

**REPORT OF AUDIT**  
**MCCULLOCH COUNTY**  
**BRADY, TEXAS**  
**SEPTEMBER 30, 2012**

**MCCULLOCH COUNTY  
TABLE OF CONTENTS  
SEPTEMBER 30, 2012**

	Page
<b>Introductory Section</b>	
County Officials .....	1
<b>Financial Section</b>	
Report of Independent Accountants .....	2-3
Managements' Discussion and Analysis .....	4-12
<b>Basic Financial Statements</b>	
<b>Government-Wide Financial Statements</b>	
Statement of Net Assets .....	13
Statement of Activities .....	14
<b>Fund Financial Statements</b>	
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
Statement of Fiduciary Net Assets .....	38
Statement of Changes in Fiduciary Net Assets .....	39
Notes to the Basic Financial Statements .....	40-63

**MCCULLOCH COUNTY  
TABLE OF CONTENTS  
SEPTEMBER 30, 2012**

Page

**Federal Section**

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	64-65
Schedule of Audit Findings and Responses .....	66
Project #711122 .....	67
Project #711340 .....	68

**Supplemental Section**

Schedule of Revenues, Expenditures and Changes in Fund Balances, Budget and Actual (Budgetary Basis)	
Permanent Improvement Fund .....	69
Library .....	70
Law Library .....	71
Interest and Sinking .....	72
Combining Statement of Net Assets - Governmental Activities .....	73
Combining Statement of Revenues, Expenditures and Changes in Net Assets .....	74-89
Combining Statement of Net Assets - Other Governmental Funds .....	90
Combining Statement of Revenues, Expenditures and Changes in Net Assets - Other Governmental Funds .....	91-92
Combining Statement of Revenues, Expenditures and Changes in Fund Balances .....	93-108
Combining Balance Sheet - Other Governmental Funds .....	109-110
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Other Governmental Funds .....	111-113

**MCCULLOCH COUNTY  
TABLE OF CONTENTS  
SEPTEMBER 30, 2012**

Page

**Supplemental Section (continued)**

Combining Statement of Fiduciary Net Assets .....	114-115
Combining Statement of Changes in Fiduciary Net Assets .....	116

**INTRODUCTORY SECTION**

**McCULLOCH COUNTY  
COUNTY OFFICIALS  
SEPTEMBER 30, 2012**

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
Michelle Pitcox	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  
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BRADY, TEXAS 76825  
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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, Texas, as of and for the year ended September 30, 2012, 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 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, the aggregate remaining fund information, 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, Texas, as of September 30, 2012, and the respective changes in financial position thereof 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 January 25, 2013 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 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 12 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise McCulloch County's financial statements as a whole. 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 information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Michael D. Schaffner and Associates*  
Michael D. Schaffner and Associates, PC  
January 25, 2013

**MCCULLOCH COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2012**

McCulloch County, Texas offers this narrative analysis and overview of the significant financial activities of the County for the fiscal year ending September 30, 2012. 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, 2012**

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 various federal and state entities). 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 38 and 39. We exclude these activities from the County's other financial statements because the

**MCCULLOCH COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2012**

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, 2012. Net assets have increased primarily because of conservative management, improved fine and fee collections in our court system, and continued improvement in "back tax" collections. Net changes have also resulted from reductions in various expenses relating to buildings as we systematically improve structures for energy and maintenance efficiency. These are an indicator that the County's financial condition has improved.

	<b>Governmental Activities 9-30-12</b>	<b>Governmental Activities 9-30-11</b>
	<hr/>	<hr/>
Current and other assets	\$ 4,205,243	\$ 3,331,942
Capital assets	8,625,055	8,360,416
Total assets	<hr/> 12,830,298	<hr/> 11,692,358
Long-term liabilities	1,363,109	1,400,075
Other liabilities	845,630	479,767
Total liabilities	<hr/> 2,208,739	<hr/> 1,879,842
Invested in capital assets, net of related debt	7,425,055	6,786,014
Unrestricted	1,770,859	1,526,881
Restricted	<hr/> 1,425,645	<hr/> 1,499,621
Ending net assets	<hr/> <u>\$ 10,621,559</u>	<hr/> <u>\$ 9,812,516</u>

The following schedule presents a comparison between governmental revenues and expenditures for the fiscal year ended September 30, 2012, 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, 2012**

	<u>9-30-12</u>	<u>9-30-11</u>	<u>Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
<b>Revenues:</b>				
Taxes	\$ 2,892,886	\$ 2,759,556	\$ 133,330	4.83
Charges for Services	1,114,263	949,257	165,006	17.38
Grants and Contributions	500,456	667,852	(167,396)	(25.06)
Interest	36,244	11,268	24,976	221.65
Sale of Assets	(2,459)	8,700	(11,159)	(128.26)
Total Revenues	<u>4,541,390</u>	<u>4,396,633</u>	<u>144,757</u>	<u>3.29</u>
<b>Expenses:</b>				
General Administration	108,631	103,015	5,616	5.45
Financial Administration	106,057	97,562	8,495	8.71
Tax Administration	181,809	168,366	13,443	7.98
Non-Departmental	355,717	328,707	27,010	8.22
Judicial and Legal	741,351	699,414	41,937	6.00
Public Safety	848,801	762,124	86,677	11.37
Community Development	210,013	200,496	9,517	4.75
Courthouse and Buildings	291,692	294,722	(3,030)	(10.03)
Health and Human Services	9,258	9,195	63	0.69
Miscellaneous	127,454	110,219	17,235	15.64
Highway and Road	751,564	807,524	(55,960)	(6.93)
Total Expenses	<u>3,732,347</u>	<u>3,581,344</u>	<u>151,003</u>	<u>4.22</u>
Increase (Decrease) in Net Assets	<u>\$ 809,043</u>	<u>\$ 815,289</u>	<u>\$ (6,246)</u>	<u>(0.77)</u>

**MCCULLOCH COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2012**

**THE COUNTY'S FUNDS**

**Financial Highlights and Summary of Operating Results**

McCulloch County showed a dramatic increase in net assets for FY 2011/12. At year's end, total net assets increased by \$809,043, continuing the improvement of previous years. A significant portion of this increase is attributed to grants allowing the County to improve heavily traveled roads that support the sand industry as well as conservative fiscal management of the County's funds.

**Budgetary Highlights**

Budgetary comparison schedules for the general fund and major special revenue funds are presented on pages 23 through 37. Other budgetary comparison schedules for nonmajor funds appear on pages 69 through 72. The County had no expenditures in excess of budgeted amounts for the fiscal year ending September 30, 2012.

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. The Court continued budgeting more funds for building and roof maintenance on aging structures.

Sales taxes continued to improve in

**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, 2012**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

As of September 30, 2012, the County had \$8,135,433 invested in capital assets, net of depreciation. The following schedule presents a summary of the amount invested in capital assets:

	<u>Capital Assets 9-30-12</u>		<u>Capital Assets 9-30-11</u>
Land	\$ 222,378	\$	222,378
Infrastructure	525,093		525,093
Buildings	7,904,323		7,904,323
Equipment	1,499,860		1,383,088
Vehicles	347,319		320,940
Accumulated Depreciation	<u>(2,363,540)</u>		<u>(2,065,407)</u>
Totals	<u>\$ 8,135,433</u>	\$	<u>8,290,415</u>

The current year additions to fixed assets include the following:

- The County purchased two (2) 2008 Chevrolet pickups for the Sheriff's Department.
- The County purchased a Kubota tractor and rock crusher for Precinct #4.

**MCCULLOCH COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2012**

**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. While the County was successful in getting TCJS to lift a variance that increased our local inmate capacity, out of county prisoner boarding began to rise toward the end of the year. Rising costs and liability concerns related to prisoner transport continued to be a concern of the Commissioners' Court. The long-term objective is to best address public safety while keeping the taxpayer's burden at a minimum.

After months of research, the Commissioners moved forward with plans for a 48-bed Jail and Law Enforcement Center to put in front of the voters on the November 2012 election.

**Debt**

McCulloch County attempts to limit the amount of debt incurred and to repay outstanding obligations as soon as possible. The County retired \$135,000 of debt related to Courthouse restoration and retired additional notes payable in the amount of \$39,023. Debt retirement combined with a new loan for Precinct #4 in the amount of \$117,022 resulted in an overall decrease in its net long-term debt of \$57,001. 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, 2012**

	<u>Long-Term Debt 9-30-12</u>	<u>Long-Term Debt 9-30-11</u>
Precinct #3 - Motor Grader	\$ 127,464	\$ 132,841
Precinct #4 - Motor Grader	72,915	106,561
Precinct #4 - Tractor/Rock Crusher	117,022	-
Courthouse Restoration - Certificates of Obligation, Series 2008	1,200,000	1,285,000
Courthouse Restoration - General Obligation Refunding Bond, Series 2009	-	50,000
Totals	<u>\$ 1,517,401</u>	<u>\$ 1,574,402</u>

**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, land and major renovations. The Law Library fund comes from dedicated fees assessed on court cases and funds the County Law library and related expenses. A few years ago the county stopped purchasing law books and opted to furnish a computer system for the Law Library that would allow the public internet access to laws as they are updated.

**MCCULLOCH COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2012**

Budget Review

As sometimes 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 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 Kay Andrews, County Treasurer.

**MCCULLOCH COUNTY**  
**STATEMENT OF NET ASSETS**  
**SEPTEMBER 30, 2012**

		<u>Governmental Activities</u>
<b>ASSETS</b>		
Current Assets		
Cash, including time deposits	\$	1,183,976
Receivables, net (Note 1)		847,225
Prepaid Insurance		82,137
Total Current Assets		<u>2,113,338</u>
Noncurrent Assets		
Restricted Cash, including time deposits		1,606,044
Restricted Receivables (Note 1)		366,633
Investment in Equity (Note 1)		100,000
Certificate of Obligation Fees, net of amortization		19,228
Land (Note 5)		222,378
Construction Work in Progress (Note 5)		489,622
Other Capital Assets, net of depreciation (Note 5)		7,913,055
Total Noncurrent Assets		<u>10,716,960</u>
Total Assets		<u>12,830,298</u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable		667,992
Interest Payable		18,346
Notes Payable (Note 10)		64,292
Certificates of Obligation/Bonds Payable (Note 10)		90,000
Deferred Revenue (Note 11)		5,000
Total Current Liabilities		<u>845,630</u>
Noncurrent Liabilities		
Notes Payable (Note 10)		253,109
Certificates of Obligation/Bonds Payable (Note 10)		1,110,000
Total Noncurrent Liabilities		<u>1,363,109</u>
Total Liabilities		<u>2,208,739</u>
<b>NET ASSETS</b>		
Invested in Capital Assets, net or related debt		7,425,055
Unrestricted		1,770,859
Restricted For:		
Special Purposes (Note 1)		1,334,256
Debt Service (Note 1)		91,389
Total Net Assets	\$	<u>10,621,559</u>

See accompanying notes to the basic financial statements.

**MCCULLOCH COUNTY  
STATEMENT OF ACTIVITIES  
YEAR ENDED SEPTEMBER 30, 2012**

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
<b>Governmental Activities</b>					
General Administration	\$ 108,631	\$ 1,942	\$ 15,278	\$ -	\$ (91,411)
Financial Administration	106,057	-	-	-	(106,057)
Tax Administration	181,809	93,315	-	-	(88,494)
Non-Departmental	355,717	43,405	-	-	(312,312)
Judicial and Legal	741,351	394,163	45,622	-	(301,566)
Public Safety	848,801	28,934	-	-	(819,867)
Community Development	210,013	4,159	59,684	-	(146,170)
Courthouse and Buildings	291,692	-	-	-	(291,692)
Health and Human Services	9,258	-	-	-	(9,258)
Miscellaneous	127,454	-	-	19,250	(108,204)
Highway and Road	751,564	548,345	-	360,622	157,403
<b>Total Governmental Activities</b>	<b>3,732,347</b>	<b>1,114,263</b>	<b>120,584</b>	<b>379,872</b>	<b>(2,117,628)</b>
<b>General Revenues:</b>					
<b>Taxes:</b>					
Property Taxes, Levied for General Purposes					\$ 2,428,485
Sales Taxes					463,583
Other Taxes					818
Interest Revenue					36,244
Loss on Disposal of Assets					(2,459)
<b>Total General Revenues and Special Items</b>					<b>2,926,671</b>
Change in Net Assets					809,043
Net Assets - Beginning					9,812,516
Net Assets - Ending					<b>\$ 10,621,559</b>

See accompanying notes to the basic financial statements.

**MCCULLOCH COUNTY**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	9-30-12
<b>ASSETS</b>									
Cash and Cash Equivalents	\$ 1,407,519	\$ 218,295	\$ 25	\$ 140,690	\$ 113,471	\$ 341,599	\$ 211,744	\$ 258,554	\$ 2,691,897
Receivables, net									
Accounts	16,763	34	325,000	3,276	2,458	3,466	3,403	995	355,395
Due from Other Funds	31,946	98	-	3,386	2,540	3,580	3,515	39,581	84,646
Taxes	137,433	553	-	3,552	2,780	3,860	3,706	13,277	165,161
Investment in Equity	-	-	-	7,500	-	7,500	-	85,000	100,000
<b>Total Assets</b>	<b>\$ 1,593,661</b>	<b>\$ 218,980</b>	<b>\$ 325,025</b>	<b>\$ 158,404</b>	<b>\$ 121,249</b>	<b>\$ 360,005</b>	<b>\$ 222,368</b>	<b>\$ 397,407</b>	<b>\$ 3,397,099</b>
<b>LIABILITIES</b>									
Liabilities									
Accounts Payable	\$ 113,780	\$ -	\$ 344,750	\$ 1,951	\$ 4,496	\$ 4,783	\$ 2,482	\$ 3,242	\$ 475,484
Due to Other Funds	35,314	-	-	1,139	488	822	1,122	794	39,679
Deferred Revenues	142,433	553	-	3,552	2,780	3,860	3,706	13,277	170,161
<b>Total Liabilities</b>	<b>291,527</b>	<b>553</b>	<b>344,750</b>	<b>6,642</b>	<b>7,764</b>	<b>9,465</b>	<b>7,310</b>	<b>17,313</b>	<b>685,324</b>
<b>FUND BALANCES</b>									
Fund Balance:									
Unreserved	980,491	-	-	-	-	-	-	-	980,491
Assigned									
Vehicle Contingency	13,000	-	-	-	-	-	-	-	13,000
Restricted									
Special Purposes	308,643	218,427	(19,725)	151,762	113,485	350,540	215,058	298,894	1,637,084
Debt Service	-	-	-	-	-	-	-	81,200	81,200
<b>Total Fund Balance</b>	<b>1,302,134</b>	<b>218,427</b>	<b>(19,725)</b>	<b>151,762</b>	<b>113,485</b>	<b>350,540</b>	<b>215,058</b>	<b>380,094</b>	<b>2,711,775</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 1,593,661</b>	<b>\$ 218,980</b>	<b>\$ 325,025</b>	<b>\$ 158,404</b>	<b>\$ 121,249</b>	<b>\$ 360,005</b>	<b>\$ 222,368</b>	<b>\$ 397,407</b>	<b>\$ 3,397,099</b>

**MCCULLOCH COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2012**

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

Total Fund Balance - Total Governmental Funds	\$ 2,711,775
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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	489,622
Other Capital Assets	10,276,595
Accumulated Depreciation	(2,363,540)

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

Accounts Receivable	691,115
Accrued Interest Receivable	2,189
Agency Funds Receivable	53,224
Certificate of Obligation Fees	27,252
Bond Fee	5,000
Accumulated Amortization	(13,024)
Prepaid Insurance	82,137

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

Deferred Revenues	165,161
Certificates of Obligation/Bonds Payable	(1,200,000)
Accrued Interest Payable	(18,346)
Notes Payable	(317,401)
Accounts Payable	(192,578)

Net Assets of Governmental Activities	\$ <u>10,621,559</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, 2012

	General Fund	Special Ad Vaiorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>									
General Revenues									
Property Taxes	\$ 1,986,346	\$ 7,842	-	\$ 51,869	\$ 39,381	\$ 55,133	\$ 53,925	\$ 248,603	2,443,099
Sales Tax	463,583	-	-	-	-	-	-	-	463,583
Other Taxes	818	-	-	-	-	-	-	-	818
Interest Income	14,059	1,741	-	1,585	820	3,262	1,759	11,556	34,782
Charges for Services									
General Government									
General Administration									
County Judge									
Fees of Office	442	-	-	-	-	-	-	-	442
Probate Training	1,500	-	-	-	-	-	-	-	1,500
Total General Administration	1,942	-	-	-	-	-	-	-	1,942
Tax Administration									
Tax Assessor-Collector									
Fees of Office	81,975	-	-	-	-	-	-	-	81,975
Postage	467	-	-	-	-	-	-	-	467
Child Protection Fee	12,777	-	-	-	-	-	-	-	12,777
Total Tax Administration	95,219	-	-	-	-	-	-	-	95,219
Non-Departmental									
Courthouse Security	7,815	-	-	-	-	-	-	-	7,815
State Trust	26,717	-	-	-	-	-	-	-	26,717
Reimbursed Revenue	3,329	-	-	-	-	-	-	-	3,329
Other Revenue	377	-	-	-	-	-	-	-	377
Court Fines	-	-	-	-	-	-	-	4,410	4,410
Total Non-Departmental	38,238	-	-	-	-	-	-	4,410	42,648
Judicial and Legal									
Justice of Peace									
Fees of Office	37,232	-	-	-	-	-	-	-	37,232
Hot Check Collection	390	-	-	-	-	-	-	-	390
Out of County Service	1,090	-	-	-	-	-	-	-	1,090
Courthouse Security	2,733	-	-	-	-	-	-	-	2,733
Court Fines	94,465	-	-	-	-	-	-	-	94,465

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, 2012

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued									
Justice of Peace - continued									
Omni Base Charges	\$ 1,475	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,475
Passthrough Collection	1,559	-	-	-	-	-	-	-	1,559
Parks and Wildlife	1,367	-	-	-	-	-	-	-	1,367
Small Claims	450	-	-	-	-	-	-	-	450
Perdue Collections	8,843	-	-	-	-	-	-	-	8,843
Technology Fees	6,780	-	-	-	-	-	-	-	6,780
Reimbursed Revenue	90	-	-	-	-	-	-	-	90
County Attorney									
County Attorney Fees	-	-	-	-	-	-	-	2,963	2,963
District Clerk									
Fees of Office	29,397	-	-	-	-	-	-	-	29,397
Restoration and Preservation	2,318	-	-	-	-	-	-	-	2,318
Archive Fees	540	-	-	-	-	-	-	-	540
Court Reporter Fees	1,195	-	-	-	-	-	-	-	1,195
Video Fees	15	-	-	-	-	-	-	-	15
Adult Restitution	7,327	-	-	-	-	-	-	-	7,327
Court Fines	30,273	-	-	-	-	-	-	-	30,273
Alternative Disposition Restitution	1,170	-	-	-	-	-	-	-	1,170
Postage	250	-	-	-	-	-	-	-	250
Victim Restitution	351	-	-	-	-	-	-	-	351
Technology Fund	1,375	-	-	-	-	-	-	-	1,375
County Clerk									
Fees of Office	47,648	-	-	-	-	-	-	-	47,648
Video Fees	603	-	-	-	-	-	-	-	603
Restoration and Preservation	2,540	-	-	-	-	-	-	-	2,540
Archive Fees	10,045	-	-	-	-	-	-	-	10,045
Records Management	9,558	-	-	-	-	-	-	-	9,558
Crimestopper Fee	330	-	-	-	-	-	-	-	330
Guardianship Fee	1,040	-	-	-	-	-	-	-	1,040
Adult Restitution	295	-	-	-	-	-	-	-	295
Technology Fee	244	-	-	-	-	-	-	-	244
HOT Check Collection	772	-	-	-	-	-	-	-	772
Parks and Wildlife	100	-	-	-	-	-	-	-	100
Voting Equipment Rental	4,360	-	-	-	-	-	-	-	4,360
Court Record Preservation	250	-	-	-	-	-	-	-	250



MCCULLOCH COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2012

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued									
Other Judicial - District									
Reimbursed Revenue - Jurors	\$ 2,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,436
Juvenile Restitution	944	-	-	-	-	-	-	-	944
Total Judicial and Legal	311,850	-	-	-	-	-	-	2,963	314,813
Public Safety									
Sheriff									
Fees of Office	25,755	-	-	-	-	-	-	-	25,755
Jail									
Prisoner Care	1,720	-	-	-	-	-	-	-	1,720
Other Revenue	3,421	-	-	-	-	-	-	-	3,421
Total Public Safety	30,896	-	-	-	-	-	-	-	30,896
Community Development									
Library Revenue	-	-	-	-	-	-	-	4,159	4,159
Total Community Development	-	-	-	-	-	-	-	4,159	4,159
Highways and Roads									
Auto Registration	-	-	-	118,158	88,619	124,975	122,703	-	454,455
Lateral Road	-	-	-	4,233	3,174	4,477	4,395	-	16,279
Court Fines	-	-	-	13,540	10,155	14,321	14,061	-	52,077
Oversize/Overweight	-	-	-	-	-	6,252	-	-	6,252
Gross Weight	-	-	-	5,911	4,433	-	6,139	-	16,483
Reimbursed Revenue	-	-	-	400	45	200	-	-	645
Other Revenue	-	-	-	1,961	30	137	26	-	2,154
Total Highways and Roads	-	-	-	144,203	106,456	150,362	147,324	-	548,345
Total Charges for Services	478,145	-	-	144,203	106,456	150,362	147,324	11,532	1,038,022
Operating Grants and Contributions									
Salary Supplements									
County Judge	15,278	-	-	-	-	-	-	-	15,278
County Attorney	20,833	-	-	-	-	-	-	-	20,833
Library Memorials/Donation	-	-	-	-	-	-	-	935	935
City of Brady	-	-	-	-	-	-	-	53,500	53,500
Indigent Defense Grant	9,289	-	-	-	-	-	-	-	9,289

MCCULLOCH COUNTY  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL FUNDS  
 YEAR ENDED SEPTEMBER 30, 2012

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Operating Grants and Contributions - continued									
G Rollie White Grant	\$ 15,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,249	\$ 20,749
Total Operating Grants and Contributions	60,900	-	-	-	-	-	-	59,684	120,584
Capital Grants and Contributions									
Millersview/Doole Water Grant	-	-	-	-	-	-	-	19,250	19,250
Old Mason Road Grant - TDA	-	-	325,000	-	-	-	-	-	325,000
Old Mason Road Grant - Brady EDC	-	-	35,622	-	-	-	-	-	35,622
Total Capital Grants and Contributions	-	-	360,622	-	-	-	-	19,250	379,872
Total Revenues	3,003,851	9,583	360,622	197,657	146,657	208,757	203,008	350,625	4,480,760
<b>EXPENDITURES</b>									
Current									
General Administration	106,616	-	-	-	-	-	-	-	106,616
Financial Administration	106,057	-	-	-	-	-	-	-	106,057
Tax Administration	176,355	-	-	-	-	-	-	-	176,355
Non-Departmental	355,717	-	-	-	-	-	-	-	355,717
Judicial and Legal	737,530	-	-	-	-	-	-	-	737,530
Public Safety	827,025	-	-	-	-	-	-	-	827,025
Community Development	87,188	-	-	-	-	-	-	114,808	201,996
Courthouse and Buildings	95,277	-	-	-	-	-	-	-	95,277
Health and Human Services	9,258	-	-	-	-	-	-	-	9,258
Miscellaneous	116,631	-	-	-	-	-	-	5,714	122,345
Highway and Road	-	-	-	159,362	148,384	146,927	171,143	4,805	630,621
Capital Outlay	52,000	-	380,372	-	-	-	116,772	19,250	568,394
Debt Service									
Principal	135,000	-	-	-	-	5,377	33,646	-	174,023
Interest	51,041	-	-	-	-	5,343	5,111	-	61,495
Total Expenditures	2,855,695	-	380,372	159,362	148,384	157,647	326,672	144,577	4,172,709
Excess of Revenues Over (Under) Expenditures	148,156	9,583	(19,750)	38,295	(1,727)	51,110	(123,664)	206,048	308,051

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, 2012

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
<b>OTHER FINANCING SOURCES AND USES</b>									
Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,022	\$ -	\$ 117,022
Transfers In	186,574	-	25	-	-	-	-	52,973	239,572
Transfers Out	(50,839)	-	-	(146)	(733)	(974)	(774)	(186,106)	(239,572)
Total Other Financing Sources and Uses	<u>135,735</u>	<u>-</u>	<u>25</u>	<u>(146)</u>	<u>(733)</u>	<u>(974)</u>	<u>116,248</u>	<u>(133,133)</u>	<u>117,022</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	283,891	9,583	(19,725)	38,149	(2,460)	50,136	(7,416)	72,915	425,073
Fund Balance - Beginning (Note 1)	<u>1,018,243</u>	<u>208,844</u>	<u>-</u>	<u>113,613</u>	<u>115,945</u>	<u>300,404</u>	<u>222,474</u>	<u>307,179</u>	<u>2,286,702</u>
Fund Balance - Ending	<u>\$ 1,302,134</u>	<u>\$ 218,427</u>	<u>\$ (19,725)</u>	<u>\$ 151,762</u>	<u>\$ 113,485</u>	<u>\$ 350,540</u>	<u>\$ 215,058</u>	<u>\$ 380,094</u>	<u>\$ 2,711,775</u>

**MCCULLOCH COUNTY  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
YEAR ENDED SEPTEMBER 30, 2012**

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	\$	425,073
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives.

Construction Work in Progress capitalized		399,622
Capital assets capitalized		168,772
Depreciation expense		(301,294)

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.

Amortization Expense		(2,928)
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Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statement of Net Assets.

174,023

Loss on disposal of fixed assets

(2,460)

Loan Proceeds

(117,022)

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		78,470
Accrued interest receivable		1,462
Accrued interest payable		2,167
Agency funds receivable		(2,228)
Deferred revenue		(14,614)

Change in net assets of governmental activities

\$ 809,043

**MCCULLOCH COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS)**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>REVENUES</b>				
General Revenues				
Property Taxes	\$ 1,782,755	\$ 1,782,755	\$ 1,986,346	\$ 203,591
Sales Tax	458,200	458,200	463,583	5,383
Other Taxes	1,500	1,500	818	(682)
Interest Income	8,000	8,000	14,059	6,059
Charges for Services				
General Government				
General Administration				
County Judge				
Fees of Office	180	180	442	262
Probate Training	560	560	1,500	940
Tax Administration				
Tax Assessor-Collector				
Fees of Office	51,000	51,000	81,975	30,975
Postage	-	-	467	467
Child Protection Fee	13,000	13,000	12,777	(223)
Non-Departmental				
Courthouse Security	8,000	8,000	7,815	(185)
State Trust	21,000	21,000	26,717	5,717
Reimbursed Revenue	1,000	1,000	3,329	2,329
Other Revenue	5,000	5,000	377	(4,623)
Judicial and Legal				
Justice of Peace				
Fees of Office	-	-	37,232	37,232
Courthouse Security	-	-	2,733	2,733
Passthrough Collection	4,500	4,500	1,559	(2,941)
Parks and Wildlife	-	-	1,367	1,367
Omni Base Charges	-	-	1,475	1,475
Perdue Collections	-	-	8,843	8,843
Court Fines	112,000	112,000	94,465	(17,535)
Technology Fees	6,000	6,000	6,780	780
Hot Check Collection	-	-	390	390
Small Claims	-	-	450	450
Out of County Service	-	-	1,090	1,090
Reimbursed Revenue	-	-	90	90
County Attorney				
Bond Forfeitures	5,000	5,000		(5,000)
District Clerk				
Fees of Office	13,500	13,500	29,397	15,897
Restoration and Preservation	-	-	2,318	2,318
Archive Fees	-	-	540	540
Court Reporter Fees	-	-	1,195	1,195
Video Fees	-	-	15	15
Adult Restitution	3,600	3,600	7,327	3,727
Alternative Disposition Restitution	-	-	1,170	1,170
Postage	-	-	250	250
Victim Restitution	-	-	351	351
Technology Fund	-	-	1,375	1,375
Court Fines	30,000	30,000	30,273	273

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, 2012**

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b><u>REVENUES - continued</u></b>				
Charges for Services - continued				
Judicial and Legal - continued				
County Clerk				
Fees of Office	\$ 70,000	\$ 70,000	\$ 47,648	\$ (22,352)
Video Fees	-	-	603	603
Restoration and Preservation	7,500	7,500	2,540	(4,960)
Archive Fees	5,000	5,000	10,045	5,045
Crimestopper Fee	-	-	330	330
Guardianship Fee	-	-	1,040	1,040
Adult Restitution	-	-	295	295
Records Management	7,500	7,500	9,558	2,058
Technology Fee	-	-	244	244
Hot Check Collection	-	-	772	772
Parks and Wildlife	-	-	100	100
Voting Equipment Rental	-	-	4,360	4,360
Court Record Preservation	-	-	250	250
Other Judicial - District				
Juvenile Restitution	1,000	1,000	944	(56)
Reimbursed Revenue - Jurors	-	-	2,436	2,436
Public Safety				
Sheriff				
Fees of Office	23,500	23,500	25,755	2,255
Jail				
Prisoner Care	500	500	1,720	1,220
Other Revenue	-	-	3,421	3,421
Operating Grants and Contributions				
Salary Supplement - County Judge	15,600	15,600	15,278	(322)
Salary Supplement - County Attorney	21,000	21,000	20,833	(167)
G R White Grant	-	15,500	15,500	-
Indigent Defense Grant	8,815	8,815	9,289	474
<b>Total Revenues</b>	<b>2,685,210</b>	<b>2,700,710</b>	<b>3,003,851</b>	<b>303,141</b>
<b><u>EXPENDITURES</u></b>				
General Administration				
County Judge				
Current				
Salary	34,089	34,089	34,089	-
Salary - Deputy	23,007	23,007	23,007	-
Longevity Pay	640	640	640	-
Salary Supplement	15,600	15,000	15,000	-
Emergency Management	3,600	3,600	3,600	-
Payroll Taxes	5,886	5,886	5,886	-
Group Insurance	13,656	13,608	13,185	423
Retirement	5,385	5,434	5,434	-
Office Supplies	600	600	297	303
Postage	-	227	232	(5)
Computer Expense	-	961	961	-
Dues and Subscriptions	200	200	-	200
Juvenile Board Judge	600	600	600	-
Out of County Travel	1,000	910	603	307

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, 2012**

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
General Administration - continued				
County Judge - continued				
Current - continued				
Probate Training	\$ 560	\$ 96	\$ 96	\$ -
Attorney Fees	-	1,338	1,338	-
Office Equipment Repairs	-	220	220	-
Operating Lease Payments	1,338	1,428	1,428	-
Capital Outlay	-	20,000	20,000	-
Total County Judge	<u>106,161</u>	<u>127,844</u>	<u>126,616</u>	<u>1,228</u>
Total General Administration	<u>106,161</u>	<u>127,844</u>	<u>126,616</u>	<u>1,228</u>
Financial Administration				
County Treasurer				
Current				
Salary	35,248	35,248	35,248	-
Salary - Deputy	23,007	23,007	23,007	-
Salary - Part-time	20,600	19,672	15,967	3,705
Longevity Pay	900	900	900	-
Payroll Taxes	6,101	6,101	5,747	354
Group Insurance	13,656	13,656	13,185	471
Retirement	4,141	4,141	4,141	-
Payroll Tax Services	400	-	-	-
Payroll Deposit Services	1,800	1,800	1,808	(8)
Document Preservation	600	1	-	1
Office Supplies	1,600	1,600	1,233	367
Postage	-	1,008	1,008	-
Computer Expense	300	967	967	-
Out of County Travel	1,150	1,345	1,345	-
Office Equipment Repairs	-	73	73	-
Operating Lease Payments	1,338	1,428	1,428	-
Total County Treasurer	<u>110,841</u>	<u>110,947</u>	<u>106,057</u>	<u>4,890</u>
Total Financial Administration	<u>110,841</u>	<u>110,947</u>	<u>106,057</u>	<u>4,890</u>
Tax Administration				
Tax Assessor/Collector				
Current				
Salary	35,248	35,248	35,248	-
Salary - Deputy	23,007	23,007	22,077	930
Deputy - Part Time	8,487	8,487	8,211	276
Longevity Pay	430	430	430	-
Payroll Taxes	5,139	5,139	5,047	92
Group Insurance	13,656	11,656	11,538	118
Retirement	4,108	4,108	4,043	65
Office Supplies	2,500	2,064	1,344	720
Postage	-	1,192	1,192	-
Office Equipment Repairs	-	437	437	-
Utilities	6,000	5,827	6,141	(314)
Telephone	1,000	1,485	1,485	-
Dues and Subscriptions	100	155	155	-
Appraisal District	68,040	68,040	67,967	73

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, 2012**

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Tax Administration - continued				
Tax Assessor/Collector - continued				
Current - continued				
Out of County Travel	\$ 1,000	\$ 1,040	\$ 1,040	\$ -
Child Safety and Protection	12,000	12,000	10,000	2,000
Total Tax Assessor/Collector	<u>180,715</u>	<u>180,315</u>	<u>176,355</u>	<u>3,960</u>
Total Tax Administration	<u>180,715</u>	<u>180,315</u>	<u>176,355</u>	<u>3,960</u>
Non-Departmental				
Current				
Parks Department	3,600	3,600	3,600	-
Worker's Compensation	1	-	-	-
Unemployment Compensation	22,000	10,763	9,726	1,037
Other Governmental	15,000	13,887	13,886	1
Ambulance Service	206,000	200,000	200,000	-
DPS and TR Telephone	1,000	1,000	975	25
Legal Notices	1,000	2,144	2,144	-
Bonds and Insurance	83,000	81,856	81,145	711
Other Equipment	15,000	35,000	17,181	17,819
Election Expense	25,000	16,178	16,178	-
Child Welfare Grant	2,000	2,000	2,000	-
Other General Expense	13,000	10,275	8,882	1,393
Reverse 9-1-1 Support	3,000	1	-	1
TAC Software Development Program	2,500	1	-	1
Senior Center Meal Delivery	5,000	-	-	-
Emergency Management Equipment	20,000	-	-	-
Total Non-Departmental	<u>417,101</u>	<u>376,705</u>	<u>355,717</u>	<u>20,988</u>
Judicial and Legal				
Justice of the Peace				
Current				
Salary	35,248	35,248	35,248	-
Salary - Deputy	23,007	20,014	20,014	-
Salary - Part-time	7,256	13,268	13,268	-
Longevity Pay	615	615	615	-
Payroll Taxes	5,059	5,274	5,274	-
Group Insurance	13,656	10,421	7,725	2,696
Retirement	4,121	4,121	3,911	210
Office Supplies	1,500	2,220	2,220	-
Postage	-	917	917	-
Omni Base Charges	-	1,554	1,554	-
Technology Fund	5,000	5,000	6,041	(1,041)
Parks and Wildlife	3,000	3,000	1,618	1,382
Out of County Service Fee	-	1,266	1,266	-
Copy Paper	-	152	152	-
Hot Check Restitution	-	99	99	-
Perdue Expenses	-	9,136	9,136	-
Telephone	-	1,011	1,011	-
Utilities	-	5,115	5,088	27

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, 2012**

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Judicial and Legal - continued				
Justice of the Peace - continued				
Current - continued				
Out of County Travel	\$ 1,500	\$ 397	\$ 397	\$ -
Fine Reimbursement	-	80	80	-
Total Justice of the Peace	<u>99,962</u>	<u>118,908</u>	<u>115,634</u>	<u>3,274</u>
County Attorney				
Current				
Salary	35,248	35,248	35,248	-
Salary - Deputy	23,454	23,454	23,007	447
Longevity Pay	535	535	535	-
State Salary Supplement	21,000	21,000	20,833	167
Payroll Taxes	6,097	6,097	6,091	6
Group Insurance	13,656	13,656	12,086	1,570
Retirement	5,579	5,579	5,574	5
Computer Expense	4,608	714	-	714
Office Supplies	1,000	847	699	148
Postage	-	91	91	-
Cell Phone	-	132	132	-
Out of County Travel	1,200	1,200	286	914
Office Stipend	6,000	6,000	6,000	-
Hot Check Restitution	-	772	772	-
Equipment	-	617	617	-
Operating Lease Payments	-	2,506	2,506	-
Total County Attorney	<u>118,377</u>	<u>118,448</u>	<u>114,477</u>	<u>3,971</u>
District Clerk				
Current				
Salary	35,248	35,248	35,248	-
Salary - Deputy	23,007	23,007	23,007	-
Salary - Part-time	10,900	10,988	10,988	-
Longevity Pay	250	250	250	-
Payroll Taxes	4,476	5,316	5,316	-
Group Insurance	13,656	13,657	13,185	472
Retirement	4,095	4,095	4,095	-
Office Supplies	3,250	3,250	2,547	703
Postage	-	3,509	3,509	-
Computer Expense	5,580	580	152	428
Alternate Disposition Restitution	-	1,192	1,192	-
Out of County Travel	1,250	1,250	930	320
Records Management	-	295	295	-
Document Preservation	-	6,442	6,442	-
Operating Lease Payments	5,000	5,000	4,356	644
Total District Clerk	<u>106,712</u>	<u>114,079</u>	<u>111,512</u>	<u>2,567</u>
County Clerk				
Current				
Salary	35,248	35,248	35,248	-
Salary - Deputy	23,007	23,007	23,007	-
Salary - Deputy II	20,060	20,060	20,060	-

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, 2012**

	<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 Clerk - continued				
Current - continued				
Longevity Pay	\$ 2,095	\$ 2,095	\$ 2,095	\$ -
Payroll Taxes	6,151	6,151	6,151	-
Group Insurance	20,485	20,485	19,777	708
Retirement	5,629	5,629	5,629	-
Office Supplies	5,000	5,000	4,492	508
Postage	-	831	831	-
Copier Machine/Supplies	4,465	440	440	-
Out of County Travel	1,500	1,500	1,311	189
Document Preservation	-	2,242	2,242	-
Document Archiving	5,000	39,377	39,377	-
Records Management	6,840	6,840	5,578	1,262
Telephone	-	1,406	1,070	336
Operating Lease Payments	-	5,093	5,093	-
Total County Clerk	<u>135,480</u>	<u>175,404</u>	<u>172,401</u>	<u>3,003</u>
Other Judicial - District				
Current				
County Appointed Defense Attorneys	48,000	52,687	56,165	(3,478)
CPS Court Appointed Attorney	21,000	21,000	18,804	2,196
District Attorney Office Expense	54,000	53,209	52,500	709
Visiting Judges	400	400	249	151
Court Reporter Education	275	-	-	-
Court Reporter Supplies & Equipment	200	-	-	-
Court Coordinator Salary	4,060	10,607	10,607	-
Receptionist Salary	2,552	-	-	-
Court Coordinator Telephone	600	-	-	-
Postage	500	-	-	-
District Attorney Expense	1,200	1,200	1,200	-
Court Reporter Salary	29,244	26,402	26,402	-
Professional Expense	4,000	1,105	1,098	7
Court Reporter Travel	275	317	317	-
Court Reporter Operating Support	-	158	-	158
Payroll Taxes - District Juvenile	184	306	306	-
District Judge Juvenile	2,638	2,800	2,800	-
Other General Expense	-	51	51	-
Jurors	5,000	6,822	6,822	-
Adult Probation	6,600	7,391	7,266	125
Court Appointed Defense Experts	1,000	3,232	3,232	-
Juvenile Detention	8,000	4,781	-	4,781
Juvenile Probation	23,104	23,104	23,104	-
Court Appointed Juvenile Attorneys	-	364	364	-
Court Appointed Defense - Juvenile	-	1	-	1
Out of County Travel	-	275	-	275
Miscellaneous	800	800	776	24
Capital Case Public Defender Program	1,273	1,421	1,421	-
Administrative Judge Assessment	843	843	-	843
Grants - Indigent Defense	8,815	-	-	-
Total Other Judicial - District	<u>224,563</u>	<u>219,276</u>	<u>213,484</u>	<u>5,792</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, 2012**

	<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 - County				
Current				
Court Appointed Defense Attorney	\$ 2,500	\$ 5,534	\$ 4,928	\$ 606
Visiting Judge	2,000	1,500	50	1,450
Court Appointed Ad Litem Attorney	-	180	180	-
Professional Expense	1,500	-	-	-
Court Reporter Expense	200	1,000	-	1,000
Court Reporter Travel	-	200	-	200
Other General Expense	1,000	500	93	407
Jurors	3,000	2,349	710	1,639
Miscellaneous	200	4,061	4,061	-
Total Other Judicial - County	<u>10,400</u>	<u>15,324</u>	<u>10,022</u>	<u>5,302</u>
Total Judicial and Legal	<u>695,494</u>	<u>761,439</u>	<u>737,530</u>	<u>23,909</u>
Public Safety				
Sheriff				
Current				
Salary - Sheriff	36,578	39,105	39,105	-
Salary - Deputies	181,135	204,142	195,675	8,467
Salary - Deputy Assistant	23,007	-	-	-
Overtime Pay	6,600	2,873	234	2,639
Longevity Pay	3,050	3,050	3,050	-
Emergency Management	2,400	3,600	3,600	-
Payroll Taxes	19,337	19,337	18,487	850
Group Insurance	47,798	47,798	39,555	8,243
Retirement	17,694	17,694	16,784	910
Document Preservation	-	1,887	1,887	-
Office Supplies	1,500	2,741	2,741	-
Postage	-	676	676	-
Copier Equipment and Supplies	1,650	-	-	-
Computer Hardware	1,200	925	925	-
Computer Software	-	2,815	2,815	-
Fuel and Lubricants	25,000	36,775	36,775	-
Uniforms	1,000	1,000	576	424
Telephone	6,000	7,357	7,357	-
Copsync/Aircards	6,971	1,441	1,441	-
Out of County Travel	1,000	1,000	752	248
Seminar Out of County Travel	1,200	2,400	1,313	1,087
Office Equipment Repairs	-	115	115	-
Training	1,200	-	-	-
Auto Repairs	8,000	8,577	5,816	2,761
Tires and Tubes	2,000	1,959	1,639	320
Vehicle Insurance	5,000	1	-	1
Vine Grant	-	2,800	2,800	-
Other Equipment	-	433	433	-
Records Management Grant Program	2,400	-	-	-
Equipment	4,000	1,584	1,584	-
Operating Lease Payments	-	1,691	1,691	-
Capital Outlay	<u>13,000</u>	<u>32,000</u>	<u>32,000</u>	<u>-</u>
Total Sheriff	<u>418,720</u>	<u>445,776</u>	<u>419,826</u>	<u>25,950</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, 2012**

	<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				
Current				
Salaries	\$ 124,574	\$ 124,878	\$ 124,684	\$ 194
Salaries - Part-time	17,627	21,800	21,800	-
Longevity Pay	1,220	900	900	-
Payroll Taxes	10,972	11,276	11,276	-
Group Insurance	34,141	29,875	24,738	5,137
Retirement	8,806	8,806	8,747	59
Records Management	-	175	175	-
Utilities	25,000	30,980	32,446	(1,466)
Operating Supplies	8,500	8,500	7,882	618
Copier Machine/Supplies	-	50	50	-
Prisoner Boarding	105,000	152,165	143,445	8,720
Groceries	16,000	23,784	23,784	-
Medical	8,000	6,560	5,625	935
Medical - Out of County	-	24,862	24,959	(97)
Cable TV	600	-	-	-
Repairs and Maintenance	7,500	8,688	8,688	-
Total County Jail	<u>367,940</u>	<u>453,299</u>	<u>439,199</u>	<u>14,100</u>
Total Public Safety	<u>786,660</u>	<u>899,075</u>	<u>859,025</u>	<u>40,050</u>
Community Development				
County Extension				
Current				
Salary - Extension Agent	21,920	22,582	22,582	-
Salary - Deputy	23,007	22,567	22,567	-
Longevity Pay	375	375	375	-
Payroll Taxes	2,378	3,483	3,483	-
Group Insurance	6,828	6,592	6,592	-
Retirement	1,610	1,606	1,606	-
Operating Supplies	-	500	202	298
Office Supplies	1,500	1,500	994	506
Postage	450	450	199	251
Program Supplies	500	-	-	-
Computer Expense	350	350	-	350
Fuel & Oil	5,000	1,082	1,002	80
Utilities	2,000	2,463	2,600	(137)
Telephone	2,750	3,405	3,406	(1)
Out of County Travel - CA	9,500	11,129	11,029	100
Out of County Travel - FCS	5,000	5,000	4,454	546
Stock Show/Conference	1,200	1,200	310	890
Operating Lease Payments	2,700	4,087	4,087	-
Equipment	-	1,700	1,700	-
Total County Extension	<u>87,068</u>	<u>90,071</u>	<u>87,188</u>	<u>2,883</u>
Total Community Development	<u>87,068</u>	<u>90,071</u>	<u>87,188</u>	<u>2,883</u>
Courthouse Buildings				
Current				
Salaries - Part-time	13,000	18,000	18,000	-
Bailiff	-	1,155	1,155	-

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, 2012**

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Courthouse Buildings - continued				
Current - continued				
Payroll Taxes	\$ 995	\$ 1,466	\$ 1,466	\$ -
Operating Supplies	3,500	3,500	2,175	1,325
Internet Fees	-	5,346	5,346	-
Maintenance Contracts	8,000	8,000	6,425	1,575
Telephone	12,000	6,186	10,170	(3,984)
Utilities	39,000	29,248	25,623	3,625
Repairs and Maintenance	12,000	27,216	21,108	6,108
Lawn Maintenance	1,500	1,874	1,749	125
Christmas Lighting	1,000	1,000	-	1,000
Courthouse Security	8,000	860	860	-
Operating Lease Payments	1,800	1,200	1,200	-
<b>Total Courthouse &amp; Buildings</b>	<u>100,795</u>	<u>105,051</u>	<u>95,277</u>	<u>9,774</u>
Health and Human Services				
Veterans Officer				
Current				
Salary	7,914	8,395	8,395	-
Payroll Taxes	605	642	642	-
Office Supplies	110	110	54	56
Dues & Subscriptions	50	50	20	30
Out of County Travel	400	265	138	127
Postage	100	100	9	91
Telephone	225	1	-	1
Miscellaneous	160	1	-	1
<b>Total Veterans Officer</b>	<u>9,564</u>	<u>9,564</u>	<u>9,258</u>	<u>306</u>
<b>Total Health and Human Services</b>	<u>9,564</u>	<u>9,564</u>	<u>9,258</u>	<u>306</u>
Miscellaneous County Expense				
Current				
Postage	12,000	1,513	1,513	-
Copy Machine and Supplies	2,000	786	786	-
Audit	30,000	31,850	31,850	-
Repairs and Maintenance	2,000	-	-	-
Historical Commission Grant	1,000	1,000	-	1,000
Out of County Travel	-	309	309	-
Office Equipment Repairs	-	1	-	1
Election Redistricting	1,500	6,000	6,000	-
Volunteer Fire Department Grant	4,200	4,200	4,200	-
Board of Development Grant	20,000	20,000	20,000	-
Community Center Grant	2,400	2,000	2,000	-
G R White Grant	-	15,500	15,500	-
Soil Conservation	4,000	4,000	-	4,000
Predator Control	13,500	13,500	13,500	-
Emergency Management	500	1	-	1
Indigent Burial/Autopsy Expense	10,000	13,872	16,473	(2,601)
Economic Development Project	500	1	-	1
Insurance Board Member	700	-	-	-

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, 2012**

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Miscellaneous County Expense - continued				
Current - continued				
MHMR Subsidy	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
Alcohol Drug Council	1,000	1,000	1,000	-
Capital Outlay	10,000	2	-	2
Total Miscellaneous County Expense	<u>118,800</u>	<u>119,035</u>	<u>116,631</u>	<u>2,404</u>
Total Expenditures	<u>2,613,199</u>	<u>2,780,046</u>	<u>2,669,654</u>	<u>110,392</u>
Excess (Deficiency) of Revenues Over Expenditures	72,011	(79,336)	334,197	413,533
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	186,574	186,574
Transfers Out	<u>(53,553)</u>	<u>(53,553)</u>	<u>(50,839)</u>	<u>2,714</u>
Total Other Financing Sources (Uses)	<u>(53,553)</u>	<u>(53,553)</u>	<u>135,735</u>	<u>189,288</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	18,458	(132,889)	469,932	602,821
Fund Balance - Beginning	<u>1,018,243</u>	<u>1,018,243</u>	<u>1,018,243</u>	<u>-</u>
Fund Balance - Ending, Budgetary Basis	<u>\$ 1,036,701</u>	<u>\$ 885,354</u>	1,488,175	<u>\$ 602,821</u>
Debt Service - The County budgeted for debt service in the Interest and Sinking Fund				
Principal Payments			(135,000)	
Interest Payments			<u>(51,041)</u>	
Fund Balance - Ending, GAAP Basis			<u>\$ 1,302,134</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, 2012**

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
General Revenues				
Property Taxes	\$ 7,010	\$ 7,010	\$ 7,842	\$ 832
Interest Earned	-	-	1,741	1,741
Total Revenues	<u>7,010</u>	<u>7,010</u>	<u>9,583</u>	<u>2,573</u>
<b>EXPENDITURES</b>				
Current				
Repairs and Maintenance	-	7,010	-	7,010
Total Expenditures	<u>-</u>	<u>7,010</u>	<u>-</u>	<u>7,010</u>
Excess Revenues Over (Under) Expenditures	7,010	-	9,583	9,583
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	7,010	-	9,583	9,583
Fund Balance - Beginning	<u>208,844</u>	<u>208,844</u>	<u>208,844</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 215,854</u>	<u>\$ 208,844</u>	<u>\$ 218,427</u>	<u>\$ 9,583</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, 2012

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
General Revenues				
Property Taxes	\$ 49,339	\$ 46,872	\$ 51,869	\$ 4,997
Interest Earned	1,000	1,000	1,585	585
Charges for Services				
Auto Registration	113,100	113,100	118,158	5,058
Gross Weight	-	-	5,911	5,911
Lateral Road	4,160	4,160	4,233	73
County Clerk Fines	13,520	13,520	13,540	20
Other Revenue	-	-	1,961	1,961
Reimbursed Revenue	-	-	400	400
Total Revenues	<u>181,119</u>	<u>178,652</u>	<u>197,657</u>	<u>19,005</u>
<b>EXPENDITURES</b>				
Current				
Commissioner's Salary	31,923	31,923	31,923	-
Employees' Salary	44,661	44,661	34,397	10,264
Contract Labor	6,500	6,500	-	6,500
Longevity Pay	460	460	460	-
Payroll Taxes	6,391	6,391	5,109	1,282
Group Insurance	15,485	15,485	14,833	652
Retirement	5,393	5,393	4,576	817
Operating Supplies	12,000	11,190	1,394	9,796
Fuel and Oil	16,000	16,000	13,901	2,099
Out of County Travel	1,000	1,810	1,810	-
Utilities and Telephone	2,000	2,000	1,326	674
Repairs and Maintenance	15,000	15,000	11,241	3,759
Tires and Tubes	4,000	4,000	3,088	912
Materials	30,000	30,000	-	30,000
Insurance	5,000	5,000	5,000	-
Mobile Phone	800	800	304	496
Equipment	5,500	5,500	-	5,500
Operating Lease Payments	30,000	30,000	30,000	-
Capital Outlay	5,000	5,000	-	5,000
Total Expenditures	<u>237,113</u>	<u>237,113</u>	<u>159,362</u>	<u>77,751</u>
Excess Revenues Over (Under) Expenditures	(55,994)	(58,461)	38,295	96,756
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	-	-	(146)	(146)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(146)</u>	<u>(146)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(55,994)	(58,461)	38,149	96,610
Fund Balance - Beginning	113,613	113,613	113,613	-
Fund Balance - Ending	<u>\$ 57,619</u>	<u>\$ 55,152</u>	<u>\$ 151,762</u>	<u>\$ 96,610</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, 2012

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
General Revenues				
Property Taxes	\$ 37,005	\$ 35,154	\$ 39,381	\$ 4,227
Interest Earned	564	564	820	256
Charges for Services				
Auto Registration	84,825	86,025	88,619	2,594
Gross Weight	-	-	4,433	4,433
Lateral Road	3,120	3,120	3,174	54
County Clerk Fines	10,140	10,140	10,155	15
Reimbursed Revenue	-	-	45	45
Other Revenue	-	-	30	30
Total Revenues	<u>135,654</u>	<u>135,003</u>	<u>146,657</u>	<u>11,654</u>
<b>EXPENDITURES</b>				
Current				
Commissioner's Salary	31,923	31,923	31,923	-
Employees' Salary	36,517	41,664	41,664	-
Contract Labor	10,000	4,390	-	4,390
Longevity Pay	1,375	1,440	1,440	-
Payroll Taxes	5,341	5,739	5,739	-
Group Insurance	13,656	13,656	13,172	484
Retirement	4,887	4,887	4,107	780
Operating Supplies	8,500	8,500	3,033	5,467
Fuel and Oil	25,000	24,436	15,714	8,722
Out of County Travel	600	1,001	1,001	-
Utilities	1,200	1,363	1,363	-
Repairs and Maintenance	23,000	17,591	15,676	1,915
Tires and Tubes	3,200	3,200	2,883	317
Materials	10,000	10,000	5,105	4,895
Insurance	5,000	5,000	5,000	-
Mobile Phone	800	800	564	236
Capital Outlay	20,000	20,000	-	20,000
Total Expenditures	<u>200,999</u>	<u>195,590</u>	<u>148,384</u>	<u>47,206</u>
Excess Revenues Over (Under) Expenditures	(65,345)	(60,587)	(1,727)	58,860
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	-	-	(733)	(733)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(733)</u>	<u>(733)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(65,345)	(60,587)	(2,460)	58,127
Fund Balance - Beginning	<u>115,945</u>	<u>115,945</u>	<u>115,945</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 50,600</u>	<u>\$ 55,358</u>	<u>\$ 113,485</u>	<u>\$ 58,127</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, 2012**

	<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>
<b>REVENUES</b>				
General Revenues				
Property Taxes	\$ 52,186	\$ 49,577	\$ 55,133	\$ 5,556
Interest Earned	4,400	4,400	3,262	(1,138)
Charges for Services				
Auto Registration	119,625	119,625	124,975	5,350
Gross Weight	-	-	6,252	6,252
Lateral Road	4,400	4,400	4,477	77
County Clerk Fines	14,300	14,300	14,321	21
Reimbursed Revenue	-	-	200	200
Other Revenue	-	-	137	137
<b>Total Revenues</b>	<u>194,911</u>	<u>192,302</u>	<u>208,757</u>	<u>16,455</u>
<b>EXPENDITURES</b>				
Current				
Commissioner's Salary	31,923	31,923	31,923	-
Employees' Salary	60,000	60,000	33,637	26,363
Longevity Pay	180	180	180	-
Payroll Taxes	7,046	7,046	5,030	2,016
Group Insurance	20,484	20,485	6,668	13,817
Retirement	6,447	6,447	3,748	2,699
Operating Supplies	12,000	12,000	1,863	10,137
Fuel and Oil	30,000	28,523	26,400	2,123
Out of County Travel	1,500	2,646	2,646	-
Utilities	3,000	3,000	1,551	1,449
Repairs and Maintenance	20,000	20,331	20,331	-
Tires and Tubes	13,000	13,000	2,882	10,118
Insurance	5,000	5,000	5,000	-
Materials	30,000	30,000	-	30,000
Equipment	10,000	10,000	5,068	4,932
Operating Lease Payments	11,000	11,000	-	11,000
Capital Outlay	10,000	10,000	-	10,000
Debt Service				
Principal Payments	-	-	5,377	(5,377)
Interest Payments	-	-	5,343	(5,343)
<b>Total Expenditures</b>	<u>271,580</u>	<u>271,581</u>	<u>157,647</u>	<u>113,934</u>
Excess Revenues Over (Under) Expenditures	(76,669)	(79,279)	51,110	130,389
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out	-	-	(974)	(974)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>(974)</u>	<u>(974)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(76,669)	(79,279)	50,136	129,415
Fund Balance - Beginning	300,404	300,404	300,404	-
Fund Balance - Ending	<u>\$ 223,735</u>	<u>\$ 221,125</u>	<u>\$ 350,540</u>	<u>\$ 129,415</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, 2012

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
General Revenues				
Property Taxes	\$ 51,237	\$ 48,675	\$ 53,925	\$ 5,250
Interest Earned	400	400	1,759	1,359
Charges for Services				
Auto Registration	117,450	117,450	122,703	5,253
Lateral Road	4,320	4,320	4,395	75
Gross Weight	-	-	6,139	6,139
County Clerk Fines	14,040	10,040	14,061	4,021
Other Revenue	-	-	26	26
Total Revenues	<u>187,447</u>	<u>180,885</u>	<u>203,008</u>	<u>22,123</u>
<b>EXPENDITURES</b>				
Current				
Commissioner's Salary	31,923	31,923	31,923	-
Employees' Salary	81,113	81,113	38,006	43,107
Part Time Salary	30,000	30,000	2,815	27,185
Contract Labor	40,000	40,000	-	40,000
Payroll Taxes	10,983	10,983	5,606	5,377
Group Insurance	27,313	27,313	14,292	13,021
Longevity Plan	540	540	540	-
Retirement	7,950	7,950	4,933	3,017
Operating Supplies	20,000	20,000	5,596	14,404
Fuel and Oil	40,000	39,955	25,640	14,315
Utilities	2,500	2,500	1,723	777
Repairs and Maintenance	25,000	25,000	21,466	3,534
Insurance	5,000	5,000	5,000	-
Tires and Tubes	8,000	8,000	6,382	1,618
Materials	30,000	30,000	3,417	26,583
Out of County Travel	800	844	844	-
Equipment	46,000	46,000	2,960	43,040
Capital Outlay	40,000	156,772	116,772	40,000
Debt Service				
Principal Payments	33,646	33,646	33,646	-
Interest Payments	5,311	5,311	5,111	200
Total Expenditures	<u>486,079</u>	<u>602,850</u>	<u>326,672</u>	<u>276,178</u>
Excess Revenues Over (Under) Expenditures	(298,632)	(421,965)	(123,664)	298,301
<b>OTHER FINANCING SOURCES (USES)</b>				
Loan Proceeds	-	117,022	117,022	-
Transfers Out	-	-	(774)	(774)
Total Other Financing Sources (Uses)	<u>-</u>	<u>117,022</u>	<u>116,248</u>	<u>(774)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(298,632)	(304,943)	(7,416)	297,527
Fund Balance - Beginning	<u>222,474</u>	<u>222,474</u>	<u>222,474</u>	<u>-</u>
Fund Balance - Ending	\$ <u>(76,158)</u>	\$ <u>(82,469)</u>	\$ <u>215,058</u>	\$ <u>297,527</u>

See accompanying notes to the basic financial statements.

**MCCULLOCH COUNTY**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2012**

	<u>Private- Purpose Trusts/Funds</u>	<u>Agency Funds</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 211,310	\$ 331,005
Receivables:		
Due from Other Funds	-	13,690
Due from Others	-	695,221
Inventory	-	979
Total Assets	<u>211,310</u>	<u>1,040,895</u>
<b>LIABILITIES</b>		
Accounts Payable	-	207,904
Due to Other Funds	-	821,758
Amount in Asset Forfeiture	-	11,233
Total Liabilities	<u>\$ -</u>	<u>\$ 1,040,895</u>
<b>NET ASSETS</b>		
Held in Trust and/or Escrow	<u>211,310</u>	<u>-</u>
Total Net Assets	<u>\$ 211,310</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

**MCCULLOCH COUNTY**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2012**

		<b>Private- Purpose <u>Trusts/Funds</u></b>
<b>ADDITIONS</b>		
Contributions	\$	40,417
Interest		<u>1,063</u>
Total Additions		<u>41,480</u>
 <b>DEDUCTIONS</b>		
Refunds of Contributions		<u>96,597</u>
Total Deductions		<u>96,597</u>
Change in Net Assets		(55,117)
Net Assets - Beginning of the Year		<u>266,427</u>
Net Assets - End of the Year	\$	<u><u>211,310</u></u>

See accompanying notes to the basic financial statements.

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**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).

The County's basic financial statements include the accounts of all County operations. The criteria for including organizations as component units within the County's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the County holds the corporate powers of the organization
- the County appoints a voting majority of the organization's board
- the County is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the County
- there is fiscal dependency by the organization on the County

Based on the aforementioned criteria, the County has no component units.

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

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, 2012**

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		\$ 308,643
Special Ad Valorem		219,145
Old Mason Road Grant		(19,725)
Road & Bridge Precinct #1		155,362
Road & Bridge Precinct #2		116,294
Road & Bridge Precinct #3		226,151
Road & Bridge Precinct #4		26,404
Other Governmental Funds		<u>393,371</u>
Total Restricted Cash		<u>\$1,425,645</u>

These restricted net assets are listed below in detail:

Special Purposes		
General Fund		
Records Management	\$	165,669
Salary Supplement Excess		711
Courthouse Security		57,657
Probate Training		9,802
JP Technology		5,425
Archive Fees		41,596
Video Fees		2,345
Document Restoration		3,028



**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

Voting Machine Rental	\$	12,410
Conservation Dam Maintenance		10,000
Subtotal - General Fund	\$	<u>308,643</u>
Special Ad Valorem Fund	\$	<u>219,145</u>
Old Mason Road Grant	\$	<u>(19,725)</u>
Road & Bridge Precincts		
Road & Bridge Precinct #1	\$	155,362
Road & Bridge Precinct #2		116,294
Road & Bridge Precinct #3		226,151
Road & Bridge Precinct #4		26,404
Subtotal - Road & Bridge Precincts	\$	<u>524,211</u>
Other Governmental Funds		
Permanent Improvement	\$	126,251
Library Fund		59,220
Law Library Fund		20,394
Hot Check Fund		1,216
Water Grant Fund		25
Special Road Repair Precincts #1 & #3		94,468
Courthouse Restoration		408
Subtotal - Other Governmental Funds	\$	<u>301,982</u>
Total Special Services	\$	<u><u>1,334,256</u></u>
Other Governmental Funds		
Interest and Sinking	\$	<u>91,389</u>
Total Debt Service	\$	<u><u>91,389</u></u>

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

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.

Old Mason Road Grant - This fund records the grant revenues and expenditures in connection with the design and construction of roadway improvements to the Old Mason Road .

**DEBT SERVICE FUNDS**

Debt service funds are 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.

The debt service fund for the County is the Interest and Sinking Fund. This fund is considered a non-major fund.

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

**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.

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 period levied to the extent they are collected as of year-end.

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.

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Cash and Cash Equivalents

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

On February 1, 2011, the County placed \$100,000 with West Texas Rural Counties Association in the Designated Member Equity Fund. The funds remain the property of McCulloch County and are subject to the Designated Member Equity Fund Regulations established by the Board of Directors. Monies on deposit in this fund are designated member equity in a self-insurance pool, as allowed by statute. Monies on deposit in this fund are not an investment. An annual dividend of 10% was approved for McCulloch County on this equity fund for the current fiscal year by the WTRCA Board of Directors. Withdrawals of Designated Member Equity can be made with twelve (12) months written notice, or with WTRCA Board of Directors approval in the event of a financial emergency within the Member County.

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.

Inventory of Supplies

The County carries no material amount of inventory.

Receivables

Receivables at September 30, 2012 consist of miscellaneous accounts receivable, property taxes, and accrued interest on investments.

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

The detail of Accounts Receivable consists of the following:

	Current	Noncurrent Restricted
Accounts Receivable - Miscellaneous	\$ 707,876	\$ 338,632
Taxes	137,433	27,728
Interest Receivable	1,916	273
Totals	\$ 847,225	\$ 366,633

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 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

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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.

Fund Equity

The following fund balance classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance - amounts that are not in a spendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance - amounts constrained to specific purposes by the government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the highest level action to remove or change the constraint.
- Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
- Unassigned fund balance - amounts that are available for any purpose; positive amounts are reported only in the general fund.

The County Commissioners establish (and modify or rescind) fund balance commitments by passage of an ordinance or resolution. This is typically done through adopting an amendment to the budget. A fund balance commitment is further indicated in the budget document as a designation or commitment of the fund. Assigned fund balance is established by the County Commissioners through adoption or amendment of the budget as intended for specific purposes (such as the purchase of fixed assets, construction, debt service, or for other purposes).

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

In the general fund, the County strives to maintain an unassigned fund balance to be used for operations. In some cases, it becomes necessary to allocate fund balance for other purposes. The allocations shown as follows are for the General Fund, Special Revenue Funds, and Debt Service Fund:

<u>Assigned Fund Balance</u>	
General Fund	
Vehicle Contingency	\$ <u>13,000</u>
<u>Restricted Fund Balance</u>	
Special Purposes:	
General Fund	
Records Management	\$ 165,669
Salary Supplement Excess	711
Courthouse Security	57,657
Probate Training	9,802
JP Technology	5,425
Archive Fees	41,596
Video Fees	2,345
Document Restoration	3,028
Voting Machine Rental	12,410
Conservation Dam Maintenance	10,000
Special Revenue Funds	
Special Ad Valorem	218,427
Old Mason Road Grant	(19,725)
Road & Bridge Precincts	
Precinct No. 1	151,762
Precinct No. 2	113,485
Precinct No. 3	350,540
Precinct No. 4	215,058
Other Governmental	298,894
	\$ <u>1,637,084</u>
Debt Service:	
Interest and Sinking Fund	\$ <u>81,200</u>

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

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, 2012 (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 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, 2012 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.)

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 Basic Financial Statements. The budgetary basis is the accrual basis of accounting.



**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**NOTE 2 - COMPLIANCE AND ACCOUNTABILITY, continued**

Expenditures Exceeding Budget

The County had no expenditures in excess of budgeted amounts for the fiscal year ending September 30, 2012.

Interfund Transfers

Transfers were made within the County for the purposes of subsidizing operating functions, funding capital projects and asset acquisitions, and maintaining debt service. The following transfers were made for the fiscal year ending September 30, 2012:

Fund	Transfers In	Transfers Out
General Fund	\$ 186,574	\$ 50,839
Old Mason Road Grant	25	-
Interest and Sinking	-	186,041
Library	52,553	65
Law Library	420	-
Road and Bridge Precinct No. 1	-	146
Road and Bridge Precinct No. 2	-	733
Road and Bridge Precinct No. 3	-	974
Road and Bridge Precinct No. 4	-	774
	<u>\$ 239,572</u>	<u>\$ 239,572</u>

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**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.

Deposits

At year-end, the carrying amount of the County's deposits was \$3,232,778 and the bank balance totaled \$3,279,320. The carrying amount includes \$2,790,020 reported in the Statement of Net Assets, with the remaining balance consisting of agency funds and trust accounts. Of the bank balances, \$720,456 was insured by the federal deposit insurance corporation and \$2,558,864 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.

**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, 2012**

**NOTE 5 - CAPITAL ASSETS AND DEPRECIATION**

Capital asset activity for the year ended September 30, 2012 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Not being depreciated:				
Land	\$ 222,378	\$ -	\$ -	\$ 222,378
Subtotal	222,378	-	-	222,378
Other capital assets:				
Infrastructure	525,093	-	-	525,093
Buildings	7,904,323	-	-	7,904,323
Equipment	1,383,088	116,772	-	1,499,860
Vehicles	320,940	35,000	(8,621)	347,319
Subtotal	10,133,444	151,772	(8,621)	10,276,595
Accumulated depreciation:				
Infrastructure	-	(26,255)	-	(26,255)
Buildings	(938,763)	(158,818)	-	(1,097,581)
Equipment	(821,710)	(102,759)	-	(924,469)
Vehicles	(304,934)	(13,462)	3,161	(315,235)
Subtotal	(2,065,407)	(301,294)	3,161	(2,363,540)
Net other capital assets	8,068,037	(149,522)	(5,460)	7,913,055
Net capital assets	<u>\$ 8,290,415</u>	<u>\$ (149,522)</u>	<u>\$ (5,460)</u>	<u>\$ 8,135,433</u>

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**NOTE 5 - CAPITAL ASSETS AND DEPRECIATION, continued**

Depreciation was charged to the functions as follows:

General Administration	\$	2,015
Tax Administration		5,454
Judicial and Legal		3,821
Public Safety		21,776
Community Development		8,017
Courthouse and Buildings		144,261
Highway and Road		115,646
Miscellaneous		304
Total depreciation expense	\$	301,294

The County has incurred the following costs for construction in progress:

Jail Project	\$	90,000
Old Mason Road Project		380,372
Millersview-Doole Water Project		19,250
Total Construction in Progress	\$	489,622

**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 TCERS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 624 nontraditional defined benefit pension plans. TCERS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCERS 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, 2012**

**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 employer contribution rate for calendar year 2012 is 7.00%. The deposit rate payable for the employee members for the calendar year 2012 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, 2012, the annual pension cost for the TCDRS plan for its employees was \$80,976 and the actual contributions were \$80,976.

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**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, 2010 and December 31, 2011, the basis for determining the contributions rates for calendar years 2011 and 2012. The December 31, 2011 actuarial valuation is the most recent valuation.

ACTUARIAL VALUATION INFORMATION

Actuarial Valuation Date	12/31/09	12/31/10	12/31/11
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:			
Subdivision Accumulation Fund	10-year smoothed value	10-year smoothed value	10-year smoothed value
Employee Saving Fund	Fund value	Fund value	Fund value
Actuarial Assumptions:			
Investment return <sup>1</sup>	8.00%	8.00%	8.00%
Projected salary increases <sup>1</sup>	5.40%	5.40%	5.40%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.0%	0.0%	0.0%

<sup>1</sup>Includes inflation at the stated rate

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**NOTE 6 - EMPLOYEE PENSIONS, continued**

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, 2010	\$ 74,788	100%	\$ 0
September 30, 2011	76,670	100%	0
September 30, 2012	80,976	100%	0

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 <sup>1</sup> (c)	UAAL as a % of Covered Payroll ((b-a)/c)
12/31/09	\$ 2,701,177	\$ 2,375,821	\$ (325,356)	113.69%	\$ 1,015,374	(32.04%)
12/31/10	2,736,855	2,504,536	(232,319)	109.28%	1,069,374	(21.72%)
12/31/11	2,886,725	2,719,579	(167,146)	106.15%	1,110,187	(15.06%)

<sup>1</sup>The 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.

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

NOTE 7 - OTHER EMPLOYEE BENEFITS, continued

For the year ending September 30, 2012, all employees were required to take any unused vacation before year end. Therefore, no accrual has been made for accrued unpaid compensation.

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, 2012. These lease obligations have been recorded in the General Fund. The County's future minimum lease commitments on these operating leases are shown as follows:

CTWP Leasing - District and County Clerks	September 30, 2013	\$ 8,423
(2 Kyocera Digital Copiers)	September 30, 2014	<u>4,914</u>
		<u>\$ 13,337</u>
 CTWP Leasing - Sheriff		
(Kyocera Digital Copier)	September 30, 2013	\$ 1,765
	September 30, 2014	1,765
	September 30, 2015	1,765
	September 30, 2016	1,765
	September 30, 2017	<u>294</u>
		<u>\$ 7,354</u>



**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**NOTE 9 - OPERATING LEASE COMMITMENTS, continued**

CTWP Leasing - Justice of the Peace	September 30, 2013	\$	1,776
(Kyocera Digital Copier)	September 30, 2014		1,776
	September 30, 2015		1,776
	September 30, 2016		<u>1,332</u>
		\$	<u><u>6,660</u></u>
CTWP Leasing - County Treasurer/County Judge	September 30, 2013	\$	2,676
(Kyocera Digital Copier)	September 30, 2014		<u>2,676</u>
		\$	<u><u>5,352</u></u>
CTWP Leasing - Extension Office	September 30, 2013	\$	2,700
(Kyocera Color Copier)	September 30, 2014		<u>2,025</u>
		\$	<u><u>4,725</u></u>

The County also rents a copier for the Library and the Courtroom. These rentals are on a month to month basis with no rental commitment.

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**NOTE 10 - LONG-TERM LIABILITIES**

Long-term liability activity for the year ended September 30, 2012 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:					
Deere Credit- Precinct #3	\$ 132,841	\$ -	\$ 5,377	\$ 127,464	\$ 5,593
CNB #1001115600- Precinct #4	106,561	-	33,646	72,915	35,491
CNB #1002355400- Precinct #4	-	117,022	-	117,022	23,208
Bonds payable:					
General Obligation Refunding Bond, Series 2009	50,000	-	50,000	-	-
Certificates of Obligation, Series 2008	1,285,000	-	85,000	1,200,000	90,000
Total long-term liabilities	<u>\$ 1,574,402</u>	<u>\$ 117,022</u>	<u>\$ 174,023</u>	<u>\$ 1,517,401</u>	<u>\$ 154,292</u>

Description of Debt

**Deere Credit**

On August 4, 2011, Precinct #3 borrowed \$138,010 from Deere Credit for the purchase of a John Deere 670G Motor Grader. The note is due and payable in 5 annual payments of \$10,720.10, beginning August 4, 2011 and one balloon payment of \$110,000 due August 4, 2015. Payments include interest at 3.95%. The note will be fully paid at September 4, 2015.

**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 payments of \$38,756.83 beginning February 28, 2010, which include interest at 4.50%. The note will be fully paid at February 28, 2014.

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

NOTE 10 - LONG-TERM LIABILITIES, continued

**Commercial National Bank #1002355400 - Precinct #4**

On August 8, 2012, Precinct #4 borrowed \$117,022 from the Commercial National Bank for the purchase of a tractor and rock crusher. The note is due and payable in 5 annual payments of \$26,151.46 beginning February 28, 2013, which include interest at 4.50%. The note will be fully paid on February 28, 2017.

**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.

Debt Maturity

Debt service requirements at September 30, 2012 are as follows:

Deere Credit - Precinct #3

Year Ended September 30	Principal	Interest	Total
2013	\$ 5,593	\$ 5,127	\$ 10,720
2014	5,818	4,902	10,720
2015	116,053	4,668	120,721
	\$ 127,464	\$ 14,697	\$ 142,161

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

NOTE 10 - LONG-TERM LIABILITIES, continued

**Commercial National Bank #1001115600 - Precinct #4**

Year Ended September 30	Principal	Interest	Total
2013	\$ 35,491	\$ 3,266	\$ 38,757
2014	37,424	1,333	38,757
	<u>\$ 72,915</u>	<u>\$ 4,599</u>	<u>\$ 77,514</u>

**Commercial National Bank #1002355400 - Precinct #4**

Year Ended September 30	Principal	Interest	Total
2013	\$ 23,208	\$ 2,943	\$ 26,151
2014	21,930	4,221	26,151
2015	22,917	3,234	26,151
2016	23,942	2,209	26,151
2017	25,025	1,126	26,151
	<u>\$ 117,022</u>	<u>\$ 13,733</u>	<u>\$ 130,755</u>

**Certificates of Obligation, Series 2008**

Year Ended September 30	Principal	Interest	Total
2013	\$ 90,000	\$ 45,564	\$ 135,564
2014	95,000	42,147	137,147
2015	95,000	38,540	133,540
2016	100,000	34,932	134,932
2017	105,000	31,135	136,135
2018 - 2022	585,000	92,647	677,647
2023	130,000	4,936	134,936
	<u>\$ 1,200,000</u>	<u>\$ 289,901</u>	<u>\$ 1,489,901</u>

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

NOTE 11 - DEFERRED REVENUE

As of September 30, 2012, \$5,000 of deferred income is recorded in the General Fund which is a deferred salary supplement which has not been earned as of year end.

NOTE 12 - SPECIAL REVENUES

Momentive Specialty Chemicals Project

The County was approved for a grant from the U.S. Department of Housing and Urban Development through the Texas Department of Agriculture in the amount of \$325,000 for the improvement of county roads in support of Momentive Specialty Chemicals (the company). The improved infrastructure will allow the company to expand its operations in the City of Brady. The objective of this project is to primarily benefit low to moderate income persons through permanent job creation and retention. In return, the company is to inject \$325,000 for machinery and equipment acquisition and create thirteen (13) permanent jobs.

As of September 30, 2012, the County had invoiced the Texas Department of Agriculture for the total \$325,000 and recognized this amount as revenue. The County also received \$35,622 from the Brady Economic Development Corporation as a contribution for engineering. The County had expenditures totaling \$19,750 for engineering expenditures. Total expenditures of \$380,372 are included in Construction Work in Progress on the Statement of Net Assets.

Millersview-Doole Water Project

The County was approved for a grant from the U.S. Department of Housing and Urban Development through the Texas Department of Agriculture in the amount of \$200,000 in order to bring the Millersview-Doole Water Supply Corporation into compliance with TCEQ regulations. The project shall include the installation of sixteen thousand two hundred fifty linear feet (16,250 l.f.) of six-inch (6") PVC water line and all associated appurtenances. This activity shall benefit forty-eight (48) persons, of which thirty-three (33) or sixty-nine percent (69%) are of low to moderate income. As of September 30, 2012, the County had received \$19,250 from the Texas Department of Agriculture and recognized this amount as revenue. Total expenditures of \$19,250 are included in Construction Work in Progress on the Statement of Net Assets.

**FEDERAL SECTION**



**MICHAEL D. SCHAFFNER AND ASSOCIATES, PC**

**CERTIFIED PUBLIC ACCOUNTANTS**

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Michael D. Schaffner, CPA

Jodi L. Crudgington, CPA

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS 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, Texas, as of and for the year ended September 30, 2012, which collectively comprise McCulloch County's basic financial statements and have issued our report thereon dated January 25, 2013. 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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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 or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of audit findings and responses.

McCulloch County's response to the findings identified in our audit is described in the accompanying schedule of audit findings and responses. 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, Commissioners Court, others within the entity, 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  
January 25, 2013



**MCCULLOCH COUNTY  
SCHEDULE OF AUDIT FINDINGS AND RESPONSES  
SEPTEMBER 30, 2012**

**The County did not comply with state law regarding remittance of state court costs and fees. The County Clerk did not remit state court costs to the County Treasurer on a timely basis. The late remittance resulted in late reporting to the State of Texas and forfeiture of the County's portion of state court costs and fees.**

**Cause of Condition:**

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 on a timely basis.

**Effect of Condition:**

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 \$6,885 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.

**County's Response:**

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

**MCCULLOCH COUNTY**  
**MOMENTIVE SPECIALITY CHEMICALS PROJECT**  
**FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2012**

Federal Financial Assistance  
 Federal Grantor: U. S. Department of Housing & Urban Development  
 Pass Through Grantor: Texas Department of Agriculture  
 CFDA Number: 14.228  
 Project Number: 711122  
 Contract Period: 8/17/11 to 8/16/13

	BUDGET	FEDERAL/STATE		MATCH		TOTAL
		PRIOR YEARS	CURRENT YEAR	PRIOR YEARS	CURRENT YEAR	
<b>Revenues</b>						
Federal/State	\$ 325,000	\$ -	\$ 325,000	\$ -	\$ -	\$ 325,000
Match	6,200	-	-	-	55,372	55,372
<b>Total Revenues</b>	<u>331,200</u>	<u>-</u>	<u>325,000</u>	<u>-</u>	<u>55,372</u>	<u>380,372</u>
<b>Expenditures</b>						
Federal/State						
Water Improvements -						
Street Improvements - Constructive	325,000	-	325,000	-	-	325,000
Match	6,200	-	-	-	55,372	55,372
<b>Total Expenditures</b>	<u>331,200</u>	<u>-</u>	<u>325,000</u>	<u>-</u>	<u>55,372</u>	<u>380,372</u>
<b>Excess Revenue Over Expenditures</b>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

MCCULLOCH COUNTY  
 MILLERSVIEW-DOOLE WATER PROJECT  
 FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2012

Federal Financial Assistance  
 Federal Grantor: U. S. Department of Housing & Urban Development  
 Pass Through Grantor: Texas Department of Agriculture  
 CFDA Number: 14.228  
 Project Number: 711340  
 Contract Period: 10/1/11 to 9/30/13

	FEDERAL/STATE		MATCH		TOTAL
	BUDGET	PRIOR YEARS	CURRENT YEAR	PRIOR YEARS	
Revenues					
Federal/State	\$ 200,000	\$ -	\$ 19,250	\$ -	\$ 19,250
Match	-	-	-	-	-
Total Revenues	<u>200,000</u>	<u>-</u>	<u>19,250</u>	<u>-</u>	<u>19,250</u>
Expenditures					
Federal/State					
Water Improvements -					
Construction	157,500	-	-	-	-
Engineering	22,500	-	11,250	-	11,250
General Administration	20,000	-	8,000	-	8,000
Match	-	-	-	-	-
Total Expenditures	<u>200,000</u>	<u>-</u>	<u>19,250</u>	<u>-</u>	<u>19,250</u>
Excess Revenue Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SUPPLEMENTAL SECTION**

**MCCULLOCH COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS)**  
**PERMANENT IMPROVEMENT FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES</u></b>				
General Revenues				
Property Taxes	\$ 40,062	\$ 40,062	\$ 44,626	\$ 4,564
Interest Earned	2,000	2,000	820	(1,180)
Total Revenues	<u>42,062</u>	<u>42,062</u>	<u>45,446</u>	<u>3,384</u>
<b><u>EXPENDITURES</u></b>				
Current				
Repairs and Maintenance	-	4,805	4,805	-
Capital Outlay	<u>42,062</u>	<u>37,257</u>	-	<u>37,257</u>
Total Expenditures	<u>42,062</u>	<u>42,062</u>	<u>4,805</u>	<u>37,257</u>
Excess Revenues Over (Under) Expenditures	-	-	40,641	40,641
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	-	40,641	40,641
Fund Balance - Beginning	<u>82,522</u>	<u>82,522</u>	<u>82,522</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 82,522</u>	<u>\$ 82,522</u>	<u>\$ 123,163</u>	<u>\$ 40,641</u>

MCCULLOCH COUNTY

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL (BUDGETARY BASIS)

LIBRARY

FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
General Revenues				
Interest Earned	\$ 750	\$ 750	\$ 416	\$ (334)
Charges for Services				
Desk	2,500	2,500	2,179	(321)
Copy Machine	3,500	3,500	1,980	(1,520)
Other Revenue	-	200	-	(200)
Miscellaneous	200	-	-	-
Operating Grants and Contributions				
City of Brady	53,553	53,553	53,500	(53)
G Rollie White Grant	-	5,249	5,249	-
Memorials	3,000	3,000	935	(2,065)
Total Revenues	<u>63,503</u>	<u>68,752</u>	<u>64,259</u>	<u>(4,493)</u>
<b>EXPENDITURES</b>				
Current				
Librarian	26,848	26,922	26,922	-
Assistant's Salary	21,505	21,505	20,471	1,034
Part Time Salary	15,932	15,858	15,015	843
Longevity Pay	1,215	1,215	1,215	-
Payroll Taxes	4,517	4,868	4,868	-
Group Insurance	13,657	13,306	13,185	121
Retirement	3,470	3,470	3,403	67
Office Supplies	1,100	1,100	685	415
Postage	300	300	100	200
Books	11,000	10,373	8,925	1,448
Computer Expense	400	400	-	400
Copy Machine Supplies	1,600	720	87	633
Internet Expense	1,035	1,035	1,000	35
Subscriptions	-	60	80	(20)
Audit Expense	1,000	1,000	-	1,000
Building and Lawn Maintenance	1,750	-	-	-
Out of County Travel	300	314	314	-
Utilities	7,600	8,153	8,828	(675)
Book Repairs	500	500	260	240
Repairs and Maintenance	-	1,750	1,422	328
Insurance	3,300	3,300	3,300	-
G R White Grant	-	4,410	3,660	750
Lone Star Library Grant	-	101	101	-
Lease Payments	-	880	967	(87)
Total Expenditures	<u>117,029</u>	<u>121,540</u>	<u>114,808</u>	<u>6,732</u>
Excess Revenues Over (Under) Expenditures	(53,526)	(52,788)	(50,549)	2,239
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	53,553	53,553	52,553	(1,000)
Transfers Out	-	-	(65)	(65)
Total Other Financing Sources (Uses)	<u>53,553</u>	<u>53,553</u>	<u>52,488</u>	<u>(1,065)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	27	765	1,939	1,174
Fund Balance - Beginning	<u>57,281</u>	<u>57,281</u>	<u>57,281</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 57,308</u>	<u>\$ 58,046</u>	<u>\$ 59,220</u>	<u>\$ 1,174</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, 2012

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES</u></b>				
General Revenues				
Interest Earned	\$ -	\$ -	\$ 1,082	\$ 1,082
Charges for Services				
Court Fines	<u>3,675</u>	<u>3,675</u>	<u>4,410</u>	<u>735</u>
Total Revenues	<u>3,675</u>	<u>3,675</u>	<u>5,492</u>	<u>1,817</u>
<b><u>EXPENDITURES</u></b>				
Current				
Books	3,675	2,511	519	1,992
Computer Software	<u>-</u>	<u>1,164</u>	<u>1,164</u>	<u>-</u>
Total Expenditures	<u>3,675</u>	<u>3,675</u>	<u>1,683</u>	<u>1,992</u>
Excess Revenues Over (Under) Expenditures	-	-	3,809	3,809
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers In	<u>-</u>	<u>-</u>	<u>420</u>	<u>420</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>420</u>	<u>420</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	-	4,229	4,229
Fund Balance - Beginning	<u>16,165</u>	<u>16,165</u>	<u>16,165</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 16,165</u>	<u>\$ 16,165</u>	<u>\$ 20,394</u>	<u>\$ 4,229</u>

MCCULLOCH COUNTY  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 BUDGET AND ACTUAL (BUDGETARY BASIS)  
 INTEREST AND SINKING  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>REVENUES</u></b>				
General Revenues				
Property Taxes	\$ 179,900	\$ 179,900	\$ 203,977	\$ 24,077
Interest Earned	-	-	675	675
Total Revenues	<u>179,900</u>	<u>179,900</u>	<u>204,652</u>	<u>24,752</u>
<b><u>EXPENDITURES</u></b>				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess Revenues Over (Under) Expenditures	179,900	179,900	204,652	24,752
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers Out	<u>(179,900)</u>	<u>(179,900)</u>	<u>(186,041)</u>	<u>(6,141)</u>
Total Other Financing Sources (Uses)	<u>(179,900)</u>	<u>(179,900)</u>	<u>(186,041)</u>	<u>(6,141)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	-	18,611	18,611
Fund Balance - Beginning	<u>62,589</u>	<u>62,589</u>	<u>62,589</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 62,589</u>	<u>\$ 62,589</u>	<u>\$ 81,200</u>	<u>\$ 18,611</u>



MCCULLOCH COUNTY

COMBINING STATEMENT OF NET ASSETS - GOVERNMENTAL ACTIVITIES

SEPTEMBER 30, 2012

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	9-30-12
<b>ASSETS</b>									
<b>Current Assets</b>									
Cash, including time deposits	\$ 1,183,976	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,183,976
Receivables, net									
Accounts	707,876	-	-	-	-	-	-	-	707,876
Taxes	137,433	-	-	-	-	-	-	-	137,433
Interest	1,916	-	-	-	-	-	-	-	1,916
Prepaid Insurance	82,137	-	-	-	-	-	-	-	82,137
Total Current Assets	<u>2,113,338</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,113,338</u>
<b>Noncurrent Assets</b>									
Restricted Cash, including time deposits	308,643	218,295	25	144,076	116,011	345,180	215,260	258,554	1,606,044
Restricted Receivables									
Accounts	-	34	325,000	3,276	2,458	3,466	3,403	995	338,632
Due From Other Funds	-	98	-	-	-	-	-	39,581	39,679
Taxes	-	553	-	3,552	2,780	3,860	3,706	13,277	27,728
Interest	-	165	-	48	29	-	31	-	273
Investment in Equity	-	-	-	7,500	-	7,500	-	85,000	100,000
Certificate of Obligation Fees, net of amortization	19,228	-	-	-	-	-	-	-	19,228
Land	100,201	83,177	-	25,000	3,000	5,000	1,000	5,000	222,378
Construction Work in Progress	90,000	-	380,372	-	-	-	-	-	489,622
Other Capital Assets, net of depreciation	6,721,922	-	-	52,371	27,995	627,488	288,871	194,408	7,913,055
Total Noncurrent Assets	<u>7,239,994</u>	<u>302,322</u>	<u>705,397</u>	<u>235,823</u>	<u>152,273</u>	<u>992,494</u>	<u>512,271</u>	<u>616,065</u>	<u>10,756,639</u>
Total Assets	<u>9,353,332</u>	<u>302,322</u>	<u>705,397</u>	<u>235,823</u>	<u>152,273</u>	<u>992,494</u>	<u>512,271</u>	<u>616,065</u>	<u>12,869,977</u>
<b>LIABILITIES</b>									
<b>Current Liabilities</b>									
Accounts Payable	306,288	-	344,750	1,951	4,496	4,783	2,482	3,242	667,992
Due to Other Funds	35,314	-	-	1,139	488	822	1,122	794	39,679
Interest Payable	15,105	-	-	-	-	786	2,455	-	18,346
Notes Payable	-	-	-	-	-	5,593	58,699	-	64,292
Certificates of Obligation/Bonds Payable	90,000	-	-	-	-	-	-	-	90,000
Deferred Revenue	5,000	-	-	-	-	-	-	-	5,000
Total Current Liabilities	<u>451,707</u>	<u>-</u>	<u>344,750</u>	<u>3,090</u>	<u>4,984</u>	<u>11,984</u>	<u>64,758</u>	<u>4,036</u>	<u>885,309</u>
<b>Noncurrent Liabilities</b>									
Notes Payable	-	-	-	-	-	121,871	131,238	-	253,109
Certificates of Obligation/Bonds Payable	1,110,000	-	-	-	-	-	-	-	1,110,000
Total Noncurrent Liabilities	<u>1,110,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>121,871</u>	<u>131,238</u>	<u>-</u>	<u>1,363,109</u>
Total Liabilities	<u>1,561,707</u>	<u>-</u>	<u>344,750</u>	<u>3,090</u>	<u>4,984</u>	<u>133,855</u>	<u>195,996</u>	<u>4,036</u>	<u>2,248,418</u>
<b>NET ASSETS</b>									
Invested in Capital Assets, net or related debt	5,712,123	83,177	380,372	77,371	30,995	632,488	289,871	218,658	7,425,055
Unrestricted	1,770,859	-	-	-	-	-	-	-	1,770,859
Restricted For:									
Special Purposes	308,643	219,145	(19,725)	155,362	116,294	226,151	26,404	301,982	1,334,256
Debt Service	-	-	-	-	-	-	-	91,389	91,389
Total Net Assets	<u>\$ 7,791,625</u>	<u>\$ 302,322</u>	<u>\$ 360,647</u>	<u>\$ 232,733</u>	<u>\$ 147,289</u>	<u>\$ 858,639</u>	<u>\$ 316,275</u>	<u>\$ 612,029</u>	<u>\$ 10,621,559</u>

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>									
General Revenues									
Property Taxes	\$ 1,974,287	\$ 7,770	-	\$ 51,004	\$ 38,848	\$ 54,322	\$ 53,044	\$ 249,210	\$ 2,428,485
Sales Tax	463,583	-	-	-	-	-	-	-	463,583
Other Taxes	818	-	-	-	-	-	-	-	818
Interest Income	15,659	1,638	-	1,571	816	3,262	1,742	11,556	36,244
Charges for Services									
General Government									
General Administration									
County Judge									
Fees of Office	442	-	-	-	-	-	-	-	442
Probate Training	1,500	-	-	-	-	-	-	-	1,500
Total General Administration	1,942	-	-	-	-	-	-	-	1,942
Tax Administration									
Tax Assessor-Collector									
Fees of Office	80,071	-	-	-	-	-	-	-	80,071
Postage	467	-	-	-	-	-	-	-	467
Child Protection Fee	12,777	-	-	-	-	-	-	-	12,777
Total Tax Administration	93,315	-	-	-	-	-	-	-	93,315
Non-Departmental									
Courthouse Security	7,815	-	-	-	-	-	-	-	7,815
State Trust	26,717	-	-	-	-	-	-	-	26,717
Reimbursed Revenue	3,329	-	-	-	-	-	-	-	3,329
Other Revenue	1,134	-	-	-	-	-	-	-	1,134
Court Fines	-	-	-	-	-	-	-	4,410	4,410
Total Non-Departmental	38,995	-	-	-	-	-	-	4,410	43,405
Judicial and Legal									
Justice of Peace									
Fees of Office	57,922	-	-	-	-	-	-	-	57,922
Hot Check Collection	390	-	-	-	-	-	-	-	390

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued									
Justice of Peace - continued									
Out of County Service	\$ 1,090	-	\$ -	-	\$ -	-	\$ -	-	\$ 1,090
Courthouse Security	2,733	-	-	-	-	-	-	-	2,733
Court Fines	94,465	-	-	-	-	-	-	-	94,465
Parks and Wildlife	1,367	-	-	-	-	-	-	-	1,367
Passthrough Collection	1,559	-	-	-	-	-	-	-	1,559
Omni Base Charges	1,475	-	-	-	-	-	-	-	1,475
Technology Fees	6,780	-	-	-	-	-	-	-	6,780
Small Claims	450	-	-	-	-	-	-	-	450
Perdue Collections	8,843	-	-	-	-	-	-	-	8,843
Reimbursed Revenue	90	-	-	-	-	-	-	-	90
County Attorney									
County Attorney Fees	-	-	-	-	-	-	-	2,963	2,963
District Clerk									
Fees of Office	87,931	-	-	-	-	-	-	-	87,931
Restoration and Preservation	2,318	-	-	-	-	-	-	-	2,318
Court Reporter Fees	1,195	-	-	-	-	-	-	-	1,195
Video Fees	15	-	-	-	-	-	-	-	15
Archive Fees	540	-	-	-	-	-	-	-	540
Adult Restitution	7,327	-	-	-	-	-	-	-	7,327
Postage	250	-	-	-	-	-	-	-	250
Victim Restitution	351	-	-	-	-	-	-	-	351
Alternative Disposition Restitution	1,170	-	-	-	-	-	-	-	1,170
Juvenile Restitution	944	-	-	-	-	-	-	-	944
Court Fines	30,273	-	-	-	-	-	-	-	30,273
Technology Fund	1,375	-	-	-	-	-	-	-	1,375
County Clerk									
Fees of Office	47,774	-	-	-	-	-	-	-	47,774
Video Fees	603	-	-	-	-	-	-	-	603
Restoration and Preservation	2,540	-	-	-	-	-	-	-	2,540
Hot Check Collection	772	-	-	-	-	-	-	-	772
Archive Fees	10,045	-	-	-	-	-	-	-	10,045
Records Management	9,558	-	-	-	-	-	-	-	9,558

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued									
County Clerk - continued									
Crimestopper Fee	\$ 330	-	\$ -	-	\$ -	-	\$ -	-	\$ 330
Parks and Wildlife	100	-	-	-	-	-	-	-	100
Guardianship Fee	1,040	-	-	-	-	-	-	-	1,040
Voting Equipment Rental	4,360	-	-	-	-	-	-	-	4,360
Technology Fee	244	-	-	-	-	-	-	-	244
Adult Restitution	295	-	-	-	-	-	-	-	295
Court Record Preservation	250	-	-	-	-	-	-	-	250
Other Judicial - District									
Reimbursed Revenue - Jurors	2,436	-	-	-	-	-	-	-	2,436
<b>Total Judicial and Legal</b>	<b>391,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,963</b>	<b>394,163</b>
Public Safety									
Sheriff									
Fees of Office	23,793	-	-	-	-	-	-	-	23,793
Jail									
Prisoner Care	1,720	-	-	-	-	-	-	-	1,720
Other Revenue	3,421	-	-	-	-	-	-	-	3,421
<b>Total Public Safety</b>	<b>28,934</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,934</b>
Community Development									
Library Revenue	-	-	-	-	-	-	-	4,159	4,159
<b>Total Community Development</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,159</b>	<b>4,159</b>
Highways and Roads									
Auto Registration	-	-	-	118,158	88,619	124,975	122,703	-	454,455
Lateral Road	-	-	-	4,233	3,174	4,477	4,395	-	16,279
Court Fines	-	-	-	13,540	10,155	14,321	14,061	-	52,077
Gross Weight	-	-	-	5,911	4,433	6,252	6,139	-	22,735
Reimbursed Revenue	-	-	-	400	45	200	-	-	645
Other Revenue	-	-	-	1,961	30	137	26	-	2,154
<b>Total Highways and Roads</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>144,203</b>	<b>106,456</b>	<b>150,362</b>	<b>147,324</b>	<b>-</b>	<b>548,345</b>
<b>Total Charges for Services</b>	<b>554,386</b>	<b>-</b>	<b>-</b>	<b>144,203</b>	<b>106,456</b>	<b>150,362</b>	<b>147,324</b>	<b>11,532</b>	<b>1,114,263</b>

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
<b>Operating Grants and Contributions</b>									
Salary Supplements									
County Judge	\$ 15,278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,278
County Attorney	20,833	-	-	-	-	-	-	-	20,833
Library Memorials/Donation	-	-	-	-	-	-	935	-	935
Indigent Defense Grant	9,289	-	-	-	-	-	-	-	9,289
City of Brady	-	-	-	-	-	-	53,500	-	53,500
G Rollie White Grant	15,500	-	-	-	-	-	5,249	-	20,749
<b>Total Operating Grants and Contributions</b>	<b>60,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,684</b>	<b>-</b>	<b>120,584</b>
<b>Capital Grants and Contributions</b>									
Millersview/Doole Water Grant	-	-	-	-	-	-	-	19,250	19,250
Old Mason Road Grant - TDA	-	-	325,000	-	-	-	-	-	325,000
Old Mason Road Grant - Brady EDC	-	-	35,622	-	-	-	-	-	35,622
<b>Total Capital Grants and Contributions</b>	<b>-</b>	<b>-</b>	<b>360,622</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,250</b>	<b>379,872</b>
<b>Total Revenues</b>	<b>3,069,633</b>	<b>9,408</b>	<b>360,622</b>	<b>196,778</b>	<b>146,120</b>	<b>207,946</b>	<b>202,110</b>	<b>351,232</b>	<b>4,543,849</b>

**EXPENDITURES**

**General Administration**

**County Judge**

Salary	52,689	-	-	-	-	-	-	-	52,689
Secretary Salary	23,007	-	-	-	-	-	-	-	23,007
Longevity Pay	640	-	-	-	-	-	-	-	640
Payroll Taxes	5,886	-	-	-	-	-	-	-	5,886
Group Insurance	13,185	-	-	-	-	-	-	-	13,185
Retirement	5,434	-	-	-	-	-	-	-	5,434
Office Supplies	297	-	-	-	-	-	-	-	297
Postage	232	-	-	-	-	-	-	-	232
Computer Expense	961	-	-	-	-	-	-	-	961
Juvenile Board Judge	600	-	-	-	-	-	-	-	600
Out of County Travel	603	-	-	-	-	-	-	-	603

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
General Administration - continued									
County Judge - continued									
Attorney Fees	\$ 1,338	-	\$ -	-	\$ -	-	\$ -	-	\$ 1,338
Probate Training	96	-	-	-	-	-	-	-	96
Office Equipment Repairs	220	-	-	-	-	-	-	-	220
Operating Lease Payments	1,428	-	-	-	-	-	-	-	1,428
Depreciation	2,015	-	-	-	-	-	-	-	2,015
Total County Judge	<u>108,631</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>108,631</u>
Total General Administration	<u>108,631</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>108,631</u>
Financial Administration									
County Treasurer									
Salary	35,248	-	-	-	-	-	-	-	35,248
Deputy Salary	23,007	-	-	-	-	-	-	-	23,007
Longevity Pay	900	-	-	-	-	-	-	-	900
Part Time Salary	15,967	-	-	-	-	-	-	-	15,967
Payroll Taxes	5,747	-	-	-	-	-	-	-	5,747
Group Insurance	13,185	-	-	-	-	-	-	-	13,185
Retirement	4,141	-	-	-	-	-	-	-	4,141
Payroll Deposit Services	1,808	-	-	-	-	-	-	-	1,808
Computer Expense	967	-	-	-	-	-	-	-	967
Office Supplies	1,233	-	-	-	-	-	-	-	1,233
Postage	1,008	-	-	-	-	-	-	-	1,008
Office Equipment Repairs	73	-	-	-	-	-	-	-	73
Operating Lease Payments	1,428	-	-	-	-	-	-	-	1,428
Out of County Travel	1,345	-	-	-	-	-	-	-	1,345
Total County Treasurer	<u>106,057</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>106,057</u>
Total Financial Administration	<u>106,057</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>106,057</u>
Tax Administration									
Tax Assessor/Collector									
Salary	35,248	-	-	-	-	-	-	-	35,248
Deputy Salary	22,077	-	-	-	-	-	-	-	22,077
Part Time Salary	8,211	-	-	-	-	-	-	-	8,211
Longevity Pay	430	-	-	-	-	-	-	-	430

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Tax Administration - continued									
Tax Assessor/Collector - continued									
Payroll Taxes	\$ 5,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,047
Group Insurance	11,538	-	-	-	-	-	-	-	11,538
Retirement	4,043	-	-	-	-	-	-	-	4,043
Office Supplies	1,344	-	-	-	-	-	-	-	1,344
Postage	1,192	-	-	-	-	-	-	-	1,192
Dues and Subscriptions	155	-	-	-	-	-	-	-	155
Appraisal District	67,967	-	-	-	-	-	-	-	67,967
Telephone	1,485	-	-	-	-	-	-	-	1,485
Utilities	6,141	-	-	-	-	-	-	-	6,141
Office Equipment Repairs	437	-	-	-	-	-	-	-	437
Out of County Travel	1,040	-	-	-	-	-	-	-	1,040
Child Safety and Protection	10,000	-	-	-	-	-	-	-	10,000
Depreciation	5,454	-	-	-	-	-	-	-	5,454
<b>Total Tax Assessor/Collector</b>	<b>181,809</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>181,809</b>
<b>Total Tax Administration</b>	<b>181,809</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>181,809</b>
Non-Departmental									
Park Caretaker	3,600	-	-	-	-	-	-	-	3,600
Unemployment Compensation	9,726	-	-	-	-	-	-	-	9,726
Ambulance Service	200,000	-	-	-	-	-	-	-	200,000
Telephone (DPS & TR)	975	-	-	-	-	-	-	-	975
Legal Notices	2,144	-	-	-	-	-	-	-	2,144
Other Governmental	13,886	-	-	-	-	-	-	-	13,886
Election Expense	16,178	-	-	-	-	-	-	-	16,178
Bonds and Insurance	81,145	-	-	-	-	-	-	-	81,145
Other General Expense	8,882	-	-	-	-	-	-	-	8,882
Child Welfare Grant	2,000	-	-	-	-	-	-	-	2,000
Other Equipment - EOC	17,181	-	-	-	-	-	-	-	17,181
<b>Total Non-Departmental</b>	<b>355,717</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>355,717</b>





**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued									
County Attorney - continued									
Out of County Travel	\$ 286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 286
Office Stipend	6,000	-	-	-	-	-	-	-	6,000
Hot Check Restitution	772	-	-	-	-	-	-	-	772
Equipment	617	-	-	-	-	-	-	-	617
Operating Lease Payments	2,506	-	-	-	-	-	-	-	2,506
<b>Total County Attorney</b>	<b>114,477</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114,477</b>
County Clerk									
Salary	35,248	-	-	-	-	-	-	-	35,248
Deputy Salary	43,067	-	-	-	-	-	-	-	43,067
Longevity Pay	2,095	-	-	-	-	-	-	-	2,095
Payroll Taxes	6,151	-	-	-	-	-	-	-	6,151
Group Insurance	19,777	-	-	-	-	-	-	-	19,777
Retirement	5,629	-	-	-	-	-	-	-	5,629
Office Supplies	4,492	-	-	-	-	-	-	-	4,492
Postage	831	-	-	-	-	-	-	-	831
Copier Machine and Supplies	440	-	-	-	-	-	-	-	440
Out of County Travel	1,311	-	-	-	-	-	-	-	1,311
Document Preservation	2,242	-	-	-	-	-	-	-	2,242
Records Management	5,578	-	-	-	-	-	-	-	5,578
Document Archiving	39,377	-	-	-	-	-	-	-	39,377
Telephone	1,070	-	-	-	-	-	-	-	1,070
Operating Lease Payments	5,093	-	-	-	-	-	-	-	5,093
Depreciation Expense	3,071	-	-	-	-	-	-	-	3,071
<b>Total County Clerk</b>	<b>175,472</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>175,472</b>
District Clerk									
Salary	35,248	-	-	-	-	-	-	-	35,248
Deputy Salary	33,995	-	-	-	-	-	-	-	33,995
Longevity Pay	250	-	-	-	-	-	-	-	250
Payroll Taxes	5,316	-	-	-	-	-	-	-	5,316
Group Insurance	13,185	-	-	-	-	-	-	-	13,185

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued									
District Clerk - continued									
Retirement	\$ 4,095	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,095
Office Supplies	2,547	-	-	-	-	-	-	-	2,547
Postage	3,509	-	-	-	-	-	-	-	3,509
Computer Expense	152	-	-	-	-	-	-	-	152
Alternate Disposition Restitution	1,192	-	-	-	-	-	-	-	1,192
Out of County Travel	930	-	-	-	-	-	-	-	930
Records Management	295	-	-	-	-	-	-	-	295
Document Preservation	6,442	-	-	-	-	-	-	-	6,442
Operating Lease Payments	4,356	-	-	-	-	-	-	-	4,356
Depreciation Expense	750	-	-	-	-	-	-	-	750
<b>Total District Clerk</b>	<b>112,262</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>112,262</b>
Other Judicial - District									
Juvenile Board Judge	2,800	-	-	-	-	-	-	-	2,800
Payroll Taxes	306	-	-	-	-	-	-	-	306
District Attorney Office Expense	52,500	-	-	-	-	-	-	-	52,500
Visiting Judges	249	-	-	-	-	-	-	-	249
Adult Probation	7,266	-	-	-	-	-	-	-	7,266
District Judge Court Coordinator	10,607	-	-	-	-	-	-	-	10,607
District Attorney - Other	1,200	-	-	-	-	-	-	-	1,200
Court Reporter	26,402	-	-	-	-	-	-	-	26,402
Court Reporter Expense	1,098	-	-	-	-	-	-	-	1,098
Court Reporter Travel	317	-	-	-	-	-	-	-	317
Other General Expense	51	-	-	-	-	-	-	-	51
Court Appointed Defense Expert	3,232	-	-	-	-	-	-	-	3,232
Court Appointed Defense Attorneys	56,165	-	-	-	-	-	-	-	56,165
Court Appointed CPS Attorney	18,804	-	-	-	-	-	-	-	18,804
Jurors	6,822	-	-	-	-	-	-	-	6,822
Miscellaneous	776	-	-	-	-	-	-	-	776
Juvenile Probation	23,104	-	-	-	-	-	-	-	23,104
Court Appointed Juvenile Attorney	364	-	-	-	-	-	-	-	364
Capital Case Public Defender	1,421	-	-	-	-	-	-	-	1,421
<b>Total Other Judicial - District</b>	<b>213,484</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>213,484</b>

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued									
Other Judicial - County									
Court Appointed Defense Attorney \$	4,928	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,928
Court Appointed Ad Litem Attorney	180	-	-	-	-	-	-	-	180
Visiting Judge	50	-	-	-	-	-	-	-	50
Jurors	710	-	-	-	-	-	-	-	710
Other General Expense	93	-	-	-	-	-	-	-	93
Miscellaneous	4,061	-	-	-	-	-	-	-	4,061
Total Other Judicial - County	10,022	-	-	-	-	-	-	-	10,022
Total Judicial and Legal	741,351	-	-	-	-	-	-	-	741,351
Public Safety									
Sheriff									
Salary	42,705	-	-	-	-	-	-	-	42,705
Deputies' Salaries	195,675	-	-	-	-	-	-	-	195,675
Overtime	234	-	-	-	-	-	-	-	234
Longevity Pay	3,050	-	-	-	-	-	-	-	3,050
Payroll Taxes	18,487	-	-	-	-	-	-	-	18,487
Group Insurance	39,555	-	-	-	-	-	-	-	39,555
Retirement	16,784	-	-	-	-	-	-	-	16,784
Document Preservation	1,887	-	-	-	-	-	-	-	1,887
Office Supplies	2,741	-	-	-	-	-	-	-	2,741
Postage	676	-	-	-	-	-	-	-	676
Computer Hardware	925	-	-	-	-	-	-	-	925
Computer Software	2,815	-	-	-	-	-	-	-	2,815
Fuel & Lubricants	36,775	-	-	-	-	-	-	-	36,775
Uniforms	576	-	-	-	-	-	-	-	576
Auto Repairs	5,816	-	-	-	-	-	-	-	5,816
Telephone	7,357	-	-	-	-	-	-	-	7,357
Copsync/Aircards	1,441	-	-	-	-	-	-	-	1,441
Tires and Tubes	1,639	-	-	-	-	-	-	-	1,639
Out of County Travel	752	-	-	-	-	-	-	-	752
Seminar/Out of County Travel	1,313	-	-	-	-	-	-	-	1,313
Office Equipment Repairs	115	-	-	-	-	-	-	-	115

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Public Safety - continued									
Sheriff - continued									
Other Equipment	\$ 433	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 433
Vine Grant	2,800	-	-	-	-	-	-	-	2,800
Equipment	1,584	-	-	-	-	-	-	-	1,584
Operating Lease Payments	1,691	-	-	-	-	-	-	-	1,691
Depreciation	20,447	-	-	-	-	-	-	-	20,447
Total Sheriff	408,273	-	-	-	-	-	-	-	408,273
County Jail									
Jailers	124,684	-	-	-	-	-	-	-	124,684
Part Time Employees	21,800	-	-	-	-	-	-	-	21,800
Longevity Pay	900	-	-	-	-	-	-	-	900
Payroll Taxes	11,276	-	-	-	-	-	-	-	11,276
Group Insurance	24,738	-	-	-	-	-	-	-	24,738
Retirement	8,747	-	-	-	-	-	-	-	8,747
Records Management	175	-	-	-	-	-	-	-	175
Operating Supplies	7,882	-	-	-	-	-	-	-	7,882
Copier Machine and Supplies	50	-	-	-	-	-	-	-	50
Prisoner Boarding	143,445	-	-	-	-	-	-	-	143,445
Groceries	23,784	-	-	-	-	-	-	-	23,784
Medical	5,625	-	-	-	-	-	-	-	5,625
Medical - Out of County	24,959	-	-	-	-	-	-	-	24,959
Repairs and Maintenance	8,688	-	-	-	-	-	-	-	8,688
Utilities	32,446	-	-	-	-	-	-	-	32,446
Depreciation	1,329	-	-	-	-	-	-	-	1,329
Total County Jail	440,528	-	-	-	-	-	-	-	440,528
Total Public Safety	848,801	-	-	-	-	-	-	-	848,801
Community Development									
County Extension									
Salary	22,582	-	-	-	-	-	-	-	22,582
Deputy Salary	22,567	-	-	-	-	-	-	-	22,567
Longevity Pay	375	-	-	-	-	-	-	-	375

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Community Development - continued									
County Extension - continued									
Payroll Taxes	\$ 3,483	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,483
Group Insurance	6,592	-	-	-	-	-	-	-	6,592
Retirement	1,606	-	-	-	-	-	-	-	1,606
Operating Supplies	202	-	-	-	-	-	-	-	202
Office Supplies	994	-	-	-	-	-	-	-	994
Postage	199	-	-	-	-	-	-	-	199
Out of County Travel - CA	11,029	-	-	-	-	-	-	-	11,029
Out of County Travel - FCS	4,454	-	-	-	-	-	-	-	4,454
Stock Show/Conference	310	-	-	-	-	-	-	-	310
Telephone	3,406	-	-	-	-	-	-	-	3,406
Utilities	2,600	-	-	-	-	-	-	-	2,600
Fuel and Oil	1,002	-	-	-	-	-	-	-	1,002
Operating Lease Payments	4,087	-	-	-	-	-	-	-	4,087
Equipment	1,700	-	-	-	-	-	-	-	1,700
Depreciation	565	-	-	-	-	-	-	-	565
Total County Extension	87,753	-	-	-	-	-	-	-	87,753
Library									
Librarian Salary	-	-	-	-	-	-	-	26,922	26,922
Employees' Salaries	-	-	-	-	-	-	-	35,486	35,486
Longevity Pay	-	-	-	-	-	-	-	1,215	1,215
Payroll Taxes	-	-	-	-	-	-	-	4,868	4,868
Group Insurance	-	-	-	-	-	-	-	13,185	13,185
Retirement	-	-	-	-	-	-	-	3,403	3,403
Supplies	-	-	-	-	-	-	-	685	685
Repairs & Maintenance	-	-	-	-	-	-	-	1,422	1,422
Utilities	-	-	-	-	-	-	-	8,828	8,828
Books	-	-	-	-	-	-	-	8,925	8,925
Book Repair	-	-	-	-	-	-	-	260	260
Copy Machine Supplies	-	-	-	-	-	-	-	87	87
Internet Expense	-	-	-	-	-	-	-	1,000	1,000
Subscriptions	-	-	-	-	-	-	-	80	80



**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Health and Human Services - continued									
Veterans Officer - continued									
Postage	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9
Dues and Subscriptions	20	-	-	-	-	-	-	-	20
Out of County Travel	138	-	-	-	-	-	-	-	138
Total Veterans Officer	<u>9,258</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,258</u>
Total Health and Human Services	<u>9,258</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,258</u>
Miscellaneous County Expense									
Salaries	-	-	-	-	-	-	-	3,516	3,516
Payroll Taxes	-	-	-	-	-	-	-	269	269
Retirement	-	-	-	-	-	-	-	246	246
Books	-	-	-	-	-	-	-	519	519
Computer Expense	-	-	-	-	-	-	-	1,164	1,164
Repairs and Maintenance	-	-	-	-	-	-	-	4,805	4,805
Out of County Travel	309	-	-	-	-	-	-	-	309
Election Redistricting	6,000	-	-	-	-	-	-	-	6,000
Copy Machine and Supplies	786	-	-	-	-	-	-	-	786
Predator Control	13,500	-	-	-	-	-	-	-	13,500
Audit	31,850	-	-	-	-	-	-	-	31,850
Board of Development	20,000	-	-	-	-	-	-	-	20,000
Postal Expense	1,513	-	-	-	-	-	-	-	1,513
Volunteer Fire Department	4,200	-	-	-	-	-	-	-	4,200
Community Center	2,000	-	-	-	-	-	-	-	2,000
G R White Grant	15,500	-	-	-	-	-	-	-	15,500
Autopsy/Indigent Burial	16,473	-	-	-	-	-	-	-	16,473
MHMR Subsidy	3,500	-	-	-	-	-	-	-	3,500
Alcohol Drug Council	1,000	-	-	-	-	-	-	-	1,000
Depreciation	304	-	-	-	-	-	-	-	304
Total Miscellaneous County Expense	<u>116,935</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,519</u>	<u>127,454</u>
Highway and Road									
Commissioner's Salary	-	-	-	31,923	31,923	31,923	31,923	-	127,692
Employees' Salary	-	-	-	34,397	41,664	33,637	38,006	-	147,704

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Highway and Road - continued									
Part Time Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,815	\$ -	\$ 2,815
Longevity Pay	-	-	-	460	1,440	180	540	-	2,620
Payroll Taxes	-	-	-	5,109	5,739	5,030	5,606	-	21,484
Group Insurance	-	-	-	14,833	13,172	6,668	14,292	-	48,965
Retirement	-	-	-	4,576	4,107	3,748	4,933	-	17,364
Operating Supplies	-	-	-	1,394	3,033	1,863	5,596	-	11,886
Fuel and Oil	-	-	-	13,901	15,714	26,400	25,640	-	81,655
Repairs and Maintenance	-	-	-	11,241	15,676	20,331	21,466	-	68,714
Utilities	-	-	-	1,326	1,363	1,551	1,723	-	5,963
Tires and Tubes	-	-	-	3,088	2,883	2,882	6,382	-	15,235
Out of County Travel	-	-	-	1,810	1,001	2,646	844	-	6,301
Materials	-	-	-	-	5,105	-	3,417	-	8,522
Insurance	-	-	-	5,000	5,000	5,000	5,000	-	20,000
Mobile Phone	-	-	-	304	564	-	-	-	868
Equipment	-	-	-	-	-	5,068	2,960	-	8,028
Interest	-	-	-	-	-	5,309	4,793	-	10,102
Operating Lease Payments	-	-	-	30,000	-	-	-	-	30,000
Depreciation	-	-	-	6,358	2,824	59,923	46,541	-	115,646
Total Highway and Road	-	-	-	165,720	151,208	212,159	222,477	-	751,564
Total Expenditures	2,848,004	-	-	165,720	151,208	212,159	222,477	132,779	3,732,347
Excess (Deficiency) of Revenues Over Expenditures	221,629	9,408	360,622	31,058	(5,088)	(4,213)	(20,367)	218,453	811,502
<b>OTHER FINANCING SOURCES (USES)</b>									
Loss on Disposal of Assets	(2,459)	-	-	-	-	-	-	-	(2,459)
Transfers In	186,574	-	25	-	-	-	-	52,973	239,572
Transfers Out	(50,839)	-	-	(146)	(733)	(974)	(774)	(186,106)	(239,572)
Total Other Financing Sources (Uses)	133,276	-	25	(146)	(733)	(974)	(774)	(133,133)	(2,459)
Change in Net Assets	354,905	9,408	360,647	30,912	(5,821)	(5,187)	(21,141)	85,320	809,043



MCCULLOCH COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Net Assets - Beginning	\$ 7,436,720	\$ 292,914	\$ -	\$ 201,821	\$ 153,110	\$ 863,826	\$ 337,416	\$ 526,709	\$ 9,812,516
Net Assets - Ending	<u>\$ 7,791,625</u>	<u>\$ 302,322</u>	<u>\$ 360,647</u>	<u>\$ 232,733</u>	<u>\$ 147,289</u>	<u>\$ 858,639</u>	<u>\$ 316,275</u>	<u>\$ 612,029</u>	<u>\$ 10,621,559</u>

MCCULLOCH COUNTY  
 COMBINING STATEMENT OF NET ASSETS  
 OTHER GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2012

	Interest & Sinking	Permanent Improvement Fund	Library Fund	Law Library Fund	Hot Check Fund	Millersview/ Doole Water Grant	Courthouse Restoration Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-12
<b>ASSETS</b>									
Current Assets									
Cash, including time deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables, net									
Accounts	-	-	-	-	-	-	-	-	-
Total Current Assets	-	-	-	-	-	-	-	-	-
Noncurrent Assets									
Restricted cash, including time deposits	40,819	123,762	62,285	20,491	1,296	25	408	9,468	258,554
Restricted Receivables									
Accounts	800	195	-	-	-	-	-	-	995
Due from Other Funds	39,581	-	-	-	-	-	-	-	39,581
Taxes	10,189	3,088	-	-	-	-	-	-	13,277
Investment in Equity	-	-	-	-	-	-	-	85,000	85,000
Land	-	-	5,000	-	-	-	-	-	5,000
Construction Work in Progress	-	-	-	-	-	19,250	-	-	19,250
Other Capital Assets, net of depreciation	-	-	194,408	-	-	-	-	-	194,408
Total Noncurrent Assets	91,389	127,045	261,693	20,491	1,296	19,275	408	94,468	616,065
Total Assets	\$ 91,389	\$ 127,045	\$ 261,693	\$ 20,491	\$ 1,296	\$ 19,275	\$ 408	\$ 94,468	\$ 616,065
<b>LIABILITIES</b>									
Liabilities									
Accounts Payable	\$ -	\$ -	\$ 3,065	\$ 97	\$ 80	\$ -	\$ -	\$ -	\$ 3,242
Due to Other Funds	-	794	-	-	-	-	-	-	794
Total Liabilities	-	794	3,065	97	80	-	-	-	4,036
<b>NET ASSETS</b>									
Invested in Capital Assets, net of related debt	-	-	199,408	-	-	19,250	-	-	218,658
Restricted For:									
Special Purposes	-	126,251	59,220	20,394	1,216	25	408	94,468	301,982
Debt Service	91,389	-	-	-	-	-	-	-	91,389
Total Net Assets	\$ 91,389	\$ 126,251	\$ 258,628	\$ 20,394	\$ 1,216	\$ 19,275	\$ 408	\$ 94,468	\$ 612,029

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS

OTHER GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2012

	Interest & Sinking	Permanent Improvement Fund	Library Fund	Law Library Fund	Hot Check Fund	Millersview/Doole Water Grant	Courthouse Restoration Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-12
<b>REVENUES</b>									
General Revenues									
Property Taxes	\$ 204,893	\$ 44,317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 249,210
Interest Earned	675	820	416	1,082	13	-	3	8,547	11,556
Charges for Services									
County Attorney Fees	-	-	-	-	2,963	-	-	-	2,963
Library Revenue	-	-	4,159	-	-	-	-	-	4,159
Court Fines	-	-	-	4,410	-	-	-	-	4,410
Operating Grants and Contributions									
City of Brady	-	-	53,500	-	-	-	-	-	53,500
G Rollie White Grant	-	-	5,249	-	-	-	-	-	5,249
Memorials	-	-	935	-	-	-	-	-	935
Capital Grants and Contributions									
Millersview/Doole Water Grant	-	-	-	-	-	19,250	-	-	19,250
<b>Total Revenues</b>	<b>205,568</b>	<b>45,137</b>	<b>64,259</b>	<b>5,492</b>	<b>2,976</b>	<b>19,250</b>	<b>3</b>	<b>8,547</b>	<b>351,232</b>
<b>EXPENDITURES</b>									
Community Development									
Library									
Librarian Salary	-	-	26,922	-	-	-	-	-	26,922
Employees' Salaries	-	-	35,486	-	-	-	-	-	35,486
Longevity Pay	-	-	1,215	-	-	-	-	-	1,215
Payroll Taxes	-	-	4,868	-	-	-	-	-	4,868
Group Insurance	-	-	13,185	-	-	-	-	-	13,185
Retirement	-	-	3,403	-	-	-	-	-	3,403
Supplies	-	-	685	-	-	-	-	-	685
Repairs & Maintenance	-	-	1,422	-	-	-	-	-	1,422
Utilities	-	-	8,828	-	-	-	-	-	8,828
Books	-	-	8,925	-	-	-	-	-	8,925
Book Repair	-	-	260	-	-	-	-	-	260
Copy Machine Supplies	-	-	87	-	-	-	-	-	87
Internet Expense	-	-	1,000	-	-	-	-	-	1,000
Subscriptions	-	-	80	-	-	-	-	-	80
Out of County Travel	-	-	314	-	-	-	-	-	314
Insurance	-	-	3,300	-	-	-	-	-	3,300
Postage	-	-	100	-	-	-	-	-	100
Grant Expenses	-	-	3,761	-	-	-	-	-	3,761
Operating Lease - Copier	-	-	967	-	-	-	-	-	967
Depreciation	-	-	7,452	-	-	-	-	-	7,452
<b>Total Community Development</b>	<b>-</b>	<b>-</b>	<b>122,260</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>122,260</b>
Highways and Roads									
Combined Road and Bridge Repairs and Maintenance	-	-	-	-	-	-	-	-	-
<b>Total Highways and Roads</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS

OTHER GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2012

	Interest & Sinking	Permanent Improvement Fund	Library Fund	Law Library Fund	Hot Check Fund	Millersview/ Doole Water Grant	Courthouse Restoration Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-12
Miscellaneous									
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 3,516	\$ -	\$ -	\$ -	\$ 3,516
Payroll Taxes	-	-	-	-	269	-	-	-	269
Retirement	-	-	-	-	246	-	-	-	246
Books	-	-	-	519	-	-	-	-	519
Computer Expense	-	-	-	1,164	-	-	-	-	1,164
Repairs and Maintenance	-	4,805	-	-	-	-	-	-	4,805
Total Miscellaneous	-	4,805	-	1,683	4,031	-	-	-	10,519
Total Expenditures	-	4,805	122,260	1,683	4,031	-	-	-	132,779
Excess (Deficiency) of Revenues Over Expenditures	205,568	40,332	(58,001)	3,809	(1,055)	19,250	3	8,547	218,453
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers In	-	-	52,553	420	-	-	-	-	52,973
Transfers Out	(186,041)	-	(65)	-	-	-	-	-	(186,106)
Total Other Financing Sources (Uses)	(186,041)	-	52,488	420	-	-	-	-	(133,133)
Change in Net Assets	19,527	40,332	(5,513)	4,229	(1,055)	19,250	3	8,547	85,320
Net Assets - Beginning	71,862	85,919	264,141	16,165	2,271	25	405	85,921	526,709
Net Assets - Ending	\$ 91,389	\$ 126,251	\$ 258,628	\$ 20,394	\$ 1,216	\$ 19,275	\$ 408	\$ 94,468	\$ 612,029

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>									
General Revenues									
Property Taxes	\$ 1,986,346	\$ 7,842	-	\$ 51,869	\$ 39,381	\$ 55,133	\$ 53,925	\$ 248,603	\$ 2,443,099
Sales Tax	463,583	-	-	-	-	-	-	-	463,583
Other Taxes	818	-	-	-	-	-	-	-	818
Interest Income	14,059	1,741	-	1,585	820	3,262	1,759	11,556	34,782
Charges for Services									
General Government									
General Administration									
County Judge									
Fees of Office	442	-	-	-	-	-	-	-	442
Probate Training	1,500	-	-	-	-	-	-	-	1,500
Total General Administration	1,942	-	-	-	-	-	-	-	1,942
Tax Administration									
Tax Assessor-Collector									
Fees of Office	81,975	-	-	-	-	-	-	-	81,975
Postage	467	-	-	-	-	-	-	-	467
Child Protection Fee	12,777	-	-	-	-	-	-	-	12,777
Total Tax Administration	95,219	-	-	-	-	-	-	-	95,219
Non-Departmental									
Courthouse Security	7,815	-	-	-	-	-	-	-	7,815
State Trust	26,717	-	-	-	-	-	-	-	26,717
Reimbursed Revenue	3,329	-	-	-	-	-	-	-	3,329
Other Revenue	377	-	-	-	-	-	-	-	377
Court Fines	-	-	-	-	-	-	-	4,410	4,410
Total Non-Departmental	38,238	-	-	-	-	-	-	4,410	42,648
Judicial and Legal									
Justice of Peace									
Fees of Office	37,232	-	-	-	-	-	-	-	37,232
Hot Check Collection	390	-	-	-	-	-	-	-	390

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued									
Justice of Peace - continued									
Out of County Service	\$ 1,090	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,090
Courthouse Security	2,733	-	-	-	-	-	-	-	2,733
Court Fines	94,465	-	-	-	-	-	-	-	94,465
Omni Base Charges	1,475	-	-	-	-	-	-	-	1,475
Passthrough Collection	1,559	-	-	-	-	-	-	-	1,559
Parks and Wildlife	1,367	-	-	-	-	-	-	-	1,367
Perdue Collections	8,843	-	-	-	-	-	-	-	8,843
Technology Fees	6,780	-	-	-	-	-	-	-	6,780
Small Claims	450	-	-	-	-	-	-	-	450
Reimbursed Revenue	90	-	-	-	-	-	-	-	90
County Attorney									
County Attorney Fees	-	-	-	-	-	-	-	2,963	2,963
District Clerk									
Fees of Office	29,397	-	-	-	-	-	-	-	29,397
Restoration and Preservation	2,318	-	-	-	-	-	-	-	2,318
Archive Fees	540	-	-	-	-	-	-	-	540
Court Reporter Fees	1,195	-	-	-	-	-	-	-	1,195
Video Fees	15	-	-	-	-	-	-	-	15
Adult Restitution	7,327	-	-	-	-	-	-	-	7,327
Court Fines	30,273	-	-	-	-	-	-	-	30,273
Alternative Disposition Restitution	1,170	-	-	-	-	-	-	-	1,170
Postage	250	-	-	-	-	-	-	-	250
Victim Restitution	351	-	-	-	-	-	-	-	351
Technology Fund	1,375	-	-	-	-	-	-	-	1,375
County Clerk									
Fees of Office	47,648	-	-	-	-	-	-	-	47,648
Video Fees	603	-	-	-	-	-	-	-	603
Restoration and Preservation	2,540	-	-	-	-	-	-	-	2,540
Archive Fees	10,045	-	-	-	-	-	-	-	10,045
Records Management	9,558	-	-	-	-	-	-	-	9,558
Crimestopper Fee	330	-	-	-	-	-	-	-	330
Guardianship Fee	1,040	-	-	-	-	-	-	-	1,040

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued									
County Clerk - continued									
Adult Restitution	\$ 295	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295
Technology Fee	244	-	-	-	-	-	-	-	244
Hot Check Collection	772	-	-	-	-	-	-	-	772
Parks and Wildlife	100	-	-	-	-	-	-	-	100
Voting Equipment Rental	4,360	-	-	-	-	-	-	-	4,360
Court Record Preservation	250	-	-	-	-	-	-	-	250
Other Judicial - District									
Reimbursed Revenue - Jurors	2,436	-	-	-	-	-	-	-	2,436
Juvenile Restitution	944	-	-	-	-	-	-	-	944
<b>Total Judicial and Legal</b>	<b>311,850</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,963</b>	<b>314,813</b>
Public Safety									
Sheriff									
Fees of Office	25,755	-	-	-	-	-	-	-	25,755
Jail									
Prisoner Care	1,720	-	-	-	-	-	-	-	1,720
Other Revenue	3,421	-	-	-	-	-	-	-	3,421
<b>Total Public Safety</b>	<b>30,896</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,896</b>
Community Development									
Library Revenue	-	-	-	-	-	-	-	4,159	4,159
<b>Total Community Development</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,159</b>	<b>4,159</b>
Highways and Roads									
Auto Registration	-	-	-	118,158	88,619	124,975	122,703	-	454,455
Lateral Road	-	-	-	4,233	3,174	4,477	4,395	-	16,279
Court Fines	-	-	-	13,540	10,155	14,321	14,061	-	52,077
Gross Weight	-	-	-	5,911	4,433	6,252	6,139	-	22,735
Reimbursed Revenue	-	-	-	400	45	200	-	-	645
Other Revenue	-	-	-	1,961	30	137	26	-	2,154
<b>Total Highways and Roads</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>144,203</b>	<b>106,456</b>	<b>150,362</b>	<b>147,324</b>	<b>-</b>	<b>548,345</b>
<b>Total Charges for Services</b>	<b>478,145</b>	<b>-</b>	<b>-</b>	<b>144,203</b>	<b>106,456</b>	<b>150,362</b>	<b>147,324</b>	<b>11,532</b>	<b>1,038,022</b>

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
<b>Operating Grants and Contributions</b>									
Salary Supplements									
County Judge	\$ 15,278	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,278
County Attorney	20,833	-	-	-	-	-	-	-	20,833
Library Memorials/Donation	-	-	-	-	-	-	-	935	935
City of Brady	-	-	-	-	-	-	-	53,500	53,500
Indigent Defense Grant	9,289	-	-	-	-	-	-	-	9,289
G Rollie White Grant	15,500	-	-	-	-	-	-	5,249	20,749
<b>Total Operating Grants and Contributions</b>	<b>60,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,684</b>	<b>120,584</b>
<b>Capital Grants and Contributions</b>									
Millersview/Doole Water Grant	-	-	-	-	-	-	-	19,250	19,250
Old Mason Road Grant - TDA	-	-	325,000	-	-	-	-	-	325,000
Old Mason Road Grant - Brady EDC	-	-	35,622	-	-	-	-	-	35,622
<b>Total Capital Grants and Contributions</b>	<b>-</b>	<b>-</b>	<b>360,622</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,250</b>	<b>379,872</b>
<b>Total Revenues</b>	<b>3,003,851</b>	<b>9,583</b>	<b>360,622</b>	<b>197,657</b>	<b>146,657</b>	<b>208,757</b>	<b>203,008</b>	<b>350,625</b>	<b>4,480,760</b>

**EXPENDITURES**

**General Administration**

**County Judge**

**Current**

Salary	34,089	-	-	-	-	-	-	-	34,089
Deputy Assistant	23,007	-	-	-	-	-	-	-	23,007
Longevity Pay	640	-	-	-	-	-	-	-	640
Salary Supplement	15,000	-	-	-	-	-	-	-	15,000
Emergency Management	3,600	-	-	-	-	-	-	-	3,600
Payroll Taxes	5,886	-	-	-	-	-	-	-	5,886
Group Insurance	13,185	-	-	-	-	-	-	-	13,185
Retirement	5,434	-	-	-	-	-	-	-	5,434
Office Supplies	297	-	-	-	-	-	-	-	297
Postage	232	-	-	-	-	-	-	-	232



**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
General Administration - continued									
County Judge - continued									
Current - continued									
Computer Expense	\$ 961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 961
Juvenile Board Judge	600	-	-	-	-	-	-	-	600
Out of County Travel	603	-	-	-	-	-	-	-	603
Probate Training	96	-	-	-	-	-	-	-	96
Attorney Fees	1,338	-	-	-	-	-	-	-	1,338
Office Equipment Repairs	220	-	-	-	-	-	-	-	220
Operating Lease Payments	1,428	-	-	-	-	-	-	-	1,428
Total County Judge	106,616	-	-	-	-	-	-	-	106,616
Total General Administration	106,616	-	-	-	-	-	-	-	106,616
Financial Administration									
County Treasurer									
Current									
Salary	35,248	-	-	-	-	-	-	-	35,248
Deputy Assistant	23,007	-	-	-	-	-	-	-	23,007
Longevity Pay	900	-	-	-	-	-	-	-	900
Part Time Salary	15,967	-	-	-	-	-	-	-	15,967
Payroll Taxes	5,747	-	-	-	-	-	-	-	5,747
Group Insurance	13,185	-	-	-	-	-	-	-	13,185
Retirement	4,141	-	-	-	-	-	-	-	4,141
Payroll Deposit Services	1,808	-	-	-	-	-	-	-	1,808
Office Supplies	1,233	-	-	-	-	-	-	-	1,233
Postage	1,008	-	-	-	-	-	-	-	1,008
Computer Expense	967	-	-	-	-	-	-	-	967
Office Equipment Repairs	73	-	-	-	-	-	-	-	73
Operating Lease Payments	1,428	-	-	-	-	-	-	-	1,428
Out of County Travel	1,345	-	-	-	-	-	-	-	1,345
Total County Treasurer	106,057	-	-	-	-	-	-	-	106,057
Total Financial Administration	106,057	-	-	-	-	-	-	-	106,057

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Tax Administration									
Tax Assessor-Collector									
Current									
Salary	\$ 35,248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,248
Deputy Salary	22,077	-	-	-	-	-	-	-	22,077
Part Time Salary	8,211	-	-	-	-	-	-	-	8,211
Longevity Pay	430	-	-	-	-	-	-	-	430
Payroll Taxes	5,047	-	-	-	-	-	-	-	5,047
Group Insurance	11,538	-	-	-	-	-	-	-	11,538
Retirement	4,043	-	-	-	-	-	-	-	4,043
Office Supplies	1,344	-	-	-	-	-	-	-	1,344
Postage	1,192	-	-	-	-	-	-	-	1,192
Appraisal District	67,967	-	-	-	-	-	-	-	67,967
Telephone	1,485	-	-	-	-	-	-	-	1,485
Dues and Subscriptions	155	-	-	-	-	-	-	-	155
Utilities	6,141	-	-	-	-	-	-	-	6,141
Office Equipment Repairs	437	-	-	-	-	-	-	-	437
Out of County Travel	1,040	-	-	-	-	-	-	-	1,040
Child Safety and Protection	10,000	-	-	-	-	-	-	-	10,000
Total Tax Assessor/Collector	176,355	-	-	-	-	-	-	-	176,355
Total Tax Administration	176,355	-	-	-	-	-	-	-	176,355
Non-Departmental									
Current									
Park Caretaker	3,600	-	-	-	-	-	-	-	3,600
Unemployment Tax	9,726	-	-	-	-	-	-	-	9,726
Ambulance Service	200,000	-	-	-	-	-	-	-	200,000
Telephone (DPS & TR)	975	-	-	-	-	-	-	-	975
Legal Notices	2,144	-	-	-	-	-	-	-	2,144
Other Governmental	13,886	-	-	-	-	-	-	-	13,886
Election Expense	16,178	-	-	-	-	-	-	-	16,178
Bonds and Insurance	81,145	-	-	-	-	-	-	-	81,145
Child Welfare Grant	2,000	-	-	-	-	-	-	-	2,000

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Non-Departmental - continued									
Current - continued									
Other General Expense	\$ 8,882	-	-	-	-	-	-	-	\$ 8,882
Other Equipment	17,181	-	-	-	-	-	-	-	17,181
<b>Total Non-Departmental</b>	<b>355,717</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>355,717</b>
Judicial and Legal									
Justice of the Peace									
Current									
Salary	35,248	-	-	-	-	-	-	-	35,248
Deputy Assistant	20,014	-	-	-	-	-	-	-	20,014
Longevity Pay	615	-	-	-	-	-	-	-	615
Part Time Salary	13,268	-	-	-	-	-	-	-	13,268
Payroll Taxes	5,274	-	-	-	-	-	-	-	5,274
Group Insurance	7,725	-	-	-	-	-	-	-	7,725
Retirement	3,911	-	-	-	-	-	-	-	3,911
Office Supplies	2,220	-	-	-	-	-	-	-	2,220
Postage	917	-	-	-	-	-	-	-	917
Omni Base Charges	1,554	-	-	-	-	-	-	-	1,554
Technology Fund	6,041	-	-	-	-	-	-	-	6,041
Parks and Wildlife	1,618	-	-	-	-	-	-	-	1,618
Out of County Service Fees	1,266	-	-	-	-	-	-	-	1,266
Copy Paper	152	-	-	-	-	-	-	-	152
Hot Check Restitution	99	-	-	-	-	-	-	-	99
Perdue Expenses	9,136	-	-	-	-	-	-	-	9,136
Telephone	1,011	-	-	-	-	-	-	-	1,011
Out of County Travel	397	-	-	-	-	-	-	-	397
Utilities	5,088	-	-	-	-	-	-	-	5,088
Fine Reimbursement	80	-	-	-	-	-	-	-	80
<b>Total Justice of the Peace</b>	<b>115,634</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115,634</b>

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued									
County Attorney									
Current									
Salary	\$ 35,248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,248
Deputy Assistant	23,007	-	-	-	-	-	-	-	23,007
Longevity Pay	535	-	-	-	-	-	-	-	535
State Salary Supplement	20,833	-	-	-	-	-	-	-	20,833
Payroll Taxes	6,091	-	-	-	-	-	-	-	6,091
Group Insurance	12,086	-	-	-	-	-	-	-	12,086
Retirement	5,574	-	-	-	-	-	-	-	5,574
Office Supplies	699	-	-	-	-	-	-	-	699
Postage	91	-	-	-	-	-	-	-	91
Cell Phone	132	-	-	-	-	-	-	-	132
Out of County Travel	286	-	-	-	-	-	-	-	286
Office Stipend	6,000	-	-	-	-	-	-	-	6,000
Hot Check Restitution	772	-	-	-	-	-	-	-	772
Equipment	617	-	-	-	-	-	-	-	617
Operating Lease Payments	2,506	-	-	-	-	-	-	-	2,506
<b>Total County Attorney</b>	<b>114,477</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114,477</b>
County Clerk									
Current									
Salary	35,248	-	-	-	-	-	-	-	35,248
Deputy Assistants	43,067	-	-	-	-	-	-	-	43,067
Longevity Pay	2,095	-	-	-	-	-	-	-	2,095
Payroll Taxes	6,151	-	-	-	-	-	-	-	6,151
Group Insurance	19,777	-	-	-	-	-	-	-	19,777
Retirement	5,629	-	-	-	-	-	-	-	5,629
Office Supplies	4,492	-	-	-	-	-	-	-	4,492
Postage	831	-	-	-	-	-	-	-	831
Copier Machine and Supplies	440	-	-	-	-	-	-	-	440
Out of County Travel	1,311	-	-	-	-	-	-	-	1,311
Document Preservation	2,242	-	-	-	-	-	-	-	2,242
Document Archiving	39,377	-	-	-	-	-	-	-	39,377

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued									
County Clerk - continued									
Current - continued									
Records Management	\$ 5,578	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,578
Telephone	1,070	-	-	-	-	-	-	-	1,070
Operating Lease Payments	5,093	-	-	-	-	-	-	-	5,093
<b>Total County Clerk</b>	<b>172,401</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>172,401</b>
District Clerk									
Current									
Salary	35,248	-	-	-	-	-	-	-	35,248
Deputy Assistants	23,007	-	-	-	-	-	-	-	23,007
Salary - Part-time	10,988	-	-	-	-	-	-	-	10,988
Longevity Pay	250	-	-	-	-	-	-	-	250
Payroll Taxes	5,316	-	-	-	-	-	-	-	5,316
Group Insurance	13,185	-	-	-	-	-	-	-	13,185
Retirement	4,095	-	-	-	-	-	-	-	4,095
Office Supplies	2,547	-	-	-	-	-	-	-	2,547
Postage	3,509	-	-	-	-	-	-	-	3,509
Computer Expense	152	-	-	-	-	-	-	-	152
Alternate Disposition Restitution	1,192	-	-	-	-	-	-	-	1,192
Out of County Travel	930	-	-	-	-	-	-	-	930
Records Management	295	-	-	-	-	-	-	-	295
Document Preservation	6,442	-	-	-	-	-	-	-	6,442
Operating Lease Payments	4,356	-	-	-	-	-	-	-	4,356
<b>Total District Clerk</b>	<b>111,512</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>111,512</b>
Other Judicial - District									
Current									
Payroll Taxes	306	-	-	-	-	-	-	-	306
District Attorney Office Expense	52,500	-	-	-	-	-	-	-	52,500
Visiting Judges	249	-	-	-	-	-	-	-	249
Adult Probation	7,266	-	-	-	-	-	-	-	7,266

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued									
Other Judicial - District - continued									
Current - continued									
Juvenile Board Judge	\$ 2,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,800
District Attorney - Other	1,200	-	-	-	-	-	-	-	1,200
Court Reporter	26,402	-	-	-	-	-	-	-	26,402
Court Reporter Professional Fees	1,098	-	-	-	-	-	-	-	1,098
Court Reporter Travel	317	-	-	-	-	-	-	-	317
County Appointed Defense Expert	3,232	-	-	-	-	-	-	-	3,232
District Judge Court Coordinator	10,607	-	-	-	-	-	-	-	10,607
Court Appointed Defense Attorneys	56,165	-	-	-	-	-	-	-	56,165
Court Appointed CPS Attorney	18,804	-	-	-	-	-	-	-	18,804
Other General Expense	51	-	-	-	-	-	-	-	51
Miscellaneous	776	-	-	-	-	-	-	-	776
Jurors	6,822	-	-	-	-	-	-	-	6,822
Juvenile Probation	23,104	-	-	-	-	-	-	-	23,104
Court Appointed Juvenile Attorney	364	-	-	-	-	-	-	-	364
Capital Case Public Defender	1,421	-	-	-	-	-	-	-	1,421
Total Other Judicial - District	<u>213,484</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>213,484</u>
Other Judicial - County									
Current									
Court Appointed Defense Attorney	4,928	-	-	-	-	-	-	-	4,928
Visiting Judge	50	-	-	-	-	-	-	-	50
Court Appointed Ad Litem Attorney	180	-	-	-	-	-	-	-	180
Other General Expense	93	-	-	-	-	-	-	-	93
Jurors	710	-	-	-	-	-	-	-	710
Miscellaneous	4,061	-	-	-	-	-	-	-	4,061
Total Other Judicial - County	<u>10,022</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,022</u>
Total Judicial and Legal	<u>737,530</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>737,530</u>

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Public Safety									
Sheriff									
Current									
Salary	\$ 39,105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,105
Deputies' Salaries	195,675	-	-	-	-	-	-	-	195,675
Overtime Pay	234	-	-	-	-	-	-	-	234
Longevity Pay	3,050	-	-	-	-	-	-	-	3,050
Emergency Management	3,600	-	-	-	-	-	-	-	3,600
Payroll Taxes	18,487	-	-	-	-	-	-	-	18,487
Group Insurance	39,555	-	-	-	-	-	-	-	39,555
Retirement	16,784	-	-	-	-	-	-	-	16,784
Document Preservation	1,887	-	-	-	-	-	-	-	1,887
Office Supplies	2,741	-	-	-	-	-	-	-	2,741
Postage	676	-	-	-	-	-	-	-	676
Computer Hardware	925	-	-	-	-	-	-	-	925
Computer Software	2,815	-	-	-	-	-	-	-	2,815
Fuel and Lubricants	36,775	-	-	-	-	-	-	-	36,775
Uniforms	576	-	-	-	-	-	-	-	576
Auto Repairs	5,816	-	-	-	-	-	-	-	5,816
Telephone	7,357	-	-	-	-	-	-	-	7,357
Copsync/Aircards	1,441	-	-	-	-	-	-	-	1,441
Tires and Tubes	1,639	-	-	-	-	-	-	-	1,639
Out of County Travel	752	-	-	-	-	-	-	-	752
Seminar Out of County Travel	1,313	-	-	-	-	-	-	-	1,313
Office Equipment Repairs	115	-	-	-	-	-	-	-	115
Vine Grant	2,800	-	-	-	-	-	-	-	2,800
Other Equipment	433	-	-	-	-	-	-	-	433
Equipment	1,584	-	-	-	-	-	-	-	1,584
Operating Lease Payments	1,691	-	-	-	-	-	-	-	1,691
Total Sheriff	<u>387,826</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>387,826</u>

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Public Safety - continued									
County Jail									
Current									
Jailers	\$ 124,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,684
Part Time Employees	21,800	-	-	-	-	-	-	-	21,800
Longevity Pay	900	-	-	-	-	-	-	-	900
Payroll Taxes	11,276	-	-	-	-	-	-	-	11,276
Group Insurance	24,738	-	-	-	-	-	-	-	24,738
Retirement	8,747	-	-	-	-	-	-	-	8,747
Records Management	175	-	-	-	-	-	-	-	175
Operating Supplies	7,882	-	-	-	-	-	-	-	7,882
Copier Machine and Supplies	50	-	-	-	-	-	-	-	50
Prisoner Boarding	143,445	-	-	-	-	-	-	-	143,445
Groceries	23,784	-	-	-	-	-	-	-	23,784
Medical	5,625	-	-	-	-	-	-	-	5,625
Medical - Out of County	24,959	-	-	-	-	-	-	-	24,959
Repairs and Maintenance	8,688	-	-	-	-	-	-	-	8,688
Utilities	32,446	-	-	-	-	-	-	-	32,446
Total County Jail	439,199	-	-	-	-	-	-	-	439,199
Total Public Safety	827,025	-	-	-	-	-	-	-	827,025
Community Development									
County Extension									
Current									
Salary	22,582	-	-	-	-	-	-	-	22,582
Deputy Salary	22,567	-	-	-	-	-	-	-	22,567
Longevity Pay	375	-	-	-	-	-	-	-	375
Payroll Taxes	3,483	-	-	-	-	-	-	-	3,483
Group Insurance	6,592	-	-	-	-	-	-	-	6,592
Retirement	1,606	-	-	-	-	-	-	-	1,606
Operating Supplies	202	-	-	-	-	-	-	-	202
Office Supplies	994	-	-	-	-	-	-	-	994
Postage	199	-	-	-	-	-	-	-	199
Out of County Travel - CA	11,029	-	-	-	-	-	-	-	11,029
Out of County Travel - FCS	4,454	-	-	-	-	-	-	-	4,454



**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Community Development - continued									
County Extension - continued									
Current - continued									
Stock Show/Conference	\$ 310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310
Telephone	3,406	-	-	-	-	-	-	-	3,406
Utilities	2,600	-	-	-	-	-	-	-	2,600
Fuel & Oil	1,002	-	-	-	-	-	-	-	1,002
Equipment	1,700	-	-	-	-	-	-	-	1,700
Operating Lease Payments	4,087	-	-	-	-	-	-	-	4,087
Total County Extension	<u>87,188</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,188</u>
Library									
Current									
Librarian Salary	-	-	-	-	-	-	-	26,922	26,922
Employees' Salaries	-	-	-	-	-	-	-	35,486	35,486
Longevity Pay	-	-	-	-	-	-	-	1,215	1,215
Payroll Taxes	-	-	-	-	-	-	-	4,868	4,868
Group Insurance	-	-	-	-	-	-	-	13,185	13,185
Retirement	-	-	-	-	-	-	-	3,403	3,403
Supplies	-	-	-	-	-	-	-	685	685
Repairs & Maintenance	-	-	-	-	-	-	-	1,422	1,422
Utilities	-	-	-	-	-	-	-	8,828	8,828
Books	-	-	-	-	-	-	-	8,925	8,925
Book Repair	-	-	-	-	-	-	-	260	260
Copy Machine Supplies	-	-	-	-	-	-	-	87	87
Internet Expense	-	-	-	-	-	-	-	1,000	1,000
Subscriptions	-	-	-	-	-	-	-	80	80
Out of County Travel	-	-	-	-	-	-	-	314	314
Insurance	-	-	-	-	-	-	-	3,300	3,300
Miscellaneous Expense	-	-	-	-	-	-	-	100	100
Operating Lease - Copier	-	-	-	-	-	-	-	967	967
Grant Expenses	-	-	-	-	-	-	-	3,761	3,761
Total Library	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>114,808</u>	<u>114,808</u>
Total Community Development	<u>87,188</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>114,808</u>	<u>201,996</u>

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
<b>Courthouse and Buildings</b>									
Current									
Part Time Salary	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000
Bailiff	1,155	-	-	-	-	-	-	-	1,155
Payroll Taxes	1,466	-	-	-	-	-	-	-	1,466
Operating Supplies	2,175	-	-	-	-	-	-	-	2,175
Internet Fees	5,346	-	-	-	-	-	-	-	5,346
Maintenance Contracts	6,425	-	-	-	-	-	-	-	6,425
Utilities	25,623	-	-	-	-	-	-	-	25,623
Repairs and Maintenance	21,108	-	-	-	-	-	-	-	21,108
Telephone	10,170	-	-	-	-	-	-	-	10,170
Courthouse Security	860	-	-	-	-	-	-	-	860
Lawn Maintenance	1,749	-	-	-	-	-	-	-	1,749
Operating Lease Payments	1,200	-	-	-	-	-	-	-	1,200
<b>Total Courthouse &amp; Buildings</b>	<b>95,277</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>95,277</b>
<b>Health and Human Services</b>									
Veterans Officer									
Current									
Veteran Service Officer Salary	8,395	-	-	-	-	-	-	-	8,395
Payroll Taxes	642	-	-	-	-	-	-	-	642
Office Supplies	54	-	-	-	-	-	-	-	54
Dues and Subscriptions	20	-	-	-	-	-	-	-	20
Out of County Travel	138	-	-	-	-	-	-	-	138
Postage	9	-	-	-	-	-	-	-	9
<b>Total Veterans Officer</b>	<b>9,258</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,258</b>
<b>Total Health and Human Services</b>	<b>9,258</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,258</b>
<b>Miscellaneous County Expense</b>									
Current									
Salaries	-	-	-	-	-	-	-	3,516	3,516
Payroll Taxes	-	-	-	-	-	-	-	269	269
Retirement	-	-	-	-	-	-	-	246	246
Copy Machine and Supplies	786	-	-	-	-	-	-	-	786

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Miscellaneous County Expense - continued									
Current - continued									
Predator Control	\$ 13,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,500
Audit	31,850	-	-	-	-	-	-	-	31,850
Board of Development	20,000	-	-	-	-	-	-	-	20,000
Postal Expense	1,513	-	-	-	-	-	-	-	1,513
Books	-	-	-	-	-	-	-	519	519
Computer Expense	-	-	-	-	-	-	-	1,164	1,164
Out of County Travel	309	-	-	-	-	-	-	-	309
Election Redistricting	6,000	-	-	-	-	-	-	-	6,000
Volunteer Fire Department	4,200	-	-	-	-	-	-	-	4,200
Community Center	2,000	-	-	-	-	-	-	-	2,000
G R White Grant	15,500	-	-	-	-	-	-	-	15,500
Autopsy/Indigent Burial	16,473	-	-	-	-	-	-	-	16,473
MHMR Subsidy	3,500	-	-	-	-	-	-	-	3,500
Alcohol Drug Council	1,000	-	-	-	-	-	-	-	1,000
<b>Total Miscellaneous County Expense</b>	<b>116,631</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,714</b>	<b>122,345</b>
Highway and Road									
Current									
Commissioner's Salary	-	-	-	31,923	31,923	31,923	31,923	-	127,692
Employees' Salary	-	-	-	34,397	41,664	33,637	38,006	-	147,704
Part Time Salary	-	-	-	-	-	-	2,815	-	2,815
Longevity Pay	-	-	-	460	1,440	180	540	-	2,620
Payroll Taxes	-	-	-	5,109	5,739	5,030	5,606	-	21,484
Group Insurance	-	-	-	14,833	13,172	6,668	14,292	-	48,965
Retirement	-	-	-	4,576	4,107	3,748	4,933	-	17,364
Operating Supplies	-	-	-	1,394	3,033	1,863	5,596	-	11,886
Fuel and Oil	-	-	-	13,901	15,714	26,400	25,640	-	81,655
Repairs and Maintenance	-	-	-	11,241	15,676	20,331	21,466	4,805	73,519
Utilities	-	-	-	1,326	1,363	1,551	1,723	-	5,963
Tires and Tubes	-	-	-	3,088	2,883	2,882	6,382	-	15,235
Out of County Travel	-	-	-	1,810	1,001	2,646	844	-	6,301
Materials	-	-	-	-	5,105	-	3,417	-	8,522

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	General Fund	Special Ad Valorem	Old Mason Road Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Highway and Road - continued									
Current - continued									
Insurance	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	-	\$ 20,000
Mobile Phone	-	-	-	304	564	-	-	-	868
Equipment	-	-	-	-	-	5,068	2,960	-	8,028
Operating Lease Payments	-	-	-	30,000	-	-	-	-	30,000
Total Highway and Road	<u>-</u>	<u>-</u>	<u>-</u>	<u>159,362</u>	<u>148,384</u>	<u>146,927</u>	<u>171,143</u>	<u>4,805</u>	<u>630,621</u>
Capital Outlay	52,000	-	380,372	-	-	-	116,772	19,250	568,394
Debt Service									
Principal Payments	135,000	-	-	-	-	5,377	33,646	-	174,023
Interest Payments	51,041	-	-	-	-	5,343	5,111	-	61,495
Total Expenditures	<u>2,855,695</u>	<u>-</u>	<u>380,372</u>	<u>159,362</u>	<u>148,384</u>	<u>157,647</u>	<u>326,672</u>	<u>144,577</u>	<u>4,172,709</u>
Excess Revenues Over (Under) Expenditures:	148,156	9,583	(19,750)	38,295	(1,727)	51,110	(123,664)	206,048	308,051
<b>OTHER FINANCING SOURCES (USES)</b>									
Loan Proceeds	-	-	-	-	-	-	117,022	-	117,022
Transfers In	186,574	-	25	-	-	-	-	52,973	239,572
Transfers Out	(50,839)	-	-	(146)	(733)	(974)	(774)	(186,106)	(239,572)
Total Other Financing Sources (Uses)	<u>135,735</u>	<u>-</u>	<u>25</u>	<u>(146)</u>	<u>(733)</u>	<u>(974)</u>	<u>116,248</u>	<u>(133,133)</u>	<u>117,022</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	283,891	9,583	(19,725)	38,149	(2,460)	50,136	(7,416)	72,915	425,073
Fund Balance - Beginning	\$ 1,018,243	\$ 208,844	\$ -	\$ 113,613	\$ 115,945	\$ 300,404	\$ 222,474	\$ 307,179	\$ 2,286,702
Fund Balance - Ending	<u>\$ 1,302,134</u>	<u>\$ 218,427</u>	<u>\$ (19,725)</u>	<u>\$ 151,762</u>	<u>\$ 113,485</u>	<u>\$ 350,540</u>	<u>\$ 215,058</u>	<u>\$ 380,094</u>	<u>\$ 2,711,775</u>

MCCULLOCH COUNTY  
 COMBINING BALANCE SHEET  
 OTHER GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2012

	Interest & Sinking	Permanent Improvement Fund	Library Fund	Law Library Fund	Hot Check Fund	Millersview/ Doole Water Grant	Courthouse Restoration Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-12
<b>ASSETS</b>									
Cash and Cash Equivalents	\$ 40,819	\$ 123,762	\$ 62,285	\$ 20,491	\$ 1,296	\$ 25	\$ 408	\$ 9,468	\$ 258,554
Receivables, net									
Accounts	800	195	-	-	-	-	-	-	995
Due From Other Funds	39,581	-	-	-	-	-	-	-	39,581
Taxes	10,189	3,088	-	-	-	-	-	-	13,277
Investment in Equity	-	-	-	-	-	-	-	85,000	85,000
<b>Total Assets</b>	<b>\$ 91,389</b>	<b>\$ 127,045</b>	<b>\$ 62,285</b>	<b>\$ 20,491</b>	<b>\$ 1,296</b>	<b>\$ 25</b>	<b>\$ 408</b>	<b>\$ 94,468</b>	<b>\$ 397,407</b>
<b>LIABILITIES</b>									
Liabilities									
Accounts Payable	\$ -	\$ -	\$ 3,065	\$ 97	\$ 80	\$ -	\$ -	\$ -	\$ 3,242
Due to Other Funds	-	794	-	-	-	-	-	-	794
Deferred Revenues	10,189	3,088	-	-	-	-	-	-	13,277
<b>Total Liabilities</b>	<b>10,189</b>	<b>3,882</b>	<b>3,065</b>	<b>97</b>	<b>80</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,313</b>
<b>FUND BALANCES</b>									
Fund Balance:									
Restricted:									
Special Purposes	-	123,163	59,220	20,394	1,216	25	408	94,468	298,894
Debt Service	81,200	-	-	-	-	-	-	-	81,200
<b>Total Fund Balance</b>	<b>81,200</b>	<b>123,163</b>	<b>59,220</b>	<b>20,394</b>	<b>1,216</b>	<b>25</b>	<b>408</b>	<b>94,468</b>	<b>380,094</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 91,389</b>	<b>\$ 127,045</b>	<b>\$ 62,285</b>	<b>\$ 20,491</b>	<b>\$ 1,296</b>	<b>\$ 25</b>	<b>\$ 408</b>	<b>\$ 94,468</b>	<b>\$ 397,407</b>

**MCCULLOCH COUNTY  
COMBINING BALANCE SHEET  
OTHER GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2012**

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

Total fund balance - total other governmental funds	\$	380,094
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Capital assets used in governmental activities are not financial resources and  
therefore are not reported in the funds.

Land		5,000
Construction Work in Progress		19,250
Other Capital Assets		300,249
Accumulated Depreciation		(105,841)

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

Deferred Revenues		13,277
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Net Assets of Other Governmental Funds	\$	<u>612,029</u>
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MCCULLOCH COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 YEAR ENDED SEPTEMBER 30, 2012

	Interest & Sinking	Permanent Improvement Fund	Library Fund	Law Library Fund	Hot Check Fund	Millersview/ Doole Water Grant	Courthouse Restoration Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-12
<b>REVENUES</b>									
General Revenues									
Property Taxes	\$ 203,977	\$ 44,626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 248,603
Interest Earned	675	820	416	1,082	13	-	3	8,547	11,556
Charges for Services									
County Attorney Fees	-	-	-	-	2,963	-	-	-	2,963
Library Revenue	-	-	4,159	-	-	-	-	-	4,159
Court Fines	-	-	-	4,410	-	-	-	-	4,410
Operating Grants and Contributions									
City of Brady	-	-	53,500	-	-	-	-	-	53,500
Memorials/Donations	-	-	935	-	-	-	-	-	935
G Rollie White Grant	-	-	5,249	-	-	-	-	-	5,249
Capital Grants and Contributions									
Millersview/Doole Water Grant	-	-	-	-	-	19,250	-	-	19,250
<b>Total Revenues</b>	<b>204,652</b>	<b>45,446</b>	<b>64,259</b>	<b>5,492</b>	<b>2,976</b>	<b>19,250</b>	<b>3</b>	<b>8,547</b>	<b>350,625</b>
<b>EXPENDITURES</b>									
Community Development									
Library									
Librarian Salary	-	-	26,922	-	-	-	-	-	26,922
Employees' Salaries	-	-	35,486	-	-	-	-	-	35,486
Longevity Pay	-	-	1,215	-	-	-	-	-	1,215
Payroll Taxes	-	-	4,868	-	-	-	-	-	4,868
Group Insurance	-	-	13,185	-	-	-	-	-	13,185
Retirement	-	-	3,403	-	-	-	-	-	3,403
Supplies	-	-	685	-	-	-	-	-	685
Repairs & Maintenance	-	-	1,422	-	-	-	-	-	1,422
Utilities	-	-	8,828	-	-	-	-	-	8,828
Books	-	-	8,925	-	-	-	-	-	8,925
Book Repair	-	-	260	-	-	-	-	-	260
Copy Machine Supplies	-	-	87	-	-	-	-	-	87
Internet Expense	-	-	1,000	-	-	-	-	-	1,000
Subscriptions	-	-	80	-	-	-	-	-	80
Out of County Travel	-	-	314	-	-	-	-	-	314
Insurance	-	-	3,300	-	-	-	-	-	3,300
Miscellaneous Expense	-	-	100	-	-	-	-	-	100
Operating Lease - Copier	-	-	967	-	-	-	-	-	967
Grant Expenses	-	-	3,761	-	-	-	-	-	3,761
<b>Total Community Development</b>	<b>-</b>	<b>-</b>	<b>114,808</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114,808</b>

MCCULLOCH COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 YEAR ENDED SEPTEMBER 30, 2012

	Interest & Sinking	Permanent Improvement Fund	Library Fund	Law Library Fund	Hot Check Fund	Millersview/ Doole Water Grant	Courthouse Restoration Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-12
Miscellaneous									
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 3,516	\$ -	\$ -	\$ -	\$ 3,516
Payroll Taxes	-	-	-	-	269	-	-	-	269
Retirement	-	-	-	-	246	-	-	-	246
Books	-	-	-	519	-	-	-	-	519
Computer Expense	-	-	-	1,164	-	-	-	-	1,164
Repairs and Maintenance	-	4,805	-	-	-	-	-	-	4,805
Total Miscellaneous	<u>-</u>	<u>4,805</u>	<u>-</u>	<u>1,683</u>	<u>4,031</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,519</u>
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,250</u>	<u>-</u>	<u>-</u>	<u>19,250</u>
Total Expenditures	<u>-</u>	<u>4,805</u>	<u>114,808</u>	<u>1,683</u>	<u>4,031</u>	<u>19,250</u>	<u>-</u>	<u>-</u>	<u>144,577</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>204,652</u>	<u>40,641</u>	<u>(50,549)</u>	<u>3,809</u>	<u>(1,055)</u>	<u>-</u>	<u>3</u>	<u>8,547</u>	<u>206,048</u>
<b>OTHER FINANCING SOURCES (USES)</b>									
Transfers In	-	-	52,553	420	-	-	-	-	52,973
Transfers Out	<u>(186,041)</u>	<u>-</u>	<u>(65)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(186,106)</u>
Total Other Financing Sources (Uses)	<u>(186,041)</u>	<u>-</u>	<u>52,488</u>	<u>420</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(133,133)</u>
Net Change in Fund Balances	18,611	40,641	1,939	4,229	(1,055)	-	3	8,547	72,915
Fund Balance - Beginning	<u>62,589</u>	<u>82,522</u>	<u>57,281</u>	<u>16,165</u>	<u>2,271</u>	<u>25</u>	<u>405</u>	<u>85,921</u>	<u>307,179</u>
Fund Balance - Ending	<u>\$ 81,200</u>	<u>\$ 123,163</u>	<u>\$ 59,220</u>	<u>\$ 20,394</u>	<u>\$ 1,216</u>	<u>\$ 25</u>	<u>\$ 408</u>	<u>\$ 94,468</u>	<u>\$ 380,094</u>



**MCCULLOCH COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 YEAR ENDED SEPTEMBER 30, 2012**

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	\$	72,915
<p>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>		
Construction Work in Progress capitalized		19,250
Depreciation Expense		(7,452)
<p>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>		
Deferred Revenue		607
		607
Change in net assets of governmental activities	\$	85,320

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2012**

	<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>
<b>ASSETS</b>						
Cash and Cash Equivalents						
Agency Funds	\$ 150,666	\$ 13,526	\$ 40,143	\$ 16,868	\$ 611	\$ 11,718
Private-Purpose Trusts	-	36,139	173,522	-	-	1,649
Cash - Asset Forfeiture	-	-	-	-	-	11,233
Receivables:						
Due from Other Funds	-	-	-	-	-	-
Due from Others	-	-	285,384	405,730	4,013	-
Inventory	-	-	-	-	-	979
<b>Total Assets</b>	<u>150,666</u>	<u>49,665</u>	<u>499,049</u>	<u>422,598</u>	<u>4,624</u>	<u>25,579</u>
<b>LIABILITIES</b>						
Accounts Payable	137,820	-	22,469	-	2,709	816
Due to Other Funds	12,846	13,526	303,058	422,598	1,915	11,881
Amount in Asset Forfeiture	-	-	-	-	-	11,233
<b>Total Liabilities</b>	<u>150,666</u>	<u>13,526</u>	<u>325,527</u>	<u>422,598</u>	<u>4,624</u>	<u>23,930</u>
<b>NET ASSETS</b>						
Held in Trust and/or Escrow	-	36,139	173,522	-	-	1,649
<b>Total Net Assets</b>	<u>\$ -</u>	<u>\$ 36,139</u>	<u>\$ 173,522</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,649</u>

MCCULLOCH COUNTY  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2012

	<u>Sheriff's LEOSE</u>	<u>Commissary Profit</u>	<u>State Trust</u>	<u>Payroll Clearing</u>	<u>Richards Library</u>	<u>Totals 9-30-12</u>
<b>ASSETS</b>						
Cash and Cash Equivalents						
Agency Funds	\$ 2,109	\$ 2,105	\$ 55,272	\$ 25,971	\$ 783	\$ 319,772
Private-Purpose Trusts	-	-	-	-	-	211,310
Cash - Asset Forfeiture	-	-	-	-	-	11,233
Receivables:						
Due from Other Funds	-	3,076	10,544	70	-	13,690
Due from Others	-	-	94	-	-	695,221
Inventory	-	-	-	-	-	979
Total Assets	<u>2,109</u>	<u>5,181</u>	<u>65,910</u>	<u>26,041</u>	<u>783</u>	<u>1,252,205</u>
<b>LIABILITIES</b>						
Accounts Payable	-	-	44,090	-	-	207,904
Due to Other Funds	2,109	5,181	21,820	26,041	783	821,758
Amount in Asset Forfeiture	-	-	-	-	-	11,233
Total Liabilities	<u>2,109</u>	<u>5,181</u>	<u>65,910</u>	<u>26,041</u>	<u>783</u>	<u>1,040,895</u>
<b>NET ASSETS</b>						
Held in Trust and/or Escrow	-	-	-	-	-	211,310
Total Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 211,310</u>

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2012**

	<u>County Clerk</u>	<u>District Clerk</u>	<u>Sheriff</u>	<u>Private- Purpose Trusts 9-30-12</u>
<b>ADDITIONS</b>				
Contributions	\$ 9,700	\$ -	\$ 30,717	\$ 40,417
Interest	<u>268</u>	<u>795</u>	<u>-</u>	<u>1,063</u>
Total Additions	<u>9,968</u>	<u>795</u>	<u>30,717</u>	<u>41,480</u>
<b>DEDUCTIONS</b>				
Refunds of Contributions	<u>11,250</u>	<u>56,167</u>	<u>29,180</u>	<u>96,597</u>
Total Deductions	<u>11,250</u>	<u>56,167</u>	<u>29,180</u>	<u>96,597</u>
Change in Net Assets	(1,282)	(55,372)	1,537	(55,117)
Net Assets - Beginning of the Year	<u>37,421</u>	<u>228,894</u>	<u>112</u>	<u>266,427</u>
Net Assets - End of the Year	<u>\$ 36,139</u>	<u>\$ 173,522</u>	<u>\$ 1,649</u>	<u>\$ 211,310</u>