

FANNIN COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2021

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FANNIN COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2021

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Financial Section

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the government Hal activities, each major fund, and the aggregate remaining fund information of Fannin County, Texas as of September 30, 2021, 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.

Change in Accounting Principle

As discussed in Note IV H to the financial statements, the County adopted Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities as of and for the year ended September 30, 2021. The requirements of this Statement have been reported as a restatement of beginning fiduciary net position. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Other Information

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

The combining and individual nonmajor fund financial statements and schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards 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 March 25, 2022 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.

Muller & Company, PC

March 25, 2022

Management's Discussion and Analysis

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FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2021

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, 2021. 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, 2021 by \$39,840,794 (net position). Of this amount, \$3,892,965 (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 \$5,436,332. The majority of this increase is attributable to the increase in capital assets.

The County's governmental funds reported combined ending fund balances of \$15,287,989, a decrease of \$5,587,792 in comparison to the previous year mainly due to the expense being paid on the courthouse restoration.

The unreserved portion of the General Fund fund balance at the end of the year was \$4,374,206 or 33% of total General Fund expenditures for fiscal year 2021.

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 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.

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2021

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 61 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 Fund, and the 2020 CO Bonds Construction FY2020 which are considered to be a major funds. Data from the other 58 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 a custodian 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 2021, the County's net position (assets exceeding liabilities) totaled \$39,840,794. This analysis focuses on the net position (Table 1) and changes in net position (Table 2). This is an increase of \$5,436,332, mainly due to an increase in assets.

Net Position. \$35,426,999 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, \$3,892,965 may be used to meet the government's ongoing obligations to citizens and creditors.

FANNIN COUNTY, TEXAS*MANAGEMENT'S DISCUSSION AND ANALYSIS**September 30, 2021*

Table 1
Condensed Statement of Net Position

	<u>9/30/2021</u>	<u>9/30/2020</u>
ASSETS		
Current and other assets	\$ 26,822,370	\$ 30,407,982
Capital assets	45,733,128	33,451,334
Total assets	<u>72,555,498</u>	<u>63,859,316</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charges	<u>2,732,527</u>	<u>2,033,758</u>
LIABILITIES		
Long-term liabilities	23,562,008	23,559,019
Other liabilities	5,896,400	5,584,969
Total liabilities	<u>29,458,408</u>	<u>29,143,988</u>
DEFERRED INFLOWS OF RESOURCES		
Unearned revenue	3,449,089	155,188
Deferred pension inflows	<u>2,539,734</u>	<u>2,189,436</u>
	5,988,823	2,344,624
NET POSITION		
Net Investment in capital assets	35,426,999	23,371,699
Restricted For Debt Service	520,830	269,716
Restricted For Capital Projects	-	1,760,324
Unrestricted	<u>3,892,965</u>	<u>9,002,723</u>
	<u>\$ 39,840,794</u>	<u>\$ 34,404,462</u>

Changes in Net Position. The net position of the County increased by \$5,436,332 for the fiscal year ended September 30, 2021. This increase is mainly due to the increase in long term liabilities.

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2021

Table 2
Changes in Net Position

	<u>9/30/2021</u>	<u>9/30/2020</u>
Program Revenues:		
Charges for services	\$ 3,354,320	\$ 2,952,444
Operating grants and contributions	1,000,626	2,323,114
Capital grant and contributions	2,290,035	8,515,709
General Revenues		
Taxes	15,979,508	14,227,680
Unrestricted Investment Earnings	21,820	151,123
Miscellaneous	2,807,779	132,915
Gain (loss) on sale of capital assets	83,243	104,146
Total Revenues	<u>25,537,331</u>	<u>28,407,131</u>
Expenses:		
General Administration	911,126	892,975
Judicial	2,507,928	2,428,927
Legal	928,457	950,165
Financial Administration	855,296	915,701
Public Facilities	552,262	493,452
Public Safety	6,080,242	6,350,788
Public Transportation	4,931,763	4,995,510
Health and Welfare	958,151	646,181
Non Departmental	1,281,990	1,393,892
Capital Outlay	479,576	-
Debt Service	614,208	680,290
Total Expenses	<u>20,100,999</u>	<u>19,747,881</u>
Increase/Decrease in net position	5,436,332	8,659,250
Net position-October 1	<u>34,404,462</u>	<u>25,743,212</u>
Net position-September 30	<u>\$ 39,840,794</u>	<u>\$ 34,402,462</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 \$15,287,989.

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2021

The General Fund is the main operating fund of the County. At the end of the current fiscal year, unreserved fund balance was \$4,374,206. This is a decrease over last year with the primary reason due to the decrease of cash.

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 was over amended budget by \$736,159.

The overall County Sheriff budget was under budget by \$232,737. This was due to being short staffed in both patrol and dispatch the entire year.

Indigent Healthcare budget was over budget by \$150,319. This was due to an increase in the number of individuals being serviced by the Indigent Healthcare program.

336th District Court was over budget by \$200,863. This was due to more indigent criminal cases.

Tax Assessor-Collector was under budget by \$18,889. This was due in part to closing the Leonard office and reduction of part time employee.

County Judge was under budget by \$2,666.

County Court at Law budget was under budget by \$7,782.

Jail Operations was under budget by \$447,891. This was due to a team effort by the departments working diligently to keep cases processed.

Overall, expenditures were under the amended budget by \$568,718.

Capital Assets and Debt Administration

Capital Assets. The County's investment in capital assets as of September 30, 2021, amounts to \$45,733,128 (net of accumulated depreciation). The investment in capital assets includes land, buildings, machinery and equipment, and infrastructure.

Table 3
Capital Assets at Year End
Net of Accumulated Depreciation

	9/30/2021	9/30/2020
Land	\$ 341,562	\$ 341,561
Construction in progress	21,906,324	11,058,754
Buildings	894,112	1,005,450
Machinery and equipment	2,568,840	2,087,589
Infrastructure	20,022,290	18,957,980
	<u>\$ 45,733,128</u>	<u>\$ 33,451,334</u>

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

Debt Administration. At the end of the current fiscal year, Fannin County had total debt outstanding of \$23,562,008. The net pension liability increased by \$101,253. Compensated absences decreased by \$49,213, and capitalized leases obligations increased by \$305,030.

FANNIN COUNTY, TEXAS

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2021

Table 4
Outstanding Debt at Year End

<u>Type of Debt</u>	<u>9/30/2021</u>	<u>9/30/2020</u>
General Obligation Bonds	\$ 11,595,000	\$ 11,930,000
Certificate of Obligation	9,860,000	9,860,000
Unamortized premium	627,249	655,687
Unamortized discount	(208,830)	(218,188)
Net Bonds Payable	<u>21,873,419</u>	<u>22,227,499</u>
Capital Lease Obligation	357,169	52,139
Net Pension Liability	1,163,753	1,062,500
Compensated Absences	<u>167,667</u>	<u>216,880</u>
Total	<u>\$ 23,562,008</u>	<u>\$ 23,559,018</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 continuation of the Covid-19 pandemic. The county is projecting a significant increase in growth for the next year. This forecast is due to the present economic conditions which indicate growth primary due to the completion of Bois D'Arc Lake and the start of work on Lake Ralph Hall. In the future years, we foresee even more significant growth in our county coming from the Dallas/Fort Worth Metroplex area. Overall, our property values reflect an increase in value according to preliminary appraised values for 2021 tax year.

Some key factors to look for in future budgets:

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

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

Possible infrastructure improvements.

Requests for Information

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

Basic Financial Statements

FANNIN COUNTY, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	<u>Governmental Activities</u>
ASSETS	
<i>Cash and cash equivalents</i>	\$ 14,988,969
<i>Investments</i>	4,678,136
Receivables (net of allowances for uncollectibles):	
<i>Taxes</i>	986,023
<i>Accounts</i>	119,203
<i>Fines</i>	4,893,614
<i>Intergovernmental</i>	1,054,552
<i>Inventories</i>	101,873
Capital assets (net of accumulated depreciation)	
<i>Land</i>	341,562
<i>Construction in progress</i>	21,906,324
<i>Buildings</i>	894,112
<i>Machinery and equipment</i>	2,568,840
<i>Infrastructure</i>	20,022,290
Total Assets	<u>72,555,498</u>
DEFERRED OUTFLOWS OF RESOURCES	
<i>Deferred pension outflow</i>	<u>2,732,527</u>
Total Deferred Outflows of Resources	<u>2,732,527</u>
LIABILITIES	
<i>Accounts payable</i>	1,834,509
<i>Accrued liabilities</i>	462,533
<i>Interest payable</i>	226,337
<i>Due to other governments</i>	796,255
<i>Due to others</i>	2,576,766
Noncurrent liabilities:	
<i>Due within one year</i>	887,118
<i>Due in more than one year</i>	22,674,890
Total Liabilities	<u>29,458,408</u>
DEFERRED INFLOWS OF RESOURCES	
<i>Unearned revenue</i>	3,449,089
<i>Deferred pension inflow</i>	<u>2,539,734</u>
Total Deferred Inflows of Resources	<u>5,988,823</u>
NET POSITION:	
<i>Net Investment in Capital Assets</i>	35,426,999
Restricted For:	
<i>Debt Service</i>	520,830
<i>Unrestricted</i>	3,892,965
Total Net Position	<u>\$ 39,840,794</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
PRIMARY GOVERNMENT					
Governmental activities:					
General administration	\$ 911,126	\$ 462,849	\$ 265,068	\$ 120,000	\$ (63,209)
Judicial	2,507,928	543,516	45,495	--	(1,918,917)
Legal	928,457	45,788	44,318	--	(838,351)
Financial administration	855,296	421,716	--	--	(433,580)
Public facilities	1,031,838	--	31,667	1,922,031	921,860
Public safety	6,080,242	669,250	433,771	11,587	(4,965,634)
Public transportation	4,931,763	1,053,282	68,793	218,600	(3,591,088)
Health and welfare	958,151	147,956	102,839	--	(707,356)
Nondepartmental	1,281,990	9,963	8,675	17,817	(1,245,535)
Interest on long-term debt	614,208	--	--	--	(614,208)
Total expenses	<u>20,100,999</u>	<u>3,354,320</u>	<u>1,000,626</u>	<u>2,290,035</u>	<u>(13,456,018)</u>
Total Primary Government	<u>\$ 20,100,999</u>	<u>\$ 3,354,320</u>	<u>\$ 1,000,626</u>	<u>\$ 2,290,035</u>	<u>(13,456,018)</u>
General Revenues:					
Property Taxes					14,056,864
Other Taxes					1,922,644
Unrestricted Investment Earnings					21,820
Miscellaneous					2,807,779
Gain (Loss) on Disposal of Capital Assets					83,243
Total General Revenues and Transfers					<u>18,892,350</u>
Change in Net Position					5,436,332
Net Position - Beginning					<u>34,404,462</u>
Net Position - Ending					<u>\$ 39,840,794</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS

BALANCE SHEET - GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

	General Fund	American Recovery Program Grant
ASSETS		
<i>Cash and cash equivalents</i>	\$ 1,231,663	\$ 3,449,261
<i>Investments</i>	3,520,480	--
Receivables (net of allowances for uncollectibles):		
<i>Taxes</i>	723,238	--
<i>Accounts</i>	119,203	--
<i>Fines</i>	4,893,614	--
<i>Intergovernmental</i>	264,956	--
<i>Due from other funds</i>	248,923	--
<i>Inventories</i>	--	--
Total Assets	<u>\$ 11,002,077</u>	<u>\$ 3,449,261</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
Liabilities:		
<i>Accounts payable</i>	\$ 722,287	\$ --
<i>Accrued liabilities</i>	355,247	--
<i>Due to other funds</i>	--	--
<i>Due to other governments</i>	796,255	--
<i>Due to others</i>	2,576,766	--
Total Liabilities	<u>4,450,555</u>	<u>--</u>
Deferred Inflows of Resources:		
<i>Unavailable revenue - property taxes</i>	654,585	--
<i>Unavailable revenue - fines</i>	1,522,731	--
<i>Unavailable revenue - grants</i>	--	3,449,089
Total Deferred Inflows of Resources	<u>2,177,316</u>	<u>3,449,089</u>
Fund balances:		
<i>Nonspendable</i>	--	--
<i>Restricted</i>	--	172
<i>Committed</i>	--	--
<i>Unassigned</i>	4,374,206	--
Total fund balances	<u>4,374,206</u>	<u>172</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 11,002,077</u>	<u>\$ 3,449,261</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-3

2020 CO Bonds Construction FY2020	Other Governmental Funds	Total Governmental Funds
\$ 4,328,608	\$ 5,979,439	\$ 14,988,971
--	1,157,656	4,678,136
--	262,785	986,023
--	--	119,203
--	--	4,893,614
656,733	132,863	1,054,552
--	--	248,923
--	101,873	101,873
<u>\$ 4,985,341</u>	<u>\$ 7,634,616</u>	<u>\$ 27,071,295</u>
\$ 734,848	\$ 377,373	\$ 1,834,508
--	107,286	462,533
--	248,923	248,923
--	--	796,255
--	--	2,576,766
<u>734,848</u>	<u>733,582</u>	<u>5,918,985</u>
--	237,916	892,501
--	--	1,522,731
--	--	3,449,089
<u>--</u>	<u>237,916</u>	<u>5,864,321</u>
--	101,873	101,873
4,250,493	4,127,950	8,378,615
--	2,649,578	2,649,578
--	(216,283)	4,157,923
<u>4,250,493</u>	<u>6,663,118</u>	<u>15,287,989</u>
<u>\$ 4,985,341</u>	<u>\$ 7,634,616</u>	<u>\$ 27,071,295</u>

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FANNIN COUNTY, TEXAS

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 SEPTEMBER 30, 2021

Total fund balances - governmental funds balance sheet	\$ 15,287,989
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.	45,733,128
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds.	892,500
Payables for bond principal which are not due in the current period are not reported in the funds.	(21,455,000)
Payables for capital leases which are not due in the current period are not reported in the funds.	(357,169)
Payables for bond interest which are not due in the current period are not reported in the funds.	(226,341)
Payables for compensated absences which are not due in the current period are not reported in the funds.	(167,667)
Court fines receivable unavailable to pay for current period expenditures are deferred in the funds.	1,522,731
Recognition of the County's net pension liability is not reported in the funds.	(1,163,750)
Deferred Resource Inflows related to the pension plan are not reported in the funds.	(2,539,734)
Deferred Resource Outflows related to the pension plan are not reported in the funds.	2,732,526
Bond premiums are amortized in the SNA but not in the funds.	<u>(418,419)</u>
Net position of governmental activities - Statement of Net Position	<u>\$ 39,840,794</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, 2021

	General Fund	American Recovery Program Grant
Revenue:		
Ad valorem taxes	\$ 9,893,067	\$ --
Other taxes	1,725,831	--
Licenses and permits	147,956	--
Intergovernmental	58,842	--
Fees of office	1,015,217	--
Fees of tax collector	421,200	--
Fines	1,831	--
Interest	7,146	172
Miscellaneous	1,053,390	--
Total revenues	<u>14,324,480</u>	<u>172</u>
Expenditures:		
General administration	760,435	--
Judicial	2,541,354	--
Legal	939,214	--
Financial administration	885,209	--
Public facilities	488,982	--
Public safety	5,805,785	--
Public transportation	--	--
Health and welfare	688,779	--
Nondepartmental	1,264,137	--
Capital outlay	--	--
Debt service:		
Principal	--	--
Interest and fiscal charges	--	--
Paying agent fees	--	--
Total expenditures	<u>13,373,895</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	950,585	172
Other financing sources (uses):		
Transfers in	5,482	--
Transfers out	(7,509)	--
Sale of capital assets	22,428	--
Capital leases	--	--
Total other financing sources (uses)	<u>20,401</u>	<u>--</u>
Net change in fund balances	970,986	172
Fund balances, October 1	3,403,220	--
Fund balances, September 30	<u>\$ 4,374,206</u>	<u>\$ 172</u>

The accompanying notes are an integral part of this statement.

EXHIBIT A-5

2020 CO Bonds Construction FY2020	Other Governmental Funds	Total Governmental Funds
\$ --	\$ 4,137,604	\$ 14,030,671
--	511,827	2,237,658
--	--	147,956
3,251,995	1,243,880	4,554,717
--	442,188	1,457,405
--	700,740	1,121,940
--	208,780	210,611
10,364	4,138	21,820
--	544,520	1,597,910
<u>3,262,359</u>	<u>7,793,677</u>	<u>25,380,688</u>
--	623,968	1,384,403
--	14,952	2,556,306
--	18,082	957,296
--	--	885,209
--	--	488,982
--	302,045	6,107,830
--	4,395,537	4,395,537
--	272,584	961,363
--	17,853	1,281,990
8,915,696	2,411,450	11,327,146
--	335,000	335,000
--	781,406	781,406
--	3,430	3,430
<u>8,915,696</u>	<u>9,176,307</u>	<u>31,465,898</u>
(5,653,337)	(1,382,630)	(6,085,210)
--	7,509	12,991
--	(5,482)	(12,991)
--	117,736	140,164
--	357,254	357,254
<u>--</u>	<u>477,017</u>	<u>497,418</u>
(5,653,337)	(905,613)	(5,587,792)
9,903,830	7,568,731	20,875,781
<u>\$ 4,250,493</u>	<u>\$ 6,663,118</u>	<u>\$ 15,287,989</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, 2021

Net change in fund balances - total governmental funds	\$ (5,587,792)
Amounts reported for governmental activities in the Statement of Activities ("SOA") are different because:	
Capital outlays are not reported as expenses in the SOA.	12,014,527
The depreciation of capital assets used in governmental activities is not reported in the funds.	(1,503,830)
The gain or loss on the sale of capital assets is not reported in the funds.	(56,921)
Donations of capital assets increase net position in the SOA but not in the funds.	1,828,017
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	26,107
Revenues in the SOA not providing current financial resources are not reported as revenues in the funds.	(1,871,570)
Repayment of bond principal is an expenditure in the funds but is not an expense in the SOA.	335,000
Repayment of capital lease principal is an expenditure in the funds but is not an expense in the SOA.	52,139
(Increase) decrease in accrued interest from beginning of period to end of period.	151,550
Compensated absences are reported as the amount earned in the SOA but as the amount paid in the funds.	49,213
Certain fine revenues are deferred in the funds. This is the change in these amounts this year.	90,761
Bond premiums and discounts are reported in the funds but not in the SOA.	19,080
Proceeds of leases do not provide revenue in the SOA, but are reported as current resources in the funds.	(357,169)
Pension expense relating to GASB 68 is recorded in the SOA but not in the funds.	<u>247,220</u>
Change in net position of governmental activities - Statement of Activities	<u>\$ 5,436,332</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS

STATEMENT OF FIDUCIARY NET POSITION

CUSTODIAL FUNDS

SEPTEMBER 30, 2021

	Custodial Funds
ASSETS	
<i>Cash and cash equivalents</i>	\$ 2,968,517
Total Assets	<u>2,968,517</u>
LIABILITIES	
<i>Due to other governments</i>	570,687
<i>Due to others</i>	<u>206,666</u>
Total Liabilities	<u>777,353</u>
NET POSITION	
<i>Individuals, organizations and other governments</i>	\$ <u>2,191,164</u>

The accompanying notes are an integral part of this statement.

FANNIN COUNTY, TEXAS

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 CUSTODIAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Custodial Funds</u>
ADDITIONS:	
<i>Tax collections</i>	\$ 9,036,030
<i>Fees of office</i>	1,933,959
<i>Receipts from fiduciaries</i>	2,600,694
<i>Miscellaneous</i>	119,723
Total Additions	<u>13,690,406</u>
DEDUCTIONS:	
<i>Payments to county</i>	2,589,735
<i>Payments to other governments</i>	7,972,431
<i>Payments to beneficiaries</i>	3,481,292
<i>Other</i>	45,101
Total Deductions	<u>14,088,559</u>
Change in Fiduciary Net Position	(398,153)
<i>Net Position-Beginning of the Year</i>	--
<i>Prior Period Adjustment</i>	2,589,317
<i>Net Position-End of the Year</i>	<u>\$ 2,191,164</u>

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FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

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, 2021

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 *2020 CO Bonds Construction Fund* is one of the County's fund used to account for the renovation of the County's Courthouse.

Additionally, the County reports the following fund types:

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

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

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

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

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

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

D. Budgetary Information

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

- County Clerk Court Records Preservation
- Raw Water Pipeline Rock for Pct. 2,3,4
- Contraband Seizure
- IHC Co-Op Gin
- Investigator LEOSE
- CERT
- Hazard Mitigation
- Safe Room Reimbursement Program
- CARES Act Coronavirus Relief
- American Recovery Program Grant
- Sheriff Forfeiture
- Sheriff's Office Technology
- Courthouse Restoration
- Right of Way
- Veterans Court 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 to the County Judge. The County Judge reviews budget requests and holds informal hearings when

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

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, 2021, expenditures exceeded appropriations in the following funds:

Special Revenue Funds	
Chapter 19 Funds	\$29,259
County Clerk Co. & Dist. Court Technology	501
J.P. #1 Justice Court Technology	44
F.C. Detention Center Annual Payment	267
D.A. Fee	14,506
Law Enforcement Education Sheriff's Office	173
Lake Fannin	1,236
Sinking Fund	593

3. Deficit Fund Balances

The following funds had deficit fund balances at September 30, 2021:

Special Revenue Funds	
County Clerk Vital Statistics	\$ 1,028
District Clerk Records Management	1,138
Hazard Mitigation Fund	6,250
Courthouse Restoration	139,141

E. Assets, liabilities, and net position or equity

1. Deposits and investments

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

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

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

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

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

4. Compensated absences

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

5. Long-term obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Bond premiums and discounts, as well as insurance costs, are deferred and amortized over the life of the bonds using the

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

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.

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

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

	General Fund	American Recovery Grant	2020 CO Bonds	Nonmajor Funds	Total
Nonspendable for:					
Inventory	\$ --	\$ --	\$ --	\$101,873	\$101,873
Restricted for:					
Debt Service	--	--	--	471,072	471,072
Justice Administration	--	--	--	671,783	671,783
Grants	--	172	--	518,617	518,789
Construction	--	--	4,250,483	1,753,766	6,004,249
Other	--	--	--	643,996	643,996
	<u>--</u>	<u>172</u>	<u>4,250,483</u>	<u>4,059,234</u>	<u>8,309,889</u>
Committed to:					
Road and Bridge	--	--	--	2,649,578	2,649,578
Unassigned	4,374,206	--	--	(147,557)	4,226,649
	<u>\$4,374,206</u>	<u>\$172</u>	<u>\$4,250,483</u>	<u>\$6,663,128</u>	<u>\$15,287,989</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 \$1,522,731 difference are as follows:

County clerk fines	\$250,376
District clerk fines	1,147,151
Justice of the peace fines	<u>125,204</u>
Total	<u>\$1,522,731</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 \$17,957,486 (including \$2,968,517 in custodial funds). All of the bank balance of \$18,928,975 was covered by federal deposit insurance and collateralized by the pledging financial institution with marketable securities held by an agent in the bank's name.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

Investments

As of September 30, 2021, the County had the following investments:

Investment type	Credit Rating	Fair Value	Days to Maturity
Government sponsored investment pool (TexPool)	AAAm*	\$4,678,136	<30
Total Fair Value		<u>\$4,678,136</u>	

* Standard and Poors

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

Credit Risk. State law limits investments as described previously in Note I.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, 2021 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	<u>\$723,238</u>	<u>\$262,785</u>	<u>\$986,023</u>
Accounts	\$219,203	\$ --	\$219,203
Allowance	(100,000)	--	(100,000)
Net accounts receivable	<u>\$119,203</u>	<u>\$ --</u>	<u>\$119,203</u>
Fines receivable	\$6,948,186	\$ --	\$6,948,186
Allowance	(2,054,572)	--	(2,054,572)
Net fines receivable	<u>\$4,893,614</u>	<u>\$ --</u>	<u>\$4,893,614</u>

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

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)	\$654,585	\$ --	\$654,585
Deferred fines revenue (General Fund)	1,522,731	--	1,522,731
Deferred grant revenue - (American Recovery Program)	--	3,449,089	3,449,089
Deferred tax revenue (NonMajor Funds)	237,916	--	237,916
Total deferred/unearned revenue for governmental funds	<u>\$2,415,232</u>	<u>\$3,449,089</u>	<u>\$5,864,321</u>

C. Capital assets

Capital asset activity for the year ended September 30, 2021:

	Balance 9/30/20	Additions	Retirements	Inventory Adjustment	Balance 9/30/21
GOVERNMENTAL ACTIVITIES:					
Capital assets, not being depreciated:					
Land	\$341,562	\$ --	\$ --	\$ --	\$341,562
Construction in progress	11,058,754	10,847,570	--	--	21,906,324
Total capital assets not being depreciated	<u>11,400,316</u>	<u>10,847,570</u>	<u>--</u>	<u>--</u>	<u>22,247,886</u>
Capital assets, being depreciated:					
Buildings	4,737,000	--	--	--	4,737,000
Infrastructure	37,312,169	1,847,423	(84,693)	(6,830)	39,068,069
Machinery and equipment	7,463,530	1,147,551	(414,755)	--	8,196,326
Total capital assets being depreciated	<u>49,512,699</u>	<u>2,994,974</u>	<u>(499,448)</u>	<u>--</u>	<u>52,001,395</u>
Less accumulated depreciation for:					
Buildings	(3,731,550)	(111,338)	--	--	(3,842,888)
Infrastructure	(18,354,189)	(783,113)	84,693	6,830	(19,045,779)
Machinery and equipment	(5,375,941)	(609,379)	357,834	--	(5,627,486)
Total accumulated depreciation	<u>(27,461,680)</u>	<u>(1,503,830)</u>	<u>442,527</u>	<u>--</u>	<u>(28,516,153)</u>
Total capital assets being depreciated, net	<u>22,051,019</u>	<u>1,491,144</u>	<u>(56,921)</u>	<u>--</u>	<u>23,485,242</u>
Governmental activities capital assets, net	<u>\$33,451,335</u>	<u>\$12,338,714</u>	<u>(\$56,921)</u>	<u>\$ --</u>	<u>\$45,733,128</u>

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

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

Governmental activities:

General administration	\$38,445
Public facilities	64,464
Public safety	270,107
Public transportation	1,121,530
Health and welfare	9,284
Total depreciation expense - governmental activities	<u>\$1,503,830</u>

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of September 30, 2021 as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
Major Funds		
General Fund	\$248,923	\$ --
2017 GO Bonds Construction	--	--
Nonmajor Funds		
County Clerk Vital Statistics	--	1,028
District Court Records Management	--	1,323
Hazard Mitigation Fund	--	25,000
Courthouse Restoration		152,846
Bois D'Arc Lake Reservoir (SO)	--	68,726
Total Governmental Funds	<u>\$248,923</u>	<u>\$248,923</u>

Interfund receivables/payables arise because of overdrafts in pooled cash.

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, 2021 under the modified accrual basis of accounting:

	<u>Unaudited</u>
Total revenues	\$1,069,866
Total expenses	<u>(1,069,866)</u>
Change in net assets	--
Contributions from joint venturers	675,317
Net assets - September 30, 2020	<u>491,343</u>
Net assets - September 30, 2021	<u>\$1,166,660</u>

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

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%	\$ 5,585,000
\$6,210,000 General Obligation - Series 2018, principal due annually in series through 2044, interest due semi-annually at 3.00% to 4.00%	6,010,000
\$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%	<u>9,860,000</u>
	<u>\$21,455,000</u>

Annual debt service requirements to maturity for general debt:

Year	Governmental Activities		Total
	Principal	Interest	
2022	\$615,000	\$649,188	\$1,264,188
2023	680,000	626,387	1,306,387
2024	705,000	601,988	1,306,988
2025	720,000	576,862	1,296,862
2026	750,000	551,013	1,301,013
2027-2031	4,130,000	2,357,737	6,487,737
2032-2036	4,795,000	1,712,436	6,507,436
2037-2041	5,530,000	975,494	6,505,494
2042-2045	<u>3,530,000</u>	<u>188,774</u>	<u>3,718,774</u>
	<u>\$21,455,000</u>	<u>\$8,239,879</u>	<u>\$29,694,879</u>

Capital Leases Currently Outstanding:

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

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

Annual debt service requirements to maturity for capital leases:

Year	Capital Lease Obligations		Total
	Principal	Interest	
2022	\$85,373	\$10,715	\$96,088
2023	87,934	8,154	96,088
2024	90,572	5,516	96,088
2026	93,290	2,799	96,089
Total	<u>\$357,169</u>	<u>\$27,184</u>	<u>\$384,353</u>

Changes in Long-term Liabilities

Long-term liability activity for the year ended September 30, 2021, was as follows:

	Balance 09/30/20	Additions	Retirements	Balance 09/30/21	Due Within One Year
Governmental activities:					
General obligation bonds	\$11,930,000	\$ --	(\$335,000)	\$11,595,000	\$350,000
Certificates of obligation	9,860,000	--	--	9,860,000	265,000
Deferred amounts:					
Unamortized premium	655,687	--	(28,438)	627,249	28,436
Unamortized discount	(218,188)	--	9,358	(208,830)	(9,358)
	<u>22,227,499</u>	<u>--</u>	<u>(354,080)</u>	<u>21,873,419</u>	<u>634,078</u>
Capitalized lease obligation	52,139	357,169	(52,139)	357,169	85,373
Net pension liability	1,062,500	101,253	--	1,163,753	--
Compensated absences	216,880	167,667	(216,880)	167,667	167,667
Governmental activity Long-Term Liabilities	<u>\$23,559,018</u>	<u>\$626,089</u>	<u>(\$623,099)</u>	<u>\$23,562,008</u>	<u>\$887,118</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 9/30/21.

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

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

refunded with the Fannin County PFC Senior Lien Refunding Bonds, Taxable Series 2014. As of September 30, 2021, the principal amount payable was \$27,060,000.

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, 2021, 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 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.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees (or their beneficiaries) currently receiving benefits	103
Inactive employees entitled to but not yet receiving benefits	111
Active employees	150
	<hr/>
	<u>364</u>

3. Contributions

The contribution rates for employees in TCDRS was 7% of employee gross earnings, and the County percentages was 11.51% for October 1, 2020 through December 31, 2020, and 11.56% for January 1, 2021 through September 30, 2021, 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, 2021, were \$662,591 and were equal to the required contributions.

4. Net Pension Liability

The County's Net Pension Liability (NPL) was measured as of December 31, 2020, 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 in the December 31, 2020 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 2.75% (made up of 2.25% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.4% per year for a career employee.

Actuarial assumptions used in the December 31, 2020, 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 2020 valuation.

The long-term expected rate of return on pension plan investments is 8.10%. The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the TCDRS Board of 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

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

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

Discount Rate

The discount rate used to measure the Total Pension Liability (Asset) was 8.1%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability (Asset).

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

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 12/31/19	\$27,761,826	\$26,699,327	\$1,062,499
Changes for the year:			
Service cost	807,058	0	807,058
Interest on total pension liability	2,256,720	0	2,256,720
Effect of plan changes	0	0	0
Effect of economic/demographic gains or losses	(770,313)	0	(770,313)
Effect of assumptions changes or inputs	1,655,030	0	1,655,030
Refund of contributions	(38,235)	(38,235)	0
Benefit payments	(1,406,162)	(1,406,162)	0
Administrative expenses	0	(21,295)	21,295
Member contributions	0	422,839	(422,839)
Net investment income	0	2,757,553	(2,757,553)
Contributions - employer	0	695,269	(695,269)
Other	0	(7,122)	7,122
Net changes	2,504,098	2,402,847	101,251
Balance at 12/31/20	\$30,265,924	\$29,102,174	\$1,163,750

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 8.1%, 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 (7.1%) or 1 percentage point higher (9.1%) than the current rate:

	1%	Current	1%
	Decrease	Discount Rate	Increase
	7.1%	8.1%	9.1%
Total pension liability	\$34,061,363	\$30,265,924	\$27,069,583
Fiduciary net position	29,102,174	29,102,174	29,102,174
Net Pension Liability (Asset)	\$4,959,189	\$1,163,750	(\$2,032,591)

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.

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

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

For the year ended September 30, 2021, the County recognized pension expense of \$463,871. At September 30, 2021, 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 9/30/21 Expense	Balance of Deferred Inflows 12/31/20	Balance of Deferred Outflows 12/31/20
Investment (gains) or losses	(\$608,993)	12/31/2020	5.0	(\$121,799)	\$487,194	\$ --
	(1,932,461)	12/31/2019	5.0	(386,492)	1,159,477	--
	2,354,906	12/31/2018	5.0	470,981	--	941,963
	(1,348,773)	12/31/2017	5.0	(269,755)	269,754	--
	131,522	12/31/2016	5.0	26,305	--	--
Economic/demographic (gains) or losses	(\$770,313)	12/31/2020	4.0	(192,578)	577,735	--
	101,449	12/31/2019	4.0	25,362	--	50,725
	(182,302)	12/31/2018	4.0	(45,576)	45,574	--
	(51,235)	12/31/2017	4.0	(12,808)	--	--
Assumptions changes or inputs	1,655,030	12/31/2020	4.0	413,758	--	1,241,272
	--	12/31/2019	4.0	--	--	--
	--	12/31/2018	4.0	--	--	--
	142,705	12/31/2017	4.0	35,677	--	--
Employer contributions made subsequent to measurement date				--	--	498,566
				<u>(\$56,925)</u>	<u>\$2,539,734</u>	<u>\$2,732,526</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,	
2021	(\$106,096)
2022	209,234
2023	(287,115)
2024	(121,797)
2025	--
	<u>(\$305,774)</u>

FANNIN COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2021

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 84

The County implemented GASB 84 for the year ended September 30, 2021. GASB 84 requires that Custodial Funds, previously referred to as Agency Funds, adopt an accrual basis of accounting, and accordingly present a Statement of Net Position (previously referred to as a Statement of Fiduciary Assets and Liabilities), and a Statement of Changes in Net Position. The Statement of Net Position reflects the inflows and outflows of resources for the year and the change in net position. GASB 84 also requires liabilities not payable within the near term be treated as restricted net position. The payroll fund which was previously reported as an agency fund, was deemed as an accounting convenience and is no longer recorded in the financial statements. Implementation of GASB 84 required a restatement of prior year Custodial Funds liabilities of \$2,589,317 to net position.

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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, 2021

EXHIBIT B-1
Page 1 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue:				
<i>Ad valorem taxes</i>	\$ 9,722,602	\$ 9,722,602	\$ 9,893,067	\$ 170,465
<i>Other taxes</i>	1,606,806	1,606,806	1,725,831	119,025
<i>Licenses and permits</i>	115,000	115,000	147,956	32,956
<i>Intergovernmental</i>	47,527	47,527	58,842	11,315
<i>Fees of office</i>	707,650	707,650	1,015,217	307,567
<i>Fees of tax collector</i>	501,500	501,500	421,200	(80,300)
<i>Fines</i>	14,700	14,700	1,831	(12,869)
<i>Interest</i>	9,000	9,000	7,146	(1,854)
<i>Miscellaneous</i>	824,205	863,536	1,053,390	189,854
Total revenues	<u>13,548,990</u>	<u>13,588,321</u>	<u>14,324,480</u>	<u>736,159</u>
Expenditures:				
Current:				
<i>General administration</i>				
<i>County Judge</i>	144,600	144,600	141,934	2,666
<i>911 Coordinator</i>	23,000	23,000	23,000	--
<i>County Clerk</i>	391,791	391,791	391,578	213
<i>Elections</i>	53,446	53,446	49,416	4,030
<i>Court Administration</i>	95,761	95,761	93,274	2,487
<i>Development Services</i>	60,164	69,302	61,233	8,069
Total General administration	<u>768,762</u>	<u>777,900</u>	<u>760,435</u>	<u>17,465</u>
<i>Judicial</i>				
<i>County Court at Law</i>	484,276	484,276	476,494	7,782
<i>District Court</i>	919,524	919,524	1,120,387	(200,863)
<i>District Clerk</i>	476,617	476,617	462,076	14,541
<i>Justice of the Peace Number One</i>	174,554	174,554	166,611	7,943
<i>Justice of the Peace Number Two</i>	140,035	140,035	138,869	1,166
<i>Justice of the Peace Number Three</i>	118,951	118,951	117,877	1,074
<i>Bond supervisor</i>	71,633	71,633	59,040	12,593
Total Judicial	<u>2,385,590</u>	<u>2,385,590</u>	<u>2,541,354</u>	<u>(155,764)</u>
<i>Legal</i>				
<i>District and County Attorney</i>	978,018	978,018	939,214	38,804
Total Legal	<u>978,018</u>	<u>978,018</u>	<u>939,214</u>	<u>38,804</u>
<i>Financial administration</i>				
<i>County Auditor</i>	322,848	322,848	321,079	1,769
<i>County Purchasing</i>	79,439	79,439	78,096	1,343
<i>County Treasurer</i>	84,755	84,755	83,710	1,045
<i>Tax Assessor Collector</i>	341,568	341,568	322,669	18,899
<i>Computer/IT Department</i>	119,947	119,947	79,655	40,292
Total Financial administration	<u>948,557</u>	<u>948,557</u>	<u>885,209</u>	<u>63,348</u>
<i>Public facilities</i>				
<i>Courthouse</i>	403,751	403,751	412,506	(8,755)
<i>County Office Building</i>	10,638	10,638	9,415	1,223
<i>Co-op Office Building</i>	2,170	2,170	6,000	(3,830)
<i>Courthouse South Annex</i>	21,555	42,157	43,622	(1,465)
<i>Old County Jail Building</i>	800	800	992	(192)
<i>Windom County Building</i>	11,200	11,200	8,748	2,452
<i>Agri Life Extension Building</i>	8,413	8,413	7,699	714
Total Public facilities	<u>458,527</u>	<u>479,129</u>	<u>488,982</u>	<u>(9,853)</u>

FANNIN COUNTY, TEXAS
 GENERAL FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT B-1
 Page 2 of 2

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<i>Public safety</i>				
<i>Emergency Management</i>	\$ 69,943	\$ 104,344	\$ 103,778	\$ 566
<i>Ambulance Service</i>	749,600	749,600	744,097	5,503
<i>Fire Protection</i>	132,020	132,320	131,707	613
<i>Constables Precinct Number One</i>	52,659	52,659	52,232	427
<i>Constables Precinct Number Two</i>	36,245	36,245	33,667	2,578
<i>Constables Precinct Number Three</i>	35,308	35,308	34,977	331
<i>Texas Vine Program</i>	18,571	18,571	18,571	--
<i>County Sheriff</i>	2,402,921	2,431,394	2,198,657	232,737
<i>Jail Operations</i>	2,751,580	2,764,080	2,316,189	447,891
<i>Juvenile Probation</i>	170,000	170,000	170,358	(358)
<i>Animal Control Officer</i>	3,000	3,000	1,552	1,448
<i>Total Public safety</i>	<u>6,421,847</u>	<u>6,497,521</u>	<u>5,805,785</u>	<u>691,736</u>
<i>Health and welfare</i>				
<i>Veterans Service</i>	62,281	62,281	61,108	1,173
<i>Health Inspector</i>	139,650	139,650	127,153	12,497
<i>County Welfare</i>	57,025	57,025	53,742	3,283
<i>Health Officer</i>	2,400	2,400	2,400	--
<i>Indigent Health Care</i>	189,387	189,387	339,706	(150,319)
<i>County Agents</i>	115,384	115,384	104,670	10,714
<i>Total Health and welfare</i>	<u>566,127</u>	<u>566,127</u>	<u>688,779</u>	<u>(122,652)</u>
<i>Nondepartmental</i>				
<i>Non-departmental</i>	853,604	977,524	1,078,605	(101,081)
<i>County Offices Relocation</i>	235,250	235,250	178,793	56,457
<i>Contingency</i>	279,000	88,998	1,239	87,759
<i>Lake Fannin</i>	5,000	5,000	5,000	--
<i>Donations and Allocations</i>	3,000	3,000	500	2,500
<i>Total Nondepartmental</i>	<u>1,375,854</u>	<u>1,309,772</u>	<u>1,264,137</u>	<u>45,635</u>
<i>Total expenditures</i>	<u>13,903,282</u>	<u>13,942,613</u>	<u>13,373,895</u>	<u>568,718</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(354,292)	(354,292)	950,585	1,304,877
<i>Other financing sources (uses):</i>				
<i>Transfers in</i>	--	--	5,482	5,482
<i>Transfers out</i>	--	--	(7,509)	(7,509)
<i>Sale of capital assets</i>	1,000	1,000	22,428	21,428
<i>Total other financing sources (uses)</i>	<u>1,000</u>	<u>1,000</u>	<u>20,401</u>	<u>19,401</u>
<i>Net change in fund balances</i>	(353,292)	(353,292)	970,986	1,324,278
<i>Fund balances, October 1</i>	3,403,220	3,403,220	3,403,220	--
<i>Fund balances, September 30</i>	<u>\$ 3,049,928</u>	<u>\$ 3,049,928</u>	<u>\$ 4,374,206</u>	<u>\$ 1,324,278</u>

FANNIN COUNTY, TEXAS

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

	December 31,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Total pension liability:										
Service cost	\$ 807,058	\$ 779,774	\$ 787,489	\$ 763,211	\$ 784,499	\$ 732,697	\$ 680,051	\$ --	\$ --	\$ --
Interest	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	(770,313)	101,449	(182,302)	(51,235)	(48,286)	(336,357)	156,343	--	--	--
Changes of assumptions	1,655,030	--	--	142,705	--	240,608	--	--	--	--
Benefit payments, including refunds of employee contributions	(1,444,396)	(1,279,732)	(1,143,424)	(1,063,054)	(1,031,097)	(963,214)	(775,709)	--	--	--
Net change in total pension liability	2,504,099	1,722,979	1,470,203	1,666,320	1,434,238	1,210,487	1,570,538	--	--	--
Total pension liability - beginning	27,761,825	26,038,846	24,568,643	22,902,323	21,468,085	20,257,598	18,687,060	--	--	--
Total pension liability - ending (a)	<u>\$ 30,265,924</u>	<u>\$ 27,761,825</u>	<u>\$ 26,038,846</u>	<u>\$ 24,568,643</u>	<u>\$ 22,902,323</u>	<u>\$ 21,468,085</u>	<u>\$ 20,257,598</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Plan fiduciary net position:										
Contributions - employer	\$ 695,269	\$ 668,787	\$ 647,284	\$ 605,083	\$ 548,235	\$ 533,377	\$ 556,083	\$ --	\$ --	\$ --
Contributions - employee	422,839	420,243	403,113	393,276	364,103	351,897	357,849	--	--	--
Net investment income	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	(1,444,397)	(1,279,732)	(1,143,424)	(1,063,054)	(1,031,097)	(963,214)	(775,709)	--	--	--
Administrative expense	(21,295)	(20,346)	(18,567)	(15,742)	(15,603)	(14,025)	(14,558)	--	--	--
Other	(7,122)	(2,810)	(394)	(1,015)	21,826	43,703	4,611	--	--	--
Net change in plan fiduciary net position	2,402,847	3,582,568	(554,009)	2,943,033	1,323,237	(179,017)	1,370,691	--	--	--
Plan fiduciary net position - beginning	26,699,326	23,116,758	23,670,767	20,727,734	19,404,497	19,583,514	18,212,823	--	--	--
Plan fiduciary net position - ending (b)	<u>\$ 29,102,173</u>	<u>\$ 26,699,326</u>	<u>\$ 23,116,758</u>	<u>\$ 23,670,767</u>	<u>\$ 20,727,734</u>	<u>\$ 19,404,497</u>	<u>\$ 19,583,514</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
County's net pension liability - ending (a) - (b)	<u>\$ 1,163,751</u>	<u>\$ 1,062,499</u>	<u>\$ 2,922,088</u>	<u>\$ 897,876</u>	<u>\$ 2,174,589</u>	<u>\$ 2,063,588</u>	<u>\$ 674,084</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Plan fiduciary net position as a percentage of the total pension liability	96.15%	96.17%	88.78%	96.35%	90.50%	90.39%	96.67%	--	--	--
Covered-employee payroll County's net pension liability as a percentage of covered-employee payroll	\$ 6,040,556	\$ 6,003,473	\$ 5,758,761	\$ 5,618,232	\$ 5,201,471	\$ 5,027,100	\$ 5,097,003	\$ --	\$ --	\$ --
	19.27%	17.70%	50.74%	15.98%	41.81%	41.05%	13.23%	--	--	--

Notes to Schedule:

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

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

	December 31,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Actuarially determined contribution	\$ 695,269	\$ 668,787	\$ 647,284	\$ 605,083	\$ 548,235	\$ 533,377	\$ 556,083	\$ 484,108	\$ 453,400	\$ 425,432
Contributions in relation to the actuarially determined contribution	(695,269)	(668,787)	(647,284)	(605,083)	(548,235)	(533,377)	(556,083)	(484,108)	(453,400)	(425,432)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Covered-employee payroll	\$ 6,040,556	\$ 6,003,473	\$ 5,758,761	\$ 5,618,232	\$ 5,201,471	\$ 5,027,100	\$ 5,097,003	\$ 4,709,221	\$ 4,589,055	\$ 4,487,688
Contributions as a percentage of covered-employee payroll	11.51%	11.14%	11.24%	10.77%	10.54%	10.61%	10.91%	10.28%	9.88%	9.48%

Notes to Schedule

Valuation date: December 31, 2020

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age, normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	20.0 years (based on contribution rate calculated in 12/31/2020.
Asset valuation method	5-year smoothed market
Inflation	2.50%
Salary increases	Varies by age and service. 4.6% average over career including inflation.
Investment rate of return	7.50%, net of pension plan investment expense, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Tables for females, both projected with 110% of the MP-2014 Ultimate scale after 2014..
Changes in Plan Provisions Reflected in the Schedule	No changes in plan provisions in 2020.

* 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, 2021

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

*Combining Statements and Budget Comparisons
as Supplementary Information*

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

FANNIN COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

	Special Revenue Funds	Debt Service Fund Sinking Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-3)
ASSETS				
<i>Cash and cash equivalents</i>	\$ 5,139,026	\$ 465,565	\$ 374,848	\$ 5,979,439
<i>Investments</i>	1,157,656	--	--	1,157,656
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	207,519	55,266	--	262,785
<i>Intergovernmental</i>	132,863	--	--	132,863
<i>Inventories</i>	101,873	--	--	101,873
Total Assets	<u>\$ 6,738,937</u>	<u>\$ 520,831</u>	<u>\$ 374,848</u>	<u>\$ 7,634,616</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 377,373	\$ --	\$ --	\$ 377,373
<i>Accrued liabilities</i>	107,286	--	--	107,286
<i>Due to other funds</i>	180,197	--	68,726	248,923
Total Liabilities	<u>664,856</u>	<u>--</u>	<u>68,726</u>	<u>733,582</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	188,157	49,759	--	237,916
Total Deferred Inflows of Resources	<u>188,157</u>	<u>49,759</u>	<u>--</u>	<u>237,916</u>
Fund balances:				
<i>Nonspendable</i>	101,873	--	--	101,873
<i>Restricted</i>	3,282,030	471,072	306,122	4,059,224
<i>Committed</i>	2,649,578	--	--	2,649,578
<i>Unassigned</i>	(147,557)	--	--	(147,557)
Total fund balances	<u>5,885,924</u>	<u>471,072</u>	<u>306,122</u>	<u>6,663,118</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 6,738,937</u>	<u>\$ 520,831</u>	<u>\$ 374,848</u>	<u>\$ 7,634,616</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Special Revenue Funds	Debt Service Fund Sinking Fund	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
Revenue:				
Ad valorem taxes	\$ 2,790,352	\$ 1,347,252	\$ --	\$ 4,137,604
Other taxes	505,619	6,208	--	511,827
Intergovernmental	1,243,880	--	--	1,243,880
Fees of office	442,188	--	--	442,188
Fees of tax collector	700,740	--	--	700,740
Fines	208,780	--	--	208,780
Interest	3,098	--	1,040	4,138
Miscellaneous	544,520	--	--	544,520
Total revenues	<u>6,439,177</u>	<u>1,353,460</u>	<u>1,040</u>	<u>7,793,677</u>
Expenditures:				
General administration	623,968	--	--	623,968
Judicial	14,952	--	--	14,952
Legal	18,082	--	--	18,082
Public safety	302,045	--	--	302,045
Public transportation	4,395,537	--	--	4,395,537
Health and welfare	272,584	--	--	272,584
Nondepartmental	17,853	--	--	17,853
Capital outlay	--	--	2,411,450	2,411,450
Debt service:				
Principal	--	335,000	--	335,000
Interest and fiscal charges	--	781,406	--	781,406
Paying agent fees	--	3,430	--	3,430
Total expenditures	<u>5,645,021</u>	<u>1,119,836</u>	<u>2,411,450</u>	<u>9,176,307</u>
Excess (deficiency) of revenues over (under) expenditures	794,156	233,624	(2,410,410)	(1,382,630)
Other financing sources (uses):				
Transfers in	7,509	--	--	7,509
Transfers out	(5,482)	--	--	(5,482)
Sale of capital assets	117,736	--	--	117,736
Capital leases	357,254	--	--	357,254
Total other financing sources (uses)	<u>477,017</u>	<u>--</u>	<u>--</u>	<u>477,017</u>
Net change in fund balances	1,271,173	233,624	(2,410,410)	(905,613)
Fund balances, October 1	4,614,751	237,448	2,716,532	7,568,731
Fund balances, September 30	<u>\$ 5,885,924</u>	<u>\$ 471,072</u>	<u>\$ 306,122</u>	<u>\$ 6,663,118</u>

FANNIN COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2021

	Courthouse Security	Justice Court Building Security	County Clerk Vital Statistics	County Clerk Records Management
ASSETS				
<i>Cash and cash equivalents</i>	\$ 112,345	\$ 20,162	\$ --	\$ 48,761
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 112,345</u>	<u>\$ 20,162</u>	<u>\$ --</u>	<u>\$ 48,761</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ 8,670	\$ --	\$ --	\$ 186
<i>Accrued liabilities</i>	--	--	--	2,482
<i>Due to other funds</i>	--	--	1,028	--
Total Liabilities	<u>8,670</u>	<u>--</u>	<u>1,028</u>	<u>2,668</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	103,675	20,162	--	46,093
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	(1,028)	--
Total fund balances (deficits)	<u>103,675</u>	<u>20,162</u>	<u>(1,028)</u>	<u>46,093</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 112,345</u>	<u>\$ 20,162</u>	<u>\$ --</u>	<u>\$ 48,761</u>

Chapter 19 Funds	Election Equipment	County Clerk CO & District Clerk Technology	County Clerk Court Records Preservation	County Clerk Records Archive
\$ 800	\$ 22,517	\$ 7,227	\$ 17,800	\$ 368,713
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 800</u>	<u>\$ 22,517</u>	<u>\$ 7,227</u>	<u>\$ 17,800</u>	<u>\$ 368,713</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
-- 800	-- 22,517	-- 7,227	-- 17,800	-- 368,713
--	--	--	--	--
--	--	--	--	--
<u>800</u>	<u>22,517</u>	<u>7,227</u>	<u>17,800</u>	<u>368,713</u>
<u>\$ 800</u>	<u>\$ 22,517</u>	<u>\$ 7,227</u>	<u>\$ 17,800</u>	<u>\$ 368,713</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2021

	County Judge Excess Supplement	Probate Judges Education	District Clerk Records Management	District Court Records Archive
ASSETS				
<i>Cash and cash equivalents</i>	\$ 14,885	\$ 6,454	\$ 247	\$ 40,755
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 14,885</u>	<u>\$ 6,454</u>	<u>\$ 247</u>	<u>\$ 40,755</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ 62	\$ --
<i>Accrued liabilities</i>	--	--	--	526
<i>Due to other funds</i>	--	--	1,323	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>1,385</u>	<u>526</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	14,885	6,454	--	40,229
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	(1,138)	--
Total fund balances (deficits)	<u>14,885</u>	<u>6,454</u>	<u>(1,138)</u>	<u>40,229</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 14,885</u>	<u>\$ 6,454</u>	<u>\$ 247</u>	<u>\$ 40,755</u>

District Clerk Court & District Court Technology	District Clerk Court Records Preservation	County Offices Records Management	Road & Bridge Number One	Road & Bridge Number Two
\$ 4,553	\$ 42,361	\$ 76,515	\$ 389,301	\$ 391,914
--	--	--	18,341	262,314
--	--	--	42,588	49,236
--	--	--	15,474	17,556
--	--	--	19,443	37,783
<u>\$ 4,553</u>	<u>\$ 42,361</u>	<u>\$ 76,515</u>	<u>\$ 485,147</u>	<u>\$ 758,803</u>
\$ --	\$ --	\$ 1,629	\$ 35,907	\$ 31,193
--	--	--	21,403	24,682
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>1,629</u>	<u>57,310</u>	<u>55,875</u>
--	--	--	38,643	44,639
--	--	--	38,643	44,639
--	--	--	19,443	37,783
4,553	42,361	74,886	--	--
--	--	--	369,751	620,506
--	--	--	--	--
<u>4,553</u>	<u>42,361</u>	<u>74,886</u>	<u>389,194</u>	<u>658,289</u>
<u>\$ 4,553</u>	<u>\$ 42,361</u>	<u>\$ 76,515</u>	<u>\$ 485,147</u>	<u>\$ 758,803</u>

FANNIN COUNTY, TEXAS
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2021

	Raw Water Pipeline Road and Bridge #2	Road & Bridge Number Three	Lake Road Impact Raw Water Pipeline Precinct 3	Road & Bridge Number Four
ASSETS				
<i>Cash and cash equivalents</i>	\$ 4,066	\$ 552,611	\$ 473,881	\$ 489,603
<i>Investments</i>	--	621,579	--	109,850
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	73,857	--	41,838
<i>Intergovernmental</i>	--	27,037	--	15,391
<i>Inventories</i>	--	35,019	--	9,628
Total Assets	<u>\$ 4,066</u>	<u>\$ 1,310,103</u>	<u>\$ 473,881</u>	<u>\$ 666,310</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ 108,852	\$ 80,335	\$ 7,359
<i>Accrued liabilities</i>	--	31,673	--	19,686
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>140,525</u>	<u>80,335</u>	<u>27,045</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	66,962	--	37,913
Total Deferred Inflows of Resources	<u>--</u>	<u>66,962</u>	<u>--</u>	<u>37,913</u>
Fund balances:				
<i>Nonspendable</i>	--	35,019	--	9,628
<i>Restricted</i>	4,066	--	393,546	--
<i>Committed</i>	--	1,067,597	--	591,724
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>4,066</u>	<u>1,102,616</u>	<u>393,546</u>	<u>601,352</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 4,066</u>	<u>\$ 1,310,103</u>	<u>\$ 473,881</u>	<u>\$ 666,310</u>

Lake Road Impact Raw Water Pipeline Precinct 4	Raw Water Pipeline Rock for Pct.2,3,4	J.P. #1 Justice Court Technology	J.P. #2 Justice Court Technology	J.P. #3 Justice Court Technology
\$ 470,408	\$ 39	\$ 48,661	\$ 9,897	\$ 6,734
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 470,408</u>	<u>\$ 39</u>	<u>\$ 48,661</u>	<u>\$ 9,897</u>	<u>\$ 6,734</u>
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
470,408	39	48,661	9,897	6,734
--	--	--	--	--
--	--	--	--	--
<u>470,408</u>	<u>39</u>	<u>48,661</u>	<u>9,897</u>	<u>6,734</u>
<u>\$ 470,408</u>	<u>\$ 39</u>	<u>\$ 48,661</u>	<u>\$ 9,897</u>	<u>\$ 6,734</u>

FANNIN COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2021

	Fannin County Detention Center Annual Payment	Bail Bondsman Application Fee	Law Library	D.A. Fee
ASSETS				
<i>Cash and cash equivalents</i>	\$ 11,612	\$ 9,428	\$ 212,662	\$ 37,957
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 11,612</u>	<u>\$ 9,428</u>	<u>\$ 212,662</u>	<u>\$ 37,957</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ --	\$ --	\$ 89
<i>Accrued liabilities</i>	--	--	--	--
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>89</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	11,612	9,428	212,662	37,868
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>11,612</u>	<u>9,428</u>	<u>212,662</u>	<u>37,868</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 11,612</u>	<u>\$ 9,428</u>	<u>\$ 212,662</u>	<u>\$ 37,957</u>

Contraband Seizure	Investigator LEOSE	IHC Co-Op Gin	CERT	Hazard Mitigation Plan
\$ 17,241	\$ 751	\$ 522	\$ 159	\$ --
--	--	19,224	--	--
--	--	--	--	--
--	--	--	--	18,750
--	--	--	--	--
<u>\$ 17,241</u>	<u>\$ 751</u>	<u>\$ 19,746</u>	<u>\$ 159</u>	<u>\$ 18,750</u>
\$ 14,788	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
<u>14,788</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>25,000</u>
--	--	--	--	<u>25,000</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
2,453	751	19,746	159	--
--	--	--	--	--
--	--	--	--	(6,250)
<u>2,453</u>	<u>751</u>	<u>19,746</u>	<u>159</u>	<u>(6,250)</u>
<u>\$ 17,241</u>	<u>\$ 751</u>	<u>\$ 19,746</u>	<u>\$ 159</u>	<u>\$ 18,750</u>

FANNIN COUNTY, TEXAS

COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2021

	Safe Room Reimbursement Program	Cares Act Coronavirus Relief	Sheriff Forfeiture	Bois C'Arc Lake Reservoir (SO)
ASSETS				
<i>Cash and cash equivalents</i>	\$ 794	\$ 579,774	\$ 62,466	\$ 297,077
<i>Investments</i>	--	--	--	--
Receivables (net of allowances for uncollectibles):				
<i>Taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	18,750	--	--
<i>Inventories</i>	--	--	--	--
Total Assets	<u>\$ 794</u>	<u>\$ 598,524</u>	<u>\$ 62,466</u>	<u>\$ 297,077</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
<i>Accounts payable</i>	\$ --	\$ 87,173	\$ --	\$ 564
<i>Accrued liabilities</i>	--	--	27	6,807
<i>Due to other funds</i>	--	--	--	--
Total Liabilities	<u>--</u>	<u>87,173</u>	<u>27</u>	<u>7,371</u>
Deferred Inflows of Resources:				
<i>Unavailable revenue - property taxes</i>	--	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
<i>Nonspendable</i>	--	--	--	--
<i>Restricted</i>	794	511,351	62,439	289,706
<i>Committed</i>	--	--	--	--
<i>Unassigned</i>	--	--	--	--
Total fund balances (deficits)	<u>794</u>	<u>511,351</u>	<u>62,439</u>	<u>289,706</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 794</u>	<u>\$ 598,524</u>	<u>\$ 62,466</u>	<u>\$ 297,077</u>

Sheriff's Office Technology	Specialty Court Program	Law Enforcement Education Const. Precinct 1	Law Enforcement Education Const. Precinct 2	Law Enforcement Education Const. Precinct 3
\$ 2,351	\$ 30,659	\$ 3,017	\$ 1,683	\$ 4,020
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>\$ 2,351</u>	<u>\$ 30,659</u>	<u>\$ 3,017</u>	<u>\$ 1,683</u>	<u>\$ 4,020</u>
\$ --	\$ 383	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>383</u>	<u>--</u>	<u>--</u>	<u>--</u>
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
2,351	30,276	3,017	1,683	4,020
--	--	--	--	--
--	--	--	--	--
<u>2,351</u>	<u>30,276</u>	<u>3,017</u>	<u>1,683</u>	<u>4,020</u>
<u>\$ 2,351</u>	<u>\$ 30,659</u>	<u>\$ 3,017</u>	<u>\$ 1,683</u>	<u>\$ 4,020</u>

FANNIN COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS
 SEPTEMBER 30, 2021

	Courtouse Restoration	Right of Way	Veterans Court Program
ASSETS			
<i>Cash and cash equivalents</i>	\$ --	\$ 16,206	\$ 1,173
<i>Investments</i>	--	84,924	--
Receivables (net of allowances for uncollectibles):			
<i>Taxes</i>	--	--	--
<i>Intergovernmental</i>	13,705	--	--
<i>Inventories</i>	--	--	--
Total Assets	\$ <u>13,705</u>	\$ <u>101,130</u>	\$ <u>1,173</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
<i>Accounts payable</i>	\$ --	\$ --	\$ --
<i>Accrued liabilities</i>	--	--	--
<i>Due to other funds</i>	152,846	--	--
Total Liabilities	<u>152,846</u>	<u>--</u>	<u>--</u>
Deferred Inflows of Resources:			
<i>Unavailable revenue - property taxes</i>	--	--	--
Total Deferred Inflows of Resources	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:			
<i>Nonspendable</i>	--	--	--
<i>Restricted</i>	--	101,130	1,173
<i>Committed</i>	--	--	--
<i>Unassigned</i>	(139,141)	--	--
Total fund balances (deficits)	<u>(139,141)</u>	<u>101,130</u>	<u>1,173</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ <u>13,705</u>	\$ <u>101,130</u>	\$ <u>1,173</u>

Lake Road Impact Fund	Lake Fannin	Statzer	Texas Community Dev.Prog.	Total Nonmajor Special Revenue Funds (See Exhibit C-1)
\$ 204,021	\$ 17,305	\$ 6,838	\$ 100	\$ 5,139,026
--	--	41,424	--	1,157,656
--	--	--	--	207,519
--	--	--	6,200	132,863
--	--	--	--	101,873
<u>\$ 204,021</u>	<u>\$ 17,305</u>	<u>\$ 48,262</u>	<u>\$ 6,300</u>	<u>\$ 6,738,937</u>
\$ --	\$ 183	\$ --	\$ --	\$ 377,373
--	--	--	--	107,286
--	--	--	--	180,197
<u>--</u>	<u>183</u>	<u>--</u>	<u>--</u>	<u>664,856</u>
--	--	--	--	188,157
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>188,157</u>
--	--	--	--	101,873
204,021	17,122	48,262	6,300	3,282,030
--	--	--	--	2,649,578
--	--	--	--	(147,557)
<u>204,021</u>	<u>17,122</u>	<u>48,262</u>	<u>6,300</u>	<u>5,885,924</u>
<u>\$ 204,021</u>	<u>\$ 17,305</u>	<u>\$ 48,262</u>	<u>\$ 6,300</u>	<u>\$ 6,738,937</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Courthouse Security	Justice Court Building Security	County Clerk Vital Statistics	County Clerk Records Management
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fees of office</i>	11,776	--	--	--
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	25	--	1	17
<i>Miscellaneous</i>	--	409	610	70,525
Total revenues	<u>11,801</u>	<u>409</u>	<u>611</u>	<u>70,542</u>
Expenditures:				
<i>General administration</i>	--	--	--	95,619
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	44,419	--	1,696	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Debt service:				
Total expenditures	<u>44,419</u>	<u>--</u>	<u>1,696</u>	<u>95,619</u>
Excess (deficiency) of revenues over (under) expenditures	(32,618)	409	(1,085)	(25,077)
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
<i>Capital leases</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(32,618)	409	(1,085)	(25,077)
Fund balances (deficits), October 1	136,293	19,753	57	71,170
Fund balances (deficits), September 30	<u>\$ 103,675</u>	<u>\$ 20,162</u>	<u>\$ (1,028)</u>	<u>\$ 46,093</u>

Chapter 19 Funds	Election Equipment	County Clerk CO & District Clerk Technology	County Clerk Court Records Preservation	County Clerk Records Archive
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
36,448	120,000	--	--	--
--	4,945	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	343	1,170	62,245
<u>36,448</u>	<u>124,945</u>	<u>343</u>	<u>1,170</u>	<u>62,245</u>
1,260	493,254	1,101	--	17,605
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
29,205	--	--	--	--
--	--	--	--	--
<u>30,465</u>	<u>493,254</u>	<u>1,101</u>	<u>--</u>	<u>17,605</u>
5,983	(368,309)	(758)	1,170	44,640
--	--	--	--	--
--	--	--	--	--
--	357,254	--	--	--
<u>--</u>	<u>357,254</u>	<u>--</u>	<u>--</u>	<u>--</u>
5,983	(11,055)	(758)	1,170	44,640
(5,183)	33,572	7,985	16,630	324,073
<u>\$ 800</u>	<u>\$ 22,517</u>	<u>\$ 7,227</u>	<u>\$ 17,800</u>	<u>\$ 368,713</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	County Judge Excess Supplement	Probate Judges Education	District Clerk Records Management	District Court Records Archive
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fees of office</i>	--	471	--	--
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	--	--	4	--
<i>Miscellaneous</i>	--	--	3,624	5,254
Total revenues	<u>--</u>	<u>471</u>	<u>3,628</u>	<u>5,254</u>
Expenditures:				
<i>General administration</i>	1,343	--	--	--
<i>Judicial</i>	--	--	7,630	2,476
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Debt service:				
Total expenditures	<u>1,343</u>	<u>--</u>	<u>7,630</u>	<u>2,476</u>
Excess (deficiency) of revenues over (under) expenditures	(1,343)	471	(4,002)	2,778
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
<i>Capital leases</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	(1,343)	471	(4,002)	2,778
Fund balances (deficits), October 1	16,228	5,983	2,864	37,451
Fund balances (deficits), September 30	<u>\$ 14,885</u>	<u>\$ 6,454</u>	<u>\$ (1,138)</u>	<u>\$ 40,229</u>

District Clerk Court & District Court Technology	District Clerk Court Records Preservation	County Offices Records Management	Road & Bridge Number One	Road & Bridge Number Two
\$ --	\$ --	\$ --	\$ 568,599	\$ 662,454
--	--	--	82,671	96,280
--	--	--	--	26,400
--	--	--	--	--
--	--	--	142,811	166,356
--	--	--	22,401	26,095
--	--	16	297	985
658	4,274	15,248	41,019	128,902
<u>658</u>	<u>4,274</u>	<u>15,264</u>	<u>857,798</u>	<u>1,107,472</u>
--	--	13,786	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	841,149	1,165,709
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>13,786</u>	<u>841,149</u>	<u>1,165,709</u>
658	4,274	1,478	16,649	(58,237)
--	--	--	--	--
--	--	--	--	--
--	--	--	18,569	63,316
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>18,569</u>	<u>63,316</u>
658	4,274	1,478	35,218	5,079
3,895	38,087	73,408	353,976	653,210
<u>\$ 4,553</u>	<u>\$ 42,361</u>	<u>\$ 74,886</u>	<u>\$ 389,194</u>	<u>\$ 658,289</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Raw Water Pipeline Road and Bridge #2	Road & Bridge Number Three	Lake Road Impact Raw Water Pipeline Precinct 3	Road & Bridge Number Four
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ 993,619	\$ --	\$ 565,680
<i>Other taxes</i>	--	144,438	--	82,230
<i>Intergovernmental</i>	12,000	--	84,000	--
<i>Fees of office</i>	--	--	--	--
<i>Fees of tax collector</i>	--	249,533	--	142,040
<i>Fines</i>	--	39,141	--	22,280
<i>Interest</i>	--	1,288	--	341
<i>Miscellaneous</i>	--	71,071	--	70,545
Total revenues	<u>12,000</u>	<u>1,499,090</u>	<u>84,000</u>	<u>883,116</u>
Expenditures:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	--	--	--	--
<i>Public transportation</i>	--	1,332,617	80,335	727,598
<i>Health and welfare</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Debt service:				
Total expenditures	<u>--</u>	<u>1,332,617</u>	<u>80,335</u>	<u>727,598</u>
 Excess (deficiency) of revenues over (under) expenditures	 12,000	 166,473	 3,665	 155,518
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	35,851	--	--
<i>Capital leases</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>35,851</u>	<u>--</u>	<u>--</u>
 Net change in fund balances	 12,000	 202,324	 3,665	 155,518
 Fund balances (deficits), October 1	 (7,934)	 900,292	 389,881	 445,834
Fund balances (deficits), September 30	<u>\$ 4,066</u>	<u>\$ 1,102,616</u>	<u>\$ 393,546</u>	<u>\$ 601,352</u>

Lake Road Impact Raw Water Pipeline Precinct 4	Raw Water Pipeline Rock for Pct.2,3,4	J.P. #1 Justice Court Technology	J.P. #2 Justice Court Technology	J.P. #3 Justice Court Technology
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
104,000	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	535	85	672
<u>104,000</u>	<u>--</u>	<u>535</u>	<u>85</u>	<u>672</u>
--	--	--	--	--
--	--	1,544	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>1,544</u>	<u>--</u>	<u>--</u>
104,000	--	(1,009)	85	672
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
104,000	--	(1,009)	85	672
366,408	39	49,670	9,812	6,062
<u>\$ 470,408</u>	<u>\$ 39</u>	<u>\$ 48,661</u>	<u>\$ 9,897</u>	<u>\$ 6,734</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Fannin County Detention Center Annual Payment	Bail Bondsman Application Fee	Law Library	D.A. Fee
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	--	--	--	--
<i>Fees of office</i>	10,000	1,000	15,944	552
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	--	--	--	27,159
<i>Interest</i>	--	--	39	3
<i>Miscellaneous</i>	100	--	--	1,268
Total revenues	<u>10,100</u>	<u>1,000</u>	<u>15,983</u>	<u>28,982</u>
Expenditures:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	17,506
<i>Public safety</i>	10,267	--	--	--
<i>Public transportation</i>	--	--	--	--
<i>Health and welfare</i>	--	--	--	--
<i>Nondepartmental</i>	--	--	--	--
Debt service:				
Total expenditures	<u>10,267</u>	<u>--</u>	<u>--</u>	<u>17,506</u>
 Excess (deficiency) of revenues over (under) expenditures	 (167)	 1,000	 15,983	 11,476
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	--
<i>Sale of capital assets</i>	--	--	--	--
<i>Capital leases</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Net change in fund balances	 (167)	 1,000	 15,983	 11,476
 Fund balances (deficits), October 1	 11,779	 8,428	 196,679	 26,392
Fund balances (deficits), September 30	<u>\$ 11,612</u>	<u>\$ 9,428</u>	<u>\$ 212,662</u>	<u>\$ 37,868</u>

Contraband Seizure	Investigator LEOSE	IHC Co-Op Gin	IHC Bonnie Ruth Cooper	CERT
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
--	641	--	--	--
--	--	--	--	--
--	--	--	--	--
1	--	10	2	--
--	--	--	1,187	--
<u>1</u>	<u>641</u>	<u>10</u>	<u>1,189</u>	<u>--</u>
--	--	--	--	--
--	576	--	--	--
--	--	--	--	--
--	--	--	8,221	--
--	--	--	--	--
<u>--</u>	<u>576</u>	<u>--</u>	<u>8,221</u>	<u>--</u>
1	65	10	(7,032)	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
1	65	10	(7,032)	--
<u>2,452</u>	<u>686</u>	<u>19,736</u>	<u>7,032</u>	<u>159</u>
<u>\$ 2,453</u>	<u>\$ 751</u>	<u>\$ 19,746</u>	<u>\$ --</u>	<u>\$ 159</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Hazard Mitigation Plan	Safe Room Reimbursement Program	Cares Act Coronavirus Relief	OOG COVID #4145401
Revenue:				
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ --	\$ --
<i>Other taxes</i>	--	--	--	--
<i>Intergovernmental</i>	18,750	--	770,226	52,011
<i>Fees of office</i>	--	--	--	--
<i>Fees of tax collector</i>	--	--	--	--
<i>Fines</i>	--	--	--	--
<i>Interest</i>	--	--	--	--
<i>Miscellaneous</i>	--	--	--	--
Total revenues	<u>18,750</u>	<u>--</u>	<u>770,226</u>	<u>52,011</u>
Expenditures:				
<i>General administration</i>	--	--	--	--
<i>Judicial</i>	--	--	--	--
<i>Legal</i>	--	--	--	--
<i>Public safety</i>	25,000	7,834	--	--
<i>Public transportation</i>	--	--	248,129	--
<i>Health and welfare</i>	--	454	188,175	46,529
<i>Nondepartmental</i>	--	--	--	--
Debt service:				
Total expenditures	<u>25,000</u>	<u>8,288</u>	<u>436,304</u>	<u>46,529</u>
Excess (deficiency) of revenues over (under) expenditures	(6,250)	(8,288)	333,922	5,482
Other financing sources (uses):				
<i>Transfers in</i>	--	--	--	--
<i>Transfers out</i>	--	--	--	(5,482)
<i>Sale of capital assets</i>	--	--	--	--
<i>Capital leases</i>	--	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>	<u>(5,482)</u>
Net change in fund balances	(6,250)	(8,288)	333,922	--
Fund balances (deficits), October 1	--	9,082	177,429	--
Fund balances (deficits), September 30	<u>\$ (6,250)</u>	<u>\$ 794</u>	<u>\$ 511,351</u>	<u>\$ --</u>

Sheriff Forfeiture	Law Enforcement Education Sheriff's Office	Bois C'Arc Lake Reservoir (SO)	Sheriff's Office Technology	Specialty Court Program
\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--
1,587	--	--	--	--
--	--	397,500	--	--
--	--	--	--	--
71,704	--	--	--	--
7	--	--	--	--
--	1,973	36,289	--	4,372
<u>73,298</u>	<u>1,973</u>	<u>433,789</u>	<u>--</u>	<u>4,372</u>
--	--	--	--	--
--	--	--	--	3,302
--	--	--	--	--
87,187	1,973	123,669	--	--
--	--	--	--	--
--	--	--	--	--
<u>87,187</u>	<u>1,973</u>	<u>123,669</u>	<u>--</u>	<u>3,302</u>
(13,889)	--	310,120	--	1,070
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
(13,889)	--	310,120	--	1,070
76,328	--	(20,414)	2,351	29,206
<u>\$ 62,439</u>	<u>\$ --</u>	<u>\$ 289,706</u>	<u>\$ 2,351</u>	<u>\$ 30,276</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Law Enforcement Education Const. Precinct 1	Law Enforcement Education Const. Precinct 2	Law Enforcemer Education Const Precinct 3
Revenue:			
Ad valorem taxes	\$ --	\$ --	\$ --
Other taxes	--	--	--
Intergovernmental	--	--	--
Fees of office	--	--	--
Fees of tax collector	--	--	--
Fines	--	--	--
Interest	--	--	--
Miscellaneous	644	643	643
Total revenues	<u>644</u>	<u>643</u>	<u>643</u>
Expenditures:			
General administration	--	--	--
Judicial	--	--	--
Legal	--	--	--
Public safety	--	--	--
Public transportation	--	--	--
Health and welfare	--	--	--
Nondepartmental	--	--	--
Debt service:			
Total expenditures	<u>--</u>	<u>--</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	644	643	643
Other financing sources (uses):			
Transfers in	--	--	--
Transfers out	--	--	--
Sale of capital assets	--	--	--
Capital leases	--	--	--
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>--</u>
Net change in fund balances	644	643	643
Fund balances (deficits), October 1	2,373	1,040	3,377
Fund balances (deficits), September 30	<u>\$ 3,017</u>	<u>\$ 1,683</u>	<u>\$ 4,020</u>

at t.	Courthouse Restoration	Right of Way	Veterans Court Program	Lake Road Impact Fund	Lake Fannin
\$	--	\$ --	\$ --	\$ --	\$ --
	--	--	--	100,000	--
	--	--	--	--	--
	--	--	--	--	--
	--	--	--	--	--
	--	42	--	--	--
	--	90	573	--	18,791
	<u>--</u>	<u>132</u>	<u>573</u>	<u>100,000</u>	<u>18,791</u>
	--	--	--	--	--
	--	--	--	--	--
	--	--	--	--	--
	--	--	--	--	--
	--	--	--	--	6,236
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>6,236</u>
	--	132	573	100,000	12,555
	7,509	--	--	--	--
	--	--	--	--	--
	--	--	--	--	--
	<u>7,509</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
	7,509	132	573	100,000	12,555
	(146,650)	100,998	600	104,021	4,567
\$	<u>(139,141)</u>	<u>\$ 101,130</u>	<u>\$ 1,173</u>	<u>\$ 204,021</u>	<u>\$ 17,122</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Statzer	Texas Community Dev.Prog.	Total Nonmajor Special Revenue Funds (See Exhibit C-2)
Revenue:			
<i>Ad valorem taxes</i>	\$ --	\$ --	\$ 2,790,352
<i>Other taxes</i>	--	--	505,619
<i>Intergovernmental</i>	--	17,817	1,243,880
<i>Fees of office</i>	--	--	442,188
<i>Fees of tax collector</i>	--	--	700,740
<i>Fines</i>	--	--	208,780
<i>Interest</i>	20	--	3,098
<i>Miscellaneous</i>	758	--	544,520
Total revenues	<u>778</u>	<u>17,817</u>	<u>6,439,177</u>
Expenditures:			
<i>General administration</i>	--	--	623,968
<i>Judicial</i>	--	--	14,952
<i>Legal</i>	--	--	18,082
<i>Public safety</i>	--	--	302,045
<i>Public transportation</i>	--	--	4,395,537
<i>Health and welfare</i>	--	--	272,584
<i>Nondepartmental</i>	--	11,617	17,853
Debt service:			
Total expenditures	<u>--</u>	<u>11,617</u>	<u>5,645,021</u>
Excess (deficiency) of revenues over (under) expenditures	778	6,200	794,156
Other financing sources (uses):			
<i>Transfers in</i>	--	--	7,509
<i>Transfers out</i>	--	--	(5,482)
<i>Sale of capital assets</i>	--	--	117,736
<i>Capital leases</i>	--	--	357,254
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>477,017</u>
Net change in fund balances	778	6,200	1,271,173
Fund balances (deficits), October 1	47,484	100	4,614,751
Fund balances (deficits), September 30	<u>\$ 48,262</u>	<u>\$ 6,300</u>	<u>\$ 5,885,924</u>

FANNIN COUNTY, TEXAS
COURTHOUSE SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-5

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 8,300	\$ 11,776	\$ 3,476
<i>Interest</i>	<u>50</u>	<u>25</u>	<u>(25)</u>
Total revenues	<u>8,350</u>	<u>11,801</u>	<u>3,451</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>Courthouse Security Part-Time</i>	35,000	15,645	19,355
<i>Security Equipment</i>	<u>28,415</u>	<u>28,774</u>	<u>(359)</u>
Total Public safety	<u>63,415</u>	<u>44,419</u>	<u>18,996</u>
Total expenditures	<u>63,415</u>	<u>44,419</u>	<u>18,996</u>
Net change in fund balances	(55,065)	(32,618)	22,447
Fund balances, October 1	136,293	136,293	--
Fund balances, September 30	<u>\$ 81,228</u>	<u>\$ 103,675</u>	<u>\$ 22,447</u>

FANNIN COUNTY, TEXAS
JUSTICE COURT BUILDING SECURITY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-6

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 850	\$ 409	\$ (441)
Total revenues	<u>850</u>	<u>409</u>	<u>(441)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice Ct Bldg Expense</i>	<u>4,500</u>	<u>--</u>	<u>4,500</u>
Total Judicial	<u>4,500</u>	<u>--</u>	<u>4,500</u>
Total expenditures	<u>4,500</u>	<u>--</u>	<u>4,500</u>
Net change in fund balances	(3,650)	409	4,059
Fund balances, October 1	<u>19,753</u>	<u>19,753</u>	<u>--</u>
Fund balances, September 30	<u>\$ 16,103</u>	<u>\$ 20,162</u>	<u>\$ 4,059</u>

FANNIN COUNTY, TEXAS
 COUNTY CLERK VITAL STATISTICS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-7

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
Interest	\$ 5	\$ 1	\$ (4)
Miscellaneous	<u>500</u>	<u>610</u>	<u>110</u>
Total revenues	<u>505</u>	<u>611</u>	<u>106</u>
Expenditures:			
Current:			
Public safety			
Cert Project Director	<u>3,500</u>	<u>1,696</u>	<u>1,804</u>
Total Public safety	<u>3,500</u>	<u>1,696</u>	<u>1,804</u>
Total expenditures	<u>3,500</u>	<u>1,696</u>	<u>1,804</u>
Net change in fund balances	(2,995)	(1,085)	1,910
Fund balances, October 1	<u>57</u>	<u>57</u>	--
Fund balances (deficits), September 30	<u>\$ (2,938)</u>	<u>\$ (1,028)</u>	<u>\$ 1,910</u>

FANNIN COUNTY, TEXAS
 COUNTY CLERK RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-8

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Interest</i>	\$ 50	\$ 17	\$ (33)
<i>Miscellaneous</i>	<u>57,500</u>	<u>70,525</u>	<u>13,025</u>
Total revenues	<u>57,550</u>	<u>70,542</u>	<u>12,992</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Clerk Record Management</i>	<u>95,689</u>	<u>95,619</u>	<u>70</u>
Total General administration	<u>95,689</u>	<u>95,619</u>	<u>70</u>
Total expenditures	<u>95,689</u>	<u>95,619</u>	<u>70</u>
Net change in fund balances	(38,139)	(25,077)	13,062
Fund balances, October 1	<u>71,170</u>	<u>71,170</u>	--
Fund balances, September 30	<u>\$ 33,031</u>	<u>\$ 46,093</u>	<u>\$ 13,062</u>

FANNIN COUNTY, TEXAS

CHAPTER 19 FUNDS
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-9

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental</i>	\$ 1,206	\$ 36,448	\$ 35,242
Total revenues	<u>1,206</u>	<u>36,448</u>	<u>35,242</u>
Expenditures:			
Current:			
<i>General administration</i>			
County Clerk	1,206	1,260	(54)
Total General administration	<u>1,206</u>	<u>1,260</u>	<u>(54)</u>
<i>Health and welfare</i>			
HAVA CARES Act Coronavirus Relief	--	29,205	(29,205)
Total Health and welfare	<u>--</u>	<u>29,205</u>	<u>(29,205)</u>
Total expenditures	<u>1,206</u>	<u>30,465</u>	<u>(29,259)</u>
Net change in fund balances	--	5,983	5,983
Fund balances (deficits), October 1	(5,183)	(5,183)	--
Fund balances, September 30	<u>\$ (5,183)</u>	<u>\$ 800</u>	<u>\$ 5,983</u>

FANNIN COUNTY, TEXAS
ELECTION EQUIPMENT FUND
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-10

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental</i>	\$ --	\$ 120,000	\$ 120,000
<i>Fees of office</i>	<u>4,000</u>	<u>4,945</u>	<u>945</u>
Total revenues	<u>4,000</u>	<u>124,945</u>	<u>120,945</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Clerk</i>	<u>523,254</u>	<u>493,254</u>	<u>30,000</u>
Total General administration	<u>523,254</u>	<u>493,254</u>	<u>30,000</u>
Total expenditures	<u>523,254</u>	<u>493,254</u>	<u>30,000</u>
Excess (deficiency) of revenues over (under) expenditures	(519,254)	(368,309)	150,945
Other financing sources (uses):			
<i>Capital leases</i>	<u>--</u>	<u>357,254</u>	<u>357,254</u>
Total other financing sources (uses)	<u>--</u>	<u>357,254</u>	<u>(357,254)</u>
Net change in fund balances	(519,254)	(11,055)	508,199
Fund balances, October 1	<u>33,572</u>	<u>33,572</u>	<u>--</u>
Fund balances, September 30	<u>\$ (485,682)</u>	<u>\$ 22,517</u>	<u>\$ 508,199</u>

FANNIN COUNTY, TEXAS

COUNTY CLERK CO. & DIST. COURT TECHNOLOGY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-11

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 600	\$ 343	\$ (257)
Total revenues	<u>600</u>	<u>343</u>	<u>(257)</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County & District Court Technology</i>	<u>600</u>	<u>1,101</u>	<u>(501)</u>
Total General administration	<u>600</u>	<u>1,101</u>	<u>(501)</u>
Total expenditures	<u>600</u>	<u>1,101</u>	<u>(501)</u>
Fund balances, October 1	<u>7,985</u>	<u>7,985</u>	--
Fund balances, September 30	<u>\$ 7,985</u>	<u>\$ 7,227</u>	<u>\$ (758)</u>

FANNIN COUNTY, TEXAS
 COUNTY CLERK RECORDS ARCHIVE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-12

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 90,000	\$ 62,245	\$ (27,755)
Total revenues	<u>90,000</u>	<u>62,245</u>	<u>(27,755)</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Clerk</i>	<u>140,000</u>	<u>17,605</u>	<u>122,395</u>
Total General administration	<u>140,000</u>	<u>17,605</u>	<u>122,395</u>
Total expenditures	<u>140,000</u>	<u>17,605</u>	<u>122,395</u>
Net change in fund balances	(50,000)	44,640	94,640
Fund balances, October 1	<u>324,073</u>	<u>324,073</u>	--
Fund balances, September 30	<u>\$ 274,073</u>	<u>\$ 368,713</u>	<u>\$ 94,640</u>

FANNIN COUNTY, TEXAS
 COUNTY JUDGE EXCESS SUPPLEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-13

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Expenditures:			
Current:			
<i>General administration</i>			
<i>Excess Supplement County Judge</i>	\$ 2,700	\$ 1,343	\$ 1,357
<i>Total General administration</i>	<u>2,700</u>	<u>1,343</u>	<u>1,357</u>
Total expenditures	<u>2,700</u>	<u>1,343</u>	<u>1,357</u>
Net change in fund balances	(2,700)	(1,343)	1,357
Fund balances, October 1	16,228	16,228	--
Fund balances, September 30	<u>\$ 13,528</u>	<u>\$ 14,885</u>	<u>\$ 1,357</u>

FANNIN COUNTY, TEXAS

PROBATE JUDGES EDUCATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-14

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of office</i>	\$ 150	\$ 471	\$ 321
Total revenues	<u>150</u>	<u>471</u>	<u>321</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Probate Judge Subsidy</i>	1,600	--	1,600
Total Judicial	<u>1,600</u>	<u>--</u>	<u>1,600</u>
Total expenditures	<u>1,600</u>	<u>--</u>	<u>1,600</u>
Net change in fund balances	(1,450)	471	1,921
Fund balances, October 1	5,983	5,983	--
Fund balances, September 30	<u>\$ 4,533</u>	<u>\$ 6,454</u>	<u>\$ 1,921</u>

FANNIN COUNTY, TEXAS

DISTRICT COURT RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-15

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Interest</i>	\$ 15	\$ 4	\$ (11)
<i>Miscellaneous</i>	<u>2,500</u>	<u>3,624</u>	<u>1,124</u>
Total revenues	<u>2,515</u>	<u>3,628</u>	<u>1,113</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk</i>	<u>9,603</u>	<u>7,630</u>	<u>1,973</u>
Total Judicial	<u>9,603</u>	<u>7,630</u>	<u>1,973</u>
Total expenditures	<u>9,603</u>	<u>7,630</u>	<u>1,973</u>
Net change in fund balances	(7,088)	(4,002)	3,086
Fund balances, October 1	<u>2,864</u>	<u>2,864</u>	--
Fund balances, September 30	<u>\$ (4,224)</u>	<u>\$ (1,138)</u>	<u>\$ 3,086</u>

FANNIN COUNTY, TEXAS
DISTRICT COURT RECORDS ARCHIVE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-16

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 4,000	\$ 5,254	\$ 1,254
Total revenues	<u>4,000</u>	<u>5,254</u>	<u>1,254</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk</i>	<u>29,000</u>	<u>2,476</u>	<u>26,524</u>
Total Judicial	<u>29,000</u>	<u>2,476</u>	<u>26,524</u>
Total expenditures	<u>29,000</u>	<u>2,476</u>	<u>26,524</u>
Net change in fund balances	(25,000)	2,778	27,778
Fund balances, October 1	<u>37,451</u>	<u>37,451</u>	--
Fund balances, September 30	<u>\$ 12,451</u>	<u>\$ 40,229</u>	<u>\$ 27,778</u>

FANNIN COUNTY, TEXAS

DISTRICT CLERK CO. & DIST. COURT TECHNOLOGY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-17

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ --	\$ 658	\$ 658
Total revenues	<u>--</u>	<u>658</u>	<u>658</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County & District Court Technology</i>	<u>3,000</u>	<u>--</u>	<u>3,000</u>
Total General administration	<u>3,000</u>	<u>--</u>	<u>3,000</u>
Total expenditures	<u>3,000</u>	<u>--</u>	<u>3,000</u>
Net change in fund balances	(3,000)	658	3,658
Fund balances, October 1	<u>3,895</u>	<u>3,895</u>	<u>--</u>
Fund balances, September 30	<u>\$ 895</u>	<u>\$ 4,553</u>	<u>\$ 3,658</u>

FANNIN COUNTY, TEXAS

DISTRICT CLERK COURT RECORDS PRESERVATION
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-18

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ --	\$ 4,274	\$ 4,274
Total revenues	<u>--</u>	<u>4,274</u>	<u>4,274</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>District Clerk Records Preservation Equipment</i>	<u>35,000</u>	<u>--</u>	<u>35,000</u>
Total Judicial	<u>35,000</u>	<u>--</u>	<u>35,000</u>
Total expenditures	<u>35,000</u>	<u>--</u>	<u>35,000</u>
Net change in fund balances	(35,000)	4,274	39,274
Fund balances, October 1	<u>38,087</u>	<u>38,087</u>	<u>--</u>
Fund balances, September 30	<u>\$ 3,087</u>	<u>\$ 42,361</u>	<u>\$ 39,274</u>

FANNIN COUNTY, TEXAS
 COUNTY OFFICES RECORDS MANAGEMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-19

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Interest</i>	\$ 50	\$ 16	\$ (34)
<i>Miscellaneous</i>	<u>15,000</u>	<u>15,248</u>	<u>248</u>
Total revenues	<u>15,050</u>	<u>15,264</u>	<u>214</u>
Expenditures:			
Current:			
<i>General administration</i>			
<i>County Offices Record Management</i>	<u>20,787</u>	<u>13,786</u>	<u>7,001</u>
Total General administration	<u>20,787</u>	<u>13,786</u>	<u>7,001</u>
<i>Nondepartmental</i>			
<i>Undesignated Conversion</i>	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total Nondepartmental	<u>1,000</u>	<u>--</u>	<u>1,000</u>
Total expenditures	<u>21,787</u>	<u>13,786</u>	<u>8,001</u>
Net change in fund balances	(6,737)	1,478	8,215
Fund balances, October 1	<u>73,408</u>	<u>73,408</u>	<u>--</u>
Fund balances, September 30	<u>\$ 66,671</u>	<u>\$ 74,886</u>	<u>\$ 8,215</u>

FANNIN COUNTY, TEXAS

ROAD & BRIDGE #1
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-20

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 557,378	\$ 568,599	\$ 11,221
<i>Other taxes</i>	52,018	82,671	30,653
<i>Fees of tax collector</i>	140,000	142,811	2,811
<i>Fines</i>	24,500	22,401	(2,099)
<i>Interest</i>	500	297	(203)
<i>Miscellaneous</i>	35,000	41,019	6,019
Total revenues	<u>809,396</u>	<u>857,798</u>	<u>48,402</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number One</i>	879,666	831,002	48,664
<i>Road and Bridge Administrative</i>	15,957	10,147	5,810
Total Public transportation	<u>895,623</u>	<u>841,149</u>	<u>54,474</u>
Total expenditures	<u>895,623</u>	<u>841,149</u>	<u>54,474</u>
Excess (deficiency) of revenues over (under) expenditures	(86,227)	16,649	102,876
Other financing sources (uses):			
<i>Sale of capital assets</i>	19,569	18,569	(1,000)
Total other financing sources (uses)	<u>19,569</u>	<u>18,569</u>	<u>(1,000)</u>
Net change in fund balances	(66,658)	35,218	101,876
Fund balances, October 1	353,976	353,976	--
Fund balances, September 30	<u>\$ 287,318</u>	<u>\$ 389,194</u>	<u>\$ 101,876</u>

FANNIN COUNTY, TEXAS

EXHIBIT C-21

ROAD & BRIDGE #2
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 649,624	\$ 662,454	\$ 12,830
<i>Other taxes</i>	64,603	96,280	31,677
<i>Intergovernmental</i>	26,400	26,400	--
<i>Fees of tax collector</i>	167,000	166,356	(644)
<i>Fines</i>	30,000	26,095	(3,905)
<i>Interest</i>	3,000	985	(2,015)
<i>Miscellaneous</i>	123,270	128,902	5,632
Total revenues	<u>1,063,897</u>	<u>1,107,472</u>	<u>43,575</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Two</i>	1,255,865	1,155,562	100,303
<i>Road and Bridge Administrative</i>	15,958	10,147	5,811
Total Public transportation	<u>1,271,823</u>	<u>1,165,709</u>	<u>106,114</u>
<i>Nondepartmental</i>			
<i>Contingency</i>	10,000	--	10,000
Total Nondepartmental	<u>10,000</u>	<u>--</u>	<u>10,000</u>
Total expenditures	<u>1,281,823</u>	<u>1,165,709</u>	<u>116,114</u>
Excess (deficiency) of revenues over (under) expenditures	(217,926)	(58,237)	159,689
Other financing sources (uses):			
<i>Sale of capital assets</i>	67,316	63,316	(4,000)
Total other financing sources (uses)	<u>67,316</u>	<u>63,316</u>	<u>4,000</u>
Net change in fund balances	(150,610)	5,079	155,689
Fund balances, October 1	653,210	653,210	--
Fund balances, September 30	<u>\$ 502,600</u>	<u>\$ 658,289</u>	<u>\$ 155,689</u>

FANNIN COUNTY, TEXAS

RAW WATER PIPELINE ROAD AND BRIDGE #2
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-22

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental</i>	\$ 12,000	\$ 12,000	\$ --
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>--</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Two</i>	12,000	--	12,000
Total Public transportation	<u>12,000</u>	<u>--</u>	<u>12,000</u>
Total expenditures	<u>12,000</u>	<u>--</u>	<u>12,000</u>
Net change in fund balances	--	12,000	12,000
Fund balances (deficits), October 1	(7,934)	(7,934)	--
Fund balances, September 30	<u>\$ (7,934)</u>	<u>\$ 4,066</u>	<u>\$ 12,000</u>

FANNIN COUNTY, TEXAS

EXHIBIT C-23

ROAD & BRIDGE #3
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budget	Actual	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 972,335	\$ 993,619	\$ 21,284
<i>Other taxes</i>	92,905	144,438	51,533
<i>Fees of tax collector</i>	220,000	249,533	29,533
<i>Fines</i>	30,400	39,141	8,741
<i>Interest</i>	4,000	1,288	(2,712)
<i>Miscellaneous</i>	43,370	71,071	27,701
Total revenues	<u>1,363,010</u>	<u>1,499,090</u>	<u>136,080</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Three</i>	1,365,903	1,322,470	43,433
<i>Road and Bridge Administrative</i>	15,958	10,147	5,811
Total Public transportation	<u>1,381,861</u>	<u>1,332,617</u>	<u>49,244</u>
<i>Nondepartmental</i>			
<i>Contingency</i>	30,000	--	30,000
Total Nondepartmental	<u>30,000</u>	<u>--</u>	<u>30,000</u>
Total expenditures	<u>1,411,861</u>	<u>1,332,617</u>	<u>79,244</u>
Excess (deficiency) of revenues over (under) expenditures	(48,851)	166,473	215,324
Other financing sources (uses):			
<i>Sale of capital assets</i>	40,851	35,851	(5,000)
Total other financing sources (uses)	<u>40,851</u>	<u>35,851</u>	<u>(5,000)</u>
Net change in fund balances	(8,000)	202,324	210,324
Fund balances, October 1	900,292	900,292	--
Fund balances, September 30	<u>\$ 892,292</u>	<u>\$ 1,102,616</u>	<u>\$ 210,324</u>

FANNIN COUNTY, TEXAS

LAKE ROAD IMPACT/RAW WATER PIPELINE PCT. 3
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-24

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental</i>	\$ 84,000	\$ 84,000	\$ --
Total revenues	<u>84,000</u>	<u>84,000</u>	<u>--</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Three</i>	250,000	80,335	169,665
<i>Road and Bridge Legal Advisor</i>	84,000	--	84,000
Total Public transportation	<u>334,000</u>	<u>80,335</u>	<u>253,665</u>
Total expenditures	<u>334,000</u>	<u>80,335</u>	<u>253,665</u>
Net change in fund balances	(250,000)	3,665	253,665
Fund balances, October 1	389,881	389,881	--
Fund balances, September 30	<u>\$ 139,881</u>	<u>\$ 393,546</u>	<u>\$ 253,665</u>

FANNIN COUNTY, TEXAS
ROAD & BRIDGE #4
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-25

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 554,424	\$ 565,680	\$ 11,256
<i>Other taxes</i>	57,115	82,230	25,115
<i>Fees of tax collector</i>	140,000	142,040	2,040
<i>Fines</i>	33,800	22,280	(11,520)
<i>Interest</i>	2,000	341	(1,659)
<i>Miscellaneous</i>	37,500	70,545	33,045
Total revenues	<u>824,839</u>	<u>883,116</u>	<u>58,277</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Four</i>	857,388	717,452	139,936
<i>Road and Bridge Administrative</i>	15,957	10,146	5,811
Total Public transportation	<u>873,345</u>	<u>727,598</u>	<u>145,747</u>
Total expenditures	<u>873,345</u>	<u>727,598</u>	<u>145,747</u>
Excess (deficiency) of revenues over (under) expenditures	(48,506)	155,518	204,024
Other financing sources (uses):			
<i>Sale of capital assets</i>	1,500	--	(1,500)
Total other financing sources (uses)	<u>1,500</u>	<u>--</u>	<u>(1,500)</u>
Net change in fund balances	(47,006)	155,518	202,524
Fund balances, October 1	445,834	445,834	--
Fund balances, September 30	<u>\$ 398,828</u>	<u>\$ 601,352</u>	<u>\$ 202,524</u>

FANNIN COUNTY, TEXAS

LAKE ROAD IMPACT/RAW WATER PIPELINE PCT. 4
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-26

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 104,000	\$ 104,000	\$ --
Total revenues	<u>104,000</u>	<u>104,000</u>	<u>--</u>
Expenditures:			
Current:			
<i>Public transportation</i>			
<i>Road and Bridge Number Four</i>	<u>254,000</u>	<u>--</u>	<u>254,000</u>
Total Public transportation	<u>254,000</u>	<u>--</u>	<u>254,000</u>
Total expenditures	<u>254,000</u>	<u>--</u>	<u>254,000</u>
Net change in fund balances	(150,000)	104,000	254,000
Fund balances, October 1	<u>366,408</u>	<u>366,408</u>	<u>--</u>
Fund balances, September 30	<u>\$ 216,408</u>	<u>\$ 470,408</u>	<u>\$ 254,000</u>

FANNIN COUNTY, TEXAS
J.P. #1 JUSTICE COURT TECHNOLOGY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-27

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 1,500	\$ 535	\$ (965)
Total revenues	<u>1,500</u>	<u>535</u>	<u>(965)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number One</i>	<u>1,500</u>	<u>1,544</u>	<u>(44)</u>
Total Judicial	<u>1,500</u>	<u>1,544</u>	<u>(44)</u>
Total expenditures	<u>1,500</u>	<u>1,544</u>	<u>(44)</u>
Net change in fund balances	--	(1,009)	(1,009)
Fund balances, October 1	<u>49,670</u>	<u>49,670</u>	--
Fund balances, September 30	<u>\$ 49,670</u>	<u>\$ 48,661</u>	<u>\$ (1,009)</u>

FANNIN COUNTY, TEXAS

J.P. #2 JUSTICE COURT TECHNOLOGY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-28

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 500	\$ 85	\$ (415)
Total revenues	<u>500</u>	<u>85</u>	<u>(415)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number Two</i>	500	--	500
Total Judicial	<u>500</u>	<u>--</u>	<u>500</u>
Total expenditures	<u>500</u>	<u>--</u>	<u>500</u>
Net change in fund balances	--	85	85
Fund balances, October 1	9,812	9,812	--
Fund balances, September 30	<u>\$ 9,812</u>	<u>\$ 9,897</u>	<u>\$ 85</u>

FANNIN COUNTY, TEXAS

J.P. #3 JUSTICE COURT TECHNOLOGY
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-29

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 700	\$ 672	\$ (28)
Total revenues	<u>700</u>	<u>672</u>	<u>(28)</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Justice of the Peace Number Three</i>	<u>6,000</u>	<u>--</u>	<u>6,000</u>
Total Judicial	<u>6,000</u>	<u>--</u>	<u>6,000</u>
Total expenditures	<u>6,000</u>	<u>--</u>	<u>6,000</u>
Net change in fund balances	(5,300)	672	5,972
Fund balances, October 1	<u>6,062</u>	<u>6,062</u>	<u>--</u>
Fund balances, September 30	<u>\$ 762</u>	<u>\$ 6,734</u>	<u>\$ 5,972</u>

FANNIN COUNTY, TEXAS

F.C. DETENTION CENTER ANNUAL PAYMENT
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-30

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 10,000	\$ 10,000	\$ --
<i>Miscellaneous</i>	--	100	100
Total revenues	<u>10,000</u>	<u>10,100</u>	<u>100</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>County Sheriff</i>	<u>10,000</u>	<u>10,267</u>	<u>(267)</u>
Total Public safety	<u>10,000</u>	<u>10,267</u>	<u>(267)</u>
Total expenditures	<u>10,000</u>	<u>10,267</u>	<u>(267)</u>
Net change in fund balances	--	(167)	(167)
Fund balances, October 1	<u>11,779</u>	<u>11,779</u>	--
Fund balances, September 30	<u>\$ 11,779</u>	<u>\$ 11,612</u>	<u>\$ (167)</u>

FANNIN COUNTY, TEXAS
BAIL BONDSMAN APPLICATION FEE
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-31

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of office</i>	\$ --	\$ 1,000	\$ 1,000
Total revenues	<u> --</u>	<u> 1,000</u>	<u> 1,000</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Special Bondsman App. Fees</i>	500	--	500
Total Judicial	<u> 500</u>	<u> --</u>	<u> 500</u>
Total expenditures	<u> 500</u>	<u> --</u>	<u> 500</u>
Net change in fund balances	(500)	1,000	1,500
Fund balances, October 1	8,428	8,428	--
Fund balances, September 30	<u>\$ 7,928</u>	<u>\$ 9,428</u>	<u>\$ 1,500</u>

FANNIN COUNTY, TEXAS
LAW LIBRARY
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-32

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Fees of office</i>	\$ 15,000	\$ 15,944	\$ 944
<i>Interest</i>	50	39	(11)
Total revenues	<u>15,050</u>	<u>15,983</u>	<u>933</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Law Library</i>	<u>15,050</u>	<u>--</u>	<u>15,050</u>
Total Judicial	<u>15,050</u>	<u>--</u>	<u>15,050</u>
Total expenditures	<u>15,050</u>	<u>--</u>	<u>15,050</u>
Net change in fund balances	--	15,983	15,983
Fund balances, October 1	<u>196,679</u>	<u>196,679</u>	--
Fund balances, September 30	<u>\$ 196,679</u>	<u>\$ 212,662</u>	<u>\$ 15,983</u>

FANNIN COUNTY, TEXAS

D.A. FEE

SPECIAL REVENUE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-33

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 2,000	\$ 552	\$ (1,448)
<i>Fines</i>	--	27,159	27,159
<i>Interest</i>	--	3	3
<i>Miscellaneous</i>	1,000	1,268	268
Total revenues	<u>3,000</u>	<u>28,982</u>	<u>25,982</u>
Expenditures:			
Current:			
<i>Legal</i>			
<i>District and County Attorney</i>	3,000	2,099	901
<i>District Attorney Seizure</i>	--	15,407	(15,407)
Total Legal	<u>3,000</u>	<u>17,506</u>	<u>(14,506)</u>
Total expenditures	<u>3,000</u>	<u>17,506</u>	<u>(14,506)</u>
Net change in fund balances	--	11,476	11,476
Fund balances, October 1	26,392	26,392	--
Fund balances, September 30	<u>\$ 26,392</u>	<u>\$ 37,868</u>	<u>\$ 11,476</u>

FANNIN COUNTY, TEXAS

OOG COVID #4145401
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-34

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Intergovernmental</i>	\$ 46,529	\$ 52,011	\$ 5,482
Total revenues	<u>46,529</u>	<u>52,011</u>	<u>5,482</u>
Expenditures:			
Current:			
<i>Health and welfare</i>			
<i>CERT Grant</i>	46,529	46,529	--
Total Health and welfare	<u>46,529</u>	<u>46,529</u>	<u>--</u>
Total expenditures	<u>46,529</u>	<u>46,529</u>	<u>--</u>
Excess (deficiency) of revenues over (under) expenditures	--	5,482	5,482
Other financing sources (uses):			
<i>Transfers out</i>	--	(5,482)	(5,482)
Total other financing sources (uses)	<u>--</u>	<u>(5,482)</u>	<u>(5,482)</u>
Net change in fund balances	--	--	--
Fund balances, October 1	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

FANNIN COUNTY, TEXAS

LAW ENFORCEMENT EDUCATION SHERIFF'S OFFICE
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-35

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 1,800	\$ 1,973	\$ 173
Total revenues	<u>1,800</u>	<u>1,973</u>	<u>173</u>
Expenditures:			
Current:			
<i>Public safety</i>			
County Sheriff	<u>1,800</u>	<u>1,973</u>	<u>(173)</u>
Total Public safety	<u>1,800</u>	<u>1,973</u>	<u>(173)</u>
Total expenditures	<u>1,800</u>	<u>1,973</u>	<u>(173)</u>
Net change in fund balances	--	--	--
Fund balances, October 1	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances, September 30	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

FANNIN COUNTY, TEXAS
 BOIS D'ARC LAKE RESERVOIR (SO)
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-36

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Fees of office</i>	\$ 397,500	\$ 397,500	\$ --
<i>Miscellaneous</i>	<u>36,288</u>	<u>36,289</u>	<u>1</u>
Total revenues	<u>433,788</u>	<u>433,789</u>	<u>1</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>County Sheriff</i>	<u>433,788</u>	<u>123,669</u>	<u>310,119</u>
Total Public safety	<u>433,788</u>	<u>123,669</u>	<u>310,119</u>
Total expenditures	<u>433,788</u>	<u>123,669</u>	<u>310,119</u>
Net change in fund balances	--	310,120	310,120
Fund balances (deficits), October 1	<u>(20,414)</u>	<u>(20,414)</u>	--
Fund balances, September 30	<u>\$ (20,414)</u>	<u>\$ 289,706</u>	<u>\$ 310,120</u>

FANNIN COUNTY, TEXAS
SPECIALTY COURT PROGRAM
SPECIAL REVENUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-37

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 4,000	\$ 4,372	\$ 372
Total revenues	<u>4,000</u>	<u>4,372</u>	<u>372</u>
Expenditures:			
Current:			
<i>Judicial</i>			
<i>Specialty Court Expenses</i>	<u>4,000</u>	<u>3,302</u>	<u>698</u>
Total Judicial	<u>4,000</u>	<u>3,302</u>	<u>698</u>
Total expenditures	<u>4,000</u>	<u>3,302</u>	<u>698</u>
Net change in fund balances	--	1,070	1,070
Fund balances, October 1	<u>29,206</u>	<u>29,206</u>	--
Fund balances, September 30	<u>\$ 29,206</u>	<u>\$ 30,276</u>	<u>\$ 1,070</u>

FANNIN COUNTY, TEXAS

LAW ENFORCEMENT EDUCATION CONST. PCT. 1
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-38

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 685	\$ 644	\$ (41)
Total revenues	<u>685</u>	<u>644</u>	<u>(41)</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>Constables Precinct Number One</i>	685	--	685
Total Public safety	<u>685</u>	<u>--</u>	<u>685</u>
Total expenditures	<u>685</u>	<u>--</u>	<u>685</u>
Net change in fund balances	--	644	644
Fund balances, October 1	2,373	2,373	--
Fund balances, September 30	<u>\$ 2,373</u>	<u>\$ 3,017</u>	<u>\$ 644</u>

FANNIN COUNTY, TEXAS

LAW ENFORCEMENT EDUCATION CONST. PCT. 2
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-39

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Miscellaneous</i>	\$ 685	\$ 643	\$ (42)
Total revenues	<u>685</u>	<u>643</u>	<u>(42)</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>Constables Precinct Number Two</i>	<u>685</u>	<u>--</u>	<u>685</u>
Total Public safety	<u>685</u>	<u>--</u>	<u>685</u>
Total expenditures	<u>685</u>	<u>--</u>	<u>685</u>
Net change in fund balances	--	643	643
Fund balances, October 1	<u>1,040</u>	<u>1,040</u>	--
Fund balances, September 30	<u>\$ 1,040</u>	<u>\$ 1,683</u>	<u>\$ 643</u>

FANNIN COUNTY, TEXAS

LAW ENFORCEMENT EDUCATION CONST. PCT. 3
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-40

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 685	\$ 643	\$ (42)
Total revenues	<u>685</u>	<u>643</u>	<u>(42)</u>
Expenditures:			
Current:			
<i>Public safety</i>			
<i>Constables Precinct Number Three</i>	685	--	685
Total Public safety	<u>685</u>	<u>--</u>	<u>685</u>
Total expenditures	<u>685</u>	<u>--</u>	<u>685</u>
Net change in fund balances	--	643	643
Fund balances, October 1	3,377	3,377	--
Fund balances, September 30	<u>\$ 3,377</u>	<u>\$ 4,020</u>	<u>\$ 643</u>

FANNIN COUNTY, TEXAS
 LAKE ROAD IMPACT FUND
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-41

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Other taxes</i>	\$ 100,000	\$ 100,000	\$ --
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>--</u>
Expenditures:			
Current:			
<i>Nondepartmental</i>			
<i>County Lake Road Impact</i>	<u>100,000</u>	<u>--</u>	<u>100,000</u>
Total Nondepartmental	<u>100,000</u>	<u>--</u>	<u>100,000</u>
Total expenditures	<u>100,000</u>	<u>--</u>	<u>100,000</u>
Net change in fund balances	--	100,000	100,000
Fund balances, October 1	<u>104,021</u>	<u>104,021</u>	<u>--</u>
Fund balances, September 30	<u>\$ 104,021</u>	<u>\$ 204,021</u>	<u>\$ 100,000</u>

FANNIN COUNTY, TEXAS

LAKE FANNIN
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-42

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Miscellaneous</i>	\$ 5,000	\$ 18,791	\$ 13,791
Total revenues	<u>5,000</u>	<u>18,791</u>	<u>13,791</u>
Expenditures:			
Current:			
<i>Nondepartmental</i>			
<i>Lake Fannin</i>	5,000	6,236	(1,236)
Total Nondepartmental	<u>5,000</u>	<u>6,236</u>	<u>(1,236)</u>
Debt Service:			
Total expenditures	<u>5,000</u>	<u>6,236</u>	<u>(1,236)</u>
Net change in fund balances	--	12,555	12,555
Fund balances, October 1	4,567	4,567	--
Fund balances, September 30	<u>\$ 4,567</u>	<u>\$ 17,122</u>	<u>\$ 12,555</u>

FANNIN COUNTY, TEXAS
 STATZER
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-43

	Budget	Actual	Variance Positive (Negative)
Revenue:			
Interest	\$ --	\$ 20	\$ 20
Miscellaneous	758	758	--
Total revenues	<u>758</u>	<u>778</u>	<u>20</u>
Expenditures:			
Current:			
Nondepartmental			
Statzer Expenses	758	--	758
Total Nondepartmental	<u>758</u>	<u>--</u>	<u>758</u>
Debt Service:			
Total expenditures	<u>758</u>	<u>--</u>	<u>758</u>
Net change in fund balances	--	778	778
Fund balances, October 1	47,484	47,484	--
Fund balances, September 30	<u>\$ 47,484</u>	<u>\$ 48,262</u>	<u>\$ 778</u>

FANNIN COUNTY, TEXAS
 TEXAS COMMUNITY DEV.PROG.
 SPECIAL REVENUE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-44

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenue:			
<i>Intergovernmental</i>	\$ 212,817	\$ 17,817	\$ (195,000)
Total revenues	<u>212,817</u>	<u>17,817</u>	<u>(195,000)</u>
Expenditures:			
Current:			
<i>Nondepartmental</i>			
<i>Grant #77219149 Hickory Creek</i>	<u>212,817</u>	<u>11,617</u>	<u>201,200</u>
Total Nondepartmental	<u>212,817</u>	<u>11,617</u>	<u>201,200</u>
Debt Service:			
Total expenditures	<u>212,817</u>	<u>11,617</u>	<u>201,200</u>
Net change in fund balances	--	6,200	6,200
Fund balances, October 1	<u>100</u>	<u>100</u>	--
Fund balances, September 30	<u>\$ 100</u>	<u>\$ 6,300</u>	<u>\$ 6,200</u>

FANNIN COUNTY, TEXAS
 SINKING FUND
 DEBT SERVICE FUND
 BUDGETARY COMPARISON SCHEDULE
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

EXHIBIT C-45

	<u>Budget</u>	<u>Actual</u>	Variance Positive (Negative)
Revenue:			
<i>Ad valorem taxes</i>	\$ 1,118,143	\$ 1,347,252	\$ 229,109
<i>Other taxes</i>	1,100	6,208	5,108
Total revenues	<u>1,119,243</u>	<u>1,353,460</u>	<u>234,217</u>
Expenditures:			
Debt Service:			
<i>Principal</i>	335,000	335,000	--
<i>Interest and fiscal charges</i>	<u>784,243</u>	<u>784,836</u>	<u>(593)</u>
Total expenditures	<u>1,119,243</u>	<u>1,119,836</u>	<u>(593)</u>
Net change in fund balances	--	233,624	233,624
Fund balances, October 1	--	237,448	237,448
Fund balances, September 30	<u>\$ --</u>	<u>\$ 471,072</u>	<u>\$ 471,072</u>

FANNIN COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR CAPITAL PROJECTS FUNDS
 SEPTEMBER 30, 2021

	2017 GO Bonds Construction FY2017	2018 GO Bonds Construction FY2019	Total Nonmajor Capital Projects Funds (See Exhibit C-1)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 374,848	\$ --	\$ 374,848
Receivables (net of allowances for uncollectibles):			
Total Assets	<u>\$ 374,848</u>	<u>\$ --</u>	<u>\$ 374,848</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
<i>Due to other funds</i>	\$ --	\$ 68,726	\$ 68,726
Total Liabilities	<u>--</u>	<u>68,726</u>	<u>68,726</u>
Fund balances:			
<i>Restricted</i>	374,848	--	374,848
<i>Unassigned</i>	--	(68,726)	(68,726)
Total fund balances (deficits)	<u>374,848</u>	<u>(68,726)</u>	<u>306,122</u>
<i>Total Liabilities, and Fund Balances</i>	<u>\$ 374,848</u>	<u>\$ --</u>	<u>\$ 374,848</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	2017 GO Bonds Construction FY2017	2018 GO Bonds Construction FY2019	Total Nonmajor Capital Projects Funds (See Exhibit C-2)
Revenue:			
<i>Interest</i>	\$ --	\$ 1,040	\$ 1,040
Total revenues	<u> --</u>	<u> 1,040</u>	<u> 1,040</u>
Expenditures:			
Capital outlay	1,682	2,409,768	2,411,450
Total expenditures	<u> 1,682</u>	<u> 2,409,768</u>	<u> 2,411,450</u>
Net change in fund balances	(1,682)	(2,408,728)	(2,410,410)
Fund balances, October 1	<u> 376,530</u>	<u> 2,340,002</u>	<u> 2,716,532</u>
Fund balances, September 30	<u>\$ 374,848</u>	<u>\$ (68,726)</u>	<u>\$ 306,122</u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

CUSTODIAL FUNDS

SEPTEMBER 30, 2021

	<u>County Clerk</u>	<u>District Clerk</u>	<u>Justice of the Peace Number One</u>
ASSETS			
<i>Cash and cash equivalents</i>	\$ 837,987	\$ 613,851	\$ 18,096
Total Assets	<u>837,987</u>	<u>613,851</u>	<u>18,096</u>
LIABILITIES			
<i>Due to other governments</i>	235,630	54	6,865
<i>Due to others</i>	<u>24,736</u>	<u>13,537</u>	<u>11,231</u>
Total Liabilities	<u>260,366</u>	<u>13,591</u>	<u>18,096</u>
NET POSITION			
<i>Individuals, organizations and other governments</i>	<u>\$ 577,621</u>	<u>\$ 600,260</u>	<u>\$ --</u>

Justice of the Peace Number Two	Justice of the Peace Number Three	Sheriff	District Attorney	Juvenile Probation
\$ 3,427	\$ 605	\$ 1,156,965	\$ 5,182	\$ 2,919
<u>3,427</u>	<u>605</u>	<u>1,156,965</u>	<u>5,182</u>	<u>2,919</u>
3,143	--	6,610	--	--
<u>284</u>	<u>605</u>	<u>148,172</u>	<u>5,182</u>	<u>2,919</u>
<u>3,427</u>	<u>605</u>	<u>154,782</u>	<u>5,182</u>	<u>2,919</u>
\$ <u><u>--</u></u>	\$ <u><u>--</u></u>	\$ <u><u>1,002,183</u></u>	\$ <u><u>--</u></u>	\$ <u><u>--</u></u>

FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF FIDUCIARY NET POSITION

CUSTODIAL FUNDS

SEPTEMBER 30, 2021

	Tax Assessor Collector	Bail Bond Trust	Total Private- Purpose Trust Funds (See Exhibit A-7)
ASSETS			
<i>Cash and cash equivalents</i>	\$ 318,385	\$ 11,100	\$ 2,968,517
Total Assets	<u>318,385</u>	<u>11,100</u>	<u>2,968,517</u>
LIABILITIES			
<i>Due to other governments</i>	318,385	--	570,687
<i>Due to others</i>	--	--	206,666
Total Liabilities	<u>318,385</u>	<u>--</u>	<u>777,353</u>
NET POSITION			
<i>Individuals, organizations and other governments</i>	\$ --	\$ 11,100	\$ 2,191,164

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FANNIN COUNTY, TEXAS

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	County Clerk	District Clerk	Justice of the Peace Number One
Additions:			
<i>Tax collections</i>	\$ --	\$ --	\$ --
<i>Fees of office</i>	1,028,919	565,940	90,379
<i>Receipts from fiduciaries</i>	87,897	--	--
<i>Miscellaneous</i>	40,831	--	--
<i>Total Additions</i>	<u>1,157,647</u>	<u>565,940</u>	<u>90,379</u>
Deductions:			
<i>Payments to county</i>	812,304	328,328	82,708
<i>Payments to other governments</i>	17,685	1,172	297
<i>Payments to beneficiaries</i>	894,081	70,317	1,108
<i>Other</i>	--	--	6,266
<i>Total Deductions</i>	<u>1,724,070</u>	<u>399,817</u>	<u>90,379</u>
Change in Net Position	(566,423)	166,123	--
Net Position-Beginning of the Year	1,144,044	447,674	--
Net Position-End of the Year	<u>\$ 577,621</u>	<u>\$ 613,797</u>	<u>\$ --</u>

Justice of the Peace Number Two	Justice of the Peace Number Three	Sheriff	Health Inspector	District Attorney	Juvenile Probation
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
32,071	62,644	--	154,006	--	--
--	--	2,503,310	--	9,487	--
--	--	7,346	--	--	--
<u>32,071</u>	<u>62,644</u>	<u>2,510,656</u>	<u>154,006</u>	<u>9,487</u>	<u>--</u>
30,967	62,248	1,991	154,006	--	--
--	--	5,355	--	--	--
--	--	2,499,406	--	9,487	--
1,104	396	7,532	--	--	--
<u>32,071</u>	<u>62,644</u>	<u>2,514,284</u>	<u>154,006</u>	<u>9,487</u>	<u>--</u>
--	--	(3,628)	--	--	--
--	--	1,005,811	--	--	--
<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,002,183</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

EXHIBIT C-49
Page 2 of 2

Tax Assessor Collector	Bail Bond Trust	Total Private-Purpose Trust Funds (See Exhibit A-8)
\$ 9,036,030	\$ --	\$ 9,036,030
--	--	1,933,959
--	--	2,600,694
65,771	5,775	119,723
9,101,801	5,775	13,690,406
1,117,183	--	2,589,735
7,947,922	--	7,972,431
6,893	--	3,481,292
29,803	--	45,101
9,101,801	--	14,088,559
--	5,775	(398,153)
--	5,325	2,589,317
\$ --	\$ 11,100	\$ 2,191,164