,192,093	\$ 881,024	\$ 3,974	\$ 2,292,063	\$ 1,984,968
<i>Judicial</i>	2,348,200	550,529	52,578	--	(1,745,093)
<i>Legal</i>	896,213	36,809	22,459	--	(836,945)
<i>Financial administration</i>	882,536	419,775	--	--	(462,761)
<i>Public facilities</i>	968,797	--	31,248	--	(937,549)
<i>Public safety</i>	6,396,595	814,537	147,846	46,902	(5,387,310)
<i>Public transportation</i>	4,947,074	1,018,582	109,873	--	(3,818,619)
<i>Health and welfare</i>	666,576	168,430	25,630	--	(472,516)
<i>Nondepartmental</i>	1,169,813	7,330	833	1,350,484	188,834
Capital outlay	1,009,661	--	--	--	(1,009,661)
<i>Interest on long-term debt</i>	822,399	--	--	--	(822,399)
Total expenses	<u>21,299,957</u>	<u>3,897,016</u>	<u>394,441</u>	<u>3,689,449</u>	<u>(13,319,051)</u>
Total Primary Government	<u>\$ 21,299,957</u>	<u>\$ 3,897,016</u>	<u>\$ 394,441</u>	<u>\$ 3,689,449</u>	<u>(13,319,051)</u>
General Revenues:					
<i>Property Taxes</i>					14,714,196
<i>Other Taxes</i>					2,046,758
<i>Unrestricted Investment Earnings</i>					61,878
<i>Miscellaneous</i>					1,440,177
<i>Gain (Loss) on Disposal of Capital Assets</i>					(14,380)
Total General Revenues and Transfers					<u>18,248,629</u>
Change in Net Position					4,929,578
Net Position - Beginning					39,840,794
Net Position - Ending					<u>\$ 44,770,372</u>

The accompanying notes are an integral part of this statement.

**FANNIN COUNTY, TEXAS**  
BALANCE SHEET - GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2022

	General Fund	American Recovery Program Grant
<b>ASSETS</b>		
<i>Cash and cash equivalents</i>	\$ 548,329	\$ 4,606,459
<i>Investments</i>	5,556,862	--
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	714,832	--
<i>Accounts</i>	199,739	--
<i>Fines</i>	5,202,892	--
<i>Intergovernmental</i>	240,791	--
<i>Due from other funds</i>	--	--
<i>Inventories</i>	--	--
Total Assets	<u>\$ 12,463,445</u>	<u>\$ 4,606,459</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>		
Liabilities:		
<i>Accounts payable</i>	\$ 543,704	\$ --
<i>Accrued liabilities</i>	135,807	--
<i>Due to other funds</i>	--	--
<i>Due to other governments</i>	843,451	--
<i>Due to others</i>	2,738,321	--
Total Liabilities	<u>4,261,283</u>	<u>--</u>
Deferred Inflows of Resources:		
<i>Unavailable revenue - property taxes</i>	660,636	--
<i>Unavailable revenue - fines</i>	1,623,258	--
<i>Unavailable revenue - grants</i>	--	4,606,115
Total Deferred Inflows of Resources	<u>2,283,894</u>	<u>4,606,115</u>
Fund balances:		
<i>Nonspendable</i>	--	--
<i>Restricted</i>	--	344
<i>Committed</i>	--	--
<i>Unassigned</i>	5,918,268	--
Total fund balances	<u>5,918,268</u>	<u>344</u>
<i>Total Liabilities, Deferred Inflows     of Resources and Fund Balances</i>	<u>\$ 12,463,445</u>	<u>\$ 4,606,459</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-3

Courthouse Restoration	CO Bonds 2022	Other Governmental Funds	Total Governmental Funds
\$ 208,652	\$ 11,016,996	\$ 5,541,566	\$ 21,922,002
--	--	850,491	6,407,353
--	--	265,423	980,255
--	--	--	199,739
--	--	--	5,202,892
601,310	--	145,638	987,739
--	--	6,250	6,250
--	--	163,095	163,095
<u>\$ 809,962</u>	<u>\$ 11,016,996</u>	<u>\$ 6,972,463</u>	<u>\$ 35,869,325</u>
\$ 615,125	\$ 9,832	\$ 135,554	\$ 1,304,215
--	--	39,625	175,432
--	--	6,250	6,250
--	--	--	843,451
--	--	--	2,738,321
<u>615,125</u>	<u>9,832</u>	<u>181,429</u>	<u>5,067,669</u>
--	--	245,374	906,010
--	--	--	1,623,258
--	--	--	4,606,115
<u>--</u>	<u>--</u>	<u>245,374</u>	<u>7,135,383</u>
--	--	163,095	163,095
194,837	11,007,164	3,228,083	14,430,428
--	--	3,154,482	3,154,482
--	--	--	5,918,268
<u>194,837</u>	<u>11,007,164</u>	<u>6,545,660</u>	<u>23,666,273</u>
<u>\$ 809,962</u>	<u>\$ 11,016,996</u>	<u>\$ 6,972,463</u>	<u>\$ 35,869,325</u>

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**FANNIN COUNTY, TEXAS**

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET POSITION  
 SEPTEMBER 30, 2022

Total fund balances - governmental funds balance sheet	\$ 23,666,273
Amounts reported for governmental activities in the Statement of Net Position ("SNP") are different because:	
Capital assets used in governmental activities are not reported in the funds.	52,065,861
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	906,011
Payables for bond principal which are not due in the current period are not reported in the funds.	(31,250,000)
Payables for right-to-use leases which are not due in the current period are not reported in the funds.	(271,848)
Payables for debt interest which are not due in the current period are not reported in the funds.	(324,109)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(159,345)
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	1,623,255
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	3,237,744
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(4,933,860)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	1,323,859
Bond premiums are amortized in the SNA but not in the funds.	<u>(1,113,469)</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 44,770,372</u>

The accompanying notes are an integral part of this statement.

# FANNIN COUNTY, TEXAS

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	General Fund	American Recovery Program Grant
Revenue:		
<i>Ad valorem taxes</i>	\$ 10,485,696	\$ --
<i>Other taxes</i>	1,777,976	--
<i>Licenses and permits</i>	168,430	--
<i>Intergovernmental</i>	46,117	2,292,063
<i>Fees of office</i>	1,473,362	--
<i>Fees of tax collector</i>	418,620	--
<i>Fines</i>	5,294	--
<i>Interest</i>	37,603	172
<i>Miscellaneous</i>	836,675	46,363
Total revenues	<u>15,249,773</u>	<u>2,338,598</u>
Expenditures:		
<i>General administration</i>	906,746	--
<i>Judicial</i>	2,425,669	--
<i>Legal</i>	941,806	--
<i>Financial administration</i>	932,737	--
<i>Public facilities</i>	581,321	--
<i>Public safety</i>	6,230,221	--
<i>Public transportation</i>	--	--
<i>Health and welfare</i>	590,565	--
<i>Nondepartmental</i>	1,139,522	--
Capital outlay	--	2,338,426
Debt service:		
<i>Principal</i>	--	--
<i>Interest and fiscal charges</i>	--	--
<i>Paying agent fees</i>	--	--
<i>Bond issuance cost</i>	--	--
Total expenditures	<u>13,748,587</u>	<u>2,338,426</u>
Excess (deficiency) of revenues over (under) expenditures	1,501,186	172
Other financing sources (uses):		
<i>Transfers in</i>	--	--
<i>Transfers out</i>	--	--
<i>General obligation bonds issued</i>	--	--
<i>Premium on bonds issued</i>	--	--
<i>Discount on bonds issued</i>	--	--
<i>Sale of capital assets</i>	42,876	--
Total other financing sources (uses)	<u>42,876</u>	<u>--</u>
Net change in fund balances	1,544,062	172
Fund balances, October 1	4,374,206	172
Fund balances, September 30	<u>\$ 5,918,268</u>	<u>\$ 344</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-5

Courthouse Restoration	CO Bonds 2022	Other Governmental Funds	Total Governmental Funds
\$ --	\$ --	\$ 4,214,989	\$ 14,700,685
--	--	490,769	2,268,745
--	--	--	168,430
1,295,764	--	165,665	3,799,609
--	--	192,712	1,666,074
--	--	692,486	1,111,106
--	--	170,300	175,594
--	16,997	7,106	61,878
2,837	--	786,723	1,672,598
<u>1,298,601</u>	<u>16,997</u>	<u>6,720,750</u>	<u>25,624,719</u>
--	--	244,966	1,151,712
--	--	25,979	2,451,648
--	--	9,668	951,474
--	--	--	932,737
--	--	--	581,321
--	--	211,690	6,441,911
--	--	4,748,681	4,748,681
--	--	230,334	820,899
(39,560)	--	69,851	1,169,813
5,185,786	9,832	387,091	7,921,135
--	--	615,000	615,000
--	116,487	613,513	730,000
--	400	3,450	3,850
--	21,774	--	21,774
<u>5,146,226</u>	<u>148,493</u>	<u>7,160,223</u>	<u>28,541,955</u>
(3,847,625)	(131,496)	(439,473)	(2,917,236)
4,181,603	--	68,728	4,250,331
--	--	(4,250,331)	(4,250,331)
--	10,410,000	--	10,410,000
--	787,989	--	787,989
--	(59,329)	--	(59,329)
--	--	113,985	156,861
<u>4,181,603</u>	<u>11,138,660</u>	<u>(4,067,618)</u>	<u>11,295,521</u>
333,978	11,007,164	(4,507,091)	8,378,285
(139,141)	--	11,052,751	15,287,988
<u>\$ 194,837</u>	<u>\$ 11,007,164</u>	<u>\$ 6,545,660</u>	<u>\$ 23,666,273</u>

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**FANNIN COUNTY, TEXAS**

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

Net change in fund balances - total governmental funds	\$ 8,378,285
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	7,891,335
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,892,521)
Trade-in or disposal of capital assets decrease net position in the SOA but not in the funds.	(171,242)
Donations of capital assets increase net position in the SOA but not in the funds.	505,159
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	13,510
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	615,000
Repayment of right-to-use lease principal is an expenditure in the funds but is not an expense in the SOA.	87,934
(Increase) decrease in accrued interest from beginning of period to end of period.	(88,549)
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	8,324
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	100,527
Proceeds of bonds do not provide revenue in the SOA, but are reported as current resources in the funds.	(10,410,000)
Bond premiums are reported in the funds but not in the SOA.	(706,887)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	<u>598,702</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 4,929,578</u>

The accompanying notes are an integral part of this statement.

**FANNIN COUNTY, TEXAS**

## STATEMENT OF FIDUCIARY NET POSITION

## FIDUCIARY FUNDS

SEPTEMBER 30, 2022

	Custodial Funds
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ 5,992,602
Total Assets	<u>\$ 5,992,602</u>
<b>LIABILITIES</b>	
<i>Due to other governments</i>	\$ 133,615
<i>Due to others</i>	<u>116,992</u>
Total Liabilities	<u>250,607</u>
<b>NET POSITION</b>	
<i>Individuals, organizations and other governments</i>	<u>\$ 5,741,995</u>

The accompanying notes are an integral part of this statement.

**FANNIN COUNTY, TEXAS**

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Custodial Funds
<b>ADDITIONS:</b>	
<i>Tax Collections</i>	\$ --
<i>Fees of Office</i>	14,788,349
<i>Receipts from fiduciaries</i>	6,684,703
<i>Miscellaneous</i>	306,372
Total Additions	<u>21,779,424</u>
<b>DEDUCTIONS:</b>	
<i>Payments to county</i>	2,078,060
<i>Payments to other governments</i>	7,681,215
<i>Payments to beneficiaries</i>	8,344,232
<i>Other</i>	125,086
Total Deductions	<u>18,228,593</u>
<b>Change in Fiduciary Net Position</b>	3,550,831
Net Position-Beginning of the Year	<u>2,191,164</u>
Net Position-End of the Year	<u>\$ 5,741,995</u>

The accompanying notes are an integral part of this statement.

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**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2022**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

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

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

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

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

**B. Government-wide and Fund Financial Statements**

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

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

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

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

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

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

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2022**

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.

American Recovery Program Grant accounts for a grant to relieve effects of the COVID 19 pandemic.

The *Courthouse Restoration Fund* is one of the County's funds used to account for the renovation of the County's Courthouse.

The *CO Bonds 2022 Fund* is one of the County's funds used to account for the renovation of the County's Courthouse.

Additionally, the County reports the following fund types:

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

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

Capital Projects Funds account for the use of the proceeds of debt issued for major capital projects.

Custodial 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:

- County Clerk Vital Statistics
- District Court Records Management
- Raw Water Pipeline Road and Bridge #2
- Lake Road Impact /Raw Water Pipeline Pct. 4
- Raw Water Pipeline Rock for Pct. 2,3,4
- Contraband Seizure
- IHC Co-Op Gin
- Investigator LEOSE
- Hazard Mitigation
- Safe Room Reimbursement Program
- CARES Act Coronavirus Relief
- American Recovery Program Grant
- Sheriff's Office Technology
- Courthouse Restoration
- Texas Community Development Program

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2022**

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

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

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

2. Excess of Expenditures Over Appropriations

For the year ended September 30, 2022, expenditures exceeded appropriations in the following funds:

Special Revenue Funds	
Chapter 19 Funds	\$3,275
D.A. Fee	7,416
Specialty Court Program	5,821
Law Enforcement Education Const. Pct 1	624

3. Deficit Fund Balances

There were no deficit fund balances at September 30, 2022.

E. Assets, liabilities, and net position or equity

1. Deposits and investments

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

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

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

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

**FANNIN COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
*YEAR ENDED SEPTEMBER 30, 2022*

outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

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

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

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

3. Capital assets

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

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

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

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

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

4. Compensated absences

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

5. Long-term obligations

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond insurance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while

**FANNIN COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
*YEAR ENDED SEPTEMBER 30, 2022*

discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

6. Fund equity

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

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

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

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

Governmental funds classify fund balances as follows:

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

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

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

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

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

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

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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	General Fund	American Recovery Grant	Courthouse Restoration	CO Bonds 2022	Nonmajor Funds	Total
Nonspendable for:						
Inventory	\$ --	\$ --	\$ --	\$ --	\$163,095	\$163,095
Restricted for:						
Debt Service	--	--	--	--	494,477	494,477
Justice Administration	--	--	--	--	688,022	688,022
Grants	--	344	--	--	46,665	47,009
Construction	--	--	194,837	11,007,164	1,093,911	12,295,912
Other	--	--	--	--	905,008	905,008
	--	344	--	11,007,164	3,228,083	14,430,428
Committed to:						
Road and Bridge	--	--	--	--	3,154,482	3,154,482
Unassigned	5,918,258	--	--	--	--	5,918,258
	<u>\$5,918,258</u>	<u>\$344</u>	<u>--</u>	<u>\$11,007,164</u>	<u>\$6,545,660</u>	<u>\$23,666,263</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 \$1,623,258 difference are as follows:

County clerk fines	\$255,359
District clerk fines	1,235,368
Justice of the peace fines	<u>132,528</u>
Total	<u>\$1,623,255</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 \$27,914,602 (including \$5,992,602 in custodial funds). All of the bank balance of \$28,866,306 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**  
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Investments

As of September 30, 2022, the County had the following investments:

Investment type	Credit Rating	Fair Value	Days to Maturity
Government sponsored investment pool (TexPool)	AAAm*	\$6,407,354	<30
Total Fair Value		\$6,407,354	

\* Standard and Poors

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

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

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

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

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

TexPool is an external investment pool and is not SEC registered. The Texas Interlocal Cooperation Act and the Texas Public Funds Investment Act provide for creation of public funds investments pools and permit eligible governmental entities to jointly invest their funds in authorized investments. The fair value of investments in the pool is independently reviewed monthly. At September 30, 2022 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	\$714,832	\$265,423	\$980,255
Accounts	\$299,739	\$ --	\$299,739
Allowance	(100,000)	--	(100,000)
Net accounts receivable	\$199,739	\$ --	\$199,739
Fines receivable	\$7,399,657	\$ --	\$7,399,657
Allowance	(2,196,765)	--	(2,196,765)
Net fines receivable	\$5,202,892	\$ --	\$5,202,892

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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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)	\$660,636	\$ --	\$660,636
Deferred fines revenue (General Fund)	1,623,258	--	1,623,258
Deferred grant revenue - (American Recovery Program)	--	4,606,115	4,606,115
Deferred tax revenue (NonMajor Funds)	245,374	--	245,374
Total deferred/unearned revenue for governmental funds	<u>\$2,529,268</u>	<u>\$4,606,115</u>	<u>\$7,135,383</u>

C. Capital assets

Capital asset activity for the year ended September 30, 2022:

	Balance 9/30/21	Additions	Retirements	Transfers	Balance 9/30/22
<b>GOVERNMENTAL ACTIVITIES:</b>					
Capital assets, not being depreciated:					
Land	\$341,560	\$ --	\$ --	\$ --	\$341,560
Construction in progress	21,906,324	6,403,545	--	(28,309,869)	--
Total capital assets not being depreciated	<u>22,247,884</u>	<u>6,403,545</u>	<u>--</u>	<u>(28,309,869)</u>	<u>341,560</u>
Capital assets, being depreciated:					
Buildings	4,737,000	--	(466,000)	28,309,869	32,580,869
Machinery and equipment	8,196,326	982,155	(85,837)	--	9,092,644
Infrastructure	39,068,069	1,010,794	(233,086)	--	39,845,777
Total capital assets being depreciated	<u>52,001,395</u>	<u>1,992,949</u>	<u>(784,923)</u>	<u>28,309,869</u>	<u>81,519,290</u>
Less accumulated depreciation for:					
Buildings	(3,842,888)	(403,566)	466,000	--	(3,780,454)
Machinery and equipment	(5,627,486)	(703,664)	82,023	--	(6,249,127)
Infrastructure	(19,045,779)	(785,287)	65,658	--	(19,765,408)
Total accumulated depreciation	<u>(28,516,153)</u>	<u>(1,892,517)</u>	<u>613,681</u>	<u>--</u>	<u>(29,794,989)</u>
Total capital assets being depreciated, net	<u>23,485,242</u>	<u>100,432</u>	<u>(171,242)</u>	<u>--</u>	<u>51,724,301</u>
Governmental activities capital assets, net	<u>\$45,733,126</u>	<u>\$6,503,977</u>	<u>(\$171,242)</u>	<u>\$ --</u>	<u>\$52,065,861</u>

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

General administration	\$73,678
Public facilities	393,017
Public safety	272,005
Public transportation	1,144,533
Health and welfare	<u>9,284</u>
Total depreciation expense - governmental activities	<u><u>\$1,892,517</u></u>

x  
D. Interfund receivables, payables and transfers

The composition of interfund receivables and payables consist of the following:

	Receivables	Payables
Nonmajor Funds		
Cares Act Coronavirus Relief	\$6,250	\$ --
Hazard Mitigation	<u>--</u>	<u>6,250</u>
Total Governmental Funds	<u><u>\$6,250</u></u>	<u><u>\$6,250</u></u>

The interfund receivables are a result of a temporary overdraft in pooled cash.

The composition of interfund transfers as of September 30, 2022 are as follows:

Fund	Transfers In	Transfers Out
Major Funds		
Courthouse Restoration	\$4,181,603	\$ --
Nonmajor Funds		
Cares Act Coronavirus Relief	--	11,840
2017 GO Bonds Construction	--	374,848
2018 GO Bonds Construction FY2019	68,728	--
2020 CO Bonds Construction FY2020	<u>--</u>	<u>3,863,643</u>
Total Governmental Funds	<u><u>\$4,250,331</u></u>	<u><u>\$4,250,331</u></u>

Interfund transfer arise because of the completion of the courthouse construction and the consolidation of remaining balances into one fund.

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

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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venture. Following is unaudited summary information of the operations of the joint venture for the year ended September 30, 2022 under the modified accrual basis of accounting:

	<u>Unaudited</u>
Total revenues	\$984,652
Total expenses	<u>(984,652)</u>
Change in net assets	--
Contributions from joint venture	632,590
Net assets - September 30, 2021	<u>1,166,660</u>
Net assets - September 30, 2022	<u><u>\$1,799,250</u></u>

F. Long-term debt

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

\$6,150,000 General Obligation - Series 2017, principal due annually in series through 2042, interest due semi-annually at 3.00% to 4.00%	\$ 5,400,000
\$6,210,000 General Obligation - Series 2018, principal due annually in series through 2044, interest due semi-annually at 3.00% to 4.00%	5,845,000
\$9,860,000 Certificates of Obligation - Series 2020, principal due annually in series through 2045, interest due semi-annually at 3.00% to 4.00%	9,595,000
\$9,860,000 Certificates of Obligation - Series 2022, principal due annually in series through 2047, interest due semi-annually at 4.50% to 5.00%	<u>10,410,000</u>
	<u><u>\$31,250,000</u></u>

Annual debt service requirements to maturity for general debt:

Year	<u>Governmental Activities</u>		Total
	<u>Principal</u>	<u>Interest</u>	
2023	\$780,000	\$1,216,320	\$1,996,320
2024	935,000	1,099,038	2,034,038
2025	965,000	1,062,037	2,027,037
2026	1,005,000	1,023,688	2,028,688
2027	1,050,000	983,537	2,033,537
2028-2032	5,810,000	4,307,038	10,117,038
2033-2037	6,930,000	3,210,849	10,140,849
2038-2042	8,235,000	1,907,158	10,142,158
2043-2047	<u>5,540,000</u>	<u>516,037</u>	<u>6,056,037</u>
	<u><u>\$31,250,000</u></u>	<u><u>\$15,325,702</u></u>	<u><u>\$46,575,702</u></u>

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2022**

Capital Leases Currently Outstanding:

Purpose	Original Amount	Date Made	Date Due	Interest Rate	Periodic Payment	Balance 9/30/22
Capital Leases						
Voting equipment	\$357,169	3/10/21	3/10/25	2.99%	\$96,088	\$273,307
Capital leases payable						\$273,307

Annual debt service requirements to maturity for capital leases:

Year	Capital Lease Obligations		
	Principal	Interest	Total
2023	\$87,960	\$8,128	\$96,088
2025	90,590	5,498	96,088
2026	93,298	2,790	96,088
Total	\$271,848	\$16,416	\$288,264

Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2022, was as follows:

	Balance 09/30/21	Additions	Retirements	Balance 09/30/22	Due Within One Year
<b>Governmental activities:</b>					
General obligation bonds	\$11,595,000	\$ --	(\$350,000)	\$11,245,000	\$365,000
Certificates of obligation	9,860,000	10,410,000	(265,000)	20,005,000	415,000
Deferred amounts:					
Unamortized premium	627,249	787,989	(44,195)	1,371,043	59,956
Unamortized discount	(208,830)	(59,329)	10,545	(257,614)	(11,731)
	21,873,419	11,138,660	(648,650)	32,363,429	828,225
Capitalized lease obligation	357,169	--	(85,321)	271,848	87,960
Net pension liability (asset)	1,163,753	--	(3,761,497)	(2,597,744)	--
Compensated absences	167,667	159,345	(167,667)	159,345	159,345
Governmental activity Long-Term Liabilities	\$23,562,008	\$11,298,005	(\$4,663,135)	\$30,196,878	\$1,075,530

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

Authorized and Unissued Debt

The County had no authorized but unissued debt at 9/30/22.

**FANNIN COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
*YEAR ENDED SEPTEMBER 30, 2022*

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. In the fiscal year ended September 30, 2014, the original bonds were refunded with the Fannin County PFC Senior Lien Refunding Bonds, Taxable Series 2014. As of September 30, 2022, the principal amount payable was \$955,000.

**IV. OTHER INFORMATION**

A. Risk management

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

B. Contingent Liabilities and Commitments

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

The County periodically is defendant in various lawsuits. As of September 30, 2022, after consultation with the County's attorney, the County is not aware of any pending or threatened litigation which would have a material effect on the financial statements.

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

C. Retirement Commitments

1. Plan Description

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

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

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the County

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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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. Benefits

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

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	108
Inactive employees entitled to but not yet receiving benefits	122
Active employees	145
	<hr/>
	375
	<hr/> <hr/>

3. Contributions

The contribution rates for employees in TCDRS was 7% of employee gross earnings, and the County percentages was 11.56% for October 1, 2021 through December 31, 2021, and 11.76% for January 1, 2022 through September 30, 2022, both as adopted by the governing body of the County. Under the state law governing TCDRS, the contribution rate for each County is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial N84 cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

The County's contributions to TCDRS for the year ended September 30, 2022, were \$692,360 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2021, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

*Actuarial assumptions:*

The Total Pension Liability (Asset) in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 2.50% (made up of 2.25% inflation and 0.25% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.4% per year for a career employee.

Actuarial assumptions used in the December 31, 2021, valuation were based on the results of actuarial experience studies. These assumptions were first used in the December 31, 2017 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. No additional changes were made for the 2021 valuation.

The long-term expected rate of return on pension plan investments is 7.5%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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Trustees. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TCDRS.

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

Asset Class	Target Allocation	Geometric Real Rate of Return (Expected minus Inflation)
US Equities	11.50%	4.25%
Global Equities	2.50%	4.55%
International Equities - Developed	5.00%	4.25%
International Equities - Emerging	6.00%	4.75%
Investment - Grade Bonds	3.00%	-0.85%
Strategic Credit	9.00%	2.11%
Direct Lending	16.00%	6.70%
Distressed Debt	4.00%	5.70%
REIT Equities	2.00%	3.45%
Master Limited Partnerships (MLPs)	2.00%	5.10%
Private Real Estate Partnerships	6.00%	4.90%
Private equity	25.00%	7.25%
Hedge Funds	6.00%	1.85%
Cash Equivalents	2.00%	-0.70%
	100.00%	

*Discount Rate*

The discount rate used to measure the Total Pension Liability (Asset) was 7.6%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability (Asset).

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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*Changes in the Net Pension Liability*

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability(Asset)
	[a]	[b]	[a] - (b)
Balance at 12/31/20	\$30,265,924	\$29,102,174	\$1,163,750
Changes for the year:			
Service cost	898,325	--	898,325
Interest on total pension liability	2,314,797	--	2,314,797
Effect of plan changes	--	--	--
Effect of economic/demographic gains or losses	(54,747)	--	(54,747)
Effect of assumptions changes or inputs	(70,168)	--	(70,168)
Refund of contributions	(57,527)	(57,527)	--
Benefit payments	(1,381,612)	(1,381,612)	--
Administrative expenses	--	(19,018)	19,018
Member contributions	--	433,552	(433,552)
Net investment income	--	6,359,065	(-6359065)
Contributions - employer	--	715,980	(715,980)
Other	--	122	(122)
Net changes	1,649,068	6,050,562	(4,401,494)
Balance at 12/31/21	\$31,914,992	\$35,152,736	(\$3,237,744)

*Sensitivity of the Net Pension Liability to Changes in the Discount Rate*

The following presents the net pension liability of the County, calculated using the discount rate of 7.6%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.6%) or 1 percentage point higher (8.6%) than the current rate:

	1% Decrease 6.6%	Current Discount Rate 7.6%	1% Increase 8.6%
Total pension liability	\$35,949,006	\$31,914,991	\$28,522,302
Fiduciary net position	35,152,735	35,152,735	35,152,735
Net Pension Liability (Asset)	\$796,271	(\$3,237,744)	(\$6,630,433)

*Pension Plan Fiduciary Net Position*

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

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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*Pension Expense and Deferred Outflows and Inflows of Resources Related to Pensions*

For the year ended September 30, 2022, the County recognized pension expense of \$692,360. At September 30, 2022, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Original Amount	Date Established	Original Recognition Period	Amount Recognized in 12/31/21 Expense	Balance of Deferred Inflows 12/31/21	Balance of Deferred Outflows 12/31/21
Investment (gains) or losses	(\$4,158,808)	12/31/2021	5.0	(\$831,762)	\$3,327,046	\$ --
	(608,993)	12/31/2020	5.0	(121,799)	365,395	--
	(1,932,461)	12/31/2019	5.0	(386,492)	772,985	--
	2,354,906	12/31/2018	5.0	470,981	--	470,982
	(1,348,773)	12/31/2017	5.0	(269,755)	--	--
Economic/demographic (gains) or losses	(\$54,747)	12/31/2021	4.0	(18,249)	36,498	--
	(770,313)	12/31/2020	4.0	(192,578)	385,157	--
	101,449	12/31/2019	4.0	25,362	--	25,363
	(182,302)	12/31/2018	4.0	(45,576)	--	--
Assumptions changes or inputs	(70,165)	12/31/2021	3.0	(23,389)	46,779	--
	1,655,030	12/31/2020	4.0	413,758	--	827,514
	--	12/31/2019	4.0	--	--	--
	--	12/31/2018	4.0	--	--	--
Employer contributions made subsequent to measurement date				--	--	522,710
				<u>(\$979,499)</u>	<u>\$4,933,860</u>	<u>\$1,846,569</u>

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

Deferred Inflows/outflows to Be Recognized in Future Years	
Year ended December 31,	
2022	(\$664,166)
2023	(1,160,516)
2024	(953,559)
2025	(831,760)
2026	--
	<u>(\$3,610,001)</u>

**FANNIN COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
*YEAR ENDED SEPTEMBER 30, 2022*

F. Concentrations of Credit Risk

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

G. Agreement Concerning Development of Reservoir Project

In the year ended September 30, 2019, the County entered into a contract with the North Texas Municipal Water District for reimbursement to the County for anticipated impact to County roads created by the development of the Bois d'Arc Creek reservoir in Fannin County. Terms of the agreement required an initial payment to the County of \$971,263, with eight more annual payments of \$100,000, for a total of \$1,771,263.

H. Implementation of GASB 87

The County implemented GASB 87 for the year ended September 30, 2022. GASB 87 requires certain modifications in the recognition of and reporting of assets acquired subject to leases.

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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, 2022**

**EXHIBIT B-1**  
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Ad valorem taxes</i>	\$ 10,193,124	\$ 10,193,124	\$ 10,485,696	\$ 292,572
<i>Other taxes</i>	1,694,615	1,724,615	1,777,976	53,361
<i>Licenses and permits</i>	142,800	142,800	168,430	25,630
<i>Intergovernmental</i>	44,095	44,095	46,117	2,022
<i>Fees of office</i>	1,129,772	1,129,772	1,473,362	343,590
<i>Fees of tax collector</i>	482,000	482,000	418,620	(63,380)
<i>Fines</i>	10,000	10,000	5,294	(4,706)
<i>Interest</i>	800	800	37,603	36,803
<i>Miscellaneous</i>	831,756	856,052	836,675	(19,377)
Total revenues	<u>14,528,962</u>	<u>14,583,258</u>	<u>15,249,773</u>	<u>666,515</u>
Expenditures:				
Current:				
<i>General administration</i>				
<i>County Judge</i>	154,543	154,543	148,084	6,459
<i>911 Coordinator</i>	23,000	23,000	23,000	--
<i>County Clerk</i>	447,106	447,106	400,485	46,621
<i>Elections</i>	158,143	234,258	178,129	56,129
<i>Court Administration</i>	89,561	89,561	104,024	(14,463)
<i>Development Services</i>	57,549	57,549	53,024	4,525
Total General administration	<u>929,902</u>	<u>1,006,017</u>	<u>906,746</u>	<u>99,271</u>
<i>Judicial</i>				
<i>County Court at Law</i>	501,949	501,949	482,154	19,795
<i>District Court</i>	1,031,283	1,032,584	962,311	70,273
<i>District Clerk</i>	481,964	481,964	467,162	14,802
<i>Justice of the Peace Number One</i>	192,549	192,549	171,739	20,810
<i>Justice of the Peace Number Two</i>	148,737	148,737	143,128	5,609
<i>Justice of the Peace Number Three</i>	127,182	127,182	121,480	5,702
<i>Bond supervisor</i>	80,215	80,215	77,695	2,520
Total Judicial	<u>2,563,879</u>	<u>2,565,180</u>	<u>2,425,669</u>	<u>139,511</u>
<i>Legal</i>				
<i>District and County Attorney</i>	1,004,961	1,004,961	941,806	63,155
Total Legal	<u>1,004,961</u>	<u>1,004,961</u>	<u>941,806</u>	<u>63,155</u>
<i>Financial administration</i>				
<i>County Auditor</i>	350,114	350,114	334,437	15,677
<i>County Purchasing</i>	117,359	117,359	100,919	16,440
<i>County Treasurer</i>	90,803	90,803	86,710	4,093
<i>Tax Assessor Collector</i>	337,315	337,315	325,107	12,208
<i>Computer/IT Department</i>	110,414	110,414	85,564	24,850
Total Financial administration	<u>1,006,005</u>	<u>1,006,005</u>	<u>932,737</u>	<u>73,268</u>
<i>Public facilities</i>				
<i>Courthouse</i>	447,255	493,205	505,852	(12,647)
<i>County Office Building</i>	10,615	10,615	11,054	(439)
<i>Co-op Office Building</i>	720	720	1,823	(1,103)
<i>Courthouse South Annex</i>	21,460	41,745	41,720	25
<i>Old County Jail Building</i>	340	340	600	(260)
<i>Windom County Building</i>	11,467	11,467	11,804	(337)
<i>Agri Life Extension Building</i>	8,431	8,431	8,468	(37)
Total Public facilities	<u>500,288</u>	<u>566,523</u>	<u>581,321</u>	<u>(14,798)</u>

**FANNIN COUNTY, TEXAS**  
**GENERAL FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT B-1**  
Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public safety</i>				
Emergency Management	\$ 97,664	\$ 102,474	\$ 97,093	\$ 5,381
Ambulance Service	768,200	768,200	767,300	900
Fire Protection	132,020	132,020	131,656	364
Constables Precinct Number One	56,214	56,214	53,653	2,561
Constables Precinct Number Two	38,487	38,487	34,925	3,562
Constables Precinct Number Three	38,700	39,350	39,430	(80)
Texas Vine Program	18,618	18,618	18,592	26
County Sheriff	2,690,892	2,711,897	2,300,134	411,763
Jail Operations	2,480,089	2,480,089	2,606,738	(126,649)
Juvenile Probation	180,000	180,000	180,356	(356)
Animal Control Officer	3,001	3,001	344	2,657
<b>Total Public safety</b>	<b>6,503,885</b>	<b>6,530,350</b>	<b>6,230,221</b>	<b>300,129</b>
<i>Health and welfare</i>				
Veterans Service	67,261	67,261	63,893	3,368
Health Inspector	148,642	149,001	120,601	28,400
County Welfare	61,803	61,803	50,858	10,945
Health Officer	2,400	2,400	2,400	--
Indigent Health Care	282,769	282,769	245,131	37,638
County Agents	120,717	120,717	107,682	13,035
<b>Total Health and welfare</b>	<b>683,592</b>	<b>683,951</b>	<b>590,565</b>	<b>93,386</b>
<i>Nondepartmental</i>				
Non-departmental	911,617	949,907	920,279	29,628
County Offices Relocation	171,836	174,256	171,183	3,073
Contingency	250,000	97,419	39,560	57,859
Lake Fannin	5,000	5,000	5,000	--
Donations and Allocations	3,000	3,500	3,500	--
<b>Total Nondepartmental</b>	<b>1,341,453</b>	<b>1,230,082</b>	<b>1,139,522</b>	<b>90,560</b>
<b>Total expenditures</b>	<b>14,533,962</b>	<b>14,593,068</b>	<b>13,748,587</b>	<b>844,481</b>
Excess (deficiency) of revenues over (under) expenditures	(5,000)	(9,810)	1,501,186	1,510,996
Other financing sources (uses):				
Sale of capital assets	5,000	9,810	42,876	33,066
<b>Total other financing sources (uses)</b>	<b>5,000</b>	<b>9,810</b>	<b>42,876</b>	<b>(33,066)</b>
<b>Net change in fund balances</b>	<b>--</b>	<b>--</b>	<b>1,544,062</b>	<b>1,544,062</b>
Fund balances, October 1	4,374,206	4,374,206	4,374,206	--
<b>Fund balances, September 30</b>	<b>\$ 4,374,206</b>	<b>\$ 4,374,206</b>	<b>\$ 5,918,268</b>	<b>\$ 1,544,062</b>

## FANNIN COUNTY, TEXAS

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

	December 31,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Total pension liability:</b>										
Service cost	\$ 898,325	\$ 807,058	\$ 779,774	\$ 787,489	\$ 763,211	\$ 784,499	\$ 732,697	\$ 680,051	\$ --	\$ --
Interest	2,314,797	2,256,720	2,121,488	2,008,440	1,874,693	1,729,122	1,637,274	1,509,853	--	--
Changes of benefit terms	--	--	--	--	--	--	(100,521)	--	--	--
Differences between expected and actual experience	(54,747)	(770,313)	101,449	(182,302)	(51,235)	(48,286)	(336,357)	156,343	--	--
Changes of assumptions	(70,168)	1,655,030	--	--	142,705	--	240,608	--	--	--
Benefit payments, including refunds of employee contributions	(1,439,139)	(1,444,396)	(1,279,732)	(1,143,424)	(1,063,054)	(1,031,097)	(963,214)	(775,709)	--	--
Net change in total pension liability	1,649,068	2,504,099	1,722,979	1,470,203	1,666,320	1,434,238	1,210,487	1,570,538	--	--
Total pension liability - beginning	30,265,924	27,761,825	26,038,846	24,568,643	22,902,323	21,468,085	20,257,598	18,687,060	--	--
Total pension liability - ending (a)	\$ 31,914,992	\$ 30,265,924	\$ 27,761,825	\$ 26,038,846	\$ 24,568,643	\$ 22,902,323	\$ 21,468,085	\$ 20,257,598	\$ --	\$ --
<b>Plan fiduciary net position:</b>										
Contributions - employer	\$ 715,980	\$ 695,269	\$ 668,787	\$ 647,284	\$ 605,083	\$ 548,235	\$ 533,377	\$ 556,083	\$ --	\$ --
Contributions - employee	433,552	422,839	420,243	403,113	393,276	364,103	351,897	357,849	--	--
Net investment income	6,359,065	2,757,553	3,796,426	(442,021)	3,024,485	1,435,773	(130,755)	1,242,415	--	--
Benefit payments, including refunds of employee contributions	(1,439,139)	(1,444,397)	(1,279,732)	(1,143,424)	(1,063,054)	(1,031,097)	(963,214)	(775,709)	--	--
Administrative expense	(19,018)	(21,295)	(20,346)	(18,567)	(15,742)	(15,603)	(14,025)	(14,558)	--	--
Other	122	(7,122)	(2,810)	(394)	(1,015)	21,826	43,703	4,611	--	--
<b>Net change in plan fiduciary net position</b>	6,050,562	2,402,847	3,582,568	(554,009)	2,943,033	1,323,237	(179,017)	1,370,691	--	--
Plan fiduciary net position - beginning	29,102,173	26,699,326	23,116,758	23,670,767	20,727,734	19,404,497	19,583,514	18,212,823	--	--
Plan fiduciary net position - ending (b)	\$ 35,152,735	\$ 29,102,173	\$ 26,699,326	\$ 23,116,758	\$ 23,670,767	\$ 20,727,734	\$ 19,404,497	\$ 19,583,514	\$ --	\$ --
County's net pension liability - ending (a) - (b)	\$ (3,237,743)	\$ 1,163,751	\$ 1,062,499	\$ 2,922,088	\$ 897,876	\$ 2,174,589	\$ 2,063,588	\$ 674,084	\$ --	\$ --
Plan fiduciary net position as a percentage of the total pension liability	110.14%	96.15%	96.17%	88.78%	96.35%	90.50%	90.39%	96.67%	--	--
Covered-employee payroll	\$ 6,193,605	\$ 6,040,556	\$ 6,003,473	\$ 5,758,761	\$ 5,618,232	\$ 5,201,471	\$ 5,027,100	\$ 5,097,003	\$ --	\$ --
County's net pension liability as a percentage of covered-employee payroll	-52.28%	19.27%	17.70%	50.74%	15.98%	41.81%	41.05%	13.23%	--	--

## Notes to Schedule:

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

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

	December 31,									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Actuarially determined contribution	\$ 715,980	\$ 695,269	\$ 668,787	\$ 647,284	\$ 605,083	\$ 548,235	\$ 533,377	\$ 556,083	\$ 484,108	\$ 453,400
Contributions in relation to the actuarially determined contribution	(715,980)	(695,269)	(668,787)	(647,284)	(605,083)	(548,235)	(533,377)	(556,083)	(484,108)	(453,400)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 6,193,605	\$ 6,040,556	\$ 6,003,473	\$ 5,758,761	\$ 5,618,232	\$ 5,201,471	\$ 5,027,100	\$ 5,097,003	\$ 4,709,221	\$ 4,589,055
Contributions as a percentage of covered-employee payroll	11.56%	11.51%	11.14%	11.24%	10.77%	10.54%	10.61%	10.91%	10.28%	9.88%

**Notes to Schedule**

**Valuation date:** December 31, 2021

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

**Methods and assumptions used to determine contribution rates:**

Actuarial cost method	Entry age, normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	18.9 years (based on contribution rate calculated in 12/31/2021.
Asset valuation method	5-year non asymptotic.
Inflation	2.50%
Salary increases	Varies by age and service. 4.6% average over career including inflation.
Investment rate of return	7.50%, net of pension plan investment expense, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Turnover	New employees are assumed to replace any terminated members and have similar entry ages.
Mortality	135% of the Pub - 2010 General Retirees Table for males and 120% of the Pub 2010 General Retiree Table for females,
Changes in Plan Provisions Reflected in the Schedule	No changes in plan provisions in 2021.

**FANNIN COUNTY, TEXAS**  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
Year Ended September 30, 2022

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

*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, 2022**

	Special Revenue Funds	Debt Service Fund  Sinking Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 5,032,335	\$ 489,066	\$ 20,165	\$ 5,541,566
<i>Investments</i>	850,491	--	--	850,491
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	203,803	61,620	--	265,423
<i>Intergovernmental</i>	144,990	648	--	145,638
<i>Due from other funds</i>	6,250	--	--	6,250
<i>Inventories</i>	163,095	--	--	163,095
Total Assets	<u>\$ 6,400,964</u>	<u>\$ 551,334</u>	<u>\$ 20,165</u>	<u>\$ 6,972,463</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ 130,963	\$ --	\$ 4,591	\$ 135,554
<i>Accrued liabilities</i>	39,625	--	--	39,625
<i>Due to other funds</i>	6,250	--	--	6,250
Total Liabilities	<u>176,838</u>	<u>--</u>	<u>4,591</u>	<u>181,429</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	188,517	56,857	--	245,374
Total Deferred Inflows of Resources	<u>188,517</u>	<u>56,857</u>	<u>--</u>	<u>245,374</u>
Fund balances:				
<i>Nonspendable</i>	163,095	--	--	163,095
<i>Restricted</i>	2,718,032	494,477	15,574	3,228,083
<i>Committed</i>	3,154,482	--	--	3,154,482
Total fund balances	<u>6,035,609</u>	<u>494,477</u>	<u>15,574</u>	<u>6,545,660</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 6,400,964</u>	<u>\$ 551,334</u>	<u>\$ 20,165</u>	<u>\$ 6,972,463</u>

**FANNIN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Special Revenue Funds	Debt Service Fund  Sinking Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
<i>Ad valorem taxes</i>	\$ 2,961,061	\$ 1,253,928	\$ --	\$ 4,214,989
<i>Other taxes</i>	489,329	1,440	--	490,769
<i>Intergovernmental</i>	165,665	--	--	165,665
<i>Fees of office</i>	185,388	--	7,324	192,712
<i>Fees of tax collector</i>	692,486	--	--	692,486
<i>Fines</i>	170,300	--	--	170,300
<i>Interest</i>	6,866	--	240	7,106
<i>Miscellaneous</i>	778,473	--	8,250	786,723
Total revenues	<u>5,449,568</u>	<u>1,255,368</u>	<u>15,814</u>	<u>6,720,750</u>
Expenditures:				
<i>General administration</i>	244,966	--	--	244,966
<i>Judicial</i>	25,979	--	--	25,979
<i>Legal</i>	9,668	--	--	9,668
<i>Public safety</i>	211,690	--	--	211,690
<i>Public transportation</i>	4,748,681	--	--	4,748,681
<i>Health and welfare</i>	230,334	--	--	230,334
<i>Nondepartmental</i>	69,851	--	--	69,851
Capital outlay	--	--	387,091	387,091
Debt service:				
<i>Principal</i>	--	615,000	--	615,000
<i>Interest and fiscal charges</i>	--	613,513	--	613,513
<i>Paying agent fees</i>	--	3,450	--	3,450
Total expenditures	<u>5,541,169</u>	<u>1,231,963</u>	<u>387,091</u>	<u>7,160,223</u>
Excess (deficiency) of revenues over (under) expenditures	(91,601)	23,405	(371,277)	(439,473)
Other financing sources (uses):				
<i>Transfers in</i>	--	--	68,728	68,728
<i>Transfers out</i>	(11,840)	--	(4,238,491)	(4,250,331)
<i>Sale of capital assets</i>	113,985	--	--	113,985
Total other financing sources (uses)	<u>102,145</u>	<u>--</u>	<u>(4,169,763)</u>	<u>(4,067,618)</u>
Net change in fund balances	10,544	23,405	(4,541,040)	(4,507,091)
Fund balances, October 1	6,025,065	471,072	4,556,614	11,052,751
Fund balances, September 30	<u>\$ 6,035,609</u>	<u>\$ 494,477</u>	<u>\$ 15,574</u>	<u>\$ 6,545,660</u>

**FANNIN COUNTY, TEXAS**

COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2022

	Courthouse Security	Justice Court Building Security	County Clerk Vital Statistics	County Clerk Records Management
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 85,809	\$ 20,205	\$ 49	\$ 103,188
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Due from other funds</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 85,809</u>	<u>\$ 20,205</u>	<u>\$ 49</u>	<u>\$ 103,188</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ 9,499	\$ --	\$ --	\$ 5,000
<i>Accrued liabilities</i>	--	--	--	902
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>9,499</u>	<u>--</u>	<u>--</u>	<u>5,902</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	76,310	20,205	49	97,286
<i>Committed</i>	--	--	--	--
Total fund balances	<u>76,310</u>	<u>20,205</u>	<u>49</u>	<u>97,286</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 85,809</u>	<u>\$ 20,205</u>	<u>\$ 49</u>	<u>\$ 103,188</u>



**FANNIN COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2022

	County Judge Excess Supplement	Probate Judges Education	District Clerk Records Management	District Court Records Archive
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 11,745	\$ 7,060	\$ 646	\$ 24,216
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Due from other funds</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 11,745</u>	<u>\$ 7,060</u>	<u>\$ 646</u>	<u>\$ 24,216</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ 5	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--	127
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>5</u>	<u>--</u>	<u>--</u>	<u>127</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	11,740	7,060	646	24,089
<i>Committed</i>	--	--	--	--
Total fund balances	<u>11,740</u>	<u>7,060</u>	<u>646</u>	<u>24,089</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 11,745</u>	<u>\$ 7,060</u>	<u>\$ 646</u>	<u>\$ 24,216</u>

District Clerk Court & District Court Technology	District Clerk Court Records Preservation	County Offices Records Management	Road & Bridge Number One	Road & Bridge Number Two
\$ 4,851	\$ 49,313	\$ 76,031	\$ 413,973	\$ 506,933
--	--	--	18,470	264,160
--	--	--	41,727	48,364
--	--	--	20,186	25,902
--	--	--	--	--
--	--	--	29,342	4,735
<u>\$ 4,851</u>	<u>\$ 49,313</u>	<u>\$ 76,031</u>	<u>\$ 523,698</u>	<u>\$ 850,094</u>
\$ --	\$ --	\$ 1,550	\$ 2,556	\$ 14,530
--	--	--	6,417	9,313
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>1,550</u>	<u>8,973</u>	<u>23,843</u>
--	--	--	38,526	44,983
--	--	--	38,526	44,983
--	--	--	29,342	4,735
4,851	49,313	74,481	--	--
--	--	--	446,857	776,533
<u>4,851</u>	<u>49,313</u>	<u>74,481</u>	<u>476,199</u>	<u>781,268</u>
<u>\$ 4,851</u>	<u>\$ 49,313</u>	<u>\$ 76,031</u>	<u>\$ 523,698</u>	<u>\$ 850,094</u>

**FANNIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2022**

	Raw Water Pipeline Road and Bridge #2	Road & Bridge Number Three	Lake Road Impact Raw Water Pipeline Precinct 3	Road & Bridge Number Four
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 4,066	\$ 972,619	\$ 392,917	\$ 574,551
<i>Investments</i>	--	310,641	--	110,623
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	72,548	--	41,164
<i>Intergovernmental</i>	--	34,368	--	20,834
<i>Due from other funds</i>	--	--	--	--
<i>Inventories</i>	--	111,495	--	17,523
Total Assets	<u>\$ 4,066</u>	<u>\$ 1,501,671</u>	<u>\$ 392,917</u>	<u>\$ 764,695</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ 70,111	\$ --	\$ 10,208
<i>Accrued liabilities</i>	--	10,874	--	10,055
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>80,985</u>	<u>--</u>	<u>20,263</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	67,401	--	37,607
Total Deferred Inflows of Resources	<u>--</u>	<u>67,401</u>	<u>--</u>	<u>37,607</u>
Fund balances:				
<i>Nonspendable</i>	--	111,495	--	17,523
<i>Restricted</i>	4,066	--	392,917	--
<i>Committed</i>	--	1,241,790	--	689,302
Total fund balances	<u>4,066</u>	<u>1,353,285</u>	<u>392,917</u>	<u>706,825</u>
<i>Total Liabilities, Deferred Inflows     of Resources and Fund Balances</i>	<u>\$ 4,066</u>	<u>\$ 1,501,671</u>	<u>\$ 392,917</u>	<u>\$ 764,695</u>

Lake Road Impact Raw Water Pipeline Precinct 4	Raw Water Pipeline Rock for Pct.2,3,4	J.P. #1 Justice Court Technology	J.P. #2 Justice Court Technology	J.P. #3 Justice Court Technology
\$ 47,440	\$ 39	\$ 48,804	\$ 9,959	\$ 7,411
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 47,440</u>	<u>\$ 39</u>	<u>\$ 48,804</u>	<u>\$ 9,959</u>	<u>\$ 7,411</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
47,440	39	48,804	9,959	7,411
--	--	--	--	--
<u>47,440</u>	<u>39</u>	<u>48,804</u>	<u>9,959</u>	<u>7,411</u>
<u>\$ 47,440</u>	<u>\$ 39</u>	<u>\$ 48,804</u>	<u>\$ 9,959</u>	<u>\$ 7,411</u>

**FANNIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2022**

	Fannin County Detention Center <u>Annual Payment</u>	Bail Bondsman Application Fee	<u>Law Library</u>	<u>D.A. Fee</u>
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 17,243	\$ 9,428	\$ 231,284	\$ 45,319
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Due from other funds</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 17,243</u>	<u>\$ 9,428</u>	<u>\$ 231,284</u>	<u>\$ 45,319</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ 220
<i>Accrued liabilities</i>	--	--	--	539
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>759</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>Nondisposable</i>	--	--	--	--
<i>Restricted</i>	17,243	9,428	231,284	44,560
<i>Committed</i>	--	--	--	--
Total fund balances	<u>17,243</u>	<u>9,428</u>	<u>231,284</u>	<u>44,560</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 17,243</u>	<u>\$ 9,428</u>	<u>\$ 231,284</u>	<u>\$ 45,319</u>

Contraband Seizure	Investigator LEOSE	IHC Co-Op Gin	CERT	Hazard Mitigation Plan
\$ 17,637	\$ 555	\$ 521	\$ 200	\$ --
--	--	19,360	--	--
--	--	--	--	--
--	--	--	--	18,750
--	--	--	--	--
<u>\$ 17,637</u>	<u>\$ 555</u>	<u>\$ 19,881</u>	<u>\$ 200</u>	<u>\$ 18,750</u>
\$ 15,181	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	6,250
<u>15,181</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>6,250</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
2,456	555	19,881	200	12,500
--	--	--	--	--
<u>2,456</u>	<u>555</u>	<u>19,881</u>	<u>200</u>	<u>12,500</u>
<u>\$ 17,637</u>	<u>\$ 555</u>	<u>\$ 19,881</u>	<u>\$ 200</u>	<u>\$ 18,750</u>

**FANNIN COUNTY, TEXAS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**SEPTEMBER 30, 2022**

	Safe Room Reimbursement Program	Cares Act Coronavirus Relief	Sheriff Forfeiture	Law Enforcemer Education Sheriff's Office
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 395	\$ 15,045	\$ 91,617	\$ 125
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	18,750	--	--
<i>Due from other funds</i>	--	6,250	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 395</u>	<u>\$ 40,045</u>	<u>\$ 91,617</u>	<u>\$ 125</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ 75	\$ 840	\$ --
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>75</u>	<u>840</u>	<u>--</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	395	39,970	90,777	125
<i>Committed</i>	--	--	--	--
Total fund balances	<u>395</u>	<u>39,970</u>	<u>90,777</u>	<u>125</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 395</u>	<u>\$ 40,045</u>	<u>\$ 91,617</u>	<u>\$ 125</u>

	Bois C'Arc Lake Reservoir (SO)	Sheriff's Office Technology	Specialty Court Program	Law Enforcement Education Const. Precinct 1	Law Enforcement Education Const. Precinct 2
	\$ 323,935	\$ 2,351	\$ 29,947	\$ 2,307	\$ 2,238
	--	--	--	--	--
	--	--	--	--	--
	--	--	--	--	--
	--	--	--	--	--
	<u>\$ 323,935</u>	<u>\$ 2,351</u>	<u>\$ 29,947</u>	<u>\$ 2,307</u>	<u>\$ 2,238</u>
	\$ --	\$ --	\$ 1,080	\$ --	\$ --
	1,398	--	--	--	--
	--	--	--	--	--
	<u>1,398</u>	<u>--</u>	<u>1,080</u>	<u>--</u>	<u>--</u>
	--	--	--	--	--
	--	--	--	--	--
	--	--	--	--	--
	322,537	2,351	28,867	2,307	2,238
	--	--	--	--	--
	<u>322,537</u>	<u>2,351</u>	<u>28,867</u>	<u>2,307</u>	<u>2,238</u>
	<u>\$ 323,935</u>	<u>\$ 2,351</u>	<u>\$ 29,947</u>	<u>\$ 2,307</u>	<u>\$ 2,238</u>

**FANNIN COUNTY, TEXAS**

COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2022

	Law Enforcement Education Const. Precinct 3	Right of Way	Veterans Court Program
<b>ASSETS</b>			
<i>Cash and cash equivalents</i>	\$ 4,574	\$ 16,296	\$ 2,632
<i>Investments</i>	--	85,522	--
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	--	--
<i>Intergovernmental</i>	--	--	--
<i>Due from other funds</i>	--	--	--
<i>Inventories</i>	--	--	--
Total Assets	<u>\$ 4,574</u>	<u>\$ 101,818</u>	<u>\$ 2,632</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
Liabilities:			
<i>Accounts payable</i>	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--
<i>Due to other funds</i>	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources:			
<i>Unavailable revenue - property taxes</i>	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:			
<i>Nonspendable</i>	--	--	--
<i>Restricted</i>	4,574	101,818	2,632
<i>Committed</i>	--	--	--
Total fund balances	<u>4,574</u>	<u>101,818</u>	<u>2,632</u>
<i>Total Liabilities, Deferred Inflows     of Resources and Fund Balances</i>	<u>\$ 4,574</u>	<u>\$ 101,818</u>	<u>\$ 2,632</u>

Lake Road Impact Fund	Lake Fannin	Statzer	Texas Community Dev.Prog.	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 304,021	\$ 7,425	\$ 7,596	\$ 100	\$ 5,032,335
--	--	41,715	--	850,491
--	--	--	--	203,803
--	--	--	6,200	144,990
--	--	--	--	6,250
--	--	--	--	163,095
<u>\$ 304,021</u>	<u>\$ 7,425</u>	<u>\$ 49,311</u>	<u>\$ 6,300</u>	<u>\$ 6,400,964</u>
\$ --	\$ 108	\$ --	\$ --	\$ 130,963
--	--	--	--	39,625
--	--	--	--	6,250
<u>--</u>	<u>108</u>	<u>--</u>	<u>--</u>	<u>176,838</u>
--	--	--	--	188,517
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>188,517</u>
--	--	--	--	163,095
304,021	7,317	49,311	6,300	2,718,032
--	--	--	--	3,154,482
<u>304,021</u>	<u>7,317</u>	<u>49,311</u>	<u>6,300</u>	<u>6,035,609</u>
<u>\$ 304,021</u>	<u>\$ 7,425</u>	<u>\$ 49,311</u>	<u>\$ 6,300</u>	<u>\$ 6,400,964</u>

## FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Courthouse Security	Justice Court Building Security	County Clerk Vital Statistics	County Clerk Records Management
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fees of office</i>	25,676	--	--	--
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	--	--	--	--
<i>Miscellaneous</i>	--	43	1,077	162,313
Total revenues	<u>25,676</u>	<u>43</u>	<u>1,077</u>	<u>162,313</u>
Expenditures:				
<i>General administration</i>	--	--	--	111,120
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	53,041	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>53,041</u>	<u>--</u>	<u>--</u>	<u>111,120</u>
Excess (deficiency) of revenues over (under) expenditures	(27,365)	43	1,077	51,193
Other financing sources (uses):				
<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	(27,365)	43	1,077	51,193
Fund balances (deficits), October 1	103,675	20,162	(1,028)	46,093
Fund balances, September 30	<u>\$ 76,310</u>	<u>\$ 20,205</u>	<u>\$ 49</u>	<u>\$ 97,286</u>

Chapter 19 Funds	Election Equipment	County Clerk CO & District Clerk Technology	County Clerk Court Records Preservation	County Clerk Records Archive
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
3,974	--	--	--	--
--	8,227	--	--	--
--	--	--	--	--
--	--	--	--	--
--	96,088	885	2,768	134,709
<u>3,974</u>	<u>104,315</u>	<u>885</u>	<u>2,768</u>	<u>134,709</u>
3,439	99,692	--	--	22,322
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
536	--	--	--	--
--	--	--	--	--
<u>3,975</u>	<u>99,692</u>	<u>--</u>	<u>--</u>	<u>22,322</u>
(1)	4,623	885	2,768	112,387
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(1)	4,623	885	2,768	112,387
800	22,517	7,227	17,800	368,713
<u>\$ 799</u>	<u>\$ 27,140</u>	<u>\$ 8,112</u>	<u>\$ 20,568</u>	<u>\$ 481,100</u>

# FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	County Judge Excess Supplement	Probate Judges Education	District Clerk Records Management	District Court Records Archive
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fees of office</i>	--	606	--	--
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	--	--	--	--
<i>Miscellaneous</i>	--	--	1,947	2,081
Total revenues	<u>--</u>	<u>606</u>	<u>1,947</u>	<u>2,081</u>
Expenditures:				
<i>General administration</i>	3,145	--	--	--
<i>Judicial</i>	--	--	163	18,221
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>3,145</u>	<u>--</u>	<u>163</u>	<u>18,221</u>
Excess (deficiency) of revenues over (under) expenditures	(3,145)	606	1,784	(16,140)
Other financing sources (uses):				
<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	(3,145)	606	1,784	(16,140)
Fund balances (deficits), October 1	14,885	6,454	(1,138)	40,229
Fund balances, September 30	<u>\$ 11,740</u>	<u>\$ 7,060</u>	<u>\$ 646</u>	<u>\$ 24,089</u>

District Clerk Court & District Court Technology	District Clerk Court Records Preservation	County Offices Records Management	Road & Bridge Number One	Road & Bridge Number Two
\$ --	\$ --	\$ --	\$ 602,754	\$ 705,420
--	--	--	79,352	92,413
--	--	--	25,600	--
--	--	--	--	--
--	--	--	140,060	164,899
--	--	--	29,462	33,520
--	--	--	160	1,909
<u>298</u>	<u>6,952</u>	<u>4,843</u>	<u>41,898</u>	<u>122,589</u>
<u>298</u>	<u>6,952</u>	<u>4,843</u>	<u>919,286</u>	<u>1,120,750</u>
--	--	5,248	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	839,732	1,030,516
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>5,248</u>	<u>839,732</u>	<u>1,030,516</u>
298	6,952	(405)	79,554	90,234
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>7,451</u>	<u>32,745</u>
--	--	--	<u>7,451</u>	<u>32,745</u>
298	6,952	(405)	87,005	122,979
<u>4,553</u>	<u>42,361</u>	<u>74,886</u>	<u>389,194</u>	<u>658,289</u>
<u>\$ 4,851</u>	<u>\$ 49,313</u>	<u>\$ 74,481</u>	<u>\$ 476,199</u>	<u>\$ 781,268</u>

# FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Raw Water Pipeline Road and Bridge #2	Road & Bridge Number Three	Lake Road Impact Raw Water Pipeline Precinct 3	Road & Bridge Number Four
Revenue:				
Ad valorem taxes	\$ --	\$ 1,052,809	\$ --	\$ 600,078
Other taxes	--	138,636	--	78,928
Intergovernmental	--	28,000	--	--
Fees of office	--	--	--	--
Fees of tax collector	--	246,475	--	141,052
Fines	--	50,452	--	30,160
Interest	--	2,931	--	827
Miscellaneous	--	84,414	--	52,684
Total revenues	--	1,603,717	--	903,729
Expenditures:				
General administration	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public safety	--	--	--	--
Public transportation	--	1,426,837	629	798,256
Health and welfare	--	--	--	--
Nondepartmental	--	--	--	--
Total expenditures	--	1,426,837	629	798,256
Excess (deficiency) of revenues over (under) expenditures	--	176,880	(629)	105,473
Other financing sources (uses):				
Transfers out	--	--	--	--
Sale of capital assets	--	73,789	--	--
Total other financing sources (uses)	--	73,789	--	--
Net change in fund balances	--	250,669	(629)	105,473
Fund balances (deficits), October 1	4,066	1,102,616	393,546	601,352
Fund balances, September 30	\$ 4,066	\$ 1,353,285	\$ 392,917	\$ 706,825

Lake Road Impact Raw Water Pipeline Precinct 4	Raw Water Pipeline Rock for Pct.2,3,4	J.P. #1 Justice Court Technology	J.P. #2 Justice Court Technology	J.P. #3 Justice Court Technology
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	817	62	677
--	--	<u>817</u>	<u>62</u>	<u>677</u>
--	--	--	--	--
--	--	674	--	--
--	--	--	--	--
422,968	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>422,968</u>	<u>--</u>	<u>674</u>	<u>--</u>	<u>--</u>
(422,968)	--	143	62	677
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
(422,968)	--	143	62	677
470,408	39	48,661	9,897	6,734
<u>\$ 47,440</u>	<u>\$ 39</u>	<u>\$ 48,804</u>	<u>\$ 9,959</u>	<u>\$ 7,411</u>

# FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Fannin County Detention Center Annual Payment	Bail Bondsman Application Fee	Law Library	D.A. Fee
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fees of office</i>	10,000	--	18,622	757
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	--	--	--	12,390
<i>Interest</i>	--	--	--	4
<i>Miscellaneous</i>	--	--	--	2,457
Total revenues	<u>10,000</u>	<u>--</u>	<u>18,622</u>	<u>15,608</u>
Expenditures:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	8,916
<i>Public safety</i>	4,369	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>4,369</u>	<u>--</u>	<u>--</u>	<u>8,916</u>
Excess (deficiency) of revenues over (under) expenditures	5,631	--	18,622	6,692
Other financing sources (uses):				
<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	5,631	--	18,622	6,692
Fund balances (deficits), October 1	11,612	9,428	212,662	37,868
Fund balances, September 30	<u>\$ 17,243</u>	<u>\$ 9,428</u>	<u>\$ 231,284</u>	<u>\$ 44,560</u>

Contraband Seizure	Investigator LEOSE	IHC Co-Op Gin	CERT	Hazard Mitigation Plan
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	556	--	--	18,750
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
3	--	135	--	--
--	--	--	400	--
<u>3</u>	<u>556</u>	<u>135</u>	<u>400</u>	<u>18,750</u>
--	--	--	--	--
--	--	--	--	--
--	752	--	--	--
--	--	--	359	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>752</u>	<u>--</u>	<u>359</u>	<u>--</u>
3	(196)	135	41	18,750
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
3	(196)	135	41	18,750
2,453	751	19,746	159	(6,250)
<u>\$ 2,456</u>	<u>\$ 555</u>	<u>\$ 19,881</u>	<u>\$ 200</u>	<u>\$ 12,500</u>

# FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Safe Room Reimbursement Program	Cares Act Coronavirus Relief	Sheriff Forfeiture	Law Enforcemer Education Sheriff's Office
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	36,902	--
<i>Fees of office</i>	--	--	--	--
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	--	--	14,316	--
<i>Interest</i>	--	--	8	--
<i>Miscellaneous</i>	--	--	--	1,710
Total revenues	<u>--</u>	<u>--</u>	<u>51,226</u>	<u>1,710</u>
Expenditures:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	399	--	22,888	1,585
<i>Public transportation</i>	--	229,743	--	--
<i>Health and welfare</i>	--	229,798	--	--
<i>Nondepartmental</i>	--	--	--	--
Total expenditures	<u>399</u>	<u>459,541</u>	<u>22,888</u>	<u>1,585</u>
Excess (deficiency) of revenues over (under) expenditures	(399)	(459,541)	28,338	125
Other financing sources (uses):				
<i>Transfers out</i>	--	(11,840)	--	--
<i>Sale of capital assets</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>(11,840)</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(399)	(471,381)	28,338	125
Fund balances (deficits), October 1	794	511,351	62,439	--
Fund balances, September 30	<u>\$ 395</u>	<u>\$ 39,970</u>	<u>\$ 90,777</u>	<u>\$ 125</u>

nt	Bois C'Arc Lake Reservoir (SO)	Sheriff's Office Technology	Specialty Court Program	Law Enforcement Education Const. Precinct 1	Law Enforcement Education Const. Precinct 2
	\$ --	\$ --	\$ --	\$ --	\$ --
	--	--	--	--	--
	--	--	--	--	--
	121,500	--	--	--	--
	--	--	--	--	--
	--	--	--	--	--
	39,116	--	5,512	554	555
	<u>160,616</u>	<u>--</u>	<u>5,512</u>	<u>554</u>	<u>555</u>
	--	--	--	--	--
	--	--	6,921	--	--
	--	--	--	--	--
	127,785	--	--	1,264	--
	--	--	--	--	--
	--	--	--	--	--
	<u>127,785</u>	<u>--</u>	<u>6,921</u>	<u>1,264</u>	<u>--</u>
	32,831	--	(1,409)	(710)	555
	--	--	--	--	--
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
	--	--	--	--	--
	32,831	--	(1,409)	(710)	555
	289,706	2,351	30,276	3,017	1,683
	<u>\$ 322,537</u>	<u>\$ 2,351</u>	<u>\$ 28,867</u>	<u>\$ 2,307</u>	<u>\$ 2,238</u>

**FANNIN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Law Enforcement Education Const. Precinct 3	Right of Way	Veterans Court Program
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>	--	598	--
<i>Miscellaneous</i>	554	90	1,459
Total revenues	<u>554</u>	<u>688</u>	<u>1,459</u>
Expenditures:			
<i>General administration</i>	--	--	--
<i>Judicial</i>	--	--	--
<i>Legal</i>	--	--	--
<i>Public safety</i>	--	--	--
<i>Public transportation</i>	--	--	--
<i>Health and welfare</i>	--	--	--
<i>Nondepartmental</i>	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	554	688	1,459
Other financing sources (uses):			
<i>Transfers out</i>	--	--	--
<i>Sale of capital assets</i>	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	554	688	1,459
Fund balances (deficits), October 1	4,020	101,130	1,173
Fund balances, September 30	<u>\$ 4,574</u>	<u>\$ 101,818</u>	<u>\$ 2,632</u>

Lake Road Impact Fund	Lake Fannin	Statzer	Texas Community Dev.Prog.	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ --	\$ --	\$ 2,961,061
100,000	--	--	--	489,329
--	--	--	51,883	165,665
--	--	--	--	185,388
--	--	--	--	692,486
--	--	--	--	170,300
--	--	291	--	6,866
--	8,163	758	--	778,473
<u>100,000</u>	<u>8,163</u>	<u>1,049</u>	<u>51,883</u>	<u>5,449,568</u>
--	--	--	--	244,966
--	--	--	--	25,979
--	--	--	--	9,668
--	--	--	--	211,690
--	--	--	--	4,748,681
--	--	--	--	230,334
--	17,968	--	51,883	69,851
<u>--</u>	<u>17,968</u>	<u>--</u>	<u>51,883</u>	<u>5,541,169</u>
100,000	(9,805)	1,049	--	(91,601)
--	--	--	--	(11,840)
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>113,985</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>102,145</u>
100,000	(9,805)	1,049	--	10,544
204,021	17,122	48,262	6,300	6,025,065
<u>\$ 304,021</u>	<u>\$ 7,317</u>	<u>\$ 49,311</u>	<u>\$ 6,300</u>	<u>\$ 6,035,609</u>

**FANNIN COUNTY, TEXAS**  
 COURTHOUSE SECURITY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-5

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 8,200	\$ 25,676	\$ 17,476
Total revenues	<u>8,200</u>	<u>25,676</u>	<u>17,476</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>Courthouse Security Part-Time</i>	53,830	52,988	842
<i>Security Equipment</i>	300	53	247
Total Public safety	<u>54,130</u>	<u>53,041</u>	<u>1,089</u>
Total expenditures	<u>54,130</u>	<u>53,041</u>	<u>1,089</u>
Net change in fund balances	(45,930)	(27,365)	18,565
Fund balances, October 1	103,675	103,675	--
Fund balances, September 30	<u>\$ 57,745</u>	<u>\$ 76,310</u>	<u>\$ 18,565</u>

**FANNIN COUNTY, TEXAS**  
*JUSTICE COURT BUILDING SECURITY*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2022*

**EXHIBIT C-6**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 1,000	\$ 43	\$ (957)
Total revenues	<u>1,000</u>	<u>43</u>	<u>(957)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice Ct Bldg Expense</i>	<u>2,100</u>	--	<u>2,100</u>
Total Judicial	<u>2,100</u>	<u>--</u>	<u>2,100</u>
Total expenditures	<u>2,100</u>	<u>--</u>	<u>2,100</u>
Net change in fund balances	(1,100)	43	1,143
Fund balances, October 1	<u>20,162</u>	<u>20,162</u>	--
Fund balances, September 30	<u>\$ 19,062</u>	<u>\$ 20,205</u>	<u>\$ 1,143</u>

**FANNIN COUNTY, TEXAS**  
 COUNTY CLERK RECORDS MANAGEMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 71,000	\$ 162,313	\$ 91,313
Total revenues	<u>71,000</u>	<u>162,313</u>	<u>91,313</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Clerk Record Management	<u>107,978</u>	<u>111,120</u>	<u>(3,142)</u>
Total General administration	<u>107,978</u>	<u>111,120</u>	<u>(3,142)</u>
Total expenditures	<u>107,978</u>	<u>111,120</u>	<u>(3,142)</u>
Net change in fund balances	(36,978)	51,193	88,171
Fund balances, October 1	46,093	46,093	--
Fund balances, September 30	<u>\$ 9,115</u>	<u>\$ 97,286</u>	<u>\$ 88,171</u>

**FANNIN COUNTY, TEXAS**  
 CHAPTER 19 FUNDS  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-8

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 700	\$ 3,974	\$ 3,274
Total revenues	<u>700</u>	<u>3,974</u>	<u>3,274</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Clerk	700	3,439	(2,739)
Total General administration	<u>700</u>	<u>3,439</u>	<u>(2,739)</u>
<i>Health and welfare</i>			
HAVA CARES Act Coronavirus Relief	--	536	(536)
Total Health and welfare	<u>--</u>	<u>536</u>	<u>(536)</u>
Total expenditures	<u>700</u>	<u>3,975</u>	<u>(3,275)</u>
Net change in fund balances	--	(1)	(1)
Fund balances, October 1	800	800	--
Fund balances, September 30	<u>\$ 800</u>	<u>\$ 799</u>	<u>\$ (1)</u>

**FANNIN COUNTY, TEXAS**  
 ELECTION EQUIPMENT FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-9

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 4,000	\$ 8,227	\$ 4,227
<i>Miscellaneous</i>	<u>96,088</u>	<u>96,088</u>	<u>--</u>
Total revenues	<u>100,088</u>	<u>104,315</u>	<u>4,227</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Clerk</i>	<u>100,088</u>	<u>99,692</u>	<u>396</u>
Total General administration	<u>100,088</u>	<u>99,692</u>	<u>396</u>
Total expenditures	<u>100,088</u>	<u>99,692</u>	<u>396</u>
Net change in fund balances	--	4,623	4,623
Fund balances, October 1	<u>22,517</u>	<u>22,517</u>	<u>--</u>
Fund balances, September 30	<u>\$ 22,517</u>	<u>\$ 27,140</u>	<u>\$ 4,623</u>

**FANNIN COUNTY, TEXAS**

COUNTY CLERK CO. & DIST. COURT TECHNOLOGY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-10

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 300	\$ 885	\$ 585
Total revenues	<u>300</u>	<u>885</u>	<u>585</u>
Expenditures:			
Current:			
<i>General administration</i>			
County & District Court Technology	300	--	300
Total General administration	<u>300</u>	<u>--</u>	<u>300</u>
Total expenditures	<u>300</u>	<u>--</u>	<u>300</u>
Net change in fund balances	--	885	885
Fund balances, October 1	7,227	7,227	--
Fund balances, September 30	<u>\$ 7,227</u>	<u>\$ 8,112</u>	<u>\$ 885</u>

**FANNIN COUNTY, TEXAS**  
 COUNTY CLERK RECORDS ARCHIVE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 70,000	\$ 134,709	\$ 64,709
Total revenues	<u>70,000</u>	<u>134,709</u>	<u>64,709</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Clerk	140,000	22,322	117,678
Total General administration	<u>140,000</u>	<u>22,322</u>	<u>117,678</u>
Total expenditures	<u>140,000</u>	<u>22,322</u>	<u>117,678</u>
Net change in fund balances	(70,000)	112,387	182,387
Fund balances, October 1	368,713	368,713	--
Fund balances, September 30	<u>\$ 298,713</u>	<u>\$ 481,100</u>	<u>\$ 182,387</u>

**FANNIN COUNTY, TEXAS**  
 COUNTY JUDGE EXCESS SUPPLEMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-12

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>Excess Supplement County Judge</i>	\$ 4,750	\$ 3,145	\$ 1,605
<i>Total General administration</i>	<u>4,750</u>	<u>3,145</u>	<u>1,605</u>
Total expenditures	<u>4,750</u>	<u>3,145</u>	<u>1,605</u>
Net change in fund balances	(4,750)	(3,145)	1,605
Fund balances, October 1	14,885	14,885	--
Fund balances, September 30	<u>\$ 10,135</u>	<u>\$ 11,740</u>	<u>\$ 1,606</u>

**FANNIN COUNTY, TEXAS**  
*PROBATE JUDGES EDUCATION*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2022*

**EXHIBIT C-13**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of office</i>	\$ 150	\$ 606	\$ 456
Total revenues	<u>150</u>	<u>606</u>	<u>456</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Probate Judge Subsidy</i>	150	--	150
Total Judicial	<u>150</u>	<u>--</u>	<u>150</u>
Total expenditures	<u>150</u>	<u>--</u>	<u>150</u>
Net change in fund balances	--	606	606
Fund balances, October 1	6,454	6,454	--
Fund balances, September 30	<u>\$ 6,454</u>	<u>\$ 7,060</u>	<u>\$ 606</u>

**FANNIN COUNTY, TEXAS**  
 DISTRICT COURT RECORDS ARCHIVE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-14

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 330	\$ 2,081	\$ 1,751
Total revenues	<u>330</u>	<u>2,081</u>	<u>1,751</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk</i>	34,753	18,221	16,532
Total Judicial	<u>34,753</u>	<u>18,221</u>	<u>16,532</u>
Total expenditures	<u>34,753</u>	<u>18,221</u>	<u>16,532</u>
Net change in fund balances	(34,423)	(16,140)	18,283
Fund balances, October 1	40,229	40,229	--
Fund balances, September 30	<u>\$ 5,806</u>	<u>\$ 24,089</u>	<u>\$ 18,283</u>

**FANNIN COUNTY, TEXAS**

DISTRICT CLERK CO. & DIST. COURT TECHNOLOGY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-15

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 500	\$ 298	\$ (202)
Total revenues	<u>500</u>	<u>298</u>	<u>(202)</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County &amp; District Court Technology</i>	<u>3,500</u>	<u>--</u>	<u>3,500</u>
Total General administration	<u>3,500</u>	<u>--</u>	<u>3,500</u>
Total expenditures	<u>3,500</u>	<u>--</u>	<u>3,500</u>
Net change in fund balances	(3,000)	298	3,298
Fund balances, October 1	<u>4,553</u>	<u>4,553</u>	<u>--</u>
Fund balances, September 30	<u>\$ 1,553</u>	<u>\$ 4,851</u>	<u>\$ 3,298</u>

**FANNIN COUNTY, TEXAS**

DISTRICT CLERK COURT RECORDS PRESERVATION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-16

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 300	\$ 6,952	\$ 6,652
Total revenues	<u>300</u>	<u>6,952</u>	<u>6,652</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk Records Preservation Equipment</i>	<u>35,300</u>	<u>--</u>	<u>35,300</u>
Total Judicial	<u>35,300</u>	<u>--</u>	<u>35,300</u>
Total expenditures	<u>35,300</u>	<u>--</u>	<u>35,300</u>
Net change in fund balances	(35,000)	6,952	41,952
Fund balances, October 1	<u>42,361</u>	<u>42,361</u>	<u>--</u>
Fund balances, September 30	<u>\$ 7,361</u>	<u>\$ 49,313</u>	<u>\$ 41,952</u>

**FANNIN COUNTY, TEXAS**  
 COUNTY OFFICES RECORDS MANAGEMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-17

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 10,000	\$ 4,843	\$ (5,157)
Total revenues	<u>10,000</u>	<u>4,843</u>	<u>(5,157)</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Offices Record Management</i>	<u>22,504</u>	<u>5,248</u>	<u>17,256</u>
Total General administration	<u>22,504</u>	<u>5,248</u>	<u>17,256</u>
Total expenditures	<u>22,504</u>	<u>5,248</u>	<u>17,256</u>
Net change in fund balances	(12,504)	(405)	12,099
Fund balances, October 1	74,886	74,886	--
Fund balances, September 30	<u>\$ 62,382</u>	<u>\$ 74,481</u>	<u>\$ 12,099</u>

**FANNIN COUNTY, TEXAS**  
 ROAD & BRIDGE #1  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-18

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 588,562	\$ 602,754	\$ 14,192
<i>Other taxes</i>	66,600	79,352	12,752
<i>Intergovernmental</i>	25,600	25,600	--
<i>Fees of tax collector</i>	136,000	140,060	4,060
<i>Fines</i>	23,900	29,462	5,562
<i>Interest</i>	10	160	150
<i>Miscellaneous</i>	38,300	41,898	3,598
Total revenues	<u>878,972</u>	<u>919,286</u>	<u>40,314</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number One</i>	<u>896,924</u>	<u>839,732</u>	<u>57,192</u>
Total Public transportation	<u>896,924</u>	<u>839,732</u>	<u>57,192</u>
Total expenditures	<u>896,924</u>	<u>839,732</u>	<u>57,192</u>
Excess (deficiency) of revenues over (under) expenditures	(17,952)	79,554	97,506
Other financing sources (uses):			
<i>Sale of capital assets</i>	<u>8,451</u>	<u>7,451</u>	<u>1,000</u>
Total other financing sources (uses)	<u>8,451</u>	<u>7,451</u>	<u>1,000</u>
Net change in fund balances	(9,501)	87,005	96,506
Fund balances, October 1	<u>389,194</u>	<u>389,194</u>	--
Fund balances, September 30	<u>\$ 379,693</u>	<u>\$ 476,199</u>	<u>\$ 96,506</u>

**FANNIN COUNTY, TEXAS**  
ROAD & BRIDGE #2  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-19

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 686,124	\$ 705,420	\$ 19,296
<i>Other taxes</i>	86,839	92,413	5,574
<i>Fees of tax collector</i>	172,000	164,899	(7,101)
<i>Fines</i>	28,200	33,520	5,320
<i>Interest</i>	500	1,909	1,409
<i>Miscellaneous</i>	<u>167,723</u>	<u>122,589</u>	<u>(45,134)</u>
Total revenues	<u>1,141,386</u>	<u>1,120,750</u>	<u>(20,636)</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Two</i>	<u>1,179,131</u>	<u>1,030,516</u>	<u>148,615</u>
Total Public transportation	<u>1,179,131</u>	<u>1,030,516</u>	<u>148,615</u>
Total expenditures	<u>1,179,131</u>	<u>1,030,516</u>	<u>148,615</u>
Excess (deficiency) of revenues over (under) expenditures	(37,745)	90,234	127,979
Other financing sources (uses):			
<i>Sale of capital assets</i>	<u>37,745</u>	<u>32,745</u>	<u>(5,000)</u>
Total other financing sources (uses)	<u>37,745</u>	<u>32,745</u>	<u>(5,000)</u>
Net change in fund balances	--	122,979	122,979
Fund balances, October 1	<u>658,289</u>	<u>658,289</u>	--
Fund balances, September 30	<u>\$ 658,289</u>	<u>\$ 781,268</u>	<u>\$ 122,979</u>

**FANNIN COUNTY, TEXAS**

ROAD & BRIDGE #3  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-20

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 1,027,185	\$ 1,052,809	\$ 25,624
<i>Other taxes</i>	102,800	138,636	35,836
<i>Intergovernmental</i>	--	28,000	28,000
<i>Fees of tax collector</i>	220,000	246,475	26,475
<i>Fines</i>	31,500	50,452	18,952
<i>Interest</i>	200	2,931	2,731
<i>Miscellaneous</i>	40,400	84,414	44,014
Total revenues	<u>1,422,085</u>	<u>1,603,717</u>	<u>181,632</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Three</i>	<u>1,807,134</u>	<u>1,426,837</u>	<u>380,297</u>
Total Public transportation	<u>1,807,134</u>	<u>1,426,837</u>	<u>380,297</u>
<i>Nondepartmental</i>			
<i>Contingency</i>	<u>30,000</u>	<u>--</u>	<u>30,000</u>
Total Nondepartmental	<u>30,000</u>	<u>--</u>	<u>30,000</u>
Total expenditures	<u>1,837,134</u>	<u>1,426,837</u>	<u>410,297</u>
Excess (deficiency) of revenues over (under) expenditures	(415,049)	176,880	591,929
Other financing sources (uses):			
<i>Sale of capital assets</i>	<u>43,789</u>	<u>73,789</u>	<u>30,000</u>
Total other financing sources (uses)	<u>43,789</u>	<u>73,789</u>	<u>30,000</u>
Net change in fund balances	(371,260)	250,669	621,929
Fund balances, October 1	1,102,616	1,102,616	--
Fund balances, September 30	<u>\$ 731,356</u>	<u>\$ 1,353,285</u>	<u>\$ 621,929</u>

**FANNIN COUNTY, TEXAS**

LAKE ROAD IMPACT/RAW WATER PIPELINE PCT. 3  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-21

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Three</i>	\$ 250,000	\$ 629	\$ 249,371
<i>Total Public transportation</i>	<u>250,000</u>	<u>629</u>	<u>249,371</u>
Total expenditures	<u>250,000</u>	<u>629</u>	<u>249,371</u>
Net change in fund balances	(250,000)	(629)	249,371
Fund balances, October 1	393,546	393,546	--
Fund balances, September 30	<u>\$ 143,546</u>	<u>\$ 392,917</u>	<u>\$ 249,371</u>

**FANNIN COUNTY, TEXAS**  
ROAD & BRIDGE #4  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-22

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 586,466	\$ 600,078	\$ 13,612
<i>Other taxes</i>	66,500	78,928	12,428
<i>Fees of tax collector</i>	138,000	141,052	3,052
<i>Fines</i>	20,500	30,160	9,660
<i>Interest</i>	50	827	777
<i>Miscellaneous</i>	35,400	52,684	17,284
Total revenues	<u>846,916</u>	<u>903,729</u>	<u>56,813</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Four</i>	<u>890,032</u>	<u>798,256</u>	<u>91,776</u>
Total Public transportation	<u>890,032</u>	<u>798,256</u>	<u>91,776</u>
Total expenditures	<u>890,032</u>	<u>798,256</u>	<u>91,776</u>
Excess (deficiency) of revenues over (under) expenditures	(43,116)	105,473	148,589
Other financing sources (uses):			
<i>Sale of capital assets</i>	<u>1,500</u>	<u>--</u>	<u>(1,500)</u>
Total other financing sources (uses)	<u>1,500</u>	<u>--</u>	<u>(1,500)</u>
Net change in fund balances	(41,616)	105,473	147,089
Fund balances, October 1	<u>601,352</u>	<u>601,352</u>	<u>--</u>
Fund balances, September 30	<u>\$ 559,736</u>	<u>\$ 706,825</u>	<u>\$ 147,089</u>

**FANNIN COUNTY, TEXAS**  
*J.P. #1 JUSTICE COURT TECHNOLOGY*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2022*

**EXHIBIT C-23**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 50	\$ --	\$ (50)
<i>Miscellaneous</i>	<u>1,300</u>	<u>817</u>	<u>(483)</u>
Total revenues	<u>1,350</u>	<u>817</u>	<u>(533)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number One</i>	<u>1,500</u>	<u>674</u>	<u>826</u>
Total Judicial	<u>1,500</u>	<u>674</u>	<u>826</u>
Total expenditures	<u>1,500</u>	<u>674</u>	<u>826</u>
Net change in fund balances	(150)	143	293
Fund balances, October 1	<u>48,661</u>	<u>48,661</u>	--
Fund balances, September 30	<u>\$ 48,511</u>	<u>\$ 48,804</u>	<u>\$ 293</u>

**FANNIN COUNTY, TEXAS**

J.P. #2 JUSTICE COURT TECHNOLOGY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Interest</i>	\$ 5	\$ --	\$ (5)
<i>Miscellaneous</i>	<u>700</u>	<u>62</u>	<u>(638)</u>
Total revenues	<u>705</u>	<u>62</u>	<u>(643)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number Two</i>	<u>705</u>	<u>--</u>	<u>705</u>
Total Judicial	<u>705</u>	<u>--</u>	<u>705</u>
Total expenditures	<u>705</u>	<u>--</u>	<u>705</u>
Net change in fund balances	--	62	62
Fund balances, October 1	<u>9,897</u>	<u>9,897</u>	--
Fund balances, September 30	<u>\$ 9,897</u>	<u>\$ 9,959</u>	<u>\$ 62</u>

**FANNIN COUNTY, TEXAS**  
*J.P. #3 JUSTICE COURT TECHNOLOGY*  
*SPECIAL REVENUE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2022*

EXHIBIT C-25

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 5	\$ --	\$ (5)
<i>Miscellaneous</i>	<u>400</u>	<u>677</u>	<u>277</u>
Total revenues	<u>405</u>	<u>677</u>	<u>272</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number Three</i>	<u>405</u>	<u>--</u>	<u>405</u>
Total Judicial	<u>405</u>	<u>--</u>	<u>405</u>
Total expenditures	<u>405</u>	<u>--</u>	<u>405</u>
Net change in fund balances	--	677	677
Fund balances, October 1	<u>6,734</u>	<u>6,734</u>	--
Fund balances, September 30	<u>\$ 6,734</u>	<u>\$ 7,411</u>	<u>\$ 677</u>

**FANNIN COUNTY, TEXAS**

F.C. DETENTION CENTER ANNUAL PAYMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-26

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 10,000	\$ 10,000	\$ --
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>--</u>
Expenditures:			
Current:			
<i>Public safety</i>			
County Sheriff	10,000	4,369	5,631
Total Public safety	<u>10,000</u>	<u>4,369</u>	<u>5,631</u>
Total expenditures	<u>10,000</u>	<u>4,369</u>	<u>5,631</u>
Net change in fund balances	--	5,631	5,631
Fund balances, October 1	<u>11,612</u>	<u>11,612</u>	--
Fund balances, September 30	<u>\$ 11,612</u>	<u>\$ 17,243</u>	<u>\$ 5,631</u>

**FANNIN COUNTY, TEXAS**

BAIL BONDSMAN APPLICATION FEE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-27

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of office</i>	\$ 1,000	\$ --	\$ (1,000)
Total revenues	<u>1,000</u>	<u>--</u>	<u>(1,000)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Special Bondsman App. Fees</i>	1,000	--	1,000
Total Judicial	<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	--	--	--
Fund balances, October 1	9,428	9,428	--
Fund balances, September 30	<u>\$ 9,428</u>	<u>\$ 9,428</u>	<u>\$ --</u>

**FANNIN COUNTY, TEXAS**

LAW LIBRARY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

**EXHIBIT C-28**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 15,000	\$ 18,622	\$ 3,622
<i>Interest</i>	50	--	(50)
Total revenues	<u>15,050</u>	<u>18,622</u>	<u>3,572</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Law Library</i>	15,050	--	15,050
Total Judicial	<u>15,050</u>	<u>--</u>	<u>15,050</u>
Total expenditures	<u>15,050</u>	<u>--</u>	<u>15,050</u>
Net change in fund balances	--	18,622	18,622
Fund balances, October 1	<u>212,662</u>	<u>212,662</u>	--
Fund balances, September 30	<u>\$ 212,662</u>	<u>\$ 231,284</u>	<u>\$ 18,622</u>

**FANNIN COUNTY, TEXAS**

**EXHIBIT C-29**

D.A. FEE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 1,000	\$ 757	\$ (243)
<i>Fines</i>	--	12,390	12,390
<i>Interest</i>	--	4	4
<i>Miscellaneous</i>	<u>500</u>	<u>2,457</u>	<u>1,957</u>
Total revenues	<u>1,500</u>	<u>15,608</u>	<u>14,108</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District and County Attorney</i>	--	2,064	(2,064)
<i>District Attorney Seizure</i>	<u>1,500</u>	<u>6,852</u>	<u>(5,352)</u>
Total Legal	<u>1,500</u>	<u>8,916</u>	<u>(7,416)</u>
Total expenditures	<u>1,500</u>	<u>8,916</u>	<u>(7,416)</u>
Net change in fund balances	--	6,692	6,692
Fund balances, October 1	<u>37,868</u>	<u>37,868</u>	--
Fund balances, September 30	<u>\$ 37,868</u>	<u>\$ 44,560</u>	<u>\$ 6,692</u>

**FANNIN COUNTY, TEXAS**

LAW ENFORCEMENT EDUCATION SHERIFF'S OFFICE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

**EXHIBIT C-30**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 1,800	\$ 1,710	\$ (90)
Total revenues	<u>1,800</u>	<u>1,710</u>	<u>(90)</u>
Expenditures:			
Current:			
<i>Public safety</i>			
County Sheriff	1,800	1,585	215
Total Public safety	<u>1,800</u>	<u>1,585</u>	<u>215</u>
Total expenditures	<u>1,800</u>	<u>1,585</u>	<u>215</u>
Net change in fund balances	--	125	125
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ --</u>	<u>\$ 125</u>	<u>\$ 125</u>

**FANNIN COUNTY, TEXAS**

BOIS D'ARC LAKE RESERVOIR (SO)

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-31

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 121,500	\$ 121,500	\$ --
<i>Miscellaneous</i>	<u>39,117</u>	<u>39,116</u>	<u>(1)</u>
Total revenues	<u>160,617</u>	<u>160,616</u>	<u>(1)</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>County Sheriff</i>	<u>160,617</u>	<u>127,785</u>	<u>32,832</u>
Total Public safety	<u>160,617</u>	<u>127,785</u>	<u>32,832</u>
Total expenditures	<u>160,617</u>	<u>127,785</u>	<u>32,832</u>
Net change in fund balances	--	32,831	32,831
Fund balances, October 1	<u>289,706</u>	<u>289,706</u>	--
Fund balances, September 30	<u>\$ 289,706</u>	<u>\$ 322,537</u>	<u>\$ 32,831</u>

**FANNIN COUNTY, TEXAS**

SPECIALTY COURT PROGRAM  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

**EXHIBIT C-32**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 1,100	\$ 5,512	\$ 4,412
Total revenues	<u>1,100</u>	<u>5,512</u>	<u>4,412</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Specialty Court Expenses</i>	<u>1,100</u>	<u>6,921</u>	<u>(5,821)</u>
Total Judicial	<u>1,100</u>	<u>6,921</u>	<u>(5,821)</u>
Total expenditures	<u>1,100</u>	<u>6,921</u>	<u>(5,821)</u>
Net change in fund balances	--	(1,409)	(1,409)
Fund balances, October 1	<u>30,276</u>	<u>30,276</u>	--
Fund balances, September 30	<u>\$ 30,276</u>	<u>\$ 28,867</u>	<u>\$ (1,409)</u>

**FANNIN COUNTY, TEXAS**

LAW ENFORCEMENT EDUCATION CONST. PCT. 1  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

**EXHIBIT C-33**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 640	\$ 554	\$ (86)
Total revenues	<u>640</u>	<u>554</u>	<u>(86)</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>Constables Precinct Number One</i>	640	1,264	(624)
Total Public safety	<u>640</u>	<u>1,264</u>	<u>(624)</u>
Total expenditures	<u>640</u>	<u>1,264</u>	<u>(624)</u>
Excess (deficiency) of revenues over			
Net change in fund balances	--	(710)	(710)
Fund balances, October 1	3,017	3,017	--
Fund balances, September 30	<u>\$ 3,017</u>	<u>\$ 2,307</u>	<u>\$ (710)</u>

**FANNIN COUNTY, TEXAS**

LAW ENFORCEMENT EDUCATION CONST. PCT. 2  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

**EXHIBIT C-34**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 640	\$ 555	\$ (85)
Total revenues	<u>640</u>	<u>555</u>	<u>(85)</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>Constables Precinct Number Two</i>	640	--	640
Total Public safety	<u>640</u>	<u>--</u>	<u>640</u>
Total expenditures	<u>640</u>	<u>--</u>	<u>640</u>
Net change in fund balances	--	555	555
Fund balances, October 1	<u>1,683</u>	<u>1,683</u>	--
Fund balances, September 30	<u>\$ 1,683</u>	<u>\$ 2,238</u>	<u>\$ 555</u>

**FANNIN COUNTY, TEXAS**

LAW ENFORCEMENT EDUCATION CONST. PCT. 3  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-35

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 640	\$ 554	\$ (86)
Total revenues	<u>640</u>	<u>554</u>	<u>(86)</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>Constables Precinct Number Three</i>	640	--	640
Total Public safety	<u>640</u>	<u>--</u>	<u>640</u>
Total expenditures	<u>640</u>	<u>--</u>	<u>640</u>
Net change in fund balances	--	554	554
Fund balances, October 1	4,020	4,020	--
Fund balances, September 30	<u>\$ 4,020</u>	<u>\$ 4,574</u>	<u>\$ 554</u>

**FANNIN COUNTY, TEXAS**  
**LAKE ROAD IMPACT FUND**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-36**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Other taxes</i>	\$ 100,000	\$ 100,000	\$ --
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>--</u>
Expenditures:			
Current:			
<i>Nondepartmental</i>			
<i>County Lake Road Impact</i>	<u>100,000</u>	<u>--</u>	<u>100,000</u>
Total Nondepartmental	<u>100,000</u>	<u>--</u>	<u>100,000</u>
Total expenditures	<u>100,000</u>	<u>--</u>	<u>100,000</u>
Net change in fund balances	--	100,000	100,000
Fund balances, October 1	<u>204,021</u>	<u>204,021</u>	<u>--</u>
Fund balances, September 30	<u>\$ 204,021</u>	<u>\$ 304,021</u>	<u>\$ 100,000</u>

**FANNIN COUNTY, TEXAS**  
 LAKE FANNIN  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2022

EXHIBIT C-37

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 7,500	\$ 8,163	\$ 663
Total revenues	<u>7,500</u>	<u>8,163</u>	<u>663</u>
Expenditures:			
Current:			
<i>Nondepartmental</i>			
<i>Lake Fannin</i>	<u>19,500</u>	<u>17,968</u>	<u>1,532</u>
Total Nondepartmental	<u>19,500</u>	<u>17,968</u>	<u>1,532</u>
Total expenditures	<u>19,500</u>	<u>17,968</u>	<u>1,532</u>
Net change in fund balances	(12,000)	(9,805)	2,195
Fund balances, October 1	17,122	17,122	--
Fund balances, September 30	<u>\$ 5,122</u>	<u>\$ 7,317</u>	<u>\$ 2,195</u>

**FANNIN COUNTY, TEXAS**  
**STATZER**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**EXHIBIT C-38**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Interest</i>	\$ --	\$ 291	\$ 291
<i>Miscellaneous</i>	<u>758</u>	<u>758</u>	<u>--</u>
Total revenues	<u>758</u>	<u>1,049</u>	<u>291</u>
Expenditures:			
Current:			
<i>Nondepartmental</i>			
<i>Statzer Expenses</i>	<u>758</u>	<u>--</u>	<u>758</u>
Total Nondepartmental	<u>758</u>	<u>--</u>	<u>758</u>
Net change in fund balances	--	1,049	1,049
Fund balances, October 1	<u>48,262</u>	<u>48,262</u>	<u>--</u>
Fund balances, September 30	<u>\$ 48,262</u>	<u>\$ 49,311</u>	<u>\$ 1,049</u>

**FANNIN COUNTY, TEXAS**  
*SINKING FUND*  
*DEBT SERVICE FUND*  
*BUDGETARY COMPARISON SCHEDULE*  
*FOR THE YEAR ENDED SEPTEMBER 30, 2022*

**EXHIBIT C-39**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 1,267,438	\$ 1,253,928	\$ (13,510)
<i>Other taxes</i>	<u>200</u>	<u>1,440</u>	<u>1,240</u>
Total revenues	<u>1,267,638</u>	<u>1,255,368</u>	<u>(12,270)</u>
Expenditures:			
Debt Service:			
<i>Principal</i>	615,000	615,000	--
<i>Interest and fiscal charges</i>	<u>652,638</u>	<u>616,963</u>	<u>35,675</u>
Total expenditures	<u>1,267,638</u>	<u>1,231,963</u>	<u>35,675</u>
Net change in fund balances	--	23,405	23,405
Fund balances, October 1	<u>471,072</u>	<u>471,072</u>	--
Fund balances, September 30	<u>\$ 471,072</u>	<u>\$ 494,477</u>	<u>\$ 23,405</u>

**FANNIN COUNTY, TEXAS**

COMBINING BALANCE SHEET  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 SEPTEMBER 30, 2022

	2018 GO Bonds Construction FY2019	2020 CO Bonds Construction FY2020	Court Facility Fee	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 1	\$ 4,590	\$ 15,574	\$ 20,165
Total Assets	<u>\$ 1</u>	<u>\$ 4,590</u>	<u>\$ 15,574</u>	<u>\$ 20,165</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
<i>Accounts payable</i>	\$ 1	\$ 4,590	\$ --	\$ 4,591
Total Liabilities	<u>1</u>	<u>4,590</u>	<u>--</u>	<u>4,591</u>
Fund balances:				
<i>Restricted</i>	--	--	15,574	15,574
Total fund balances	<u>--</u>	<u>--</u>	<u>15,574</u>	<u>15,574</u>
<i>Total Liabilities, Deferred Inflows     of Resources and Fund Balances</i>	<u>\$ 1</u>	<u>\$ 4,590</u>	<u>\$ 15,574</u>	<u>\$ 20,165</u>

**FANNIN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	2017 GO Bonds Construction FY2017	2018 GO Bonds Construction FY2019
Revenue:		
<i>Fees of office</i>	\$ --	\$ --
<i>Interest</i>	--	--
<i>Miscellaneous</i>	--	--
Total revenues	<u>          --</u>	<u>          --</u>
Expenditures:		
Capital outlay	--	2
Total expenditures	<u>          --</u>	<u>          2</u>
Excess (deficiency) of revenues over (under) expenditures	--	(2)
Other financing sources (uses):		
<i>Transfers in</i>	--	68,728
<i>Transfers out</i>	(374,848)	--
Total other financing sources (uses)	<u>         (374,848)</u>	<u>         68,728</u>
Net change in fund balances	(374,848)	68,726
Fund balances, October 1	374,848	(68,726)
Fund balances, September 30	<u>\$          --</u>	<u>\$          --</u>

EXHIBIT C-41

2020 CO Bonds Construction FY2020	Court Facility Fee	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
\$ --	\$ 7,324	\$ 7,324
240	--	240
<u>    --</u>	<u>    8,250</u>	<u>    8,250</u>
<u>    240</u>	<u>   15,574</u>	<u>   15,814</u>
<u>   387,089</u>	<u>    --</u>	<u>   387,091</u>
<u>   387,089</u>	<u>    --</u>	<u>   387,091</u>
(386,849)	15,574	(371,277)
--	--	68,728
<u>(3,863,643)</u>	<u>    --</u>	<u>(4,238,491)</u>
<u>(3,863,643)</u>	<u>    --</u>	<u>(4,169,763)</u>
(4,250,492)	15,574	(4,541,040)
<u>   4,250,492</u>	<u>    --</u>	<u>   4,556,614</u>
<u>    --</u>	<u>   15,574</u>	<u>   15,574</u>

**FANNIN COUNTY, TEXAS**

COMBINING STATEMENT OF FIDUCIARY NET POSITION

CUSTOIAL FUNDS

SEPTEMBER 30, 2022

	<u>County Clerk</u>	<u>District Clerk</u>	<u>Justice of the Peace Number One</u>	<u>Justice of the Peace Number Three</u>
<b>ASSETS</b>				
<i>Cash and cash equivalents</i>	\$ 3,053,684	\$ 1,320,462	\$ 15,583	\$ 355
Total Assets	<u>3,053,684</u>	<u>1,320,462</u>	<u>15,583</u>	<u>355</u>
<b>LIABILITIES</b>				
<i>Due to other governments</i>	--	--	2,241	19
<i>Due to others</i>	<u>11,045</u>	<u>--</u>	<u>13,342</u>	<u>336</u>
Total Liabilities	<u>11,045</u>	<u>--</u>	<u>15,583</u>	<u>355</u>
<b>NET POSITION</b>				
<i>Individuals, organizations and other governments</i>	<u>\$ 3,042,639</u>	<u>\$ 1,320,462</u>	<u>\$ --</u>	<u>\$ --</u>

<u>Sheriff</u>	<u>District Attorney</u>	<u>Tax Assessor Collector</u>	<u>Bail Bond Trust</u>	<u>Total Private- Purpose Trust Funds (See Exhibit A-7)</u>
\$ 1,361,883	\$ 5,183	\$ 218,247	\$ 17,205	\$ 5,992,602
<u>1,361,883</u>	<u>5,183</u>	<u>218,247</u>	<u>17,205</u>	<u>5,992,602</u>
107	20	131,228	--	133,615
<u>87</u>	<u>5,163</u>	<u>87,019</u>	<u>--</u>	<u>116,992</u>
<u>194</u>	<u>5,183</u>	<u>218,247</u>	<u>--</u>	<u>250,607</u>
<u>\$ 1,361,689</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 17,205</u>	<u>\$ 5,741,995</u>

**FANNIN COUNTY, TEXAS**

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

ALL CUSTODIAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	County Clerk	District Clerk	Justice of the Peace Number One	Justice of the Peace Number Two	Justice of the Peace Number Three
<b>Additions:</b>					
<i>Tax collections</i>	\$ --	\$ --	\$ --	\$ --	\$ --
<i>Fees of office</i>	881,303	277,888	80,105	6,729	47,526
<i>Receipts from fiduciaries</i>	3,102,681	1,486,515	--	--	--
<i>Miscellaneous</i>	--	--	--	--	--
Total Additions	<u>3,983,984</u>	<u>1,764,403</u>	<u>80,105</u>	<u>6,729</u>	<u>47,526</u>
<b>Deductions:</b>					
<i>Payments to county</i>	698,485	287,817	63,503	6,700	47,024
<i>Payments to other governments</i>	1,354	997	15,599	29	328
<i>Payments to beneficiaries</i>	818,637	663,768	1,003	--	174
<i>Other</i>	490	91,619	--	--	--
Total Deductions	<u>1,518,966</u>	<u>1,044,201</u>	<u>80,105</u>	<u>6,729</u>	<u>47,526</u>
<b>Change in Net Position</b>	2,465,018	720,202	--	--	--
Net Position-Beginning of the Year	<u>577,621</u>	<u>600,260</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net Position-End of the Year	<u>\$ 3,042,639</u>	<u>\$ 1,320,462</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

EXHIBIT C-43

	Sheriff	Health Inspector	District Attorney	Tax Assessor Collector	Bail Bond Trust	Total Custodial Funds (See Exhibit A-8)
\$	--	\$ --	\$ --	\$ --	\$ --	\$ --
	9,327	140,371	9,500	13,335,600	--	14,788,349
	2,089,402	--	--	--	6,105	6,684,703
	306,372	--	--	--	--	306,372
	<u>2,405,101</u>	<u>140,371</u>	<u>9,500</u>	<u>13,335,600</u>	<u>6,105</u>	<u>21,779,424</u>
	4,274	140,371	822	829,064	--	2,078,060
	1,683	--	--	7,661,225	--	7,681,215
	2,006,816	--	8,668	4,845,166	--	8,344,232
	32,822	--	10	145	--	125,086
	<u>2,045,595</u>	<u>140,371</u>	<u>9,500</u>	<u>13,335,600</u>	<u>--</u>	<u>18,228,593</u>
	359,506	--	--	--	6,105	3,550,831
	1,002,183	--	--	--	11,100	2,191,164
\$	<u><u>1,361,689</u></u>	<u><u>--</u></u>	<u><u>--</u></u>	<u><u>--</u></u>	<u><u>17,205</u></u>	<u><u>5,741,995</u></u>

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