

FANNIN COUNTY, TEXAS  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

*ALICIA R. WHIPPLE,*  
*COUNTY AUDITOR*

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**FANNIN COUNTY, TEXAS**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

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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, 2023, 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, 2023, 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, pages 44-46, and pages 47-49, 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 15, 2024, 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 15, 2024

## Management's Discussion and Analysis

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# FANNIN COUNTY, TEXAS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2023

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As management of Fannin County, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2023. 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, 2023 by \$47,877,130 (net position). Of this amount, \$16,462,629 (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 \$2,584,048. The majority of this increase is attributable to the increase in capital assets.

The County's governmental funds reported combined ending fund balances of \$24,591,039, an increase of \$924,766 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 \$6,451,313 or 44% of total General Fund expenditures for fiscal year 2023.

### 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, 2023

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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 63 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, and CO Bonds 2022, which are considered to be a major funds. Data from the other 60 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 2023, the County's net position (assets exceeding liabilities) totaled \$47,877,130. This analysis focuses on the net position (Table 1) and changes in net position (Table 2). This is an increase of \$2,584,048, mainly due to an increase in deferred outflow of resources (deferred charges).

**Net Position.** \$19,760,160 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.

The remaining balance of unrestricted net position, \$16,462,629 may be used to meet the government's ongoing obligations to citizens and creditors.

**FANNIN COUNTY, TEXAS****MANAGEMENT'S DISCUSSION AND ANALYSIS****September 30, 2023**

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

	<u>9/30/2023</u>	<u>9/30/2022</u>
<b>ASSETS</b>		
Current and other assets	\$ 35,255,221	\$ 39,100,817
Capital assets	<u>52,186,247</u>	<u>52,065,861</u>
Total assets	<u>87,441,468</u>	<u>91,166,678</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred charges	<u>4,833,629</u>	<u>1,323,859</u>
<b>LIABILITIES</b>		
Long-term liabilities	32,346,150	32,794,662
Other liabilities	<u>5,330,495</u>	<u>5,385,528</u>
Total liabilities	<u>37,676,645</u>	<u>38,180,190</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Unearned revenue	2,855,590	4,606,115
Deferred pension inflows	<u>3,865,732</u>	<u>4,933,860</u>
	<u>6,721,322</u>	<u>9,539,975</u>
<b>NET POSITION</b>		
Net Investment in capital assets	19,760,160	19,430,544
Restricted For Debt Service	773,342	551,333
Restricted For Capital Projects	10,880,999	11,123,441
Unrestricted	<u>16,462,629</u>	<u>13,665,054</u>
	<u>\$ 47,877,130</u>	<u>\$ 44,770,372</u>

**Changes in Net Position.** The net position of the County increased by \$2,584,048 for the fiscal year ended September 30, 2023. This increase is mainly due to the increase Deferred Outflow of Resources.

**FANNIN COUNTY, TEXAS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**September 30, 2023**

**Table 2  
Changes in Net Position**

	<u>9/30/2023</u>	<u>9/30/2022</u>
Program Revenues:		
Charges for services	\$ 3,577,718	\$ 3,897,016
Operating grants and contributions	1,202,177	394,441
Capital grant and contributions	1,792,112	3,689,449
General Revenues		
Taxes	17,668,813	16,760,954
Unrestricted Investment Earnings	562,037	61,878
Miscellaneous	927,022	1,440,177
Gain (loss) on sale of capital assets	245,174	(14,380)
Total Revenues	<u>25,975,053</u>	<u>26,229,535</u>
Expenses:		
General Administration	1,272,087	1,192,093
Judicial	2,403,475	2,348,200
Legal	887,779	896,213
Financial Administration	943,548	882,536
Public Facilities	1,455,208	968,797
Public Safety	6,694,004	6,396,595
Public Transportation	6,342,495	4,947,074
Health and Welfare	579,928	666,576
Non Departmental	1,682,292	1,169,813
Capital Outlay	-	1,009,661
Debt Service	1,130,189	822,399
Total Expenses	<u>23,391,005</u>	<u>21,299,957</u>
Increase/Decrease in net position	2,584,048	4,929,578
Net position-October 1	44,770,372	39,840,794
Prior period adjustment	522,710	-
Net position-September 30	<u>\$ 47,877,130</u>	<u>\$ 44,770,372</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 \$24,591,039.

# FANNIN COUNTY, TEXAS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2023

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unreserved fund balance was \$6,451,313.

**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 under the amended budget by \$477,574. This was due to abated property being left on the tax roll by the appraisal district. This was discovered after the adoption of the budget, which ultimately, was a difference of \$1.3 million in revenue.

Court Administration was over budget by \$33,006 even after amending this budget with additional monies. This was due to the increased number of autopsies that were ordered.

District Attorney budget was under budget by \$159,222. This was due to being short an administrative assistant and a civil attorney.

The IT Department was under budget by \$42,082, due to the yearly computer allocation not being purchased.

County Auditor under budget by \$20,271 due to open positions.

The overall County Sheriff budget was under budget by \$330,615. This was due to being short staffed in both patrol and dispatch the entire year.

Jail Operations was under budget by \$219,008. This was directly correlated to facility repairs.

### Capital Assets and Debt Administration

*Capital Assets.* The County's investment in capital assets as of September 30, 2023, amounts to \$52,186,246 (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>9/30/2023</u>	<u>9/30/2022</u>
Land	\$ 341,560	\$ 341,560
Construction in progress	349,701	-
Buildings	27,983,996	28,800,415
Machinery and equipment	3,108,075	2,593,435
Leased machinery and equipment	178,627	250,082
Infrastructure	<u>20,224,287</u>	<u>20,080,369</u>
	<u>\$ 52,186,246</u>	<u>\$ 52,065,861</u>

# FANNIN COUNTY, TEXAS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2023

*Debt Administration.* At the end of the current fiscal year, Fannin County had total debt outstanding of \$30,470,000. The net pension liability increased by \$221,068. Compensated absences increased by \$25,403, and capitalized leases obligations decreased by \$87,960.

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

<u>Type of Debt</u>	<u>9/30/2023</u>	<u>9/30/2022</u>
General Obligation Bonds	\$ 10,880,000	\$ 11,245,000
Certificate of Obligation	19,590,000	20,005,000
Unamortized premium	1,311,087	1,371,043
Unamortized discount	(245,883)	(257,614)
Net Bonds Payable	<u>31,535,204</u>	<u>32,363,429</u>
Capital Lease Obligation	183,888	271,848
Net Pension Liability (Asset)	221,068	(2,597,744)
Compensated Absences	<u>184,748</u>	<u>159,345</u>
Total	<u>\$ 32,124,908</u>	<u>\$ 30,196,878</u>

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 increase in growth for the next year. This forecast is due to the present economic conditions which indicate growth primary due to the opening 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 continue to reflect an increase in value according to preliminary appraised values for 2023 tax year.

Some key factors to look for in future budgets:

Potential 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 population in the county.

Possible increase of emergency services out in rural parts of the county.

Planning for possible infrastructure improvements which will include roads and water supply.

### **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, 2023

	Governmental Activities
<b>ASSETS</b>	
<i>Cash and cash equivalents</i>	\$ 19,987,368
<i>Investments</i>	7,000,514
Receivables (net of allowances for uncollectibles):	
<i>Taxes</i>	1,097,771
<i>Accounts</i>	379,747
<i>Fines</i>	5,376,599
<i>Intergovernmental</i>	1,048,824
<i>Inventories</i>	163,095
Capital assets (net of accumulated depreciation)	
<i>Land</i>	341,561
<i>Construction in progress</i>	349,701
<i>Buildings</i>	27,983,996
<i>Machinery and equipment</i>	3,199,505
<i>Leased machinery and equipment</i>	178,627
<i>Infrastructure</i>	20,132,857
<i>Subscription assets (net of amortization)</i>	201,303
Total Assets	<u>87,441,468</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
<i>Deferred pension outflow</i>	4,833,629
Total Deferred Outflows of Resources	<u>4,833,629</u>
<b>LIABILITIES</b>	
<i>Accounts payable</i>	1,101,319
<i>Accrued liabilities</i>	181,476
<i>Interest payable</i>	277,881
<i>Due to other governments</i>	863,117
<i>Due to others</i>	2,906,702
Noncurrent liabilities:	
<i>Due within one year</i>	1,410,753
<i>Due in more than one year</i>	30,935,397
Total Liabilities	<u>37,676,645</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
<i>Unearned revenue</i>	2,855,590
<i>Deferred pension inflow</i>	3,865,732
Total Deferred Inflows of Resources	<u>6,721,322</u>
<b>NET POSITION:</b>	
Net Investment in Capital Assets	19,760,160
Restricted For:	
Debt Service	773,342
Capital Projects	10,880,999
Unrestricted	16,462,629
Total Net Position	<u>\$ 47,877,130</u>

The accompanying notes are an integral part of this statement.

**FANNIN COUNTY, TEXAS**  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

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:					
General administration	\$ 1,272,087	\$ 678,341	\$ 160,275	\$ 1,750,525	\$ 1,317,054
Judicial	2,403,475	480,498	134,972	--	(1,788,005)
Legal	887,779	28,868	40,531	--	(818,380)
Financial administration	943,548	380,475	--	--	(563,073)
Public facilities	1,455,208	--	17,275	--	(1,437,933)
Public safety	6,694,004	865,885	162,521	24,420	(5,641,178)
Public transportation	6,342,495	960,381	653,681	17,167	(4,711,266)
Health and welfare	579,928	173,555	31,661	--	(374,712)
Nondepartmental	1,682,292	9,715	1,261	--	(1,671,316)
Interest on long-term debt	1,130,189	--	--	--	(1,130,189)
Total expenses	<u>23,391,005</u>	<u>3,577,718</u>	<u>1,202,177</u>	<u>1,792,112</u>	<u>(16,818,998)</u>
Total Primary Government	<u>\$ 23,391,005</u>	<u>\$ 3,577,718</u>	<u>\$ 1,202,177</u>	<u>\$ 1,792,112</u>	<u>(16,818,998)</u>
General Revenues:					
Property Taxes					15,445,539
Other Taxes					2,223,274
Unrestricted Investment Earnings					562,037
Miscellaneous					927,022
Gain (Loss) on Disposal of Capital Assets					245,174
Total General Revenues and Transfers					<u>19,403,046</u>
Change in Net Position					2,584,048
Net Position - Beginning					44,770,372
Prior Period Adjustment					522,710
Net Position - Ending					<u>\$ 47,877,130</u>

The accompanying notes are an integral part of this statement.

**FANNIN COUNTY, TEXAS**

BALANCE SHEET - GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2023

	<u>General Fund</u>	<u>American Recovery Program Grant</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 629,063	\$ 2,319,613
Investments	5,810,168	--
Receivables (net of allowances for uncollectibles):		
Taxes	776,003	--
Accounts	347,540	--
Fines	5,376,599	--
Intergovernmental	262,400	--
Due from other funds	--	585,959
Inventories	--	--
Total Assets	<u>\$ 13,201,773</u>	<u>\$ 2,905,572</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>		
Liabilities:		
Accounts payable	\$ 561,360	\$ 31,982
Accrued liabilities	139,722	--
Due to other funds	--	--
Due to other governments	863,117	--
Due to others	2,906,702	--
Total Liabilities	<u>4,470,901</u>	<u>31,982</u>
Deferred Inflows of Resources:		
Unavailable revenue - property taxes	670,640	--
Unavailable revenue - fines	1,608,919	--
Unavailable revenue - grants	--	2,855,590
Total Deferred Inflows of Resources	<u>2,279,559</u>	<u>2,855,590</u>
Fund balances:		
Nonspendable	--	--
Restricted	--	18,000
Committed	--	--
Unassigned	6,451,313	--
Total fund balances	<u>6,451,313</u>	<u>18,000</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 13,201,773</u>	<u>\$ 2,905,572</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-3

<u>CO Bonds 2022</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 11,040,749	\$ 5,997,943	\$ 19,987,368
--	1,190,346	7,000,514
--	321,768	1,097,771
--	32,207	379,747
--	--	5,376,599
--	786,424	1,048,824
--	--	585,959
--	163,095	163,095
<u>\$ 11,040,749</u>	<u>\$ 8,491,783</u>	<u>\$ 35,639,877</u>
\$ 158,981	\$ 348,996	\$ 1,101,319
--	41,754	181,476
27,750	558,209	585,959
--	--	863,117
--	--	2,906,702
<u>186,731</u>	<u>948,959</u>	<u>5,638,573</u>
--	275,116	945,756
--	--	1,608,919
--	--	2,855,590
<u>--</u>	<u>275,116</u>	<u>5,410,265</u>
--	163,095	163,095
10,854,018	3,643,958	14,515,976
--	3,500,112	3,500,112
--	(39,457)	6,411,856
<u>10,854,018</u>	<u>7,267,708</u>	<u>24,591,039</u>
<u>\$ 11,040,749</u>	<u>\$ 8,491,783</u>	<u>\$ 35,639,877</u>

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**FANNIN COUNTY, TEXAS**

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2023

Total fund balances - governmental funds balance sheet	\$ 24,591,039
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.	52,186,247
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	945,756
Payables for bond principal which are not due in the current period are not reported in the funds.	(30,470,000)
Payables for leases which are not due in the current period are not reported in the funds.	(183,888)
Payables for debt interest which are not due in the current period are not reported in the funds.	(277,881)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(184,478)
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	1,608,919
Recognition of the County's proportionate share of the net pension liability is not reported in the funds.	(221,472)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(3,865,732)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	4,833,629
Bond premiums/discounts are amortized in the SNA but not in the funds.	(1,065,245)
Subscription assets used in governmental activities are not reported in the funds.	201,304
Payables for subscriptions which are not due in the current period are not reported in the funds.	<u>(221,068)</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 47,877,130</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, 2023

	General Fund	American Recovery Program Grant
Revenue:		
Ad valorem taxes	\$ 10,312,912	\$ --
Other taxes	1,908,015	--
Licenses and permits	173,555	--
Intergovernmental	73,157	1,750,525
Fees of office	1,402,279	--
Fees of tax collector	379,631	--
Fines	3,084	--
Interest	307,227	17,656
Miscellaneous	507,751	--
Total revenues	<u>15,067,611</u>	<u>1,768,181</u>
Expenditures:		
General administration	1,108,536	--
Judicial	2,491,509	--
Legal	956,139	--
Financial administration	1,008,592	--
Public facilities	620,971	--
Public safety	6,490,051	--
Public transportation	--	1,713,334
Health and welfare	588,435	--
Nondepartmental	1,275,683	--
Capital outlay	--	37,191
Debt service:		
Principal	--	--
Interest and fiscal charges	--	--
Paying agent fees	--	--
Total expenditures	<u>14,539,916</u>	<u>1,750,525</u>
Excess (deficiency) of revenues over (under) expenditures	527,695	17,656
Other financing sources (uses):		
Sale of capital assets	5,350	--
Total other financing sources (uses)	<u>5,350</u>	<u>--</u>
Net change in fund balances	533,045	17,656
Fund balances, October 1	5,918,268	344
Fund balances, September 30	<u>\$ 6,451,313</u>	<u>\$ 18,000</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-5

<u>CO Bonds 2022</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ --	\$ 5,092,883	\$ 15,405,795
--	518,542	2,426,557
--	--	173,555
--	167,003	1,990,685
--	232,614	1,634,893
--	702,785	1,082,416
--	143,825	146,909
196,555	40,599	562,037
--	1,240,540	1,748,291
<u>196,555</u>	<u>8,138,791</u>	<u>25,171,138</u>
--	210,085	1,318,621
--	15,837	2,507,346
--	24,075	980,214
--	--	1,008,592
--	5,054	626,025
--	414,454	6,904,505
--	4,963,421	6,676,755
--	11,265	599,700
--	10,976	1,286,659
349,701	196,466	583,358
--	780,000	780,000
--	1,216,321	1,216,321
--	3,450	3,450
<u>349,701</u>	<u>7,851,404</u>	<u>24,491,546</u>
(153,146)	287,387	679,592
--	239,824	245,174
--	239,824	245,174
(153,146)	527,211	924,766
11,007,164	6,740,497	23,666,273
<u>\$ 10,854,018</u>	<u>\$ 7,267,708</u>	<u>\$ 24,591,039</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, 2023

Net change in fund balances - total governmental funds	\$	924,766
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:		
Capital outlays are not reported as expenses in the SOA.		2,136,930
The depreciation of capital assets used in governmental activities is not reported in the funds.		(2,549,882)
Donations of capital assets increase net position in the SOA but not in the funds.		533,337
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.		39,745
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.		780,000
Repayment of right-to-use lease principal is an expenditure in the funds but is not an expense in the SOA.		89,419
(Increase) decrease in accrued interest from beginning of period to end of period.		89,582
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.		(25,129)
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.		(14,339)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.		595,975
Repayment of subscription principal is an expenditure in the funds, but is not an expense in the SOA.		145,627
The amortization of subscription assets used in governmental activities is not reported in the funds.		<u>(161,983)</u>
Change in net position of governmental activities - Statement of Activities	\$	<u>2,584,048</u>

The accompanying notes are an integral part of this statement.

**FANNIN COUNTY, TEXAS**  
 STATEMENT OF FIDUCIARY NET POSITION  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2023

	Custodial Funds
<b>ASSETS</b>	
Cash and cash equivalents	\$ 5,572,921
Total Assets	<u>5,572,921</u>
<b>LIABILITIES</b>	
Due to other governments	282,728
Due to others	<u>51,908</u>
Total Liabilities	<u>334,636</u>
<b>NET POSITION</b>	
Individuals, organizations and other governments	<u>\$ 5,238,285</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, 2023

	Custodial Funds
<b>ADDITIONS:</b>	
Tax collections	\$ --
Fees of office	14,246,845
Receipts from fiduciaries	2,741,337
Miscellaneous	391,198
Total Additions	<u>17,379,380</u>
<b>DEDUCTIONS:</b>	
Payments to county	2,102,094
Payments to other governments	10,943,772
Payments to beneficiaries	4,676,692
Other	160,532
Total Deductions	<u>17,883,090</u>
<b>Change in Fiduciary Net Position</b>	<b>(503,710)</b>
Net Position-Beginning of the Year	5,741,995
Net Position-End of the Year	<u>\$ 5,238,285</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, 2023**

**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, 2023**

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 *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:

- Raw Water Pipeline Road and Bridge #2
- Lake Road Impact /Raw Water Pipeline Pct. 3
- Raw Water Pipeline Rock for Pct. 2,3,4
- Contraband Seizure
- IHC Co-Op Gin
- IHC Bonnie Ruth Cooper
- CERT
- Investigator LEOSE
- Hazard Mitigation
- Safe Room Reimbursement Program
- CARES Act Coronavirus Relief
- Search and Rescue
- Jail Commissary
- Sheriff's Office Technology
- Courthouse Restoration
- Texas Community Development Program

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

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2023**

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, 2023, expenditures exceeded appropriations in the following funds:

Special Revenue Funds	
Election Equipment Fund	\$1,155
Upper Trinity RB3	9,608
DA Fee	2,406
Investigator/LEOSE	229
Sheriff Forfeiture	7,102
Bois D'Arc Lake Reservoir (SO)	105,994
Lake Fannin	1,498
Debt Service Fund	632

3. Deficit Fund Balances

For the year ended September 30, 2023, the following funds had deficit fund balances at September 30, 2023:

Special Revenue Funds	
Chapter 19 Funds	\$328
Hazard Mitigation Fund	37,500
Courthouse Restoration	1,629

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.

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2023**

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

2. Receivables and payables

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

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

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

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

3. Capital assets

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

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

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

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

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

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2023**

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 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.

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED SEPTEMBER 30, 2023**

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.

	General Fund	American Recovery Grant	CO Bonds 2022	Nonmajor Funds	Total
Nonspendable for:					
Inventory	\$ --	\$ --	\$ --	\$163,095	\$163,095
Restricted for:					
Debt Service	--	--	--	690,164	690,164
Justice Administration	--	--	--	779,081	779,081
Grants	--	18,000	--	36,649	54,649
Construction	--	--	10,854,018	1,133,505	11,987,523
Other	--	--	--	1,004,559	1,004,559
	<u>--</u>	<u>18,000</u>	<u>10,854,018</u>	<u>3,643,958</u>	<u>14,515,976</u>
Committed to:					
Road and Bridge	--	--	--	3,500,112	3,500,112
Unassigned	6,451,313	--	--	(39,457)	6,411,856
	<u>\$6,451,313</u>	<u>\$18,000</u>	<u>\$10,854,018</u>	<u>\$7,267,708</u>	<u>\$24,591,039</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	\$262,472
District clerk fines	1,223,354
Justice of the peace fines	123,093
Total	<u>\$1,608,919</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 \$25,560,289 (including \$5,572,921 in custodial funds). All of the bank balance of \$26,460,679 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**  
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Investments

As of September 30, 2023, the County had the following investments:

Investment type	Credit Rating	Fair Value	Days to Maturity
Government sponsored investment pool (TexPool)	AAAm*	\$7,000,514	<30
Total Fair Value		\$7,000,514	

\* 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, 2023 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	\$776,003	\$321,768	\$1,097,771
Accounts	\$447,540	\$32,207	\$479,747
Allowance	(100,000)	--	(100,000)
Net accounts receivable	\$347,540	\$32,207	\$379,747
Fines receivable	\$7,556,164	\$ --	\$7,556,164
Allowance	(2,179,565)	--	(2,179,565)
Net fines receivable	\$5,376,599	\$ --	\$5,376,599

**FANNIN COUNTY, TEXAS**  
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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)	\$670,640	\$ --	\$670,640
Deferred fines revenue (General Fund)	1,608,919	--	1,608,919
Deferred grant revenue - (American Recovery Program)	--	2,855,590	2,855,590
Deferred tax revenue (NonMajor Funds)	275,116	--	275,116
Total deferred/unearned revenue for governmental funds	<u>\$2,554,675</u>	<u>\$2,855,590</u>	<u>\$5,410,265</u>

C. Capital assets

Capital asset activity for the year ended September 30, 2023:

	Balance 9/30/23	Additions	Retirements	Transfers	Balance 9/30/23
<b>GOVERNMENTAL ACTIVITIES:</b>					
Capital assets, not being depreciated:					
Land	\$ 341,561	\$ --	\$ --	\$ --	\$ 341,561
Construction in progress	--	349,701	--	--	349,701
Total capital assets not being depreciated	<u>341,561</u>	<u>349,701</u>	<u>--</u>	<u>--</u>	<u>691,262</u>
Capital assets, being depreciated:					
Buildings	32,580,869	--	--	--	32,580,869
Machinery and equipment	8,735,390	1,422,246	(133,870)	--	10,023,766
Leased machinery and equipment	357,254	--	--	--	357,254
Infrastructure	39,845,777	898,320	(60,644)	--	40,683,453
Total capital assets being depreciated	<u>81,519,290</u>	<u>2,320,566</u>	<u>(194,514)</u>	<u>--</u>	<u>83,645,342</u>
Less accumulated depreciation for:					
Buildings	(3,780,454)	(816,419)	--	--	(4,596,873)
Machinery and equipment	(6,141,955)	(816,175)	133,870	--	(6,824,260)
Leased machinery and equipment	(107,172)	(71,455)	--	--	(178,627)
Infrastructure	(19,765,408)	(845,832)	60,644	--	(20,550,596)
Total accumulated depreciation	<u>(29,794,989)</u>	<u>(2,549,881)</u>	<u>194,514</u>	<u>--</u>	<u>(32,150,356)</u>
Total capital assets being depreciated, net	<u>51,724,301</u>	<u>(229,315)</u>	<u>--</u>	<u>--</u>	<u>51,494,986</u>
Governmental activities capital assets, net	<u>\$ 52,065,862</u>	<u>\$ 120,386</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 52,186,248</u>

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

Governmental activities:

General administration	\$ 84,901
Public facilities	863,392
Public safety	300,778
Public transportation	1,291,526
Health and welfare	<u>9,284</u>
Total depreciation expense - governmental activities	<u><u>\$ 2,549,881</u></u>

x  
D. Interfund receivables, payables and transfers

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

	Receivables	Payables
Major Funds		
American Recovery Program Grant	\$ 585,959	\$ --
CO Bonds 2022	<u>--</u>	<u>27,750</u>
Total Major Funds	<u>585,959</u>	<u>27,750</u>
Nonmajor Funds		
Chapter 19 Funds	--	328
Hazard Mitigation	--	56,250
Courthouse Restoration	<u>--</u>	<u>501,631</u>
Total Nonmajor Funds	<u>--</u>	<u>558,209</u>
Total Governmental Funds	<u><u>\$ 585,959</u></u>	<u><u>\$ 585,959</u></u>

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

There were no interfund transfers as of September 30, 2023.

E. Joint Venture

The County participates (20%) with Cooke and Grayson counties in the Cooke, Fannin and Grayson County Juvenile Detention Center. Under the interlocal agreement governing the joint venture, the County shares in the cost of operations, construction and maintenance of the joint venture. The agreement requires maintenance of a minimum fund balance and returns excess assets to the venturers. Separate financial statements of the joint venture are available from the Grayson County Auditor, Sherman, Texas. An equity interest in the joint venture has not been recorded because the terms of the interlocal agreement governing the joint venture provide that, under certain circumstances, withdrawing venturers forfeit all rights, title and interest in property of the joint venture. Following is unaudited summary information of the operations of the joint venture for the year ended September 30, 2023 under the modified accrual basis of accounting:

**FANNIN COUNTY, TEXAS**  
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	<u>Unaudited</u>
Total revenues	\$ 1,276,811
Total expenses	<u>(1,196,637)</u>
Change in net assets	80,174
Contributions from joint venturers	644,323
Net assets - September 30, 2022	<u>1,799,250</u>
Net assets - September 30, 2023	<u><u>\$ 2,523,747</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%	\$ 5,210,000
\$6,210,000 General Obligation - Series 2018, principal due annually in series through 2044, interest due semi-annually at 3.00% to 4.00%	5,670,000
\$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%	9,280,000
\$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>10,310,000</u>
	<u><u>\$30,470,000</u></u>

Annual debt service requirements to maturity for general debt:

Year	Governmental Activities		Total
	Principal	Interest	
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	1,085,000	943,038	2,028,038
2029-2033	6,020,000	4,099,862	10,119,862
2034-2038	7,175,000	2,967,956	10,142,956
2039-2043	8,150,000	1,619,605	9,769,605
2044-2047	<u>4,085,000</u>	<u>310,618</u>	<u>4,395,618</u>
	<u><u>\$30,470,000</u></u>	<u><u>\$14,109,379</u></u>	<u><u>\$44,579,379</u></u>

**FANNIN COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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Leases Currently Outstanding:

Purpose	Original Amount	Date Made	Date Due	Interest Rate	Periodic Payment	Balance 9/30/23
Leases						
Voting equipment	\$357,169	3/10/21	3/10/25	2.99%	\$96,088	\$ 183,888
Leases payable						<u>\$ 183,888</u>

Annual debt service requirements to maturity for leases:

Year	Lease Obligations		
	Principal	Interest	Total
2024	\$ 90,590	\$ 5,498	\$ 96,088
2025	93,298	2,790	96,088
Total	<u>\$ 183,888</u>	<u>\$ 8,288</u>	<u>\$ 192,176</u>

Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2023, was as follows:

	Balance 09/30/22	Additions	Retirements	Balance 09/30/23	Due Within One Year
<b>Governmental activities:</b>					
General obligation bonds	\$ 11,245,000	\$ --	\$ (365,000)	\$ 10,880,000	\$ 380,000
Certificates of obligation	20,005,000	--	(415,000)	19,590,000	555,000
Deferred amounts:					
Unamortized premium	1,371,043	--	(59,956)	1,311,087	59,996
Unamortized discount	(257,614)	--	11,731	(245,883)	(11,731)
	32,363,429	--	(828,225)	31,535,204	983,265
Lease obligations	271,848	--	(87,960)	183,888	90,590
Net pension liability (asset)	(2,597,744)	2,819,216	--	221,472	--
Compensated absences	159,345	184,748	(159,345)	184,748	184,478
Subscription asset liabilities	218,192	145,088	(142,212)	221,068	152,421
Governmental activity - long term debt	<u>\$30,415,070</u>	<u>\$3,149,052</u>	<u>(\$1,217,742)</u>	<u>\$32,346,380</u>	<u>\$1,410,754</u>

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 9/30/23.

**FANNIN COUNTY, TEXAS**  
*NOTES TO THE FINANCIAL STATEMENTS*  
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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, 2023, the principal amount payable was \$25,205,000.

**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, 2023, 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, 78768-20343.

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

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

**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, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	111
Inactive employees entitled to but not yet receiving benefits	138
Active employees	135
	<u>384</u>

3. Contributions

The contribution rates for employees in TCDRS was 7% of employee gross earnings, and the County percentages was 11.76% for October 1, 2022 through December 31, 2022, and 10.61% for January 1, 2023 through September 30, 2023, 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, 2023, were \$667,279 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2022, 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, 2022 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 2.20% per year for a career employee.

Actuarial assumptions used in the December 31, 2022 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 2022 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**  
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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%	4.95%
Global Equities	2.50%	4.95%
International Equities - Developed	5.00%	4.95%
International Equities - Emerging	6.00%	4.95%
Investment - Grade Bonds	3.00%	2.40%
Strategic Credit	9.00%	3.39%
Direct Lending	16.00%	6.95%
Distressed Debt	4.00%	7.60%
REIT Equities	2.00%	4.15%
Master Limited Partnerships (MLPs)	2.00%	5.30%
Private Real Estate Partnerships	6.00%	5.70%
Private equity	25.00%	7.95%
Hedge Funds	6.00%	2.90%
Cash Equivalents	2.00%	2.00%
	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**  
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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 12/31/21	\$31,914,992	\$35,152,736	(\$3,237,744)
Changes for the year:			
Service cost	876,486	--	876,486
Interest on total pension liability	2,430,314	--	2,430,314
Effect of plan changes	--	--	--
Effect of economic/demographic gains or losses	(759,212)	--	(759,212)
Effect of assumptions changes or inputs	--	--	--
Refund of contributions	(159,996)	(159,996)	--
Benefit payments	(1,497,678)	(1,497,678)	--
Administrative expenses	--	(19,095)	19,095
Member contributions	--	435,108	(435,108)
Net investment income	--	(2,018,785)	2,018,785
Contributions - employer	--	730,979	(730,979)
Other	--	(39,835)	39,835
Net changes	889,914	(2,569,302)	3,459,216
Balance at 12/31/22	\$32,804,906	\$32,583,434	\$221,472

*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	\$36,856,850	\$32,804,905	\$29,392,443
Fiduciary net position	32,583,433	32,583,433	32,583,433
Net Pension Liability (Asset)	\$4,273,417	\$221,472	(\$3,190,990)

*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).

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*Pension Expense and Deferred Outflows and Inflows of Resources Related to Pensions*

For the year ended September 30, 2023, the County recognized pension expense of \$667,279. At September 30, 2023, 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 12/31/22 Expense	Balance of Deferred Inflows 12/31/22	Balance of Deferred Outflows 12/31/22
Investment (gains) or losses	\$4,669,856	12/31/2022	5.0	\$933,971	\$ --	\$3,735,885
	(4,158,808)	12/31/2021	5.0	(831,762)	2,495,284	--
	(608,993)	12/31/2020	5.0	(121,799)	243,596	--
	(1,932,461)	12/31/2019	5.0	(386,492)	386,493	--
	2,354,906	12/31/2018	5.0	470,981	--	--
Economic/demographic (gains) or losses	(759,212)	12/31/2022	3.0	(253,071)	506,141	--
	(54,747)	12/31/2021	4.0	(18,249)	18,249	--
	(770,313)	12/31/2020	4.0	(192,578)	192,579	--
	101,449	12/31/2019	4.0	25,362	--	--
Assumptions changes or inputs	--	12/31/2022	3.0	--	--	--
	(70,165)	12/31/2021	3.0	(23,389)	23,390	--
	1,655,030	12/31/2020	4.0	413,758	--	413,756
	--	12/31/2019	4.0	--	--	--
Employer contributions made subsequent to measurement date				--	--	683,988
				<u>\$16,732</u>	<u>\$3,865,732</u>	<u>\$4,833,629</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,	
2023	(\$479,616)
2024	(272,658)
2025	102,211
2026	933,972
2027	--
	<u>\$283,909</u>

**FANNIN COUNTY, TEXAS**  
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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 96

The County implemented GASB 96 for the year ended September 30, 2023. GASB 96 requires recognition of and reporting of subscription assets and the related liabilities for contractual rights acquired subject to long term contracts.

Subscription assets activity for the year ended September 30, 2023:

	Beginning Balance	Additions	Disposals	Ending Balance
Subscription assets	\$--	\$ 363,279	\$ --	\$ 363,279
Accumulated amortization	--	(161,976)	--	(161,976)
	<u>\$ --</u>	<u>\$ 201,303</u>	<u>\$ --</u>	<u>\$ 201,303</u>

The following is a summary of subscription liability transactions for the County for the year ended September 30, 2023:

	Beginning Balance	Additions	Deductions	Ending Balance	Current Portion
Subscription obligations	<u>\$ --</u>	<u>\$ 363,279</u>	<u>\$ (142,211)</u>	<u>\$ 221,068</u>	<u>\$ 152,421</u>

The County has several subscription contracts, which are measured at the present value of subscription payments expected to be made during the subscription term. The following is a schedule of annual payments under these contracts as of September 30, 2023:

Year Ending	Principal	Interest	Total
2024	\$ 152,421	\$ 8,738	\$ 161,159
2025	43,305	3,215	46,520
2026	14,772	1,098	15,870
2027	10,570	529	11,099
	<u>\$ 221,068</u>	<u>\$ 13,580</u>	<u>\$ 234,648</u>

I. Prior Period Adjustment

Pension expense was overstated by \$522,710 in the prior year. This error has been corrected by recording as a prior period adjustment.

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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, 2023

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenue:</b>				
Ad valorem taxes	\$ 11,262,134	\$ 11,262,134	\$ 10,312,912	\$ (949,222)
Other taxes	1,811,528	1,811,528	1,908,015	96,487
Licenses and permits	156,800	156,800	173,555	16,755
Intergovernmental	53,528	53,528	73,157	19,629
Fees of office	1,295,083	1,295,083	1,402,279	107,196
Fees of tax collector	512,200	512,200	379,631	(132,569)
Fines	10,000	10,000	3,084	(6,916)
Interest	1,405	1,405	307,227	305,822
Miscellaneous	279,346	442,507	507,751	65,244
Total revenues	<u>15,382,024</u>	<u>15,545,185</u>	<u>15,067,611</u>	<u>(477,574)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General administration</b>				
County Judge	193,550	193,550	190,656	2,894
911 Coordinator	24,380	24,380	23,690	690
County Clerk	348,877	351,877	335,637	16,240
Elections	314,788	315,788	327,816	(12,028)
Court Administration	90,161	139,361	172,367	(33,006)
Development Services	61,520	62,520	58,370	4,150
Total General administration	<u>1,033,276</u>	<u>1,087,476</u>	<u>1,108,536</u>	<u>(21,060)</u>
<b>Judicial</b>				
County Court at Law	491,485	491,485	497,956	(6,471)
District Court	969,684	969,684	1,007,211	(37,527)
District Clerk	486,752	489,552	457,368	32,184
Justice of the Peace Number One	191,335	191,335	168,707	22,628
Justice of the Peace Number Two	148,167	151,167	150,722	445
Justice of the Peace Number Three	127,221	127,221	125,331	1,890
Bond supervisor	95,552	95,552	84,214	11,338
Total Judicial	<u>2,510,196</u>	<u>2,515,996</u>	<u>2,491,509</u>	<u>24,487</u>
<b>Legal</b>				
District and County Attorney	1,116,061	1,116,061	956,139	159,922
Total Legal	<u>1,116,061</u>	<u>1,116,061</u>	<u>956,139</u>	<u>159,922</u>
<b>Financial administration</b>				
County Auditor	429,182	429,182	408,911	20,271
County Purchasing	83,984	95,084	73,803	21,281
County Treasurer	90,479	90,479	89,776	703
Tax Assessor Collector	335,463	335,463	334,143	1,320
Computer/IT Department	144,041	144,041	101,959	42,082
Total Financial administration	<u>1,083,149</u>	<u>1,094,249</u>	<u>1,008,592</u>	<u>85,657</u>
<b>Public facilities</b>				
Facilities Management Coordinator	42,754	42,754	46,403	(3,649)
Courthouse	485,805	485,805	488,935	(3,130)
County Office Building	20,183	20,183	21,141	(958)
Co-op Office Building	1,878	1,878	1,677	201
Courthouse South Annex	31,361	31,361	29,368	1,993
Windom County Building	11,667	12,932	12,681	251
Agri Life Extension Building	18,161	18,161	20,766	(2,605)
Total Public facilities	<u>611,809</u>	<u>613,074</u>	<u>620,971</u>	<u>(7,897)</u>

**FANNIN COUNTY, TEXAS**

GENERAL FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public safety				
Emergency Management	\$ 104,078	\$ 104,078	\$ 103,859	\$ 219
Ambulance Service	789,566	789,566	790,357	(791)
Fire Protection	132,020	152,370	152,332	38
Constables Precinct Number One	55,804	55,804	58,987	(3,183)
Constables Precinct Number Two	37,274	37,274	35,260	2,014
Constables Precinct Number Three	55,139	57,319	60,117	(2,798)
Texas Vine Program	18,618	18,618	17,505	1,113
County Sheriff	2,845,077	2,874,739	2,544,124	330,615
Jail Operations	2,725,325	2,734,455	2,515,447	219,008
Juvenile Probation	211,631	211,631	211,543	88
Animal Control Officer	3,000	3,000	520	2,480
Total Public safety	<u>6,977,532</u>	<u>7,038,854</u>	<u>6,490,051</u>	<u>548,803</u>
Health and welfare				
Veterans Service	66,668	66,668	64,984	1,684
Health Inspector	165,641	166,241	157,911	8,330
County Welfare	61,303	61,303	54,814	6,489
Health Officer	2,400	2,400	2,400	--
Indigent Health Care	275,058	275,058	200,310	74,748
County Agents	117,979	117,979	108,016	9,963
Total Health and welfare	<u>689,049</u>	<u>689,649</u>	<u>588,435</u>	<u>101,214</u>
Nondepartmental				
Non-departmental	995,965	1,204,967	1,128,238	76,729
County Offices Relocation	129,986	132,286	137,945	(5,659)
Contingency	250,000	67,572	--	67,572
Lake Fannin	7,000	7,000	7,000	--
Donations and Allocations	3,000	3,000	2,500	500
Total Nondepartmental	<u>1,385,951</u>	<u>1,414,825</u>	<u>1,275,683</u>	<u>139,142</u>
Total expenditures	<u>15,407,024</u>	<u>15,570,185</u>	<u>14,539,916</u>	<u>1,030,269</u>
Excess (deficiency) of revenues over (under) expenditures	(25,000)	(25,000)	527,695	552,695
Other financing sources (uses):				
Sale of capital assets	25,000	25,000	5,350	(19,650)
Total other financing sources (uses)	<u>25,000</u>	<u>25,000</u>	<u>5,350</u>	<u>19,650</u>
Net change in fund balances	--	--	533,045	533,045
Fund balances, October 1	5,918,268	5,918,268	5,918,268	--
Fund balances, September 30	<u>\$ 5,918,268</u>	<u>\$ 5,918,268</u>	<u>\$ 6,451,313</u>	<u>\$ 533,045</u>

**FANNIN COUNTY, TEXAS**

AMERICAN RECOVERY PROGRAM GRANT  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT B-2**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental	\$ 4,000,000	\$ 4,000,000	\$ 1,750,525	\$ (2,249,475)
Interest	--	--	17,656	17,656
Total revenues	<u>4,000,000</u>	<u>4,000,000</u>	<u>1,768,181</u>	<u>(2,231,819)</u>
Expenditures:				
Current:				
Public transportation				
Road and Bridge Number One	--	500,000	484,236	15,764
Road and Bridge Number Two	--	500,000	499,520	480
Road and Bridge Number Three	--	500,000	388,409	111,591
Road and Bridge Number Four	--	500,000	341,169	158,831
Total Public transportation	<u>--</u>	<u>2,000,000</u>	<u>1,713,334</u>	<u>286,666</u>
Capital outlay	<u>4,000,000</u>	<u>2,000,000</u>	<u>37,191</u>	<u>1,962,809</u>
Total expenditures	<u>4,000,000</u>	<u>4,000,000</u>	<u>1,750,525</u>	<u>2,249,475</u>
Net change in fund balances	--	--	17,656	17,656
Fund balances, October 1	344	344	344	--
Fund balances, September 30	<u>\$ 344</u>	<u>\$ 344</u>	<u>\$ 18,000</u>	<u>\$ 17,656</u>

## FANNIN COUNTY, TEXAS

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

	Measurement Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Total pension liability:</b>										
Service cost	\$ 876,486	\$ 898,325	\$ 807,058	\$ 779,774	\$ 787,489	\$ 763,211	\$ 784,499	\$ 732,697	\$ 680,051	\$ --
Interest	2,430,314	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	(759,212)	(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	(1,657,674)	(1,439,139)	(1,444,396)	(1,279,732)	(1,143,424)	(1,063,054)	(1,031,097)	(963,214)	(775,709)	--
<b>Net change in total pension liability</b>	<b>889,914</b>	<b>1,649,068</b>	<b>2,504,099</b>	<b>1,722,979</b>	<b>1,470,203</b>	<b>1,666,320</b>	<b>1,434,238</b>	<b>1,210,487</b>	<b>1,570,538</b>	<b>--</b>
<b>Total pension liability - beginning</b>	<b>31,914,992</b>	<b>30,265,924</b>	<b>27,761,825</b>	<b>26,038,846</b>	<b>24,568,643</b>	<b>22,902,323</b>	<b>21,468,085</b>	<b>20,257,598</b>	<b>18,687,060</b>	<b>--</b>
<b>Total pension liability - ending (a)</b>	<b>\$ 32,804,906</b>	<b>\$ 31,914,992</b>	<b>\$ 30,265,924</b>	<b>\$ 27,761,825</b>	<b>\$ 26,038,846</b>	<b>\$ 24,568,643</b>	<b>\$ 22,902,323</b>	<b>\$ 21,468,085</b>	<b>\$ 20,257,598</b>	<b>\$ --</b>
<b>Plan fiduciary net position:</b>										
Contributions - employer	\$ 730,979	\$ 715,980	\$ 695,269	\$ 668,787	\$ 647,284	\$ 605,083	\$ 548,235	\$ 533,377	\$ 556,083	\$ --
Contributions - employee	435,108	433,552	422,839	420,243	403,113	393,276	364,103	351,897	357,849	--
Net investment income (loss)	(2,018,785)	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	(1,657,674)	(1,439,139)	(1,444,397)	(1,279,732)	(1,143,424)	(1,063,054)	(1,031,097)	(963,214)	(775,709)	--
Administrative expense	(19,095)	(19,018)	(21,295)	(20,346)	(18,567)	(15,742)	(15,603)	(14,025)	(14,558)	--
Other	(39,835)	123	(7,122)	(2,810)	(394)	(1,015)	21,826	43,703	4,611	--
<b>Net change in plan fiduciary net position</b>	<b>(2,569,302)</b>	<b>6,050,563</b>	<b>2,402,847</b>	<b>3,582,568</b>	<b>(554,009)</b>	<b>2,943,033</b>	<b>1,323,237</b>	<b>(179,017)</b>	<b>1,370,691</b>	<b>--</b>
<b>Plan fiduciary net position - beginning</b>	<b>35,152,736</b>	<b>29,102,173</b>	<b>26,699,326</b>	<b>23,116,758</b>	<b>23,670,767</b>	<b>20,727,734</b>	<b>19,404,497</b>	<b>19,583,514</b>	<b>18,212,823</b>	<b>--</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 32,583,434</b>	<b>\$ 35,152,736</b>	<b>\$ 29,102,173</b>	<b>\$ 26,699,326</b>	<b>\$ 23,116,758</b>	<b>\$ 23,670,767</b>	<b>\$ 20,727,734</b>	<b>\$ 19,404,497</b>	<b>\$ 19,583,514</b>	<b>\$ --</b>
<b>County's net pension liability - ending (a) - (b)</b>	<b>\$ 221,472</b>	<b>\$ (3,237,744)</b>	<b>\$ 1,163,751</b>	<b>\$ 1,062,499</b>	<b>\$ 2,922,088</b>	<b>\$ 897,876</b>	<b>\$ 2,174,589</b>	<b>\$ 2,063,588</b>	<b>\$ 674,084</b>	<b>\$ --</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	<b>99.32%</b>	<b>110.14%</b>	<b>96.15%</b>	<b>96.17%</b>	<b>88.78%</b>	<b>96.35%</b>	<b>90.50%</b>	<b>90.39%</b>	<b>96.67%</b>	<b>--</b>
<b>Covered-employee payroll</b>	<b>\$ 6,215,825</b>	<b>\$ 6,193,605</b>	<b>\$ 6,040,556</b>	<b>\$ 6,003,473</b>	<b>\$ 5,758,761</b>	<b>\$ 5,618,232</b>	<b>\$ 5,201,471</b>	<b>\$ 5,027,100</b>	<b>\$ 5,097,003</b>	<b>\$ --</b>
<b>County's net pension liability as a percentage of covered-employee payroll</b>	<b>3.56%</b>	<b>-52.28%</b>	<b>19.27%</b>	<b>17.70%</b>	<b>50.74%</b>	<b>15.98%</b>	<b>41.81%</b>	<b>41.05%</b>	<b>13.23%</b>	<b>--</b>

\* 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 FISCAL YEARS \*

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Actuarially determined contribution	\$ 667,279	\$ 715,980	\$ 695,269	\$ 668,787	\$ 647,284	\$ 605,083	\$ 548,235	\$ 533,377	\$ 556,083	\$ 484,108
Contributions in relation to the actuarially determined contribution	(667,279)	(715,980)	(695,269)	(668,787)	(647,284)	(605,083)	(548,235)	(533,377)	(556,083)	(484,108)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 6,137,573	\$ 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
Contributions as a percentage of covered-employee payroll	10.87%	11.56%	11.51%	11.14%	11.24%	10.77%	10.54%	10.61%	10.91%	10.28%

**Notes to Schedule**

**Valuation date:**

Actuarially determined contribution rates are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported.

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

Valuation Date	August 31, 2021 rolled forward to August 31, 2022
Actuarial Cost Method	Individual Entry Age Normal
Asset Valuation Method	Fair Value
Single Discount Rate	7.00%
Long-Term Expected Rate	7.00%
Municipal Bond Rate as of Aug. 2022	3.91% - The Source for the rate is the Fixed Income Market Data/Yield Curve/Data Municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index"
Last year ending August 31 in	
Projection Period (100 years)	2121
Inflation	2.30%
Salary Increases	2.95% to 8.95% including inflation
Ad hoc post-employment benefit changes	None

\* 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 for those years for which information is available.

**FANNIN COUNTY, TEXAS**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

Year Ended September 30, 2023

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.

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## 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, 2023

	Special Revenue Funds	Debt Service Fund  Sinking Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,300,426	\$ 670,262	\$ 27,255	\$ 5,997,943
Investments	1,190,346	--	--	1,190,346
Receivables (net of allowances for uncollectibles):				
Taxes	220,382	101,386	--	321,768
Accounts	32,207	--	--	32,207
Intergovernmental	784,731	1,693	--	786,424
Inventories	163,095	--	--	163,095
Total Assets	<u>\$ 7,691,187</u>	<u>\$ 773,341</u>	<u>\$ 27,255</u>	<u>\$ 8,491,783</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 348,722	\$ --	\$ 274	\$ 348,996
Accrued liabilities	41,754	--	--	41,754
Due to other funds	558,209	--	--	558,209
Total Liabilities	<u>948,685</u>	<u>--</u>	<u>274</u>	<u>948,959</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - property taxes	191,939	83,177	--	275,116
Total Deferred Inflows of Resources	<u>191,939</u>	<u>83,177</u>	<u>--</u>	<u>275,116</u>
<b>Fund balances:</b>				
Nonspendable	163,095	--	--	163,095
Restricted	2,925,184	690,164	26,981	3,642,329
Committed	3,500,112	--	--	3,500,112
Unassigned	(37,828)	--	--	(37,828)
Total fund balances	<u>6,550,563</u>	<u>690,164</u>	<u>26,981</u>	<u>7,267,708</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 7,691,187</u>	<u>\$ 773,341</u>	<u>\$ 27,255</u>	<u>\$ 8,491,783</u>

# FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Special Revenue Funds	Debt Service Fund  Sinking Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
Ad valorem taxes	\$ 2,898,871	\$ 2,194,012	\$ --	\$ 5,092,883
Other taxes	517,096	1,446	--	518,542
Intergovernmental	167,003	--	--	167,003
Fees of office	221,653	--	10,961	232,614
Fees of tax collector	702,785	--	--	702,785
Fines	143,825	--	--	143,825
Interest	40,599	--	--	40,599
Miscellaneous	1,235,040	--	5,500	1,240,540
Total revenues	<u>5,926,872</u>	<u>2,195,458</u>	<u>16,461</u>	<u>8,138,791</u>
Expenditures:				
General administration	210,085	--	--	210,085
Judicial	15,837	--	--	15,837
Legal	24,075	--	--	24,075
Public facilities	--	--	5,054	5,054
Public safety	414,454	--	--	414,454
Public transportation	4,963,421	--	--	4,963,421
Health and welfare	11,265	--	--	11,265
Nondepartmental	10,976	--	--	10,976
Capital outlay	196,466	--	--	196,466
Debt service:				
Principal	--	780,000	--	780,000
Interest and fiscal charges	--	1,216,321	--	1,216,321
Paying agent fees	--	3,450	--	3,450
Total expenditures	<u>5,846,579</u>	<u>1,999,771</u>	<u>5,054</u>	<u>7,851,404</u>
Excess (deficiency) of revenues over (under) expenditures	80,293	195,687	11,407	287,387
Other financing sources (uses):				
Sale of capital assets	239,824	--	--	239,824
Total other financing sources (uses)	<u>239,824</u>	<u>--</u>	<u>--</u>	<u>239,824</u>
Net change in fund balances	320,117	195,687	11,407	527,211
Fund balances, October 1	6,230,446	494,477	15,574	6,740,497
Fund balances, September 30	<u>\$ 6,550,563</u>	<u>\$ 690,164</u>	<u>\$ 26,981</u>	<u>\$ 7,267,708</u>

**FANNIN COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2023

	Courthouse Security	Justice Court Building Security	County Clerk Vital Statistics	County Clerk Records Management
<b>ASSETS</b>				
Cash and cash equivalents	\$ 79,713	\$ 14,715	\$ 4,974	\$ 134,544
Investments	--	--	--	--
Receivables (net of allowances for uncollectibles):				
Taxes	--	--	--	--
Accounts	--	--	--	--
Intergovernmental	--	--	--	--
Inventories	--	--	--	--
<b>Total Assets</b>	<b><u>\$ 79,713</u></b>	<b><u>\$ 14,715</u></b>	<b><u>\$ 4,974</u></b>	<b><u>\$ 134,544</u></b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 4,386	\$ --	\$ --	\$ --
Accrued liabilities	--	--	--	938
Due to other funds	--	--	--	--
<b>Total Liabilities</b>	<b><u>4,386</u></b>	<b><u>--</u></b>	<b><u>--</u></b>	<b><u>938</u></b>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - property taxes	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<b><u>--</u></b>	<b><u>--</u></b>	<b><u>--</u></b>	<b><u>--</u></b>
<b>Fund balances:</b>				
Nonspendable	--	--	--	--
Restricted	75,327	14,715	4,974	133,606
Committed	--	--	--	--
Unassigned	--	--	--	--
<b>Total fund balances</b>	<b><u>75,327</u></b>	<b><u>14,715</u></b>	<b><u>4,974</u></b>	<b><u>133,606</u></b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)</b>	<b><u>\$ 79,713</u></b>	<b><u>\$ 14,715</u></b>	<b><u>\$ 4,974</u></b>	<b><u>\$ 134,544</u></b>

Chapter 19 Funds	Election Equipment	County Clerk CO & District Clerk Technology	County Clerk Court Records Preservation	County Clerk Records Archive
\$ --	\$ 45,984	\$ 8,656	\$ 25,023	\$ 518,044
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>45,984</u>	<u>8,656</u>	<u>25,023</u>	<u>518,044</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
328	--	--	--	--
<u>328</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	45,984	8,656	25,023	518,044
--	--	--	--	--
(328)	--	--	--	--
<u>(328)</u>	<u>45,984</u>	<u>8,656</u>	<u>25,023</u>	<u>518,044</u>
\$ --	\$ 45,984	\$ 8,656	\$ 25,023	\$ 518,044

**FANNIN COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2023

	County Judge Excess Supplement	Probate Judges Education	District Clerk Records Management	District Court Records Archive
<b>ASSETS</b>				
Cash and cash equivalents	\$ 8,030	\$ 7,059	\$ 1,053	\$ 22,200
Investments	--	--	--	--
Receivables (net of allowances for uncollectibles):				
Taxes	--	--	--	--
Accounts	--	--	--	--
Intergovernmental	--	--	--	--
Inventories	--	--	--	--
Total Assets	<u>\$ 8,030</u>	<u>\$ 7,059</u>	<u>\$ 1,053</u>	<u>\$ 22,200</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ --	\$ --	\$ 18	\$ --
Accrued liabilities	--	--	--	--
Due to other funds	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>18</u>	<u>--</u>
Deferred Inflows of Resources:				
Unavailable revenue - property taxes	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
Nonspendable	--	--	--	--
Restricted	8,030	7,059	1,035	22,200
Committed	--	--	--	--
Unassigned	--	--	--	--
Total fund balances	<u>8,030</u>	<u>7,059</u>	<u>1,035</u>	<u>22,200</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	<u>\$ 8,030</u>	<u>\$ 7,059</u>	<u>\$ 1,053</u>	<u>\$ 22,200</u>

District Clerk Court & District Court Technology	District Clerk Court Records Preservation	County Offices Records Management	Road & Bridge Number One	Road & Bridge Number Two
\$ 4,998	\$ 62,384	\$ 68,382	\$ 511,585	\$ 505,589
--	--	--	19,326	276,403
--	--	--	45,488	51,030
--	--	--	--	--
--	--	--	28,214	34,459
--	--	--	29,342	4,735
<u>\$ 4,998</u>	<u>\$ 62,384</u>	<u>\$ 68,382</u>	<u>\$ 633,955</u>	<u>\$ 872,216</u>
\$ --	\$ --	\$ 523	\$ 4,289	\$ 15,557
--	22	219	5,882	10,121
--	--	--	--	--
<u>--</u>	<u>22</u>	<u>742</u>	<u>10,171</u>	<u>25,678</u>
--	--	--	39,265	45,731
<u>--</u>	<u>--</u>	<u>--</u>	<u>39,265</u>	<u>45,731</u>
--	--	--	29,342	4,735
4,998	62,362	67,640	--	--
--	--	--	555,177	796,072
--	--	--	--	--
<u>4,998</u>	<u>62,362</u>	<u>67,640</u>	<u>584,519</u>	<u>800,807</u>
<u>\$ 4,998</u>	<u>\$ 62,384</u>	<u>\$ 68,382</u>	<u>\$ 633,955</u>	<u>\$ 872,216</u>

**FANNIN COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2023

	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>				
Cash and cash equivalents	\$ 12,066	\$ 725,299	\$ 392,917	\$ 658,056
Investments	--	625,477	--	115,750
Receivables (net of allowances for uncollectibles):				
Taxes	--	76,932	--	46,932
Accounts	--	--	--	--
Intergovernmental	--	47,375	--	29,673
Inventories	--	111,495	--	17,523
Total Assets	<u>\$ 12,066</u>	<u>\$ 1,586,578</u>	<u>\$ 392,917</u>	<u>\$ 867,934</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ --	\$ 30,595	\$ --	\$ 17,324
Accrued liabilities	--	11,721	--	10,048
Due to other funds	--	--	--	--
Total Liabilities	<u>--</u>	<u>42,316</u>	<u>--</u>	<u>27,372</u>
Deferred Inflows of Resources:				
Unavailable revenue - property taxes	--	66,926	--	40,017
Total Deferred Inflows of Resources	<u>--</u>	<u>66,926</u>	<u>--</u>	<u>40,017</u>
Fund balances:				
Nonspendable	--	111,495	--	17,523
Restricted	12,066	--	392,917	--
Committed	--	1,365,841	--	783,022
Unassigned	--	--	--	--
Total fund balances	<u>12,066</u>	<u>1,477,336</u>	<u>392,917</u>	<u>800,545</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	<u>\$ 12,066</u>	<u>\$ 1,586,578</u>	<u>\$ 392,917</u>	<u>\$ 867,934</u>

Upper Trinity RB4	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
\$ 100,000	\$ 39	\$ 49,192	\$ 8,987	\$ 8,174
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>100,000</u>	<u>39</u>	<u>49,192</u>	<u>8,987</u>	<u>8,174</u>
\$ 178	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
<u>178</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
99,822	39	49,192	8,987	8,174
--	--	--	--	--
<u>99,822</u>	<u>39</u>	<u>49,192</u>	<u>8,987</u>	<u>8,174</u>
<u>\$ 100,000</u>	<u>\$ 39</u>	<u>\$ 49,192</u>	<u>\$ 8,987</u>	<u>\$ 8,174</u>

**FANNIN COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2023

	Fannin County Detention Center Annual Payment	Bail Bondsman Application Fee	Law Library	D.A. Fee
<b>ASSETS</b>				
Cash and cash equivalents	\$ 25,456	\$ 9,428	\$ 250,464	\$ 30,176
Investments	--	--	--	--
Receivables (net of allowances for uncollectibles):				
Taxes	--	--	--	--
Accounts	--	--	--	--
Intergovernmental	--	--	--	--
Inventories	--	--	--	--
Total Assets	<u>\$ 25,456</u>	<u>\$ 9,428</u>	<u>\$ 250,464</u>	<u>\$ 30,176</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ --	\$ --	\$ 111	\$ 1
Accrued liabilities	--	--	--	--
Due to other funds	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>111</u>	<u>1</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - property taxes	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Fund balances:</b>				
Nonspendable	--	--	--	--
Restricted	25,456	9,428	250,353	30,175
Committed	--	--	--	--
Unassigned	--	--	--	--
Total fund balances	<u>25,456</u>	<u>9,428</u>	<u>250,353</u>	<u>30,175</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	<u>\$ 25,456</u>	<u>\$ 9,428</u>	<u>\$ 250,464</u>	<u>\$ 30,176</u>

Contraband Seizure	IHC Co-Op Gin	IHC Bonnie Ruth Cooper	CERT	Hazard Mitigation Plan
\$ 176,787	\$ 521	\$ 1,118	\$ 200	\$ --
--	20,257	--	--	--
--	--	--	--	--
--	--	--	--	18,750
--	--	--	--	--
<u>\$ 176,787</u>	<u>\$ 20,778</u>	<u>\$ 1,118</u>	<u>\$ 200</u>	<u>\$ 18,750</u>
\$ 174,314	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	56,250
<u>174,314</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>56,250</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
2,473	20,778	1,118	200	--
--	--	--	--	--
--	--	--	--	(37,500)
<u>2,473</u>	<u>20,778</u>	<u>1,118</u>	<u>200</u>	<u>(37,500)</u>
<u>\$ 176,787</u>	<u>\$ 20,778</u>	<u>\$ 1,118</u>	<u>\$ 200</u>	<u>\$ 18,750</u>

**FANNIN COUNTY, TEXAS**

COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2023

	Safe Room Reimbursement Program	Cares Act Coronavirus Relief	Search And Rescue	Sheriff Forfeiture
<b>ASSETS</b>				
Cash and cash equivalents	\$ 395	\$ 10,030	\$ 1,250	\$ 75,114
Investments	--	--	--	--
Receivables (net of allowances for uncollectibles):				
Taxes	--	--	--	--
Accounts	--	--	--	--
Intergovernmental	--	18,750	--	--
Inventories	--	--	--	--
<b>Total Assets</b>	<u>\$ 395</u>	<u>\$ 28,780</u>	<u>\$ 1,250</u>	<u>\$ 75,114</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ --	\$ 75	\$ --	\$ --
Accrued liabilities	--	--	--	--
Due to other funds	--	--	--	--
<b>Total Liabilities</b>	<u>--</u>	<u>75</u>	<u>--</u>	<u>--</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - property taxes	--	--	--	--
<b>Total Deferred Inflows of Resources</b>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Fund balances:</b>				
Nonspendable	--	--	--	--
Restricted	395	28,705	1,250	75,114
Committed	--	--	--	--
Unassigned	--	--	--	--
<b>Total fund balances</b>	<u>395</u>	<u>28,705</u>	<u>1,250</u>	<u>75,114</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)</b>	<u>\$ 395</u>	<u>\$ 28,780</u>	<u>\$ 1,250</u>	<u>\$ 75,114</u>

Law Enforcement Education Sheriff's Office	Bois C'Arc Lake Reservoir (SO)	Sheriff's Office Technology	Jail Commissary	Specialty Court Program
\$ 110	\$ 219,346	\$ 2,351	\$ --	\$ 68,342
--	--	--	--	--
--	--	--	32,207	--
--	--	--	--	--
<u>110</u>	<u>219,346</u>	<u>2,351</u>	<u>32,207</u>	<u>68,342</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	2,803	--	--	--
--	--	--	--	--
<u>--</u>	<u>2,803</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
110	216,543	2,351	32,207	68,342
--	--	--	--	--
--	--	--	--	--
<u>110</u>	<u>216,543</u>	<u>2,351</u>	<u>32,207</u>	<u>68,342</u>
<u>\$ 110</u>	<u>\$ 219,346</u>	<u>\$ 2,351</u>	<u>\$ 32,207</u>	<u>\$ 68,342</u>

**FANNIN COUNTY, TEXAS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2023

	Law Enforcement Education Const. Precinct 1	Law Enforcement Education Const. Precinct 2	Law Enforcemer Education Const Precinct 3
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,872	\$ 2,803	\$ 5,139
Investments	--	--	--
Receivables (net of allowances for uncollectibles):			
Taxes	--	--	--
Accounts	--	--	--
Intergovernmental	--	--	--
Inventories	--	--	--
Total Assets	<u>\$ 2,872</u>	<u>\$ 2,803</u>	<u>\$ 5,139</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ --	\$ --	\$ --
Accrued liabilities	--	--	--
Due to other funds	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources:			
Unavailable revenue - property taxes	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:			
Nonspendable	--	--	--
Restricted	2,872	2,803	5,139
Committed	--	--	--
Unassigned	--	--	--
Total fund balances	<u>2,872</u>	<u>2,803</u>	<u>5,139</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	<u>\$ 2,872</u>	<u>\$ 2,803</u>	<u>\$ 5,139</u>

nt l.	Courthouse Restoration	Right of Way	Veterans Court Program	Lake Road Impact Fund	Lake Fannin
	\$ --	\$ 16,296	\$ 5,488	\$ 404,021	\$ 8,138
	--	89,485	--	--	--
	--	--	--	--	--
	--	--	--	--	--
	601,310	--	--	--	--
	--	--	--	--	--
	<u>\$ 601,310</u>	<u>\$ 105,781</u>	<u>\$ 5,488</u>	<u>\$ 404,021</u>	<u>\$ 8,138</u>
	\$ 101,308	\$ --	\$ --	\$ --	\$ 43
	--	--	--	--	--
	501,631	--	--	--	--
	<u>602,939</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>43</u>
	--	--	--	--	--
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
	--	--	--	--	--
	(1,629)	105,781	5,488	404,021	8,095
	--	--	--	--	--
	--	--	--	--	--
	<u>(1,629)</u>	<u>105,781</u>	<u>5,488</u>	<u>404,021</u>	<u>8,095</u>
	<u>\$ 601,310</u>	<u>\$ 105,781</u>	<u>\$ 5,488</u>	<u>\$ 404,021</u>	<u>\$ 8,138</u>

**FANNIN COUNTY, TEXAS**

COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 SEPTEMBER 30, 2023

	Statzer	Texas Community Dev.Prog.	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
<b>ASSETS</b>			
Cash and cash equivalents	\$ 6,818	\$ 100	\$ 5,300,426
Investments	43,648	--	1,190,346
Receivables (net of allowances for uncollectibles):			
Taxes	--	--	220,382
Accounts	--	--	32,207
Intergovernmental	--	6,200	784,731
Inventories	--	--	163,095
Total Assets	<u>\$ 50,466</u>	<u>\$ 6,300</u>	<u>\$ 7,691,187</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ --	\$ --	\$ 348,722
Accrued liabilities	--	--	41,754
Due to other funds	--	--	558,209
Total Liabilities	<u>--</u>	<u>--</u>	<u>948,685</u>
Deferred Inflows of Resources:			
Unavailable revenue - property taxes	--	--	191,939
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>191,939</u>
Fund balances:			
Nonspendable	--	--	163,095
Restricted	50,466	6,300	2,925,184
Committed	--	--	3,500,112
Unassigned	--	--	(37,828)
Total fund balances	<u>50,466</u>	<u>6,300</u>	<u>6,550,563</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)	<u>\$ 50,466</u>	<u>\$ 6,300</u>	<u>\$ 7,691,187</u>

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**FANNIN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Courthouse Security	Justice Court Building Security	County Clerk Vital Statistics	County Clerk Records Management
Revenue:				
Ad valorem taxes	\$ --	\$ --	\$ --	\$ --
Other taxes	--	--	--	--
Intergovernmental	--	--	--	--
Fees of office	49,539	--	--	--
Fees of tax collector	--	--	--	--
Fines	--	--	--	--
Interest	--	--	--	--
Miscellaneous	--	63	4,925	85,557
Total revenues	<u>49,539</u>	<u>63</u>	<u>4,925</u>	<u>85,557</u>
Expenditures:				
General administration	--	--	--	49,237
Judicial	--	5,553	--	--
Legal	--	--	--	--
Public safety	50,522	--	--	--
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
Nondepartmental	--	--	--	--
Capital outlay	--	--	--	--
Total expenditures	<u>50,522</u>	<u>5,553</u>	<u>--</u>	<u>49,237</u>
Excess (deficiency) of revenues over (under) expenditures	(983)	(5,490)	4,925	36,320
Other financing sources (uses):				
Sale of capital assets	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(983)	(5,490)	4,925	36,320
Fund balances, October 1	76,310	20,205	49	97,286
Fund balances (deficits), September 30	<u>\$ 75,327</u>	<u>\$ 14,715</u>	<u>\$ 4,974</u>	<u>\$ 133,606</u>

Chapter 19 Funds	Election Equipment	County Clerk CO & District Clerk Technology	County Clerk Court Records Preservation	County Clerk Records Archive
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
2,691	--	--	--	--
--	20,998	--	--	--
--	--	--	--	--
--	--	--	--	--
--	96,089	544	4,455	82,850
<u>2,691</u>	<u>117,087</u>	<u>544</u>	<u>4,455</u>	<u>82,850</u>
3,818	98,243	--	--	45,906
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>3,818</u>	<u>98,243</u>	<u>--</u>	<u>--</u>	<u>45,906</u>
(1,127)	18,844	544	4,455	36,944
--	--	--	--	--
<u>(1,127)</u>	<u>18,844</u>	<u>544</u>	<u>4,455</u>	<u>36,944</u>
799	27,140	8,112	20,568	481,100
<u>\$ (328)</u>	<u>\$ 45,984</u>	<u>\$ 8,656</u>	<u>\$ 25,023</u>	<u>\$ 518,044</u>

**FANNIN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	County Judge Excess Supplement	Probate Judges Education	District Clerk Records Management	District Court Records Archive
Revenue:				
Ad valorem taxes	\$ --	\$ --	\$ --	\$ --
Other taxes	--	--	--	--
Intergovernmental	--	--	--	--
Fees of office	--	--	--	--
Fees of tax collector	--	--	--	--
Fines	--	--	--	--
Interest	--	--	--	--
Miscellaneous	--	--	389	461
Total revenues	<u>--</u>	<u>--</u>	<u>389</u>	<u>461</u>
Expenditures:				
General administration	3,710	--	--	--
Judicial	--	1	--	2,350
Legal	--	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
Nondepartmental	--	--	--	--
Capital outlay	--	--	--	--
Total expenditures	<u>3,710</u>	<u>1</u>	<u>--</u>	<u>2,350</u>
Excess (deficiency) of revenues over (under) expenditures	(3,710)	(1)	389	(1,889)
Other financing sources (uses):				
Sale of capital assets	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(3,710)	(1)	389	(1,889)
Fund balances, October 1	11,740	7,060	646	24,089
Fund balances (deficits), September 30	<u>\$ 8,030</u>	<u>\$ 7,059</u>	<u>\$ 1,035</u>	<u>\$ 22,200</u>

District Clerk Court & District Court Technology	District Clerk Court Records Preservation	County Offices Records Management	Road & Bridge Number One	Road & Bridge Number Two
\$ --	\$ --	\$ --	\$ 607,290	\$ 640,237
--	--	--	87,321	92,318
--	--	--	25,000	25,000
--	--	--	--	--
--	--	--	153,862	158,842
--	--	--	27,400	28,944
--	--	--	1,001	12,391
147	13,071	2,330	41,153	171,164
<u>147</u>	<u>13,071</u>	<u>2,330</u>	<u>943,027</u>	<u>1,128,896</u>
--	--	9,171	--	--
--	22	--	--	--
--	--	--	--	--
--	--	--	887,182	1,156,778
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>22</u>	<u>9,171</u>	<u>887,182</u>	<u>1,156,778</u>
147	13,049	(6,841)	55,845	(27,882)
--	--	--	52,475	47,421
<u>--</u>	<u>--</u>	<u>--</u>	<u>52,475</u>	<u>47,421</u>
147	13,049	(6,841)	108,320	19,539
4,851	49,313	74,481	476,199	781,268
<u>\$ 4,998</u>	<u>\$ 62,362</u>	<u>\$ 67,640</u>	<u>\$ 584,519</u>	<u>\$ 800,807</u>

## FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Raw Water Pipeline Road and Bridge #2	Road & Bridge Number Three	Lake Road Impact Raw Water Pipeline Precinct 3	Upper Trinity RB3
Revenue:				
Ad valorem taxes	\$ --	\$ 976,480	\$ --	\$ --
Other taxes	--	140,503	--	--
Intergovernmental	8,000	25,000	--	--
Fees of office	--	--	--	--
Fees of tax collector	--	224,684	--	--
Fines	--	44,057	--	--
Interest	--	15,074	--	--
Miscellaneous	--	188,768	--	99,608
Total revenues	<u>8,000</u>	<u>1,614,566</u>	<u>--</u>	<u>99,608</u>
Expenditures:				
General administration	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public safety	--	--	--	--
Public transportation	--	1,601,821	--	99,608
Health and welfare	--	--	--	--
Nondepartmental	--	--	--	--
Capital outlay	--	--	--	--
Total expenditures	<u>--</u>	<u>1,601,821</u>	<u>--</u>	<u>99,608</u>
Excess (deficiency) of revenues over (under) expenditures	8,000	12,745	--	--
Other financing sources (uses):				
Sale of capital assets	--	111,306	--	--
Total other financing sources (uses)	<u>--</u>	<u>111,306</u>	<u>--</u>	<u>--</u>
Net change in fund balances	8,000	124,051	--	--
Fund balances, October 1	4,066	1,353,285	392,917	--
Fund balances (deficits), September 30	<u>\$ 12,066</u>	<u>\$ 1,477,336</u>	<u>\$ 392,917</u>	<u>\$ --</u>

Road & Bridge Number Four	Lake Road Impact Raw Water Pipeline Precinct 4	Upper Trinity RB4	Raw Water Pipeline Rock for Pct.2,3,4	J.P. #1 Justice Court Technology
\$ 674,864	\$ --	\$ --	\$ --	\$ --
96,954	--	--	--	--
25,000	--	--	--	--
--	--	--	--	--
165,397	--	--	--	--
30,449	--	--	--	--
5,288	--	--	--	--
237,560	--	100,000	--	1,534
<u>1,235,512</u>	<u>--</u>	<u>100,000</u>	<u>--</u>	<u>1,534</u>
--	--	--	--	--
--	--	--	--	1,146
--	--	--	--	--
--	--	--	--	--
1,170,414	47,440	178	--	--
--	--	--	--	--
--	--	--	--	--
<u>1,170,414</u>	<u>47,440</u>	<u>178</u>	<u>--</u>	<u>1,146</u>
65,098	(47,440)	99,822	--	388
28,622	--	--	--	--
<u>28,622</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
93,720	(47,440)	99,822	--	388
706,825	47,440	--	39	48,804
<u>\$ 800,545</u>	<u>\$ --</u>	<u>\$ 99,822</u>	<u>\$ 39</u>	<u>\$ 49,192</u>

# FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	J.P. #2 Justice Court Technology	J.P. #3 Justice Court Technology	Fannin County Detention Center Annual Payment	Bail Bondsman Application Fee
Revenue:				
Ad valorem taxes	\$ --	\$ --	\$ --	\$ --
Other taxes	--	--	--	--
Intergovernmental	--	--	--	--
Fees of office	--	--	10,000	--
Fees of tax collector	--	--	--	--
Fines	--	--	--	--
Interest	--	--	--	--
Miscellaneous	198	763	--	--
Total revenues	<u>198</u>	<u>763</u>	<u>10,000</u>	<u>--</u>
Expenditures:				
General administration	--	--	--	--
Judicial	1,170	--	--	--
Legal	--	--	--	--
Public safety	--	--	1,787	--
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
Nondepartmental	--	--	--	--
Capital outlay	--	--	--	--
Total expenditures	<u>1,170</u>	<u>--</u>	<u>1,787</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	(972)	763	8,213	--
Other financing sources (uses):				
Sale of capital assets	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(972)	763	8,213	--
Fund balances, October 1	9,959	7,411	17,243	9,428
Fund balances (deficits), September 30	<u>\$ 8,987</u>	<u>\$ 8,174</u>	<u>\$ 25,456</u>	<u>\$ 9,428</u>

Law Library	D.A. Fee	Contraband Seizure	Investigator LEOSE	IHC Co-Op Gin
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	564	--
19,180	436	--	--	--
--	5,980	--	--	--
--	11	17	--	--
--	2,144	--	--	897
<u>19,180</u>	<u>8,571</u>	<u>17</u>	<u>564</u>	<u>897</u>
--	--	--	--	--
111	--	--	--	--
--	22,956	--	1,119	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>111</u>	<u>22,956</u>	<u>--</u>	<u>1,119</u>	<u>--</u>
19,069	(14,385)	17	(555)	897
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
19,069	(14,385)	17	(555)	897
231,284	44,560	2,456	555	19,881
<u>\$ 250,353</u>	<u>\$ 30,175</u>	<u>\$ 2,473</u>	<u>\$ --</u>	<u>\$ 20,778</u>

**FANNIN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	IHC Bonnie Ruth Coope	CERT	Hazard Mitigation Plan	Safe Room Reimbursement Program
Revenue:				
Ad valorem taxes	\$ --	\$ --	\$ --	\$ --
Other taxes	--	--	--	--
Intergovernmental	--	--	--	--
Fees of office	--	--	--	--
Fees of tax collector	--	--	--	--
Fines	--	--	--	--
Interest	--	--	--	--
Miscellaneous	1,118	--	--	--
Total revenues	<u>1,118</u>	<u>--</u>	<u>--</u>	<u>--</u>
Expenditures:				
General administration	--	--	--	--
Judicial	--	--	--	--
Legal	--	--	--	--
Public safety	--	--	50,000	--
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
Nondepartmental	--	--	--	--
Capital outlay	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>50,000</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	1,118	--	(50,000)	--
Other financing sources (uses):				
Sale of capital assets	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	1,118	--	(50,000)	--
Fund balances, October 1	--	200	12,500	395
Fund balances (deficits), September 30	<u>\$ 1,118</u>	<u>\$ 200</u>	<u>\$ (37,500)</u>	<u>\$ 395</u>

Cares Act Coronavirus Relief	Search And Rescue	Sheriff Forfeiture	Law Enforcement Education Sheriff's Office	Bois C'Arc Lake Reservoir (SO)
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	14,420	--	--
--	--	--	--	121,500
--	--	6,995	--	--
--	--	24	--	--
--	1,250	--	1,703	45,831
<u>--</u>	<u>1,250</u>	<u>21,439</u>	<u>1,703</u>	<u>167,331</u>
--	--	--	--	--
--	--	--	--	--
--	--	37,102	1,718	273,325
--	--	--	--	--
11,265	--	--	--	--
--	--	--	--	--
<u>11,265</u>	<u>--</u>	<u>37,102</u>	<u>1,718</u>	<u>273,325</u>
(11,265)	1,250	(15,663)	(15)	(105,994)
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(11,265)	1,250	(15,663)	(15)	(105,994)
39,970	--	90,777	125	322,537
<u>\$ 28,705</u>	<u>\$ 1,250</u>	<u>\$ 75,114</u>	<u>\$ 110</u>	<u>\$ 216,543</u>

**FANNIN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Sheriff's Office Technology	Jail Commissary	Specialty Court Program	Law Enforcemer Education Const Precinct 1
Revenue:				
Ad valorem taxes	\$ --	\$ --	\$ --	\$ --
Other taxes	--	--	--	--
Intergovernmental	--	--	41,328	--
Fees of office	--	--	--	--
Fees of tax collector	--	--	--	--
Fines	--	--	--	--
Interest	--	--	--	--
Miscellaneous	--	32,207	3,631	565
Total revenues	<u>--</u>	<u>32,207</u>	<u>44,959</u>	<u>565</u>
Expenditures:				
General administration	--	--	--	--
Judicial	--	--	5,484	--
Legal	--	--	--	--
Public safety	--	--	--	--
Public transportation	--	--	--	--
Health and welfare	--	--	--	--
Nondepartmental	--	--	--	--
Capital outlay	--	--	--	--
Total expenditures	<u>--</u>	<u>--</u>	<u>5,484</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	--	32,207	39,475	565
Other financing sources (uses):				
Sale of capital assets	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	--	32,207	39,475	565
Fund balances, October 1	2,351	--	28,867	2,307
Fund balances (deficits), September 30	<u>\$ 2,351</u>	<u>\$ 32,207</u>	<u>\$ 68,342</u>	<u>\$ 2,872</u>

nt t.	Law Enforcement Education Const. Precinct 2	Law Enforcement Education Const. Precinct 3	Courthouse Restoration	Right of Way	Veterans Court Program
	\$ --	\$ --	\$ --	\$ --	\$ --
	--	--	--	--	--
	--	--	--	--	--
	--	--	--	--	--
	--	--	--	--	--
	--	--	--	3,963	--
	565	565	--	--	2,856
	<u>565</u>	<u>565</u>	<u>--</u>	<u>3,963</u>	<u>2,856</u>
	--	--	--	--	--
	--	--	--	--	--
	--	--	--	--	--
	--	--	--	--	--
	--	--	--	--	--
	--	--	196,466	--	--
	--	--	<u>196,466</u>	<u>--</u>	<u>--</u>
	565	565	(196,466)	3,963	2,856
	--	--	--	--	--
	--	--	--	--	--
	565	565	(196,466)	3,963	2,856
	2,238	4,574	194,837	101,818	2,632
	<u>\$ 2,803</u>	<u>\$ 5,139</u>	<u>\$ (1,629)</u>	<u>\$ 105,781</u>	<u>\$ 5,488</u>

**FANNIN COUNTY, TEXAS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Lake Road Impact Fund	Lake Fannin
Revenue:		
Ad valorem taxes	\$ --	\$ --
Other taxes	100,000	--
Intergovernmental	--	--
Fees of office	--	--
Fees of tax collector	--	--
Fines	--	--
Interest	--	--
Miscellaneous	--	10,976
Total revenues	<u>100,000</u>	<u>10,976</u>
Expenditures:		
General administration	--	--
Judicial	--	--
Legal	--	--
Public safety	--	--
Public transportation	--	--
Health and welfare	--	--
Nondepartmental	--	10,198
Capital outlay	--	--
Total expenditures	<u>--</u>	<u>10,198</u>
Excess (deficiency) of revenues over (under) expenditures	100,000	778
Other financing sources (uses):		
Sale of capital assets	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>
Net change in fund balances	100,000	778
Fund balances, October 1	304,021	7,317
Fund balances (deficits), September 30	<u>\$ 404,021</u>	<u>\$ 8,095</u>

Statzer	Texas Community Dev.Prog.	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
\$ --	\$ --	\$ 2,898,871
--	--	517,096
--	--	167,003
--	--	221,653
--	--	702,785
--	--	143,825
1,933	--	40,599
--	--	1,235,040
<u>1,933</u>	<u>--</u>	<u>5,926,872</u>
--	--	210,085
--	--	15,837
--	--	24,075
--	--	414,454
--	--	4,963,421
--	--	11,265
778	--	10,976
--	--	196,466
<u>778</u>	<u>--</u>	<u>5,846,579</u>
1,155	--	80,293
--	--	239,824
<u>--</u>	<u>--</u>	<u>239,824</u>
1,155	--	320,117
49,311	6,300	6,230,446
<u>\$ 50,466</u>	<u>\$ 6,300</u>	<u>\$ 6,550,563</u>

**FANNIN COUNTY, TEXAS**  
**COURTHOUSE SECURITY**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

**EXHIBIT C-5**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Fees of office	\$ 33,200	\$ 49,539	\$ 16,339
Total revenues	<u>33,200</u>	<u>49,539</u>	<u>16,339</u>
Expenditures:			
Current:			
Public safety			
Courthouse Security Part-Time	53,830	48,903	4,927
Security Equipment	300	1,619	(1,319)
Total Public safety	<u>54,130</u>	<u>50,522</u>	<u>3,608</u>
Total expenditures	<u>54,130</u>	<u>50,522</u>	<u>3,608</u>
Net change in fund balances	(20,930)	(983)	19,947
Fund balances, October 1	76,310	76,310	--
Fund balances, September 30	<u>\$ 55,380</u>	<u>\$ 75,327</u>	<u>\$ 19,947</u>

**FANNIN COUNTY, TEXAS**  
 JUSTICE COURT BUILDING SECURITY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-6

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Miscellaneous	\$ 1,000	\$ 63	\$ (937)
Total revenues	<u>1,000</u>	<u>63</u>	<u>(937)</u>
Expenditures:			
Current:			
Judicial			
Justice Ct Bldg Expense	21,000	5,553	15,447
Total Judicial	<u>21,000</u>	<u>5,553</u>	<u>15,447</u>
Total expenditures	<u>21,000</u>	<u>5,553</u>	<u>15,447</u>
Net change in fund balances	(20,000)	(5,490)	14,510
Fund balances, October 1	20,205	20,205	--
Fund balances, September 30	<u>\$ 205</u>	<u>\$ 14,715</u>	<u>\$ 14,510</u>

**FANNIN COUNTY, TEXAS**  
COUNTY CLERK VITAL STATISTICS  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-7**

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Miscellaneous	\$ 100	\$ 4,925	\$ 4,825
Total revenues	<u>100</u>	<u>4,925</u>	<u>4,825</u>
Expenditures:			
Current:			
Public safety			
Cert Project Director	100	--	100
Total Public safety	<u>100</u>	<u>--</u>	<u>100</u>
Total expenditures	<u>100</u>	<u>--</u>	<u>100</u>
Net change in fund balances	--	4,925	4,925
Fund balances, October 1	49	49	--
Fund balances, September 30	<u>\$ 49</u>	<u>\$ 4,974</u>	<u>\$ 4,925</u>

**FANNIN COUNTY, TEXAS**  
COUNTY CLERK RECORDS MANAGEMENT  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-8**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Miscellaneous	\$ 68,794	\$ 85,557	\$ 16,763
Total revenues	<u>68,794</u>	<u>85,557</u>	<u>16,763</u>
Expenditures:			
Current:			
General administration			
County Clerk Record Management	68,794	49,237	19,557
Total General administration	<u>68,794</u>	<u>49,237</u>	<u>19,557</u>
Total expenditures	<u>68,794</u>	<u>49,237</u>	<u>19,557</u>
Net change in fund balances	--	36,320	36,320
Fund balances, October 1	97,286	97,286	--
Fund balances, September 30	<u>\$ 97,286</u>	<u>\$ 133,606</u>	<u>\$ 36,320</u>

**FANNIN COUNTY, TEXAS**

CHAPTER 19 FUNDS  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-9**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Intergovernmental	\$ 5,226	\$ 2,691	\$ (2,535)
Total revenues	<u>5,226</u>	<u>2,691</u>	<u>(2,535)</u>
Expenditures:			
Current:			
General administration			
County Clerk	5,226	3,818	1,408
Total General administration	<u>5,226</u>	<u>3,818</u>	<u>1,408</u>
Total expenditures	<u>5,226</u>	<u>3,818</u>	<u>1,408</u>
Net change in fund balances	--	(1,127)	(1,127)
Fund balances, October 1	799	799	--
Fund balances (deficits), September 30	<u>\$ 799</u>	<u>\$ (328)</u>	<u>\$ (1,127)</u>

**FANNIN COUNTY, TEXAS**

ELECTION EQUIPMENT FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-10

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Fees of office	\$ 1,000	\$ 20,998	\$ 19,998
Miscellaneous	<u>96,088</u>	<u>96,089</u>	<u>1</u>
Total revenues	<u>97,088</u>	<u>117,087</u>	<u>19,999</u>
Expenditures:			
Current:			
General administration			
County Clerk	<u>97,088</u>	<u>98,243</u>	<u>(1,155)</u>
Total General administration	<u>97,088</u>	<u>98,243</u>	<u>(1,155)</u>
Total expenditures	<u>97,088</u>	<u>98,243</u>	<u>(1,155)</u>
Net change in fund balances	--	18,844	18,844
Fund balances, October 1	<u>27,140</u>	<u>27,140</u>	--
Fund balances, September 30	<u>\$ 24,140</u>	<u>\$ 45,984</u>	<u>\$ 18,844</u>

**FANNIN COUNTY, TEXAS**

COUNTY CLERK CO. & DIST. COURT TECHNOLOGY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-11**

	1	2	3
	Budget	Actual	Variance Positive (Negative)
Revenue:			
Miscellaneous	\$ 300	\$ 544	\$ 244
Total revenues	<u>300</u>	<u>544</u>	<u>244</u>
Expenditures:			
Current:			
General administration			
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	--	544	544
Fund balances, October 1	8,112	8,112	--
Fund balances, September 30	<u>\$ 8,112</u>	<u>\$ 8,656</u>	<u>\$ 544</u>

**FANNIN COUNTY, TEXAS**

COUNTY CLERK COURT RECORDS PRESERVATION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-12**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Miscellaneous	\$ 400	\$ 4,455	\$ 4,055
Total revenues	<u>400</u>	<u>4,455</u>	<u>4,055</u>
Expenditures:			
Current:			
General administration			
County Clerk Records Preservation Equipment	400	--	400
Total General administration	<u>400</u>	<u>--</u>	<u>400</u>
Total expenditures	<u>400</u>	<u>--</u>	<u>400</u>
Net change in fund balances	--	4,455	4,455
Fund balances, October 1	20,568	20,568	--
Fund balances, September 30	<u>\$ 20,568</u>	<u>\$ 25,023</u>	<u>\$ 4,455</u>

**FANNIN COUNTY, TEXAS**  
 COUNTY CLERK RECORDS ARCHIVE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-13**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Miscellaneous	\$ 25,000	\$ 82,850	\$ 57,850
Total revenues	<u>25,000</u>	<u>82,850</u>	<u>57,850</u>
Expenditures:			
Current:			
General administration			
County Clerk	95,000	45,906	49,094
Total General administration	<u>95,000</u>	<u>45,906</u>	<u>49,094</u>
Total expenditures	<u>95,000</u>	<u>45,906</u>	<u>49,094</u>
Net change in fund balances	(70,000)	36,944	106,944
Fund balances, October 1	481,100	481,100	--
Fund balances, September 30	<u>\$ 411,100</u>	<u>\$ 518,044</u>	<u>\$ 106,944</u>

**FANNIN COUNTY, TEXAS**  
 COUNTY JUDGE EXCESS SUPPLEMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-14**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Expenditures:			
Current:			
General administration			
Excess Supplement County Judge	\$ 4,750	\$ 3,710	\$ 1,040
Total General administration	<u>4,750</u>	<u>3,710</u>	<u>1,040</u>
Total expenditures	<u>4,750</u>	<u>3,710</u>	<u>1,040</u>
Net change in fund balances	(4,750)	(3,710)	1,040
Fund balances, October 1	11,740	11,740	--
Fund balances, September 30	<u>\$ 6,990</u>	<u>\$ 8,030</u>	<u>\$ 1,040</u>

**FANNIN COUNTY, TEXAS**  
 PROBATE JUDGES EDUCATION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-15**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Fees of office	\$ 150	\$ --	\$ (150)
Total revenues	<u>150</u>	<u>--</u>	<u>(150)</u>
Expenditures:			
Current:			
Judicial			
Probate Judge Subsidy	150	1	149
Total Judicial	<u>150</u>	<u>1</u>	<u>149</u>
Total expenditures	<u>150</u>	<u>1</u>	<u>149</u>
Net change in fund balances	--	(1)	(1)
Fund balances, October 1	7,059	7,060	1
Fund balances, September 30	<u>\$ 7,059</u>	<u>\$ 7,059</u>	<u>\$ --</u>

**FANNIN COUNTY, TEXAS**

DISTRICT COURT RECORDS MANAGEMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-16**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Miscellaneous	\$ 1,000	\$ 389	\$ (611)
Total revenues	<u>1,000</u>	<u>389</u>	<u>(611)</u>
Expenditures:			
Current:			
Judicial			
District Clerk	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	--	389	389
Fund balances, October 1	646	646	--
Fund balances, September 30	<u>\$ 646</u>	<u>\$ 1,035</u>	<u>\$ 389</u>

**FANNIN COUNTY, TEXAS**  
DISTRICT COURT RECORDS ARCHIVE  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-17

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Miscellaneous	\$ 2,000	\$ 461	\$ (1,539)
Total revenues	<u>2,000</u>	<u>461</u>	<u>(1,539)</u>
Expenditures:			
Current:			
Judicial			
District Clerk	31,935	2,350	29,585
Total Judicial	<u>31,935</u>	<u>2,350</u>	<u>29,585</u>
Total expenditures	<u>31,935</u>	<u>2,350</u>	<u>29,585</u>
Net change in fund balances	(29,935)	(1,889)	28,046
Fund balances, October 1	24,089	24,089	--
Fund balances, September 30	<u>\$ (5,846)</u>	<u>\$ 22,200</u>	<u>\$ 28,046</u>

**FANNIN COUNTY, TEXAS**

DISTRICT CLERK CO. & DIST. COURT TECHNOLOGY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-18

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Miscellaneous	\$ 200	\$ 147	\$ (53)
Total revenues	<u>200</u>	<u>147</u>	<u>(53)</u>
Expenditures:			
Current:			
General administration			
County & District Court Technology	200	--	200
Total General administration	<u>200</u>	<u>--</u>	<u>200</u>
Total expenditures	<u>200</u>	<u>--</u>	<u>200</u>
Net change in fund balances	--	147	147
Fund balances, October 1	4,851	4,851	--
Fund balances, September 30	<u>\$ 4,851</u>	<u>\$ 4,998</u>	<u>\$ 147</u>

**FANNIN COUNTY, TEXAS**

DISTRICT CLERK COURT RECORDS PRESERVATION  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-19**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Miscellaneous	\$ 1,200	\$ 13,071	\$ 11,871
Total revenues	<u>1,200</u>	<u>13,071</u>	<u>11,871</u>
Expenditures:			
Current:			
Judicial			
District Clerk Records Preservation Equipment	31,200	22	31,178
Total Judicial	<u>31,200</u>	<u>22</u>	<u>31,178</u>
Total expenditures	<u>31,200</u>	<u>22</u>	<u>31,178</u>
Net change in fund balances	(30,000)	13,049	43,049
Fund balances, October 1	49,313	49,313	--
Fund balances, September 30	<u>\$ 19,313</u>	<u>\$ 62,362</u>	<u>\$ 43,049</u>

**FANNIN COUNTY, TEXAS**  
 COUNTY OFFICES RECORDS MANAGEMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-20**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Miscellaneous	\$ 10,000	\$ 2,330	\$ (7,670)
Total revenues	<u>10,000</u>	<u>2,330</u>	<u>(7,670)</u>
Expenditures:			
Current:			
General administration			
County Offices Record Management	18,988	9,171	9,817
Total General administration	<u>18,988</u>	<u>9,171</u>	<u>9,817</u>
Net change in fund balances	(8,988)	(6,841)	2,147
Fund balances, October 1	74,481	74,481	--
Fund balances, September 30	<u>\$ 65,493</u>	<u>\$ 67,640</u>	<u>\$ 2,147</u>

**FANNIN COUNTY, TEXAS**

ROAD & BRIDGE #1  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-21

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Ad valorem taxes	\$ 662,892	\$ 607,290	\$ (55,602)
Other taxes	74,000	87,321	13,321
Intergovernmental	25,000	25,000	--
Fees of tax collector	175,000	153,862	(21,138)
Fines	25,500	27,400	1,900
Interest	75	1,001	926
Miscellaneous	38,300	41,153	2,853
Total revenues	<u>1,000,767</u>	<u>943,027</u>	<u>(57,740)</u>
Expenditures:			
Current:			
Public transportation			
Road and Bridge Number One	1,055,743	887,182	168,561
Total Public transportation	<u>1,055,743</u>	<u>887,182</u>	<u>168,561</u>
Total expenditures	<u>1,055,743</u>	<u>887,182</u>	<u>168,561</u>
Excess (deficiency) of revenues over (under) expenditures	(54,976)	55,845	110,821
Other financing sources (uses):			
Sale of capital assets	54,975	52,475	(2,500)
Total other financing sources (uses)	<u>54,975</u>	<u>52,475</u>	<u>(2,500)</u>
Net change in fund balances	(1)	108,320	108,321
Fund balances, October 1	476,199	476,199	--
Fund balances, September 30	<u>\$ 476,198</u>	<u>\$ 584,519</u>	<u>\$ 108,321</u>

**FANNIN COUNTY, TEXAS**

ROAD & BRIDGE #2  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-22

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Ad valorem taxes	\$ 712,289	\$ 640,237	\$ (72,052)
Other taxes	95,640	92,318	(3,322)
Intergovernmental	25,000	25,000	--
Fees of tax collector	185,000	158,842	(26,158)
Fines	29,500	28,944	(556)
Interest	500	12,391	11,891
Miscellaneous	137,969	171,164	33,195
Total revenues	<u>1,185,898</u>	<u>1,128,896</u>	<u>(57,002)</u>
Expenditures:			
Current:			
Public transportation			
Road and Bridge Number Two	<u>1,274,097</u>	<u>1,156,778</u>	<u>117,319</u>
Total Public transportation	<u>1,274,097</u>	<u>1,156,778</u>	<u>117,319</u>
Total expenditures	<u>1,274,097</u>	<u>1,156,778</u>	<u>117,319</u>
Excess (deficiency) of revenues over (under) expenditures	(88,199)	(27,882)	60,317
Other financing sources (uses):			
Sale of capital assets	<u>54,421</u>	<u>47,421</u>	<u>(7,000)</u>
Total other financing sources (uses)	<u>54,421</u>	<u>47,421</u>	<u>(7,000)</u>
Net change in fund balances	(33,778)	19,539	53,317
Fund balances, October 1	781,268	781,268	--
Fund balances, September 30	<u>\$ 747,490</u>	<u>\$ 800,807</u>	<u>\$ 53,317</u>

**FANNIN COUNTY, TEXAS**

ROAD & BRIDGE #3  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-23**

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Ad valorem taxes	\$ 1,078,548	\$ 976,480	\$ (102,068)
Other taxes	126,000	140,503	14,503
Intergovernmental	25,000	25,000	--
Fees of tax collector	230,000	224,684	(5,316)
Fines	31,500	44,057	12,557
Interest	350	15,074	14,724
Miscellaneous	143,347	188,768	45,421
Total revenues	<u>1,634,745</u>	<u>1,614,566</u>	<u>(20,179)</u>
Expenditures:			
Current:			
Public transportation			
Road and Bridge Number Three	1,858,051	1,601,821	256,230
Total Public transportation	<u>1,858,051</u>	<u>1,601,821</u>	<u>256,230</u>
Nondepartmental			
Contingency	30,000	--	30,000
Total Nondepartmental	<u>30,000</u>	<u>--</u>	<u>30,000</u>
Debt Service:			
Total expenditures	<u>1,888,051</u>	<u>1,601,821</u>	<u>286,230</u>
Excess (deficiency) of revenues over (under) expenditures	(253,306)	12,745	266,051
Other financing sources (uses):			
Sale of capital assets	156,306	111,306	(45,000)
Total other financing sources (uses)	<u>156,306</u>	<u>111,306</u>	<u>45,000</u>
Net change in fund balances	(97,000)	124,051	221,051
Fund balances, October 1	1,353,285	1,353,285	--
Fund balances, September 30	<u>\$ 1,256,285</u>	<u>\$ 1,477,336</u>	<u>\$ 221,051</u>

**FANNIN COUNTY, TEXAS**

UPPER TRINITY RB3  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-24**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Miscellaneous	\$ 90,000	\$ 99,608	\$ 9,608
Total revenues	<u>90,000</u>	<u>99,608</u>	<u>9,608</u>
Expenditures:			
Current:			
Public transportation			
Road and Bridge Number Three	90,000	99,608	(9,608)
Total Public transportation	<u>90,000</u>	<u>99,608</u>	<u>(9,608)</u>
Total expenditures	<u>90,000</u>	<u>99,608</u>	<u>(9,608)</u>
Net change in fund balances	--	--	--
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

**FANNIN COUNTY, TEXAS**

ROAD & BRIDGE #4  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-25**

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Ad valorem taxes	\$ 737,761	\$ 674,864	\$ (62,897)
Other taxes	75,500	96,954	21,454
Intergovernmental	25,000	25,000	--
Fees of tax collector	170,000	165,397	(4,603)
Fines	24,500	30,449	5,949
Interest	200	5,288	5,088
Miscellaneous	240,195	237,560	(2,635)
Total revenues	<u>1,273,156</u>	<u>1,235,512</u>	<u>(37,644)</u>
Expenditures:			
Current:			
Public transportation			
Road and Bridge Number Four	1,303,278	1,170,414	132,864
Total Public transportation	<u>1,303,278</u>	<u>1,170,414</u>	<u>132,864</u>
Total expenditures	<u>1,303,278</u>	<u>1,170,414</u>	<u>132,864</u>
Excess (deficiency) of revenues over (under) expenditures	(30,122)	65,098	95,220
Other financing sources (uses):			
Sale of capital assets	30,122	28,622	(1,500)
Total other financing sources (uses)	<u>30,122</u>	<u>28,622</u>	<u>(1,500)</u>
Net change in fund balances	--	93,720	93,720
Fund balances, October 1	706,825	706,825	--
Fund balances, September 30	<u>\$ 706,825</u>	<u>\$ 800,545</u>	<u>\$ 93,720</u>

**FANNIN COUNTY, TEXAS**

LAKE ROAD IMPACT/RAW WATER PIPELINE PCT. 4  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-26**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Expenditures:			
Current:			
Public transportation			
Road and Bridge Number Four	\$ 470,408	\$ 47,440	\$ 422,968
Total Public transportation	<u>470,408</u>	<u>47,440</u>	<u>422,968</u>
Total expenditures	<u>470,408</u>	<u>47,440</u>	<u>422,968</u>
Net change in fund balances	(470,408)	(47,440)	422,968
Fund balances, October 1	47,440	47,440	--
Fund balances, September 30	<u>\$ (422,968)</u>	<u>\$ --</u>	<u>\$ 422,968</u>

**FANNIN COUNTY, TEXAS**

UPPER TRINITY RB4  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-27

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Miscellaneous	\$ 100,000	\$ 100,000	\$ --
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>--</u>
Expenditures:			
Current:			
Public transportation			
Road and Bridge Number Four	100,000	178	99,822
Total Public transportation	<u>100,000</u>	<u>178</u>	<u>99,822</u>
Total expenditures	<u>100,000</u>	<u>178</u>	<u>99,822</u>
Net change in fund balances	--	99,822	99,822
Fund balances, October 1	--	--	--
Fund balances, September 30	<u>\$ --</u>	<u>\$ 99,822</u>	<u>\$ 99,822</u>

**FANNIN COUNTY, TEXAS**

J.P. #1 JUSTICE COURT TECHNOLOGY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-28**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Miscellaneous	\$ 1,300	\$ 1,534	\$ 234
Total revenues	<u>1,300</u>	<u>1,534</u>	<u>234</u>
Expenditures:			
Current:			
Judicial			
Justice of the Peace Number One	3,300	1,146	2,154
Total Judicial	<u>3,300</u>	<u>1,146</u>	<u>2,154</u>
Total expenditures	<u>3,300</u>	<u>1,146</u>	<u>2,154</u>
Net change in fund balances	(2,000)	388	2,388
Fund balances, October 1	48,804	48,804	--
Fund balances, September 30	<u>\$ 46,804</u>	<u>\$ 49,192</u>	<u>\$ 2,388</u>

**FANNIN COUNTY, TEXAS**

J.P. #2 JUSTICE COURT TECHNOLOGY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-29**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Miscellaneous	\$ --	\$ 198	\$ 198
Total revenues	<u>--</u>	<u>198</u>	<u>198</u>
Expenditures:			
Current:			
Judicial			
Justice of the Peace Number Two	<u>5,000</u>	<u>1,170</u>	<u>3,830</u>
Total Judicial	<u>5,000</u>	<u>1,170</u>	<u>3,830</u>
Total expenditures	<u>5,000</u>	<u>1,170</u>	<u>3,830</u>
Net change in fund balances	(5,000)	(972)	4,028
Fund balances, October 1	<u>9,959</u>	<u>9,959</u>	--
Fund balances, September 30	<u>\$ 4,959</u>	<u>\$ 8,987</u>	<u>\$ 4,028</u>

**FANNIN COUNTY, TEXAS**  
 J.P. #3 JUSTICE COURT TECHNOLOGY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-30**

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Miscellaneous	\$ 200	\$ 763	\$ 563
Total revenues	<u>200</u>	<u>763</u>	<u>563</u>
Expenditures:			
Current:			
Judicial			
Justice of the Peace Number Three	5,200	--	5,200
Total Judicial	<u>5,200</u>	<u>--</u>	<u>5,200</u>
Total expenditures	<u>5,200</u>	<u>--</u>	<u>5,200</u>
Net change in fund balances	(5,000)	763	5,763
Fund balances, October 1	7,411	7,411	--
Fund balances, September 30	<u>\$ 2,411</u>	<u>\$ 8,174</u>	<u>\$ 5,763</u>

**FANNIN COUNTY, TEXAS**

F.C. DETENTION CENTER ANNUAL PAYMENT  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-31**

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees of office	\$ 10,000	\$ 10,000	\$ --
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>--</u>
Expenditures:			
Current:			
Public safety			
County Sheriff	10,000	1,787	8,213
Total Public safety	<u>10,000</u>	<u>1,787</u>	<u>8,213</u>
Total expenditures	<u>10,000</u>	<u>1,787</u>	<u>8,213</u>
Net change in fund balances	--	8,213	8,213
Fund balances, October 1	17,243	17,243	--
Fund balances, September 30	<u>\$ 17,243</u>	<u>\$ 25,456</u>	<u>\$ 8,213</u>

**FANNIN COUNTY, TEXAS**

BAIL BONDSMAN APPLICATION FEE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-32

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Expenditures:			
Current:			
Judicial			
Special Bondsman App. Fees	\$ 5,000	\$ --	\$ 5,000
Total Judicial	<u>5,000</u>	<u>--</u>	<u>5,000</u>
Total expenditures	<u>5,000</u>	<u>--</u>	<u>5,000</u>
Excess (deficiency) of revenues over (under) expenditures	(5,000)	--	5,000
Other financing sources (uses):			
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(5,000)	--	5,000
Fund balances, October 1	<u>9,428</u>	<u>9,428</u>	<u>--</u>
Fund balances, September 30	<u>\$ 4,428</u>	<u>\$ 9,428</u>	<u>\$ 5,000</u>

**FANNIN COUNTY, TEXAS**

LAW LIBRARY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-33**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Fees of office	\$ 15,000	\$ 19,180	\$ 4,180
Total revenues	<u>15,000</u>	<u>19,180</u>	<u>4,180</u>
Expenditures:			
Current:			
Judicial			
Law Library	15,000	111	14,889
Total Judicial	<u>15,000</u>	<u>111</u>	<u>14,889</u>
Total expenditures	<u>15,000</u>	<u>111</u>	<u>14,889</u>
Net change in fund balances	--	19,069	19,069
Fund balances, October 1	231,284	231,284	--
Fund balances, September 30	<u>\$ 231,284</u>	<u>\$ 250,353</u>	<u>\$ 19,069</u>

**FANNIN COUNTY, TEXAS**

D.A. FEE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-34**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Fees of office	\$ 1,000	\$ 436	\$ (564)
Fines	1,000	5,980	4,980
Interest	--	11	11
Miscellaneous	550	2,144	1,594
Total revenues	<u>2,550</u>	<u>8,571</u>	<u>6,021</u>
Expenditures:			
Current:			
Legal			
District and County Attorney	2,000	2,157	(157)
District Attorney Seizure	18,550	20,799	(2,249)
Total Legal	<u>20,550</u>	<u>22,956</u>	<u>(2,406)</u>
Total expenditures	<u>20,550</u>	<u>22,956</u>	<u>(2,406)</u>
Net change in fund balances	(18,000)	(14,385)	3,615
Fund balances, October 1	44,560	44,560	--
Fund balances, September 30	<u>\$ 26,560</u>	<u>\$ 30,175</u>	<u>\$ 3,615</u>

**FANNIN COUNTY, TEXAS**  
 INVESTIGATOR/LEOSE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-35

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Intergovernmental	\$ 640	\$ 564	\$ (76)
Total revenues	<u>640</u>	<u>564</u>	<u>(76)</u>
Expenditures:			
Current:			
Legal			
District and County Attorney	890	1,119	(229)
Total Legal	<u>890</u>	<u>1,119</u>	<u>(229)</u>
Total expenditures	<u>890</u>	<u>1,119</u>	<u>(229)</u>
Net change in fund balances	(250)	(555)	(305)
Fund balances, October 1	555	555	--
Fund balances, September 30	<u>\$ 305</u>	<u>\$ --</u>	<u>\$ (305)</u>

**FANNIN COUNTY, TEXAS**  
 SHERIFF FORFEITURE  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-36

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ --	\$ 14,420	\$ 14,420
Fines	--	6,995	6,995
Interest	--	24	24
Total revenues	<u>--</u>	<u>21,439</u>	<u>21,439</u>
Expenditures:			
Current:			
Public safety			
County Sheriff	30,000	35,752	(5,752)
Law Enforcement Block Grant	--	1,350	(1,350)
Total Public safety	<u>30,000</u>	<u>37,102</u>	<u>(7,102)</u>
Total expenditures	<u>30,000</u>	<u>37,102</u>	<u>(7,102)</u>
Net change in fund balances	(30,000)	(15,663)	14,337
Fund balances, October 1	90,777	90,777	--
Fund balances, September 30	<u>\$ 60,777</u>	<u>\$ 75,114</u>	<u>\$ 14,337</u>

**FANNIN COUNTY, TEXAS**LAW ENFORCEMENT EDUCATION SHERIFF'S OFFICE  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-37

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Miscellaneous	\$ 1,800	\$ 1,703	\$ (97)
Total revenues	<u>1,800</u>	<u>1,703</u>	<u>(97)</u>
Expenditures:			
Current:			
Public safety			
County Sheriff	1,800	1,718	82
Total Public safety	<u>1,800</u>	<u>1,718</u>	<u>82</u>
Total expenditures	<u>1,800</u>	<u>1,718</u>	<u>82</u>
Net change in fund balances	--	(15)	(15)
Fund balances, October 1	125	125	--
Fund balances, September 30	<u>\$ 125</u>	<u>\$ 110</u>	<u>\$ (15)</u>

**FANNIN COUNTY, TEXAS**  
 BOIS D'ARC LAKE RESERVOIR (SO)  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-38

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Fees of office	\$ 121,500	\$ 121,500	\$ --
Miscellaneous	45,831	45,831	--
Total revenues	<u>167,331</u>	<u>167,331</u>	<u>--</u>
Expenditures:			
Current:			
Public safety			
County Sheriff	167,331	273,325	(105,994)
Total Public safety	<u>167,331</u>	<u>273,325</u>	<u>(105,994)</u>
Total expenditures	<u>167,331</u>	<u>273,325</u>	<u>(105,994)</u>
Net change in fund balances	--	(105,994)	(105,994)
Fund balances, October 1	322,537	322,537	--
Fund balances, September 30	<u>\$ 322,537</u>	<u>\$ 216,543</u>	<u>\$ (105,994)</u>

**FANNIN COUNTY, TEXAS**  
SPECIALTY COURT PROGRAM  
SPECIAL REVENUE FUND  
BUDGETARY COMPARISON SCHEDULE  
FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-39

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Intergovernmental	\$ --	\$ 41,328	\$ 41,328
Miscellaneous	1,500	3,631	2,131
Total revenues	<u>1,500</u>	<u>44,959</u>	<u>43,459</u>
Expenditures:			
Current:			
Judicial			
Specialty Court Expenses	6,000	5,484	516
Total Judicial	<u>6,000</u>	<u>5,484</u>	<u>516</u>
Total expenditures	<u>6,000</u>	<u>5,484</u>	<u>516</u>
Net change in fund balances	(4,500)	39,475	43,975
Fund balances, October 1	28,867	28,867	--
Fund balances, September 30	<u>\$ 24,367</u>	<u>\$ 68,342</u>	<u>\$ 43,975</u>

**FANNIN COUNTY, TEXAS**

LAW ENFORCEMENT EDUCATION CONST. PCT. 1  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-40**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Miscellaneous	\$ 640	\$ 565	\$ (75)
Total revenues	<u>640</u>	<u>565</u>	<u>(75)</u>
Expenditures:			
Current:			
Public safety			
Constables Precinct Number One	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	--	565	565
Fund balances, October 1	2,307	2,307	--
Fund balances, September 30	<u>\$ 2,307</u>	<u>\$ 2,872</u>	<u>\$ 565</u>

**FANNIN COUNTY, TEXAS**

LAW ENFORCEMENT EDUCATION CONST. PCT. 2  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-41

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Miscellaneous	\$ 640	\$ 565	\$ (75)
Total revenues	<u>640</u>	<u>565</u>	<u>(75)</u>
Expenditures:			
Current:			
Public safety			
Constables Precinct Number Two	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	--	565	565
Fund balances, October 1	2,238	2,238	--
Fund balances, September 30	<u>\$ 2,238</u>	<u>\$ 2,803</u>	<u>\$ 565</u>

**FANNIN COUNTY, TEXAS**

LAW ENFORCEMENT EDUCATION CONST. PCT. 3  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-42

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Miscellaneous	\$ 640	\$ 565	\$ (75)
Total revenues	<u>640</u>	<u>565</u>	<u>(75)</u>
Expenditures:			
Current:			
Public safety			
Constables Precinct Number Three	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	--	565	565
Fund balances, October 1	4,574	4,574	--
Fund balances, September 30	<u>\$ 4,574</u>	<u>\$ 5,139</u>	<u>\$ 565</u>

**FANNIN COUNTY, TEXAS**

RIGHT OF WAY  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-43**

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Interest	\$ 50	\$ 3,963	\$ 3,913
Miscellaneous	50	--	(50)
Total revenues	<u>100</u>	<u>3,963</u>	<u>3,863</u>
Expenditures:			
Current:			
Public transportation			
Right of Way	100	--	100
Total Public transportation	<u>100</u>	<u>--</u>	<u>100</u>
Total expenditures	<u>100</u>	<u>--</u>	<u>100</u>
Net change in fund balances	--	3,963	3,963
Fund balances, October 1	101,818	101,818	--
Fund balances, September 30	<u>\$ 101,818</u>	<u>\$ 105,781</u>	<u>\$ 3,963</u>

**FANNIN COUNTY, TEXAS**  
**VETERANS COURT PROGRAM**  
**SPECIAL REVENUE FUND**  
**BUDGETARY COMPARISON SCHEDULE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

**EXHIBIT C-44**

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Miscellaneous	\$ 600	\$ 2,856	\$ 2,256
Total revenues	<u>600</u>	<u>2,856</u>	<u>2,256</u>
Expenditures:			
Current:			
Judicial			
Veterans Court Program	600	--	600
Total Judicial	<u>600</u>	<u>--</u>	<u>600</u>
Total expenditures	<u>600</u>	<u>--</u>	<u>600</u>
Net change in fund balances	--	2,856	2,856
Fund balances, October 1	2,632	2,632	--
Fund balances, September 30	<u>\$ 2,632</u>	<u>\$ 5,488</u>	<u>\$ 2,856</u>

**FANNIN COUNTY, TEXAS**

LAKE ROAD IMPACT FUND  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-45

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Other taxes	\$ 100,000	\$ 100,000	\$ --
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>--</u>
Expenditures:			
Current:			
Nondepartmental			
County Lake Road Impact	400,000	--	400,000
Total Nondepartmental	<u>400,000</u>	<u>--</u>	<u>400,000</u>
Total expenditures	<u>400,000</u>	<u>--</u>	<u>400,000</u>
Net change in fund balances	(300,000)	100,000	400,000
Fund balances, October 1	304,021	304,021	--
Fund balances, September 30	<u>\$ 4,021</u>	<u>\$ 404,021</u>	<u>\$ 400,000</u>

**FANNIN COUNTY, TEXAS**

**EXHIBIT C-46**

LAKE FANNIN  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Miscellaneous	\$ 8,700	\$ 10,976	\$ 2,276
Total revenues	<u>8,700</u>	<u>10,976</u>	<u>2,276</u>
Expenditures:			
Current:			
Nondepartmental			
Lake Fannin	<u>8,700</u>	<u>10,198</u>	<u>(1,498)</u>
Total Nondepartmental	<u>8,700</u>	<u>10,198</u>	<u>(1,498)</u>
Total expenditures	<u>8,700</u>	<u>10,198</u>	<u>(1,498)</u>
Net change in fund balances	--	778	778
Fund balances, October 1	<u>7,317</u>	<u>7,317</u>	--
Fund balances, September 30	<u>\$ 7,317</u>	<u>\$ 8,095</u>	<u>\$ 778</u>

**FANNIN COUNTY, TEXAS**

STATZER  
 SPECIAL REVENUE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

**EXHIBIT C-47**

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest	\$ 20	\$ 1,933	\$ 1,913
Miscellaneous	758	--	(758)
Total revenues	<u>778</u>	<u>1,933</u>	<u>1,155</u>
Expenditures:			
Current:			
Nondepartmental			
Statzer Expenses	778	778	--
Total Nondepartmental	<u>778</u>	<u>778</u>	<u>--</u>
Total expenditures	<u>778</u>	<u>778</u>	<u>--</u>
Net change in fund balances	--	1,155	1,155
Fund balances, October 1	49,311	49,311	--
Fund balances, September 30	<u>\$ 49,311</u>	<u>\$ 50,466</u>	<u>\$ 1,155</u>

**FANNIN COUNTY, TEXAS**  
 SINKING FUND  
 DEBT SERVICE FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2023

EXHIBIT C-48

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
Ad valorem taxes	\$ 1,994,331	\$ 2,194,012	\$ 199,681
Other taxes	200	1,446	1,246
Total revenues	<u>1,994,531</u>	<u>2,195,458</u>	<u>200,927</u>
Expenditures:			
Debt Service:			
Principal	780,000	780,000	--
Interest and fiscal charges	<u>1,219,139</u>	<u>1,219,771</u>	(632)
Total expenditures	<u>1,999,139</u>	<u>1,999,771</u>	<u>(632)</u>
Net change in fund balances	(4,608)	195,687	200,295
Fund balances, October 1	494,477	494,477	--
Fund balances, September 30	<u>\$ 489,869</u>	<u>\$ 690,164</u>	<u>\$ 200,295</u>

**FANNIN COUNTY, TEXAS**COMBINING STATEMENT OF FIDUCIARY NET POSITION  
CUSTODIAL FUNDS  
SEPTEMBER 30, 2023

	<u>County Clerk</u>	<u>District Clerk</u>	<u>Justice of the Peace Number One</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,596,771	\$ 1,047,236	\$ 11,586
Total Assets	<u>2,596,771</u>	<u>1,047,236</u>	<u>11,586</u>
<b>LIABILITIES</b>			
Due to other governments	--	108	1,232
Due to others	<u>11,272</u>	<u>18,339</u>	<u>10,354</u>
Total Liabilities	<u>11,272</u>	<u>18,447</u>	<u>11,586</u>
<b>NET POSITION</b>			
Individuals, organizations and other governments	<u>\$ 2,585,499</u>	<u>\$ 1,028,789</u>	<u>\$ --</u>

<u>Justice of the Peace Number Three</u>	<u>Sheriff</u>	<u>District Attorney</u>	<u>Juvenile Probation</u>
\$ <u>811</u>	\$ <u>1,606,987</u>	\$ <u>5,187</u>	\$ <u>1,809</u>
<u>811</u>	<u>1,606,987</u>	<u>5,187</u>	<u>1,809</u>
811	--	24	1,809
<u>--</u>	<u>6,780</u>	<u>5,163</u>	<u>--</u>
<u>811</u>	<u>6,780</u>	<u>5,187</u>	<u>1,809</u>
\$ <u>--</u>	\$ <u>1,600,207</u>	\$ <u>--</u>	\$ <u>--</u>

**FANNIN COUNTY, TEXAS**

COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 CUSTODIAL FUNDS  
 SEPTEMBER 30, 2023

	Tax Assessor Collector	Bail Bond Trust	Total Private- Purpose Trust Funds (See Exhibit A-7)
<b>ASSETS</b>			
Cash and cash equivalents	\$ 278,744	\$ 23,790	\$ 5,572,921
Total Assets	<u>278,744</u>	<u>23,790</u>	<u>5,572,921</u>
<b>LIABILITIES</b>			
Due to other governments	278,744	--	282,728
Due to others	--	--	51,908
Total Liabilities	<u>278,744</u>	<u>--</u>	<u>334,636</u>
<b>NET POSITION</b>			
Individuals, organizations and other governments	\$ --	\$ 23,790	\$ 5,238,285

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**FANNIN COUNTY, TEXAS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**ALL CUSTODIAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2023**

	<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>Additions:</b>				
Tax collections	\$ --	\$ --	\$ --	\$ --
Fees of office	587,695	1,288,790	120,198	61,360
Receipts from fiduciaries	1,200	324,864	--	--
Miscellaneous	10,346	--	16,999	6,222
<b>Total Additions</b>	<u>599,241</u>	<u>1,613,654</u>	<u>137,197</u>	<u>67,582</u>
<b>Deductions:</b>				
Payments to county	544,881	258,590	129,357	65,213
Payments to other governments	1,106	6,478	2,664	845
Payments to beneficiaries	510,106	1,633,933	5,176	1,524
Other	288	6,326	--	--
<b>Total Deductions</b>	<u>1,056,381</u>	<u>1,905,327</u>	<u>137,197</u>	<u>67,582</u>
<b>Change in Net Position</b>	(457,140)	(291,673)	--	--
Net Position-Beginning of the Year	3,042,639	1,320,462	--	--
<b>Net Position-End of the Year</b>	<u>\$ 2,585,499</u>	<u>\$ 1,028,789</u>	<u>\$ --</u>	<u>\$ --</u>

EXHIBIT C-50

<u>Sheriff</u>	<u>District Attorney</u>	<u>Tax Assessor Collector</u>	<u>Bail Bond Trust</u>	<u>Total Custodial Funds (See Exhibit A-8)</u>
\$ --	\$ --	\$ --	\$ --	\$ --
18,300	4	12,170,498	--	14,246,845
2,364,316	44,371	--	6,585	2,741,336
351,988	5,643	--	--	391,198
<u>2,734,604</u>	<u>50,018</u>	<u>12,170,498</u>	<u>6,585</u>	<u>17,379,379</u>
30,624	381	1,073,047	--	2,102,094
33,183	--	10,899,495	--	10,943,771
2,348,193	49,637	128,124	--	4,676,693
84,086	--	69,831	--	160,531
<u>2,496,086</u>	<u>50,018</u>	<u>12,170,498</u>	<u>--</u>	<u>17,883,089</u>
238,518	--	--	6,585	(503,710)
1,361,689	--	--	17,205	5,741,995
<u>\$ 1,600,207</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 23,790</u>	<u>\$ 5,238,285</u>

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