

REPORT OF AUDIT
McCULLOCH COUNTY
BRADY, TEXAS
SEPTEMBER 30, 2009

**MCCULLOCH COUNTY
TABLE OF CONTENTS
SEPTEMBER 30, 2009**

	<u>Page</u>
Introductory Section	
County Officials	1
Financial Section	
Report of Independent Accountants	2-3
Managements' Discussion and Analysis	4-12
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Assets	13
Statement of Activities	14
Fund Financial Statements	
Balance Sheet - Governmental Funds	15-16
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	17-22
Statement of Revenues, Expenses, and Changes in Fund Balances, Budget and Actual (Budgetary Basis)	
General Fund	23-32
Special Ad Valorem Fund	33
Road and Bridge Precinct No. 1	34
Road and Bridge Precinct No. 2	35
Road and Bridge Precinct No. 3	36
Road and Bridge Precinct No. 4	37
Courthouse Restoration	38
Statement of Fiduciary Net Assets	39
Statement of Changes in Fiduciary Net Assets	40

**MCCULLOCH COUNTY
TABLE OF CONTENTS
SEPTEMBER 30, 2009**

Notes to the Basic Financial Statements 41-63

Single Audit Section

Schedule of Expenditures of Federal and State Awards 64

Notes to Schedule of Expenditures of Federal and State Awards 65

Report on Internal Control over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards* 66-67

Report on Compliance with Requirements Applicable to Each Major Program
and on Internal Control over Compliance in Accordance with OMB
Circular A-133 68-69

Schedule of Findings and Questioned Costs 70-71

Federal Awards Section

Schedule of Federal Financial Assistance Programs

Project #726419 72

Project #728157 73

Supplemental Section

Schedule of Revenues, Expenditures and Changes in Fund
Balances, Budget and Actual (Budgetary Basis)

Debt Service Fund 74

Library 75

Law Library 76

Combining Statement of Net Assets - Governmental Activities 77

Combining Statement of Revenues, Expenditures and Changes
in Net Assets 78-91

Combining Statement of Net Assets - Other Governmental
Funds 92-93

Combining Statement of Revenues, Expenditures and Changes
in Net Assets - Other Governmental Funds 94-97

**MCCULLOCH COUNTY
TABLE OF CONTENTS
SEPTEMBER 30, 2009**

Combining Statement of Revenues, Expenditures and Changes in Fund Balances	98-111
Combining Balance Sheet - Other Governmental Funds	112-114
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Other Governmental Funds	115-119
Combining Statement of Fiduciary Net Assets	120-121
Combining Statement of Changes in Fiduciary Net Assets	122

INTRODUCTORY SECTION

**McCULLOCH COUNTY
COUNTY OFFICIALS
SEPTEMBER 30, 2009**

Danny Neal	County Judge
Jim Quinn	Commissioner Precinct 1
Jerry Bratton	Commissioner Precinct 2
J. P. Murray	Commissioner Precinct 3
Brent Deeds	Commissioner Precinct 4
Mark Marshall	County Attorney
Tina Smith	County Clerk
Donna Robinett	County Treasurer
Mackye M. Johnson	District Clerk
Silvia Campos	Tax Assessor/Collector
Billy J. Robinett	Justice of the Peace
Earl Howell	Sheriff

FINANCIAL SECTION



MICHAEL D. SCHAFFNER AND ASSOCIATES, PC

**CERTIFIED PUBLIC ACCOUNTANTS
POST OFFICE BOX 789
217 SOUTH BLACKBURN STREET
BRADY, TEXAS 76825
OFFICE (325) 597-2424 FAX (325) 597-3444**

Michael D. Schaffner, CPA

Jodi L. Crudgington, CPA

INDEPENDENT AUDITOR'S REPORT

Honorable Danny Neal
And County Commissioners
McCulloch County
Brady, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of McCulloch County, as of and for the year ended September 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of McCulloch County's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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 respective budgetary comparisons for the General Fund, Special Ad Valorem Fund and the Road and Bridge Precincts No. 1 - 4 of McCulloch County, as of September 30, 2009, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 2, 2010 on our consideration of McCulloch 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages 4 through 12 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise McCulloch County's basic financial statements. The statements listed under the Supplemental Section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of McCulloch County. These statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Michael D. Schaffner and Associates
Michael D. Schaffner and Associates, PC
February 2, 2010

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2009**

McCulloch County, Texas offers this narrative analysis and overview of the significant financial activities of the County for the fiscal year ending September 30, 2009. This narrative, taken in conjunction with the County's financial statements will provide an accurate and concise overview of the condition and changes in McCulloch County's financial position.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities on pages 13 and 14 provide information about the activities of the County as a whole and present a longer-term view of the County's finances. Fund financial statements start on page 15. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements providing information about the County's most significant funds.

Reporting the County as a Whole

Our analysis of the County as a whole begins on page 13. One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. These two statements report the County's net assets and changes in them. You can think of the County's net assets—the difference between assets and liabilities—as one way to measure the County's financial health, or financial position. Over time, increases or decreases in the County's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the County's property tax base and the condition of the County's roads, to assess overall health of the County.

In the Statement of Net Assets and the Statement of Activities, the County has only one type of basic activity:

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2009**

Governmental Activities - All County basic services are reported here, including general, financial and tax administration, judicial and legal services, public safety, community development, health and human services, library services, and highway and road maintenance.

Reporting the County's Most Significant Funds

The fund financial statements begin on page 15 and provide detailed information about the County's most significant funds—not the County as a whole. Some funds are required to be established by State law. However, the County established many other funds to help it control and manage money for particular purposes or to show that it is meeting the legal responsibilities for using certain taxes, grants, and other money (like grants received from the State of Texas or the U.S. Department of Housing and Urban Development). The County has one type of fund:

Governmental Funds - Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in a reconciliation at the bottom of the fund financial statements. The County's governmental funds include the General Fund and Special Revenue Funds.

The County as Trustee

The County is the trustee, or fiduciary, for several small private-purpose trusts. Because of a trust arrangement, these funds can only be used for the benefit of trust beneficiaries. The County also reports Agency Funds, which include funds collected by the elected officials of the County. All amounts held in these funds at year-end are due and payable to one of the governmental funds or outside parties, such as the State of Texas. All of the County's fiduciary activities are reported in separate Statements of Fiduciary Net Assets and Changes in Fiduciary Net Assets on pages 39 and 40. We exclude these activities from the County's other financial statements because the

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2009**

County cannot use these assets to finance operations. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

THE COUNTY AS A WHOLE

Shown below is a comparison of net assets for the prior fiscal year and the current year ended September 30, 2009. Net assets have increased because proceeds from the Texas Historical Commission grant were used in the Courthouse restoration project. This, however, is still an indicator that the County's financial condition has improved. Other areas of revenue increases can be attributed to increased tax collections, charges for services, and interest revenue. Net changes have also resulted from reductions in various expenses.

	Governmental Activities 9-30-09	Governmental Activities 9-30-08
	<hr/>	<hr/>
Current and other assets	\$ 2,915,962	\$ 3,837,311
Capital assets	7,733,689	4,094,276
Total assets	<hr/> 10,649,651	<hr/> 7,931,587
Long-term liabilities	1,615,889	1,472,663
Other liabilities	1,009,449	1,581,916
Total liabilities	<hr/> 2,625,338	<hr/> 3,054,579
Invested in capital assets, net of related debt	5,950,433	2,536,333
Unrestricted	932,794	1,124,433
Restricted	1,141,086	1,216,242
Ending net assets	<hr/> <u>\$ 8,024,313</u>	<hr/> <u>\$ 4,877,008</u>

The following schedule presents a comparison between governmental revenues and expenditures for the fiscal year ended September 30, 2009, the prior fiscal year, and the amount and percentage of increase or decrease for each category.

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2009**

	<u>9-30-09</u>	<u>9-30-08</u>	<u>Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Revenues:				
Taxes	\$ 2,097,458	\$ 1,852,468	\$ 244,990	13.23
Charges for Services	892,214	972,987	(80,773)	(8.30)
Grants and Contributions	3,647,822	1,411,332	2,236,490	158.47
Interest	30,677	82,585	(51,908)	(62.85)
Sale of Assets	10,736	-	10,736	100.00
Sale of Easement	-	125,000	(125,000)	(100.00)
Total Revenues	<u>6,678,907</u>	<u>4,444,372</u>	<u>2,234,535</u>	<u>50.28</u>
Expenses:				
General Administration	97,039	104,869	(7,830)	(7.47)
Financial Administration	76,597	78,289	(1,692)	(2.16)
Tax Administration	147,773	132,086	15,687	11.88
Non-Departmental	490,748	329,666	161,082	48.86
Judicial and Legal	630,390	617,573	12,817	2.08
Public Safety	624,805	591,322	33,483	5.66
Community Development	180,057	157,517	22,540	14.31
Courthouse and Buildings	68,720	89,276	(20,556)	(23.03)
Health and Human Services	9,059	8,326	733	8.80
Miscellaneous	378,309	142,001	236,308	166.41
Highway and Road	828,105	696,668	131,437	18.87
Total Expenses	<u>3,531,602</u>	<u>2,947,593</u>	<u>584,009</u>	<u>19.81</u>
Increase (Decrease) in Net Assets	<u>\$ 3,147,305</u>	<u>\$ 1,496,779</u>	<u>\$ 1,650,526</u>	<u>110.27</u>

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2009**

THE COUNTY'S FUNDS

Financial Highlights and Summary of Operating Results

McCulloch County showed a dramatic increase in net assets for FY 2008/9. At year's end, total net assets increased by \$3,147,305, continuing the improvement of previous years. A significant portion of this increase was from funds paid to the County by the Texas Historical Commission for the Courthouse restoration project.

It is the policy of McCulloch County to limit the amount of debt incurred and to repay outstanding obligations as soon as possible. In a prior year, the County was fortunate to be awarded a construction grant for the restoration of the historic McCulloch County Courthouse. The grant match required was approximately 1.5 million dollars and the County issued Certificates of Obligation for those funds in the amount of \$1,525,000. The bonds will be repaid from a special tax levy for debt payment each year for 15 years.

Budgetary Highlights

Budgetary comparison schedules for the general fund and major special revenue funds are presented on pages 23 through 38. Other budgetary comparison schedules for nonmajor funds appear on pages 74 through 76. There were no funds that had expenditures in excess of budgeted amounts for the fiscal year ending September 30, 2009.

The primary source of funds for County government is ad valorem taxes. The Commissioner's Court, charged with adopting a budget and setting the tax rates, recognized that additional funding would be needed for increases in the cost of many necessary services. Additional funding would be required for offsetting increases in many line items including major increases in fuel costs for road maintenance and law enforcement.

Sales taxes continued to remain strong in 2008/09.

Transfers

Transfers were made between several of the funds as necessary for operations. These transfers are presented on page 51 in the Notes to the Basic Financial Statements.

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2009**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of September 30, 2009, the County had \$1,366,875 invested in capital assets, net of depreciation. The following schedule presents a summary of the amount invested in capital assets:

	<u>Capital Assets 9-30-09</u>		<u>Capital Assets 9-30-08</u>
Land	\$ 222,378	\$	222,378
Buildings	1,196,898		1,196,898
Equipment	1,167,016		891,608
Vehicles	312,319		312,319
Accumulated Depreciation	<u>(1,531,736)</u>		<u>(1,403,055)</u>
Totals	<u>\$ 1,366,875</u>	\$	<u>1,220,148</u>

The current year additions to fixed assets include the following:

- The County purchased a Guard Camera and Microphone for the County Jail.
- The County purchased a 1987 CMC Belly Dump Trailer for Precinct #4.
- The County purchased a 2008 Caterpillar 120M Motograder for Precinct #4.
- The County purchased a 2008 Sterling Truck for Precinct #2.
- The County installed a new sprinkler system for the Courthouse lawn.
- The County purchased a Mack 600 Truck for Precinct #1.
- The County installed a new Courthouse security system.

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2009**

Infrastructure Assets

Changes in Condition and Estimated Maintenance Expenses for Infrastructure Assets

McCulloch County is responsible to the public to sustain and improve the infrastructure. The County funds resources to maintain the public's infrastructure primarily through the Permanent Improvement Fund. Reserves from previous year's unexpended balances may be used as well.

One long range planning objective for the County is the replacement of the County Jail. Because of changes in requirements of the State Jail Standards Commission, the 1974 county jail has been reduced to housing only 14 inmates, and even then the population must be ideally classified as to type of offense, the inmate's sex, and other factors.

The Commissioners have recognized that there are some economies of scale that might make a regional jail facility advantageous to our citizens as well as making bed space available for neighboring counties. Any plan will most likely involve long term debt to be paid from revenues generated by the facility, supplemented by tax funds currently being used to pay jail expenses and for housing our prisoners in other facilities, and long term financing.

Debt

McCulloch County attempts to limit the amount of debt incurred and to repay outstanding obligations as soon as possible. The County incurred an additional \$737,288 in new long-term debt during 2008/2009 and retired \$511,975 of current and prior year debt. The result is that the County increased its net long-term debt by \$225,313. The following schedule represents a comparison of long-term debt as of September 30 for the current and prior year.

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2009**

	Long-Term Debt 9-30-09	Long-Term Debt 9-30-08
Precinct #4 - Motor Grader	\$ 169,550	\$ -
Courthouse Restoration - Certificates of Obligation, Series 2008	1,450,000	1,525,000
Courthouse Restoration - General Obligation Refunding Bond, Series 2009	140,000	-
Sheriff - Vehicle	23,706	-
Sheriff - 2 Vehicles	-	32,943
Totals	\$ 1,783,256	\$ 1,557,943

Analysis of Funds and Transactions of Funds

McCulloch County accounts for cash assets through nine separate primary fund accounts. The General Fund, the largest and least restricted fund, is used for most day-to-day transactions for elected offices except for the four Road and Bridge Precincts. Within the General Fund are several accounts, many of which have restricted purposes and are kept separate for accounting purposes.

Road and Bridge Precinct funds are dedicated to maintaining and improving the county road system and each precinct has a separate fund. The Special Road Ad Valorem Fund, by locally adopted policy, is budgeted at \$5,000 per precinct to purchase road improvement materials and must be matched dollar-for-dollar from each precinct's budgeted funding for materials.

The library fund is jointly funded by the City of Brady and McCulloch County for exclusive use of the Richards Memorial Library. The Permanent Improvement Fund is used for long-term purchases such as buildings and land, major renovations. The Law Library fund comes from dedicated fees assessed on court cases and funds the County Law library and related expenses.

Budget Review

As often happens, some expenses exceeded projections and some emergency costs were incurred. The Commissioner's Court approved any expenditures for these variations. Most of these overages are not significant amounts and are managed by

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2009**

making line-item adjustments from areas of the budget where expenditures were less than expected. Larger variances required actual budget amendments by the Court.

CONTACTING THE COUNTY'S FINANCIAL ADMINISTRATION

This financial report is designed to provide our citizens, taxpayers, 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 any questions about this report or need additional information, contact Danny Neal, County Judge or Donna Robinett, County Treasurer.

MCCULLOCH COUNTY
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2009

	Governmental Activities
ASSETS	
Current Assets	
Cash, including time deposits	\$ 455,393
Receivables, net (Note 1)	606,401
Prepaid Insurance	87,461
Total Current Assets	1,149,255
Noncurrent Assets	
Restricted Cash, including time deposits	1,371,602
Restricted Receivables (Note 1)	142,700
U.S. Treasury Bonds	27,530
Certificate of Obligation Fees, net of amortization	24,679
Bond Fees, net of amortization	4,444
Prepaid FEMA Expenses (Note 11)	195,752
Land (Note 5)	222,378
Construction Work in Progress (Note 5)	6,366,814
Other Capital Assets, net of depreciation (Note 5)	1,144,497
Total Noncurrent Assets	9,500,396
Total Assets	10,649,651
LIABILITIES	
Current Liabilities	
Accounts Payable	231,218
Interest Payable	26,719
Notes Payable (Note 10)	42,367
Certificates of Obligation/Bonds Payable (Note 10)	125,000
Deferred Revenue (Note 11)	584,145
Total Current Liabilities	1,009,449
Noncurrent Liabilities	
Notes Payable (Note 10)	150,889
Certificates of Obligation/Bonds Payable (Note 10)	1,465,000
Total Noncurrent Liabilities	1,615,889
Total Liabilities	2,625,338
NET ASSETS	
Invested in Capital Assets, net or related debt	5,950,433
Unrestricted	932,794
Restricted For:	
Special Purposes (Note 1)	1,101,210
Debt Service (Note 1)	39,876
Total Net Assets	\$ 8,024,313

See accompanying notes to the basic financial statements.

**MCCULLOCH COUNTY
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2009**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
General Administration	\$ 97,039	\$ 1,163	\$ 15,000	\$ -	\$ (80,876)
Financial Administration	76,597	-	-	-	(76,597)
Tax Administration	147,773	70,156	-	-	(77,617)
Non-Departmental	490,748	22,808	-	-	(467,940)
Judicial and Legal	630,390	259,777	20,833	-	(349,780)
Public Safety	624,805	31,876	8,120	-	(584,809)
Community Development	180,057	4,197	50,802	-	(125,058)
Courthouse and Buildings	68,720	-	-	3,381,123	3,312,403
Health and Human Services	9,059	-	-	-	(9,059)
Miscellaneous	378,309	-	15,500	1,750	(361,059)
Highway and Road	828,105	502,237	154,694	-	(171,174)
Total Governmental Activities	3,531,602	892,214	264,949	3,382,873	1,008,434
General Revenues:					
Taxes:					
Property Taxes, Levied for General Purposes					\$ 1,599,970
Sales Taxes					494,780
Other Taxes					2,708
Interest Revenue					30,677
Sale of Assets					10,736
Total General Revenues and Special Items					2,138,871
Change in Net Assets					3,147,305
Net Assets - Beginning					4,877,008
Net Assets - Ending					\$ 8,024,313

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	9-30-09
ASSETS										
Cash and Cash Equivalents	\$ 559,230	\$ 36,302	\$ 192,474	\$ 90,502	\$ 121,727	\$ 296,264	\$ 276,870	\$ 1,108	\$ 201,956	\$ 1,776,433
Receivables, net										
Accounts	33,304	217	38	5,045	24,369	4,026	1,564	92,324	1	160,888
Taxes	154,447	3,358	625	2,619	1,964	2,770	2,720	-	-	168,503
Total Assets	\$ 746,981	\$ 39,877	\$ 193,137	\$ 98,166	\$ 148,060	\$ 303,060	\$ 281,154	\$ 93,432	\$ 201,957	\$ 2,105,824
LIABILITIES										
Liabilities										
Accounts Payable	\$ 71,466	\$ -	\$ -	\$ 3,471	\$ 4,562	\$ 2,821	\$ 5,460	\$ 15,600	\$ 4,920	\$ 108,300
Deferred Revenues	154,447	3,358	625	2,619	1,964	2,770	2,720	-	-	168,503
Total Liabilities	225,913	3,358	625	6,090	6,526	5,591	8,180	15,600	4,920	276,803
FUND BALANCES										
Fund Balance:										
Unreserved	358,669	-	-	-	-	-	-	-	-	358,669
Reserved:										
Vehicle Contingency	8,000	-	-	-	-	-	-	-	-	8,000
Special Purposes	154,399	-	192,512	92,076	141,534	297,469	272,974	77,832	197,037	1,425,833
Debt Service	-	36,519	-	-	-	-	-	-	-	36,519
Total Fund Balance	521,068	36,519	192,512	92,076	141,534	297,469	272,974	77,832	197,037	1,829,021
TOTAL LIABILITIES AND FUND BALANCE	\$ 746,981	\$ 39,877	\$ 193,137	\$ 98,166	\$ 148,060	\$ 303,060	\$ 281,154	\$ 93,432	\$ 201,957	\$ 2,105,824

**MCCULLOCH COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2009**

Reconciliation of the Governmental Funds Balance Sheet to the Statement
of Net Assets:

Total Fund Balance - Total Governmental Funds	\$ 1,829,021
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Capital assets used in governmental activities are not financial resources and
therefore are not reported in the funds:

Land	222,378
Construction Work in Progress	6,366,814
Other Capital Assets	2,676,233
Accumulated Depreciation	(1,531,736)

Some assets are not available to pay for current period expenditures and
therefore are not reported in the funds:

Accounts Receivable	417,921
Accrued Interest Receivable	1,789
Agency Funds Receivable	50,562
Certificate of Obligation Fees	27,253
Bond Fee	5,000
U.S. Treasury Bonds	27,530
Accumulated Amortization	(3,130)
Prepaid Insurance	87,461
Prepaid FEMA Expenses	195,752

Some liabilities are not due and payable in the current period and therefore are
not reported in the funds:

Deferred Revenues	(415,642)
Certificates of Obligation/Bonds Payable	(1,590,000)
Accrued Interest Payable	(26,719)
Notes Payable	(193,256)
Accounts Payable	(122,918)

Net Assets of Governmental Activities	\$ <u>8,024,313</u>
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See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
REVENUES										
General Revenues										
Property Taxes	\$ 1,470,582	\$ 31,708	\$ 8,693	\$ 24,732	\$ 18,549	\$ 26,159	\$ 25,683	\$ -	\$ -	\$ 1,606,106
Sales Tax	494,780	-	-	-	-	-	-	-	-	494,780
Other Taxes	2,708	-	-	-	-	-	-	-	-	2,708
Interest Income	15,961	200	5,934	1,424	1,390	2,011	2,312	2,375	1,158	32,765
Charges for Services										
General Government										
General Administration										
County Judge										
Fees of Office	203	-	-	-	-	-	-	-	-	203
Probate Training	960	-	-	-	-	-	-	-	-	960
Total General Administration	1,163	-	-	-	-	-	-	-	-	1,163
Tax Administration										
Tax Assessor-Collector										
Fees of Office	57,521	-	-	-	-	-	-	-	-	57,521
Probate Training	9,758	-	-	-	-	-	-	-	-	9,758
Total Tax Administration	67,279	-	-	-	-	-	-	-	-	67,279
Non-Departmental										
Courthouse Security	3,322	-	-	-	-	-	-	-	-	3,322
State Trust	6,744	-	-	-	-	-	-	-	-	6,744
Pretrial Diversion	2,850	-	-	-	-	-	-	-	-	2,850
Reimbursed Revenue	3,407	-	-	-	-	-	-	-	-	3,407
Other Revenue	704	-	-	-	-	-	-	-	-	704
Court Fines	-	-	-	-	-	-	-	-	5,040	5,040
Total Non-Departmental	17,027	-	-	-	-	-	-	-	5,040	22,067
Judicial and Legal										
Justice of Peace										
Fees of Office	16,174	-	-	-	-	-	-	-	-	16,174
Hot Check Collection	1,472	-	-	-	-	-	-	-	-	1,472
Out of County Service	230	-	-	-	-	-	-	-	-	230
Courthouse Security	3,935	-	-	-	-	-	-	-	-	3,935

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
Justice of Peace - continued										
Court Fines	\$ 64,219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,219
Omni Base Charges	3,810	-	-	-	-	-	-	-	-	3,810
Parks and Wildlife	1,804	-	-	-	-	-	-	-	-	1,804
Small Claims	1,088	-	-	-	-	-	-	-	-	1,088
Technology Fees	4,001	-	-	-	-	-	-	-	-	4,001
Reimbursed Revenue	55	-	-	-	-	-	-	-	-	55
County Attorney										
County Attorney Fees	-	-	-	-	-	-	-	-	4,876	4,876
District Clerk										
Fees of Office	18,175	-	-	-	-	-	-	-	-	18,175
Restoration and Preservation	1,918	-	-	-	-	-	-	-	-	1,918
Court Reporter Fees	1,365	-	-	-	-	-	-	-	-	1,365
Adult Restitution	4,477	-	-	-	-	-	-	-	-	4,477
Court Fines	36,437	-	-	-	-	-	-	-	-	36,437
Alternative Disposition Restitution	1,365	-	-	-	-	-	-	-	-	1,365
Victim Restitution	194	-	-	-	-	-	-	-	-	194
County Clerk										
Fees of Office	59,811	-	-	-	-	-	-	-	-	59,811
Video Fees	271	-	-	-	-	-	-	-	-	271
Restoration and Preservation	1,550	-	-	-	-	-	-	-	-	1,550
Archive Fees	10,200	-	-	-	-	-	-	-	-	10,200
Records Management	11,161	-	-	-	-	-	-	-	-	11,161
Crimestopper Fee	110	-	-	-	-	-	-	-	-	110
Pretrial Diversion	75	-	-	-	-	-	-	-	-	75
Guardianship Fee	960	-	-	-	-	-	-	-	-	960
Rental - Voting Equipment	1,000	-	-	-	-	-	-	-	-	1,000
Other Judicial - District										
Reimbursed Revenue - Jurors	4,352	-	-	-	-	-	-	-	-	4,352
Juvenile Restitution	922	-	-	-	-	-	-	-	-	922
Total Judicial and Legal	251,131	-	-	-	-	-	-	-	4,876	256,007
Public Safety										
Sheriff										
Fees of Office	27,178	-	-	-	-	-	-	-	-	27,178

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Public Safety - continued										
Jail										
Prisoner Care	\$ 1,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,220
Other Revenue	2,145	-	-	-	-	-	-	-	-	2,145
Total Public Safety	30,543	-	-	-	-	-	-	-	-	30,543
Community Development										
Library Revenue	-	-	-	-	-	-	-	-	4,197	4,197
Total Community Development	-	-	-	-	-	-	-	-	4,197	4,197
Highways and Roads										
Auto Registration	-	-	-	114,764	86,073	121,385	119,179	-	-	441,401
Lateral Road	-	-	-	4,253	3,190	4,498	4,416	-	-	16,357
Court Fines	-	-	-	8,983	6,737	9,501	9,328	-	-	34,549
Oversize/Overweight	-	-	-	2,364	1,773	2,475	2,480	-	-	9,092
Reimbursed Revenue	-	-	-	-	265	525	46	-	-	836
Total Highways and Roads	-	-	-	130,364	98,038	138,384	135,449	-	-	502,235
Total Charges for Services	367,143	-	-	130,364	98,038	138,384	135,449	-	14,113	883,491
Operating Grants and Contributions										
Salary Supplements										
County Judge	15,000	-	-	-	-	-	-	-	-	15,000
County Attorney	20,833	-	-	-	-	-	-	-	-	20,833
Library Memorials/Donation	-	-	-	-	-	-	-	-	3,190	3,190
City of Brady	-	-	-	-	-	-	-	-	42,000	42,000
Lone Star Library Grant	-	-	-	-	-	-	-	-	702	702
Tocker Grant	-	-	-	-	-	-	-	-	510	510
Vine Grant	6,739	-	-	-	-	-	-	-	-	6,739
Step Grant	1,381	-	-	-	-	-	-	-	-	1,381
G Rollie White Grant	15,500	-	-	-	-	-	-	-	4,400	19,900
TDRA Grant	11,830	-	-	43,547	23,257	9,595	-	-	-	88,229
Total Operating Grants and Contributions	71,283	-	-	43,547	23,257	9,595	-	-	50,802	198,484

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2009

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Special Ad Valorem</u>	<u>Road and Bridge Precinct No. 1</u>	<u>Road and Bridge Precinct No. 2</u>	<u>Road and Bridge Precinct No. 3</u>	<u>Road and Bridge Precinct No. 4</u>	<u>Courthouse Restoration Grant</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Capital Grants and Contributions										
Rochelle Water Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750	\$ 1,750
Courthouse Restoration Grant	-	-	-	-	-	-	-	3,381,123	-	3,381,123
Total Capital Grants and Contributions	-	-	-	-	-	-	-	3,381,123	1,750	3,382,873
Total Revenues	<u>2,422,457</u>	<u>31,908</u>	<u>14,627</u>	<u>200,067</u>	<u>141,234</u>	<u>176,149</u>	<u>163,444</u>	<u>3,383,498</u>	<u>67,823</u>	<u>6,601,207</u>
EXPENDITURES										
Current										
General Administration	97,039	-	-	-	-	-	-	-	-	97,039
Financial Administration	76,597	-	-	-	-	-	-	-	-	76,597
Tax Administration	142,319	-	-	-	-	-	-	-	-	142,319
Non-Departmental	485,795	-	-	-	-	-	-	-	-	485,795
Judicial and Legal	627,507	-	-	-	-	-	-	-	-	627,507
Public Safety	594,134	-	-	-	-	-	-	-	-	594,134
Community Development	76,495	-	-	-	-	-	-	-	98,188	174,683
Courthouse and Buildings	61,210	2,875	-	-	-	-	-	-	-	64,085
Health and Human Services	9,059	-	-	-	-	-	-	-	-	9,059
Miscellaneous	100,127	-	-	-	-	-	-	46,408	11,126	157,661
Highway and Road	-	-	44,921	189,978	116,132	162,356	163,940	-	10,477	687,804
Capital Outlay	56,459	-	-	18,000	20,000	-	180,949	3,679,797	1,750	3,956,955
Debt Service										
Principal	9,237	-	-	-	-	-	-	502,738	-	511,975
Interest	2,866	-	-	-	-	-	-	59,333	-	62,199
Total Expenditures	<u>2,338,844</u>	<u>2,875</u>	<u>44,921</u>	<u>207,978</u>	<u>136,132</u>	<u>162,356</u>	<u>344,889</u>	<u>4,288,276</u>	<u>121,541</u>	<u>7,647,812</u>
Excess of Revenues Over (Under) Expenditures	83,613	29,033	(30,294)	(7,911)	5,102	13,793	(181,445)	(904,778)	(53,718)	(1,046,605)

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES AND USES										
Certificates of Obligations Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ -	\$ 140,000
Loan Proceeds	-	-	-	-	-	-	169,550	427,738	-	597,288
Sale of Assets	4,953	-	-	-	-	2,591	3,192	-	-	10,736
Transfers In	64,488	-	12,016	38	-	-	-	270,138	74,518	421,198
Transfers Out	(341,892)	-	-	(42,984)	(3,296)	(10,352)	(3,321)	(19,017)	(336)	(421,198)
Total Other Financing Sources and Uses	(272,451)	-	12,016	(42,946)	(3,296)	(7,761)	169,421	818,859	74,182	748,024
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(188,838)	29,033	(18,278)	(50,857)	1,806	6,032	(12,024)	(85,919)	20,464	(298,581)
Fund Balance - Beginning (Note 1)	709,906	7,486	210,790	142,933	139,728	291,437	284,998	163,751	176,573	2,127,602
Fund Balance - Ending	\$ 521,068	\$ 36,519	\$ 192,512	\$ 92,076	\$ 141,534	\$ 297,469	\$ 272,974	\$ 77,832	\$ 197,037	\$ 1,829,021

MCCULLOCH COUNTY
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2009

Reconciliation of the change in fund balances - total governmental funds to the change in net assets of governmental activities:

Net Change in Fund Balances - Total Governmental Funds \$ (298,581)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives.

Capital assets capitalized	3,955,205
Depreciation expense	(128,681)

The issuance of long-term debt provides current financial resources to governmental funds. Also, governmental funds report the effect of issuance costs when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities.

Loan Proceeds	(169,550)
Bond Proceeds	(140,000)
Bond Fees	5,000
U.S. Treasury Bonds	27,530
Amortization Expense	(2,373)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statement of Net Assets.	79,158
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Some revenues and expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as revenues and expenditures in governmental funds.

Accounts receivable	4,343
Accounts payable	551
Accrued interest receivable	(4,396)
Accrued interest payable	339
Accrued property taxes	(6,138)
Prepaid insurance	(4,953)
Contributions	(187,110)
Prepaid FEMA Expenses	(53,332)
Agency funds receivable	3,828
Deferred revenue	66,465

Change in net assets of governmental activities	\$ <u><u>3,147,305</u></u>
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See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive (Negative)</u>
REVENUES				
General Revenues				
Property Taxes	\$ 1,370,501	\$ 1,370,501	\$ 1,470,582	\$ 100,081
Sales Tax	380,000	380,000	494,780	114,780
Other Taxes	1,000	1,000	2,708	1,708
Interest Income	64,000	64,000	15,961	(48,039)
Charges for Services				
General Government				
General Administration				
County Judge				
Fees of Office	354	354	203	(151)
Probate Training	560	1,120	960	(160)
Tax Administration				
Tax Assessor-Collector				
Fees of Office	51,000	51,000	57,521	6,521
Child Protection Fee	13,000	-	9,758	9,758
Non-Departmental				
Courthouse Security	8,000	-	3,322	3,322
State Trust	21,000	21,000	6,744	(14,256)
Reimbursed Revenue	2,000	2,000	3,407	1,407
Pretrial Diversion	-	-	2,850	2,850
Other Revenue	5,000	5,000	704	(4,296)
Judicial and Legal				
Justice of Peace				
Fees of Office	-	-	16,174	16,174
Courthouse Security	-	-	3,935	3,935
Parks and Wildlife	4,500	4,500	1,804	(2,696)
Omni Base Charges	-	-	3,810	3,810
Court Fines	113,000	113,000	64,219	(48,781)
Technology Fees	6,000	-	4,001	4,001
Hot Check Collection	-	-	1,472	1,472
Small Claims	-	-	1,088	1,088
Out of County Service	-	-	230	230
Reimbursed Revenue	-	-	55	55
County Attorney				
Bond Forfeitures	10,000	10,000	-	(10,000)
District Clerk				
Fees of Office	14,500	14,500	18,175	3,675
Restoration and Preservation	3,750	-	1,918	1,918
Court Reporter Fees	-	-	1,365	1,365
Adult Restitution	3,000	3,000	4,477	1,477
Alternative Disposition Restitution	-	-	1,365	1,365
Victim Restitution	-	-	194	194
Court Fines	30,000	30,000	36,437	6,437
County Clerk				
Fees of Office	60,000	60,000	59,811	(189)
Video Fees	-	-	271	271
Restoration and Preservation	3,750	7,500	1,550	(5,950)
Archive Fees	5,000	11,225	10,200	(1,025)
Crimestopper Fee	-	-	110	110

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>REVENUES - continued</u>				
Charges for Services - continued				
Judicial and Legal - continued				
County Clerk - continued				
Pretrial Diversion	\$ -	\$ -	\$ 75	\$ 75
Guardianship Fee	-	-	960	960
Records Management	7,500	7,500	11,161	3,661
Voting Equipment Rental	-	-	1,000	1,000
Other Judicial - District				
Juvenile Restitution	-	-	922	922
Reimbursed Revenue - Jurors	-	-	4,352	4,352
Public Safety				
Sheriff				
Fees of Office	24,000	24,000	27,178	3,178
Jail				
Prisoner Care	500	500	1,220	720
Other Revenue	-	-	2,145	2,145
Operating Grants and Contributions				
Salary Supplement - County Judge	15,600	15,670	15,000	(670)
Salary Supplement - County Attorney	21,000	20,833	20,833	-
G R White Grant	-	-	15,500	15,500
Vine Grant	-	6,739	6,739	-
Step Grant	-	1,381	1,381	-
TDRA Grant	-	-	11,830	11,830
Indigent Defense Grant	8,815	-	-	-
Total Revenues	<u>2,247,330</u>	<u>2,226,323</u>	<u>2,422,457</u>	<u>196,134</u>
<u>EXPENDITURES</u>				
General Administration				
County Judge				
Current				
Salary	30,254	30,254	30,118	136
Secretary Salary	21,055	21,055	20,936	119
Longevity Pay	1,300	1,360	1,360	-
Salary Supplement	15,600	15,000	14,583	417
Emergency Management	3,600	3,600	3,000	600
Payroll Taxes	5,493	5,493	5,801	(308)
Group Insurance	11,473	11,473	11,143	330
Retirement	5,026	5,026	4,951	75
Office Supplies	600	781	781	-
Dues and Subscriptions	100	100	89	11
Juvenile Board Judge	600	600	600	-
Out of County Travel	2,250	2,527	2,527	-
Probate Training	560	300	300	-
Equipment	-	850	850	-
Total County Judge	<u>97,911</u>	<u>98,419</u>	<u>97,039</u>	<u>1,380</u>
Total General Administration	<u>97,911</u>	<u>98,419</u>	<u>97,039</u>	<u>1,380</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Financial Administration				
County Treasurer				
Current				
Salary	\$ 32,257	\$ 32,257	\$ 32,257	\$ -
Salary - Deputy	21,054	21,054	17,391	3,663
Salary - Part-time	9,634	9,634	3,210	6,424
Longevity Pay	900	900	900	-
Payroll Taxes	4,884	4,884	4,247	637
Group Insurance	11,473	11,473	11,087	386
Retirement	3,795	3,795	3,538	257
Software Support	300	-	-	-
Payroll Tax Services	400	-	-	-
Office Supplies	1,600	1,600	1,487	113
Computer Expense	-	519	519	-
Out of County Travel	1,650	1,650	1,271	379
FEMA Expense - Federal	-	690	690	-
Total County Treasurer	<u>87,947</u>	<u>88,456</u>	<u>76,597</u>	<u>11,859</u>
Total Financial Administration	<u>87,947</u>	<u>88,456</u>	<u>76,597</u>	<u>11,859</u>
Tax Administration				
Tax Assessor/Collector				
Current				
Salary	32,257	32,257	32,257	-
Salary - Deputy	21,054	21,054	19,300	1,754
Deputy - Part Time	8,000	8,831	8,831	-
Longevity Pay	1,025	1,085	1,085	-
Payroll Taxes	4,769	4,769	4,574	195
Group Insurance	11,473	11,473	11,101	372
Retirement	3,803	3,803	3,685	118
Office Supplies	1,800	1,800	1,140	660
Office Equipment Repairs	-	110	110	-
Utilities	4,000	7,397	7,335	62
Telephone	1,000	2,191	2,191	-
Dues and Subscriptions	100	100	71	29
Appraisal District	50,226	50,226	49,953	273
Out of County Travel	1,350	1,350	686	664
Total Tax Assessor/Collector	<u>140,857</u>	<u>146,446</u>	<u>142,319</u>	<u>4,127</u>
Total Tax Administration	<u>140,857</u>	<u>146,446</u>	<u>142,319</u>	<u>4,127</u>
Non-Departmental				
Current				
Parks Department	3,600	3,900	3,600	300
Worker's Compensation	1	1	-	1
Unemployment Compensation	20,000	3,000	1,906	1,094
Other Governmental	8,000	9,119	8,342	777
Ambulance Service	195,000	195,000	195,000	-
DPS and TR Telephone	3,000	3,000	2,756	244
Pager/Cell Fees	3,000	-	-	-
Legal Notices	400	1,335	1,151	184
TCEQ/SEP	-	142,885	124,461	18,424
Bonds and Insurance	70,000	92,142	92,142	-

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Non-Departmental - continued				
Current - continued				
Family Shelter Grant	\$ 5,000	\$ -	\$ -	\$ -
Other Equipment	-	-	12,094	(12,094)
Election Expense	20,000	19,066	16,920	2,146
Child Welfare Grant	2,000	2,000	2,000	-
Other General Expense	20,000	14,220	13,593	627
TAC Software Development Program	2,500	-	-	-
Emergency Management Equipment	12,500	12,500	-	12,500
TDRA Grant Expenses	-	-	11,830	(11,830)
Total Non-Departmental	365,001	498,168	485,795	12,373
Judicial and Legal				
Justice of the Peace				
Current				
Salary	32,257	32,257	32,257	-
Salary - Deputy	21,054	21,054	15,457	5,597
Salary - Part-time	6,640	6,640	2,985	3,655
Longevity Pay	240	240	240	-
Payroll Taxes	4,605	3,897	3,969	(72)
Group Insurance	11,473	5,992	5,992	-
Retirement	3,749	3,357	3,357	-
Office Supplies	2,500	2,500	2,237	263
Omni Base Charges	-	1,440	1,110	330
Technology Fund	6,000	7,853	7,853	-
Parks and Wildlife	4,500	4,500	2,753	1,747
Computer Expense	-	75	75	-
Out of County Service Fee	-	760	760	-
Copy Paper	-	36	36	-
Hot Check Restitution	-	2,490	2,490	-
Telephone	-	123	123	-
Utilities	-	428	428	-
Small Claims	-	764	764	-
Out of County Travel	1,500	1,500	474	1,026
Fine Reimbursement	-	89	47	42
Total Justice of the Peace	94,518	95,995	83,407	12,588
County Attorney				
Current				
Salary	28,788	28,788	28,788	-
Salary - Deputy	21,054	21,054	20,285	769
Salary - Part-time	-	2,173	2,173	-
State Salary Supplement	21,000	21,000	20,833	167
Longevity Pay	375	375	-	375
Payroll Taxes	5,448	5,448	5,157	291
Group Insurance	11,473	11,473	11,143	330
Retirement	4,986	4,986	4,873	113
Software Support	410	-	-	-
Office Supplies	1,500	1,567	1,567	-
Copy Paper	-	60	60	-

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Judicial and Legal - continued				
County Attorney - continued				
Current - continued				
Out of County Travel	\$ 1,850	\$ 937	\$ 937	\$ -
Batterers Intervention Program	5,000	5,000	-	5,000
Office Stipend	6,000	6,000	6,000	-
Operating Lease Payments	-	2,516	2,516	-
Total County Attorney	<u>107,884</u>	<u>111,377</u>	<u>104,332</u>	<u>7,045</u>
District Clerk				
Current				
Salary	32,257	32,257	32,257	-
Salary - Deputy	21,054	21,054	20,994	60
Salary - Part-time	9,975	10,622	10,622	-
Longevity Pay	1,340	1,340	1,340	-
Payroll Taxes	4,181	4,989	4,813	176
Group Insurance	11,473	14,324	14,324	-
Retirement	3,826	4,565	4,430	135
Office Supplies	2,350	5,240	5,085	155
Copier Equipment and Supplies	4,250	-	-	-
Copy Paper	-	212	212	-
Out of County Travel	1,350	162	160	2
Document Preservation	3,750	5,160	5,142	18
Alternative Disposition	-	970	970	-
Telephone	-	3,671	3,671	-
Utilities	-	2,774	2,774	-
Equipment	-	3,412	3,412	-
Operating Lease Payments	-	6,397	6,343	54
Total District Clerk	<u>95,806</u>	<u>117,149</u>	<u>116,549</u>	<u>600</u>
County Clerk				
Current				
Salary	32,257	32,257	32,257	-
Salary - Deputy	21,054	21,054	21,054	-
Salary - Deputy II	18,358	18,358	17,975	383
Longevity Pay	1,530	1,530	1,530	-
Payroll Taxes	5,600	5,600	5,501	99
Group Insurance	17,209	17,209	16,714	495
Retirement	5,124	5,124	5,097	27
Office Supplies	5,000	-	3,921	(3,921)
Operating Supplies	-	4,904	-	4,904
Copier Machine/Supplies	4,250	-	-	-
Out of County Travel	1,500	1,500	1,381	119
Office Equipment Repairs	-	285	285	-
Document Preservation	3,750	-	7,866	(7,866)
Document Archiving	5,000	-	-	-
Records Management	7,500	7,996	-	7,996
Operating Lease Payments	-	4,250	3,276	974
Grant Expense - HAVA	-	1,610	1,610	-
Total County Clerk	<u>128,132</u>	<u>121,677</u>	<u>118,467</u>	<u>3,210</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Judicial and Legal - continued				
Other Judicial - District				
Current				
County Appointed Defense Attorneys \$	40,000	\$ 36,644	\$ 36,644	\$ -
CPS Court Appointed Attorney	10,000	11,138	10,763	375
District Attorney Office Expense	55,000	50,068	50,068	-
Probation Diversion	-	1,660	1,660	-
Visiting Judges	400	400	83	317
District Judge	-	-	7,918	(7,918)
Court Reporter Education	275	-	-	-
Court Reporter Supplies & Equipment	200	-	-	-
Court Coordinator Salary	4,242	8,118	-	8,118
Receptionist Salary	2,626	-	-	-
Court Coordinator Telephone	600	-	-	-
Postage	450	-	-	-
District Attorney Expense	1,200	1,200	1,200	-
Court Reporter Salary	25,650	25,650	24,905	745
Professional Expense	4,000	3,673	1,209	2,464
Court Reporter Travel	200	527	527	-
Payroll Taxes - District Juvenile	184	312	293	19
District Judge Juvenile	3,000	2,875	2,875	-
Jurors	2,500	7,888	7,888	-
Adult Probation	5,000	8,969	8,969	-
Court Appointed Defense Experts	1,000	3,861	3,861	-
Telephone - D A Investigator	-	1,637	1,637	-
Juvenile Detention	8,000	11,360	10,640	720
Juvenile Probation	20,604	22,104	22,104	-
Court Appointed Juvenile Attorneys	-	2,533	2,533	-
Out of County Travel	-	275	-	275
Miscellaneous	800	1,732	1,732	-
Courthouse Security	-	113	113	-
Capital Case Public Defender Program	1,273	1,273	1,273	-
Indigent Defense Grant Fund	8,815	-	-	-
Administrative Judge Assessment	843	843	843	-
Total Other Judicial - District	<u>196,862</u>	<u>204,853</u>	<u>199,738</u>	<u>5,115</u>
Other Judicial - County				
Current				
Court Appointed Defense Attorney	2,000	2,077	2,077	-
Court Appointed Ad Litem Attorney	-	2,600	2,600	-
Visiting Judge	200	200	-	200
Professional Expense	1,500	-	-	-
Court Reporter Expense	200	1	-	1
Court Reporter Travel	-	200	-	200
Other General Expense	1,000	1,000	10	990
Jurors	2,500	1,195	-	1,195
Miscellaneous	200	327	327	-
Total Other Judicial - County	<u>7,600</u>	<u>7,600</u>	<u>5,014</u>	<u>2,586</u>
Total Judicial and Legal	<u>630,802</u>	<u>658,651</u>	<u>627,507</u>	<u>31,144</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Public Safety				
Sheriff				
Current				
Salary - Sheriff	\$ 33,474	\$ 33,487	\$ 33,487	\$ -
Salary - Deputies	167,325	164,595	164,595	-
Overtime Pay	4,200	4,200	741	3,459
Longevity Pay	3,020	3,020	3,020	-
Emergency Management	3,600	3,600	3,600	-
Payroll Taxes	16,189	16,189	15,582	607
Group Insurance	40,155	40,155	39,603	552
Retirement	14,814	14,813	14,435	378
Document Preservation	-	400	400	-
Office Supplies	1,000	1,797	1,748	49
Copier Equipment and Supplies	1,650	-	-	-
Computer Expense	1,200	3,810	2,310	1,500
Fuel and Lubricants	24,000	24,000	19,875	4,125
Uniforms	1,000	1,000	196	804
Telephone	7,500	9,704	9,704	-
Out of County Travel	1,000	2,460	2,190	270
Training	1,200	-	-	-
Auto Repairs	6,000	9,624	9,407	217
Tires and Tubes	1,500	1,500	1,260	240
Vehicle Insurance	2,500	1	-	1
Vine Grant	-	6,739	6,739	-
Other Equipment	4,000	4,000	564	3,436
Records Management Grant Program	2,400	1,201	1,200	1
Operating Lease Payments	-	1,650	1,763	(113)
Debt Service				
Principal Payments	-	12,375	9,237	3,138
Interest Payments	-	-	2,866	(2,866)
Capital Outlay	10,000	1	-	1
Total Sheriff	<u>347,727</u>	<u>360,321</u>	<u>344,522</u>	<u>15,799</u>
County Jail				
Current				
Salaries	104,715	95,786	95,786	-
Salaries - Part-time	14,817	24,856	24,856	-
Longevity Pay	730	730	730	-
Payroll Taxes	9,200	9,284	9,462	(178)
Group Insurance	28,683	26,022	26,022	-
Retirement	7,381	7,381	6,491	890
Utilities	20,000	30,751	30,583	168
Operating Supplies	7,000	10,573	10,332	241
Prisoner Boarding	12,500	33,838	29,313	4,525
Groceries	16,000	14,810	14,095	715
Medical	6,000	7,763	7,720	43
Cable TV	375	-	-	-
Repairs and Maintenance	6,500	6,500	5,946	554

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Public Safety - continued				
County Jail - continued				
Current - continued				
Equipment	\$ -	\$ 379	\$ 379	\$ -
Capital Outlay	-	-	13,291	(13,291)
Total County Jail	<u>233,901</u>	<u>268,673</u>	<u>275,006</u>	<u>(6,333)</u>
Total Public Safety	<u>581,628</u>	<u>628,994</u>	<u>619,528</u>	<u>9,466</u>
Community Development				
County Extension				
Current				
Salary - Extension Agent	20,060	18,940	18,940	-
Salary - Deputy	21,054	20,652	20,652	-
Payroll Taxes	2,176	2,304	2,342	(38)
Group Insurance	5,737	5,736	5,571	165
Retirement	1,474	1,474	1,446	28
Operating Supplies	-	180	180	-
Office Supplies	1,500	1,977	1,977	-
Program Supplies	500	-	-	-
Postage	400	195	195	-
Computer Expense	350	165	165	-
Copy Machine & Supplies	-	289	289	-
Utilities	2,000	2,587	2,587	-
Telephone	2,500	3,000	2,998	2
Office Equipment Repairs	-	419	324	95
Out of County Travel - CA	8,100	11,865	11,865	-
Out of County Travel - FCS	3,700	3,700	3,373	327
Stock Show/Conference	1,150	1	-	1
Equipment	-	2,350	2,350	-
Operating Lease Payments	-	1,241	1,241	-
Total County Extension	<u>70,701</u>	<u>77,075</u>	<u>76,495</u>	<u>580</u>
Total Community Development	<u>70,701</u>	<u>77,075</u>	<u>76,495</u>	<u>580</u>
Courthouse Buildings				
Current				
Contract Labor - Maintenance	13,000	13,000	12,000	1,000
Operating Supplies	3,500	3,500	2,364	1,136
Moving Expenses	-	10,321	10,321	-
Telephone	10,000	10,000	8,782	1,218
Utilities	29,000	10,006	10,006	-
Repairs and Maintenance	12,000	12,245	11,600	645
Lawn Maintenance	2,000	1,906	3	1,903
Christmas Lighting	1,000	1,000	1,000	-
Courthouse Security	8,000	27,449	281	27,168
Courthouse Restoration/TEC Contingen	-	30,000	-	30,000
Equipment	-	4,853	4,853	-
Capital Outlay	30,000	-	43,168	(43,168)
Total Courthouse & Buildings	<u>108,500</u>	<u>124,280</u>	<u>104,378</u>	<u>19,902</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Health and Human Services				
Veterans Officer				
Current				
Salary	\$ 7,459	\$ 7,683	\$ 7,683	\$ -
Payroll Taxes	571	588	592	(4)
Office Supplies	110	146	146	-
Dues & Subscriptions	50	1	-	1
Out of County Travel	400	46	-	46
Postage	25	25	17	8
Telephone	260	608	608	-
Miscellaneous	200	1	13	(12)
Total Veterans Officer	<u>9,075</u>	<u>9,098</u>	<u>9,059</u>	<u>39</u>
Total Health and Human Services	<u>9,075</u>	<u>9,098</u>	<u>9,059</u>	<u>39</u>
Miscellaneous County Expense				
Current				
Postage	9,500	10,738	9,653	1,085
Copy Machine and Supplies	2,000	1,416	1,416	-
Audit	19,500	41,500	41,500	-
Repairs and Maintenance	6,000	-	-	-
Historical Commission Grant	1,000	-	-	-
Ambulance, Fire and Center	2,000	-	-	-
Out of County Travel	-	716	716	-
Office Equipment Repairs	-	1	-	1
Volunteer Fire Department Grant	3,500	3,500	3,500	-
Board of Development Grant	20,000	20,000	20,000	-
Community Center Grant	2,400	2,400	2,400	-
Soil Conservation	2,000	2,000	-	2,000
Miscellaneous	6,000	900	842	58
Predator Control	12,500	12,500	12,500	-
Emergency Management	500	1	-	1
Indigent Burial/Autopsy Expense	2,400	4,600	4,600	-
Economic Development Project	2,000	-	-	-
Insurance Board Member	700	-	-	-
MHMR Subsidy	3,000	3,000	3,000	-
Alcohol Drug Council	1,000	1	-	1
Grants - Historical	-	1	-	1
Ambulance, Fire & Center	-	1	-	1
Economic Development Project	-	1	-	1
Capital Outlay	15,000	1	-	1
Note Payments	-	2,718	-	2,718
Total Miscellaneous County Expense	<u>111,000</u>	<u>105,995</u>	<u>100,127</u>	<u>5,868</u>
Total Expenditures	<u>2,203,422</u>	<u>2,435,582</u>	<u>2,338,844</u>	<u>96,738</u>
Excess (Deficiency) of Revenues				
Over Expenditures	43,908	(209,259)	83,613	292,872

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
OTHER FINANCING SOURCES (USES)				
Sale of Assets	\$ -	\$ 4,953	\$ 4,953	\$ -
Transfers In	-	-	64,488	64,488
Transfers Out	<u>(46,388)</u>	<u>(46,388)</u>	<u>(341,892)</u>	<u>(295,504)</u>
Total Other Financing Sources (Uses)	<u>(46,388)</u>	<u>(41,435)</u>	<u>(272,451)</u>	<u>(231,016)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,480)	(250,694)	(188,838)	61,856
Fund Balance - Beginning	<u>709,906</u>	<u>709,906</u>	<u>709,906</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 707,426</u>	<u>\$ 459,212</u>	<u>\$ 521,068</u>	<u>\$ 61,856</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL (BUDGETARY BASIS)
 SPECIAL AD VALOREM
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Property Taxes	\$ 5,460	\$ 5,460	\$ 8,693	\$ 3,233
Interest Earned	2,000	2,000	5,934	3,934
Total Revenues	<u>7,460</u>	<u>7,460</u>	<u>14,627</u>	<u>7,167</u>
EXPENDITURES				
Current				
Repairs and Maintenance	222,460	222,460	44,921	177,539
Total Expenditures	<u>222,460</u>	<u>222,460</u>	<u>44,921</u>	<u>177,539</u>
Excess Revenues Over (Under) Expenditures	(215,000)	(215,000)	(30,294)	184,706
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	12,016	12,016
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>12,016</u>	<u>12,016</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(215,000)	(215,000)	(18,278)	196,722
Fund Balance - Beginning	<u>210,790</u>	<u>210,790</u>	<u>210,790</u>	<u>-</u>
Fund Balance - Ending	<u>\$ (4,210)</u>	<u>\$ (4,210)</u>	<u>\$ 192,512</u>	<u>\$ 196,722</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ROAD AND BRIDGE PRECINCT NO. 1
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Property Taxes	\$ 27,410	\$ 27,410	\$ 24,732	\$ (2,678)
Interest Earned	5,000	5,000	1,424	(3,576)
Charges for Services				
Auto Registration	113,100	113,100	114,764	1,664
Oversize/Overweight			2,364	2,364
Lateral Road	4,160	4,160	4,253	93
County Clerk Fines	31,200	31,200	8,983	(22,217)
Operating Grants and Contributions				
TDRA Disaster Grant	64,566	64,566	43,547	(21,019)
Total Revenues	<u>245,436</u>	<u>245,436</u>	<u>200,067</u>	<u>(45,369)</u>
EXPENDITURES				
Current				
Commissioner's Salary	29,214	29,214	29,214	-
Employees' Salary	42,330	42,330	38,033	4,297
Longevity Pay	1,485	1,485	900	585
Payroll Taxes	5,816	5,816	5,109	707
Group Insurance	17,209	17,209	11,136	6,073
Retirement	5,112	5,112	3,824	1,288
Contract Labor	3,000	3,000	-	3,000
Operating Supplies	9,900	9,900	6,716	3,184
Fuel and Oil	42,500	22,390	10,470	11,920
Out of County Travel	600	1,232	1,232	-
Utilities and Telephone	1,500	1,829	1,708	121
Repairs and Maintenance	10,000	26,187	21,904	4,283
Tires and Tubes	5,900	5,900	2,960	2,940
Materials	13,000	20,329	20,329	-
Insurance	2,200	2,200	-	2,200
Mobile Phone	600	1,233	468	765
Equipment	10,000	2,000	1,447	553
Operating Lease Payments	25,000	25,000	24,778	222
TDRA Disaster Grant	64,566	75,500	-	75,500
FEMA Disaster Grant	75,500	64,566	9,750	54,816
Capital Outlay	15,000	18,000	18,000	-
Total Expenditures	<u>380,432</u>	<u>380,432</u>	<u>207,978</u>	<u>172,454</u>
Excess Revenues Over (Under) Expenditures	(134,996)	(134,996)	(7,911)	127,085
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	38	38
Transfers Out	-	-	(42,984)	(42,984)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(42,946)</u>	<u>(42,946)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(134,996)	(134,996)	(50,857)	84,139
Fund Balance - Beginning	<u>142,933</u>	<u>142,933</u>	<u>142,933</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 7,937</u>	<u>\$ 7,937</u>	<u>\$ 92,076</u>	<u>\$ 84,139</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ROAD AND BRIDGE PRECINCT NO. 2
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
General Revenues				
Property Taxes	\$ 20,557	\$ 20,557	\$ 18,549	\$ (2,008)
Interest Earned	3,500	3,500	1,390	(2,110)
Charges for Services				
Auto Registration	84,825	84,825	86,073	1,248
Oversize/Overweight	-	-	1,773	1,773
Lateral Road	3,120	3,120	3,190	70
County Clerk Fines	23,400	23,400	6,737	(16,663)
Reimbursed Revenue	-	-	265	265
Operating Grants and Contributions				
TDRA Disaster Grant	28,919	28,919	23,257	(5,662)
Total Revenues	<u>164,321</u>	<u>164,321</u>	<u>141,234</u>	<u>(23,087)</u>
EXPENDITURES				
Current				
Commissioner's Salary	29,214	29,214	29,214	-
Employees' Salary	33,418	36,266	36,266	-
Longevity Pay	-	1,260	1,260	-
Contract Labor	1,260	1,744	1,744	-
Payroll Taxes	4,888	4,888	5,035	(147)
Group Insurance	11,473	11,473	11,170	303
Retirement	4,472	4,472	3,833	639
Operating Supplies	8,500	5,719	5,546	173
Fuel and Oil	22,000	13,994	13,225	769
Out of County Travel	600	749	749	-
Utilities	800	1,255	1,183	72
Repairs and Maintenance	20,000	30,149	4,498	25,651
Tires and Tubes	3,200	3,200	1,876	1,324
Insurance	3,950	3,950	-	3,950
Mobile Phone	500	533	533	-
Equipment	17,000	17,000	-	17,000
Special Paving Project	150,000	130,000	-	130,000
TDRA Disaster Grant	28,919	28,919	-	28,919
FEMA Disaster Grant	14,000	9,409	-	9,409
Capital Outlay	-	20,000	20,000	-
Total Expenditures	<u>354,194</u>	<u>354,194</u>	<u>136,132</u>	<u>218,062</u>
Excess Revenues Over (Under) Expenditures	(189,873)	(189,873)	5,102	194,975
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	(3,296)	(3,296)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(3,296)</u>	<u>(3,296)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(189,873)	(189,873)	1,806	191,679
Fund Balance - Beginning	139,728	139,728	139,728	-
Fund Balance - Ending	<u>\$ (50,145)</u>	<u>\$ (50,145)</u>	<u>\$ 141,534</u>	<u>\$ 191,679</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ROAD AND BRIDGE PRECINCT NO. 3
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
General Revenues				
Property Taxes	\$ 28,991	\$ 28,991	\$ 26,159	\$ (2,832)
Interest Earned	4,400	4,400	2,011	(2,389)
Charges for Services				
Auto Registration	119,625	119,625	121,385	1,760
Oversize/Overweight	-	-	2,475	2,475
Lateral Road	4,400	4,400	4,498	98
County Clerk Fines	33,000	33,000	9,501	(23,499)
Reimbursed Revenue	-	-	525	525
Operating Grants and Contributions				
TDRA Disaster Grant	87,532	87,532	9,595	(77,937)
Total Revenues	<u>277,948</u>	<u>277,948</u>	<u>176,149</u>	<u>(101,799)</u>
EXPENDITURES				
Current				
Commissioner's Salary	29,214	29,214	29,214	-
Employees' Salary	39,378	39,378	32,596	6,782
Longevity Pay	900	900	900	-
Payroll Taxes	7,645	7,645	4,765	2,880
Group Insurance	17,209	17,209	8,808	8,401
Retirement	4,864	4,864	2,914	1,950
Operating Supplies	15,500	7,167	6,563	604
Fuel and Oil	31,000	16,067	14,144	1,923
Out of County Travel	600	2,645	1,645	1,000
Utilities	2,000	2,000	1,456	544
Repairs and Maintenance	15,500	35,000	30,712	4,288
Tires and Tubes	5,500	8,640	7,686	954
Insurance	1,540	1,540	-	1,540
Materials	7,500	7,500	1,908	5,592
Mobile Phone	700	700	651	49
Equipment	4,000	4,000	3,444	556
TDRA Disaster Grant	87,532	87,532	-	87,532
FEMA Disaster Grant	249,500	249,500	14,950	234,550
Debt Service				
Principal Payments	17,500	16,081	-	16,081
Total Expenditures	<u>537,582</u>	<u>537,582</u>	<u>162,356</u>	<u>375,226</u>
Excess Revenues Over (Under) Expenditures	(259,634)	(259,634)	13,793	273,427
OTHER FINANCING SOURCES (USES)				
Sale of Assets	-	-	2,591	2,591
Transfers In	-	-	(10,352)	(10,352)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(7,761)</u>	<u>(7,761)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(259,634)	(259,634)	6,032	265,666
Fund Balance - Beginning	<u>291,437</u>	<u>291,437</u>	<u>291,437</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 31,803</u>	<u>\$ 31,803</u>	<u>\$ 297,469</u>	<u>\$ 265,666</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL (BUDGETARY BASIS)

ROAD AND BRIDGE PRECINCT NO. 4

FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Property Taxes	\$ 28,464	\$ 28,464	\$ 25,683	\$ (2,781)
Interest Earned	7,550	7,550	2,312	(5,238)
Charges for Services				
Auto Registration	117,450	117,450	119,179	1,729
Lateral Road	4,320	4,320	4,416	96
Oversize/Overweight	-	-	2,480	2,480
County Clerk Fines	32,400	32,400	9,328	(23,072)
Reimbursed Revenue	-	-	46	46
Operating Grants and Contributions				
TDRA Disaster Grant	114,730	114,730	-	(114,730)
Total Revenues	<u>304,914</u>	<u>304,914</u>	<u>163,444</u>	<u>(141,470)</u>
EXPENDITURES				
Current				
Commissioner's Salary	29,214	29,214	29,214	-
Employees' Salary	40,000	39,431	25,762	13,669
Part Time Salary	30,000	30,569	30,569	-
Contract Labor	20,000	20,000	-	20,000
Payroll Taxes	7,645	7,645	6,839	806
Group Insurance	17,209	17,209	9,818	7,391
Longevity Plan	720	720	360	360
Retirement	4,895	4,895	3,599	1,296
Operating Supplies	15,000	17,710	17,205	505
Fuel and Oil	40,000	28,402	16,288	12,114
Utilities	2,500	2,500	1,597	903
Repairs and Maintenance	22,000	24,886	17,576	7,310
Insurance	3,190	3,190	-	3,190
Tires and Tubes	8,000	13,402	2,204	11,198
Materials	15,000	15,000	883	14,117
Out of County Travel	600	1,200	1,066	134
Mobile Phone	1,400	1,400	960	440
Equipment	15,000	15,000	-	15,000
TDRA Disaster Grant	114,730	114,730	-	114,730
FEMA Disaster Grant	169,500	169,500	-	169,500
Capital Outlay	35,000	35,000	180,949	(145,949)
Total Expenditures	<u>591,603</u>	<u>591,603</u>	<u>344,889</u>	<u>246,714</u>
Excess Revenues Over (Under) Expenditures	(286,689)	(286,689)	(181,445)	105,244
OTHER FINANCING SOURCES (USES)				
Loan Proceeds	-	-	169,550	169,550
Sale of Assets	-	-	3,192	3,192
Transfers Out	-	-	(3,321)	(3,321)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>169,421</u>	<u>169,421</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(286,689)	(286,689)	(12,024)	274,665
Fund Balance - Beginning	<u>284,998</u>	<u>284,998</u>	<u>284,998</u>	<u>-</u>
Fund Balance - Ending	\$ <u>(1,691)</u>	\$ <u>(1,691)</u>	\$ <u>272,974</u>	\$ <u>274,665</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
COURTHOUSE RESTORATION
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Interest Earned	\$ -	\$ -	\$ 2,375	\$ 2,375
Capital Grants and Contributions				
Courthouse Restoration Grant	5,200,000	5,200,000	3,381,123	(1,818,877)
Total Revenues	<u>5,200,000</u>	<u>5,200,000</u>	<u>3,383,498</u>	<u>(1,816,502)</u>
EXPENDITURES				
Current				
Attorney Fees	-	-	5,000	(5,000)
Miscellaneous	16,947	16,947	13,378	3,569
Bond Fees	500	500	500	-
U S Treasury Zero Coupon SLG's	27,530	27,530	27,530	-
Debt Service				
Principal Payments	502,738	502,738	502,738	-
Interest Payments	59,333	59,333	59,333	-
Capital Outlay	6,117,952	6,117,952	3,679,797	2,438,155
Total Expenditures	<u>6,725,000</u>	<u>6,725,000</u>	<u>4,288,276</u>	<u>2,436,724</u>
Excess Revenues Over (Under) Expenditures	(1,525,000)	(1,525,000)	(904,778)	620,222
OTHER FINANCING SOURCES (USES)				
Loan Proceeds	-	-	567,738	567,738
Transfers In	1,525,000	1,525,000	270,138	(1,254,862)
Transfers Out	-	-	(19,017)	(19,017)
Total Other Financing Sources (Uses)	<u>1,525,000</u>	<u>1,525,000</u>	<u>818,859</u>	<u>(706,141)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	-	(85,919)	(85,919)
Fund Balance - Beginning	<u>163,751</u>	<u>163,751</u>	<u>163,751</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 163,751</u>	<u>\$ 163,751</u>	<u>\$ 77,832</u>	<u>\$ (85,919)</u>

**MCCULLOCH COUNTY
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2009**

	<u>Private- Purpose Trusts/Funds</u>	<u>Agency Funds</u>
ASSETS		
Cash and Cash Equivalents	\$ 467,610	\$ 268,977
Receivables:		
Due from Other Funds	-	7,241
Due from Others	-	417,921
Inventory	-	765
Total Assets	<u>467,610</u>	<u>694,904</u>
LIABILITIES		
Accounts Payable	-	145,646
Due to Other Funds	-	527,249
Amount in Asset Forfeiture	-	22,009
Total Liabilities	<u>\$ -</u>	<u>\$ 694,904</u>
NET ASSETS		
Held in Trust and/or Escrow	<u>467,610</u>	<u>-</u>
Total Net Assets	<u>\$ 467,610</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2009

		Private- Purpose <u>Trusts/Funds</u>
ADDITIONS		
Contributions	\$	116,581
Interest		<u>8,722</u>
Total Additions		<u>125,303</u>
 DEDUCTIONS		
Refunds of Contributions		76,985
Administrative Expenses		<u>-</u>
Total Deductions		<u>76,985</u>
Change in Net Assets		48,318
Net Assets - Beginning of the Year		<u>419,292</u>
Net Assets - End of the Year	\$	<u><u>467,610</u></u>

See accompanying notes to the basic financial statements.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The Judge and Commissioners are the level of government which has governance responsibilities over the activities within the jurisdiction of McCulloch County. The Judge and Commissioners are elected by the public and have decision making authority, the power to designate management, and the responsibility to significantly influence operations. The County provides the following services: judicial and legal services, public safety, community development, health and human services, maintenance of County property and general administrative services.

The criteria used to determine which entities, agencies or authorities are part of the County's operations include how the budget is adopted, whether debt is secured by general obligations of the County, the County's duty to cover any deficits that may occur, and supervision over the accounting function. Based on the preceding criteria, all entities, agencies and authorities relevant to the operations of McCulloch County have been included in the reporting entity.

The County's financial statements are prepared in accordance with generally accepted principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*.

The financial statements include:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the County's overall financial position and results of operations.
- Financial statements prepared using full accrual for all the County's activities.
- A change in the fund financial statements to focus on the major funds.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The County's funds are grouped into two broad fund categories for financial statement presentation purposes. Governmental funds include the General Fund and the Special Revenue Funds. Fiduciary funds include the agency funds.

Basis of Accounting

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the Statement of Net Assets and the Statement of Activities) report information on all of the activities of the primary government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which primarily rely on fees and charges for support. The County has no business-type activities.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This approach differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds. The primary effect of internal activity has been eliminated from the government-wide financial statements.

The government-wide Statement of Activities presents a comparison between expenses and program revenues for each governmental program. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipients of goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

identifies the extent to which each program is self-financing or draws from the general revenues of the County.

The County has restricted net assets, consisting of cash and receivables, less the related liabilities. Net assets should be reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The following is a summary of restricted net assets, for the purposes listed:

General Fund	\$	154,399
Debt Service Fund		39,876
Special Ad Valorem		193,801
Road & Bridge Precinct #1		80,259
Road & Bridge Precinct #2		130,859
Road & Bridge Precinct #3		143,037
Road & Bridge Precinct #4		87,725
Courthouse Restoration		114,093
Other Governmental Funds		<u>197,037</u>
Total Restricted Cash		<u>\$1,141,086</u>

These restricted net assets are listed below in detail:

Special Purposes		
General Fund		
Records Management	\$	31,583
Salary Supplement Excess		647
Courthouse Security		47,194
Probate Training		7,190
JP Technology		5,253
Archive Fees		49,866
Video Fees		1,122

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Document Restoration		3,329
Voting Machine Rental		8,215
Subtotal - General Fund	\$	154,399
 Special Ad Valorem Fund	 \$	 193,801
 Courthouse Restoration	 \$	 114,093
 Road & Bridge Precincts		
Road & Bridge Precinct #1	\$	80,259
Road & Bridge Precinct #2		130,859
Road & Bridge Precinct #3		143,037
Road & Bridge Precinct #4		87,725
Subtotal - Road & Bridge Precincts	\$	441,880
 Other Governmental Funds		
Combined Road & Bridge		2,023
Library Fund		73,368
Law Library Fund		8,531
Hot Check Fund		10,763
Water Grant Fund		25
Library Grant		11,963
Batterer's Intervention		1,721
Special Road Repair Precincts #1 & #3		85,623
Interest and Sinking		3,020
Subtotal - Other Governmental Funds	\$	197,037
 Total Special Services	 \$	 1,101,210
 Total Debt Service	 \$	 39,876

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

FUND FINANCIAL STATEMENTS

Fund financial statements report detailed information about the County. The focus of the fund financial statements is on major funds rather than reporting funds by type.

GOVERNMENTAL FUNDS

All governmental funds are accounted for using the modified accrual basis of accounting and the current financial resources measurement focus. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

The major governmental funds are:

General Fund - This is the county's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Ad Valorem Tax Fund - This fund provides for the assessment of a portion of the ad valorem taxes to be used for road and bridge projects and right of way expenditures.

Road and Bridge Precincts No. 1 - 4 - The road and bridge precincts record the revenues and expenditures to be used for the operations of the four County Precincts.

Courthouse Restoration - This fund accounts for the grant revenues and related expenditures for the Courthouse restoration project.

Revenue Recognition

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available (i.e., collectible within the current year or at year-end and available to pay obligations of the current period.) This includes special assessments, interest revenue, and reimbursed revenues.

Property taxes, though measurable, are not available soon enough in the subsequent year to finance current period obligations. Therefore, property tax receivables are recorded and deferred until they become available. In the fund financial statements, property taxes are recorded as revenue in the

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

period levied to the extent they are collected as of year-end. Due to the immaterial amount of any additional property taxes collected after year-end, no additional accrual is made in the government-wide financial statements.

Other revenues, including licenses and permits, certain charges for services, and miscellaneous revenues, are recorded as revenue when received in cash because they are generally not measurable until actually received.

Expenditure Recognition

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. However, principal on general long-term debt, which has not matured, is recognized when paid. Allocations of costs, such as depreciation, are not recognized in the governmental funds.

DEBT SERVICE FUNDS

The Debt Service (Permanent Improvement) Fund is used to account for the accumulation of resources for, and the payment of long-term debt including capital lease obligations, principal, interest, and related costs.

PROPRIETARY FUNDS

The County has no proprietary funds.

FIDUCIARY FUNDS

The County is responsible for several small private-purpose trusts, which are held for the benefit of the trust beneficiaries. The County is also responsible for Agency funds, which include funds collected by the elected officials of the County. Agency funds are due and payable to others, including the governmental funds. Both types of fiduciary funds are reported in the Statement of Fiduciary Net Assets.

Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand and demand deposits.

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Investments

Governmental Accounting Standard Board Statement No. 31, "Accounting and Financial Reporting for Certain Investments" was implemented during 1997. In accordance with this statement, investments held at December 31, 2001 with original maturities greater than one year are stated at fair value.

Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost. The County has no investments other than cash.

Inventory of Supplies

The County carries no material amount of inventory.

Receivables

Receivables at September 30, 2009 consist of miscellaneous accounts receivable, property taxes, amounts due from other funds, and accrued interest on investments.

The detail of Accounts Receivable consists of the following:

	Current	Noncurrent Restricted
Accounts Receivable - Miscellaneous	\$ 451,225	\$ 127,584
Taxes	154,447	14,055
Interest Receivable	729	1,061
Totals	\$ 606,401	\$ 142,700

Capital Assets and Depreciation

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the County as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets is historical cost, or where historical cost is not available, estimated historical

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

cost based on replacement cost. The minimum capitalization threshold is any individual item with a total cost greater than \$7,500. Donated capital assets are capitalized at estimated fair market value on the date donated.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Buildings and Improvements	20 - 50 years
Infrastructure	5 - 50 years
Equipment	2 - 15 years
Vehicles	5 years

Infrastructure

GASB No. 34 required the County to report and depreciate new infrastructure assets effective October 1, 2003. Infrastructure assets include roads and bridges. These infrastructure assets are likely to be the largest asset class of the County. General infrastructure assets include all roads and bridges and other infrastructure assets acquired subsequent to October 1, 2003.

Interest Capitalization

The County does not charge any capitalization of interest during construction.

Reservations of Fund Balance

Fund balances are restricted for various purposes. The following amounts are reserved for the purposes indicated:

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Vehicle Contingency	\$	<u>8,000</u>
Special Purposes		
General Fund	\$	154,399
Special Ad Valorem		192,512
Road & Bridge Precincts		
Precinct No. 1		92,076
Precinct No. 2		141,534
Precinct No. 3		297,469
Precinct No. 4		272,974
Courthouse Restoration		77,832
Other Governmental		<u>197,037</u>
Total Special Services	\$	<u>1,425,833</u>
Debt Service	\$	<u>36,519</u>

Unpaid Compensated Absences

The County accrues unused portions of vacation pay in the period the fund liability is incurred. Even though the County has appropriated, accumulated, and earmarked expendable available fund resources for these amounts, the portion not normally expected to be liquidated with expendable available financial resources is not reported as a fund liability in accordance with Interpretation No. 6 of the Governmental Accounting Standards Board - Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements. There was no unpaid compensated absence liability as of September 30, 2009 (Note 7).

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY

Budget Requirements, Accounting, and Reporting

The budget requirements for all funds are as follows:

Annual budgets are adopted for all major County funds and various non-major funds. Under state law, the County Judge submits an annual budget to the County Commissioners for consideration and approval. Such budget

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY, continued

is based on expected expenditures by program within a fund and estimated resources by source for all funds.

The County Judge submits budget amendment ordinances to the County Commissioners. These ordinances are updated for any estimate revisions as well as year-end encumbrances and may include any additional information requested by the County Commissioners. The Commissioners may subsequently amend such ordinances. Amendments to the appropriation ordinance during the fiscal year ending September 30, 2009 were approved by the County Commissioners.

For day-to-day management control, expenditures may not exceed the budget at the expenditure-type (i.e., personal services, other operations and maintenance, etc.) level of each cost center (activity within a program within a fund.) The Commissioners may transfer unencumbered appropriations within programs within funds.

Appropriation control (County Commissioners appropriated budget) is by program within a fund. The County Commissioners may, by ordinance, transfer amounts among programs within and between funds. Budgetary comparison schedules on the major funds are presented in the Supplemental Section as Required Supplemental Information. The budgetary basis is the accrual basis of accounting.

Expenditures Exceeding Budget

The County had no expenditures in excess of budgeted amounts for the fiscal year ending September 30, 2009.

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY, continued

Interfund Transfers

Purpose	Transfers In	Transfers Out
General Fund	\$ 64,488	\$ 341,892
Special Ad Valorem	12,016	-
Library	54,186	-
Road and Bridge Precinct No. 1	38	42,984
Road and Bridge Precinct No. 2	-	3,296
Road and Bridge Precinct No. 3	-	10,352
Road and Bridge Precinct No. 4	-	3,321
Combined Road and Bridge	12,315	-
Prosecutors Collections	-	336
Interest and Sinking	3,017	-
Batterer's Intervention Grant	5,000	-
Courthouse Restoration Grant	270,138	19,017
	<u>\$ 421,198</u>	<u>\$ 421,198</u>

NOTE 3 - DEPOSITS AND INVESTMENTS

Policies and Practices

The County Judge and County Commissioners have the authority to choose the types of deposits and investments made by the County. Various federal deposit insurance corporations provide protection of County cash and investments as well as qualified pledged or pooled securities by the institutions holding the assets. The various institutions, or their trustees, including Commercial National Bank of Brady hold such collateral. The County does not enter into reverse repurchase agreements.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 3 - DEPOSITS AND INVESTMENTS, continued

Deposits

At year-end, the carrying amount of the County's deposits was \$2,597,937 and the bank balance totaled \$2,475,593. The carrying amount includes \$1,826,995 reported in the Statement of Net Assets, with the remaining balance consisting of agency funds and trust accounts. Of the bank balances, \$1,069,802 was insured by the federal deposit insurance corporation and \$1,528,135 was covered by pledged securities held by the depository bank, Commercial National Bank of Brady. Deposits with the depository banks were fully secured at the balance sheet date by FDIC coverage and pledged securities.

Investments

The County invested in U. S. Treasury Obligations - State and Local Government Series with an interest rate equal to zero percent (0%). These bonds were purchased with a portion of the proceeds from the General Obligation Refunding Bond, Series 2009, for future debt service. As of September 30, 2009, the value of the bonds was \$27,530.

NOTE 4 - PROPERTY TAXES

Property taxes include amounts levied against all real and tangible personal property located in the County. Real property taxes are levied before the first day of October on the assessed value listed as of the prior January 1. Taxes are due and payable upon receipt of the tax bill and are considered delinquent if not paid by February 1. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Assessed values are established by the McCulloch County Appraisal District.

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended September 30, 2009 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Not being depreciated:				
Land	\$ 222,378	\$ -	\$ -	\$ 222,378
Subtotal	222,378	-	-	222,378
Other capital assets:				
Buildings	1,196,898	-	-	1,196,898
Equipment	891,609	275,407	-	1,167,016
Vehicles	312,319	-	-	312,319
Subtotal	2,400,826	275,407	-	2,676,233
Accumulated depreciation:				
Buildings	(623,797)	(22,522)	-	(646,319)
Equipment	(528,835)	(84,820)	-	(613,655)
Vehicles	(250,423)	(21,339)	-	(271,762)
Subtotal	(1,403,055)	(128,681)	-	(1,531,736)
Net other capital assets	997,771	146,726	-	1,144,497
Net capital assets	<u>\$ 1,220,149</u>	<u>\$ 146,726</u>	<u>\$ -</u>	<u>\$ 1,366,875</u>

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION, continued

Depreciation was charged to the functions as follows:

Tax Administration	\$	5,454
Judicial and Legal		2,883
Public Safety		28,143
Community Development		5,375
Courthouse and Buildings		4,635
Highway and Road		81,887
Miscellaneous		304
Total depreciation expense	\$	128,681

The County is in the process of renovating the courthouse building. Through September 30, 2009, the County has incurred \$6,346,814 in construction work in progress in renovating the courthouse building.

The County has incurred \$20,000 for architect fees for a future jail project. This amount has also been recorded as construction in progress.

NOTE 6 - EMPLOYEE PENSIONS

Plan Description

McCulloch County provides pension benefits for all of its full-time employees through a nontraditional defined benefit pension 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 586 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 6 - EMPLOYEE PENSIONS, continued

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 20 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 deposits in the plan to receive any employer-financed benefit. Members who withdraw their personal deposits 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 deposits 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 benefit is calculated by converting the sum of the employee's accumulated deposits and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The employer has elected the annually determined contribution rate (Variable-Rate) 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.

The rate contributed for the months of the accounting year in 2008 was 7.00% and was 7.00% for the months of the accounting year in 2009.

The deposit rate payable for the employee members for the calendar year 2009 is 7.00% as adopted by the governing body of the employer. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Annual Pension Cost

For the employer's accounting year ending September 30, 2009, the annual pension cost for the TCDRS plan for its employees was \$69,653 and the actual contributions were \$69,653.

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 6 - EMPLOYEE PENSIONS, continued

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2007 and December 31, 2008, the basis for determining the contributions rates for calendar years 2008 and 2009. The December 31, 2008 actuarial valuation is the most recent valuation.

ACTUARIAL VALUATION INFORMATION

Actuarial Valuation Date	12/31/06	12/31/07	12/31/08
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, open	Level percentage of payroll, open	Level percentage of payroll, open
Amortization period	30	30	30
Asset valuation method	SAF: 10-year smoothed value ESF: Fund value	SAF: 10-year smoothed value ESF: Fund value	SAF: 10-year smoothed value ESF: Fund value
Actuarial Assumptions:			
Investment return ¹	8.00%	8.00%	8.00%
Projected salary increases ¹	5.30%	5.30%	5.30%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.0%	0.0%	0.0%

¹Includes inflation at the stated rate

Trend Information for the Retirement
 Plan for the Employees of McCulloch County

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
September 30, 2007	\$ 66,849	100%	\$ 0
September 30, 2008	69,792	100%	0
September 30, 2009	69,653	100%	0

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 6 - EMPLOYEE PENSIONS, continued

Schedule of Funding Progress for the Retirement Plan
 for the Employees of McCulloch County

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll ¹ (c)	UAAL as a % of Covered Payroll ((b-a)/c)
12/31/06	\$ 2,575,958	\$ 2,202,605	\$ (373,353)	116.95%	\$ 941,443	(39.66%)
12/31/07	2,770,342	2,349,155	(421,187)	117.93%	969,121	(43.46%)
12/31/08	2,588,233	2,382,999	(205,234)	108.61%	987,851	(20.78%)

¹The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

There was no Net Pension Obligation (NPO) at the beginning or end of the year for any of the three years presented.

NOTE 7 - OTHER EMPLOYEE BENEFITS

Compensated Absences

Accumulated Unpaid Vacation and Compensatory Time

All full-time, regular employees are eligible for vacation benefits. Benefits are accrued at the rate of .833 working days per month, which is the equivalent of 10 days per year. Vacation time is accrued to a maximum of 10 days. If an employee works for at least six months in a position which accrues vacation, the employee is eligible to receive pay for unused vacation upon termination. Employees are not paid for unused sick leave at the termination of employment.

For the year ending September 30, 2009, all employees were required to take any unused vacation before year end. Therefore, no accrual has been made for accrued unpaid compensation.

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 8 - RISK MANAGEMENT

Liability Insurance

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; employees health and life and natural disasters. The County manages these losses by purchasing insurance to preclude any significant losses.

Management believes the insurance coverage is sufficient to preclude any significant uninsured losses to the County. Settled claims have not exceeded the insurance coverage in any of the past three fiscal years nor has there been a reduction in insurance coverage from prior years.

NOTE 9 - OPERATING LEASE COMMITMENTS

The County has several operating lease obligations as of September 30, 2009. These lease obligations have been recorded in the General Fund and Precinct #1. The County's future minimum lease commitments on these operating leases are shown as follows:

CTWP Leasing - District and County Clerks	September 30, 2010	\$ 8,243
(2 Kyocera Digital Copiers)	September 30, 2011	8,243
	September 30, 2012	8,243
	September 30, 2013	8,243
	September 30, 2014	4,810
		<u>\$ 37,782</u>
 Caterpillar Financial Services - Precinct #1	September 30, 2010	 \$ 24,778
(2 Caterpillar Motor Graders)	September 30, 2011	168,715
		<u>\$ 193,493</u>

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 9 - OPERATING LEASE COMMITMENTS, continued

CTWP Leasing - Sheriff	September 30, 2010	\$	1,632
(Kyocera Digital Copier)	September 30, 2011		1,632
	September 30, 2012		<u>408</u>
		\$	<u><u>3,672</u></u>
CTWP Leasing - Extension Office	September 30, 2010	\$	2,700
(Kyocera Color Copier)	September 30, 2011		2,700
	September 30, 2012		2,700
	September 30, 2013		2,700
	September 30, 2014		<u>1,575</u>
		\$	<u><u>12,375</u></u>
Marlin Leasing - County Attorney	September 30, 2010	\$	4,608
(Computer/Software)	September 30, 2011		4,608
	September 30, 2012		<u>2,304</u>
		\$	<u><u>11,520</u></u>

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 10 - LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2009 includes the following:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Notes payable:					
CNB #100521900- Sheriff	\$ 32,943	\$ -	\$ 9,237	\$ 23,706	\$ 11,846
CNB #1001115600- Precinct #4	-	169,550	-	169,550	30,521
CNB #1001198000- Courthouse Restoration	-	427,738	427,738	-	-
Bonds payable:					
General Obligation Refunding Bond, Series 2009	-	140,000	-	140,000	45,000
Certificates of Obligation, Series 2008	1,525,000	-	75,000	1,450,000	80,000
Total long-term liabilities	<u>\$ 1,557,943</u>	<u>\$ 737,288</u>	<u>\$ 511,975</u>	<u>\$ 1,783,256</u>	<u>\$ 167,367</u>

Description of Debt

Commercial National Bank #100521900 - Sheriff

On September 12, 2007, the Sheriff borrowed \$44,576 from the Commercial National Bank for the purchase of two 2007 Dodge Chargers. The note is due and payable in 4 annual payments of \$12,103.11 beginning October 1, 2007, which include interest at 5.50%. The note will be fully paid at October 1, 2010.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 10 - LONG-TERM LIABILITIES, continued

Commercial National Bank #1001115600 - Precinct #4

On January 30, 2009, Precinct #4 borrowed \$169,550 from the Commercial National Bank for the purchase of a motor grader. The note is due and payable in 5 annual payment of \$38,756.83 beginning February 28, 2010, which include interest at 4.50%. The note will be fully paid at February 28, 2014.

Commercial National Bank #1001198000 - Courthouse Restoration

On April 17, 2009, the County borrowed \$427,738 from the Commercial National Bank for interim funding on the restoration of the Courthouse. The note was due on October 17, 2009, including interest at 4.50%. The note was paid in full on May 11, 2009.

Certificates of Obligation, Series 2008

On May 1, 2008, the County issued the McCulloch County Certificates of Obligation, Series 2008 in the amount of \$1,525,000. These bonds were issued to fund the restoration of the McCulloch County Courthouse. Principal amounts on these certificates are due and payable annually beginning June 1, 2009. Interest is due and payable semi-annually beginning December 1, 2008 at a rate of 3.797%. These certificates will be paid in full on June 1, 2023. Bond issuance costs are amortized over a period of one hundred eighty (180) months.

General Obligation Refunding Bond, Series 2009

On May 28, 2009, the County issued the McCulloch County, Texas General Obligation Refunding Bond, Series 2009 in the amount of \$140,000. In adopting its budget and ad valorem tax levy for the September 30, 2009 fiscal year, the County inadvertently did not include an amount for payment of the Refunded Obligations for Series 2008. Principal amounts on these certificates are due and payable annually beginning June 1, 2010. Interest is due and payable semi-annually beginning December 1, 2009 at a rate of 4.50%. These certificates will be paid in full on June 1, 2012. Bond issuance costs are amortized over a period of thirty-six (36) months.

Debt Maturity

Debt service requirements at September 30, 2009 are as follows:

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 10 - LONG-TERM LIABILITIES, continued

Commercial National Bank #100521900 - Sheriff

Year Ended September 30	Principal	Interest	Total
2010	\$ 11,846	\$ 257	\$ 12,103
2011	11,860	243	12,103
	<u>\$ 23,706</u>	<u>\$ 500</u>	<u>\$ 24,206</u>

Commercial National Bank #1001115600 - Precinct #4

Year Ended September 30	Principal	Interest	Total
2010	\$ 30,521	\$ 8,236	\$ 38,757
2011	32,500	6,257	38,757
2012	33,950	4,807	38,757
2013	35,491	3,266	38,757
2014	37,088	1,669	38,757
	<u>\$ 169,550</u>	<u>\$ 24,235</u>	<u>\$ 193,785</u>

Certifications of Obligation, Series 2008

Year Ended September 30	Principal	Interest	Total
2010	\$ 80,000	\$ 55,057	\$ 135,057
2011	85,000	52,019	137,019
2012	85,000	48,791	133,791
2013	90,000	45,564	135,564
2014 - 2023	1,110,000	244,337	1,354,337
	<u>\$ 1,450,000</u>	<u>\$ 445,768</u>	<u>\$ 1,895,768</u>

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

NOTE 10 - LONG-TERM LIABILITIES, continued

General Obligation Refunding Bond, Series 2009

Year Ended September 30	Principal	Interest	Total
2010	\$ 45,000	\$ 6,353	\$ 51,353
2011	45,000	4,275	49,275
2012	50,000	2,250	52,250
	\$ 140,000	\$ 12,878	\$ 152,878

NOTE 11 - PREPAID EXPENSES AND DEFERRED REVENUE

The County has spent FEMA grant funds that have not yet been allocated to specific projects. This amount of \$195,752 is recorded as a prepaid expense on the Statements of Net Assets.

The County has also received FEMA grant funds that have not been expended on specific road projects. This amount of \$584,145 is recorded as deferred revenue on the Statement of Net Assets. As the road projects are completed, deferred revenue will be reduced and revenue will be recognized by the County.

SINGLE AUDIT SECTION

MCCULLOCH COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED SEPTEMBER 30, 2009

Federal Grantor/Pass-Through Grantor Program Title	Grant Number	Federal CFDA Number	Disbursements/ Expenditures
Federal Programs:			
U.S. Department of Housing and Urban Development			
Pass-through programs from:			
Texas Department of Rural Affairs			
Texas Community Development Block Grant Program	728157	14.228	\$ 88,229
Texas Community Development Block Grant Program	726419	14.228	<u>1,750</u>
			89,979
U.S. Department of Homeland Security			
Pass-through programs from:			
Texas Department of Public Safety's Division of Emergency Management			
Hazard Mitigation Grant	1709 - DR	97.039	66,465
Total Federal Financial Assistance			<u>156,444</u>
State Programs:			
Texas Historical Commission			
Texas Historical Courthouse Preservation Program	CTH-05-2008	N/A	<u>3,381,123</u>
Total State Financial Assistance			<u>3,381,123</u>
Total Financial Assistance			<u>\$ 3,537,567</u>

MCCULLOCH COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
SEPTEMBER 30, 2009

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of McCulloch County and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.



MICHAEL D. SCHAFFNER AND ASSOCIATES, PC

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Michael D. Schaffner, CPA

Jodi L. Crudgington, CPA

**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE WITH OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Danny Neal
And County Commissioners
McCulloch County
Brady, Texas

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of McCulloch County, as of and for the year ended September 30, 2009, which collectively comprise McCulloch County's basic financial statements and have issued our report thereon dated February 2, 2010. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered McCulloch County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of McCulloch County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of McCulloch County's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects McCulloch County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the McCulloch County's financial statements that is more than inconsequential will not be prevented or detected by McCulloch County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by McCulloch County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether McCulloch County's financial statements are free of 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 that is required to be reported under *Government Auditing Standards* and is described in the accompanying schedule of findings and questioned costs as item 2009-1.

We noted certain matters that we reported to McCulloch County's management in a separate letter dated February 2, 2010.

McCulloch County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit McCulloch County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Commissioners Court, others within the entity, and 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.

Michael D. Schaffner and Associates
Michael D. Schaffner and Associates, PC
February 2, 2010



MICHAEL D. SCHAFFNER AND ASSOCIATES, PC

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Jodi L. Crudgington, CPA

**REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Honorable Danny Neal
And County Commissioners
McCulloch County
Brady, Texas

Compliance

We have audited the compliance of McCulloch County, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal and state programs for the year ended September 30, 2009. McCulloch County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of McCulloch County's management. Our responsibility is to express an opinion on McCulloch County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about McCulloch County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of McCulloch County's compliance with those requirements.

In our opinion, McCulloch County, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended September 30, 2009.

Internal Control Over Compliance

The management of McCulloch County, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and state programs. In planning and performing our audit, we considered McCulloch County's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of McCulloch County's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal or state program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal or state program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Commissioners Court, others within the entity, and 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.

Michael D. Schaffner and Associates
Michael D. Schaffner and Associates, PC
February 2, 2010

MCCULLOCH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2009

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of McCulloch County.
2. There were no significant deficiencies in internal control disclosed during the audit of the financial statements of McCulloch County.
3. No instances of noncompliance material to the financial statements of McCulloch County were disclosed during the audit.
4. There were no significant deficiencies in internal control over major federal or state award programs disclosed during the audit.
5. The auditor's report on compliance for the major federal and state award programs for McCulloch County expressed an unqualified opinion on all major federal and state programs.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 and the State of Texas Single Audit Circular are reported in this Schedule.
7. The programs tested as major programs included:

Texas Historical Courthouse Preservation Program
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. McCulloch County was not determined to be a low-risk auditee.

**MCCULLOCH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2009**

FINDINGS - FINANCIAL STATEMENTS AUDIT

INSTANCE OF NONCOMPLIANCE

2009-1. County Clerk State Court Costs and Fees

Condition: The County forfeited state court costs and fees collected as reports to the State of Texas were filed late.

Criteria: Internal controls should be in place to monitor and require timely filing of quarterly reports.

Cause: The County Clerk routinely collects fees and holds the funds instead of remitting to the County Treasurer on a timely basis, which prevents the County Treasurer from filing the State reports timely.

Effect: When funds are remitted to the County Treasurer late, reports to the State are submitted late. When state reports are submitted late, the County forfeits its portion of the fees. Forfeited fees amounted to in excess of \$3,300 during the fiscal year.

Recommendation: Procedures should be implemented for the County Clerk to remit the funds to the County Treasurer on a timely basis each month in order for the County Treasurer to prepare the quarterly reports to the State of Texas on a timely basis.

Response: The County agrees with the finding and the recommended procedures are to be implemented in the current fiscal year.

FINDINGS - MAJOR FEDERAL AWARD PROGRAMS

NONE

MCCULLOCH COUNTY
WATER FACILITIES PROJECT
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2009

Federal Financial Assistance
 Federal Grantor: U. S. Department of Housing & Urban Development
 Pass Through Grantor: Texas Department of Rural Affairs
 CFDA Number: 14.228
 Project Number: 726419
 Contract Period: 7/27/2006 to 7/26/2008

	BUDGET	FEDERAL/STATE		MATCH		TOTAL
		PRIOR YEARS	CURRENT YEAR	PRIOR YEARS	CURRENT YEAR	
Revenues						
Federal/State	\$ 174,900	\$ 172,479	\$ 1,750	\$ -	\$ -	\$ 174,229
Match	8,850	-	-	14,632	-	14,632
Total Revenues	183,750	172,479	1,750	14,632	-	188,861
Expenditures						
Federal/State						
Administration	17,500	15,750	1,750	-	-	17,500
Engineering/ Architectural	23,000	25,600	-	-	-	25,600
Water Facilities	134,400	131,129	-	-	-	131,129
Match						
Water Facilities	8,850	-	-	14,632	-	14,632
Total Expenditures	183,750	172,479	1,750	14,632	-	188,861
Excess Revenue Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MCCULLOCH COUNTY
ROAD IMPROVEMENTS AND FLOOD/DRAINAGE PROJECT
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2009

Federal Financial Assistance
 Federal Grantor: U. S. Department of Housing & Urban Development
 Pass Through Grantor: Texas Department of Rural Affairs
 CFDA Number: 14.228
 Project Number: 728157
 Contract Period: 4/27/08 to 4/26/10

	BUDGET	FEDERAL/STATE		MATCH		TOTAL
		PRIOR YEARS	CURRENT YEAR	PRIOR YEARS	CURRENT YEAR	
Revenues						
Federal/State	\$ 343,072	\$ 23,660	\$ 88,229	\$ -	\$ -	\$ 111,889
Match	887,256	-	-	-	323,940	323,940
Total Revenues	1,230,328	23,660	88,229	-	323,940	435,829
Expenditures						
Federal/State						
Administration	47,320	23,660	11,830	-	-	35,490
Road Improvements	294,387	-	76,399	-	-	76,399
Flood & Drainage						
Facilities	1,365	-	-	-	-	-
Match						
Road Improvements	883,161	-	-	-	323,940	323,940
Flood & Drainage						
Facilities	4,095	-	-	-	-	-
Total Expenditures	1,230,328	23,660	88,229	-	323,940	435,829
Excess Revenue Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SUPPLEMENTAL SECTION

MCCULLOCH COUNTY
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL (BUDGETARY BASIS)
 DEBT SERVICE (PERMANENT IMPROVEMENT) FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
General Revenues				
Property Taxes	\$ 28,615	\$ 28,615	\$ 31,708	\$ 3,093
Interest Earned	2,000	2,000	200	(1,800)
Total Revenues	<u>30,615</u>	<u>30,615</u>	<u>31,908</u>	<u>1,293</u>
EXPENDITURES				
Current				
Repairs and Maintenance	30,615	3,562	2,875	687
Capital Outlay	-	27,053	-	27,053
Total Expenditures	<u>30,615</u>	<u>30,615</u>	<u>2,875</u>	<u>27,740</u>
Excess Revenues Over (Under) Expenditures	-	-	29,033	29,033
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	-	29,033	29,033
Fund Balance - Beginning	7,486	7,486	7,486	-
Fund Balance - Ending	<u>\$ 7,486</u>	<u>\$ 7,486</u>	<u>\$ 36,519</u>	<u>\$ 29,033</u>

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
LIBRARY
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Budgetary Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive (Negative)</u>
REVENUES				
General Revenues				
Interest Earned	\$ 750	\$ 750	\$ 391	\$ (359)
Charges for Services				
Desk	2,500	2,500	2,970	470
Copy Machine	3,500	3,500	1,227	(2,273)
Other Revenue	-	200	-	(200)
Miscellaneous	200	-	-	-
Operating Grants and Contributions				
City of Brady	46,388	46,388	42,000	(4,388)
G Rollie White Grant	-	4,400	4,400	-
Lone Star Library Grant	-	702	702	-
Tocker Grant	-	510	510	-
Memorials	3,000	3,000	3,190	190
Total Revenues	<u>56,338</u>	<u>61,950</u>	<u>55,390</u>	<u>(6,560)</u>
EXPENDITURES				
Current				
Librarian	21,910	21,910	18,794	3,116
Assistant's Salary	17,550	17,502	17,355	147
Part Time Salary	13,653	13,653	13,623	30
Longevity Pay	667	715	715	-
Payroll Taxes	4,114	4,114	3,767	347
Group Insurance	11,473	11,473	11,316	157
Retirement	2,809	2,809	2,581	228
Office Supplies	1,100	1,681	1,681	-
Postage	500	300	300	-
Books	11,000	10,000	9,047	953
Computer Expense	700	490	490	-
Copy Machine Supplies	2,000	-	-	-
Internet Expense	850	1,009	944	65
Audit Expense	1,000	1,000	-	1,000
Building and Lawn Maintenance	2,500	-	-	-
Out of County Travel	300	100	89	11
Utilities	6,800	9,119	9,119	-
Book Repairs	500	215	212	3
Repairs and Maintenance	-	1,606	1,606	-
Insurance	3,300	3,300	-	3,300
Tocker Grant	-	424	424	-
G R White Grant	-	3,910	3,910	-
Lone Star Library Grant	-	884	884	-
Lease Payments	-	1,729	1,331	398
Total Expenditures	<u>102,726</u>	<u>107,943</u>	<u>98,188</u>	<u>9,755</u>
Excess Revenues Over (Under) Expenditures	(46,388)	(45,993)	(42,798)	3,195
OTHER FINANCING SOURCES (USES)				
Transfers In	46,388	46,388	54,186	7,798
Total Other Financing Sources (Uses)	<u>46,388</u>	<u>46,388</u>	<u>54,186</u>	<u>7,798</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	395	11,388	10,993
Fund Balance - Beginning	61,980	61,980	61,980	-
Fund Balance - Ending	<u>\$ 61,980</u>	<u>\$ 62,375</u>	<u>\$ 73,368</u>	<u>\$ 10,993</u>

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
LAW LIBRARY
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
General Revenues				
Interest Earned	\$ -	\$ -	\$ 34	\$ 34
Charges for Services				
Court Fines	<u>3,675</u>	<u>3,675</u>	<u>5,040</u>	<u>1,365</u>
Total Revenues	<u>3,675</u>	<u>3,675</u>	<u>5,074</u>	<u>1,399</u>
<u>EXPENDITURES</u>				
Current				
Books	6,323	5,420	111	5,309
Computer Software	-	296	296	-
Internet Fees	<u>-</u>	<u>607</u>	<u>607</u>	<u>-</u>
Total Expenditures	<u>6,323</u>	<u>6,323</u>	<u>1,014</u>	<u>5,309</u>
Excess Revenues Over (Under) Expenditures	<u>(2,648)</u>	<u>(2,648)</u>	<u>4,060</u>	<u>6,708</u>
Fund Balance - Beginning	<u>4,471</u>	<u>4,471</u>	<u>4,471</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 1,823</u>	<u>\$ 1,823</u>	<u>\$ 8,531</u>	<u>\$ 6,708</u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF NET ASSETS - GOVERNMENTAL ACTIVITIES
 SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	9-30-09
ASSETS										
Current Assets										
Cash, including time deposits	\$ 455,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 455,393
Receivables, net										
Accounts	451,225	-	-	-	-	-	-	-	-	451,225
Taxes	154,447	-	-	-	-	-	-	-	-	154,447
Interest	729	-	-	-	-	-	-	-	-	729
Prepaid Insurance	87,461	-	-	-	-	-	-	-	-	87,461
Total Current Assets	1,149,255	-	-	-	-	-	-	-	-	1,149,255
Noncurrent Assets										
Restricted Cash, including time deposits	154,399	36,302	192,474	90,502	121,727	296,264	276,870	1,108	201,956	1,371,602
Restricted Receivables										
Accounts	-	217	38	5,045	24,369	4,026	1,564	92,324	1	127,584
Taxes	-	3,357	625	2,619	1,964	2,770	2,720	-	-	14,055
Interest	-	-	664	177	95	-	125	-	-	1,061
U.S. Treasury Bonds	-	-	-	-	-	-	-	27,530	-	27,530
Certificate of Obligation Fees, net of amortization	-	-	-	-	-	-	-	24,679	-	24,679
Bond Fees, net of amortization	-	-	-	-	-	-	-	4,444	-	4,444
Prepaid FEMA Expenses	-	-	-	1,159	-	79,157	115,436	-	-	195,752
Land	100,201	-	83,177	25,000	3,000	5,000	1,000	-	5,000	222,378
Construction Work in Progress	20,000	-	-	-	-	-	-	6,346,814	-	6,366,814
Other Capital Assets, net of depreciation	471,190	-	-	71,446	38,968	81,064	319,877	-	161,952	1,144,497
Total Noncurrent Assets	745,790	39,876	276,978	195,948	190,123	468,281	717,592	6,496,899	368,909	9,500,396
Total Assets	1,895,045	39,876	276,978	195,948	190,123	468,281	717,592	6,496,899	368,909	10,649,651
LIABILITIES										
Current Liabilities										
Accounts Payable	194,384	-	-	3,471	4,562	2,821	5,460	15,600	4,920	231,218
Interest Payable	1,247	-	-	-	-	-	5,080	20,392	-	26,719
Notes Payable	11,846	-	-	-	-	-	30,521	-	-	42,367
Certificates of Obligation/Bonds Payable	-	-	-	-	-	-	-	125,000	-	125,000
Deferred Revenue	20,830	-	-	15,772	12,734	236,359	298,450	-	-	584,145
Total Current Liabilities	228,307	-	-	19,243	17,296	239,180	339,511	160,992	4,920	1,009,449
Noncurrent Liabilities										
Notes Payable	11,860	-	-	-	-	-	139,029	-	-	150,889
Certificates of Obligation/Bonds Payable	-	-	-	-	-	-	-	1,465,000	-	1,465,000
Total Noncurrent Liabilities	11,860	-	-	-	-	-	139,029	1,465,000	-	1,615,889
Total Liabilities	240,167	-	-	19,243	17,296	239,180	478,540	1,625,992	4,920	2,625,338
NET ASSETS										
Invested in Capital Assets, net or related debt	567,685	-	83,177	96,446	41,968	86,064	151,327	4,756,814	166,952	5,950,433
Unrestricted	932,794	-	-	-	-	-	-	-	-	932,794
Restricted For:										
Special Purposes	154,399	-	193,801	80,259	130,859	143,037	87,725	114,093	197,037	1,101,210
Debt Service	-	39,876	-	-	-	-	-	-	-	39,876
Total Net Assets	\$ 1,654,878	\$ 39,876	\$ 276,978	\$ 176,705	\$ 172,827	\$ 229,101	\$ 239,052	\$ 4,870,907	\$ 363,989	\$ 8,024,313

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
REVENUES										
General Revenues										
Property Taxes	\$ 1,464,957	\$ 31,585	\$ 8,671	\$ 24,637	\$ 18,478	\$ 26,058	\$ 25,584	-	-	\$ 1,599,970
Sales Tax	494,780	-	-	-	-	-	-	-	-	494,780
Other Taxes	2,708	-	-	-	-	-	-	-	-	2,708
Interest Income	14,825	200	5,080	1,384	1,366	2,011	2,278	2,375	1,158	30,677
Charges for Services										
General Government										
General Administration										
County Judge										
Fees of Office	203	-	-	-	-	-	-	-	-	203
Probate Training	960	-	-	-	-	-	-	-	-	960
Total General Administration	1,163	-	-	-	-	-	-	-	-	1,163
Tax Administration										
Tax Assessor-Collector										
Fees of Office	60,398	-	-	-	-	-	-	-	-	60,398
Child Protection Fee	9,758	-	-	-	-	-	-	-	-	9,758
Total Tax Administration	70,156	-	-	-	-	-	-	-	-	70,156
Non-Departmental										
Courthouse Security	3,322	-	-	-	-	-	-	-	-	3,322
State Trust	6,744	-	-	-	-	-	-	-	-	6,744
Pretrial Diversion	2,850	-	-	-	-	-	-	-	-	2,850
Reimbursed Revenue	3,407	-	-	-	-	-	-	-	-	3,407
Other Revenue	1,445	-	-	-	-	-	-	-	-	1,445
Court Fines	-	-	-	-	-	-	-	-	5,040	5,040
Total Non-Departmental	17,768	-	-	-	-	-	-	-	5,040	22,808
Judicial and Legal										
Justice of Peace										
Fees of Office	24,072	-	-	-	-	-	-	-	-	24,072
Hot Check Collection	1,472	-	-	-	-	-	-	-	-	1,472
Out of County Service	230	-	-	-	-	-	-	-	-	230
Courthouse Security	3,935	-	-	-	-	-	-	-	-	3,935
Court Fines	64,219	-	-	-	-	-	-	-	-	64,219

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
Justice of Peace - continued										
Parks and Wildlife	\$ 1,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,804
Omni Base Charges	3,810	-	-	-	-	-	-	-	-	3,810
Technology Fees	4,001	-	-	-	-	-	-	-	-	4,001
Small Claims	1,088	-	-	-	-	-	-	-	-	1,088
Reimbursed Revenue	55	-	-	-	-	-	-	-	-	55
County Attorney										
County Attorney Fees	-	-	-	-	-	-	-	-	4,876	4,876
District Clerk										
Fees of Office	14,207	-	-	-	-	-	-	-	-	14,207
Restoration and Preservation	1,918	-	-	-	-	-	-	-	-	1,918
Court Reporter Fees	1,365	-	-	-	-	-	-	-	-	1,365
Adult Restitution	4,477	-	-	-	-	-	-	-	-	4,477
Victim Restitution	194	-	-	-	-	-	-	-	-	194
Alternative Disposition Restitution	1,365	-	-	-	-	-	-	-	-	1,365
Court Fines	36,437	-	-	-	-	-	-	-	-	36,437
County Clerk										
Fees of Office	59,651	-	-	-	-	-	-	-	-	59,651
Video Fees	271	-	-	-	-	-	-	-	-	271
Restoration and Preservation	1,550	-	-	-	-	-	-	-	-	1,550
Archive Fees	10,200	-	-	-	-	-	-	-	-	10,200
Records Management	11,161	-	-	-	-	-	-	-	-	11,161
Crimestopper Fee	110	-	-	-	-	-	-	-	-	110
Pretrial Diversion	75	-	-	-	-	-	-	-	-	75
Guardianship Fee	960	-	-	-	-	-	-	-	-	960
Voting Equipment Rental	1,000	-	-	-	-	-	-	-	-	1,000
Other Judicial - District										
Juvenile Restitution	922	-	-	-	-	-	-	-	-	922
Reimbursed Revenue - Jurors	4,352	-	-	-	-	-	-	-	-	4,352
Total Judicial and Legal	254,901	-	-	-	-	-	-	-	4,876	259,777
Public Safety										
Sheriff										
Fees of Office	28,511	-	-	-	-	-	-	-	-	28,511

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Public Safety - continued										
Jail										
Prisoner Care	\$ 1,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,220
Other Revenue	2,145	-	-	-	-	-	-	-	-	2,145
Total Public Safety	31,876	-	-	-	-	-	-	-	-	31,876
Community Development										
Library Revenue	-	-	-	-	-	-	-	-	4,197	4,197
Total Community Development	-	-	-	-	-	-	-	-	4,197	4,197
Highways and Roads										
Auto Registration	-	-	-	114,765	86,073	121,386	119,179	-	-	441,403
Lateral Road	-	-	-	4,253	3,190	4,498	4,416	-	-	16,357
Court Fines	-	-	-	8,983	6,737	9,501	9,328	-	-	34,549
Oversize/Overweight	-	-	-	2,364	1,773	2,475	2,480	-	-	9,092
Reimbursed Revenue	-	-	-	-	265	525	46	-	-	836
Total Highways and Roads	-	-	-	130,365	98,038	138,385	135,449	-	-	502,237
Total Charges for Services	375,864	-	-	130,365	98,038	138,385	135,449	-	14,113	892,214
Operating Grants and Contributions										
Salary Supplements										
County Judge	15,000	-	-	-	-	-	-	-	-	15,000
County Attorney	20,833	-	-	-	-	-	-	-	-	20,833
Library Memorials/Donation	-	-	-	-	-	-	-	-	3,190	3,190
Vine Grant	6,739	-	-	-	-	-	-	-	-	6,739
Step Grant	1,381	-	-	-	-	-	-	-	-	1,381
City of Brady	-	-	-	-	-	-	-	-	42,000	42,000
Lone Star Library Grant	-	-	-	-	-	-	-	-	702	702
Tocker Grant	-	-	-	-	-	-	-	-	510	510
FEMA Grant	-	-	-	32,340	9,511	7,452	17,162	-	-	66,465
G Rollie White Grant	15,500	-	-	-	-	-	-	-	4,400	19,900
TDRA Grant	11,830	-	-	43,547	23,257	9,595	-	-	-	88,229
Total Operating Grants and Contributions	71,283	-	-	75,887	32,768	17,047	17,162	-	50,802	264,949

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Capital Grants and Contributions										
Rochelle Water Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750	\$ 1,750
Courthouse Restoration Grant	-	-	-	-	-	-	-	3,381,123	-	3,381,123
Total Capital Grants and Contributions	-	-	-	-	-	-	-	3,381,123	1,750	3,382,873
Total Revenues	2,424,417	31,785	13,751	232,273	150,650	183,501	180,473	3,383,498	67,823	6,668,171
EXPENDITURES										
General Administration										
County Judge										
Salary	47,701	-	-	-	-	-	-	-	-	47,701
Secretary Salary	20,936	-	-	-	-	-	-	-	-	20,936
Longevity Pay	1,360	-	-	-	-	-	-	-	-	1,360
Payroll Taxes	5,801	-	-	-	-	-	-	-	-	5,801
Group Insurance	11,143	-	-	-	-	-	-	-	-	11,143
Retirement	4,951	-	-	-	-	-	-	-	-	4,951
Office Supplies	781	-	-	-	-	-	-	-	-	781
Equipment	850	-	-	-	-	-	-	-	-	850
Juvenile Board Judge	600	-	-	-	-	-	-	-	-	600
Out of County Travel	2,527	-	-	-	-	-	-	-	-	2,527
Probate Training	300	-	-	-	-	-	-	-	-	300
Dues and Subscriptions	89	-	-	-	-	-	-	-	-	89
Total County Judge	97,039	-	-	-	-	-	-	-	-	97,039
Total General Administration	97,039	-	-	-	-	-	-	-	-	97,039
Financial Administration										
County Treasurer										
Salary	32,257	-	-	-	-	-	-	-	-	32,257
Deputy Salary	17,391	-	-	-	-	-	-	-	-	17,391
Longevity Pay	900	-	-	-	-	-	-	-	-	900
Part Time Salary	3,210	-	-	-	-	-	-	-	-	3,210
Payroll Taxes	4,247	-	-	-	-	-	-	-	-	4,247
Group Insurance	11,087	-	-	-	-	-	-	-	-	11,087
Retirement	3,538	-	-	-	-	-	-	-	-	3,538
Computer Expense	519	-	-	-	-	-	-	-	-	519
Office Supplies	1,487	-	-	-	-	-	-	-	-	1,487

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Financial Administration - continued										
County Treasurer - continued										
Out of County Travel	\$ 1,271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,271
FEMA Expenses - Federal	690	-	-	-	-	-	-	-	-	690
Total County Treasurer	76,597	-	-	-	-	-	-	-	-	76,597
Total Financial Administration	76,597	-	-	-	-	-	-	-	-	76,597
Tax Administration										
Tax Assessor/Collector										
Salary	32,257	-	-	-	-	-	-	-	-	32,257
Deputy Salary	19,300	-	-	-	-	-	-	-	-	19,300
Part Time Salary	8,831	-	-	-	-	-	-	-	-	8,831
Longevity Pay	1,085	-	-	-	-	-	-	-	-	1,085
Payroll Taxes	4,574	-	-	-	-	-	-	-	-	4,574
Group Insurance	11,101	-	-	-	-	-	-	-	-	11,101
Retirement	3,685	-	-	-	-	-	-	-	-	3,685
Office Supplies	1,140	-	-	-	-	-	-	-	-	1,140
Dues and Subscriptions	71	-	-	-	-	-	-	-	-	71
Appraisal District	49,953	-	-	-	-	-	-	-	-	49,953
Telephone	2,191	-	-	-	-	-	-	-	-	2,191
Utilities	7,335	-	-	-	-	-	-	-	-	7,335
Office Equipment Repairs	110	-	-	-	-	-	-	-	-	110
Out of County Travel	686	-	-	-	-	-	-	-	-	686
Depreciation	5,454	-	-	-	-	-	-	-	-	5,454
Total Tax Assessor/Collector	147,773	-	-	-	-	-	-	-	-	147,773
Total Tax Administration	147,773	-	-	-	-	-	-	-	-	147,773
Non-Departmental										
Park Caretaker	3,600	-	-	-	-	-	-	-	-	3,600
Unemployment Compensation	1,906	-	-	-	-	-	-	-	-	1,906
Ambulance Service	195,000	-	-	-	-	-	-	-	-	195,000
Telephone (DPS & TR)	2,756	-	-	-	-	-	-	-	-	2,756
Legal Notices	1,151	-	-	-	-	-	-	-	-	1,151
TCEQ/SEP	124,461	-	-	-	-	-	-	-	-	124,461
Other Governmental	8,342	-	-	-	-	-	-	-	-	8,342
Elections	16,920	-	-	-	-	-	-	-	-	16,920
Bonds and Insurance	97,095	-	-	-	-	-	-	-	-	97,095

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Non-Departmental - continued										
Other General Expense	\$ 13,593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,593
Child Welfare Board	2,000	-	-	-	-	-	-	-	-	2,000
Other Equipment - EOC	12,094	-	-	-	-	-	-	-	-	12,094
TDRA Grant Expenses	11,830	-	-	-	-	-	-	-	-	11,830
Total Non-Departmental	490,748	-	-	-	-	-	-	-	-	490,748
Judicial and Legal										
Justice of the Peace										
Salary	32,257	-	-	-	-	-	-	-	-	32,257
Deputy Salary	15,457	-	-	-	-	-	-	-	-	15,457
Part Time Salary	2,985	-	-	-	-	-	-	-	-	2,985
Longevity Pay	240	-	-	-	-	-	-	-	-	240
Payroll Taxes	3,969	-	-	-	-	-	-	-	-	3,969
Group Insurance	5,992	-	-	-	-	-	-	-	-	5,992
Retirement	3,357	-	-	-	-	-	-	-	-	3,357
Office Supplies	2,237	-	-	-	-	-	-	-	-	2,237
Omni Base Charges	1,110	-	-	-	-	-	-	-	-	1,110
Parks and Wildlife	2,753	-	-	-	-	-	-	-	-	2,753
Technology Fund	7,853	-	-	-	-	-	-	-	-	7,853
Computer Expense	75	-	-	-	-	-	-	-	-	75
Out of County Service Fees	760	-	-	-	-	-	-	-	-	760
Copy Paper	36	-	-	-	-	-	-	-	-	36
Hot Check Restitution	2,490	-	-	-	-	-	-	-	-	2,490
Telephone	123	-	-	-	-	-	-	-	-	123
Small Claims	764	-	-	-	-	-	-	-	-	764
Out of County Travel	474	-	-	-	-	-	-	-	-	474
Utilities	428	-	-	-	-	-	-	-	-	428
Fines Reimbursement	47	-	-	-	-	-	-	-	-	47
Total Justice of the Peace	83,407	-	-	-	-	-	-	-	-	83,407
County Attorney										
Salary	49,621	-	-	-	-	-	-	-	-	49,621
Deputy Salary	20,285	-	-	-	-	-	-	-	-	20,285
Part Time Salary	2,173	-	-	-	-	-	-	-	-	2,173
Payroll Taxes	5,157	-	-	-	-	-	-	-	-	5,157
Group Insurance	11,143	-	-	-	-	-	-	-	-	11,143

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
County Attorney - continued										
Retirement	\$ 4,873	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,873
Office Supplies	1,567	-	-	-	-	-	-	-	-	1,567
Copy Paper	60	-	-	-	-	-	-	-	-	60
Out of County Travel	937	-	-	-	-	-	-	-	-	937
Office Stipend	6,000	-	-	-	-	-	-	-	-	6,000
Operating Lease Payments	2,516	-	-	-	-	-	-	-	-	2,516
Total County Attorney	104,332	-	-	-	-	-	-	-	-	104,332
County Clerk										
Salary	32,257	-	-	-	-	-	-	-	-	32,257
Deputy Salary	21,055	-	-	-	-	-	-	-	-	21,055
Deputy Salary II	17,975	-	-	-	-	-	-	-	-	17,975
Longevity Pay	1,530	-	-	-	-	-	-	-	-	1,530
Payroll Taxes	5,501	-	-	-	-	-	-	-	-	5,501
Group Insurance	16,714	-	-	-	-	-	-	-	-	16,714
Retirement	5,097	-	-	-	-	-	-	-	-	5,097
Office Supplies	3,921	-	-	-	-	-	-	-	-	3,921
Out of County Travel	1,381	-	-	-	-	-	-	-	-	1,381
Office Equipment Repairs	285	-	-	-	-	-	-	-	-	285
Document Preservation	7,865	-	-	-	-	-	-	-	-	7,865
Operating Lease Payments	3,276	-	-	-	-	-	-	-	-	3,276
Grant Expense - HAVA	1,610	-	-	-	-	-	-	-	-	1,610
Depreciation Expense	2,133	-	-	-	-	-	-	-	-	2,133
Total County Clerk	120,600	-	-	-	-	-	-	-	-	120,600
District Clerk										
Salary	32,257	-	-	-	-	-	-	-	-	32,257
Deputy Salary	20,994	-	-	-	-	-	-	-	-	20,994
Deputy Salary II	10,622	-	-	-	-	-	-	-	-	10,622
Longevity Pay	1,340	-	-	-	-	-	-	-	-	1,340
Payroll Taxes	4,813	-	-	-	-	-	-	-	-	4,813
Group Insurance	14,324	-	-	-	-	-	-	-	-	14,324
Retirement	4,430	-	-	-	-	-	-	-	-	4,430
Office Supplies	5,085	-	-	-	-	-	-	-	-	5,085
Copy Paper	212	-	-	-	-	-	-	-	-	212

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
District Clerk - continued										
Out of County Travel	\$ 160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160
Document Preservation	5,142	-	-	-	-	-	-	-	-	5,142
Alternative Disposition	970	-	-	-	-	-	-	-	-	970
Telephone	3,671	-	-	-	-	-	-	-	-	3,671
Utilities	2,774	-	-	-	-	-	-	-	-	2,774
Equipment	3,412	-	-	-	-	-	-	-	-	3,412
Operating Lease Payments	6,343	-	-	-	-	-	-	-	-	6,343
Depreciation Expense	750	-	-	-	-	-	-	-	-	750
Total District Clerk	117,299	-	-	-	-	-	-	-	-	117,299
Other Judicial - District										
Juvenile Board Judge	2,875	-	-	-	-	-	-	-	-	2,875
Payroll Taxes	293	-	-	-	-	-	-	-	-	293
District Attorney Office Expense	50,068	-	-	-	-	-	-	-	-	50,068
Probation Diversion	1,660	-	-	-	-	-	-	-	-	1,660
Adult Probation	8,969	-	-	-	-	-	-	-	-	8,969
Visiting Judges	83	-	-	-	-	-	-	-	-	83
District Judge	7,918	-	-	-	-	-	-	-	-	7,918
District Attorney - Other	1,200	-	-	-	-	-	-	-	-	1,200
Court Reporter	24,905	-	-	-	-	-	-	-	-	24,905
Court Reporter Expense	1,209	-	-	-	-	-	-	-	-	1,209
Court Reporter Travel	527	-	-	-	-	-	-	-	-	527
Court Appointed Defense Expert	3,861	-	-	-	-	-	-	-	-	3,861
Telephone - D.A. Investigator	1,637	-	-	-	-	-	-	-	-	1,637
Court Appointed Defense Attorneys	36,644	-	-	-	-	-	-	-	-	36,644
Court Appointed CPS Attorney	10,763	-	-	-	-	-	-	-	-	10,763
Jurors	7,888	-	-	-	-	-	-	-	-	7,888
Juvenile Detention	10,640	-	-	-	-	-	-	-	-	10,640
Juvenile Probation	22,104	-	-	-	-	-	-	-	-	22,104
Court Appointed Juvenile Attorney	2,533	-	-	-	-	-	-	-	-	2,533
Courthouse Security	113	-	-	-	-	-	-	-	-	113
Administrative Judge Assessment	843	-	-	-	-	-	-	-	-	843
Capital Case Public Defender	1,273	-	-	-	-	-	-	-	-	1,273
Miscellaneous	1,732	-	-	-	-	-	-	-	-	1,732
Total Other Judicial - District	199,738	-	-	-	-	-	-	-	-	199,738

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
Other Judicial - County										
Court Appointed Defense Attorney	\$ 2,077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,077
Court Appointed Ad Litem Attorney	2,600	-	-	-	-	-	-	-	-	2,600
Other General Expense	10	-	-	-	-	-	-	-	-	10
Miscellaneous	327	-	-	-	-	-	-	-	-	327
Total Other Judicial - County	5,014	-	-	-	-	-	-	-	-	5,014
Total Judicial and Legal	630,390	-	-	-	-	-	-	-	-	630,390
Public Safety										
Sheriff										
Salary	37,087	-	-	-	-	-	-	-	-	37,087
Deputies' Salaries	164,595	-	-	-	-	-	-	-	-	164,595
Overtime	741	-	-	-	-	-	-	-	-	741
Longevity Pay	3,020	-	-	-	-	-	-	-	-	3,020
Payroll Taxes	15,582	-	-	-	-	-	-	-	-	15,582
Group Insurance	39,603	-	-	-	-	-	-	-	-	39,603
Retirement	14,435	-	-	-	-	-	-	-	-	14,435
Document Preservation	400	-	-	-	-	-	-	-	-	400
Office Supplies	1,748	-	-	-	-	-	-	-	-	1,748
Computer Expense	2,310	-	-	-	-	-	-	-	-	2,310
Fuel & Lubricants	19,875	-	-	-	-	-	-	-	-	19,875
Uniforms	196	-	-	-	-	-	-	-	-	196
Auto Repairs	9,407	-	-	-	-	-	-	-	-	9,407
Telephone	9,704	-	-	-	-	-	-	-	-	9,704
Tires and Tubes	1,260	-	-	-	-	-	-	-	-	1,260
Out of County Travel	2,190	-	-	-	-	-	-	-	-	2,190
Other Equipment	564	-	-	-	-	-	-	-	-	564
Interest	2,528	-	-	-	-	-	-	-	-	2,528
Vine Grant	6,739	-	-	-	-	-	-	-	-	6,739
Records Management Grant Program	1,200	-	-	-	-	-	-	-	-	1,200
Operating Lease Payments	1,763	-	-	-	-	-	-	-	-	1,763
Depreciation	26,925	-	-	-	-	-	-	-	-	26,925
Total Sheriff	361,872	-	-	-	-	-	-	-	-	361,872

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Public Safety - continued										
County Jail										
Jailers	\$ 95,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,786
Part Time Employees	24,856	-	-	-	-	-	-	-	-	24,856
Longevity Pay	730	-	-	-	-	-	-	-	-	730
Payroll Taxes	9,462	-	-	-	-	-	-	-	-	9,462
Group Insurance	26,022	-	-	-	-	-	-	-	-	26,022
Retirement	6,491	-	-	-	-	-	-	-	-	6,491
Operating Supplies	10,332	-	-	-	-	-	-	-	-	10,332
Prisoner Boarding	29,313	-	-	-	-	-	-	-	-	29,313
Groceries	14,095	-	-	-	-	-	-	-	-	14,095
Medical	7,720	-	-	-	-	-	-	-	-	7,720
Repairs and Maintenance	5,946	-	-	-	-	-	-	-	-	5,946
Utilities	30,583	-	-	-	-	-	-	-	-	30,583
Equipment	379	-	-	-	-	-	-	-	-	379
Depreciation	1,218	-	-	-	-	-	-	-	-	1,218
Total County Jail	262,933	-	-	-	-	-	-	-	-	262,933
Total Public Safety	624,805	-	-	-	-	-	-	-	-	624,805
Community Development										
County Extension										
Salary	18,940	-	-	-	-	-	-	-	-	18,940
Deputy Salary	20,652	-	-	-	-	-	-	-	-	20,652
Payroll Taxes	2,342	-	-	-	-	-	-	-	-	2,342
Group Insurance	5,571	-	-	-	-	-	-	-	-	5,571
Retirement	1,446	-	-	-	-	-	-	-	-	1,446
Operating Supplies	180	-	-	-	-	-	-	-	-	180
Office Supplies	1,977	-	-	-	-	-	-	-	-	1,977
Out of County Travel - CA	11,865	-	-	-	-	-	-	-	-	11,865
Out of County Travel - FCS	3,373	-	-	-	-	-	-	-	-	3,373
Telephone	2,998	-	-	-	-	-	-	-	-	2,998
Utilities	2,587	-	-	-	-	-	-	-	-	2,587
Postage	195	-	-	-	-	-	-	-	-	195
Computer Expense	165	-	-	-	-	-	-	-	-	165
Copier Machine and Supplies	289	-	-	-	-	-	-	-	-	289
Office Equipment Repairs	324	-	-	-	-	-	-	-	-	324
Operating Lease Payments	1,241	-	-	-	-	-	-	-	-	1,241

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS

FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Community Development - continued										
County Extension - continued										
Equipment	\$ 2,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,350
Depreciation	565	-	-	-	-	-	-	-	-	565
Total County Extension	77,060	-	-	-	-	-	-	-	-	77,060
Library										
Librarian Salary	-	-	-	-	-	-	-	-	18,794	18,794
Employees' Salaries	-	-	-	-	-	-	-	-	30,979	30,979
Longevity Pay	-	-	-	-	-	-	-	-	715	715
Payroll Taxes	-	-	-	-	-	-	-	-	3,767	3,767
Group Insurance	-	-	-	-	-	-	-	-	11,316	11,316
Retirement	-	-	-	-	-	-	-	-	2,580	2,580
Out of County Travel	-	-	-	-	-	-	-	-	89	89
Supplies	-	-	-	-	-	-	-	-	1,681	1,681
Repairs & Maintenance	-	-	-	-	-	-	-	-	1,606	1,606
Utilities	-	-	-	-	-	-	-	-	9,120	9,120
Books	-	-	-	-	-	-	-	-	9,047	9,047
Book Repair	-	-	-	-	-	-	-	-	212	212
Computer Expense	-	-	-	-	-	-	-	-	490	490
Internet Expense	-	-	-	-	-	-	-	-	944	944
Postage	-	-	-	-	-	-	-	-	300	300
Grant Expenses	-	-	-	-	-	-	-	-	5,217	5,217
Operating Lease - Copier	-	-	-	-	-	-	-	-	1,330	1,330
Depreciation	-	-	-	-	-	-	-	-	4,810	4,810
Total Library	-	-	-	-	-	-	-	-	102,997	102,997
Total Community Development	77,060	-	-	-	-	-	-	-	102,997	180,057
Courthouse and Buildings										
Contract Labor	12,000	-	-	-	-	-	-	-	-	12,000
Operating Supplies	2,364	-	-	-	-	-	-	-	-	2,364
Moving Expenses	10,321	-	-	-	-	-	-	-	-	10,321
Utilities	10,006	-	-	-	-	-	-	-	-	10,006
Repairs and Maintenance	11,600	2,875	-	-	-	-	-	-	-	14,475
Telephone	8,782	-	-	-	-	-	-	-	-	8,782
Lawn Maintenance	3	-	-	-	-	-	-	-	-	3
Christmas Lights	1,000	-	-	-	-	-	-	-	-	1,000

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Courthouse and Buildings - continued										
Courthouse Security	\$ 281	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 281
Equipment	4,853	-	-	-	-	-	-	-	-	4,853
Depreciation	4,635	-	-	-	-	-	-	-	-	4,635
Total Courthouse & Buildings	65,845	2,875	-	-	-	-	-	-	-	68,720
Health and Human Services										
Veterans Officer										
Veteran Service Officer Salary	7,683	-	-	-	-	-	-	-	-	7,683
Payroll Taxes	592	-	-	-	-	-	-	-	-	592
Office Supplies	147	-	-	-	-	-	-	-	-	147
Postage	17	-	-	-	-	-	-	-	-	17
Telephone	607	-	-	-	-	-	-	-	-	607
Out of County Travel	13	-	-	-	-	-	-	-	-	13
Total Veterans Officer	9,059	-	-	-	-	-	-	-	-	9,059
Total Health and Human Services	9,059	-	-	-	-	-	-	-	-	9,059
Miscellaneous County Expense										
Salaries	-	-	-	-	-	-	-	-	2,930	2,930
Payroll Taxes	-	-	-	-	-	-	-	-	540	540
Retirement	-	-	-	-	-	-	-	-	226	226
Restitution	-	-	-	-	-	-	-	-	1,065	1,065
Supplies	-	-	-	-	-	-	-	-	217	217
Hot Check Restitution	-	-	-	-	-	-	-	-	134	134
Books	-	-	-	-	-	-	-	-	111	111
Computer Expense	-	-	-	-	-	-	-	-	296	296
Internet Fees	-	-	-	-	-	-	-	-	607	607
Out of County Travel	716	-	-	-	-	-	-	-	-	716
Professional Services - Counseling	-	-	-	-	-	-	-	-	5,000	5,000
Copy Machine and Supplies	1,416	-	-	-	-	-	-	-	-	1,416
Predator Control	12,500	-	-	-	-	-	-	-	-	12,500
Audit	41,500	-	-	-	-	-	-	-	-	41,500
Board of Development	20,000	-	-	-	-	-	-	-	-	20,000
Postal Expense	9,653	-	-	-	-	-	-	-	-	9,653
Volunteer Fire Department	3,500	-	-	-	-	-	-	-	-	3,500
Community Center	2,400	-	-	-	-	-	-	-	-	2,400

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Miscellaneous County Expense - continued										
Autopsy/Indigent Burial	\$ 4,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,600
Contribution to Rochelle Water	-	-	-	-	-	-	-	-	188,861	188,861
MHMR Subsidy	3,000	-	-	-	-	-	-	-	-	3,000
Attorney Fees	-	-	-	-	-	-	-	-	-	-
Miscellaneous Expense	842	-	-	-	-	-	-	13,378	-	14,220
Interest	-	-	-	-	-	-	-	61,640	-	61,640
Amortization	-	-	-	-	-	-	-	2,373	-	2,373
Bond Fees	-	-	-	-	-	-	-	500	-	500
Depreciation	304	-	-	-	-	-	-	-	-	304
Total Miscellaneous County Expense	100,431	-	-	-	-	-	-	77,891	199,987	378,309
Highway and Road										
Commissioner's Salary	-	-	-	29,214	29,214	29,214	29,214	-	-	116,856
Employees' Salary	-	-	-	38,033	36,265	32,596	25,762	-	-	132,656
Part Time Salary	-	-	-	-	-	-	30,569	-	-	30,569
Longevity Pay	-	-	-	900	1,260	900	360	-	-	3,420
Payroll Taxes	-	-	-	5,109	5,035	4,765	6,839	-	-	21,748
Group Insurance	-	-	-	11,136	11,170	8,808	9,818	-	-	40,932
Retirement	-	-	-	3,824	3,833	2,914	3,599	-	-	14,170
Contract Labor	-	-	-	-	1,744	-	-	-	-	1,744
Supplies	-	-	-	6,716	5,546	6,563	17,205	-	-	36,030
Fuel and Oil	-	-	-	10,470	13,226	14,144	16,288	-	-	54,128
Repairs and Maintenance	-	-	44,921	21,904	4,498	30,713	17,576	-	10,477	130,089
Utilities	-	-	-	1,708	1,183	1,456	1,597	-	-	5,944
Tires and Tubes	-	-	-	2,961	1,876	7,686	2,204	-	-	14,727
Out of County Travel	-	-	-	1,233	749	1,645	1,066	-	-	4,693
Materials	-	-	-	20,329	-	1,908	883	-	-	23,120
Mobile Phone	-	-	-	468	533	651	960	-	-	2,612
Equipment	-	-	-	1,447	-	3,444	-	-	-	4,891
Interest	-	-	-	-	-	-	5,079	-	-	5,079
Operating Lease Payments	-	-	-	24,778	-	-	-	-	-	24,778
FEMA Grant Expense - Federal	-	-	-	32,340	9,511	7,452	17,162	-	-	66,465
FEMA Grant Expense - County	-	-	-	141,850	83,517	2,484	11,281	-	-	239,132

06

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Highway and Road - continued										
Allocated FEMA Expenses	\$ -	\$ -	\$ -	\$ (107,231)	\$ (93,028)	\$ (8,125)	\$ (19,181)	-	\$ -	\$ (227,565)
Depreciation	-	-	-	4,558	6,968	25,679	44,682	-	-	81,887
Total Highway and Road	-	-	44,921	251,747	123,100	174,897	222,963	-	10,477	828,105
Total Expenditures	2,319,747	2,875	44,921	251,747	123,100	174,897	222,963	77,891	313,461	3,531,602
Excess (Deficiency) of Revenues Over Expenditures	104,670	28,910	(31,170)	(19,474)	27,550	8,604	(42,490)	3,305,607	(245,638)	3,136,569
OTHER FINANCING SOURCES (USES)										
Sale of Assets	4,953	-	-	-	-	2,591	3,192	-	-	10,736
Transfers In	64,488	-	12,016	38	-	-	-	270,138	74,518	421,198
Transfers Out	(341,892)	-	-	(42,984)	(3,296)	(10,352)	(3,321)	(19,017)	(336)	(421,198)
Total Other Financing Sources (Uses)	(272,451)	-	12,016	(42,946)	(3,296)	(7,761)	(129)	251,121	74,182	10,736
Change in Net Assets	(167,781)	28,910	(19,154)	(62,420)	24,254	843	(42,619)	3,556,728	(171,456)	3,147,305
Net Assets - Beginning	1,822,659	10,966	296,132	239,125	148,573	228,258	281,671	1,314,179	535,445	4,877,008
Net Assets - Ending	\$ 1,654,878	\$ 39,876	\$ 276,978	\$ 176,705	\$ 172,827	\$ 229,101	\$ 239,052	\$ 4,870,907	\$ 363,989	\$ 8,024,313

MCCULLOCH COUNTY
COMBINING STATEMENT OF NET ASSETS
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2009

	<u>Combined Road & Bridge</u>	<u>Library Fund</u>	<u>Law Library Fund</u>	<u>Hot Check Fund</u>	<u>Rochelle Water Grant</u>
ASSETS					
Current Assets					
Cash, including time deposits	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables, net					
Accounts	-	-	-	-	-
Total Current Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Noncurrent Assets					
Restricted cash, including time deposits	3,296	76,887	8,614	10,808	25
Restricted Receivables					
Accounts	-	-	-	-	-
Land	-	5,000	-	-	-
Other Capital Assets, net of depreciation	-	161,952	-	-	-
Total Noncurrent Assets	<u>3,296</u>	<u>243,839</u>	<u>8,614</u>	<u>10,808</u>	<u>25</u>
Total Assets	<u>\$ 3,296</u>	<u>\$ 243,839</u>	<u>\$ 8,614</u>	<u>\$ 10,808</u>	<u>\$ 25</u>
LIABILITIES					
Liabilities					
Accounts Payable	\$ 1,273	\$ 3,519	\$ 83	\$ 45	\$ -
Total Liabilities	<u>1,273</u>	<u>3,519</u>	<u>83</u>	<u>45</u>	<u>-</u>
NET ASSETS					
Invested in Capital Assets, net of related debt	-	166,952	-	-	-
Restricted for Special Purposes	2,023	73,368	8,531	10,763	25
Total Net Assets	<u>\$ 2,023</u>	<u>\$ 240,320</u>	<u>\$ 8,531</u>	<u>\$ 10,763</u>	<u>\$ 25</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF NET ASSETS
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2009

	<u>Library Grant</u>	<u>Batterer's Intervention Grant</u>	<u>Special Road Repair Precincts #1 & #3</u>	<u>Interest and Sinking Fund</u>	<u>Totals 9-30-09</u>
ASSETS					
Current Assets					
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables, net					
Accounts	-	-	-	-	-
Total Current Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Noncurrent Assets					
Restricted cash, including time deposits	11,962	1,721	85,623	3,020	201,956
Restricted Receivables					
Accounts	1	-	-	-	1
Land	-	-	-	-	5,000
Other Capital Assets, net of depreciation	-	-	-	-	161,952
Total Noncurrent Assets	<u>11,963</u>	<u>1,721</u>	<u>85,623</u>	<u>3,020</u>	<u>368,909</u>
Total Assets	<u>\$ 11,963</u>	<u>\$ 1,721</u>	<u>\$ 85,623</u>	<u>\$ 3,020</u>	<u>\$ 368,909</u>
LIABILITIES					
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 4,920
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,920</u>
NET ASSETS					
Invested in Capital Assets, net of related debt	-	-	-	-	166,952
Restricted for Special Purposes	11,963	1,721	85,623	3,020	197,037
Total Net Assets	<u>\$ 11,963</u>	<u>\$ 1,721</u>	<u>\$ 85,623</u>	<u>\$ 3,020</u>	<u>\$ 363,989</u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2009

	Combined Road & Bridge	Library Fund	Law Library Fund	Hot Check Fund	Rochelle Water Grant
REVENUES					
General Revenues					
Interest Earned	\$ 5	\$ 391	\$ 34	\$ 71	\$ -
Charges for Services					
County Attorney Fees	-	-	-	4,876	-
Library Revenue	-	4,197	-	-	-
Court Fines	-	-	5,040	-	-
Operating Grants and Contributions					
City of Brady	-	42,000	-	-	-
Lone Star Library Grant	-	702	-	-	-
Tocker Grant	-	510	-	-	-
G Rollie White Grant	-	4,400	-	-	-
Memorials	-	3,190	-	-	-
Capital Grants and Contributions					
Rochelle Water Grant	-	-	-	-	1,750
Total Revenues	<u>5</u>	<u>55,390</u>	<u>5,074</u>	<u>4,947</u>	<u>1,750</u>
EXPENDITURES					
Community Development					
Library					
Librarian Salary	-	18,794	-	-	-
Employees' Salaries	-	30,979	-	-	-
Longevity Pay	-	715	-	-	-
Payroll Taxes	-	3,767	-	-	-
Group Insurance	-	11,316	-	-	-
Retirement	-	2,580	-	-	-
Out of County Travel	-	89	-	-	-
Supplies	-	1,681	-	-	-
Repairs & Maintenance	-	1,606	-	-	-
Utilities	-	9,120	-	-	-
Books	-	9,047	-	-	-
Book Repair	-	212	-	-	-
Computer Expense	-	490	-	-	-
Internet Expense	-	944	-	-	-
Postage	-	300	-	-	-
Grant Expenses	-	5,217	-	-	-
Operating Lease - Copier	-	1,330	-	-	-
Depreciation	-	4,810	-	-	-
Total Community Development	<u>-</u>	<u>102,997</u>	<u>-</u>	<u>-</u>	<u>-</u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2009

	Combined Road & Bridge	Library Fund	Law Library Fund	Hot Check Fund	Rochelle Water Grant
Highways and Roads					
Combined Road and Bridge					
Repairs and Maintenance	\$ 10,477	\$ -	\$ -	\$ -	\$ -
Total Highways and Roads	<u>10,477</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous					
Salaries	-	-	-	2,930	-
Payroll Texas	-	-	-	540	-
Retirement	-	-	-	226	-
Restitution	-	-	-	1,065	-
Supplies	-	-	-	217	-
Hot Check Restitution	-	-	-	134	-
Books	-	-	111	-	-
Computer Expense	-	-	296	-	-
Internet Fees	-	-	607	-	-
Professional Services - Counseling	-	-	-	-	-
Contribution to Rochelle Water	-	-	-	-	188,861
Total Miscellaneous	<u>-</u>	<u>-</u>	<u>1,014</u>	<u>5,112</u>	<u>188,861</u>
Total Expenditures	<u>10,477</u>	<u>102,997</u>	<u>1,014</u>	<u>5,112</u>	<u>188,861</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(10,472)</u>	<u>(47,607)</u>	<u>4,060</u>	<u>(165)</u>	<u>(187,111)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	12,315	54,186	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(336)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>12,315</u>	<u>54,186</u>	<u>-</u>	<u>(336)</u>	<u>-</u>
Change in Net Assets	1,843	6,579	4,060	(501)	(187,111)
Net Assets - Beginning	<u>180</u>	<u>233,741</u>	<u>4,471</u>	<u>11,264</u>	<u>187,136</u>
Net Assets - Ending	<u>\$ 2,023</u>	<u>\$ 240,320</u>	<u>\$ 8,531</u>	<u>\$ 10,763</u>	<u>\$ 25</u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2009

	Library Grant	Batterer's Intervention Grant	Special Road Repair Precincts #1 & #3	Interest and Sinking Fund	Totals 9-30-09
REVENUES					
General Revenues					
Interest Earned	\$ 79	\$ 13	\$ 562	\$ 3	\$ 1,158
Charges for Services					
County Attorney Fees	-	-	-	-	4,876
Library Revenue	-	-	-	-	4,197
Court Fines	-	-	-	-	5,040
Operating Grants and Contributions					
City of Brady	-	-	-	-	42,000
Lone Star Library Grant	-	-	-	-	702
Tocker Grant	-	-	-	-	510
G Rollie White Grant	-	-	-	-	4,400
Memorials	-	-	-	-	3,190
Capital Grants and Contributions					
Rochelle Water Grant	-	-	-	-	1,750
Total Revenues	<u>79</u>	<u>13</u>	<u>562</u>	<u>3</u>	<u>67,823</u>
EXPENDITURES					
Community Development					
Library					
Librarian Salary	-	-	-	-	18,794
Employees' Salaries	-	-	-	-	30,979
Longevity Pay	-	-	-	-	715
Payroll Taxes	-	-	-	-	3,767
Group Insurance	-	-	-	-	11,316
Retirement	-	-	-	-	2,580
Out of County Travel	-	-	-	-	89
Supplies	-	-	-	-	1,681
Repairs & Maintenance	-	-	-	-	1,606
Utilities	-	-	-	-	9,120
Books	-	-	-	-	9,047
Book Repair	-	-	-	-	212
Computer Expense	-	-	-	-	490
Internet Expense	-	-	-	-	944
Postage	-	-	-	-	300
Grant Expenses	-	-	-	-	5,217
Operating Lease - Copier	-	-	-	-	1,330
Depreciation	-	-	-	-	4,810
Total Community Development	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>102,997</u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2009

	Library Grant	Batterer's Intervention Grant	Special Road Repair Precincts #1 & #3	Interest and Sinking Fund	Totals 9-30-09
Highways and Roads					
Combined Road and Bridge					
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 10,477
Total Highways and Roads	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,477</u>
Miscellaneous					
Salaries	-	-	-	-	2,930
Payroll Texas	-	-	-	-	540
Retirement	-	-	-	-	226
Restitution	-	-	-	-	1,065
Supplies	-	-	-	-	217
Hot Check Restitution	-	-	-	-	134
Books	-	-	-	-	111
Computer Expense	-	-	-	-	296
Internet Fees	-	-	-	-	607
Professional Services - Counseling	-	5,000	-	-	5,000
Contribution to Rochelle Water	-	-	-	-	188,861
Total Miscellaneous	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>199,987</u>
Total Expenditures	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>313,461</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>79</u>	<u>(4,987)</u>	<u>562</u>	<u>3</u>	<u>(245,638)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	5,000	-	3,017	74,518
Transfers Out	-	-	-	-	(336)
Total Other Financing Sources (Uses)	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>3,017</u>	<u>74,182</u>
Change in Net Assets	79	13	562	3,020	(171,456)
Net Assets - Beginning	<u>11,884</u>	<u>1,708</u>	<u>85,061</u>	<u>-</u>	<u>535,445</u>
Net Assets - Ending	<u>\$ 11,963</u>	<u>\$ 1,721</u>	<u>\$ 85,623</u>	<u>\$ 3,020</u>	<u>\$ 363,989</u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
REVENUES										
General Revenues										
Property Taxes	\$ 1,470,582	\$ 31,708	\$ 8,693	\$ 24,732	\$ 18,549	\$ 26,159	\$ 25,683	-	\$ -	\$ 1,606,106
Sales Tax	494,780	-	-	-	-	-	-	-	-	494,780
Other Taxes	2,708	-	-	-	-	-	-	-	-	2,708
Interest Income	15,961	200	5,934	1,424	1,390	2,011	2,312	2,375	1,158	32,765
Charges for Services										
General Government										
General Administration										
County Judge										
Fees of Office	203	-	-	-	-	-	-	-	-	203
Probate Training	960	-	-	-	-	-	-	-	-	960
Total General Administration	1,163	-	-	-	-	-	-	-	-	1,163
Tax Administration										
Tax Assessor-Collector										
Fees of Office	57,521	-	-	-	-	-	-	-	-	57,521
Child Protection Fee	9,758	-	-	-	-	-	-	-	-	9,758
Total Tax Administration	67,279	-	-	-	-	-	-	-	-	67,279
Non-Departmental										
Courthouse Security	3,322	-	-	-	-	-	-	-	-	3,322
State Trust	6,744	-	-	-	-	-	-	-	-	6,744
Pretrial Diversion	2,850	-	-	-	-	-	-	-	-	2,850
Reimbursed Revenue	3,407	-	-	-	-	-	-	-	-	3,407
Other Revenue	704	-	-	-	-	-	-	-	-	704
Court Fines	-	-	-	-	-	-	-	-	5,040	5,040
Total Non-Departmental	17,027	-	-	-	-	-	-	-	5,040	22,067
Judicial and Legal										
Justice of Peace										
Fees of Office	16,174	-	-	-	-	-	-	-	-	16,174
Hot Check Collection	1,472	-	-	-	-	-	-	-	-	1,472
Out of County Service	230	-	-	-	-	-	-	-	-	230
Courthouse Security	3,935	-	-	-	-	-	-	-	-	3,935

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
Justice of the Peace - continued										
Court Fines	\$ 64,219	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,219
Omni Base Charges	3,810	-	-	-	-	-	-	-	-	3,810
Parks and Wildlife	1,804	-	-	-	-	-	-	-	-	1,804
Small Claims	1,088	-	-	-	-	-	-	-	-	1,088
Technology Fees	4,001	-	-	-	-	-	-	-	-	4,001
Reimbursed Revenue	55	-	-	-	-	-	-	-	-	55
County Attorney										
County Attorney Fees	-	-	-	-	-	-	-	-	4,876	4,876
District Clerk										
Fees of Office	18,175	-	-	-	-	-	-	-	-	18,175
Restoration and Preservation	1,918	-	-	-	-	-	-	-	-	1,918
Court Reporter Fees	1,365	-	-	-	-	-	-	-	-	1,365
Adult Restitution	4,477	-	-	-	-	-	-	-	-	4,477
Court Fines	36,437	-	-	-	-	-	-	-	-	36,437
Alternative Disposition Restitution	1,365	-	-	-	-	-	-	-	-	1,365
Victim Restitution	194	-	-	-	-	-	-	-	-	194
County Clerk										
Fees of Office	59,811	-	-	-	-	-	-	-	-	59,811
Video Fees	271	-	-	-	-	-	-	-	-	271
Restoration and Preservation	1,550	-	-	-	-	-	-	-	-	1,550
Archive Fees	10,200	-	-	-	-	-	-	-	-	10,200
Records Management	11,161	-	-	-	-	-	-	-	-	11,161
Crimestopper Fee	110	-	-	-	-	-	-	-	-	110
Pretrial Diversion	75	-	-	-	-	-	-	-	-	75
Guardianship Fee	960	-	-	-	-	-	-	-	-	960
Rental - Voting Equipment	1,000	-	-	-	-	-	-	-	-	1,000
Other Judicial - District										
Reimbursed Revenue - Jurors	4,352	-	-	-	-	-	-	-	-	4,352
Juvenile Restitution	922	-	-	-	-	-	-	-	-	922
Total Judicial and Legal	251,131	-	-	-	-	-	-	-	4,876	256,007
Public Safety										
Sheriff										
Fees of Office	27,178	-	-	-	-	-	-	-	-	27,178

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Public Safety - continued										
Jail										
Prisoner Care	\$ 1,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,220
Other Revenue	2,145	-	-	-	-	-	-	-	-	2,145
Total Public Safety	<u>30,543</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,543</u>
Community Development										
Library Revenue	-	-	-	-	-	-	-	-	4,197	4,197
Total Community Development	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,197</u>	<u>4,197</u>
Highways and Roads										
Auto Registration	-	-	-	114,764	86,073	121,385	119,179	-	-	441,401
Lateral Road	-	-	-	4,253	3,190	4,498	4,416	-	-	16,357
Court Fines	-	-	-	8,983	6,737	9,501	9,328	-	-	34,549
Oversize/Overweight	-	-	-	2,364	1,773	2,475	2,480	-	-	9,092
Reimbursed Revenue	-	-	-	-	265	525	46	-	-	836
Total Highways and Roads	<u>-</u>	<u>-</u>	<u>-</u>	<u>130,364</u>	<u>98,038</u>	<u>138,384</u>	<u>135,449</u>	<u>-</u>	<u>-</u>	<u>502,235</u>
Total Charges for Services	<u>367,143</u>	<u>-</u>	<u>-</u>	<u>130,364</u>	<u>98,038</u>	<u>138,384</u>	<u>135,449</u>	<u>-</u>	<u>14,113</u>	<u>883,491</u>
Operating Grants and Contributions										
Salary Supplements										
County Judge	15,000	-	-	-	-	-	-	-	-	15,000
County Attorney	20,833	-	-	-	-	-	-	-	-	20,833
Library Memorials/Donation	-	-	-	-	-	-	-	-	3,190	3,190
City of Brady	-	-	-	-	-	-	-	-	42,000	42,000
Lone Star Library Grant	-	-	-	-	-	-	-	-	702	702
Tocker Grant	-	-	-	-	-	-	-	-	510	510
Vine Grant	6,739	-	-	-	-	-	-	-	-	6,739
Step Grant	1,381	-	-	-	-	-	-	-	-	1,381
G Rollie White Grant	15,500	-	-	-	-	-	-	-	4,400	19,900
TDRA Grant	11,830	-	-	43,547	23,257	9,595	-	-	-	88,229
Total Operating Grants and Contributions	<u>71,283</u>	<u>-</u>	<u>-</u>	<u>43,547</u>	<u>23,257</u>	<u>9,595</u>	<u>-</u>	<u>-</u>	<u>50,802</u>	<u>198,484</u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Capital Grants and Contributions										
Rochelle Water Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750	\$ 1,750
Courthouse Restoration Grant	-	-	-	-	-	-	-	3,381,123	-	3,381,123
Total Capital Grants and Contributions	-	-	-	-	-	-	-	3,381,123	1,750	3,382,873
Total Revenues	2,422,457	31,908	14,627	200,067	141,234	176,149	163,444	3,383,498	67,823	6,601,207
EXPENDITURES										
General Administration										
County Judge										
Current										
Salary	47,701	-	-	-	-	-	-	-	-	47,701
Deputy Assistant	20,936	-	-	-	-	-	-	-	-	20,936
Longevity Pay	1,360	-	-	-	-	-	-	-	-	1,360
Payroll Taxes	5,801	-	-	-	-	-	-	-	-	5,801
Group Insurance	11,143	-	-	-	-	-	-	-	-	11,143
Retirement	4,951	-	-	-	-	-	-	-	-	4,951
Office Supplies	781	-	-	-	-	-	-	-	-	781
Juvenile Board Judge	600	-	-	-	-	-	-	-	-	600
Out of County Travel	2,527	-	-	-	-	-	-	-	-	2,527
Probate Training	300	-	-	-	-	-	-	-	-	300
Dues and Subscriptions	89	-	-	-	-	-	-	-	-	89
Equipment	850	-	-	-	-	-	-	-	-	850
Total County Judge	97,039	-	-	-	-	-	-	-	-	97,039
Total General Administration	97,039	-	-	-	-	-	-	-	-	97,039
Financial Administration										
County Treasurer										
Current										
Salary	32,257	-	-	-	-	-	-	-	-	32,257
Deputy Assistant	17,391	-	-	-	-	-	-	-	-	17,391
Longevity Pay	900	-	-	-	-	-	-	-	-	900
Part Time Salary	3,210	-	-	-	-	-	-	-	-	3,210
Payroll Taxes	4,247	-	-	-	-	-	-	-	-	4,247
Group Insurance	11,087	-	-	-	-	-	-	-	-	11,087
Retirement	3,538	-	-	-	-	-	-	-	-	3,538

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Financial Administration - continued										
County Treasurer - continued										
Current - continued										
Office Expense	\$ 1,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,487
Computer Expense	519	-	-	-	-	-	-	-	-	519
Out of County Travel	1,271	-	-	-	-	-	-	-	-	1,271
FEMA Expenses - Federal	690	-	-	-	-	-	-	-	-	690
Total County Treasurer	76,597	-	-	-	-	-	-	-	-	76,597
Total Financial Administration	76,597	-	-	-	-	-	-	-	-	76,597
Tax Administration										
Tax Assessor-Collector										
Current										
Salary	32,257	-	-	-	-	-	-	-	-	32,257
Deputy Salary	19,300	-	-	-	-	-	-	-	-	19,300
Part Time Salary	8,831	-	-	-	-	-	-	-	-	8,831
Longevity Pay	1,085	-	-	-	-	-	-	-	-	1,085
Payroll Taxes	4,574	-	-	-	-	-	-	-	-	4,574
Group Insurance	11,101	-	-	-	-	-	-	-	-	11,101
Retirement	3,685	-	-	-	-	-	-	-	-	3,685
Office Supplies	1,140	-	-	-	-	-	-	-	-	1,140
Dues and Subscriptions	71	-	-	-	-	-	-	-	-	71
Appraisal District	49,953	-	-	-	-	-	-	-	-	49,953
Telephone	2,191	-	-	-	-	-	-	-	-	2,191
Utilities	7,335	-	-	-	-	-	-	-	-	7,335
Office Equipment Repairs	110	-	-	-	-	-	-	-	-	110
Out of County Travel	686	-	-	-	-	-	-	-	-	686
Total Tax Assessor/Collector	142,319	-	-	-	-	-	-	-	-	142,319
Total Tax Administration	142,319	-	-	-	-	-	-	-	-	142,319
Non-Departmental										
Current										
Park Caretaker	3,600	-	-	-	-	-	-	-	-	3,600
Unemployment Tax	1,906	-	-	-	-	-	-	-	-	1,906
Ambulance Service	195,000	-	-	-	-	-	-	-	-	195,000
Telephone (DPS & TR)	2,756	-	-	-	-	-	-	-	-	2,756
Legal Notices	1,151	-	-	-	-	-	-	-	-	1,151

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Non-Departmental - continued										
Current - continued										
TCEQ/SEP	\$ 124,461	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,461
Other Governmental	8,342	-	-	-	-	-	-	-	-	8,342
Elections	16,920	-	-	-	-	-	-	-	-	16,920
Bonds and Insurance	92,142	-	-	-	-	-	-	-	-	92,142
Child Welfare Grant	2,000	-	-	-	-	-	-	-	-	2,000
Other General Expense	13,593	-	-	-	-	-	-	-	-	13,593
Other Equipment - EOC	12,094	-	-	-	-	-	-	-	-	12,094
TDRA Grant Expenses	11,830	-	-	-	-	-	-	-	-	11,830
Total Non-Departmental	485,795	-	-	-	-	-	-	-	-	485,795
Judicial and Legal										
Justice of the Peace										
Current										
Salary	32,257	-	-	-	-	-	-	-	-	32,257
Deputy Assistant	15,457	-	-	-	-	-	-	-	-	15,457
Longevity Pay	240	-	-	-	-	-	-	-	-	240
Part Time Salary	2,985	-	-	-	-	-	-	-	-	2,985
Payroll Taxes	3,969	-	-	-	-	-	-	-	-	3,969
Group Insurance	5,992	-	-	-	-	-	-	-	-	5,992
Retirement	3,357	-	-	-	-	-	-	-	-	3,357
Office Supplies	2,237	-	-	-	-	-	-	-	-	2,237
Omni Base Charges	1,110	-	-	-	-	-	-	-	-	1,110
Technology Fund	7,853	-	-	-	-	-	-	-	-	7,853
Parks and Wildlife	2,753	-	-	-	-	-	-	-	-	2,753
Computer Software	75	-	-	-	-	-	-	-	-	75
Small Claims	764	-	-	-	-	-	-	-	-	764
Out of County Service Fees	760	-	-	-	-	-	-	-	-	760
Copy Paper	36	-	-	-	-	-	-	-	-	36
Hot Check Restitution	2,490	-	-	-	-	-	-	-	-	2,490
Telephone	123	-	-	-	-	-	-	-	-	123
Out of County Travel	474	-	-	-	-	-	-	-	-	474
Utilities	428	-	-	-	-	-	-	-	-	428
Fines Reimbursement	47	-	-	-	-	-	-	-	-	47
Total Justice of the Peace	83,407	-	-	-	-	-	-	-	-	83,407

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
County Attorney										
Current										
Salary	\$ 49,621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,621
Deputy Assistant	20,285	-	-	-	-	-	-	-	-	20,285
Part Time Salary	2,173	-	-	-	-	-	-	-	-	2,173
Payroll Taxes	5,157	-	-	-	-	-	-	-	-	5,157
Group Insurance	11,143	-	-	-	-	-	-	-	-	11,143
Retirement	4,873	-	-	-	-	-	-	-	-	4,873
Office Supplies	1,567	-	-	-	-	-	-	-	-	1,567
Copy Paper	60	-	-	-	-	-	-	-	-	60
Out of County Travel	937	-	-	-	-	-	-	-	-	937
Office Stipend	6,000	-	-	-	-	-	-	-	-	6,000
Operating Lease Payments	2,516	-	-	-	-	-	-	-	-	2,516
Total County Attorney	104,332	-	-	-	-	-	-	-	-	104,332
County Clerk										
Current										
Salary	32,257	-	-	-	-	-	-	-	-	32,257
Deputy Assistants	39,030	-	-	-	-	-	-	-	-	39,030
Longevity Pay	1,530	-	-	-	-	-	-	-	-	1,530
Payroll Taxes	5,501	-	-	-	-	-	-	-	-	5,501
Group Insurance	16,714	-	-	-	-	-	-	-	-	16,714
Retirement	5,097	-	-	-	-	-	-	-	-	5,097
Office Supplies	3,921	-	-	-	-	-	-	-	-	3,921
Out of County Travel	1,381	-	-	-	-	-	-	-	-	1,381
Office Equipment Repairs	285	-	-	-	-	-	-	-	-	285
Document Preservation	7,865	-	-	-	-	-	-	-	-	7,865
Operating Lease Payments	3,276	-	-	-	-	-	-	-	-	3,276
Grant Expense - HAVA	1,610	-	-	-	-	-	-	-	-	1,610
Total County Clerk	118,467	-	-	-	-	-	-	-	-	118,467
District Clerk										
Current										
Salary	32,257	-	-	-	-	-	-	-	-	32,257
Deputy Assistants	31,616	-	-	-	-	-	-	-	-	31,616
Longevity Pay	1,340	-	-	-	-	-	-	-	-	1,340

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
District Clerk - continued										
Payroll Taxes	\$ 4,813	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,813
Group Insurance	14,324	-	-	-	-	-	-	-	-	14,324
Retirement	4,430	-	-	-	-	-	-	-	-	4,430
Office Supplies	5,085	-	-	-	-	-	-	-	-	5,085
Copy Paper	212	-	-	-	-	-	-	-	-	212
Out of County Travel	160	-	-	-	-	-	-	-	-	160
Document Preservation	5,142	-	-	-	-	-	-	-	-	5,142
Professional Services	970	-	-	-	-	-	-	-	-	970
Telephone	3,671	-	-	-	-	-	-	-	-	3,671
Utilities	2,774	-	-	-	-	-	-	-	-	2,774
Equipment	3,412	-	-	-	-	-	-	-	-	3,412
Operating Lease Payments	6,343	-	-	-	-	-	-	-	-	6,343
Total District Clerk	116,549	-	-	-	-	-	-	-	-	116,549
Other Judicial - District										
Current										
Juvenile Board Judge	2,875	-	-	-	-	-	-	-	-	2,875
Payroll Taxes	293	-	-	-	-	-	-	-	-	293
District Attorney Office Expense	50,068	-	-	-	-	-	-	-	-	50,068
Probation Diversion	1,660	-	-	-	-	-	-	-	-	1,660
Adult Probation	8,969	-	-	-	-	-	-	-	-	8,969
Visiting Judges	83	-	-	-	-	-	-	-	-	83
District Judge	7,918	-	-	-	-	-	-	-	-	7,918
District Attorney - Other	1,200	-	-	-	-	-	-	-	-	1,200
Court Reporter	24,905	-	-	-	-	-	-	-	-	24,905
Court Reporter Professional Fees	1,209	-	-	-	-	-	-	-	-	1,209
Court Reporter Travel	527	-	-	-	-	-	-	-	-	527
County Appointed Defense Expert	3,861	-	-	-	-	-	-	-	-	3,861
Telephone - D.A. Investigator	1,637	-	-	-	-	-	-	-	-	1,637
Court Appointed Defense Attorneys	36,644	-	-	-	-	-	-	-	-	36,644
Court Appointed CPS Attorney	10,763	-	-	-	-	-	-	-	-	10,763
Jurors	7,888	-	-	-	-	-	-	-	-	7,888
Juvenile Detention	10,640	-	-	-	-	-	-	-	-	10,640
Juvenile Probation	22,104	-	-	-	-	-	-	-	-	22,104
Court Appointed Juvenile Attorney	2,533	-	-	-	-	-	-	-	-	2,533

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
Other Judicial - District - continued										
Current - continued										
Courthouse Security	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113
Administrative Judge Assessment	843	-	-	-	-	-	-	-	-	843
Capital Case Public Defender	1,273	-	-	-	-	-	-	-	-	1,273
Miscellaneous	1,732	-	-	-	-	-	-	-	-	1,732
Total Other Judicial - District	<u>199,738</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>199,738</u>
Other Judicial - County										
Current										
Court Appointed Defense Attorney	2,077	-	-	-	-	-	-	-	-	2,077
Court Appointed Ad Litem Attorney	2,600	-	-	-	-	-	-	-	-	2,600
Other General Expense	10	-	-	-	-	-	-	-	-	10
Miscellaneous	327	-	-	-	-	-	-	-	-	327
Total Other Judicial - County	<u>5,014</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,014</u>
Total Judicial and Legal	<u>627,507</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>627,507</u>
Public Safety										
Sheriff										
Current										
Salary	37,087	-	-	-	-	-	-	-	-	37,087
Deputies' Salaries	164,595	-	-	-	-	-	-	-	-	164,595
Overtime	741	-	-	-	-	-	-	-	-	741
Longevity Pay	3,020	-	-	-	-	-	-	-	-	3,020
Payroll Taxes	15,582	-	-	-	-	-	-	-	-	15,582
Group Insurance	39,603	-	-	-	-	-	-	-	-	39,603
Retirement	14,435	-	-	-	-	-	-	-	-	14,435
Document Preservation	400	-	-	-	-	-	-	-	-	400
Office Supplies	1,748	-	-	-	-	-	-	-	-	1,748
Computer Expense	2,310	-	-	-	-	-	-	-	-	2,310
Fuel and Lubricants	19,875	-	-	-	-	-	-	-	-	19,875
Uniforms	196	-	-	-	-	-	-	-	-	196
Auto Repairs	9,407	-	-	-	-	-	-	-	-	9,407
Telephone	9,704	-	-	-	-	-	-	-	-	9,704
Tires and Tubes	1,260	-	-	-	-	-	-	-	-	1,260
Out of County Travel	2,190	-	-	-	-	-	-	-	-	2,190

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Public Safety - continued										
Sheriff - continued										
Current - continued										
Vine Grant	\$ 6,739	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,739
Records Management Grant Program	1,200	-	-	-	-	-	-	-	-	1,200
Other Equipment	564	-	-	-	-	-	-	-	-	564
Operating Lease Payments	1,763	-	-	-	-	-	-	-	-	1,763
Total Sheriff	332,419	-	-	-	-	-	-	-	-	332,419
County Jail										
Current										
Jailers	95,786	-	-	-	-	-	-	-	-	95,786
Part Time Employees	24,856	-	-	-	-	-	-	-	-	24,856
Longevity Pay	730	-	-	-	-	-	-	-	-	730
Payroll Taxes	9,462	-	-	-	-	-	-	-	-	9,462
Group Insurance	26,022	-	-	-	-	-	-	-	-	26,022
Retirement	6,491	-	-	-	-	-	-	-	-	6,491
Operating Supplies	10,332	-	-	-	-	-	-	-	-	10,332
Prisoner Boarding	29,313	-	-	-	-	-	-	-	-	29,313
Groceries	14,095	-	-	-	-	-	-	-	-	14,095
Medical	7,720	-	-	-	-	-	-	-	-	7,720
Repairs and Maintenance	5,946	-	-	-	-	-	-	-	-	5,946
Utilities	30,583	-	-	-	-	-	-	-	-	30,583
Equipment	379	-	-	-	-	-	-	-	-	379
Total County Jail	261,715	-	-	-	-	-	-	-	-	261,715
Total Public Safety	594,134	-	-	-	-	-	-	-	-	594,134
Community Development										
County Extension										
Current										
Salary	18,940	-	-	-	-	-	-	-	-	18,940
Deputy Salary	20,652	-	-	-	-	-	-	-	-	20,652
Payroll Taxes	2,342	-	-	-	-	-	-	-	-	2,342
Group Insurance	5,571	-	-	-	-	-	-	-	-	5,571
Retirement	1,446	-	-	-	-	-	-	-	-	1,446
Operating Supplies	180	-	-	-	-	-	-	-	-	180
Office Supplies	1,977	-	-	-	-	-	-	-	-	1,977

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Community Development - continued										
County Extension - continued										
Current - continued										
Office Equipment Repairs	\$ 324	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324
Equipment	2,350	-	-	-	-	-	-	-	-	2,350
Out of County Travel - CA	11,865	-	-	-	-	-	-	-	-	11,865
Out of County Travel - FCS	3,373	-	-	-	-	-	-	-	-	3,373
Telephone	2,998	-	-	-	-	-	-	-	-	2,998
Utilities	2,587	-	-	-	-	-	-	-	-	2,587
Postage	195	-	-	-	-	-	-	-	-	195
Computer Expense	165	-	-	-	-	-	-	-	-	165
Copier Machine and Supplies	289	-	-	-	-	-	-	-	-	289
Operating Lease Payments	1,241	-	-	-	-	-	-	-	-	1,241
Total County Extension	76,495	-	-	-	-	-	-	-	-	76,495
Library										
Current										
Librarian Salary	-	-	-	-	-	-	-	-	18,794	18,794
Employees' Salaries	-	-	-	-	-	-	-	-	30,979	30,979
Longevity Pay	-	-	-	-	-	-	-	-	715	715
Payroll Taxes	-	-	-	-	-	-	-	-	3,767	3,767
Group Insurance	-	-	-	-	-	-	-	-	11,316	11,316
Retirement	-	-	-	-	-	-	-	-	2,580	2,580
Supplies	-	-	-	-	-	-	-	-	1,681	1,681
Repairs & Maintenance	-	-	-	-	-	-	-	-	1,606	1,606
Utilities	-	-	-	-	-	-	-	-	9,120	9,120
Books	-	-	-	-	-	-	-	-	9,047	9,047
Book Repair	-	-	-	-	-	-	-	-	212	212
Computer Software	-	-	-	-	-	-	-	-	490	490
Internet Expense	-	-	-	-	-	-	-	-	944	944
Out of County Travel	-	-	-	-	-	-	-	-	89	89
Miscellaneous Expense	-	-	-	-	-	-	-	-	300	300
Operating Lease - Copier	-	-	-	-	-	-	-	-	1,331	1,331
Grant Expenses	-	-	-	-	-	-	-	-	5,217	5,217
Total Library	-	-	-	-	-	-	-	-	98,188	98,188
Total Community Development	76,495	-	-	-	-	-	-	-	98,188	174,683

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Courthouse and Buildings										
Current										
Contract Labor	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Operating Supplies	2,364	-	-	-	-	-	-	-	-	2,364
Moving Expenses	10,321	-	-	-	-	-	-	-	-	10,321
Utilities	10,006	-	-	-	-	-	-	-	-	10,006
Repairs and Maintenance	11,600	2,875	-	-	-	-	-	-	-	14,475
Telephone	8,782	-	-	-	-	-	-	-	-	8,782
Courthouse Security	281	-	-	-	-	-	-	-	-	281
Lawn Maintenance	3	-	-	-	-	-	-	-	-	3
Christmas Lights	1,000	-	-	-	-	-	-	-	-	1,000
Equipment	4,853	-	-	-	-	-	-	-	-	4,853
Total Courthouse & Buildings	61,210	2,875	-	-	-	-	-	-	-	64,085
Health and Human Services										
Veterans Officer										
Current										
Veteran Service Officer Salary	7,683	-	-	-	-	-	-	-	-	7,683
Payroll Taxes	592	-	-	-	-	-	-	-	-	592
Office Supplies	147	-	-	-	-	-	-	-	-	147
Postage	17	-	-	-	-	-	-	-	-	17
Telephone	607	-	-	-	-	-	-	-	-	607
Out of County Travel	13	-	-	-	-	-	-	-	-	13
Total Veterans Officer	9,059	-	-	-	-	-	-	-	-	9,059
Total Health and Human Services	9,059	-	-	-	-	-	-	-	-	9,059
Miscellaneous County Expense										
Current										
Salaries	-	-	-	-	-	-	-	-	2,930	2,930
Payroll Taxes	-	-	-	-	-	-	-	-	540	540
Retirement	-	-	-	-	-	-	-	-	226	226
Restitution	-	-	-	-	-	-	-	-	1,065	1,065
Copy Machine and Supplies	1,416	-	-	-	-	-	-	-	-	1,416
Predator Control	12,500	-	-	-	-	-	-	-	-	12,500
Audit	41,500	-	-	-	-	-	-	-	-	41,500
Board of Development	20,000	-	-	-	-	-	-	-	-	20,000
Postal Expense	9,653	-	-	-	-	-	-	-	-	9,653

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Miscellaneous County Expense - continued										
Current - continued										
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 217	\$ 217
Hot Check Restitution	-	-	-	-	-	-	-	-	134	134
Books	-	-	-	-	-	-	-	-	111	111
Computer Expense	-	-	-	-	-	-	-	-	296	296
Internet Fees	-	-	-	-	-	-	-	-	607	607
Out of County Travel	716	-	-	-	-	-	-	-	-	716
Professional Services - Counseling	-	-	-	-	-	-	-	-	5,000	5,000
Volunteer Fire Department	3,500	-	-	-	-	-	-	-	-	3,500
Community Center	2,400	-	-	-	-	-	-	-	-	2,400
Autopsy/Indigent Burial	4,600	-	-	-	-	-	-	-	-	4,600
Historical Commission Grant	-	-	-	-	-	-	-	46,408	-	46,408
MHMR Subsidy	3,000	-	-	-	-	-	-	-	-	3,000
Miscellaneous Expense	842	-	-	-	-	-	-	-	-	842
Total Miscellaneous County Expense	100,127	-	-	-	-	-	-	46,408	11,126	157,661
Highway and Road										
Current										
Commissioner's Salary	-	-	-	29,214	29,214	29,214	29,214	-	-	116,856
Employees' Salary	-	-	-	38,033	36,266	32,596	25,762	-	-	132,657
Part Time Salary	-	-	-	-	-	-	30,569	-	-	30,569
Longevity Pay	-	-	-	900	1,260	900	360	-	-	3,420
Payroll Taxes	-	-	-	5,109	5,035	4,765	6,839	-	-	21,748
Contract Labor	-	-	-	-	1,744	-	-	-	-	1,744
Group Insurance	-	-	-	11,136	11,170	8,808	9,818	-	-	40,932
Retirement	-	-	-	3,824	3,833	2,914	3,599	-	-	14,170
Supplies	-	-	-	6,716	5,546	6,563	17,205	-	-	36,030
Fuel and Oil	-	-	-	10,470	13,225	14,144	16,288	-	-	54,127
Repairs and Maintenance	-	-	44,921	21,904	4,498	30,712	17,576	-	10,477	130,088
Utilities	-	-	-	1,708	1,183	1,456	1,597	-	-	5,944
Tires and Tubes	-	-	-	2,960	1,876	7,686	2,204	-	-	14,726
Out of County Travel	-	-	-	1,232	749	1,645	1,066	-	-	4,692
Materials	-	-	-	20,329	-	1,908	883	-	-	23,120
Mobile Phone	-	-	-	468	533	651	960	-	-	2,612
Equipment	-	-	-	1,447	-	3,444	-	-	-	4,891

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Highway and Road - continued										
Current - continued										
Operating Lease Payments	\$ -	\$ -	\$ -	\$ 24,778	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,778
FEMA Grant Expenses	-	-	-	9,750	-	14,950	-	-	-	24,700
Total Highway and Road	-	-	44,921	189,978	116,132	162,356	163,940	-	10,477	687,804
Capital Outlay	56,459	-	-	18,000	20,000	-	180,949	3,679,797	1,750	3,956,955
Debt Service										
Principal Payments	9,237	-	-	-	-	-	-	502,738	-	511,975
Interest Payments	2,866	-	-	-	-	-	-	59,333	-	62,199
Total Expenditures	2,338,844	2,875	44,921	207,978	136,132	162,356	344,889	4,288,276	121,541	7,647,812
Excess Revenues Over (Under) Expenditures	83,613	29,033	(30,294)	(7,911)	5,102	13,793	(181,445)	(904,778)	(53,718)	(1,046,605)
OTHER FINANCING SOURCES (USES)										
Certificates of Obligation Proceeds	-	-	-	-	-	-	-	140,000	-	140,000
Loan Proceeds	-	-	-	-	-	-	169,550	427,738	-	597,288
Sale of Assets	4,953	-	-	-	-	2,591	3,192	-	-	10,736
Transfers In	64,488	-	12,016	38	-	-	-	270,138	74,518	421,198
Transfers Out	(341,892)	-	-	(42,984)	(3,296)	(10,352)	(3,321)	(19,017)	(336)	(421,198)
Total Other Financing Sources (Uses)	(272,451)	-	12,016	(42,946)	(3,296)	(7,761)	169,421	818,859	74,182	748,024
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (188,838)	\$ 29,033	\$ (18,278)	\$ (50,857)	\$ 1,806	\$ 6,032	\$ (12,024)	\$ (85,919)	\$ 20,464	\$ (298,581)
Fund Balance - Beginning	709,906	7,486	210,790	142,933	139,728	291,437	284,998	163,751	176,573	2,127,602
Fund Balance - Ending	\$ 521,068	\$ 36,519	\$ 192,512	\$ 92,076	\$ 141,534	\$ 297,469	\$ 272,974	\$ 77,832	\$ 197,037	\$ 1,829,021

**MCCULLOCH COUNTY
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2009**

	<u>Combined Road & Bridge</u>	<u>Library Fund</u>	<u>Law Library Fund</u>	<u>Hot Check Fund</u>	<u>Rochelle Water Grant</u>
ASSETS					
Cash and Cash Equivalents	\$ 3,296	\$ 76,887	\$ 8,614	\$ 10,808	\$ 25
Receivables, net					
Accounts	-	-	-	-	-
Total Assets	<u>\$ 3,296</u>	<u>\$ 76,887</u>	<u>\$ 8,614</u>	<u>\$ 10,808</u>	<u>\$ 25</u>
LIABILITIES					
Liabilities					
Accounts Payable	\$ 1,273	\$ 3,519	\$ 83	\$ 45	\$ -
Total Liabilities	<u>1,273</u>	<u>3,519</u>	<u>83</u>	<u>45</u>	<u>-</u>
FUND BALANCES					
Fund Balance:					
Reserved for Special Purposes	<u>2,023</u>	<u>73,368</u>	<u>8,531</u>	<u>10,763</u>	<u>25</u>
Total Fund Balance	<u>2,023</u>	<u>73,368</u>	<u>8,531</u>	<u>10,763</u>	<u>25</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 3,296</u>	<u>\$ 76,887</u>	<u>\$ 8,614</u>	<u>\$ 10,808</u>	<u>\$ 25</u>

**MCCULLOCH COUNTY
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2009**

	<u>Library Grant</u>	<u>Batterer's Intervention Grant</u>	<u>Special Road Repair Precincts #1 & #3</u>	<u>Interest and Sinking Fund</u>	<u>Totals 9-30-09</u>
ASSETS					
Cash and Cash Equivalents	\$ 11,962	\$ 1,721	\$ 85,623	\$ 3,020	\$ 201,956
Receivables, net					
Accounts	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>
Total Assets	<u>\$ 11,963</u>	<u>\$ 1,721</u>	<u>\$ 85,623</u>	<u>\$ 3,020</u>	<u>\$ 201,957</u>
LIABILITIES					
Liabilities					
Accounts Payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,920</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,920</u>
FUND BALANCES					
Fund Balance:					
Reserved for Special Purposes	<u>11,963</u>	<u>1,721</u>	<u>85,623</u>	<u>3,020</u>	<u>197,037</u>
Total Fund Balance	<u>11,963</u>	<u>1,721</u>	<u>85,623</u>	<u>3,020</u>	<u>197,037</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 11,963</u>	<u>\$ 1,721</u>	<u>\$ 85,623</u>	<u>\$ 3,020</u>	<u>\$ 201,957</u>

**MCCULLOCH COUNTY
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2009**

Reconciliation of the Governmental Funds Balance Sheet to the Statement
of Net Assets:

Total fund balance - total other governmental funds	\$ 197,037
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Land	5,000
Other Capital Assets	247,418
Accumulated Depreciation	(85,466)
	<hr/>
Net Assets of Other Governmental Funds	\$ <u>363,989</u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2009

	Combined Road & Bridge	Library Fund	Law Library Fund	Hot Check Fund	Rochelle Water Grant
REVENUES					
General Revenues					
Interest Earned	\$ 5	\$ 391	\$ 34	\$ 71	\$ -
Charges for Services					
County Attorney Fees	-	-	-	4,876	-
Library Revenue	-	4,197	-	-	-
Court Fines	-	-	5,040	-	-
Operating Grants and Contributions					
City of Brady	-	42,000	-	-	-
Memorials/Donations	-	3,190	-	-	-
Lone Star Library Grant	-	702	-	-	-
Tocker Grant	-	510	-	-	-
G Rollie White Grant	-	4,400	-	-	-
Capital Grants and Contributions					
Rochelle Water Grant	-	-	-	-	1,750
Total Revenues	<u>5</u>	<u>55,390</u>	<u>5,074</u>	<u>4,947</u>	<u>1,750</u>
EXPENDITURES					
Community Development					
Library					
Librarian Salary	-	18,794	-	-	-
Employees' Salaries	-	30,979	-	-	-
Longevity Pay	-	715	-	-	-
Payroll Taxes	-	3,767	-	-	-
Group Insurance	-	11,316	-	-	-
Retirement	-	2,580	-	-	-
Supplies	-	1,681	-	-	-
Repairs & Maintenance	-	1,606	-	-	-
Utilities	-	9,120	-	-	-
Books	-	9,047	-	-	-
Book Repair	-	212	-	-	-
Computer Hardware	-	490	-	-	-
Internet Expense	-	944	-	-	-
Out of County Travel	-	89	-	-	-
Miscellaneous Expense	-	300	-	-	-
Operating Lease - Copier	-	1,331	-	-	-
Grant Expenses	-	5,217	-	-	-
Total Community Development	<u>-</u>	<u>98,188</u>	<u>-</u>	<u>-</u>	<u>-</u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2009

	Combined Road & Bridge	Library Fund	Law Library Fund	Hot Check Fund	Rochelle Water Grant
Highways and Roads					
Combined Road and Bridge					
Repairs and Maintenance	\$ 10,477	\$ -	\$ -	\$ -	\$ -
Total Highways and Roads	<u>10,477</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous					
Salaries	-	-	-	2,930	-
Payroll Texas	-	-	-	540	-
Retirement	-	-	-	226	-
Restitution	-	-	-	1,065	-
Supplies	-	-	-	217	-
Hot Check Restitution	-	-	-	134	-
Books	-	-	111	-	-
Computer Expense	-	-	296	-	-
Internet Fees	-	-	607	-	-
Professional Services - Counseling	-	-	-	-	-
Capital Outlay	-	-	-	-	1,750
Total Miscellaneous	<u>-</u>	<u>-</u>	<u>1,014</u>	<u>5,112</u>	<u>1,750</u>
Total Expenditures	<u>10,477</u>	<u>98,188</u>	<u>1,014</u>	<u>5,112</u>	<u>1,750</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(10,472)</u>	<u>(42,798)</u>	<u>4,060</u>	<u>(165)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	12,315	54,186	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(336)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>12,315</u>	<u>54,186</u>	<u>-</u>	<u>(336)</u>	<u>-</u>
Net Change in Fund Balances	1,843	11,388	4,060	(501)	-
Fund Balance - Beginning	<u>180</u>	<u>61,980</u>	<u>4,471</u>	<u>11,264</u>	<u>25</u>
Fund Balance - Ending	<u>\$ 2,023</u>	<u>\$ 73,368</u>	<u>\$ 8,531</u>	<u>\$ 10,763</u>	<u>\$ 25</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2009

	<u>Library Grant</u>	<u>Batterer's Intervention Grant</u>	<u>Special Road Repair Precincts #1 & #3</u>	<u>Interest and Sinking Fund</u>	<u>Totals 9-30-09</u>
REVENUES					
General Revenues					
Interest Earned	\$ 79	\$ 13	\$ 562	\$ 3	\$ 1,158
Charges for Services					
County Attorney Fees	-	-	-	-	4,876
Library Revenue	-	-	-	-	4,197
Court Fines	-	-	-	-	5,040
Operating Grants and Contributions					
City of Brady	-	-	-	-	42,000
Memorials/Donations	-	-	-	-	3,190
Lone Star Library Grant	-	-	-	-	702
Tocker Grant	-	-	-	-	510
G Rollie White Grant	-	-	-	-	4,400
Capital Grants and Contributions					
Rochelle Water Grant	-	-	-	-	1,750
Total Revenues	<u>79</u>	<u>13</u>	<u>562</u>	<u>3</u>	<u>67,823</u>
EXPENDITURES					
Community Development					
Library					
Librarian Salary	-	-	-	-	18,794
Employees' Salaries	-	-	-	-	30,979
Longevity Pay	-	-	-	-	715
Payroll Taxes	-	-	-	-	3,767
Group Insurance	-	-	-	-	11,316
Retirement	-	-	-	-	2,580
Supplies	-	-	-	-	1,681
Repairs & Maintenance	-	-	-	-	1,606
Utilities	-	-	-	-	9,120
Books	-	-	-	-	9,047
Book Repair	-	-	-	-	212
Computer Hardware	-	-	-	-	490
Internet Expense	-	-	-	-	944
Out of County Travel	-	-	-	-	89
Miscellaneous Expense	-	-	-	-	300
Operating Lease - Copier	-	-	-	-	1,331
Grant Expenses	-	-	-	-	5,217
Total Community Development	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>98,188</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2009

	<u>Library Grant</u>	<u>Batterer's Intervention Grant</u>	<u>Special Road Repair Precincts #1 & #3</u>	<u>Interest and Sinking Fund</u>	<u>Totals 9-30-09</u>
Highways and Roads					
Combined Road and Bridge Repairs and Maintenance	\$ -	\$ -	\$ -	-	\$ 10,477
Total Highways and Roads	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,477</u>
Miscellaneous					
Salaries	-	-	-	-	2,930
Payroll Taxes	-	-	-	-	540
Retirement	-	-	-	-	226
Restitution	-	-	-	-	1,065
Supplies	-	-	-	-	217
Hot Check Restitution	-	-	-	-	134
Books	-	-	-	-	111
Computer Expense	-	-	-	-	296
Internet Fees	-	-	-	-	607
Professional Services - Counseling	-	5,000	-	-	5,000
Capital Outlay	-	-	-	-	1,750
Total Miscellaneous	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>12,876</u>
Total Expenditures	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>121,541</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>79</u>	<u>(4,987)</u>	<u>562</u>	<u>3</u>	<u>(53,718)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	5,000	-	3,017	74,518
Transfers Out	-	-	-	-	(336)
Total Other Financing Sources (Uses)	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>3,017</u>	<u>74,182</u>
Net Change in Fund Balances	79	13	562	3,020	20,464
Fund Balance - Beginning	11,884	1,708	85,061	-	176,573
Fund Balance - Ending	<u>\$ 11,963</u>	<u>\$ 1,721</u>	<u>\$ 85,623</u>	<u>\$ 3,020</u>	<u>\$ 197,037</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2009

Reconciliation of the change in fund balances - total governmental funds to the change in net assets of governmental activities:

Net Change in Fund Balances - Total Governmental Funds	\$	20,464
<p style="margin-left: 40px;">Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives.</p>		
Depreciation Expense		(4,810)
<p style="margin-left: 40px;">Some revenues and expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as revenues and expenditures in governmental funds.</p>		
Contributions		(187,110)
		(187,110)
Change in net assets of governmental activities	\$	(171,456)

MCCULLOCH COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2009

	<u>Tax</u> <u>Assessor/ Collector</u>	<u>County</u> <u>Clerk</u>	<u>District</u> <u>Clerk</u>	<u>Justice</u> <u>of the</u> <u>Peace</u>	<u>County</u> <u>Attorney</u>	<u>Sheriff</u> <u>Department</u>
ASSETS						
Cash and Cash Equivalents						
Agency Funds	\$ 118,422	\$ 16,186	\$ 16,283	\$ 7,696	\$ 2,809	\$ 16,293
Private-Purpose Trusts	-	19,039	448,566	-	-	5
Cash - Asset Forfeiture	-	-	-	-	-	22,009
Receivables:						
Due from Other Funds	-	-	-	-	-	-
Due from Others	-	-	116,919	301,002	-	-
Inventory	-	-	-	-	-	765
Total Assets	<u>118,422</u>	<u>35,225</u>	<u>581,768</u>	<u>308,698</u>	<u>2,809</u>	<u>39,072</u>
LIABILITIES						
Accounts Payable	108,117	-	300	-	1,870	7,905
Due to Other Funds	10,305	16,186	132,902	308,698	939	9,153
Amount in Asset Forfeiture	-	-	-	-	-	22,009
Total Liabilities	<u>118,422</u>	<u>16,186</u>	<u>133,202</u>	<u>308,698</u>	<u>2,809</u>	<u>39,067</u>
NET ASSETS						
Held in Trust and/or Escrow	-	19,039	448,566	-	-	5
Total Net Assets	<u>\$ -</u>	<u>\$ 19,039</u>	<u>\$ 448,566</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5</u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2009

	<u>County Clerk</u>	<u>District Clerk</u>	<u>Sheriff</u>	<u>Private- Purpose Trusts 9-30-09</u>
ADDITIONS				
Contributions	\$ 2,950	\$ 100,989	\$ 12,642	\$ 116,581
Interest	<u>116</u>	<u>8,606</u>	<u>-</u>	<u>8,722</u>
Total Additions	<u>3,066</u>	<u>109,595</u>	<u>12,642</u>	<u>125,303</u>
DEDUCTIONS				
Refunds of Contributions	<u>1,250</u>	<u>61,600</u>	<u>14,135</u>	<u>76,985</u>
Total Deductions	<u>1,250</u>	<u>61,600</u>	<u>14,135</u>	<u>76,985</u>
Change in Net Assets	1,816	47,995	(1,493)	48,318
Net Assets - Beginning of the Year	<u>17,223</u>	<u>400,571</u>	<u>1,498</u>	<u>419,292</u>
Net Assets - End of the Year	<u>\$ 19,039</u>	<u>\$ 448,566</u>	<u>\$ 5</u>	<u>\$ 467,610</u>