



**FISHER COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2013**

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

CURRENT PRINCIPAL COUNTY OFFICIALS

As of September 30, 2013

**Marshal Bennett
Gordon Pippin
Billy Henderson
Preston Martin
Scott Feagan
Jonnye Gibson
Rudy Hamric
Tammy Haley
Pat Thomson
Kathy Davenport
J.A. Robinson
Terrye Gruben
Tammy Morton
Luis Carrillo**

**County Judge
Commissioner, Precinct 1
Commissioner, Precinct 2
Commissioner, Precinct 3
Commissioner, Precinct 4
Tax Assessor-Collector
County Attorney
District Clerk
County Clerk
County Treasurer
County Sheriff
County Auditor
Justice of the Peace #1
Justice of the Peace #3**

James E. Rodgers and Company, PC

Certified Public Accountants

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Member of Texas Society of CPA's and American Institute of CPA's

Richard E. Rodgers CPA • Gerald L. Rodgers CPA

August 11, 2014

Standard Report on Financial Statements Issued in Accordance with Government Auditing Standards Accompanied by Required Supplementary Information, Supplementary Information, and Other Information

Independent Auditor's Report

Commissioners Court of Fisher County, Texas
Fisher County, Texas
Roby, Texas 79543

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 Fisher County, Texas (the County) as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's 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 governmental activities, each major fund, and the aggregate remaining fund information of Fisher County, Texas, as of September 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

James E Rodgers and Company, PC

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 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 introductory section and combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 11, 2014, 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 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 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 County's internal control over financial reporting and compliance.

Respectfully submitted,


James E. Rodgers and Company, P.C.

FISHER COUNTY, TEXAS



Management's Discussion and Analysis

In this section of the Annual Financial and Compliance Report, we, the administration of FISHER COUNTY, TEXAS discuss and analyze the County's financial performance for the fiscal year ended September 30, 2013. Please read it in conjunction with the independent auditor's report which precedes this analysis and the County's Basic Financial Statements which begin following this analysis.

FINANCIAL HIGHLIGHTS

Highlights of Current Fiscal Year Finances

| | | |
|---|----|-----------|
| County's Total Net Position at the end of the Year | \$ | 3,042,843 |
| Total County Revenues for the Current Fiscal Year | \$ | 3,725,368 |
| Total County Expenses for the Current Fiscal Year | \$ | 3,744,425 |
| Fund Balance in the General Fund at the End of Year | \$ | 1,154,626 |

Changes in the County's Finances from the Previous Fiscal Year

| | Increase (Decrease) | |
|---|---------------------|--------|
| | \$ | % |
| <u>Change in Net Position:</u> | | |
| Change in the County's Total Net Position | \$ (19,057) | -0.62% |
| <u>Revenue Changes:</u> | | |
| Change in the County's Total Revenues | \$ (32,206) | -0.86% |
| Change in the County's Property Tax Revenues | \$ 222,412 | 5.92% |
| <u>Expense Changes:</u> | | |
| Change in the County's Total Expenses | \$ 467,398 | 14.26% |
| <u>Other Information:</u> | | |
| Change in the County's General Fund Balance | \$ 127,726 | 18.41% |
| Excess (Deficit) of Actual Revenue over Budgeted Revenue - General Fund | \$ (94,478) | -3.62% |

USING THIS ANNUAL REPORT

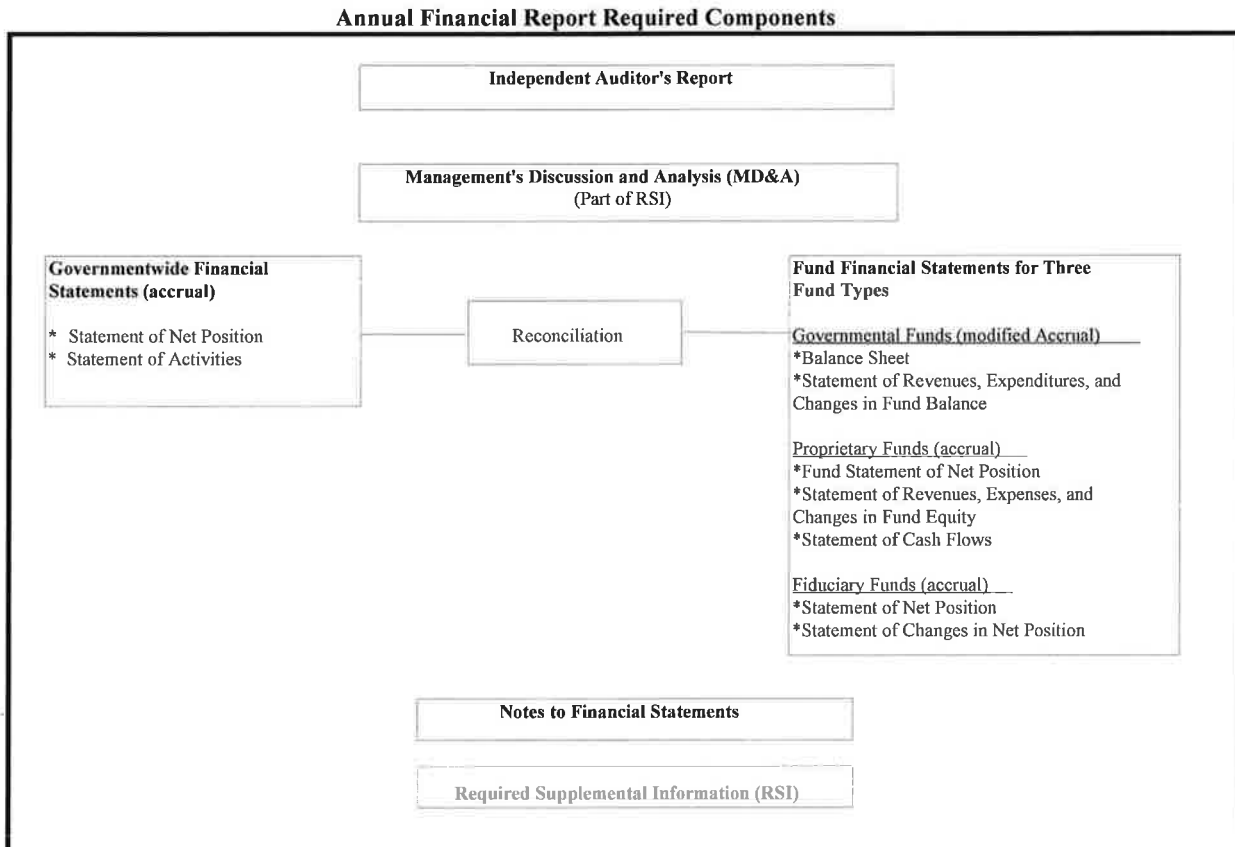
This annual report consists of a series of financial statements. The government-wide financial statements include the Statement of Net Position and the Statement of Activities (Exhibits A-1 and B-1 in the Basic Financial Statements section). These provide information about the activities of the County as a whole and present a longer-term view of the County's property and debt obligations and other financial matters. They reflect the flow of total economic resources in a manner similar to the financial reports of a business enterprise.

Fund financial statements (Series C and D Exhibits in the Basic Financial Statements section) report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. For governmental activities, these statements tell how services were financed in the short term as well as what resources remain for future spending. They reflect the flow of current financial resources, and supply the basis for intergovernmental revenue assessments and the appropriations budget. For proprietary activities, fund financial statements tell how goods or services of the County were sold to external customers and how the sales revenues covered the expenses of the goods or services. The remaining statements, fiduciary statements, provide financial information about activities for which the County acts solely as a trustee or agent.

The notes to the financial statements (the last document in the Basic Financial Statements section) provide narrative explanations or additional data needed for full disclosure in the government-wide statements or the fund financial statements.

The combining statements for non-major funds contain even more information about the County's individual funds.

The following chart illustrates the required components of an annual financial report prepared in compliance with current governmental accounting and reporting standards.



Reporting the County as a Whole

The Statement of Net Position and the Statement of Activities

The analysis of the County's overall financial condition and operations begins in the first part of the Basic Financial Statements section. Its primary purpose is to show whether the County is better off or worse off as a result of the year's activities. The Statement of Net Position includes all the County's assets and liabilities at the end of the year while the Statement of Activities includes all the revenues and expenses generated by the County's operations during the year. These apply the accrual basis of accounting which is the basis used by private sector companies.

All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. The County's revenues are divided into those provided by outside parties who share the costs of some programs, such as revenues provided by user fees, licenses, permits, or revenues from other governments (intergovernmental revenues), grants provided by the State of Texas (operating grants and contributions), or property taxes and other miscellaneous revenues (general revenues). All the County's assets are reported whether they serve the current year or future years. Liabilities are considered regardless of whether they must be paid in the current or future years.

These two statements report the County's net position and changes in them. The County's net position (the difference between assets and liabilities) provide one measure of the County's financial health, or financial position. Over time, increases or decreases in the County's net position is one indicator of whether its financial health is improving or deteriorating. To fully assess the overall health of the County, however, you should consider nonfinancial factors as well, such as changes in the County's population, its property tax base, and the condition of the County's facilities and infrastructure.

In the Statement of Net Position and the Statement of Activities, we divide the County into two kinds of activities:

- **Governmental activities**—Most of the County's basic services are reported here, including general administration, public safety, judicial, health and social services, and infrastructure (roads and bridges). Property taxes, intergovernmental revenues, user fees, and state and federal grants finance most of these activities.
- **Business-type activities**—The County does not currently have any business type activities. The airport was considered a business activity in prior years, but the economics of the activity have changed such that it is no longer classified as a business type activity.

Reporting the County's Most Significant Funds

Fund Financial Statements

The fund financial statements (which begin after the government wide statements) provide detailed information about the most significant funds—not the County as a whole. Laws and contracts require the County to establish some funds, such as potential grants received. The County's administration establishes other funds to help it control and manage money for particular purposes (like juvenile probation activities). The County utilizes only one kind of fund—governmental. The County does not presently utilize proprietary type funds, such as internal service funds, which use a different accounting approach.

- Governmental funds—Almost all of the County's basic services are reported in governmental funds. These use modified accrual accounting (a method that measures the receipt and disbursement of cash and all other financial assets that can be readily converted to cash) and report balances that are available for future spending. The governmental fund statements provide a detailed short-term view of the County's general operations and the basic services it provides. We describe the differences between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation schedules following each of the fund financial statements.
- Proprietary funds—The County does not have any proprietary funds.

The County as Trustee

Reporting the County's Fiduciary Responsibilities

The County is the trustee, or fiduciary, for various funds collected for other government entities such as the State of Texas and various funds held for minors as required by court order. The County performs collection activities and disburses such funds on a routine basis. All of the County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position (Exhibit D-1). We exclude these resources from the County's other financial statements because the County cannot use these assets to finance its operations. The County is only responsible for ensuring that the assets reported in these funds are collected and distributed properly.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Our government-wide analysis focuses on the net position (Table I) and changes in net position (Table II) of the County's governmental and business-type activities for the year ended September 30, 2013.

Net position and changes in net position of the County for the current and previous year are as follows:

Table I
FISHER COUNTY, TEXAS
Net Position

| | Governmental Activities | | Business-Type Activities | | Totals | |
|------------------------------|-------------------------|---------------------|--------------------------|-------------|---------------------|---------------------|
| | 2012 | 2013 | 2012 | 2013 | 2012 | 2013 |
| Current and other assets | \$ 1,423,238 | \$ 1,528,232 | \$ - | \$ - | \$ 1,423,238 | \$ 1,528,232 |
| Capital assets | 2,621,189 | 2,532,593 | - | - | 2,621,189 | 2,532,593 |
| Total assets | \$ 4,044,427 | \$ 4,060,825 | \$ - | \$ - | \$ 4,044,427 | \$ 4,060,825 |
| Long-term liabilities | \$ 945,936 | \$ 966,184 | \$ - | \$ - | \$ 945,936 | \$ 966,184 |
| Other liabilities | 36,591 | 51,798 | - | - | 36,591 | 51,798 |
| Unearned Revenues | - | - | - | - | - | - |
| Total liabilities | \$ 982,527 | \$ 1,017,982 | \$ - | \$ - | \$ 982,527 | \$ 1,017,982 |
| Net Position: | | | | | | |
| Investment in capital assets | \$ 1,695,078 | \$ 1,566,409 | \$ - | \$ - | \$ 1,695,078 | \$ 1,566,409 |
| Restricted | 253,656 | 229,136 | - | - | 253,656 | 229,136 |
| Unrestricted | 1,113,166 | 1,247,298 | - | - | 1,113,166 | 1,247,298 |
| Total Net Position | \$ 3,061,900 | \$ 3,042,843 | \$ - | \$ - | \$ 3,061,900 | \$ 3,042,843 |

Table II
FISHER COUNTY, TEXAS
Changes in Net Position

| | Governmental Activities | | Business-Type Activities | | Totals | |
|--|-------------------------|---------------------|--------------------------|-------------|---------------------|---------------------|
| | 2012 | 2013 | 2012 | 2013 | 2012 | 2013 |
| Program Revenues: | | | | | | |
| Charges for Services | \$ 702,083 | \$ 591,141 | \$ - | \$ - | \$ 702,083 | \$ 591,141 |
| Operating Grant and Contributions | 303,155 | 320,911 | - | - | 303,155 | 320,911 |
| Capital Grants | - | - | - | - | - | - |
| General Revenues: | | | | | | |
| Property Taxes | 2,466,879 | 2,689,291 | - | - | 2,466,879 | 2,689,291 |
| Investment Earnings | 31,693 | 41,083 | - | - | 31,693 | 41,083 |
| Miscellaneous | 253,764 | 82,942 | - | - | 253,764 | 82,942 |
| Total Revenues | \$ 3,757,574 | \$ 3,725,368 | \$ - | \$ - | \$ 3,757,574 | \$ 3,725,368 |
| Expenses | | | | | | |
| General Government - Administration | \$ 645,352 | \$ 630,073 | \$ - | \$ - | \$ 645,352 | \$ 630,073 |
| General Government - Financial | 227,300 | 238,841 | - | - | 227,300 | 238,841 |
| General Government - Maintenance & Building | 116,760 | 103,716 | - | - | 116,760 | 103,716 |
| Public Safety | 670,888 | 832,019 | - | - | 670,888 | 832,019 |
| Judicial and Legal | 323,963 | 351,927 | - | - | 323,963 | 351,927 |
| Social and Health Services | 191,942 | 194,109 | - | - | 191,942 | 194,109 |
| Infrastructure and Environmental Services | 1,032,631 | 1,324,734 | - | - | 1,032,631 | 1,324,734 |
| Intergovernmental | 42,675 | 38,200 | - | - | 42,675 | 38,200 |
| Interest on Long-Term Debt | 25,516 | 30,806 | - | - | 25,516 | 30,806 |
| Total Expenses | \$ 3,277,027 | \$ 3,744,425 | \$ - | \$ - | \$ 3,277,027 | \$ 3,744,425 |
| Increase in Net Position before transfers and special items | \$ 480,547 | \$ (19,057) | \$ - | \$ - | \$ 480,547 | \$ (19,057) |
| Transfers | - | - | - | - | - | - |
| Extraordinary And Special Items | - | - | - | - | - | - |
| Net Position at 10/1 | 2,581,353 | 3,061,900 | - | - | 2,581,353 | 3,061,900 |
| Total Net Position | \$ 3,061,900 | \$ 3,042,843 | \$ - | \$ - | \$ 3,061,900 | \$ 3,042,843 |

An analysis of the changes in net position for governmental activities is as follows:

| | |
|--|--------------------|
| Excess of Revenues Over Expenditures for Governmental Funds | \$ 103,723 |
| Current Year Purchases of Capital Assets | 298,765 |
| Current Year Debt Principal Payments | 356,490 |
| Depreciation | (302,319) |
| Reclassification of Debt Proceeds as Increases in Long Term Debt | (371,242) |
| Other Modified to Full Accrual Adjustments | (104,474) |
| Change in Net Position of Governmental Activities | \$ (19,057) |

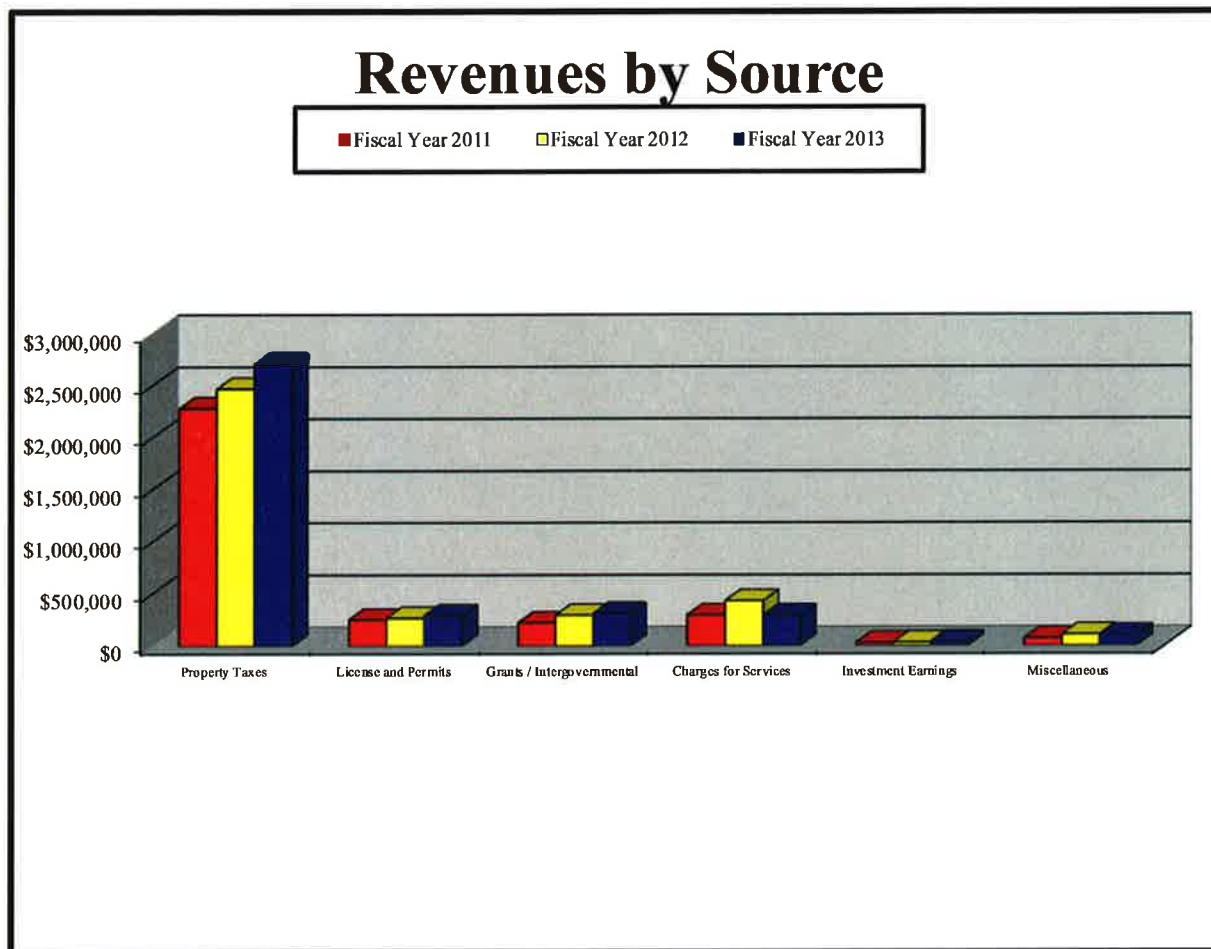
THE COUNTY'S FUNDS

A financial summary of the County's governmental funds for the current year is as follows:

| Governmental Fund Financial Statements (Modified Accrual Basis for Budgetary & Control Purposes) | | | |
|---|----------------|-----------------|--------------------|
| | Other Funds | General Fund | Total All Funds |
| Revenues | \$1,230,472 | \$2,519,003 | \$3,749,475 |
| Expenditures | (1,780,493) | (2,311,386) | (4,091,879) |
| Other Financing Sources | 526,018 | 295,887 | 821,905 |
| Other Financing Uses | - | (375,778) | (375,778) |
| Net Change in Fund Balance | (24,003) | 127,726 | 103,723 |
| Beginning of Year Fund Balance | 264,153 | 1,026,900 | 1,291,053 |
| Ending Fund Balance-All Governmental Funds | 240,150 | 1,154,626 | 1,394,776 |

The following chart illustrates the County's revenue by source for the last three fiscal years:

| FISHER COUNTY, TEXAS | | | |
|-----------------------------------|--------------------|--------------------|--------------------|
| REVENUES BY SOURCE | | | |
| | Fiscal Year 2011 | Fiscal Year 2012 | Fiscal Year 2013 |
| Property Taxes | \$2,283,836 | \$2,471,531 | \$2,703,238 |
| License and Permits | 253,856 | 269,620 | 293,454 |
| Grants / Intergovernmental | 224,746 | 295,086 | 312,844 |
| Charges for Services | 297,814 | 432,463 | 297,687 |
| Investment Earnings | 30,239 | 31,693 | 41,083 |
| Miscellaneous | 72,276 | 107,407 | 101,169 |
| Totals | \$3,162,767 | \$3,607,800 | \$3,749,475 |

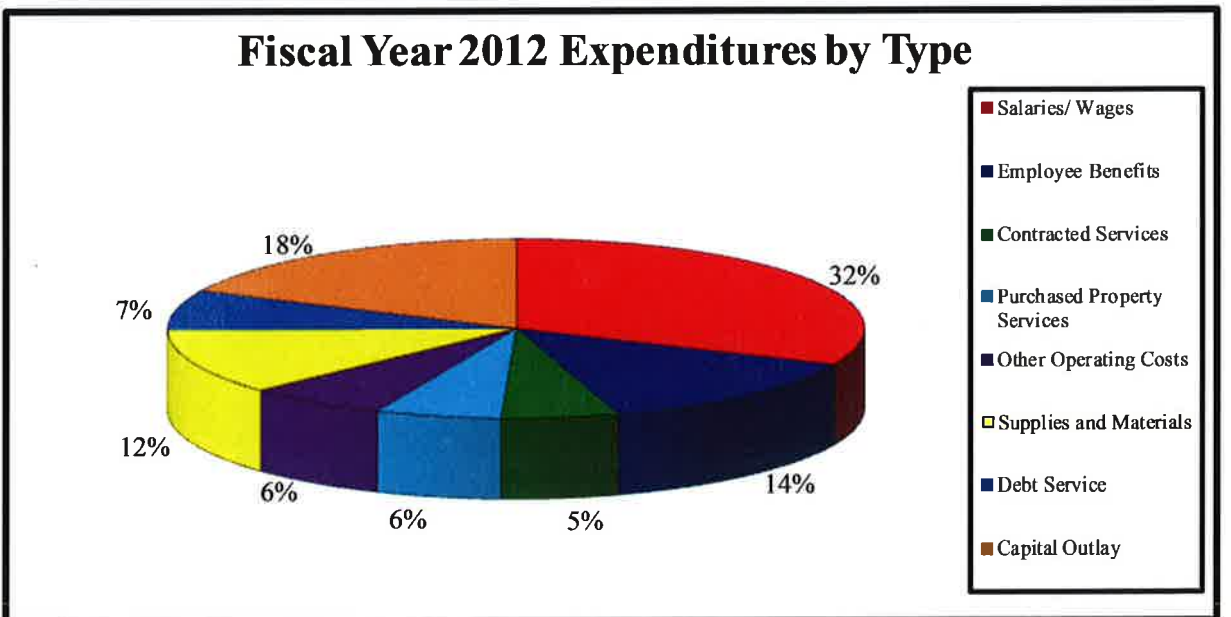
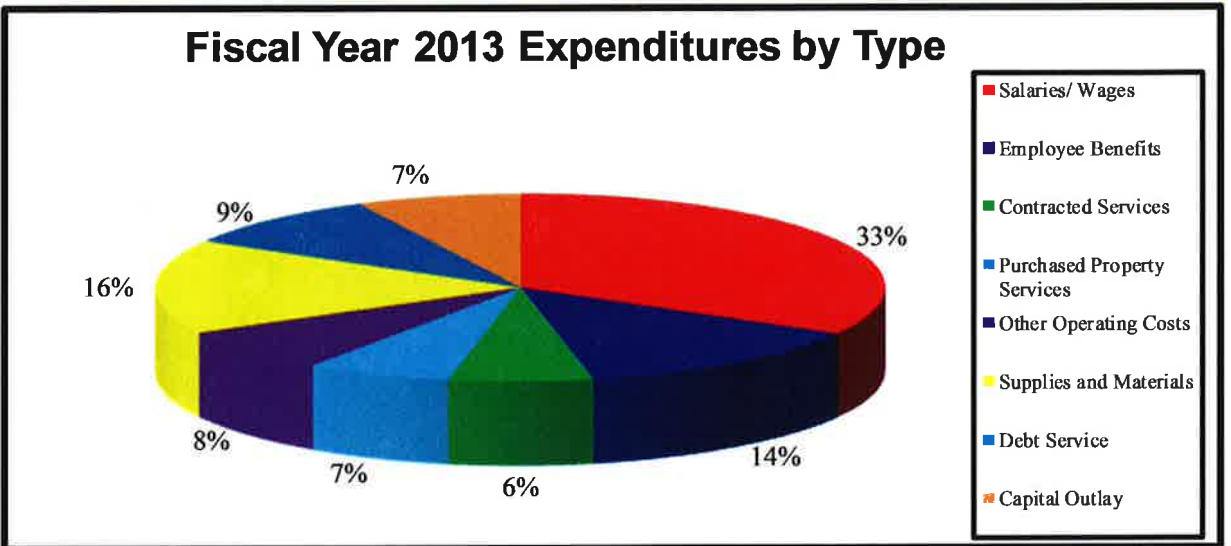


The County's operating expenditures largely consist of personal services (both salaries and benefits) cost for personnel. The following charts illustrate the significance of the County's expenditures by type for the last two fiscal years:

FISHER COUNTY, TEXAS

EXPENDITURES BY TYPE

| | Fiscal Year 2012 | Fiscal Year 2013 |
|-----------------------------|--------------------|--------------------|
| Salaries/ Wages | \$1,266,040 | \$1,364,064 |
| Employee Benefits | 539,768 | 551,028 |
| Contracted Services | 216,317 | 260,078 |
| Purchased Property Services | 229,762 | 262,871 |
| Other Operating Costs | 259,977 | 308,340 |
| Supplies and Materials | 473,468 | 664,919 |
| Debt Service | 286,965 | 381,814 |
| Capital Outlay | 715,008 | 298,765 |
| Total | \$3,987,305 | \$4,091,879 |



Budget Amendments

Over the course of the year, the Commissioner's Court revised the County's budget numerous times, although none of those amendments were significant except for the purchase of additional capital outlay.

Capital Assets

At the end of fiscal year 2013, the County had \$5,369,320 invested in capital assets, including land, buildings and improvements, machinery and equipment, and roads and bridges infrastructure.

This year's major additions included:

| Current Year Capital Asset Additions | | |
|---|-----------|----------------|
| 2010 Chevy Silverado Pickup | \$ | 15,250 |
| John Deere 524K Wheel Loader | | 128,505 |
| Two 2013 Chevy Silverado Pickups | | 66,815 |
| Three 2012 Tahoes | | 88,195 |
| Total: | \$ | 298,765 |

More detailed information about the County's capital assets is presented in Note IV.F to the financial statements.

Debt

The County's long term debt at September 30, 2013 consists of the following:

County Long-Term Debt

| DESCRIPTION | Interest Rate Payable | Amounts Original Issue | Payable Amounts | | | Payable Amounts Outstanding 9/30/2013 | Next Fiscal Year Debt Service Requirement |
|--|-----------------------------|------------------------------|--------------------------|------------|------------|--|--|
| | | | Outstanding 10/1/2012 | Issued | Retired | | |
| <u>Governmental Type Activities</u> | | | | | | | |
| Equipment Note Payable - 1st National Bank- Rotan | 3.50% | \$ 168,500 | \$ 68,327 | \$ - | \$ 33,919 | \$ 34,408 | \$ 34,408 |
| Equipment Note Payable - 1st National Bank- Rotan | 3.50% | \$ 38,570 | 9,754 | - | 9,754 | - | - |
| Equipment Note Payable - 1st National Bank- Rotan | 3.25% | \$ 75,636 | 20,200 | - | 20,200 | - | - |
| Equipment Note Payable - 1st National Bank- Rotan | 3.00% | \$ 26,000 | 8,808 | - | 8,808 | - | - |
| Note Payable - John Deere Financial Services | 3.25% | \$ 143,000 | 116,748 | - | 27,782 | 88,966 | 28,698 |
| Equipment Note Payable - First Financial Bank of Sweetwater | 6.00% | \$ 15,745 | 9,600 | - | 5,347 | 4,253 | 4,253 |
| Note Payable - John Deere Financial Services | 2.95% | \$ 222,485 | 199,349 | - | 23,106 | 176,243 | 23,813 |
| Equipment Note Payable - First Financial Bank of Sweetwater | 4.55% | \$ 70,005 | 34,798 | - | 14,084 | 20,714 | 10,354 |
| Note Payable - John Deere Financial Services | 2.74% | \$ 216,000 | 216,000 | - | 42,503 | 173,497 | 41,606 |
| Equipment Note Payable - 1st National Bank- Rotan | 3.50% | \$ 48,000 | 48,000 | - | 8,951 | 39,049 | 9,265 |
| Equipment Note Payable - 1st National Bank- Rotan | 3.50% | \$ 195,000 | 195,000 | - | - | 195,000 | 33,926 |
| Equipment Note Payable - 1st National Bank- Rotan | 3.50% | \$ 108,016 | - | 108,016 | 108,016 | - | - |
| Equipment Note Payable - 1st National Bank- Rotan | 3.50% | \$ 125,471 | - | 125,471 | 42,475 | 82,996 | 41,498 |
| Equipment Note Payable - 1st National Bank- Rotan | 3.50% | \$ 15,250 | - | 15,250 | 11,531 | 3,719 | 3,719 |
| Equipment Note Payable - First Financial Bank of Sweetwater | 3.00% | \$ 122,505 | - | 122,505 | - | 122,505 | 24,474 |
| <u>Business Type Activities</u> | | | | | | | |
| None | | \$ - | - | - | - | - | - |
| TOTAL | | \$ 1,590,183 | \$ 926,584 | \$ 371,242 | \$ 356,476 | \$ 941,350 | \$ 256,014 |

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The County's officials considered many factors when setting the fiscal year 2014 budget and tax rates. Some of those factors were the economy, population data, property tax base valuation, and other factors.

These indicators were taken into account when adopting the General Fund budget for 2014. The County's General Fund budgeted expenditures for fiscal year 2014 total \$2,714,066. This represents an increase of \$100,585 from the final amended fiscal year 2013 budget. The County will use its revenues to finance programs and services it currently offers. The County has added no major new programs or services to the 2014 budget.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, elected officials, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Auditor's office, at Fisher County Auditor, PO Box 126, Roby, Texas 79543; (325) 776-3255.

Government Wide Statements

FISHER COUNTY, TEXAS
STATEMENT OF NET POSITION
September 30, 2013

| | Primary Government |
|---|----------------------------|
| | Governmental Activities |
| ASSETS | |
| Cash and Cash Equivalents | \$ 1,444,814 |
| Investments - Current | - |
| Receivables (net of allowance for uncollectibles) | 83,418 |
| Capital Assets: | |
| Land | 60,000 |
| Infrastructure, net | 38,466 |
| Buildings, net | 554,249 |
| Machinery and Equipment, net | 1,879,878 |
| Total Assets | \$ 4,060,825 |
| LIABILITIES | |
| Accounts Payable | \$ 51,798 |
| Noncurrent Liabilities | |
| Due Within One Year | 280,848 |
| Due in More Than One Year | 685,336 |
| Total Liabilities | \$ 1,017,982 |
| NET POSITION | |
| Net Investment in Capital Assets | \$ 1,566,409 |
| Restricted for: | |
| State and Local Grants | 4,714 |
| Other Legal Purposes | 224,422 |
| Unrestricted Net Assets | \$ 1,247,298 |
| Total Net Position | \$ 3,042,843 |

The notes to the Financial Statements are an integral part of this statement.

FISHER COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

| Data Control Codes | | Program Revenues | | | | Net (Expense) Revenue and Changes in Net Assets |
|--|--|---------------------|----------------------------|--|-------------------|--|
| | | Expenses | Charges For Services | Operating Grants and Contributions | Capital Grants | Primary Governmental Activities |
| Primary Government - Governmental Activities: | | | | | | |
| 11 | Administration - County Judge | \$ 105,290 | \$ - | \$ - | \$ - | \$ (105,290) |
| 12 | Administration - County Clerk | 164,598 | 147,449 | - | - | (17,149) |
| 13 | Administration - Veteran's Service Officer | 6,000 | - | - | - | (6,000) |
| 14 | Administration - Non-Departmental | 354,185 | 875 | - | - | (353,310) |
| 16 | Financial - County Auditor | 96,775 | - | - | - | (96,775) |
| 17 | Financial - County Treasurer | 53,666 | - | - | - | (53,666) |
| 18 | Financial - Tax Assessor / Collector | 88,400 | 12,610 | - | - | (75,790) |
| 19 | Maintenance, Building, and Grounds | 103,716 | 4,376 | - | - | (99,340) |
| 21 | County Sheriff | 799,194 | 19,261 | - | - | (779,933) |
| 24 | Drug Forfeiture | 30,512 | - | - | - | (30,512) |
| 29 | Other Public Safety | 2,313 | - | 19,540 | - | 17,227 |
| 32 | County and District Court | 46,507 | 2,977 | - | - | (43,530) |
| 33 | 32nd Judicial District | 28,111 | - | - | - | (28,111) |
| 34 | District Clerk | 75,872 | 27,321 | - | - | (48,551) |
| 35 | Justice of the Peace 1 | 68,593 | 35,727 | - | - | (32,866) |
| 36 | Justice of the Peace 3 | 22,797 | 4,203 | - | - | (18,594) |
| 37 | District Attorney | 37,864 | - | - | - | (37,864) |
| 38 | County Attorney | 71,254 | 4,376 | - | - | (66,878) |
| 39 | Other Judicial | 929 | - | - | - | (929) |
| 41 | Indigent Welfare / Child Care | 4,475 | - | 65,069 | - | 60,594 |
| 43 | Senior Citizens | 148,436 | - | 236,302 | - | 87,866 |
| 51 | Roads and Bridges | 1,321,770 | 293,454 | - | - | (1,028,316) |
| 52 | Airport | 2,964 | - | - | - | (2,964) |
| 61 | County Extension Agents | 41,198 | - | - | - | (41,198) |
| 74 | Debt Interest | 30,806 | - | - | - | (30,806) |
| 90 | Intergovernmental | 38,200 | 38,512 | - | - | 312 |
| TOTAL PRIMARY GOVERNMENT | | \$ 3,744,425 | \$ 591,141 | \$ 320,911 | \$ - | \$ (2,832,373) |
| General Revenues: | | | | | | |
| Property Taxes, Levied for General Purposes | | | | | | \$ 2,689,291 |
| Gain (Loss) on Assets Disposed | | | | | | (10,159) |
| Miscellaneous Revenue (Fines, etc.) | | | | | | 93,101 |
| Investment Earnings | | | | | | 41,083 |
| Total General Revenues | | | | | | <u>\$ 2,813,316</u> |
| Change in Net Assets | | | | | | \$ (19,057) |
| Net Position - Beginning | | | | | | 3,061,900 |
| Prior Period Adjustment | | | | | | - |
| Net Position - Ending | | | | | | <u>\$ 3,042,843</u> |

The notes to the Financial Statements are an integral part of this statement.

Governmental Fund Financial Statements

FISHER COUNTY, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

| Data Control Codes | General Fund | Other Funds | Total Governmental Funds |
|---|---------------------|-------------------|--------------------------------|
| ASSETS | | | |
| 1010 Cash and Cash Equivalents | \$ 2,828,665 | \$ (1,383,851) | \$ 1,444,814 |
| 1050 Taxes Receivable | 87,764 | 21,096 | 108,860 |
| 1051 Allowance for Uncollectible Taxes (credit) | (21,941) | (5,276) | (27,217) |
| 1260 Intergovernmental Receivables | 1,431 | 344 | 1,775 |
| 1300 Due from Other Funds | - | 1,644,716 | 1,644,716 |
| 1000 Total Assets | <u>\$ 2,895,919</u> | <u>\$ 277,029</u> | <u>\$ 3,172,948</u> |
| LIABILITIES | | | |
| 2020 Wages and Salaries Payable | \$ 12,256 | \$ 21,055 | \$ 33,311 |
| 2080 Due to Other Funds | 1,663,214 | - | 1,663,214 |
| 2220 Unavailable Revenues | 65,823 | 15,824 | 81,647 |
| 2000 Total Liabilities | <u>1,741,293</u> | <u>36,879</u> | <u>1,778,172</u> |
| FUND BALANCES | | | |
| 3450 Federal or State Funds Grant Restriction | - | 4,714 | 4,714 |
| 3490 Other Restricted Fund Balance | - | 224,422 | 224,422 |
| 3590 Other Assigned Fund Balance | - | 11,014 | 11,014 |
| 3600 Unassigned Fund Balance | 1,154,626 | - | 1,154,626 |
| 3000 Total Fund Balances | <u>1,154,626</u> | <u>240,150</u> | <u>1,394,776</u> |
| 4000 Total Liabilities and Fund Balances | <u>\$ 2,895,919</u> | <u>\$ 277,029</u> | <u>\$ 3,172,948</u> |

The notes to the financial statements are an integral part of this statement.

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

| | | |
|---|-----------|------------------|
| Total Fund Balances - Governmental Funds | \$ | 1,394,776 |
| <p>The County uses internal service funds to charge the costs of certain activities, such as self-insurance and printing, to appropriate functions in other governmental funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. The net effect of this consolidation is to increase (decrease) net position.</p> | | |
| | | -0- |
| <p>Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds. At the beginning of the year, the cost of these assets was \$5,234,434 and the accumulated depreciation was \$2,613,245. In addition, long-term liabilities, including bonds payable, are not due and payable in the current period, and, therefore are not reported as liabilities in the funds. The net effect of including the beginning balances for capital assets (net of depreciation) and long-term debt in the governmental activities is to increase (decrease) net position.</p> | | |
| | | 1,675,253 |
| <p>Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of including the 2013 capital outlays and debt principal payments is to increase (decrease) net position.</p> | | |
| | | 655,241 |
| <p>The 2013 depreciation expense increases accumulated depreciation. The net effect of the current year's depreciation is to decrease net position.</p> | | |
| | | (302,319) |
| <p>Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unearned revenue as revenue, eliminating interfund transactions, reclassifying the proceeds of bond sales as an increase in bonds payable, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase (decrease) net position.</p> | | |
| | | (380,108) |
| Net Position of Governmental Activities | \$ | 3,042,843 |

The notes to the financial statements are an integral part of this statement.

FISHER COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

| Data Control Codes | | General Fund | Other Funds | Total Governmental Funds |
|--|---|---------------------|---------------------|--------------------------------|
| REVENUES: | | | | |
| 5110 | Property Taxes | \$ 2,173,894 | \$ 529,344 | \$ 2,703,238 |
| 5200 | Licenses and Permits | - | 293,456 | 293,456 |
| 5300 | Intergovernmental Revenue and Grants | 33,574 | 279,271 | 312,845 |
| 5400 | Charges for Services | 208,937 | 88,751 | 297,688 |
| 5610 | Investment Earnings | 39,200 | 1,883 | 41,083 |
| 5620 | Rents and Royalties | 1,095 | 1,310 | 2,405 |
| 5640 | Contributions & Donations Private Sources | - | 8,066 | 8,066 |
| 5700 | Other Revenue | 62,303 | 28,391 | 90,694 |
| 5020 | Total Revenues | \$ 2,519,003 | \$ 1,230,472 | \$ 3,749,475 |
| EXPENDITURES: | | | | |
| Administration: | | | | |
| 6011 | County Judge | \$ 105,290 | \$ - | \$ 105,290 |
| 6012 | County Clerk | 132,632 | 28,429 | 161,061 |
| 6013 | Veteran's Service Officer | 6,000 | - | 6,000 |
| 6014 | Non-Departmental | 321,641 | 2,056 | 323,697 |
| Financial: | | | | |
| 6016 | County Auditor | 96,775 | - | 96,775 |
| 6017 | County Treasurer | 53,666 | - | 53,666 |
| 6018 | Tax Assessor Collector | 87,050 | - | 87,050 |
| 6019 | Maintenance, Building, and Grounds | 102,274 | 1,442 | 103,716 |
| Public Safety: | | | | |
| 6021 | County Sheriff Department | 830,774 | 58,590 | 889,364 |
| 6024 | Drug Forfeiture | - | 30,500 | 30,500 |
| 6029 | Other Public Safety | 2,325 | - | 2,325 |
| Justice System: | | | | |
| 6032 | County and District Court | 46,507 | - | 46,507 |
| 6033 | 32nd Judicial District | 28,111 | - | 28,111 |
| 6034 | District Clerk | 72,844 | 2,428 | 75,272 |
| 6035 | Justice of the Peace # 1 | 68,593 | - | 68,593 |
| 6036 | Justice of the Peace # 2 | 22,797 | - | 22,797 |
| 6037 | District Attorney | 37,863 | - | 37,863 |
| 6038 | County Attorney | 65,992 | 5,262 | 71,254 |
| 6039 | Other Judicial | - | 930 | 930 |
| Health and Human Services: | | | | |
| 6041 | Indigent Welfare/Childcare | 4,475 | - | 4,475 |
| 6043 | Senior Citizens | - | 144,961 | 144,961 |
| Infrastructure and Environmental Services: | | | | |
| 6051 | Roads & Bridges | - | 1,267,496 | 1,267,496 |
| 6052 | Airport | - | 2,964 | 2,964 |
| Community & Economic Development: | | | | |

FISHER COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

| Data Control Codes | General Fund | Other Funds | Total Governmental Funds |
|--|---------------------|---------------------|--------------------------------|
| Debt Service: | | | |
| 6072 | 180,445 | 176,045 | 356,490 |
| 6074 | 4,134 | 21,190 | 25,324 |
| 6090 | - | 38,200 | 38,200 |
| 6030 | <u>\$ 2,270,188</u> | <u>\$ 1,780,493</u> | <u>\$ 4,050,681</u> |
| 1100 | <u>\$ 248,815</u> | <u>\$ (550,021)</u> | <u>\$ (301,206)</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| 7912 | \$ 62,400 | \$ 12,485 | \$ 74,885 |
| 7914 | 233,487 | 137,755 | 371,242 |
| 7915 | - | 375,778 | 375,778 |
| 7951 | (375,778) | - | (375,778) |
| 7080 | <u>\$ (79,891)</u> | <u>\$ 526,018</u> | <u>\$ 446,127</u> |
| 1200 | \$ 168,924 | \$ (24,003) | \$ 144,921 |
| 9100 | <u>\$ 1,026,900</u> | <u>\$ 264,153</u> | <u>\$ 1,291,053</u> |
| 9200 | <u>\$ 1,195,824</u> | <u>\$ 240,150</u> | <u>\$ 1,435,974</u> |

The notes to the Financial Statement are an integral part of this statement.

FISHER COUNTY, TEXAS
 RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

| | | |
|--|-----------|-----------------|
| Total Net Change in Fund Balances - Governmental Funds | \$ | 103,723 |
| <p>The county uses some internal service funds to charge the costs of certain activities primarily to the governmental funds. The net income (loss) of these internal service funds are reported with governmental activities. The net effect of this consolidation is to increase (decrease) net position.</p> | | |
| | | -0- |
| <p>Current year capital outlays and long-term debt principal payments are expenditures in the fund financial statements, but they should be shown as increases in capital assets and reductions in long-term debt in the government-wide financial statements. The net effect of removing the 2013 capital outlays and debt principal payments is to increase (decrease) net position.</p> | | |
| | | 655,241 |
| <p>Depreciation is not recognized as an expense in governmental funds since it does not require the use of current financial resources. The net effect of the current year's depreciation is to decrease net position.</p> | | |
| | | (302,319) |
| <p>Various other reclassifications and eliminations are necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. These include recognizing unearned revenue as revenue, adjusting current year revenue to show the revenue earned from the current year's tax levy, eliminating interfund transactions, reclassifying the proceeds of bond sales, and recognizing the liabilities associated with maturing long-term debt and interest. The net effect of these reclassifications and recognitions is to increase (decrease) net position.</p> | | |
| | | (475,702) |
| Change in Net Position of Governmental Activities | \$ | (19,057) |

The notes to the financial statements are an integral part of this statement.

Fiduciary Fund Financial Statements

FISHER COUNTY, TEXAS
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2013

| | AGENCY FUNDS |
|--------------------------------|-----------------|
| ASSETS | |
| 1010 Cash and Cash Equivalents | \$ 829,127 |
| 1300 Due From Other Funds | \$ 18,499 |
| Total Assets | \$ 847,626 |
| LIABILITIES | |
| 2090 Due to Others | \$ 847,626 |
| Total Liabilities | \$ 847,626 |
| NET POSITION | |
| 3900 Unrestricted Net Assets | \$ - |
| Total Net Position | \$ - |

The accompanying notes are an integral part of this statement.

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Fisher County, Texas (the "County"), is a public corporation and political subdivision organized and existing under the Constitution and laws of the State of Texas. It was established in 1886. The County is located in West Texas and comprises a land area of 901 square miles. The county is governed by an elected Commissioners' Court composed of the County Judge and four County Commissioners. It provides services involving public safety, health and social welfare, culture and recreation, conservation, and the construction, improvement, maintenance, and acquisition of roads, bridges, and rights-of-way, in addition to general administration.

The County prepares its basic financial statements in conformity with generally accepted accounting principles of the United States promulgated by the Governmental Accounting Standards Council and other authoritative sources identified in *Statement on Auditing Standards No. 69* of the American Institute of Certified Public Accountants; and it complies with the requirements of the appropriate version of the State of Texas uniform accounting requirements and the requirements of contracts and grants of agencies from which it receives funds.

The Commissioners Court (the "Court") is elected by voters within Fisher County and has the authority to make decisions and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the County is a financial reporting entity as defined by the Governmental Accounting Standards Board ("GASB") in its Statement No. 14, "The Financial Reporting Entity." There are no component units included within the reporting entity.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The Statement of Net Position and the Statement of Activities are government-wide financial statements. They report information for all of the non-fiduciary activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements.

In the Statement of Net Position, activities of the primary government may be classified either as *governmental activities* or *business-type activities*. Governmental activities, which are normally supported by taxes and inter-governmental revenues, are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support.

The Statement of Activities demonstrates how other people or entities that participate in programs the County operates have shared in the payment of the direct costs. The "charges for services" column includes payments made by parties that purchase, use, or directly benefit from goods or services provided by a given function or segment of the County. The grants and contributions columns include amounts paid by organizations outside the County to help meet the operational or capital requirements of a given function. If a revenue source is not a program revenue, it is general revenue used to support all of the County's functions. Taxes are always general revenues.

Interfund activities between governmental funds and between governmental funds and proprietary funds appear as due to/due from on the Governmental Fund Balance Sheet and Proprietary Fund Statement of Net Position and as other resources and other uses on the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balance and on the Proprietary Fund Statement of Revenues, Expenses and Changes in Fund Net Position. All interfund transactions between governmental funds and between governmental funds and internal service funds are eliminated on the government-wide statements. Interfund activities between governmental funds and enterprise funds remain on the government-wide statements and appear on the government-wide Statement of Net Position as internal balances and on the Statement of Activities as interfund transfers. Interfund activities between governmental funds and fiduciary funds remain as due to/due from on the government-wide Statement of Activities.

The fund financial statements provide reports on the financial condition and results of operations for three fund categories - governmental, proprietary, and fiduciary. Since the resources in the fiduciary funds cannot be used for County operations, they are not included in the government-wide statements. The County considers some governmental funds major and reports their financial condition and results of operations in a separate column.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues result from providing goods and services in connection with a proprietary fund's principal ongoing operations; they usually come from exchange or exchange-like transactions. All other revenues are non-operating. Operating expenses can be tied specifically to the production of the goods and services, such as materials and labor and direct overhead. Other expenses are non-operating.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting. 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 use the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets, current liabilities and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets (i.e., revenues and other financing sources and expenditures and other financing uses).

The modified accrual basis of accounting recognizes revenues in the accounting period in which they become both measurable and available, and it recognizes expenditures in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest and principal on long-term debt, which is recognized when due. The expenditures related to certain compensated absences and claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources. The County considers all revenues available if they are collectible within 60 days after year end.

Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the "susceptible to accrual" concept, that is, when they are both measurable and available. The County considers them "available" if they will be collected within 60 days of the end of the fiscal year. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant. Accordingly, when such funds are received, they are recorded as unearned revenues until related and authorized expenditures have been made. If balances have not been expended by the end of the project period, grantors sometimes require the County to refund all or part of the unused amount.

The Proprietary Fund Types and Fiduciary Funds are accounted for on a flow of economic resources measurement focus and utilize the accrual basis of accounting. This basis of accounting recognizes revenues in the accounting period in which they are earned and become measurable and expenses in the accounting period in which they are incurred and become measurable. The County applies all GASB pronouncements as well as the Financial Accounting Standards Council pronouncements issued on or before November 30, 1989, unless these pronouncements conflict or contradict GASB pronouncements. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the Fund Statement of Net Position. The fund equity is segregated into net investment in capital assets, restricted net assets, and unrestricted net assets.

D. FUND ACCOUNTING

The County reports the following major governmental funds:

1. **The General Fund** – The general fund is the County's primary operating fund. This fund accounts for all financial resources except those required to be accounted for in another fund.
2. **Other Governmental Fund** – The County did not have other funds that were major governmental funds during the current fiscal year that meet applicable criteria for major funds.

The County reports the following major enterprise fund(s):

1. The County has no major enterprise funds.

Additionally, the County reports the following fund type(s):

Governmental Funds:

1. **Special Revenue Funds** – The County accounts for resources restricted to, or designated for, specific purposes by the County or a grantor in special revenue funds. Most Federal and some State financial assistance are accounted for in a Special Revenue Fund and occasionally, unused balances must be returned to the grantor at the close of specified project periods.
2. **Debt Service Funds** – The County accounts for resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds in a debt service fund. The County did not maintain Debt Service Funds during the current fiscal year.
3. **Capital Projects Funds** – Proceeds from long-term debt financing and revenues and expenditures related to authorized construction and other capital asset acquisitions are accounted for in a capital projects fund. The County did not maintain Capital Projects Funds during the current fiscal year.
4. **Permanent Funds** – The County accounts for donations for which the donor has stipulated that the principal may not be expended and where the income may only be used for purposes that support the County's programs. The County did not maintain Permanent Funds during the current fiscal year.

Proprietary Funds:

5. **Enterprise Funds** – The County's activities for which outside users are charged a fee roughly equal to the cost of providing the goods or services of those activities are accounted for in an enterprise fund. The County did not maintain an enterprise fund during the current year.
6. **Internal Service Funds** – Revenues and expenses related to services provided to organizations inside the County on a cost reimbursement basis are accounted for in an internal service fund. The County did not maintain Internal Service Funds during the current fiscal year.

Fiduciary Funds:

7. **Private Purpose Trust Funds** – The County accounts for donations for which the donor has stipulated that both the principal and the income may be used for purposes that benefit parties outside the County. The County did not maintain Private Purpose Trust Funds during the current fiscal year.
8. **Pension (and Other Employee Benefit) Trust Funds** – These funds are used to account for local pension and other employee benefit funds that are provided by the County in lieu of or in addition to the Texas County District Retirement System in which the County participates. The County has no Pension Trust Funds.
9. **Investment Trust Fund** - This fund is one in which the County holds assets in trust for other entities participating in an investment program managed by the County. The County did not have Investment Trust Funds during the current fiscal year.
10. **Agency Funds** – The County accounts for resources held in the District Clerk and the Tax Assessor – Collector's offices prior to release to the County Treasurer or other individuals or entities in Agency Funds.

E. OTHER ACCOUNTING POLICIES

1. For purposes of the statement of cash flows for proprietary funds, the County considers highly liquid investments to be cash equivalents if they have maturity of three months or less when purchased.
2. The County reports inventories of supplies using first-in, first-out cost including consumable maintenance and office supply items. Under the purchase method, supplies are recorded as expenditures when purchased.
3. In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

4. The County maintains a vacation and sick leave policy available only to full-time employees. Full-time employees are entitled to one week paid vacation after six months of full time employment, 2 weeks after one year of full time employment, and three weeks after ten years of full time continuous employment. This compensation is not allowed to accumulate. Full time employees are also entitled to sick leave accruing at a rate of one day per month of employment. Sick leave days may accumulate up to a maximum of 60 days and can only be taken for actual sick leave. The County has no liability for unused sick leave at termination of employment.

5. Capital assets include land, buildings, furniture and equipment, and infrastructure assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. 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.

Buildings, furniture and equipment of the County are depreciated using the straight-line method over the following estimated useful lives:

| Assets | Years |
|-----------------------|-------|
| Buildings | 40 |
| Building Improvements | 30 |
| Infrastructure | 40 |
| Vehicles | 10 |
| Office Equipment | 10 |
| Computer Equipment | 10 |

6. Since Internal Service Funds support the operations of governmental funds, they are consolidated with the governmental funds in the government-wide financial statements. The expenditures of governmental funds that create the revenues of internal service funds are eliminated to avoid "grossing up" the revenues and expenses of the County as a whole.

7. The County does not maintain any restricted assets at this time.

8. The County purchases workers compensation insurance through the Texas Association of Counties Workers Compensation Fund.

9. Fund Balances and Net Position:

Government-Wide Financial Statements

Total Net Position on the Statement of Net Position includes the following:

Net Investment in Capital Assets -- the component of net position that reports the difference between capital assets less both the accumulated depreciation and the outstanding balance of debt net of premiums and discounts, excluding unspent proceeds, that is directly attributable to the acquisition, construction or improvement of these capital assets.

Restricted for State and Local Grants, Debt Service, and other legal purposes -- the component of net position that reports the difference between assets and liabilities with constraints placed on their use by law.

Unrestricted is the difference between the assets and liabilities that are not reported in the Net Investment in Capital Assets, Restricted for State and Local Grants, Restricted for Debt Service, or Restricted for Other Legal purposes.

Governmental Fund Financial Statements

The County has adopted the provisions of GASB Statement No. 54, *Fund Balance Reporting and Government Fund Type Definitions*. The objective of the statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing government fund type definitions. The statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Fund balance classifications, under GASB 54 are Nonspendable, Restricted, Committed, Assigned, and Unassigned. These classifications reflect not only the nature of funds, but also provide clarity to the level of restriction placed upon fund balance. Fund balance can have different levels of constraint, such as external versus internal compliance requirements.

Unassigned fund balance is a residual classification within the General Fund. The General Fund should be the only fund that reports a positive unassigned balance. In all other funds, unassigned is limited to negative residual fund balance.

In accordance with GASB 54, the County classifies governmental fund balances as follows: **Nonspendable** -- includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid items and long term receivables.

Restricted -- includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors or amounts restricted due to constitutional provisions or enabling legislation. This classification includes the retirement of long term debt, construction programs and other federal and state grants.

Committed -- includes fund balance amounts that are constrained for specific purposes that are internally imposed by the County through formal action of the highest level of decision making authority. Committed fund balance is reported pursuant to resolution passed by the County's Commissioners' Court. This classification includes local special revenue funds and potential litigation, claims and judgments.

Assigned -- includes fund balance amounts that are self-imposed by the County to be used for a particular purpose. Fund balance can be assigned by the County's Commissioners Court, the County Judge, or the County Auditor. This classification includes insurance deductibles, encumbrances, program start-up costs, projected budget deficit for subsequent years and other legal uses.

Unassigned -- includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those specific purposes.

10. When the County incurs an expense for which it may use either restricted or unrestricted assets, it uses the restricted assets first whenever they will have to be returned if they are not used.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND BALANCE SHEET AND THE GOVERNMENT-WIDE STATEMENT OF NET POSITION

Exhibit C-2 provides the reconciliation between the fund balance for total governmental funds on the governmental fund balance sheet and the Net Position for governmental activities as reported in the government-wide Statement of Net Position. One element of that reconciliation explains that capital assets are not financial resources and are therefore not reported in governmental funds. In addition, long-term liabilities, including bonds payable, are not due and payable in the current period and are not reported as liabilities in the funds.

The details of capital assets and long-term debt at the beginning of the year were as follows:

| Governmental Funds Only | | | | |
|---|------------------------|---------------------------------|---|-------------------------------|
| Capital Assets at the Beginning of the Year | Historical Cost | Accumulated Depreciation | Net Value at the Beginning of the Year | Change in Net Position |
| Land | \$ 60,000 | \$ - | \$ 60,000 | |
| Buildings and Improvements | 1,610,406 | 1,026,540 | 583,866 | |
| Vehicles, Furniture and Equipment | 3,318,705 | 1,381,646 | 1,937,059 | |
| Infrastructure | 245,323 | 205,059 | 40,264 | |
| Construction in Progress | - | - | - | |
| Change in Net Position | | | | \$ 2,621,189 |
| Long-term Liabilities at the Beginning of the Year | | | Payable at the Beginning of the Year | |
| Notes Payable - Long Term | | | \$ 926,584 | |
| Less Unamortized Discount | | | - | |
| Capital Leases Payable | | | - | |
| Accrued Interest - Long-Term Debt | | | 19,352 | |
| Change in Net Position | | | | 945,936 |
| Net Adjustment to Net Position | | | | \$1,675,253 |

B. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

Exhibit C-4 provides reconciliation between the net changes in fund balance as shown on the governmental fund statement of revenues, expenditures, and changes in fund balances and the changes in net position of governmental activities as reported on the government-wide statement of activities. One element of that reconciliation explains that current year capital outlays and debt principal payments are expenditures in the fund financial statements, but should be shown as increases in capital assets and decreases in long-term debt in the government-wide statements. This adjustment affects both the net asset balance and the change in net position.

The details of this adjustment are as follows:

| Governmental Funds Only | | | |
|---|----------------|---|--|
| | Amount | To Changes in Net Position | Adjustments to Net Position |
| Current Year Capital Outlay | | | |
| Land | \$ - | | |
| Buildings & Improvements | - | | |
| Vehicles, Furniture & Equipment | 298,765 | | |
| Infrastructure Assets | - | | |
| Total Capital Outlay | 298,765 | 298,765 | 298,765 |
| Debt Principal Payments | | | |
| Bond Principal | - | | |
| Equipment Notes Principal | 356,476 | | |
| Capital Lease Principal | - | | |
| Other Adjustments | - | | |
| Total Principal Payments | 356,476 | 356,476 | 356,476 |
| Total Adjustment to Net Position | | \$ 655,241 | \$ 655,241 |

Another element of the reconciliation on Exhibit C-4 is described as various other reclassifications and eliminations necessary to convert from the modified accrual basis of accounting to accrual basis of accounting. This adjustment is the result of several items. The details for this element are as follows:

| | Amount | Adjustments to Change in Net Position | Adjustments to Net Position |
|---|-----------|---|--------------------------------|
| Adjustments to Revenue and Unearned Revenue | | | |
| Beginning of Year Unearned Tax Revenue | \$ 95,594 | | 95,594 |
| Property tax adjustments to convert from the modified accrual basis to the full accrual basis of accounting | (13,948) | (13,948) | (13,948) |
| Other Revenue Adjustments | - | - | - |
| Other Adjustments | (14) | 14 | 14 |
| Reclassify Proceeds of Bonds, Loans & Capital Leases | | | |
| Capital Acquisition Note Proceeds | 371,242 | (371,242) | (371,242) |
| Discount (Premium) on Issuance of Bonds | | | |
| Capital Lease Financing Proceeds | - | - | - |
| Reclassify Liabilities Incurred but not Liquidated This Year | | | |
| Unused Vacation Pay and/or Unused Sick Leave | - | - | - |
| Reclassify Certain Expenditures to Full Accrual From Modified Accrual | | | |
| Adjust Interest Expense on Long Term Financing | (5,482) | (5,482) | (5,482) |
| Asset Basis on Disposition of Capital Assets | 85,044 | (85,044) | (85,044) |
| Totals | | \$ (475,702) | \$ (380,108) |

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY DATA

The Commissioner's Court adopts an "appropriated budget" for the General Fund and Special Revenue Funds. The County is required to present the adopted and final amended budgeted revenues and expenditures for each of these funds. The County compares the final amended budget to actual revenues and expenditures. The General Fund Budget report appears in Exhibit E-1.

The following procedures are followed in establishing the budgetary data reflected in the general-purpose financial statements:

1. Prior to September 30th, the County prepares a budget for the next succeeding fiscal year beginning October 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the Commissioners Court is then called for the purpose of adopting the proposed budget. At least ten days public notice of the meeting must be given.

3. Prior to October 1st, the budget is legally enacted through passage of a resolution by the Commissioners Court. Once a budget is approved, it can only be amended at the function and fund level by approval of a majority of the members of the Commissioners Court. Amendments are presented to the Commissioners Court at its regular meetings. Each amendment must have Commissioners Court approval. As required by law, such amendments are made before the fact, are reflected in the official minutes of the Commissioners Court, and are not made after fiscal year end. Because the County has a policy of careful budgetary control, several amendments were necessary during the year. None of those were significant.
4. Each budget is controlled at the department level for applicable revenue and expenditure function/object level. Budgeted amounts are as amended by the Commissioners Court. All budget appropriations lapse at year end. A reconciliation of fund balances for both appropriated budget and non-appropriated budget special revenue funds is as follows:

| | September 30, 2013 Fund Balance |
|----------------------------------|--|
| Appropriated Budget Funds | \$ 240,150 |
| Non-appropriated Budget Funds | - |
| All Special Revenue Funds | \$ 240,150 |

B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Expenditures did not materially exceed budget appropriations during the current fiscal year in any function expended through the general fund except for debt service expenditures.

C. DEFICIT FUND EQUITY

The County did not incur deficit fund balances at any time during the current fiscal year.

IV. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. DEPOSITS AND INVESTMENTS

Legal and Contractual Provisions Governing Deposits and Investments

The County follows the practice of pooling cash and investments of all funds except for restricted funds and agency funds held for others. The **Public Funds Investment Act** (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things, it requires the County to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit. Statutes authorize the County to invest in: (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds. The Act also requires the County to have independent auditors perform test procedures related to investment practices as provided by the Act. The County is in substantial compliance with the requirements of the Act and with local policies.

Policies Governing Deposits and Investments

In compliance with the **Public Funds Investment Act**, the County has adopted a deposit and investment policy. That policy does address the following risks:

- a. **Foreign Currency Risk** – The County investment policy does not permit investments in foreign currency.

- b. **Custodial Credit Risk – Deposits:** In the case of deposits, this is the risk that in the event of a bank failure, the government’s deposits may not be returned to it. The County’s policy regarding types of deposits allowed and collateral requirements as required by statute are set forth in a depository contract. The funds of the County must be deposited and invested under the terms of this contract, contents of which are set out in the **Depository Contract Law**. The depository bank places approved pledged securities for safekeeping and trust with the County's agent bank in an amount greater than the uninsured deposits. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance. The County's cash deposits at September 30, 2013 **were** entirely covered by FDIC insurance and/or by pledged collateral held by the County's agent bank in the County's name. The deposits **were entirely covered** at all times during the year, and therefore, the County **was not exposed to custodial credit risk during the year**. The carrying amount of the County’s cash and temporary investments at September 30, 2013 follows:

| CASH AND INVESTMENTS - BY ACCOUNT TYPE | September 30, 2013 |
|--|---------------------------|
| Cash in Bank - Including Money Market Accounts | \$ 2,123,941 |
| Certificates of Deposit | 150,000 |
| Investment Pools | - |
| Total Cash and Investments | \$ 2,273,941 |

| CASH AND INVESTMENTS - BY FUND | September 30, 2013 |
|---|---------------------------|
| Cash and Investments - General Fund | \$ 2,828,665 |
| Cash and Investments - Major Governmental Funds | - |
| Cash and Investments - Non-Major Governmental | (1,383,851) |
| Cash and Investments - Enterprise | - |
| Cash and Investments - Internal Service | - |
| Cash and Investments - Agency | 829,127 |
| Cash and Investments - Trusts | - |
| Cash and Investments - Other | - |
| Total Cash and Investments | \$ 2,273,941 |

- c. **Custodial Credit Risk – Investments:** For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments that are in the possession of an outside party. The County’s policy regarding types of investments allowed as required by statute are set forth in the County’s investment policy. The County’s investments **were not** exposed to custodial credit risk because they are registered in the name of the County. Investments in external investment pools and in open-end mutual funds are not subject to custodial credit risk because “their existence is not evidenced by securities that exist in physical or book entry form.”

- d. **Interest – rate risk** – The County defines Interest – rate risk as occurring when potential purchasers of debt securities do not agree to pay face value for those securities if interest rates rise. The County discloses exposure to interest – rate risk through indication of the weighted average maturity in months for all investments at year end. The County’s investment policy limits interest – rate risk by allowing a maximum dollar weighted maturity of 180 days for any internally created pool fund group and a maximum allowable stated maturity of any other individual investment not to exceed one year from the time of purchase.
- e. **Other Credit Risk Exposure** – The County’s investment policy does not address direct or indirect ownership in debt securities. The credit rating for debt securities held by the Lone Star Investment Pool-Liquidity Corporate Fund was AA Af/S1+ (Standard & Poor’s Rating) at year end.
- f. **Concentration Risk** – The County defines concentration risk as positions of 5 percent or more in the securities of a single issuer. This is the issuer of the underlying investment – not a pool or mutual fund. It does NOT apply to US Government securities. The County’s investment policy requires diversification in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting over concentration of assets in a specific class of investments, specific maturity, or specific issuer. The County **was not** exposed to concentration risk at year end.

There were no violations of legal or contractual provisions governing investments. The County has no securities that are identified as derivatives.

B. PROPERTY TAXES

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1st for all real and business personal property located in the County in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1st of the year following the year in which imposed. On January 31st of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the county fiscal year.

C. DELINQUENT TAXES RECEIVABLE

Delinquent taxes are prorated between maintenance and debt service based on rates adopted for the year of the levy of that taxing unit. Delinquent property taxes are cancelled and removed from the roll for real property assessments that are more than 20 years old and personal property assessments that are more than 10 years old.

D. INTERFUND BALANCES AND TRANSFERS

Interfund balances at September 30, 2013 consisted of the following amounts:

| FUND | Due From Other Funds | Due To Other Funds |
|---|-------------------------|-----------------------|
| General Fund | | |
| Major Governmental Funds | \$ - | \$ - |
| Non-major Governmental Funds | - | 1,663,214 |
| Proprietary Funds | - | - |
| All Others | - | - |
| Total General Fund | <u>\$ -</u> | <u>\$ 1,663,214</u> |
| Major Governmental Funds | | |
| General Fund | \$ - | \$ - |
| Non-major Governmental Funds | - | - |
| Proprietary Funds | - | - |
| All Others | - | - |
| Total Major Governmental Funds | <u>\$ -</u> | <u>\$ -</u> |
| Non-major Governmental Funds | | |
| General Fund | \$ 1,644,716 | \$ - |
| Other Major Governmental Funds | - | - |
| Proprietary Funds | - | - |
| All Others | - | - |
| Total Non-major Governmental Funds | <u>\$ 1,644,716</u> | <u>\$ -</u> |
| Proprietary Funds | | |
| General Fund | \$ - | \$ - |
| Major Governmental Fund | - | - |
| Non-major Governmental Funds | - | - |
| All Others | - | - |
| Total Proprietary Funds | <u>\$ -</u> | <u>\$ -</u> |
| All Other Funds | | |
| General Fund | \$ - | \$ - |
| Major Governmental Funds | - | - |
| Non-major Governmental Funds | 18,498 | - |
| Proprietary Funds | - | - |
| Total All Other Funds | <u>\$ 18,498</u> | <u>\$ -</u> |
| Total Interfund Receivables / Payables | <u>\$ 1,663,214</u> | <u>\$ 1,663,214</u> |

Interfund transfers for the year ended September 30, 2013 were as follows:

| FUND | Transfers In | Transfers Out |
|-------------------------------------|--------------------------|--------------------------|
| General Fund | | |
| Major Governmental Funds | \$ - | \$ - |
| Non-major Governmental Funds | - | 375,778 |
| Proprietary Funds | - | - |
| All Others | - | - |
| Total General Fund | <u>\$ -</u> | <u>\$ 375,778</u> |
| Major Governmental Funds | | |
| General Fund | \$ - | \$ - |
| Non-major Governmental Funds | - | - |
| Proprietary Funds | - | - |
| All Others | - | - |
| Total Major Governmental Funds | <u>\$ -</u> | <u>\$ -</u> |
| Non-major Governmental Funds | | |
| General Fund | \$ 375,778 | \$ - |
| Other Major Governmental Funds | - | - |
| Proprietary Funds | - | - |
| All Others | - | - |
| Total Non-major Governmental Funds | <u>\$ 375,778</u> | <u>\$ -</u> |
| Proprietary Funds | | |
| General Fund | \$ - | \$ - |
| Major Governmental Fund | - | - |
| Non-major Governmental Funds | - | - |
| All Others | - | - |
| Total Proprietary Funds | <u>\$ -</u> | <u>\$ -</u> |
| All Other Funds | | |
| General Fund | \$ - | \$ - |
| Major Governmental Funds | - | - |
| Non-major Governmental Funds | - | - |
| Proprietary Funds | - | - |
| Total All Other Funds | <u>\$ -</u> | <u>\$ -</u> |
| Total Interfund Transfers | <u>\$ 375,778</u> | <u>\$ 375,778</u> |

E. DISAGGREGATION OF RECEIVABLES AND PAYABLES

Receivables at September 30, 2013 were as follows:

| | Property Taxes | Users / Customers | Due From Other Funds | Other | Total Receivables |
|---|-------------------|----------------------|-------------------------|-----------------|----------------------|
| Governmental Activities: | | | | | |
| General Fund | \$ 87,764 | \$ - | \$ - | \$ 1,431 | \$ 89,195 |
| Other Major Governmental Funds | - | - | - | - | - |
| Non-major Governmental Funds | 21,096 | - | 1,644,716 | 344 | 1,666,156 |
| Other Governmental Funds | - | - | - | - | - |
| Total Governmental Activities | \$ 108,860 | \$ - | \$ 1,644,716 | \$ 1,775 | \$ 1,755,351 |
| Amounts not scheduled for collection during the subsequent year | \$ - | \$ - | \$ - | \$ - | \$ - |
| Business-type Activities: | | | | | |
| Non-major Proprietary Fund | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Funds | - | - | - | - | - |
| Total Business-type Activities | \$ - | \$ - | \$ - | \$ - | \$ - |

Payables at September 30, 2013 were as follows:

| | Accounts Payable | Loans, Leases and Bonds Payable- Current Year | Customer Deposits | Due To Other Funds | Due To Other Governments | Other | Total Payables |
|--|---------------------|--|----------------------|--------------------------|--------------------------------|------------------|---------------------|
| Governmental Activities: | | | | | | | |
| General Fund | \$ - | \$ - | \$ - | \$ 1,663,214 | \$ - | \$ 12,256 | \$ 1,675,470 |
| Other Major Governmental Funds | - | - | - | - | - | - | - |
| Non-major Governmental Funds | - | - | - | - | - | 21,055 | 21,055 |
| Other Governmental Funds | - | - | - | - | - | - | - |
| Total Governmental Type Activities | \$ - | \$ - | \$ - | \$ 1,663,214 | \$ - | \$ 33,311 | \$ 1,696,525 |
| Amounts not scheduled for payment during the subsequent year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Business-Type Activities: | | | | | | | |
| Non-major Proprietary Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Non-major Enterprise Funds | - | - | - | - | - | - | - |
| Total Business-Type Activities | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

F. CAPITAL ASSET ACTIVITY

Capital asset activity for the County for the year ended September 30, 2013 was as follows:

Primary Government

| | Beginning Balance | Additions | Retirements | Ending Balance |
|---|------------------------------|-------------------|--------------------|-----------------------|
| Governmental Activities: | | | | |
| Land | \$ 60,000 | \$ - | \$ - | \$ 60,000 |
| Buildings and Improvements | 1,610,406 | - | - | 1,610,406 |
| Vehicles, Furniture, and Equipment | 3,318,705 | 298,765 | 163,879 | 3,453,591 |
| Infrastructure Assets | 245,323 | - | - | 245,323 |
| Construction in Progress | - | - | - | - |
| Totals at Historic Cost | \$ 5,234,434 | \$ 298,765 | \$ 163,879 | \$ 5,369,320 |
| Less Accumulated Depreciation for: | | | | |
| Buildings and Improvements | \$ 1,026,540 | \$ 29,617 | \$ - | \$ 1,056,157 |
| Vehicles, Furniture, and Equipment | 1,381,646 | 270,904 | 78,837 | 1,573,713 |
| Infrastructure Assets | 205,059 | 1,798 | - | 206,857 |
| Construction In Progress | - | - | - | - |
| Depreciation | \$ 2,613,245 | \$ 302,319 | \$ 78,837 | \$ 2,836,727 |
| Govt. Activities Capital Assets, Net | \$ 2,621,189 | \$ (3,554) | \$ 85,042 | \$ 2,532,593 |
| Business-type Activities: | | | | |
| Construction in Progress | \$ - | \$ - | \$ - | \$ - |
| Buildings and Improvements | - | - | - | - |
| Vehicles, Furniture, and Equipment | - | - | - | - |
| Totals at Historic Cost | \$ - | \$ - | \$ - | \$ - |
| Less Accumulated Depreciation | | | | |
| Buildings and Improvements | \$ - | \$ - | \$ - | \$ - |
| Vehicles, Furniture, and Equipment | - | - | - | - |
| Total Accumulated Depreciation | \$ - | \$ - | \$ - | \$ - |
| Business-type Activities Capital Assets, Net | \$ - | \$ - | \$ - | \$ - |

Depreciation expense was charged to governmental functions as follows:

| | |
|---------------------------------------|-------------------|
| Administration - County Clerk | \$ 3,537 |
| Administration - District Clerk | 600 |
| Administration - Non-Departmental | 30,488 |
| Financial - Tax Assessor Collector | 1,350 |
| Public Safety - County Sheriff | 64,840 |
| Other Public Safety - Fire Department | - |
| Senior Citizens | 3,475 |
| Roads and Bridges | 198,029 |
| Total Depreciation Expense | \$ 302,319 |

G. SHORT-TERM DEBT PAYABLE

The County accounts for short-term debts for maintenance purposes through the General Fund. Short-term debts include notes made in accordance with the provisions of the Local Government code. The proceeds from loans are shown in the financial statements as Other Resources and principal payments are shown as Other Uses.

| Date of Issue/ Maturity | Description | Beginning Balance | Amount Issued | Amount Redeemed | Ending Balance |
|----------------------------|-------------|-------------------|---------------|-----------------|----------------|
| None | | \$ - | \$ - | \$ - | \$ - |

H. BONDS, LONG-TERM NOTES PAYABLE, AND OTHER LONG-TERM OBLIGATIONS

Bonded indebtedness, long-term notes payable, and other long-term obligations of the County are reflected in the General Long-Term Debt Account Group. Current requirements for principal and interest expenditures are accounted for in the appropriate funds and departments based on the use of the original debt proceeds. A summary of changes in general long-term debt for the year ended September 30, 2013 is as follows:

| DESCRIPTION | Interest Rate Payable | Amounts Original Issue | Interest Current Year | Payable | | | Outstanding 9/30/2013 |
|---|-----------------------|------------------------|-----------------------|-------------------------------|------------|------------|-----------------------|
| | | | | Amounts Outstanding 10/1/2012 | Issued | Retired | |
| Governmental Type Activities | | | | | | | |
| Equipment Note Payable - 1st National Bank of Rotan | 3.50% | \$ 168,500 | \$ 2,422 | \$ 68,327 | \$ - | \$ 33,919 | \$ 34,408 |
| Equipment Note Payable - 1st National Bank of Rotan | 3.50% | 38,570 | 363 | 9,754 | - | 9,754 | - |
| Equipment Note Payable - 1st National Bank of Rotan | 3.25% | 75,636 | 639 | 20,200 | - | 20,200 | - |
| Equipment Note Payable - 1st National Bank of Rotan | 3.00% | 26,000 | 256 | 8,808 | - | 8,808 | - |
| Capital Lease Payable - John Deere Financial Services | 3.25% | 143,000 | 3,852 | 116,748 | - | 27,782 | 88,966 |
| Equipment Note Payable - First Financial Bank of Swtr | 6.00% | 15,745 | 432 | 9,600 | - | 5,347 | 4,253 |
| Capital Lease Payable - John Deere Financial Services | 2.95% | 222,485 | 6,653 | 199,349 | - | 23,106 | 176,243 |
| Equipment Note Payable - First Financial Bank of Swtr | 4.55% | 70,005 | 1,601 | 34,798 | - | 14,084 | 20,714 |
| Capital Lease Payable - John Deere Financial Services | 2.74% | 216,000 | 3,936 | 216,000 | - | 42,503 | 173,497 |
| Equipment Note Payable - 1st National Bank of Rotan | 3.50% | 48,000 | 1,680 | 48,000 | - | 8,951 | 39,049 |
| Equipment Note Payable - 1st National Bank of Rotan | 3.50% | 195,000 | - | 195,000 | - | - | 195,000 |
| Equipment Note Payable - 1st National Bank of Rotan | 3.50% | 108,016 | 1,904 | - | 108,016 | 108,016 | - |
| Equipment Note Payable - 1st National Bank of Rotan | 3.50% | 125,471 | 1,227 | - | 125,471 | 42,475 | 82,996 |
| Equipment Note Payable - 1st National Bank of Rotan | 3.50% | 15,250 | 359 | - | 15,250 | 11,531 | 3,719 |
| Equipment Note Payable - First Financial Bank of Swtr | 3.00% | 122,505 | - | - | 122,505 | - | 122,505 |
| Business Type Activities | | | | | | | |
| None | | - | - | - | - | - | - |
| TOTAL | | \$ 1,590,183 | \$ 25,324 | \$ 926,584 | \$ 371,242 | \$ 356,476 | \$ 941,350 |

In prior years, the County **has not** defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, **there are no** trust account assets and liabilities for the defeased bonds that are not included in the County's financial statements. On September 30, 2013, \$0 of bonds considered defeased are still outstanding.

I. COMMITMENTS UNDER OPERATING LEASES

Commitments under operating (non-capitalized) lease agreements for equipment provide for minimum future rental payments as of September 30, 2013, as follows:

| Year Ending September 30 | |
|---|-----------------|
| 2014 | \$ 3,216 |
| 2015 | 1,608 |
| 2016 | - |
| 2017 | - |
| 2018 | - |
| 2019-2024 | - |
| 2025-2029 | - |
| Total Minimum Rentals | \$ 4,824 |
| Rental Expenditures in Fiscal Year 2013 | \$ 6,091 |

J. DEBT SERVICE REQUIREMENTS – BONDS, CAPITAL LEASES, & OTHER LONG-TERM DEBT

Debt service requirements for bonds and notes payable are as follows:

| Equipment Acquisition Notes Payable | | | |
|--|-------------------|------------------|---------------------------|
| Year Ended September 30 | Principal | Interest | Total Requirements |
| 2014 | \$ 256,014 | \$ 31,642 | \$ 287,656 |
| 2015 | 222,154 | 20,937 | 243,091 |
| 2016 | 174,203 | 14,466 | 188,669 |
| 2017 | 220,994 | 6,270 | 227,264 |
| 2018 | 67,985 | 7,185 | 75,170 |
| Subsequent | - | - | - |
| Totals | \$ 941,350 | \$ 80,500 | \$ 1,021,850 |

Capital Leases

Debt service requirements for capital leases payable are as follows:

| Capital Lease Obligations | | | |
|-------------------------------------|------------------|-----------------|---------------------------|
| Year Ended September 30 | Principal | Interest | Total Requirements |
| 2014 | \$ - | \$ - | \$ - |
| 2015 | - | - | - |
| 2016 | - | - | - |
| 2017 | - | - | - |
| 2018 | - | - | - |
| 2019-2023 | - | - | - |
| 2024-2028 | - | - | - |
| 2029-2033 | - | - | - |
| 2034-2038 | - | - | - |
| 2039-2043 | - | - | - |
| Total Capital Lease Payments | \$ - | \$ - | \$ - |

K. ACCUMULATED UNPAID VACATION AND SICK LEAVE BENEFITS

The County maintains a vacation and sick leave policy for its full time staff. The policy provides that full time employees earn 10 days vacation (15 days after 10 years of service) per year. Vacation benefits are lost at the end of the year if not taken, thus, no accumulation is allowed under the plan. Employees also earn sick leave time of 12 days per year accumulated up to a maximum of 60 days. No unused sick leave benefits are paid upon termination of employment for any reason. As such, no liability is maintained for accumulated vacation or sick leave benefits.

L. PENSION PLAN

A. 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 statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 574 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 PO Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the County, 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, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service 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 governing body of the employer within the actuarial 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 benefits are calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

B. Funding Policy

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 8.15% for calendar year 2013. The contribution rate payable by the employee members is the rate of 7.00% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

C. Annual Pension Cost

For the County's accounting year ending September 30, 2013, the annual pension cost for the TCDRS plan for its employees was \$112,066 and the actual contributions were \$112,066.

Schedule of Actuarial Liabilities and Funding Progress

| | | |
|---|----|------------|
| Actuarial Valuation Date | | 12/31/2013 |
| Actuarial Value of Assets | \$ | 2,504,159 |
| Actuarial Accrued Liability | \$ | 2,988,750 |
| Unfunded / (Over-funded) Actuarial Accrued Liability (UAAL) | \$ | 484,591 |
| Percentage Funded | | 83.79% |
| Annual Covered Payroll | \$ | 1,364,217 |
| UAAL as a Percentage of Covered Payroll | | 35.52% |

M. CHANGES IN LONG-TERM LIABILITIES

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

| | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|---|----------------------|-------------------|-------------------|-------------------|------------------------|
| Governmental Activities: | | | | | |
| Bonds and Notes Payable: | | | | | |
| General Obligation Bonds | \$ - | \$ - | \$ - | \$ - | \$ - |
| Equipment Acquisition Notes | 926,584 | 371,242 | 356,476 | 941,350 | 256,014 |
| Less Deferred Amount on Refunding | - | - | - | - | - |
| Total Bonds and Notes Payable | \$ 926,584 | \$ 371,242 | \$ 356,476 | \$ 941,350 | \$ 256,014 |
| Capital Leases | - | - | - | - | - |
| Compensated Absences | - | - | - | - | - |
| Accrued Interest Payable | 19,352 | 24,834 | 19,352 | 24,834 | 24,834 |
| Total Other Liabilities | \$ 19,352 | \$ 24,834 | \$ 19,352 | \$ 24,834 | \$ 24,834 |
| Liabilities | \$ 945,936 | \$ 396,076 | \$ 375,828 | \$ 966,184 | \$ 280,848 |
| Business-type Activities: | | | | | |
| Bonds and Notes Payable: | | | | | |
| Enterprise Fund Bonds Payable | \$ - | \$ - | \$ - | \$ - | \$ - |
| Less Deferred Amounts | - | - | - | - | - |
| Total Bonds and Notes Payable | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Liabilities: | | | | | |
| Compensated Absences | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Long-term Liabilities | - | - | - | - | - |
| Total Other Liabilities | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Business-type Activities Long-Term Liabilities | \$ - | \$ - | \$ - | \$ - | \$ - |

N. UNEARNED REVENUE

Unearned revenue at year-end consisted of the following:

| | General Fund | Special Revenue Funds | Debt Service Fund | Total |
|-------------------------------|------------------|-----------------------------|-------------------------|------------------|
| Net Tax Revenue | \$ 65,823 | \$ 15,824 | \$ - | \$ 81,647 |
| Unearned State Revenues | - | - | - | - |
| Grant Revenues | - | - | - | - |
| Total Unearned Revenue | \$ 65,823 | \$ 15,824 | \$ - | \$ 81,647 |

O. LITIGATION

The County is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. There were no unasserted claims pending against the County as of September 30, 2013.

P. CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS AND CONTINGENCIES

The County, as of September 30, 2013, has not incurred or made any commitments and/or contingencies in connection with construction or other areas of significance.

Q. SUBSEQUENT EVENTS

In preparing the basic financial statements, County administration has evaluated events and transactions for potential recognition or disclosure through August 11, 2014, the date of this report. No material subsequent events had occurred in the period of September 30, 2013 through that date.

R. RELATED PARTY TRANSACTIONS

The County did not incur any reportable related party transactions or balances as of and during the year ended September 30, 2013.

S. FUND BALANCE ADJUSTMENT

The County had no adjustments to fund balance during the year ended September 30, 2013.

FISHER COUNTY
State of Texas



REQUIRED SUPPLEMENTARY INFORMATION

FISHER COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2013

EXHIBIT E-1

| Data Control Codes | Budgeted Amounts | | Actual Amounts (GAAP BASIS) | Variance With Final Budget Positive or (Negative) | |
|--|---|--------------|--------------------------------|--|--------------|
| | Original | Final | | | |
| REVENUES: | | | | | |
| Taxes: | | | | | |
| 5110 | Property Taxes | \$ 2,189,710 | \$ 2,168,086 | \$ 2,173,894 | \$ 5,808 |
| 5190 | Penalty and Interest on Taxes | - | 21,624 | - | (21,624) |
| 5300 | Intergovernmental Revenue and Grants | 38,158 | 38,158 | 33,574 | (4,584) |
| 5400 | Charges for Services | 217,565 | 217,565 | 208,937 | (8,628) |
| 5610 | Investment Earnings | 27,706 | 27,706 | 39,200 | 11,494 |
| 5620 | Rents and Royalties | - | (3,451) | 1,095 | 4,546 |
| 5700 | Other Revenue | 144,928 | 143,791 | 62,303 | (81,488) |
| 5020 | Total Revenues | 2,618,067 | 2,613,481 | 2,519,003 | (94,478) |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| General Government: | | | | | |
| 0011 | Administration - County Judge | 105,168 | 105,618 | 105,290 | 328 |
| 0012 | Administration - County Clerk | 134,243 | 134,243 | 132,632 | 1,611 |
| 0013 | Administration - Veteran's Service Officer | 6,000 | 6,000 | 6,000 | - |
| 0014 | Administration - Non-Departmental | 366,330 | 350,464 | 321,641 | 28,823 |
| 0016 | Financial - County Auditor | 96,728 | 96,775 | 96,775 | - |
| 0017 | Financial - County Treasurer | 53,202 | 53,666 | 53,666 | - |
| 0018 | Financial - Tax Assessor Collector | 85,851 | 87,050 | 87,050 | - |
| 0019 | Maintenance, Building, and Grounds | 131,063 | 131,063 | 102,274 | 28,789 |
| Public Safety: | | | | | |
| 0021 | County Sheriff Department | 901,798 | 901,798 | 830,774 | 71,024 |
| 0029 | Other Public Safety | - | 2,325 | 2,325 | - |
| Justice System: | | | | | |
| 0032 | County and District Court | 48,833 | 48,833 | 46,507 | 2,326 |
| 0033 | 32nd Judicial District | 32,979 | 32,979 | 28,111 | 4,868 |
| 0034 | District Clerk | 72,050 | 72,544 | 72,844 | (300) |
| 0035 | Justice of the Peace #1 | 69,291 | 69,291 | 68,593 | 698 |
| 0036 | Justice of the Peace #2 | 22,560 | 22,797 | 22,797 | - |
| 0037 | District Attorney | 38,997 | 38,997 | 37,863 | 1,134 |
| 0038 | County Attorney | 77,054 | 77,054 | 65,992 | 11,062 |
| Health and Human Services: | | | | | |
| 0041 | Indigent Welfare / Child Care | 4,000 | 6,000 | 4,475 | 1,525 |
| Community and Economic Development: | | | | | |
| 0061 | County Extension Agents | 53,474 | 53,474 | 41,198 | 12,276 |
| Debt Service: | | | | | |
| 0072 | Other Debt Principal | 41,956 | 57,456 | 180,445 | (122,989) |
| 0074 | Other Debt Interest | 720 | 1,796 | 4,134 | (2,338) |
| 6030 | Total Expenditures | 2,342,297 | 2,350,223 | 2,311,386 | 38,837 |
| 1100 | Excess (Deficiency) of Revenues Over (Under) Expenditures | 275,770 | 263,258 | 207,617 | (55,641) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| 7912 | Sale of Real and Personal Property | - | - | 62,400 | 62,400 |
| 7914 | Non-Current Loans | 242,489 | 242,489 | 233,487 | (9,002) |
| 8911 | Transfers Out (Use) | - | (37,000) | (375,778) | (338,778) |
| 7080 | Total Other Financing Sources (Uses) | 242,489 | 205,489 | (79,891) | (285,380) |
| 1200 | Net Change in Fund Balances | 518,259 | 468,747 | 127,726 | (341,021) |
| 0100 | Fund Balance - October 1 (Beginning) | 1,026,900 | 1,026,900 | 1,026,900 | - |
| 3000 | Fund Balance - September 30 (Ending) | \$ 1,545,159 | \$ 1,495,647 | \$ 1,154,626 | \$ (341,021) |

COMBINING AND INDIVIDUAL FUND SCHEDULES

FISHER COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2013

| Data Control Codes | 20 Airport Fund | 61 Road & Bridge Pct 1 | 62 Road & Bridge Pct 2 | 63 Road & Bridge Pct 3 | |
|--------------------------|--|---------------------------------|---------------------------------|---------------------------------|------------------|
| ASSETS | | | | | |
| 1010 | Cash and Cash Equivalents | \$ - | \$ (429,682) | \$ (334,468) | \$ (367,340) |
| 1050 | Taxes Receivable | - | 5,274 | 5,274 | 5,274 |
| 1051 | Allowance for Uncollectible Taxes (credit) | - | (1,319) | (1,319) | (1,319) |
| 1260 | Intergovernmental Receivables | - | 86 | 86 | 86 |
| 1300 | Due from Other Funds | 10,593 | 433,137 | 339,940 | 373,715 |
| 1000 | Total Assets | <u>\$ 10,593</u> | <u>\$ 7,496</u> | <u>\$ 9,513</u> | <u>\$ 10,416</u> |
| LIABILITIES | | | | | |
| 2020 | Wages and Salaries Payable | \$ - | \$ 3,540 | \$ 5,557 | \$ 6,460 |
| 2220 | Unavailable Revenues | - | 3,956 | 3,956 | 3,956 |
| 2000 | Total Liabilities | <u>-</u> | <u>7,496</u> | <u>9,513</u> | <u>10,416</u> |
| FUND BALANCES | | | | | |
| 3450 | Federal or State Funds Grant Restriction | - | - | - | - |
| 3490 | Other Restricted Fund Balance | - | - | - | - |
| 3590 | Other Assigned Fund Balance | 10,593 | - | - | - |
| 3000 | Total Fund Balances | <u>10,593</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| 4000 | Total Liabilities and Fund Balances | <u>\$ 10,593</u> | <u>\$ 7,496</u> | <u>\$ 9,513</u> | <u>\$ 10,416</u> |

The notes to the financial statements are an integral part of this statement.

| 64 Road & Bridge Pct 4 | 65 Court Record Preservation | 66 C & D Court Technology | 67 District Court Records Technology | 71 Lateral Road Pct 1 | 72 Lateral Road Pct 2 | 73 Lateral Road Pct 3 | 74 Lateral Road Pct 4 |
|---------------------------------|---------------------------------------|------------------------------------|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| \$ (319,442) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5,274 | - | - | - | - | - | - | - |
| (1,319) | - | - | - | - | - | - | - |
| 86 | - | - | - | - | - | - | - |
| 323,290 | 2,928 | 234 | 1,381 | - | - | - | - |
| <u>\$ 7,889</u> | <u>\$ 2,928</u> | <u>\$ 234</u> | <u>\$ 1,381</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ 3,933 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3,956 | - | - | - | - | - | - | - |
| <u>7,889</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| - | - | - | - | - | - | - | - |
| - | 2,928 | 234 | 1,381 | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | 2,928 | 234 | 1,381 | - | - | - | - |
| <u>\$ 7,889</u> | <u>\$ 2,928</u> | <u>\$ 234</u> | <u>\$ 1,381</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

FISHER COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2013

| Data Control Codes | 75 911 Addressing Fund | 76 County Clerk Archive Fund | 77 Judicial Education | 78 County Clerk Preservation | |
|--------------------------|--|---------------------------------------|-----------------------------|---------------------------------------|------------------|
| ASSETS | | | | | |
| 1010 | Cash and Cash Equivalents | \$ - | \$ - | \$ - | \$ - |
| 1050 | Taxes Receivable | - | - | - | - |
| 1051 | Allowance for Uncollectible Taxes (credit) | - | - | - | - |
| 1260 | Intergovernmental Receivables | - | - | - | - |
| 1300 | Due from Other Funds | 2,257 | 16,757 | 481 | 35,337 |
| 1000 | Total Assets | <u>\$ 2,257</u> | <u>\$ 16,757</u> | <u>\$ 481</u> | <u>\$ 35,337</u> |
| LIABILITIES | | | | | |
| 2020 | Wages and Salaries Payable | \$ - | \$ - | \$ - | \$ - |
| 2220 | Unavailable Revenues | - | - | - | - |
| 2000 | Total Liabilities | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES | | | | | |
| 3250 | Federal or State Funds Grant Restriction | - | - | - | - |
| 3290 | Other Restricted Fund Balance | 2,257 | 16,757 | 481 | 35,337 |
| 3590 | Other Assigned Fund Balance | - | - | - | - |
| 3000 | Total Fund Balances | <u>2,257</u> | <u>16,757</u> | <u>481</u> | <u>35,337</u> |
| 4000 | Total Liabilities and Fund Balances | <u>\$ 2,257</u> | <u>\$ 16,757</u> | <u>\$ 481</u> | <u>\$ 35,337</u> |

The notes to the financial statements are an integral part of this statement.

| 79 | 80 | 81 | 82 | 83 | 84 | 85 | 86 |
|----------------|-----------------------------------|--------------------------------|--------------------------------|---------------------|----------------------|----------------------|--------------------------|
| Law Library | District Clerk Preservation | Courthouse Security Fund | County Preservation Fund | Inmate Telephone | Hot Check Fund | Bail Bond Fund | State Fines & Fees |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | 2,087 | 16,188 | 1,233 | 4,113 | 4,516 | 31,282 | 39,723 |
| <u>\$ -</u> | <u>\$ 2,087</u> | <u>\$ 16,188</u> | <u>\$ 1,233</u> | <u>\$ 4,113</u> | <u>\$ 4,516</u> | <u>\$ 31,282</u> | <u>\$ 39,723</u> |
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - |
| - | 2,087 | 16,188 | 1,233 | 4,113 | 4,516 | 31,282 | 39,723 |
| - | - | - | - | - | - | - | - |
| - | 2,087 | 16,188 | 1,233 | 4,113 | 4,516 | 31,282 | 39,723 |
| <u>\$ -</u> | <u>\$ 2,087</u> | <u>\$ 16,188</u> | <u>\$ 1,233</u> | <u>\$ 4,113</u> | <u>\$ 4,516</u> | <u>\$ 31,282</u> | <u>\$ 39,723</u> |

FISHER COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2013

| Data Control Codes | 87 Senior Citizens Fund | 88 LEOSE Grant Funds | 89 Justice Court Technology | 90 Miscellaneous Special Revenue |
|---|----------------------------------|-------------------------------|--------------------------------------|---|
| ASSETS | | | | |
| 1010 Cash and Cash Equivalents | \$ - | \$ - | \$ - | \$ - |
| 1050 Taxes Receivable | - | - | - | - |
| 1051 Allowance for Uncollectible Taxes (credit) | - | - | - | - |
| 1260 Intergovernmental Receivables | - | - | - | - |
| 1300 Due from Other Funds | 1,986 | 1,008 | 2,530 | - |
| 1000 Total Assets | <u>\$ 1,986</u> | <u>\$ 1,008</u> | <u>\$ 2,530</u> | <u>\$ -</u> |
| LIABILITIES | | | | |
| 2020 Wages and Salaries Payable | \$ 1,565 | \$ - | \$ - | \$ - |
| 2220 Unavailable Revenues | - | - | - | - |
| 2000 Total Liabilities | <u>1,565</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCES | | | | |
| 3250 Federal or State Funds Grant Restriction | - | 1,008 | - | - |
| 3290 Other Restricted Fund Balance | - | - | 2,530 | - |
| 3590 Other Assigned Fund Balance | 421 | - | - | - |
| 3000 Total Fund Balances | <u>421</u> | <u>1,008</u> | <u>2,530</u> | <u>-</u> |
| 4000 Total Liabilities and Fund Balances | <u>\$ 1,986</u> | <u>\$ 1,008</u> | <u>\$ 2,530</u> | <u>\$ -</u> |

The notes to the financial statements are an integral part of this statement.

| 91 District Attorney Drug Forfeiture | 92 Drug Forfeiture Fund | 93 Grants Fund | 94 Fisher County Grant Association | Total Nonmajor Governmental Funds |
|---|----------------------------------|----------------------|---|--|
| \$ 2,123 | \$ 61,252 | \$ - | \$ 3,706 | \$ (1,383,851) |
| - | - | - | - | 21,096 |
| - | - | - | - | (5,276) |
| - | - | - | - | 344 |
| - | - | - | - | 1,644,716 |
| <u>\$ 2,123</u> | <u>\$ 61,252</u> | <u>\$ -</u> | <u>\$ 3,706</u> | <u>\$ 277,029</u> |
| \$ - | \$ - | \$ - | \$ - | \$ 21,055 |
| - | - | - | - | 15,824 |
| - | - | - | - | 36,879 |
| - | - | - | 3,706 | 4,714 |
| 2,123 | 61,252 | - | - | 224,422 |
| - | - | - | - | 11,014 |
| <u>2,123</u> | <u>61,252</u> | <u>-</u> | <u>3,706</u> | <u>240,150</u> |
| <u>\$ 2,123</u> | <u>\$ 61,252</u> | <u>\$ -</u> | <u>\$ 3,706</u> | <u>\$ 277,029</u> |

FISHER COUNTY, TEXAS

EXHIBIT F-2

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

| Data Control Codes | | FD20 Airport | FD61 Road & Bridge Pct. 1 | FD62 Road & Bridge Pct. 2 |
|--------------------------|---|-------------------------|------------------------------------|------------------------------------|
| | REVENUES: | | | |
| 5110 | Property Taxes | \$ - | \$ 132,336 | \$ 132,336 |
| 5200 | Licenses and Permits | - | 73,364 | 73,364 |
| 5300 | Intergovernmental Revenue and Grants | - | - | - |
| 5400 | Charges for Services | - | - | - |
| 5610 | Investment Earnings | - | - | - |
| 5620 | Rents and Royalties | 1,310 | - | - |
| 5640 | Contributions & Donations from Private Sources | - | - | - |
| 5700 | Other Revenue | - | 6,983 | 7,095 |
| 5020 | Total Revenues | <u>\$ 1,310</u> | <u>\$ 212,683</u> | <u>\$ 212,795</u> |
| | EXPENDITURES: | | | |
| | General Government: | | | |
| 6012 | Administration - County Clerk | \$ - | \$ - | \$ - |
| 6019 | Maintenance, Building, and Grounds | - | - | - |
| | Public Safety: | | | |
| 6021 | County Sheriff Department | - | - | - |
| 6024 | Drug Forfeiture | - | - | - |
| | Justice System: | | | |
| 6034 | District Clerk | - | - | - |
| 6038 | County Attorney | - | - | - |
| | Health and Human Services: | | | |
| 6043 | Senior Citizens | - | - | - |
| | Infrastructure and Environmental Services: | | | |
| 6051 | Roads and Bridges | - | 250,747 | 256,544 |
| 6052 | Airport | 2,964 | - | - |
| | Debt Service: | | | |
| 6072 | Other Debt Principal | - | 51,370 | 47,125 |
| 6074 | Other Debt Interest | - | 4,768 | 9,092 |
| 6090 | Intergovernmental | - | - | - |
| 6030 | Total Expenditures | <u>\$ 2,964</u> | <u>\$ 306,885</u> | <u>\$ 312,761</u> |
| 1100 | Excess of Revenues Over (Under) Expenditures | <u>\$ (1,654)</u> | <u>\$ (94,202)</u> | <u>\$ (99,966)</u> |
| | OTHER FINANCING SOURCES (USES): | | | |
| 7914 | Sale of Real and Personal Property | - | - | 6,485 |
| 7915 | Non-Current Loans | - | - | 15,250 |
| 7951 | Transfers In (Out) | 2,304 | 94,202 | 78,231 |
| 7080 | Total Other Financing Sources (Uses) | <u>\$ 2,304</u> | <u>\$ 94,202</u> | <u>\$ 99,966</u> |
| 1200 | Net Change in Fund Balance | <u>\$ 650</u> | <u>\$ -</u> | <u>\$ -</u> |
| 9100 | Fund Balance - October 1 (Beginning) | 9,943 | - | - |
| 9200 | Fund Balance -September 30 (Ending) | <u><u>\$ 10,593</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |

The notes to the Financial Statement are an integral part of this statement.

FISHER COUNTY, TEXAS

EXHIBIT F-2 (Cont'd)

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

| Data Control Codes | | FD63 Road & Bridge Pct. 3 | FD64 Road & Bridge Pct. 4 | FD65 Court Record Preservation |
|--------------------------|---|------------------------------------|------------------------------------|---|
| | REVENUES: | | | |
| 5110 | Property Taxes | \$ 132,336 | \$ 132,336 | \$ - |
| 5200 | Licenses and Permits | 73,364 | 73,364 | - |
| 5300 | Intergovernmental Revenue and Grants | - | - | - |
| 5400 | Charges for Services | - | - | 700 |
| 5610 | Investment Earnings | - | - | 7 |
| 5620 | Rents and Royalties | - | - | - |
| 5640 | Contributions & Donations from Private Sources | - | - | - |
| 5700 | Other Revenue | 6,983 | 6,983 | - |
| 5020 | Total Revenues | \$ 212,683 | \$ 212,683 | \$ 707 |
| | EXPENDITURES: | | | |
| | General Government: | | | |
| 6012 | Administration - County Clerk | \$ - | \$ - | \$ - |
| 6019 | Maintenance, Building, and Grounds | - | - | - |
| | Public Safety: | | | |
| 6021 | County Sheriff Department | - | - | - |
| 6024 | Drug Forfeiture | - | - | - |
| | Justice System: | | | |
| 6034 | District Clerk | - | - | - |
| 6038 | County Attorney | - | - | - |
| | Health and Human Services: | | | |
| 6043 | Senior Citizens | - | - | - |
| | Infrastructure and Environmental Services: | | | |
| 6051 | Roads and Bridges | 255,566 | 350,973 | - |
| 6052 | Airport | - | - | - |
| | Debt Service: | | | |
| 6072 | Other Debt Principal | 46,247 | 31,303 | - |
| 6074 | Other Debt Interest | 3,079 | 4,251 | - |
| 6090 | Intergovernmental | - | - | - |
| 6030 | Total Expenditures | \$ 304,892 | \$ 386,527 | \$ - |
| 1100 | Excess of Revenues Over (Under) Expenditures | \$ (92,209) | \$ (173,844) | \$ 707 |
| | OTHER FINANCING SOURCES (USES): | | | |
| 7914 | Sale of Real and Personal Property | - | 6,000 | - |
| 7915 | Non-Current Loans | - | 122,505 | - |
| 7951 | Transfers In (Out) | 92,209 | 45,339 | - |
| 7080 | Total Other Financing Sources (Uses) | \$ 92,209 | \$ 173,844 | \$ - |
| 1200 | Net Change in Fund Balance | \$ - | \$ - | \$ 707 |
| 9100 | Fund Balance - October 1 (Beginning) | - | - | 2,221 |
| 9200 | Fund Balance -September 30 (Ending) | \$ - | \$ - | \$ 2,928 |

The notes to the Financial Statement are an integral part of this statement.

FISHER COUNTY, TEXAS

EXHIBIT F-2 (Cont'd)

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

| Data Control Codes | FD66 C & D Court Technology | FD67 Dist. Court Records Technology | FD71 Lateral Road Pct. 1 |
|--|--------------------------------------|--|-----------------------------------|
| REVENUES: | | | |
| 5110 | \$ - | \$ - | \$ - |
| 5200 | - | - | - |
| 5300 | - | - | 5,159 |
| 5400 | - | 295 | - |
| 5610 | - | 3 | - |
| 5620 | - | - | - |
| 5640 | - | - | - |
| 5700 | 47 | - | - |
| 5020 | <u>\$ 47</u> | <u>\$ 298</u> | <u>\$ 5,159</u> |
| EXPENDITURES: | | | |
| General Government: | | | |
| 6012 | \$ - | \$ - | \$ - |
| 6019 | - | - | - |
| Public Safety: | | | |
| 6021 | - | - | - |
| 6024 | - | - | - |
| Justice System: | | | |
| 6034 | - | - | - |
| 6038 | - | - | - |
| Health and Human Services: | | | |
| 6043 | - | - | - |
| Infrastructure and Environmental Services: | | | |
| 6051 | - | - | 5,159 |
| 6052 | - | - | - |
| Debt Service: | | | |
| 6072 | - | - | - |
| 6074 | - | - | - |
| 6090 | - | - | - |
| 6030 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 5,159</u> |
| 1100 | \$ 47 | \$ 298 | \$ - |
| OTHER FINANCING SOURCES (USES): | | | |
| 7914 | - | - | - |
| 7915 | - | - | - |
| 7951 | - | - | - |
| 7080 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 1200 | \$ 47 | \$ 298 | \$ - |
| 9100 | 187 | 1,083 | - |
| 9200 | <u>\$ 234</u> | <u>\$ 1,381</u> | <u>\$ -</u> |

The notes to the Financial Statement are an integral part of this statement.

FISHER COUNTY, TEXAS

EXHIBIT F-2 (Cont'd)

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

| Data Control Codes | FD72 Lateral Road Pct. 2 | FD73 Lateral Road Pct. 3 | FD74 Lateral Road Pct. 4 |
|--|-----------------------------------|-----------------------------------|-----------------------------------|
| REVENUES: | | | |
| 5110 | \$ - | \$ - | \$ - |
| 5200 | - | - | - |
| 5300 | 5,159 | 5,159 | 5,159 |
| 5400 | - | - | - |
| 5610 | - | - | - |
| 5620 | - | - | - |
| 5640 | - | - | - |
| 5700 | - | - | - |
| 5020 | <u>\$ 5,159</u> | <u>\$ 5,159</u> | <u>\$ 5,159</u> |
| EXPENDITURES: | | | |
| General Government: | | | |
| 6012 | \$ - | \$ - | \$ - |
| 6019 | - | - | - |
| Public Safety: | | | |
| 6021 | - | - | - |
| 6024 | - | - | - |
| Justice System: | | | |
| 6034 | - | - | - |
| 6038 | - | - | - |
| Health and Human Services: | | | |
| 6043 | - | - | - |
| Infrastructure and Environmental Services: | | | |
| 6051 | 5,159 | 5,159 | 5,159 |
| 6052 | - | - | - |
| Debt Service: | | | |
| 6072 | - | - | - |
| 6074 | - | - | - |
| 6090 | - | - | - |
| 6030 | <u>\$ 5,159</u> | <u>\$ 5,159</u> | <u>\$ 5,159</u> |
| 1100 | \$ - | \$ - | \$ - |
| OTHER FINANCING SOURCES (USES): | | | |
| 7914 | - | - | - |
| 7915 | - | - | - |
| 7951 | - | - | - |
| 7080 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 1200 | \$ - | \$ - | \$ - |
| 9100 | - | - | - |
| 9200 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

The notes to the Financial Statement are an integral part of this statement.

FISHER COUNTY, TEXAS

EXHIBIT F-2 (Cont'd)

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

| Data Control Codes | FD75 911 Addressing | FD76 County Clerk Archive | FD77 Judicial Education |
|--|---------------------------|------------------------------------|-------------------------------|
| REVENUES: | | | |
| 5110 | \$ - | \$ - | \$ - |
| 5200 | - | - | - |
| 5300 | - | - | - |
| 5400 | - | 14,329 | 120 |
| 5610 | - | 82 | - |
| 5620 | - | - | - |
| 5640 | - | - | - |
| 5700 | - | - | - |
| 5020 | <u>\$ -</u> | <u>\$ 14,411</u> | <u>\$ 120</u> |
| EXPENDITURES: | | | |
| General Government: | | | |
| 6012 | \$ - | \$ 22,110 | \$ - |
| 6019 | - | - | - |
| Public Safety: | | | |
| 6021 | - | - | - |
| 6024 | - | - | - |
| Justice System: | | | |
| 6034 | - | - | - |
| 6038 | - | - | - |
| Health and Human Services: | | | |
| 6043 | - | - | - |
| Infrastructure and Environmental Services: | | | |
| 6051 | - | - | - |
| 6052 | - | - | - |
| Debt Service: | | | |
| 6072 | - | - | - |
| 6074 | - | - | - |
| 6090 | - | - | - |
| 6030 | <u>\$ -</u> | <u>\$ 22,110</u> | <u>\$ -</u> |
| 1100 | \$ - | \$ (7,699) | \$ 120 |
| OTHER FINANCING SOURCES (USES): | | | |
| 7914 | - | - | - |
| 7915 | - | - | - |
| 7951 | - | - | - |
| 7080 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 1200 | \$ - | \$ (7,699) | \$ 120 |
| 9100 | 2,257 | 24,456 | 361 |
| 9200 | <u>\$ 2,257</u> | <u>\$ 16,757</u> | <u>\$ 481</u> |

The notes to the Financial Statement are an integral part of this statement.

FISHER COUNTY, TEXAS

EXHIBIT F-2 (Cont'd)

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

| Data Control Codes | FD78 County Clerk Preservation | FD79 Law Library | FD80 District Clerk Preservation |
|--|---|------------------------|---|
| REVENUES: | | | |
| 5110 | \$ - | \$ - | \$ - |
| 5200 | - | - | - |
| 5300 | - | - | - |
| 5400 | 15,428 | 2,310 | 288 |
| 5610 | 257 | - | 90 |
| 5620 | - | - | - |
| 5640 | - | - | - |
| 5700 | - | - | - |
| 5020 | \$ 15,685 | \$ 2,310 | \$ 378 |
| EXPENDITURES: | | | |
| General Government: | | | |
| 6012 | \$ 6,319 | \$ - | \$ - |
| 6019 | - | - | - |
| Public Safety: | | | |
| 6021 | - | - | - |
| 6024 | - | - | - |
| Justice System: | | | |
| 6034 | - | - | 2,428 |
| 6038 | - | 2,310 | - |
| Health and Human Services: | | | |
| 6043 | - | - | - |
| Infrastructure and Environmental Services: | | | |
| 6051 | - | - | - |
| 6052 | - | - | - |
| Debt Service: | | | |
| 6072 | - | - | - |
| 6074 | - | - | - |
| 6090 | - | - | - |
| 6030 | \$ 6,319 | \$ 2,310 | \$ 2,428 |
| 1100 | \$ 9,366 | \$ - | \$ (2,050) |
| OTHER FINANCING SOURCES (USES): | | | |
| 7914 | - | - | - |
| 7915 | - | - | - |
| 7951 | - | - | - |
| 7080 | \$ - | \$ - | \$ - |
| 1200 | \$ 9,366 | \$ - | \$ (2,050) |
| 9100 | 25,971 | - | 4,137 |
| 9200 | \$ 35,337 | \$ - | \$ 2,087 |

The notes to the Financial Statement are an integral part of this statement.

FISHER COUNTY, TEXAS

EXHIBIT F-2 (Cont'd)

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

| Data Control Codes | FD81 | FD82 | FD83 |
|--|------------------------|------------------------|---------------------|
| | Courthouse Security | County Preservation | Inmate Telephone |
| REVENUES: | | | |
| 5110 | \$ - | \$ - | \$ - |
| 5200 | - | - | - |
| 5300 | - | - | - |
| 5400 | 4,209 | 683 | 269 |
| 5610 | - | 10 | - |
| 5620 | - | - | - |
| 5640 | - | - | - |
| 5700 | - | - | - |
| 5020 | <u>\$ 4,209</u> | <u>\$ 693</u> | <u>\$ 269</u> |
| EXPENDITURES: | | | |
| General Government: | | | |
| 6012 | \$ - | \$ - | \$ - |
| 6019 | 1,442 | 2,056 | - |
| Public Safety: | | | |
| 6021 | - | - | - |
| 6024 | - | - | - |
| Justice System: | | | |
| 6034 | - | - | - |
| 6038 | - | - | - |
| Health and Human Services: | | | |
| 6043 | - | - | - |
| Infrastructure and Environmental Services: | | | |
| 6051 | - | - | - |
| 6052 | - | - | - |
| Debt Service: | | | |
| 6072 | - | - | - |
| 6074 | - | - | - |
| 6090 | - | - | - |
| 6030 | <u>\$ 1,442</u> | <u>\$ 2,056</u> | <u>\$ -</u> |
| 1100 | <u>\$ 2,767</u> | <u>\$ (1,363)</u> | <u>\$ 269</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| 7914 | - | - | - |
| 7915 | - | - | - |
| 7951 | - | - | - |
| 7080 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 1200 | <u>\$ 2,767</u> | <u>\$ (1,363)</u> | <u>\$ 269</u> |
| 9100 | 13,421 | 2,596 | 3,844 |
| 9200 | <u>\$ 16,188</u> | <u>\$ 1,233</u> | <u>\$ 4,113</u> |

The notes to the Financial Statement are an integral part of this statement.

FISHER COUNTY, TEXAS

EXHIBIT F-2 (Cont'd)

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

| Data Control Codes | FD84 Hot Check | FD85 Bail Bond | FD86 State Fines & Fees |
|--|------------------------|-------------------------|----------------------------------|
| REVENUES: | | | |
| 5110 | \$ - | \$ - | \$ - |
| 5200 | - | - | - |
| 5300 | - | - | - |
| 5400 | 2,043 | 8,539 | 38,310 |
| 5610 | - | - | - |
| 5620 | - | - | - |
| 5640 | - | - | - |
| 5700 | - | - | - |
| 5020 | <u>\$ 2,043</u> | <u>\$ 8,539</u> | <u>\$ 38,310</u> |
| EXPENDITURES: | | | |
| General Government: | | | |
| 6012 | \$ - | \$ - | \$ - |
| 6019 | - | - | - |
| Public Safety: | | | |
| 6021 | - | 8,747 | - |
| 6024 | - | - | - |
| Justice System: | | | |
| 6034 | - | - | - |
| 6038 | 2,952 | - | - |
| Health and Human Services: | | | |
| 6043 | - | - | - |
| Infrastructure and Environmental Services: | | | |
| 6051 | - | - | - |
| 6052 | - | - | - |
| Debt Service: | | | |
| 6072 | - | - | - |
| 6074 | - | - | - |
| 6090 | - | - | 38,200 |
| 6030 | <u>\$ 2,952</u> | <u>\$ 8,747</u> | <u>\$ 38,200</u> |
| 1100 | <u>\$ (909)</u> | <u>\$ (208)</u> | <u>\$ 110</u> |
| OTHER FINANCING SOURCES (USES): | | | |
| 7914 | - | - | - |
| 7915 | - | - | - |
| 7951 | - | - | - |
| 7080 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| 1200 | <u>\$ (909)</u> | <u>\$ (208)</u> | <u>\$ 110</u> |
| 9100 | 5,425 | 31,490 | 39,613 |
| 9200 | <u><u>\$ 4,516</u></u> | <u><u>\$ 31,282</u></u> | <u><u>\$ 39,723</u></u> |

The notes to the Financial Statement are an integral part of this statement.

FISHER COUNTY, TEXAS

EXHIBIT F-2 (Cont'd)

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

| Data Control Codes | FD87 Senior Citizens | FD88 LEOSE Grant | FD89 Justice Court Technology |
|--|----------------------------|------------------------|--|
| REVENUES: | | | |
| 5110 | \$ - | \$ - | \$ - |
| 5200 | - | - | - |
| 5300 | 72,969 | - | - |
| 5400 | - | - | 1,228 |
| 5610 | - | - | - |
| 5620 | - | - | - |
| 5640 | 8,066 | - | - |
| 5700 | 300 | - | - |
| 5020 | <u>\$ 81,335</u> | <u>\$ -</u> | <u>\$ 1,228</u> |
| EXPENDITURES: | | | |
| General Government: | | | |
| 6012 | \$ - | \$ - | \$ - |
| 6019 | - | - | - |
| Public Safety: | | | |
| 6021 | - | - | - |
| 6024 | - | (12) | - |
| Justice System: | | | |
| 6034 | - | - | - |
| 6038 | - | - | 930 |
| Health and Human Services: | | | |
| 6043 | 144,961 | - | - |
| Infrastructure and Environmental Services: | | | |
| 6051 | - | - | - |
| 6052 | - | - | - |
| Debt Service: | | | |
| 6072 | - | - | - |
| 6074 | - | - | - |
| 6090 | - | - | - |
| 6030 | <u>\$ 144,961</u> | <u>\$ (12)</u> | <u>\$ 930</u> |
| 1100 | \$ (63,626) | \$ 12 | \$ 298 |
| OTHER FINANCING SOURCES (USES): | | | |
| 7914 | - | - | - |
| 7915 | - | - | - |
| 7951 | 63,493 | - | - |
| 7080 | <u>\$ 63,493</u> | <u>\$ -</u> | <u>\$ -</u> |
| 1200 | \$ (133) | \$ 12 | \$ 298 |
| 9100 | 554 | 996 | 2,232 |
| 9200 | <u>\$ 421</u> | <u>\$ 1,008</u> | <u>\$ 2,530</u> |

The notes to the Financial Statement are an integral part of this statement.

FISHER COUNTY, TEXAS

EXHIBIT F-2 (Cont'd)

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

| Data Control Codes | | FD90 Miscellaneous Special Revenue | FD91 Dist Attorney Drug Forfeiture | FD92 Drug Forfeiture |
|--------------------------|---|---|---|----------------------------|
| | REVENUES: | | | |
| 5110 | Property Taxes | \$ - | \$ - | \$ - |
| 5200 | Licenses and Permits | - | - | - |
| 5300 | Intergovernmental Revenue and Grants | - | - | - |
| 5400 | Charges for Services | - | - | - |
| 5610 | Investment Earnings | - | 36 | 1,398 |
| 5620 | Rents and Royalties | - | - | - |
| 5640 | Contributions & Donations from Private Sources | - | - | - |
| 5700 | Other Revenue | - | - | - |
| 5020 | Total Revenues | \$ - | \$ 36 | \$ 1,398 |
| | EXPENDITURES: | | | |
| | General Government: | | | |
| 6012 | Administration - County Clerk | \$ - | \$ - | \$ - |
| 6019 | Maintenance, Building, and Grounds | - | - | - |
| | Public Safety: | | | |
| 6021 | County Sheriff Department | - | - | - |
| 6024 | Drug Forfeiture | - | 489 | 30,023 |
| | Justice System: | | | |
| 6034 | District Clerk | - | - | - |
| 6038 | County Attorney | - | - | - |
| | Health and Human Services: | | | |
| 6043 | Senior Citizens | - | - | - |
| | Infrastructure and Environmental Services: | | | |
| 6051 | Roads and Bridges | - | - | - |
| 6052 | Airport | - | - | - |
| | Debt Service: | | | |
| 6072 | Other Debt Principal | - | - | - |
| 6074 | Other Debt Interest | - | - | - |
| 6090 | Intergovernmental | - | - | - |
| 6030 | Total Expenditures | \$ - | \$ 489 | \$ 30,023 |
| 1100 | Excess of Revenues Over (Under) Expenditures | \$ - | \$ (453) | \$ (28,625) |
| | OTHER FINANCING SOURCES (USES): | | | |
| 7914 | Sale of Real and Personal Property | - | - | - |
| 7915 | Non-Current Loans | - | - | - |
| 7951 | Transfers In (Out) | - | - | - |
| 7080 | Total Other Financing Sources (Uses) | \$ - | \$ - | \$ - |
| 1200 | Net Change in Fund Balance | \$ - | \$ (453) | \$ (28,625) |
| 9100 | Fund Balance - October 1 (Beginning) | - | 2,576 | 89,877 |
| 9200 | Fund Balance -September 30 (Ending) | \$ - | \$ 2,123 | \$ 61,252 |

The notes to the Financial Statement are an integral part of this statement.

FISHER COUNTY, TEXAS

EXHIBIT F-2 (Cont'd)

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

| Data Control Codes | FD94 Fisher County Grant | Total Nonmajor Governmental Funds |
|--|-----------------------------------|--|
| REVENUES: | | |
| 5110 | \$ - | \$ 529,344 |
| 5200 | - | 293,456 |
| 5300 | 185,666 | 279,271 |
| 5400 | - | 88,751 |
| 5610 | - | 1,883 |
| 5620 | - | 1,310 |
| 5640 | - | 8,066 |
| 5700 | - | 28,391 |
| 5020 | <u>\$ 185,666</u> | <u>\$ 1,230,472</u> |
| EXPENDITURES: | | |
| General Government: | | |
| 6012 | \$ - | \$ 28,429 |
| 6019 | - | 3,498 |
| Public Safety: | | |
| 6021 | 49,843 | 58,590 |
| 6024 | - | 30,500 |
| Justice System: | | |
| 6034 | - | 2,428 |
| 6038 | - | 6,192 |
| Health and Human Services: | | |
| 6043 | - | 144,961 |
| Infrastructure and Environmental Services: | | |
| 6051 | 133,030 | 1,267,496 |
| 6052 | - | 2,964 |
| Debt Service: | | |
| 6072 | - | 176,045 |
| 6074 | - | 21,190 |
| 6090 | - | 38,200 |
| 6030 | <u>\$ 182,873</u> | <u>\$ 1,780,493</u> |
| 1100 | \$ 2,793 | \$ (550,021) |
| OTHER FINANCING SOURCES (USES): | | |
| 7914 | - | 12,485 |
| 7915 | - | 137,755 |
| 7951 | - | 375,778 |
| 7080 | <u>\$ -</u> | <u>\$ 526,018</u> |
| 1200 | \$ 2,793 | \$ (24,003) |
| 9100 | 913 | 264,153 |
| 9200 | <u>\$ 3,706</u> | <u>\$ 240,150</u> |

The notes to the Financial Statement are an integral part of this statement.

FISHER COUNTY, TEXAS
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL (BUDGET BASIS) - GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2013

| DEPARTMENT / EXPENDITURE ITEM | 2013 | | | | 2012 |
|---|-------------------|-------------------|-------------------|--|-------------------|
| | Original Budget | Final Budget | Actual | Variance From Final Budget Favorable (Unfavorable) | Actual |
| County Judge (General Government) | | | | | |
| Salary - County Judge | \$ 35,554 | \$ 35,554 | \$ 35,554 | \$ (0) | \$ 33,712 |
| Salary - Administrative Assistant | 23,299 | 23,299 | 23,299 | (0) | 21,986 |
| Social Security | 5,650 | 5,650 | 5,638 | 12 | 5,398 |
| State Supplement - County Judge | 15,000 | 15,000 | 15,000 | 0 | 15,000 |
| Retirement | 6,019 | 6,019 | 6,035 | (16) | 5,667 |
| Medical Insurance | 14,746 | 14,746 | 15,946 | (1,200) | 15,292 |
| Travel | 1,500 | 1,500 | 844 | 656 | 797 |
| Supplies | 1,200 | 1,200 | 922 | 278 | 2,281 |
| Communications | 1,500 | 1,500 | 1,429 | 71 | 1,463 |
| Bonds / Notary | 200 | 200 | 71 | 129 | - |
| Repairs and Maintenance | 100 | 550 | 550 | - | 315 |
| School & Dues | 400 | 400 | - | 400 | 250 |
| County Judge Total | \$ 105,168 | \$ 105,618 | \$ 105,290 | \$ 328 | \$ 102,161 |
| County Clerk (General Government) | | | | | |
| Salary - County Clerk | \$ 35,495 | \$ 35,495 | \$ 35,495 | \$ 0 | \$ 33,593 |
| Salary - Administrative Assistant | 21,799 | 21,799 | 21,799 | (0) | 20,775 |
| Social Security | 6,295 | 6,295 | 6,103 | 192 | 6,024 |
| Retirement | 6,707 | 6,707 | 6,502 | 205 | 6,304 |
| Medical Insurance | 14,746 | 14,746 | 15,658 | (912) | 14,988 |
| Travel | 4,000 | 4,000 | 4,226 | (226) | 3,681 |
| Supplies | 6,000 | 6,000 | 7,858 | (1,858) | 6,318 |
| Software Maintenance | 6,000 | 6,000 | 6,660 | (660) | 4,440 |
| Communications | 2,100 | 2,100 | 2,164 | (64) | 2,045 |
| Bonds and Restitution | 100 | 100 | 100 | - | 100 |
| Repairs and Maintenance | 6,000 | 6,000 | 4,756 | 1,244 | 6,265 |
| Salary - Part Time | 25,000 | 25,000 | 21,311 | 3,689 | 21,801 |
| Equipment Lease & Restitution Expense | - | - | - | - | 21 |
| County Clerk Total | \$ 134,243 | \$ 134,242 | \$ 132,632 | \$ 1,610 | \$ 126,355 |
| Veteran's Service Officer (General Government) | | | | | |
| Contracted Services | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ - | \$ 6,000 |
| Veteran's Service Officer Total | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ - | \$ 6,000 |
| Non-Departmental (General Administration) | | | | | |
| Election Supplies/Election Boxes | \$ 16,000 | \$ 16,000 | \$ 16,320 | \$ (320) | \$ 18,309 |
| Vending Machine Supplies | 800 | 800 | 547 | 253 | 714 |
| Supplies | 2,988 | 2,988 | (644) | 3,632 | 1,891 |
| Paper and Postage | 9,000 | 9,000 | 7,493 | 1,507 | 9,849 |
| Communications | 2,800 | 2,800 | 3,618 | (818) | 4,250 |
| Legal Fees / Law Library | 6,500 | 6,500 | 13,543 | (7,043) | 12,828 |
| Supplemental Death Benefits | 12,000 | 12,000 | 30,118 | (18,118) | 19,199 |
| Workman's Compensation Insurance | 17,000 | 17,000 | 17,496 | (496) | 24,512 |
| Unemployment Insurance | 5,000 | 5,000 | 2,974 | 2,026 | 9,206 |
| Drug and Alcohol Testing | 1,000 | 1,000 | 1,331 | (331) | 1,527 |
| Copy Machine / Supplies / Toner | 2,500 | 2,500 | 1,488 | 1,012 | 1,996 |
| Outside Auditor | 15,400 | 15,400 | 15,400 | - | 15,400 |
| Appraisal District Fees | 126,709 | 126,709 | 122,157 | 4,552 | 108,735 |
| Permits, Dues, Fees, and COG Match | 2,800 | 2,800 | 3,598 | (798) | 2,872 |
| Liability Insurance | 65,000 | 65,000 | 51,535 | 13,465 | 54,685 |
| Legal Ads | 4,500 | 4,500 | 2,246 | 2,254 | 3,296 |
| Rural Fire Protection | 10,000 | 10,000 | 7,295 | 2,705 | 9,786 |
| Safety Program | 7,000 | 7,000 | 6,663 | 337 | - |
| Emergency Management | 3,456 | 24,590 | 3,049 | 21,541 | 3,028 |
| Misc. expenditures | 1,877 | 1,877 | 3,567 | (1,690) | 3,170 |
| Employee Insurance | 12,000 | 12,000 | 6,847 | 5,153 | 33,575 |
| Game Warden Cell Phone | - | - | - | - | 5,945 |
| County Libraries | 5,000 | 5,000 | 5,000 | - | 5,000 |
| Non-Departmental Total | \$ 329,330 | \$ 350,464 | \$ 321,641 | \$ 28,823 | \$ 349,773 |

FISHER COUNTY, TEXAS
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL (BUDGET BASIS) - GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2013

| DEPARTMENT / EXPENDITURE ITEM | 2013 | | | | 2012 |
|--|-------------------|-------------------|-------------------|--|-------------------|
| | Original Budget | Final Budget | Actual | Variance From Final Budget Favorable (Unfavorable) | Actual |
| County Auditor (Financial Administration) | | | | | |
| Salary - County Auditor | \$ 35,495 | \$ 35,495 | \$ 35,496 | \$ (1) | \$ 33,593 |
| Social Security | 4,888 | 4,888 | 4,911 | (23) | 4,661 |
| Retirement | 5,207 | 5,207 | 5,232 | (25) | 4,862 |
| Medical Insurance | 14,746 | 14,746 | 15,946 | (1,200) | 15,292 |
| Travel / School Tuition / Dues | 2,000 | 2,000 | 1,935 | 65 | 1,844 |
| Supplies | 2,000 | 2,048 | 2,112 | (64) | 1,878 |
| Communications | 900 | 900 | 1,034 | (134) | 957 |
| Bonds | 292 | 292 | 150 | 142 | 150 |
| Maintenance Contracts | 1,800 | 1,800 | 1,331 | 469 | 1,188 |
| Salary-Emergency MGT Coord | 6,300 | 6,300 | 6,000 | 300 | - |
| New Equipment | 1,000 | 1,000 | 529 | 471 | 240 |
| Salary- Administrative Assistant | 22,099 | 22,099 | 22,099 | (0) | 26,775 |
| County Auditor Total | \$ 96,728 | \$ 96,775 | \$ 96,775 | \$ (0) | \$ 91,440 |
| County Treasurer (Financial Administration) | | | | | |
| Salary - County Treasurer | \$ 33,695 | \$ 33,695 | \$ 33,695 | \$ 0 | \$ 32,093 |
| Salary - Administrative Assistant | - | - | - | - | - |
| Social Security | 2,578 | 2,578 | 2,302 | 276 | 2,056 |
| Retirement | 2,746 | 2,746 | 3,221 | (475) | 2,573 |
| Medical Insurance | 7,373 | 7,373 | 7,973 | (600) | 7,646 |
| Travel/School Tuition | 1,500 | 1,500 | 1,531 | (31) | 1,479 |
| Communications | 960 | 960 | 678 | 282 | 694 |
| Bonds /Notary | 50 | 50 | - | 50 | 334 |
| Maintenance Contract | 1,800 | 1,800 | 1,406 | 394 | 1,436 |
| Supplies | 2,500 | 2,500 | 2,859 | (359) | 2,004 |
| Equipment <\$5K | - | 464 | - | 464 | - |
| New Equipment | - | - | - | - | - |
| County Treasurer Total | \$ 53,202 | \$ 53,666 | \$ 53,666 | \$ 0 | \$ 50,315 |
| Tax Assessor Collector (Financial Administration) | | | | | |
| Salary -County Tax Collector | \$ 34,295 | \$ 34,295 | \$ 34,295 | \$ 0 | \$ 32,693 |
| Salary - Assistant - MVD | 22,099 | 22,099 | 22,099 | - | 21,075 |
| Salary - Part Time | - | - | - | - | - |
| Social Security | 4,314 | 4,314 | 4,330 | (16) | 4,129 |
| Retirement | 4,596 | 4,596 | 4,612 | (16) | 4,308 |
| Medical Insurance | 14,746 | 14,746 | 15,946 | (1,200) | 15,598 |
| Travel | 1,700 | 1,700 | 1,331 | 369 | 1,163 |
| Voter Registration | 550 | 550 | 171 | 379 | 451 |
| Supplies | 1,500 | 2,700 | 2,898 | (198) | 2,251 |
| Communications | 1,200 | 1,200 | 852 | 348 | 656 |
| Bonds | 50 | 50 | 50 | - | - |
| MVD Substation | 800 | 800 | 466 | 334 | 1,870 |
| Tax Assessor Collector Total | \$ 85,851 | \$ 87,050 | \$ 87,050 | \$ (0) | \$ 84,194 |
| Maintenance, Building, and Grounds (General Government) | | | | | |
| Salary - Janitor (Part-Time) | \$ 14,040 | \$ 14,040 | \$ 14,040 | \$ - | \$ 12,496 |
| Social Security | 1,074 | 1,074 | 1,082 | (8) | 964 |
| Retirement | 1,145 | 1,145 | 1,152 | (7) | 1,006 |
| Supplies | 10,300 | 10,300 | 11,879 | (1,579) | 10,342 |
| Utilities | 45,000 | 45,000 | 34,697 | 10,303 | 43,247 |
| Repairs / Maintenance | 47,503 | 47,503 | 30,350 | 17,153 | 33,008 |
| Repairs - Air Conditioning and Heating | 5,000 | 5,000 | 2,868 | 2,132 | 529 |
| Exterminator Services | 3,000 | 3,000 | 3,148 | (148) | 3,000 |
| Yard Services | 2,000 | 2,000 | 1,383 | 617 | 2,124 |
| Capital Outlay | - | - | - | - | 10,000 |
| Historical Society | 2,000 | 2,000 | 1,674 | 326 | 1,642 |
| Maintenance, Building, & Grounds Total | \$ 131,063 | \$ 131,062 | \$ 102,274 | \$ 28,788 | \$ 118,358 |

FISHER COUNTY, TEXAS
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL (BUDGET BASIS) - GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2013

| DEPARTMENT / EXPENDITURE ITEM | 2013 | | | | 2012 |
|---|-------------------|-------------------|-------------------|--|-------------------|
| | Original Budget | Final Budget | Actual | Variance From Final Budget Favorable (Unfavorable) | Actual |
| County Sheriff Department (Public Safety) | | | | | |
| Salary - County Sherrif | \$ 44,384 | \$ 44,384 | \$ 44,384 | \$ (0) | \$ 42,175 |
| Other Salaries - Deputies | 142,000 | 142,000 | 171,763 | (29,763) | 149,001 |
| Salary - Jail Administrator | 25,669 | 25,669 | 26,083 | (414) | 25,085 |
| Other Salaries - Jailers | 69,558 | 69,558 | 69,288 | 270 | 71,087 |
| Salary - Part Time Deputies | 6,000 | 6,000 | 4,024 | 1,976 | 2,652 |
| Salary - Part Time Jailers | 19,000 | 19,000 | 20,458 | (1,458) | 24,339 |
| Salary - Overtime | 14,000 | 14,000 | 34,336 | (20,336) | 16,594 |
| Social Security | 24,527 | 24,527 | 28,374 | (3,847) | 25,404 |
| Retirement | 26,130 | 26,130 | 29,950 | (3,820) | 26,017 |
| Medical Insurance | 66,358 | 66,358 | 71,442 | (5,084) | 58,942 |
| New Employees Physicals / Drug Testing | 1,500 | 1,500 | - | 1,500 | 354 |
| Travel | 5,500 | 5,500 | 8,568 | (3,068) | 4,837 |
| Supplies | 12,000 | 12,000 | 13,870 | (1,870) | 13,467 |
| Communications | 8,000 | 8,000 | 9,206 | (1,206) | 10,947 |
| Bond / Notary | 1,000 | 1,000 | 570 | 431 | 600 |
| Repairs and Maintenance | 7,940 | 7,940 | 7,529 | 411 | 10,717 |
| New Equipment: CPU / Radio | 2,000 | 2,000 | 782 | 1,218 | 2,549 |
| Vehicle Expense | 40,000 | 40,000 | 65,838 | (25,838) | 59,693 |
| Reim Drug Forfeiture | 100,942 | 100,942 | 2,711 | 98,231 | 3,005 |
| Inmate Expense | 23,000 | 23,000 | 30,435 | (7,435) | 31,287 |
| Inmate Housing | 4,800 | 4,800 | 16,600 | (11,800) | 9,880 |
| Miscellaneous | - | - | - | - | - |
| Inmate Medical Expense | 15,000 | 15,000 | 19,553 | (4,553) | 12,377 |
| Capital Outlay | 242,489 | 242,489 | 155,010 | 87,479 | - |
| Vehicle Debt Service-Listed in Debt Service Below | - | - | - | - | - |
| Sheriff Total | \$ 901,798 | \$ 901,797 | \$ 830,774 | \$ 71,023 | \$ 601,009 |
| Other Public Safety | | | | | |
| Homeland Security Grants | \$ - | \$ 2,325 | \$ 2,325 | \$ 0 | \$ 99,209 |
| Other Public Safety Total | \$ - | \$ 2,325 | \$ 2,325 | \$ 0 | \$ 99,209 |
| County and District Court (Judicial) | | | | | |
| Juvenile Officer - Salary | \$ 16,783 | \$ 16,783 | \$ 16,783 | \$ - | \$ 15,000 |
| Communications | 500 | 500 | 337 | 163 | 347 |
| Grand Jury | 2,100 | 2,100 | 1,340 | 760 | 1,720 |
| Petit Jury | 3,000 | 3,000 | 2,550 | 450 | 110 |
| J.P. Jury | 100 | 100 | (10) | 110 | - |
| Jury Lodging and Meals | 50 | 50 | 33 | 17 | 23 |
| Jury Commissions | 200 | 200 | 50 | 150 | 110 |
| Court Appointed Attorney | 16,000 | 16,000 | 23,689 | (7,689) | 9,008 |
| Interpreter | 100 | 100 | - | 100 | - |
| Miscellaneous | - | - | 1,055 | (1,055) | 675 |
| Juvenile Detention | 10,000 | 10,000 | 680 | 9,320 | 1,360 |
| County and District Court Total | \$ 48,833 | \$ 48,833 | \$ 46,507 | \$ 2,326 | \$ 28,353 |
| 32nd Judicial District (Judicial) | | | | | |
| Salary - Court Administrator | \$ 4,487 | \$ 4,487 | \$ 4,693 | \$ (206) | \$ 4,693 |
| Salary - Supplemental District Judge | 2,190 | 2,190 | 2,190 | - | 2,373 |
| Court Reporter | 10,661 | 10,661 | 10,662 | (1) | 10,154 |
| Social Security | 1,326 | 1,326 | 1,342 | (16) | 1,317 |
| Retirement | 1,235 | 1,235 | 1,500 | (265) | 1,428 |
| Medical Insurance | 1,350 | 1,350 | 949 | 401 | 851 |
| Travel | 1,000 | 1,000 | 630 | 370 | 594 |
| Supplies | 2,300 | 2,300 | 1,065 | 1,235 | 1,035 |
| 7th Adm District Assessment | 430 | 430 | 436 | (6) | 430 |
| Lunacy / Commitment | 5,200 | 5,200 | 3,736 | 1,464 | 258 |
| Legal | - | - | - | - | - |
| Visiting Judge / Court Reporter | 2,000 | 2,000 | 908 | 1,092 | 635 |
| Court Reporter Insurance | 800 | 800 | - | 800 | - |
| 32nd Judicial District Total | \$ 32,980 | \$ 32,979 | \$ 28,111 | \$ 4,868 | \$ 23,768 |

FISHER COUNTY, TEXAS
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL (BUDGET BASIS) - GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2013

| DEPARTMENT / EXPENDITURE ITEM | 2013 | | | | 2012 |
|---------------------------------------|------------------|------------------|------------------|--|------------------|
| | Original Budget | Final Budget | Actual | Variance From Final Budget Favorable (Unfavorable) | Actual |
| District Clerk (Judicial) | | | | | |
| Salary - Elected / Appointed Official | \$ 35,195 | \$ 35,195 | \$ 35,195 | \$ - | \$ 33,293 |
| Salary - Part Time | 11,232 | 11,232 | 11,196 | 36 | 11,232 |
| Social Security | 3,552 | 3,552 | 3,564 | (12) | 3,418 |
| Retirement | 3,784 | 3,484 | 3,797 | (313) | 3,566 |
| Medical Insurance | 7,373 | 7,373 | 7,973 | (600) | 7,646 |
| Travel / School Tuition | 1,500 | 1,500 | 936 | 564 | 584 |
| Supplies | 2,800 | 3,594 | 3,554 | 40 | 2,779 |
| Communications | 2,324 | 2,324 | 2,550 | (226) | 2,194 |
| Bonds | 330 | 330 | 119 | 211 | 119 |
| Maintenance Contracts | 3,960 | 3,960 | 3,960 | - | 3,300 |
| District Clerk Total | \$ 72,049 | \$ 72,544 | \$ 72,844 | \$ (300) | \$ 68,131 |
| Justice of Peace #1 (Judicial) | | | | | |
| Salary - Justice of the Peace | \$ 34,595 | \$ 34,595 | \$ 34,595 | \$ (0) | \$ 32,993 |
| Salary - Administrative Assistant | 11,232 | 11,232 | 10,662 | 570 | 6,000 |
| Social Security | 3,506 | 3,506 | 3,477 | 29 | 2,999 |
| Retirement | 3,735 | 3,735 | 3,730 | 5 | 3,139 |
| Medical Insurance | 7,373 | 7,373 | 7,973 | (600) | 7,646 |
| Travel / School Tuition / Dues | 2,200 | 2,200 | 1,661 | 539 | 2,279 |
| Supplies | 1,750 | 1,750 | 2,309 | (559) | 1,295 |
| Software | 3,000 | 3,000 | 3,000 | - | 3,000 |
| Bond | 200 | 200 | 100 | 100 | 150 |
| Warrant Enf. Bureau Reimb. | - | - | - | - | - |
| Miscellaneous | 200 | 200 | - | 200 | 418 |
| Communications | 1,500 | 1,500 | 1,086 | 414 | 952 |
| Justice of Peace #1 Total | \$ 69,291 | \$ 69,291 | \$ 68,593 | \$ 698 | \$ 60,871 |
| Justice of Peace #3 (Judicial) | | | | | |
| Salary - Justice of the Peace | \$ 10,805 | \$ 10,805 | \$ 10,805 | \$ - | \$ 10,319 |
| Social Security | 827 | 827 | 831 | (4) | 793 |
| Retirement | 881 | 881 | 885 | (4) | 829 |
| Medical Insurance | 7,373 | 7,373 | 7,926 | (553) | 7,596 |
| Travel/School Tuition | 800 | 800 | 435 | 365 | 2,314 |
| Supplies | 700 | 700 | 408 | 292 | 276 |
| Communications | 1,000 | 1,000 | 1,508 | (508) | 1,186 |
| Miscellaneous | - | 237 | - | 237 | - |
| Bonds | 175 | 175 | - | 175 | - |
| Justice of Peace #2 Total | \$ 22,560 | \$ 22,798 | \$ 22,797 | \$ 1 | \$ 23,313 |
| District Attorney (Judicial) | | | | | |
| Salary - Assistant D.A. | \$ 6,894 | \$ 6,894 | \$ 6,894 | \$ (0) | \$ 6,894 |
| Salary - D.A. Secretary | 5,501 | 5,501 | 5,501 | (0) | 5,501 |
| Salary - Assistant D.A. Secretary | 5,501 | 5,501 | 5,501 | (0) | 5,501 |
| Salary - D.A. Investigator | 6,589 | 6,589 | 6,589 | 0 | 6,589 |
| Salary Supplement District Attorney | 2,190 | 2,190 | 2,190 | - | 2,373 |
| Longevity Supplement | - | - | - | - | - |
| Social Security | 2,041 | 2,041 | 2,041 | 0 | 2,055 |
| Retirement | 1,996 | 1,996 | 2,174 | (178) | 2,146 |
| Medical Insurance | 5,000 | 5,000 | 5,731 | (731) | 4,220 |
| Travel | 1,000 | 1,000 | 751 | 249 | 776 |
| Supplies | 880 | 880 | 491 | 389 | 339 |
| Crime Victims | 1,405 | 1,405 | - | 1,405 | - |
| District Attorney Total | \$ 38,997 | \$ 38,997 | \$ 37,863 | \$ 1,134 | \$ 36,394 |

FISHER COUNTY, TEXAS
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL (BUDGET BASIS) - GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2013

| DEPARTMENT / EXPENDITURE ITEM | 2013 | | | | 2012 |
|---|------------------|------------------|------------------|--|------------------|
| | Original Budget | Final Budget | Actual | Variance From Final Budget Favorable (Unfavorable) | Actual |
| County Attorney (Judicial) | | | | | |
| County Attorney Compensation | \$ 35,195 | \$ 35,195 | \$ 35,195 | \$ 0 | \$ 33,293 |
| Social Security | 4,286 | 4,286 | 4,294 | (8) | 4,148 |
| Medical Insurance | 7,373 | 7,373 | - | 7,373 | 7,523 |
| Retirement | 4,566 | 4,566 | 4,575 | (9) | 4,334 |
| State Supplement | 20,833 | 20,833 | 20,833 | (0) | 20,833 |
| Travel / School Tuition | 600 | 600 | 75 | 525 | 75 |
| Supplies | 1,500 | 1,500 | 273 | 1,227 | 736 |
| Electronic Forms | 1,800 | 1,800 | - | 1,800 | - |
| Communications | 850 | 850 | 627 | 223 | 645 |
| Bonds | 50 | 50 | 121 | (71) | 50 |
| County Attorney Total | \$ 77,054 | \$ 77,053 | \$ 65,993 | \$ 11,060 | \$ 71,637 |
| Indigent Welfare / Child Care (Health and Welfare) | | | | | |
| Child Care | \$ 500 | \$ 500 | \$ - | \$ 500 | \$ - |
| Doctor Services | 50 | 550 | 2,075 | (1,525) | 2,558 |
| Burial | 500 | 2,000 | 2,400 | (400) | - |
| Emergency Aid | 250 | 250 | - | 250 | - |
| Clothing | 100 | 100 | - | 100 | - |
| Meals, Room, Care | 50 | 50 | - | 50 | - |
| Hospital | 50 | 50 | - | 50 | - |
| Medical Bills | 50 | 50 | - | 50 | - |
| Medical Supplies | 50 | 50 | - | 50 | - |
| Faith In Action/Med. Transp. | 2,400 | 2,400 | - | 2,400 | - |
| Indigent Welfare Total | \$ 4,000 | \$ 6,000 | \$ 4,475 | \$ 1,525 | \$ 2,558 |
| County Extension Agents (Culture and Recreation) | | | | | |
| Salary - County Extension Agent - Agriculture | \$ 12,835 | \$ 12,835 | \$ 6,911 | \$ 5,924 | \$ 8,462 |
| Medical Insurance | \$ - | \$ 119 | \$ 135 | (16) | 145 |
| Retirement | 2,823 | 2,823 | 1,787 | 1,036 | 1,669 |
| Salary - Administrative Assistant | 21,799 | 21,799 | 21,828 | (29) | 20,800 |
| Social Security | 2,649 | 2,649 | 2,214 | 435 | 2,247 |
| CEA - AG Car Allowance | 5,500 | 5,500 | 4,093 | 1,407 | 5,140 |
| Supplies | 2,750 | 2,750 | 3,003 | (253) | 3,556 |
| Communications | 1,000 | 1,000 | 679 | 321 | 694 |
| Life Ins | 119 | - | - | - | - |
| Stock Show | 4,000 | 4,000 | 549 | 3,451 | 3,672 |
| County Extension Agents Total | \$ 53,474 | \$ 53,475 | \$ 41,199 | \$ 12,276 | \$ 46,385 |

FISHER COUNTY, TEXAS
SCHEDULE OF EXPENDITURES BY DEPARTMENT
BUDGET AND ACTUAL (BUDGET BASIS) - GENERAL FUND
YEAR ENDED SEPTEMBER 30, 2013

| DEPARTMENT / EXPENDITURE ITEM | 2013 | | | Variance From Final Budget Favorable (Unfavorable) | 2012 |
|--|---------------------|---------------------|---------------------|---|---------------------|
| | Original Budget | Final Budget | Actual | | Actual |
| Debt Service | | | | | |
| Debt Service Principal | \$ 41,956 | \$ 57,456 | \$ 180,445 | \$ (122,989) | \$ 36,850 |
| Debt Service Interest | 720 | 1,796 | 4,134 | (2,338) | 2,183 |
| Total Debt Service | \$ 42,676 | \$ 59,252 | \$ 184,579 | \$ (125,327) | \$ 39,033 |
| Total Expenditures Before Operating Transfers | \$ 2,305,295 | \$ 2,350,221 | \$ 2,311,386 | \$ 38,835 | \$ 2,029,257 |
| Operating Transfers (Out): | | | | | |
| Transfers to Road and Bridge Funds | \$ - | \$ - | \$ 309,981 | \$ (309,981) | \$ 253,602 |
| Transfer to Senior Citizens & Law Library | 37,000 | 37,000 | 63,493 | (26,493) | 42,600 |
| Transfer to Airport Fund and Indigent Defense | - | - | 2,304 | (2,304) | - |
| Total Operating Transfers | \$ 37,000 | \$ 37,000 | \$ 375,778 | \$ (338,778) | \$ 296,202 |
| Total Expenditures and Operating Transfers | \$ 2,342,295 | \$ 2,387,221 | \$ 2,687,164 | \$ (299,943) | \$ 2,325,459 |

FISHER COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL (BUDGET BASIS) - ROAD AND BRIDGE FUNDS
YEAR ENDED SEPTEMBER 30, 2013

| DEPARTMENT / EXPENDITURE ITEM | 2013 | | | Variance From Final Budget Favorable (Unfavorable) | 2012 |
|--|--------------------|-------------------|-------------------|---|-------------------|
| | Original Budget | Final Budget | Actual | | Actual |
| Road and Bridge Precinct #1 | | | | | |
| Salary - County Commissioner | \$ 32,482 | \$ 32,482 | \$ 32,483 | \$ (1) | \$ 29,240 |
| Salary - RoadHands | 24,810 | 24,810 | 24,814 | (4) | 23,629 |
| Wages - Part Time | 15,000 | 15,000 | 9,630 | 5,370 | 10,989 |
| Social Security | 7,900 | 7,900 | 7,449 | 451 | 6,945 |
| Retirement | 8,416 | 8,416 | 8,071 | 345 | 6,309 |
| Diesel, Oil, and Gasoline | 45,000 | 37,000 | 35,983 | 1,017 | 41,557 |
| Medical Insurance | 22,119 | 22,119 | 23,919 | (1,800) | 22,856 |
| Travel / School | 2,000 | 2,000 | 3,179 | (1,179) | 750 |
| Road Material & Construction | 20,000 | 8,382 | 8,382 | - | 7,641 |
| Supplies | 10,000 | 7,831 | 7,083 | 748 | 7,901 |
| Communications | 1,500 | 1,292 | 1,148 | 144 | 1,142 |
| Utilities | 2,500 | 1,500 | 1,296 | 204 | 1,844 |
| Repairs and Maintenance | 20,000 | 43,485 | 43,352 | 133 | 21,214 |
| Capital Outlay | 249,247 | 249,247 | - | 249,247 | 216,000 |
| Salary- Road Forman | 30,974 | 30,974 | 28,484 | 2,490 | 26,832 |
| Tires and Tubes | 15,000 | 15,000 | 15,297 | (297) | 10,010 |
| Radios | 500 | 10 | - | 10 | 200 |
| Misc. | 50 | 50 | 177 | (127) | 8 |
| Road and Bridge Precinct #1 Total | \$ 507,498 | \$ 507,498 | \$ 250,747 | \$ 256,751 | \$ 435,067 |
| Road and Bridge Precinct #2 | | | | | |
| Salary - County Commissioner | \$ 31,882 | \$ 31,882 | \$ 31,883 | \$ (1) | \$ 28,640 |
| Salary - RoadHands | 20,639 | 20,639 | 20,634 | 5 | 34,299 |
| Wages - Part Time | 15,000 | 15,000 | 18,740 | (3,740) | 360 |
| Social Security | 7,579 | 7,579 | 7,686 | (107) | 7,150 |
| Retirement | 8,074 | 8,074 | 8,469 | (395) | 5,335 |
| Diesel, Oil, and Gasoline | 45,000 | 45,000 | 40,358 | 4,642 | 32,387 |
| Medical Insurance | 22,119 | 22,119 | 24,218 | (2,099) | 22,705 |
| Travel / School | 2,000 | 2,000 | 3,124 | (1,124) | 3,518 |
| Road Material & Construction | 20,000 | 10,022 | 6,875 | 3,147 | 3,950 |
| Supplies and Bond | 10,000 | 10,000 | 10,580 | (580) | 16,578 |
| Communications | 1,500 | 1,500 | 1,458 | 42 | 1,287 |
| Utilities | 2,500 | 2,500 | 2,030 | 470 | 1,881 |
| Repairs and Maintenance | 20,000 | 29,978 | 29,978 | (0) | 25,253 |
| Misc | - | - | - | - | 8 |
| Capital Out Lay | 327,750 | 327,750 | 15,250 | 312,500 | 90,000 |
| Radios | 500 | 500 | 319 | 181 | 482 |
| Tires and Tubes | 15,000 | 15,000 | 5,857 | 9,143 | 4,785 |
| Salary-Road Forman | 31,574 | 31,574 | 29,084 | 2,490 | 27,432 |
| Road and Bridge Precinct #2 Total | \$ 581,117 | \$ 581,117 | \$ 256,544 | \$ 324,573 | \$ 306,050 |
| Road and Bridge Precinct #3 | | | | | |
| Salary - County Commissioner | \$ 31,882 | \$ 31,882 | \$ 31,883 | \$ (1) | \$ 28,640 |
| Salary - RoadHands | 25,460 | 25,460 | 18,208 | 7,252 | 25,127 |
| Wages - Part Time | 15,000 | 15,000 | 9,216 | 5,784 | 810 |
| Social Security | 7,881 | 7,881 | 7,190 | 691 | 6,306 |
| Retirement | 8,396 | 8,396 | 7,639 | 757 | 5,648 |
| Diesel, Oil, and Gasoline | 45,000 | 52,004 | 60,398 | (8,394) | 35,615 |
| Medical Insurance | 22,119 | 22,119 | 22,999 | (880) | 21,691 |
| Travel / School | 2,000 | 2,000 | 4,279 | (2,279) | 1,843 |
| Road Material & Construction | 20,000 | 12,595 | 12,595 | - | 5,425 |
| Supplies | 10,000 | 6,028 | 6,128 | (100) | 4,148 |
| Communications | 1,500 | 1,203 | 1,216 | (13) | 1,390 |
| Utilities | 2,500 | 1,263 | 1,263 | 0 | 1,320 |
| Repairs and Maintenance | 20,000 | 35,476 | 35,476 | (0) | 21,143 |
| Captil Outlay 5000.> | 497,001 | 497,001 | - | 497,001 | 285,000 |

FISHER COUNTY, TEXAS
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL (BUDGET BASIS) - ROAD AND BRIDGE FUNDS
YEAR ENDED SEPTEMBER 30, 2013

| DEPARTMENT / EXPENDITURE ITEM | 2013 | | | Variance From Final Budget Favorable (Unfavorable) | 2012 |
|--|---------------------|---------------------|---------------------|---|---------------------|
| | Original Budget | Final Budget | Actual | | Actual |
| Radios | 500 | - | - | - | 248 |
| Misc | - | - | 178 | (178) | 8 |
| Tires and Tubes | 15,000 | 5,931 | 5,931 | (0) | 4,667 |
| Salary- Road Forman | 30,674 | 30,674 | 30,967 | (293) | 26,832 |
| Road and Bridge Precinct #3 Total | \$ 754,913 | \$ 754,913 | \$ 255,566 | \$ 499,347 | \$ 475,861 |
| Road and Bridge Precinct #4 | | | | | |
| Salary - County Commissioner | \$ 33,682 | \$ 33,682 | \$ 33,683 | \$ (1) | \$ 30,140 |
| Salary - RoadHands | 50,220 | 50,220 | 50,229 | (9) | 44,196 |
| Wages - Part Time | 15,000 | 15,000 | 9,594 | 5,406 | 10,521 |
| Social Security | 7,564 | 7,564 | 7,300 | 264 | 6,641 |
| Retirement | 8,059 | 8,059 | 7,606 | 453 | 5,777 |
| Diesel, Oil, and Gasoline | 45,000 | 45,000 | 35,355 | 9,645 | 40,816 |
| Medical Insurance | 22,119 | 22,119 | 23,919 | (1,800) | 22,005 |
| Travel / School | 2,000 | 2,000 | 1,509 | 491 | 1,124 |
| Road Material & Construction | 20,000 | 20,000 | 3,598 | 16,402 | 1,335 |
| Supplies and Bond | 10,000 | 10,000 | 5,370 | 4,630 | 7,510 |
| Communications | 1,500 | 1,500 | 1,560 | (60) | 1,603 |
| Utilities | 2,500 | 2,500 | 543 | 1,957 | 1,093 |
| Repairs and Maintenance | 20,000 | 20,000 | 29,482 | (9,482) | 26,734 |
| Capital Outlay | 160,501 | 160,501 | 128,505 | 31,996 | 12,250 |
| Miscellaneous | - | - | - | - | 8 |
| Radios | 500 | 500 | - | 500 | 103 |
| Tires and Tubes | 15,000 | 15,000 | 12,722 | 2,278 | 7,766 |
| Salary- Road Forman | - | - | - | - | - |
| Road and Bridge Precinct #4 Total | \$ 413,646 | \$ 413,645 | \$ 350,973 | \$ 62,672 | \$ 219,622 |
| Debt Service | | | | | |
| Loan Principal Precinct #1 | \$ 54,613 | \$ 54,613 | \$ 51,370 | \$ 3,243 | \$ 110,809 |
| Loan Interest Precinct #1 | 1,526 | 1,526 | 4,768 | (3,242) | 4,582 |
| Loan Principal Precinct #2 | 46,897 | 53,382 | 47,125 | 6,257 | 26,614 |
| Loan Interest Precinct #2 | 2,719 | 2,719 | 9,092 | (6,373) | 7,081 |
| Loan Principal Precinct #3 | 46,178 | 46,178 | 46,247 | (69) | 43,048 |
| Loan Interest Precinct #3 | 3,134 | 3,134 | 3,079 | 55 | 6,259 |
| Loan Principal Precinct #4 | 34,758 | 34,758 | 31,303 | 3,455 | 43,655 |
| Loan Interest Precinct #4 | 840 | 840 | 4,251 | (3,411) | 5,884 |
| Debit Service Total | \$ 190,665 | \$ 197,150 | \$ 197,235 | \$ (85) | \$ 247,932 |
| Total Expenditures Before Operating Transfers | \$ 2,447,840 | \$ 2,454,323 | \$ 1,311,064 | \$ 1,143,259 | \$ 1,684,532 |
| Operating Transfers: | | | | | |
| Transfers to Other Funds | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Operating Transfers | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures and Operating Transfers | \$ 2,447,840 | \$ 2,454,323 | \$ 1,311,064 | \$ 1,143,259 | \$ 1,684,532 |

FISHER COUNTY, TEXAS
 COMBINING STATEMENT OF NET POSITION
 AGENCY FUNDS
 September 30, 2013

| | | BALANCE OCTOBER 1, 2012 | ADDITIONS | DEDUCTIONS | BALANCE SEPTEMBER 30, 2013 |
|-------------------------------|---------------------------|-------------------------------|------------|------------|----------------------------------|
| ESCROW AGENCY FUND | | | | | |
| Assets: | | | | | |
| 1010 | Cash and Cash Equivalents | \$ 17,723 | \$ 56,952 | \$ 56,176 | \$ 18,499 |
| Liabilities: | | | | | |
| 2080 | Due to Other Governments | \$ 17,723 | \$ 56,952 | \$ 56,176 | \$ 18,499 |
| OTHER AGENCY FUNDS | | | | | |
| Assets: | | | | | |
| 1010 | Cash and Cash Equivalents | \$ 831,845 | \$ 680,554 | \$ 683,272 | \$ 829,127 |
| Liabilities: | | | | | |
| 2080 | Due to Other Governments | \$ - | \$ - | \$ - | \$ - |
| 2090 | Due to Others | \$ 831,845 | \$ 680,554 | \$ 683,272 | \$ 829,127 |
| | Total Liabilities | \$ 831,845 | \$ 680,554 | \$ 683,272 | \$ 829,127 |
| TOTAL ALL AGENCY FUNDS | | | | | |
| Assets: | | | | | |
| 1010 | Cash and Cash Equivalents | \$ 849,568 | \$ 737,506 | \$ 739,448 | \$ 847,626 |
| Liabilities: | | | | | |
| 2080 | Due to Other Governments | \$ 17,723 | \$ 56,952 | \$ 56,176 | \$ 18,499 |
| 2090 | Due to Others | \$ 831,845 | \$ 680,554 | \$ 683,272 | \$ 829,127 |
| | Total Liabilities | \$ 849,568 | \$ 737,506 | \$ 739,448 | \$ 847,626 |

The notes to the Financial Statement are an integral part of this statement.

REPORTS ON COMPLIANCE AND INTERNAL CONTROLS

James E. Rodgers and Company, PC

Certified Public Accountants

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August 11, 2014

Government Auditing Standards Report on Internal Control over Financial Reporting and on Compliance and Other Matters—with No Material Weaknesses, Significant Deficiencies, or Reportable Instances of Noncompliance or Other Matters Identified

To the Commissioners Court of Fisher County
Fisher County, Texas
Roby, Texas 79543

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fisher County, Texas, as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise Fisher County, Texas's basic financial statements, and have issued our report thereon dated August 11, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Fisher County, Texas's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Fisher County, Texas's internal control. Accordingly, we do not express an opinion on the effectiveness of Fisher County, Texas's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

James E Rodgers and Company, PC

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Fisher County, Texas's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and is reported on the *Schedule of Finding and Responses as Finding 2013-1..*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

James E. Rodgers and Company, P.C.

**FISHER COUNTY, TEXAS
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

I. Summary of the Auditor's Results:

- | | | |
|--------|---|---------------------------|
| 1. | Type of report issued on the financial statements: | Unmodified opinion |
| 2 (a). | Significant deficiencies in internal control: | None |
| (b). | Significant deficiencies that were material weaknesses: | None |
| 3. | Noncompliance, which is material to the financial statements: | One |

II. Findings Relating to the Financial Statements Which Are Required To Be Reported in Accordance with *Generally Accepted Government Auditing Standards (GAGAS)*.

Finding 2013-1:

- | | |
|----------------------------|--|
| a. Condition: | General Fund Debt Service expenditures exceed the final amended budget by \$125,327. |
| b. Criteria: | Appropriation Budgets should be amended before expenditures are approved for payment by the Commissioners' Court. |
| c. Cause: | Equipment loans were consolidated into new loans and resulted in payment and liquidation of previous loans. The liquidation of the previous incurred loans was not budgeted. |
| d. Effect: | Expenditures exceeded budgeted appropriations. |
| e. Recommendation: | The County should budget all future loan payments including loans consolidated into new loans. |
| f. County Response: | The County will budget all future loan payments including loans consolidated into new loans. |

OTHER INDEPENDENT AUDITOR COMMUNICATIONS

James E. Rodgers and Company, PC

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August 11, 2014

Communication of No Material Weaknesses in a Separate Report

**To the Commissioners Court of Fisher County, Texas
Fisher County, Texas
Roby, Texas 79543**

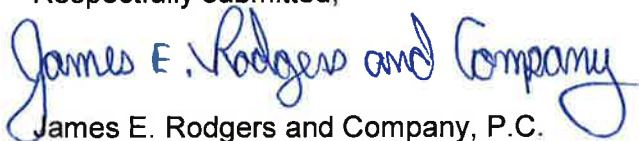
In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fisher County, Texas as of and for the year ended September 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered Fisher County, Texas's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fisher County, Texas's internal control. Accordingly, we do not express an opinion on the effectiveness of the Fisher County, Texas's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This information is intended solely for the use of the County's Commissioners Court, the audit committee, the administration, federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,


James E. Rodgers and Company, P.C.

James E. Rodgers and Company, PC

Certified Public Accountants

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August 11, 2014

Communication with Those Charged with Governance at the Conclusion of the Audit

**To the Commissioners Court of Fisher County
Fisher County, Texas
Roby, Texas 79543**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Fisher County, Texas for the year ended September 30, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 9, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Fisher County, Texas are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended September 30, 2013. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the District's financial statements were:

- ❖ Management's estimate of the allowance for uncollectible taxes is based on historical property tax collections for the District. We evaluated the key factors and assumptions used to develop the allowance for uncollectible taxes in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

- ❖ The disclosure of current litigation (if any) in Note IV-R to the financial statements. There were no issues or judgments in formulating the disclosure due to the lack of current litigation.
- ❖ The financial statement disclosures are neutral, consistent, and clear.



James E. Rodgers and Company, PC

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 11, 2014.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

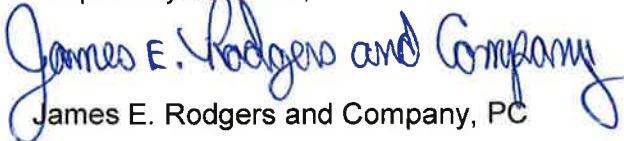
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the County's Commissioners Court, the audit committee, the administration, federal awarding agencies and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

Respectfully submitted,


James E. Rodgers and Company, PC