

**REPORT OF AUDIT**  
**McCULLOCH COUNTY**  
**BRADY, TEXAS**  
**SEPTEMBER 30, 2011**

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SEPTEMBER 30, 2011**

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## **INTRODUCTORY SECTION**

**McCULLOCH COUNTY  
COUNTY OFFICIALS  
SEPTEMBER 30, 2011**

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**  
**217 SOUTH BLACKBURN STREET**  
**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, 2011, 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, Road and Bridge Precincts No. 1 - 4, and Interest and Sinking Fund of McCulloch County, Texas, as of September 30, 2011, 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 November 22, 2011 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  
November 22, 2011

**MCCULLOCH COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2011**

McCulloch County, Texas offers this narrative analysis and overview of the significant financial activities of the County for the fiscal year ending September 30, 2011. 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, 2011**

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

**Reporting the County's Most Significant Funds**

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

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

**The County as Trustee**

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

**MCCULLOCH COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2011**

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, 2011. Net assets have increased primarily because the County received federal and state funding to restore the Waldrip Bridge. Other areas of revenue increases can be attributed to increased tax collections, charges for services, and interest revenue. Net changes have also resulted from reductions in various expenses related to reduced maintenance and increased efficiencies in the newly renovated Courthouse. These are an indicator that the County's financial condition has improved

	<b>Governmental Activities 9-30-11</b>	<b>Governmental Activities 9-30-10</b>
	<hr/>	<hr/>
Current and other assets	\$ 3,331,942	\$ 3,021,131
Capital assets	8,360,416	8,047,214
Total assets	<hr/> 11,692,358	<hr/> 11,068,345
Long-term liabilities	1,400,075	1,574,286
Other liabilities	479,767	496,832
Total liabilities	<hr/> 1,879,842	<hr/> 2,071,118
Invested in capital assets, net of related debt	6,786,014	6,276,638
Unrestricted	1,526,881	1,232,363
Restricted	<hr/> 1,499,621	<hr/> 1,488,226
Ending net assets	<hr/> <u>\$ 9,812,516</u>	<hr/> <u>\$ 8,997,227</u>

The following schedule presents a comparison between governmental revenues and expenditures for the fiscal year ended September 30, 2011, 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, 2011**

	<u>9-30-11</u>	<u>9-30-10</u>	<u>Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
<b>Revenues:</b>				
Taxes	\$ 2,759,556	\$ 2,441,166	\$ 318,390	13.04
Charges for Services	949,257	1,012,924	(63,667)	(6.29)
Grants and Contributions	667,852	1,309,951	(642,099)	(49.02)
Interest	11,268	14,253	(2,985)	(20.94)
Sale of Assets	8,700	1,049	7,651	729.36
Insurance Proceeds	-	74,521	(74,521)	(100.00)
Insurance Reimbursement	-	97,455	(97,455)	(100.00)
<b>Total Revenues</b>	<u>4,396,633</u>	<u>4,951,319</u>	<u>(554,686)</u>	<u>(11.20)</u>
<b>Expenses:</b>				
General Administration	103,015	97,726	5,289	5.41
Financial Administration	97,562	89,072	8,490	9.53
Tax Administration	168,366	161,147	7,219	4.48
Non-Departmental	328,707	368,293	(39,586)	(10.75)
Judicial and Legal	699,414	703,151	(3,737)	(0.53)
Public Safety	762,124	829,692	(67,568)	(8.14)
Community Development	200,496	196,504	3,992	2.03
Courthouse and Buildings	294,722	270,960	23,762	8.77
Health and Human Services	9,195	8,752	443	5.06
Miscellaneous	110,219	131,027	(20,808)	(15.88)
Highway and Road	807,524	1,123,281	(315,757)	(28.11)
<b>Total Expenses</b>	<u>3,581,344</u>	<u>3,979,605</u>	<u>(398,261)</u>	<u>(10.01)</u>
<b>Increase (Decrease) in Net Assets</b>	<u>\$ 815,289</u>	<u>\$ 971,714</u>	<u>\$ (156,425)</u>	<u>(16.10)</u>

**MCCULLOCH COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2011**

**THE COUNTY'S FUNDS**

**Financial Highlights and Summary of Operating Results**

McCulloch County showed a dramatic increase in net assets for FY 2010/11. At year's end, total net assets increased by \$815,289, continuing the improvement of previous years. A significant portion of this increase is attributed to improvements to the Waldrip Bridge funded primarily by the U.S. Department of Transportation and the Texas Department of Transportation.

**Budgetary Highlights**

Budgetary comparison schedules for the general fund and major special revenue funds are presented on pages 23 through 38. Other budgetary comparison schedules for nonmajor funds appear on pages 73 through 75. The County had no expenditures in excess of budgeted amounts for the fiscal year ending September 30, 2011.

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 also began budgeting more funds for building and roof maintenance on aging structures.

Sales taxes improved in 2010/11, and out-of-county prisoner boarding costs held steady due in part to housing additional prisoners locally when the Texas Commission on Jail Standards (TCJS) removed a variance allowing the County to keep up to 20 inmates in our jail.

**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, 2011**

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

As of September 30, 2011, the County had \$8,290,416 invested in capital assets, net of depreciation. The following schedule presents a summary of the amount invested in capital assets:

	<b>Capital Assets 9-30-11</b>	<b>Capital Assets 9-30-10</b>
Land	\$ 222,378	\$ 222,378
Infrastructure	525,093	-
Buildings	7,904,323	7,885,565
Equipment	1,383,088	1,330,725
Vehicles	320,939	320,939
Accumulated Depreciation	(2,065,405)	(1,782,393)
<b>Totals</b>	<b>\$ 8,290,416</b>	<b>\$ 7,977,214</b>

The current year additions to fixed assets include the following:

- The County purchased an alarm system for the Courthouse.
- The County purchased a solar PV system and installed it at the airport.
- The County replaced the roof on the County Clerk's building.
- The U.S. Department of Transportation and the Texas Department of Transportation completed restoration of the Waldrip Bridge and McCulloch County's portion (25%) is shown as infrastructure of \$525,093.

**MCCULLOCH COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2011**

**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.

The Commissioners assigned the task of researching the challenges of our aging jail to a five member committee to identify the problems and explore solutions. The long-term objective is to best address public safety while keeping the taxpayer's burden at a minimum.

**Debt**

McCulloch County attempts to limit the amount of debt incurred and to repay outstanding obligations as soon as possible. The County retired \$130,000 of debt related to Courthouse restoration and retired additional notes payable in the amount of \$66,174 resulting in an overall decrease in its net long-term debt of \$196,174. 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, 2011**

	<b>Long-Term Debt 9-30-11</b>	<b>Long-Term Debt 9-30-10</b>
Precinct #3 - Truck and Trailer	\$ -	\$ 17,000
Precinct #3 - Motor Grader	132,841	138,010
Precinct #4 - Motor Grader	106,561	138,946
Courthouse Restoration - Certificates of Obligation, Series 2008	1,285,000	1,370,000
Courthouse Restoration - General Obligation Refunding Bond, Series 2009	50,000	95,000
Sheriff - Vehicle	-	11,620
Totals	<u>\$ 1,574,402</u>	<u>\$ 1,770,576</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 and land, major renovations. The Law Library fund comes from dedicated fees assessed on court cases and funds the County Law library and related expenses.

**Budget Review**

As sometimes happens, some expenses exceeded projections and some emergency costs were incurred. The Commissioner's Court approved any expenditures for these

**MCCULLOCH COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2011**

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 Donna Robinett, County Treasurer.

**MCCULLOCH COUNTY**  
**STATEMENT OF NET ASSETS**  
**SEPTEMBER 30, 2011**

		<u>Governmental Activities</u>
<b>ASSETS</b>		
Current Assets		
Cash, including time deposits	\$	975,958
Receivables, net (Note 1)		796,520
Prepaid Insurance		82,137
Total Current Assets		<u>1,854,615</u>
Noncurrent Assets		
Restricted Cash, including time deposits		1,318,364
Restricted Receivables (Note 1)		36,807
Investment in Equity (Note 1)		100,000
Certificate of Obligation Fees, net of amortization		21,045
Bond Fees, net of amortization		1,111
Land (Note 5)		222,378
Construction Work in Progress (Note 5)		70,000
Other Capital Assets, net of depreciation (Note 5)		8,068,038
Total Noncurrent Assets		<u>9,837,743</u>
Total Assets		<u>11,692,358</u>
<b>LIABILITIES</b>		
Current Liabilities		
Accounts Payable		279,927
Interest Payable		20,513
Notes Payable (Note 10)		39,327
Certificates of Obligation/Bonds Payable (Note 10)		135,000
Deferred Revenue (Note 11)		5,000
Total Current Liabilities		<u>479,767</u>
Noncurrent Liabilities		
Notes Payable (Note 10)		200,075
Certificates of Obligation/Bonds Payable (Note 10)		1,200,000
Total Noncurrent Liabilities		<u>1,400,075</u>
Total Liabilities		<u>1,879,842</u>
<b>NET ASSETS</b>		
Invested in Capital Assets, net or related debt		6,786,014
Unrestricted		1,526,881
Restricted For:		
Special Purposes (Note 1)		1,413,702
Debt Service (Note 1)		85,919
Total Net Assets	\$	<u>9,812,516</u>

See accompanying notes to the basic financial statements.

**MCCULLOCH COUNTY**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED SEPTEMBER 30, 2011**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Change in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	
Governmental Activities			Capital Grants and Contributions	Governmental Activities
General Administration	\$ 103,015	\$ 1,384	\$ -	\$ (86,414)
Financial Administration	97,562	-	-	(97,562)
Tax Administration	168,366	92,160	-	(76,206)
Non-Departmental	328,707	33,047	40,303	(255,357)
Judicial and Legal	699,414	289,572	-	(399,477)
Public Safety	762,124	32,662	10,365	(701,755)
Community Development	200,496	5,121	-	(146,208)
Courthouse and Buildings	294,722	-	-	(294,722)
Health and Human Services	9,195	-	-	(9,195)
Miscellaneous	110,219	-	-	(110,219)
Highway and Road	807,524	495,311	-	212,880
Total Governmental Activities	3,581,344	949,257	102,456	(1,964,235)
General Revenues:				
Taxes:				
Property Taxes, Levied for General Purposes				\$ 2,269,308
Sales Taxes				489,787
Other Taxes				461
Interest Revenue				11,268
Sale of Assets				8,700
Total General Revenues and Special Items				2,779,524
Change in Net Assets				815,289
Net Assets - Beginning				8,997,227
Net Assets - Ending				\$ 9,812,516

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2011

		Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	9-30-11
<b>ASSETS</b>										
Cash and Cash Equivalents	\$ 1,124,565	\$ 82,184	\$ 209,450	\$ 92,522	\$ 104,261	\$ 278,175	\$ 206,496	\$ 61,262	\$ 79,954	\$ 2,238,869
Receivables, net										
Accounts	59,891	338	58	1,142	856	1,207	1,185	1,327	-	66,004
Due from Other Funds	-	-	-	16,638	12,571	17,506	17,278	-	1,000	64,993
Taxes	149,492	3,397	625	4,417	3,312	4,672	4,587	9,273	-	179,775
Investment in Equity	-	-	-	7,500	-	7,500	-	-	85,000	100,000
<b>Total Assets</b>	<b>\$ 1,333,948</b>	<b>\$ 85,919</b>	<b>\$ 210,133</b>	<b>\$ 122,219</b>	<b>\$ 121,000</b>	<b>\$ 309,060</b>	<b>\$ 229,546</b>	<b>\$ 71,862</b>	<b>\$ 165,954</b>	<b>\$ 2,649,641</b>
<b>LIABILITIES</b>										
Liabilities										
Accounts Payable	\$ 96,220	-	\$ 664	\$ 4,189	\$ 1,743	\$ 3,984	\$ 2,485	-	\$ 3,886	\$ 113,171
Due to Other Funds	64,993	-	-	-	-	-	-	-	-	64,993
Deferred Revenues	154,492	3,397	625	4,417	3,312	4,672	4,587	9,273	-	184,775
<b>Total Liabilities</b>	<b>\$ 315,705</b>	<b>\$ 3,397</b>	<b>\$ 1,289</b>	<b>\$ 8,606</b>	<b>\$ 5,055</b>	<b>\$ 8,656</b>	<b>\$ 7,072</b>	<b>\$ 9,273</b>	<b>\$ 3,886</b>	<b>\$ 382,939</b>
<b>FUND BALANCES</b>										
Fund Balance:										
Unreserved	791,183	-	-	-	-	-	-	-	-	791,183
Reserved:										
Vehicle Contingency	23,000	-	-	-	-	-	-	-	-	23,000
Special Purposes	204,060	-	208,844	113,613	115,945	300,404	222,474	62,589	162,068	1,389,997
Debt Service	-	82,522	-	-	-	-	-	-	-	82,522
<b>Total Fund Balance</b>	<b>\$ 1,018,243</b>	<b>\$ 82,522</b>	<b>\$ 208,844</b>	<b>\$ 113,613</b>	<b>\$ 115,945</b>	<b>\$ 300,404</b>	<b>\$ 222,474</b>	<b>\$ 62,589</b>	<b>\$ 162,068</b>	<b>\$ 2,286,702</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 1,333,948</b>	<b>\$ 85,919</b>	<b>\$ 210,133</b>	<b>\$ 122,219</b>	<b>\$ 121,000</b>	<b>\$ 309,060</b>	<b>\$ 229,546</b>	<b>\$ 71,862</b>	<b>\$ 165,954</b>	<b>\$ 2,649,641</b>

**MCCULLOCH COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2011**

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

Total Fund Balance - Total Governmental Funds	\$ 2,286,702
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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	70,000
Other Capital Assets	10,133,442
Accumulated Depreciation	(2,065,404)

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

Accounts Receivable	586,821
Accrued Interest Receivable	729
Agency Funds Receivable	55,452
Certificate of Obligation Fees	27,252
Bond Fee	5,000
Accumulated Amortization	(10,096)
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	179,775
Certificates of Obligation/Bonds Payable	(1,335,000)
Accrued Interest Payable	(20,513)
Notes Payable	(239,402)
Accounts Payable	(166,757)

Net Assets of Governmental Activities	\$ <u>9,812,516</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, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>										
General Revenues	\$ 1,814,838	\$ 41,247	\$ 7,213	\$ 53,621	\$ 40,215	\$ 56,714	\$ 55,683	\$ 190,515	\$ -	\$ 2,260,046
Property Taxes	489,787	-	-	-	-	-	-	-	-	489,787
Sales Tax	461	-	-	-	-	-	-	-	-	461
Other Taxes	9,825	156	1,634	432	423	679	624	233	242	14,248
Interest Income	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
General Government	-	-	-	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-	-	-	-
County Judge	-	-	-	-	-	-	-	-	-	-
Fees of Office	284	-	-	-	-	-	-	-	-	284
Probate Training	1,100	-	-	-	-	-	-	-	-	1,100
Total General Administration	1,384	-	-	-	-	-	-	-	-	1,384
Tax Administration	-	-	-	-	-	-	-	-	-	-
Tax Assessor-Collector	95,062	-	-	-	-	-	-	-	-	95,062
Fees of Office	12,674	-	-	-	-	-	-	-	-	12,674
Child Protection Fee	107,736	-	-	-	-	-	-	-	-	107,736
Total Tax Administration	215,472	-	-	-	-	-	-	-	-	215,472
Non-Departmental	-	-	-	-	-	-	-	-	-	-
Courthouse Security	3,289	-	-	-	-	-	-	-	-	3,289
State Trust	21,282	-	-	-	-	-	-	-	-	21,282
Pretrial Diversion	775	-	-	-	-	-	-	-	-	775
Reimbursed Revenue	73	-	-	-	-	-	-	-	-	73
Other Revenue	227	-	-	-	-	-	-	-	-	227
Court Fines	-	-	-	-	-	-	-	-	4,970	4,970
Total Non-Departmental	25,646	-	-	-	-	-	-	-	4,970	30,616
Judicial and Legal	-	-	-	-	-	-	-	-	-	-
Justice of Peace	-	-	-	-	-	-	-	-	-	-
Fees of Office	21,900	-	-	-	-	-	-	-	-	21,900
Hot Check Collection	1,409	-	-	-	-	-	-	-	-	1,409
Out of County Service	528	-	-	-	-	-	-	-	-	528
Courthouse Security	6,049	-	-	-	-	-	-	-	-	6,049

MCCULLOCH COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
Justice of Peace - continued										
Court Fines	\$ 81,268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,268
Omni Base Charges	4,279	-	-	-	-	-	-	-	-	4,279
Passthrough Collection	50	-	-	-	-	-	-	-	-	50
Parks and Wildlife	1,686	-	-	-	-	-	-	-	-	1,686
Small Claims	746	-	-	-	-	-	-	-	-	746
Perdue Collections	10,288	-	-	-	-	-	-	-	-	10,288
Technology Fees	6,079	-	-	-	-	-	-	-	-	6,079
Reimbursed Revenue	55	-	-	-	-	-	-	-	-	55
County Attorney	-	-	-	-	-	-	-	-	-	-
County Attorney Fees	-	-	-	-	-	-	-	-	4,323	4,323
District Clerk	-	-	-	-	-	-	-	-	-	-
Fees of Office	17,289	-	-	-	-	-	-	-	-	17,289
Restoration and Preservation	2,139	-	-	-	-	-	-	-	-	2,139
Court Reporter Fees	1,125	-	-	-	-	-	-	-	-	1,125
Adult Restitution	4,111	-	-	-	-	-	-	-	-	4,111
Court Fines	18,156	-	-	-	-	-	-	-	-	18,156
Alternative Disposition Restitution	1,192	-	-	-	-	-	-	-	-	1,192
Victim Restitution	279	-	-	-	-	-	-	-	-	279
Technology Fund	785	-	-	-	-	-	-	-	-	785
County Clerk	-	-	-	-	-	-	-	-	-	-
Fees of Office	50,052	-	-	-	-	-	-	-	-	50,052
Video Fees	380	-	-	-	-	-	-	-	-	380
Restoration and Preservation	1,603	-	-	-	-	-	-	-	-	1,603
Archive Fees	10,314	-	-	-	-	-	-	-	-	10,314
Records Management	11,028	-	-	-	-	-	-	-	-	11,028
Crimestopper Fee	60	-	-	-	-	-	-	-	-	60
Guardianship Fee	1,100	-	-	-	-	-	-	-	-	1,100
Technology Fee	90	-	-	-	-	-	-	-	-	90
Pretrial Diversion	212	-	-	-	-	-	-	-	-	212
Court Record Preservation	10	-	-	-	-	-	-	-	-	10
Other Judicial - District	-	-	-	-	-	-	-	-	-	-
Reimbursed Revenue - Jurors	4,046	-	-	-	-	-	-	-	-	4,046
Juvenile Restitution	650	-	-	-	-	-	-	-	-	650
Total Judicial and Legal	258,958	-	-	-	-	-	-	-	4,323	263,281



MCCULLOCH COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Public Safety										
Sheriff										
Fees of Office	\$ 26,831	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831
Estray Sale	3,013	-	-	-	-	-	-	-	-	3,013
Reimbursed Revenue	23	-	-	-	-	-	-	-	-	23
Other Revenue	268	-	-	-	-	-	-	-	-	268
Jail										
Other Revenue	2,285	-	-	-	-	-	-	-	-	2,285
Total Public Safety	32,420	-	-	-	-	-	-	-	-	32,420
Community Development										
Library Revenue	-	-	-	-	-	-	-	-	5,121	5,121
Total Community Development	-	-	-	-	-	-	-	-	5,121	5,121
Highways and Roads										
Auto Registration	-	-	-	112,449	84,861	119,676	117,500	-	-	434,486
Lateral Road	-	-	-	4,245	3,184	4,490	4,409	-	-	16,328
Court Fines	-	-	-	8,954	6,191	8,267	8,573	-	-	31,985
Oversize/Overweight	-	-	-	-	-	464	-	-	-	464
Gross Weight	-	-	-	2,471	1,853	2,613	2,566	-	-	9,503
Reimbursed Revenue	-	-	-	434	434	434	800	-	-	2,102
Other Revenue	-	-	-	-	74	87	282	-	-	443
Total Highways and Roads	-	-	-	128,553	96,597	136,031	134,130	-	-	495,311
Total Charges for Services	426,144	-	-	128,553	96,597	136,031	134,130	-	14,414	935,869
Operating Grants and Contributions										
Salary Supplements										
County Judge	15,217	-	-	-	-	-	-	-	-	15,217
County Attorney	20,833	-	-	-	-	-	-	-	-	20,833
Library Memorials/Donation	-	-	-	-	-	-	-	-	2,940	2,940
City of Brady	-	-	-	-	-	-	-	-	42,000	42,000
Lone Star Library Grant	-	-	-	-	-	-	-	-	727	727
Vine Grant	6,874	-	-	-	-	-	-	-	-	6,874
HAVA Grant	1,798	-	-	-	-	-	-	-	-	1,798
Indigent Defense Grant	8,567	-	-	-	-	-	-	-	-	8,567

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, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Operating Grants and Contributions - continued										
G Rollie White Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500
TDRA Grant	-	-	-	18,652	-	8,399	-	-	-	27,051
Total Operating Grants and Contributions	53,289	-	-	18,652	-	8,399	-	-	49,167	129,507
Capital Grants and Contributions										
EECBG Grant	40,303	-	-	-	-	420,075	-	-	-	40,303
Waldrip Bridge Grant - Federal	-	-	-	-	-	105,018	-	-	-	420,075
Waldrip Bridge Grant - State	-	-	-	-	-	-	-	-	-	105,018
Total Capital Grants and Contributions	40,303	-	-	-	-	525,093	-	-	-	565,396
Total Revenues	2,834,647	41,403	8,847	182,606	137,235	737,169	198,836	190,748	63,823	4,395,314
<b>EXPENDITURES</b>										
Current										
General Administration	102,679	-	-	-	-	-	-	-	-	102,679
Financial Administration	97,562	-	-	-	-	-	-	-	-	97,562
Tax Administration	162,912	-	-	-	-	-	-	-	-	162,912
Non-Departmental	335,707	-	-	-	-	-	-	-	-	335,707
Judicial and Legal	695,751	-	-	-	-	-	-	-	-	695,751
Public Safety	739,499	-	-	-	-	-	-	-	-	739,499
Community Development	81,490	-	-	-	-	-	-	-	110,990	192,480
Courthouse and Buildings	87,081	3,851	-	-	-	-	-	-	-	90,932
Health and Human Services	9,195	-	-	-	-	-	-	-	-	9,195
Miscellaneous	104,032	-	-	-	-	-	-	-	5,883	109,915
Highway and Road	-	-	1,734	194,309	149,125	184,935	164,413	-	1,736	696,252
Capital Outlay	71,121	-	-	-	-	525,093	-	-	-	596,214
Debt Service										
Principal	141,620	-	-	-	-	22,169	32,384	-	-	196,173
Interest	56,935	-	-	-	-	6,304	6,372	-	-	69,611
Total Expenditures	2,685,584	3,851	1,734	194,309	149,125	738,501	203,169	-	118,609	4,094,882
Excess of Revenues Over (Under) Expenditures	149,063	37,552	7,113	(11,703)	(11,890)	(1,332)	(4,333)	190,748	(54,786)	300,432

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, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
<b>OTHER FINANCING SOURCES AND USES</b>										
Sale of Assets	\$ -	\$ -	\$ -	\$ 3,700	\$ 1,500	\$ 1,000	\$ 2,500	\$ -	\$ -	\$ 8,700
Transfers In	210,273	-	294	2,663	1,892	1,604	730	-	52,046	269,502
Transfers Out	(63,454)	(18,762)	-	(27)	(19)	(23)	(302)	(186,355)	(560)	(269,502)
Total Other Financing Sources and Uses	146,819	(18,762)	294	6,336	3,373	2,581	2,928	(186,355)	51,486	8,700
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	295,882	18,790	7,407	(5,367)	(8,517)	1,249	(1,405)	4,393	(3,300)	309,132
Fund Balance - Beginning (Note 1)	722,361	63,732	201,437	118,980	124,462	299,155	223,879	58,196	165,368	1,977,570
Fund Balance - Ending	\$ 1,018,243	\$ 82,522	\$ 208,844	\$ 113,613	\$ 115,945	\$ 300,404	\$ 222,474	\$ 62,589	\$ 162,068	\$ 2,286,702

**MCCULLOCH COUNTY  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
YEAR ENDED SEPTEMBER 30, 2011**

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	\$	309,132
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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.

Capital assets capitalized		596,214
Depreciation expense		(283,012)

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		(3,484)
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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.

		196,173
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Some revenues and expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as revenues and expenditures in governmental funds.

Accounts receivable		(27,051)
Accrued interest receivable		(2,981)
Accrued interest payable		645
Prepaid insurance		7,000
Agency funds receivable		13,390
Deferred revenue		9,263

Change in net assets of governmental activities	\$	<u>815,289</u>
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See accompanying notes to the basic financial statements.

**MCCULLOCH COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS)**  
**GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	<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	\$ 1,747,567	\$ 1,747,567	\$ 1,814,838	\$ 67,271
Sales Tax	418,931	418,931	489,787	70,856
Other Revenue	5,000	5,000	-	(5,000)
Reimbursed Revenue	3,500	3,500	-	(3,500)
Other Taxes	1,500	1,500	461	(1,039)
Interest Income	10,000	10,000	9,825	(175)
Charges for Services				
General Government				
General Administration				
County Judge				
Fees of Office	354	354	284	(70)
Probate Training	560	560	1,100	540
Tax Administration				
Tax Assessor-Collector				
Fees of Office	51,000	51,000	95,062	44,062
Child Protection Fee	13,000	13,000	12,674	(326)
Non-Departmental				
Courthouse Security	8,000	8,000	3,289	(4,711)
State Trust	21,000	21,000	21,282	282
Reimbursed Revenue	-	-	73	73
Pretrial Diversion	-	-	775	775
Other Revenue	-	-	227	227
Judicial and Legal				
Justice of Peace				
Fees of Office	-	28,000	21,900	(6,100)
Courthouse Security	-	-	6,049	6,049
Passthrough Collection	4,500	4,500	50	(4,450)
Parks and Wildlife	-	-	1,686	1,686
Omni Base Charges	-	-	4,279	4,279
Perdue Collections	-	-	10,288	10,288
Court Fines	108,000	80,000	81,268	1,268
Technology Fees	6,000	6,000	6,079	79
Hot Check Collection	-	-	1,409	1,409
Small Claims	-	-	746	746
Out of County Service	-	-	528	528
Reimbursed Revenue	-	-	55	55
County Attorney				
Bond Forfeitures	5,000	5,000	-	(5,000)
District Clerk				
Fees of Office	13,500	13,500	17,289	3,789
Restoration and Preservation	-	6,500	2,139	(4,361)
Court Reporter Fees	-	-	1,125	1,125
Adult Restitution	3,600	3,600	4,111	511
Alternative Disposition Restitution	-	-	1,192	1,192
Victim Restitution	-	-	279	279
Technology Fund	-	-	785	785
Court Fines	30,000	30,000	18,156	(11,844)

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, 2011**

	<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	\$ 50,052	\$ (19,948)
Video Fees	-	-	380	380
Restoration and Preservation	-	13,000	1,603	(11,397)
Archive Fees	5,000	5,000	10,314	5,314
Crimestopper Fee	-	-	60	60
Guardianship Fee	-	-	1,100	1,100
Records Management	7,500	7,500	11,028	3,528
Technology Fee	-	-	90	90
Pretrial Diversion	-	-	212	212
Court Record Preservation	-	-	10	10
Other Judicial - District				
Juvenile Restitution	1,000	1,000	650	(350)
Reimbursed Revenue - Jurors	-	-	4,046	4,046
Public Safety				
Sheriff				
Fees of Office	23,500	23,500	26,831	3,331
Estray Sale	-	-	3,013	3,013
Reimbursed Revenue	-	-	23	23
Other Revenue	-	-	268	268
Jail				
Prisoner Care	500	500	-	(500)
Other Revenue	-	-	2,285	2,285
Operating Grants and Contributions				
Salary Supplement - County Judge	15,600	15,600	15,217	(383)
Salary Supplement - County Attorney	21,000	21,000	20,833	(167)
Vine Grant	-	-	6,874	6,874
HAVA Grant	-	-	1,798	1,798
Indigent Defense Grant	8,815	8,815	8,567	(248)
Capital Grants and Contributions				
EECBG Grant	-	-	40,303	40,303
<b>Total Revenues</b>	<b><u>2,603,927</u></b>	<b><u>2,623,427</u></b>	<b><u>2,834,647</u></b>	<b><u>211,220</u></b>
<b><u>EXPENDITURES</u></b>				
General Administration				
County Judge				
Current				
Salary	33,096	33,096	33,096	-
Salary - Deputy	22,337	22,336	22,336	-
Longevity Pay	580	580	580	-
Salary Supplement	15,600	15,000	15,000	-
Emergency Management	3,600	3,600	3,600	-
Payroll Taxes	5,754	5,755	6,004	(249)
Group Insurance	12,804	12,608	12,608	-
Retirement	5,265	5,265	5,265	-
Document Preservation	-	54	54	-
Office Supplies	600	351	244	107
Postage	-	68	68	-

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, 2011**

	<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				
Dues and Subscriptions	\$ 200	\$ 200	\$ 200	\$ -
Juvenile Board Judge	600	600	600	-
Out of County Travel	1,000	1,185	1,183	2
Probate Training	560	375	375	-
Office Equipment Repairs	-	85	85	-
Operating Lease Payments	1,338	1,381	1,381	-
Capital Outlay	-	40,303	40,303	-
Total County Judge	<u>103,334</u>	<u>142,842</u>	<u>142,982</u>	<u>(140)</u>
Total General Administration	<u>103,334</u>	<u>142,842</u>	<u>142,982</u>	<u>(140)</u>
Financial Administration				
County Treasurer				
Current				
Salary	34,221	34,221	34,221	-
Salary - Deputy	22,337	22,337	22,337	-
Salary - Part-time	20,000	19,194	10,954	8,240
Longevity Pay	900	900	900	-
Payroll Taxes	5,925	5,829	5,358	471
Group Insurance	12,804	12,804	12,608	196
Retirement	4,022	4,022	4,022	-
Software Support	300	-	-	-
Payroll Tax Services	400	-	-	-
Payroll Deposit Services	1,800	1,897	1,897	-
Document Preservation	-	295	295	-
Office Supplies	1,600	1,301	1,031	270
Postage	-	29	29	-
Computer Expense	-	999	999	-
Out of County Travel	1,650	1,650	1,220	430
Office Equipment Repairs	-	310	310	-
Operating Lease Payments	1,338	1,381	1,381	-
Capital Outlay	400	33	-	33
Total County Treasurer	<u>107,697</u>	<u>107,202</u>	<u>97,562</u>	<u>9,640</u>
Total Financial Administration	<u>107,697</u>	<u>107,202</u>	<u>97,562</u>	<u>9,640</u>
Tax Administration				
Tax Assessor/Collector				
Current				
Salary	34,221	34,221	34,221	-
Salary - Deputy	22,337	22,337	21,406	931
Deputy - Part Time	8,240	8,240	7,137	1,103
Longevity Pay	365	365	365	-
Payroll Taxes	4,985	4,985	4,609	376
Group Insurance	12,804	12,804	14,903	(2,099)
Retirement	3,985	3,985	3,919	66
Document Preservation	-	180	180	-
Office Supplies	2,500	1,697	1,697	-
Postage	-	52	52	-

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, 2011**

	<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				
Office Equipment Repairs	\$ -	\$ 30	\$ 30	\$ -
Utilities	6,000	6,000	6,328	(328)
Telephone	1,000	1,500	1,500	-
Dues and Subscriptions	100	100	85	15
Appraisal District	55,000	64,714	64,714	-
Out of County Travel	1,000	1,766	1,766	-
Total Tax Assessor/Collector	<u>152,537</u>	<u>162,976</u>	<u>162,912</u>	<u>64</u>
Total Tax Administration	<u>152,537</u>	<u>162,976</u>	<u>162,912</u>	<u>64</u>
Non-Departmental				
Current				
Parks Department	3,600	3,600	3,600	-
Worker's Compensation	1	1	-	1
Unemployment Compensation	22,000	6,000	4,000	2,000
Other Governmental	15,000	11,000	10,681	319
Ambulance Service	206,000	200,000	200,000	-
DPS and TR Telephone	1,000	1,372	1,372	-
Legal Notices	1,000	1,462	1,462	-
Bonds and Insurance	80,000	66,608	64,132	2,476
Family Shelter Grant	5,000	-	-	-
Other Equipment	-	16,000	15,735	265
Election Expense	35,000	23,681	21,681	2,000
Child Welfare Grant	2,000	2,000	2,000	-
Other General Expense	18,000	13,219	11,044	2,175
TAC Software Development Program	2,500	1	-	1
Emergency Management Equipment	10,000	-	-	-
Total Non-Departmental	<u>401,101</u>	<u>344,944</u>	<u>335,707</u>	<u>9,237</u>
Judicial and Legal				
Justice of the Peace				
Current				
Salary	34,221	34,221	34,221	-
Salary - Deputy	22,337	20,588	19,431	1,157
Salary - Part-time	7,045	8,794	8,794	-
Longevity Pay	355	355	355	-
Payroll Taxes	4,893	4,893	4,831	62
Group Insurance	12,804	6,337	6,337	-
Retirement	3,984	3,984	3,780	204
Office Supplies	1,500	1,348	1,077	271
Postage	-	16	16	-
Omni Base Charges	-	984	984	-
Technology Fund	6,000	8,767	8,915	(148)
Parks and Wildlife	3,000	3,000	1,857	1,143
Out of County Service Fee	-	1,184	1,184	-
Copy Paper	-	152	76	76
Hot Check Restitution	-	1,182	1,182	-
Perdue Expenses	-	9,911	9,911	-

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, 2011**

	<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				
Telephone	\$ -	\$ 1,206	\$ 1,206	\$ -
Utilities	-	4,498	5,015	(517)
Small Claims	-	91	91	-
Out of County Travel	1,500	640	640	-
Office Equipment Repairs	-	130	130	-
Courthouse Security	-	835	835	-
Fine Reimbursement	-	80	80	-
Total Justice of the Peace	<u>97,639</u>	<u>113,196</u>	<u>110,948</u>	<u>2,248</u>
County Attorney				
Current				
Salary	34,221	34,221	34,221	-
Salary - Deputy	22,770	22,770	22,337	433
Longevity Pay	410	410	410	-
State Salary Supplement	21,000	21,000	20,833	167
Payroll Taxes	5,966	5,966	6,059	(93)
Group Insurance	12,804	12,608	12,608	-
Retirement	5,460	5,460	5,447	13
Computer Expense	2,304	2,350	2,350	-
Office Supplies	1,500	551	551	-
Cell Phone	-	113	113	-
Out of County Travel	1,200	994	994	-
Office Stipend	6,000	6,000	6,000	-
Court Appointed Civil Attorney	-	2,000	2,000	-
Equipment	-	153	153	-
Operating Lease Payments	-	4,897	4,897	-
Total County Attorney	<u>113,635</u>	<u>119,493</u>	<u>118,973</u>	<u>520</u>
District Clerk				
Current				
Salary	34,221	34,221	34,221	-
Salary - Deputy	22,337	22,337	22,337	-
Salary - Part-time	10,583	10,583	10,532	51
Longevity Pay	190	190	190	-
Payroll Taxes	4,341	5,147	5,316	(169)
Group Insurance	12,804	12,804	14,904	(2,100)
Retirement	3,972	3,972	3,972	-
Office Supplies	3,250	3,251	2,541	710
Postage	-	156	156	-
Computer Expense	4,310	4,310	-	4,310
Office Equipment Repairs	-	500	500	-
Out of County Travel	1,400	1,400	1,106	294
Document Preservation	17,994	17,994	5,402	12,592
Equipment	1,850	1,850	1,291	559
Operating Lease Payments	5,250	5,250	2,473	2,777
Total District Clerk	<u>122,502</u>	<u>123,965</u>	<u>104,941</u>	<u>19,024</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, 2011**

	<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				
Current				
Salary	\$ 34,221	\$ 34,221	\$ 34,221	\$ -
Salary - Deputy	22,337	22,337	22,337	-
Salary - Deputy II	19,476	19,476	19,476	-
Longevity Pay	2,035	2,035	2,035	-
Payroll Taxes	5,972	5,972	5,982	(10)
Group Insurance	19,206	19,206	18,912	294
Retirement	5,465	5,465	5,465	-
Office Supplies	5,000	4,715	2,184	2,531
Postage	-	22	22	-
Operating Supplies	-	29	29	-
Copier Machine/Supplies	4,465	223	223	-
Computer Expense	12,500	-	-	-
Out of County Travel	1,500	1,500	1,262	238
Document Preservation	-	6,555	6,555	-
Document Archiving	5,000	-	-	-
Records Management	-	2,810	2,810	-
Telephone	-	1,089	1,089	-
Grants - HAVA	-	-	290	(290)
Operating Lease Payments	7,000	4,243	2,473	1,770
Capital Outlay	-	-	18,758	(18,758)
Total County Clerk	<u>144,177</u>	<u>129,898</u>	<u>144,123</u>	<u>(14,225)</u>
Other Judicial - District				
Current				
County Appointed Defense Attorneys	48,000	52,473	52,473	-
CPS Court Appointed Attorney	21,000	22,658	22,658	-
District Attorney Office Expense	54,000	52,250	52,250	-
Visiting Judges	400	1	-	1
Court Reporter Education	275	-	-	-
Court Reporter Supplies & Equipment	200	1	-	1
Court Coordinator Salary	4,060	7,712	7,712	-
Receptionist Salary	2,552	-	-	-
Court Coordinator Telephone	600	-	-	-
Postage	500	-	-	-
District Attorney Expense	1,200	1,200	1,200	-
Court Reporter Salary	29,244	28,487	28,487	-
Professional Expense	4,000	1,425	1,425	-
Court Reporter Travel	275	368	368	-
Payroll Taxes - District Juvenile	184	313	360	(47)
District Judge Juvenile	3,000	2,900	2,900	-
Jurors	5,000	5,000	4,984	16
Adult Probation	6,600	6,499	7,025	(526)
Court Appointed Defense Experts	1,000	6,433	6,433	-
Juvenile Detention	8,000	13,985	13,985	-
Juvenile Probation	23,104	23,104	23,104	-
Court Appointed Juvenile Attorneys	-	3,275	3,275	-
Court Appointed Defense - Juvenile	-	1	-	1

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, 2011**

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Judicial and Legal - continued				
Other Judicial - District - continued				
Current - continued				
Out of County Travel	\$ -	\$ 1	\$ -	\$ 1
Miscellaneous	800	1	-	1
Capital Case Public Defender Program	1,273	1,602	1,602	-
Administrative Judge Assessment	843	897	897	-
Grants - Indigent Defense	8,815	1	-	1
Total Other Judicial - District	<u>224,925</u>	<u>230,587</u>	<u>231,138</u>	<u>(551)</u>
Other Judicial - County				
Current				
Court Appointed Defense Attorney	2,500	2,569	2,569	-
Visiting Judge	2,000	1,276	1,276	-
Professional Expense	1,500	-	-	-
Court Reporter Expense	200	1	-	1
Court Reporter Travel	-	1	-	1
Other General Expense	1,000	1	-	1
Jurors	3,000	146	146	-
Miscellaneous	200	395	395	-
Total Other Judicial - County	<u>10,400</u>	<u>4,389</u>	<u>4,386</u>	<u>3</u>
Total Judicial and Legal	<u>713,278</u>	<u>721,528</u>	<u>714,509</u>	<u>7,019</u>
Public Safety				
Sheriff				
Current				
Salary - Sheriff	35,513	37,966	37,966	-
Salary - Deputies	175,860	194,544	189,794	4,750
Salary - Deputy Assistant	22,337	-	-	-
Overtime Pay	4,200	4,200	719	3,481
Longevity Pay	3,180	3,180	3,180	-
Emergency Management	2,400	3,600	3,600	-
Payroll Taxes	18,627	18,627	18,258	369
Group Insurance	44,815	37,637	36,260	1,377
Retirement	17,044	17,044	16,205	839
Document Preservation	-	2,032	2,032	-
Office Supplies	1,500	361	354	7
Postage	-	54	54	-
Copier Equipment and Supplies	1,650	-	-	-
Computer Hardware	1,200	2,175	2,175	-
Computer Software	-	2,520	2,520	-
Fuel and Lubricants	25,000	30,762	30,762	-
Video Fees	-	27	27	-
Uniforms	1,000	459	459	-
Telephone	7,500	11,167	11,167	-
Out of County Travel	1,000	224	224	-
Seminar Out of County Travel	1,200	1,448	1,448	-
Training	1,200	-	-	-
Auto Repairs	8,000	2,304	2,304	-
Tires and Tubes	2,000	1,442	1,442	-

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, 2011**

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Public Safety - continued				
Sheriff - continued				
Current - continued				
Vehicle Insurance	\$ 5,000	\$ -	\$ -	\$ -
Vine Grant	-	6,874	6,874	-
Other Equipment	-	542	542	-
Records Management Grant Program	2,400	-	-	-
Equipment	4,000	400	400	-
Operating Lease Payments	-	1,650	1,541	109
Debt Service				
Principal Payments	-	12,261	11,620	641
Interest Payments	-	-	641	(641)
Capital Outlay	13,000	13,000	-	13,000
Total Sheriff	<u>399,626</u>	<u>406,500</u>	<u>382,568</u>	<u>23,932</u>
County Jail				
Current				
Salaries	120,946	103,812	103,379	433
Salaries - Part-time	17,113	30,391	30,391	-
Longevity Pay	1,160	1,160	1,160	-
Payroll Taxes	10,650	10,650	9,928	722
Group Insurance	32,011	25,222	25,222	-
Retirement	8,548	8,037	6,590	1,447
Utilities	25,000	27,509	30,352	(2,843)
Operating Supplies	8,500	15,228	15,228	-
Copier Machine/Supplies	-	227	227	-
Prisoner Boarding	108,000	77,630	85,750	(8,120)
Groceries	16,000	15,456	15,456	-
Medical	6,000	36,807	36,807	-
Cable TV	375	-	-	-
Repairs and Maintenance	6,500	8,674	8,702	(28)
Total County Jail	<u>360,803</u>	<u>360,803</u>	<u>369,192</u>	<u>(8,389)</u>
Total Public Safety	<u>760,429</u>	<u>767,303</u>	<u>751,760</u>	<u>15,543</u>
Community Development				
County Extension				
Current				
Salary - Extension Agent	21,282	21,924	21,924	-
Salary - Deputy	22,337	21,910	21,910	-
Longevity Pay	315	315	315	-
Payroll Taxes	2,308	3,377	3,390	(13)
Group Insurance	6,402	6,402	6,304	98
Retirement	1,564	1,564	1,555	9
Operating Supplies	-	500	68	432
Office Supplies	1,500	1,500	1,176	324
Postage	450	450	423	27
Program Supplies	500	-	-	-
Computer Expense	350	350	-	350
Copy Machine & Supplies	-	163	163	-
Fuel & Oil - Van	5,000	5,000	2,324	2,676

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, 2011**

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Community Development - continued				
County Extension - continued				
Current - continued				
Utilities	\$ 2,000	\$ 3,759	\$ 3,892	\$ (133)
Telephone	2,750	2,750	2,243	507
Out of County Travel - CA	8,750	8,750	8,312	438
Out of County Travel - FCS	4,250	4,250	3,855	395
Stock Show/Conference	1,200	1,200	1,200	-
Operating Lease Payments	2,700	2,700	2,436	264
Total County Extension	<u>83,658</u>	<u>86,864</u>	<u>81,490</u>	<u>5,374</u>
Total Community Development	<u>83,658</u>	<u>86,864</u>	<u>81,490</u>	<u>5,374</u>
Courthouse Buildings				
Current				
Salaries - Part-time	13,000	18,000	18,000	-
Payroll Taxes	13,000	8,000	1,378	6,622
Operating Supplies	3,500	3,500	3,182	318
Internet Fees	-	5,209	5,209	-
Telephone	12,000	6,512	6,512	-
Utilities	39,000	25,797	29,421	(3,624)
Repairs and Maintenance	12,000	12,676	12,676	-
Lawn Maintenance	8,000	8,000	6,429	1,571
Christmas Lighting	1,000	1,000	1,000	-
Courthouse Security	8,000	13,520	13,520	-
Operating Lease Payments	1,800	1,200	1,200	-
Equipment	-	614	614	-
Total Courthouse & Buildings	<u>111,300</u>	<u>104,028</u>	<u>99,141</u>	<u>4,887</u>
Health and Human Services				
Veterans Officer				
Current				
Salary	7,913	8,151	8,151	-
Payroll Taxes	605	623	615	8
Office Supplies	110	217	217	-
Dues & Subscriptions	50	1	-	1
Out of County Travel	400	400	-	400
Postage	100	1	-	1
Telephone	225	225	212	13
Miscellaneous	160	1	-	1
Total Veterans Officer	<u>9,563</u>	<u>9,619</u>	<u>9,195</u>	<u>424</u>
Total Health and Human Services	<u>9,563</u>	<u>9,619</u>	<u>9,195</u>	<u>424</u>
Miscellaneous County Expense				
Current				
Postage	12,000	12,000	8,862	3,138
Copy Machine and Supplies	2,000	2,000	654	1,346
Audit	30,000	35,375	35,375	-
Repairs and Maintenance	4,000	-	-	-
Historical Commission Grant	1,000	1,000	1,000	-

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, 2011**

	Original	Final	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Miscellaneous County Expense - continued				
Current - continued				
Out of County Travel	\$ -	\$ 700	\$ 512	\$ 188
Office Equipment Repairs	-	12	-	12
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	2,400	2,400	-
Soil Conservation	4,000	4,000	-	4,000
Predator Control	13,500	13,500	13,500	-
Emergency Management	500	500	-	500
Indigent Burial/Autopsy Expense	8,000	8,529	8,529	-
Economic Development Project	2,000	-	-	-
Planning and Development	6,000	-	-	-
Insurance Board Member	700	-	-	-
MHMR Subsidy	3,000	3,000	3,000	-
Alcohol Drug Council	1,000	1	-	1
Capital Outlay	10,000	7,311	-	7,311
Total Miscellaneous County Expense	125,800	120,528	104,032	16,496
 Total Expenditures	 2,568,697	 2,567,834	 2,499,290	 68,544
 Excess (Deficiency) of Revenues Over Expenditures	 35,230	 55,593	 335,357	 279,764
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	210,273	210,273
Transfers Out	(50,840)	(50,840)	(63,454)	(12,614)
Total Other Financing Sources (Uses)	(50,840)	(50,840)	146,819	197,659
 Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	 (15,610)	 4,753	 482,176	 477,423
Fund Balance - Beginning	722,361	722,361	722,361	-
Fund Balance - Ending, Budgetary Basis	\$ 706,751	\$ 727,114	1,204,537	\$ 477,423
 Debt Service - The County budgeted for debt service in the Interest and Sinking Fund				
Principal Payments			(130,000)	
Interest Payments			(56,294)	
Fund Balance - Ending, GAAP Basis			\$ 1,018,243	

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, 2011**

	<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	\$ 7,010	\$ 7,010	\$ 7,213	\$ 203
Interest Earned	-	-	1,634	1,634
Total Revenues	<u>7,010</u>	<u>7,010</u>	<u>8,847</u>	<u>1,837</u>
<b><u>EXPENDITURES</u></b>				
Current				
Repairs and Maintenance	-	1	664	(663)
Materials	-	2,500	1,070	1,430
Total Expenditures	<u>-</u>	<u>2,501</u>	<u>1,734</u>	<u>767</u>
Excess Revenues Over (Under) Expenditures	7,010	4,509	7,113	2,604
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers In	-	-	294	294
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>294</u>	<u>294</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	7,010	4,509	7,407	2,898
Fund Balance - Beginning	<u>201,437</u>	<u>201,437</u>	<u>201,437</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 208,447</u>	<u>\$ 205,946</u>	<u>\$ 208,844</u>	<u>\$ 2,898</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, 2011**

	<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	\$ 51,633	\$ 51,633	\$ 53,621	\$ 1,988
Interest Earned	1,000	1,000	432	(568)
Charges for Services				
Auto Registration	113,100	113,100	112,449	(651)
Gross Weight	-	-	2,471	2,471
Lateral Road	4,160	4,160	4,245	85
County Clerk Fines	13,520	13,520	8,954	(4,566)
Reimbursed Revenue	-	-	434	434
Total Revenues	<u>183,413</u>	<u>183,413</u>	<u>182,606</u>	<u>(807)</u>
<b>EXPENDITURES</b>				
Current				
Commissioner's Salary	30,993	30,993	30,993	-
Employees' Salary	47,244	50,196	50,196	-
Contract Labor	6,500	3,548	-	3,548
Longevity Pay	220	220	220	-
Payroll Taxes	6,499	6,327	6,196	131
Group Insurance	19,207	19,207	18,912	295
Retirement	5,492	5,664	5,664	-
Operating Supplies	12,000	9,197	3,868	5,329
Fuel and Oil	15,000	17,351	17,351	-
Out of County Travel	1,000	1,000	874	126
Utilities and Telephone	3,000	3,000	1,218	1,782
Repairs and Maintenance	15,000	12,197	2,225	9,972
Tires and Tubes	4,000	4,000	2,091	1,909
Materials	30,000	30,000	5,781	24,219
Insurance	5,000	5,000	5,000	-
Mobile Phone	1,300	1,300	466	834
Equipment	5,000	2,600	2,600	-
Operating Lease Payments	30,000	40,654	40,654	-
Capital Outlay	5,000	1	-	1
Total Expenditures	<u>242,455</u>	<u>242,455</u>	<u>194,309</u>	<u>48,146</u>
Excess Revenues Over (Under) Expenditures	(59,042)	(59,042)	(11,703)	47,339
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	2,663	2,663
Transfers Out	-	-	(27)	(27)
Sale of Assets	-	-	3,700	3,700
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>6,336</u>	<u>6,336</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(59,042)	(59,042)	(5,367)	53,675
Fund Balance - Beginning	118,980	118,980	118,980	-
Fund Balance - Ending	<u>\$ 59,938</u>	<u>\$ 59,938</u>	<u>\$ 113,613</u>	<u>\$ 53,675</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, 2011

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
General Revenues				
Property Taxes	\$ 38,724	\$ 38,724	\$ 40,215	\$ 1,491
Interest Earned	564	564	423	(141)
Charges for Services				
Auto Registration	84,825	84,825	84,861	36
Gross Weight	-	-	1,853	1,853
Lateral Road	3,120	3,120	3,184	64
County Clerk Fines	10,140	10,140	6,191	(3,949)
Reimbursed Revenue	-	-	434	434
Other Revenue	-	-	74	74
Total Revenues	<u>137,373</u>	<u>137,373</u>	<u>137,235</u>	<u>(138)</u>
<b>EXPENDITURES</b>				
Current				
Commissioner's Salary	30,993	30,993	30,993	-
Employees' Salary	35,454	42,414	42,415	(1)
Contract Labor	10,000	3,039	-	3,039
Longevity Pay	1,375	1,375	1,375	-
Payroll Taxes	5,288	5,721	5,744	(23)
Group Insurance	12,804	12,804	12,608	196
Retirement	4,747	4,315	3,986	329
Operating Supplies	8,500	8,500	3,319	5,181
Fuel and Oil	25,000	25,000	15,370	9,630
Out of County Travel	600	600	754	(154)
Utilities	1,200	1,334	1,334	-
Repairs and Maintenance	23,000	23,000	12,955	10,045
Tires and Tubes	3,200	6,743	6,743	-
Materials	10,000	10,000	1,928	8,072
Insurance	5,000	5,000	5,000	-
Mobile Phone	800	754	401	353
Equipment	57,000	57,000	4,200	52,800
Operating Lease Payments	10,000	-	-	-
Capital Outlay	20,000	16,369	-	16,369
Debt Service				
Principal Payments	-	10,000	-	10,000
Total Expenditures	<u>264,961</u>	<u>264,961</u>	<u>149,125</u>	<u>115,836</u>
Excess Revenues Over (Under) Expenditures	(127,588)	(127,588)	(11,890)	115,698
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Assets	-	-	1,500	1,500
Transfers In	-	-	1,892	1,892
Transfers Out	-	-	(19)	(19)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>3,373</u>	<u>3,373</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(127,588)	(127,588)	(8,517)	119,071
Fund Balance - Beginning	<u>124,462</u>	<u>124,462</u>	<u>124,462</u>	<u>-</u>
Fund Balance - Ending	\$ <u>(3,126)</u>	\$ <u>(3,126)</u>	\$ <u>115,945</u>	\$ <u>119,071</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, 2011

	<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	\$ 54,611	\$ 54,611	\$ 56,714	\$ 2,103
Interest Earned	4,400	4,400	679	(3,721)
Charges for Services				
Auto Registration	119,625	119,625	119,676	51
Oversize/Overweight	-	-	464	464
Gross Weight	-	-	2,613	2,613
Lateral Road	4,400	4,400	4,490	90
County Clerk Fines	14,300	14,300	8,267	(6,033)
Reimbursed Revenue	-	-	434	434
Other Revenue	-	-	87	87
Operating Grants and Contributions				
ORCA Disaster Grant	-	-	18,652	18,652
<b>Total Revenues</b>	<b>197,336</b>	<b>197,336</b>	<b>212,076</b>	<b>14,740</b>
<b>EXPENDITURES</b>				
Current				
Commissioner's Salary	30,993	30,993	30,993	-
Employees' Salary	60,000	60,000	36,352	23,648
Salary - ORCA Grant	-	51,000	-	51,000
Contract Labor	36,000	36,000	-	36,000
Payroll Taxes	10,727	10,727	5,069	5,658
Group Insurance	19,207	19,207	6,830	12,377
Retirement	6,369	6,369	3,626	2,743
Operating Supplies	12,000	11,576	4,345	7,231
Fuel and Oil	30,000	30,000	29,957	43
Out of County Travel	1,000	1,424	1,424	-
Utilities	3,000	3,000	1,258	1,742
Repairs and Maintenance	20,000	10,488	4,870	5,618
Tires and Tubes	13,000	13,000	3,122	9,878
Insurance	5,000	5,000	5,000	-
Materials	30,000	39,512	47,589	(8,077)
Mobile Phone	700	700	-	700
Equipment	10,000	10,000	4,500	5,500
Operating Lease Payments	11,000	11,000	-	11,000
ORCA Disaster Grant	51,000	-	-	-
FEMA Disaster Grant	66,100	66,100	-	66,100
Capital Outlay	10,000	10,000	-	10,000
Debt Service				
Principal Payments	18,000	18,000	22,169	(4,169)
Interest Payments	-	-	6,304	(6,304)
<b>Total Expenditures</b>	<b>444,096</b>	<b>444,096</b>	<b>213,408</b>	<b>230,688</b>
Excess Revenues Over (Under) Expenditures	(246,760)	(246,760)	(1,332)	245,428
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Assets	-	-	1,000	1,000
Transfers In	-	-	1,604	1,604
Transfers Out	-	-	(23)	(23)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>2,581</b>	<b>2,581</b>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(246,760)	(246,760)	1,249	248,009
Fund Balance - Beginning	299,155	299,155	299,155	-
<b>Fund Balance - Ending</b>	<b>\$ 52,395</b>	<b>\$ 52,395</b>	<b>\$ 300,404</b>	<b>\$ 248,009</b>

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, 2011

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
General Revenues				
Property Taxes	\$ 53,619	\$ 53,619	\$ 55,683	\$ 2,064
Interest Earned	400	400	624	224
Charges for Services				
Auto Registration	117,450	117,450	117,500	50
Lateral Road	4,320	4,320	4,409	89
Gross Weight	-	-	2,566	2,566
County Clerk Fines	14,040	14,040	8,573	(5,467)
Reimbursed Revenue	-	-	800	800
Other Revenue	-	-	282	282
Operating Grants and Contributions				
ORCA Disaster Grant	-	-	8,399	8,399
Total Revenues	<u>189,829</u>	<u>189,829</u>	<u>198,836</u>	<u>9,007</u>
<b>EXPENDITURES</b>				
Current				
Commissioner's Salary	30,993	30,993	30,993	-
Employees' Salary	78,750	78,750	27,244	51,506
Part Time Salary	30,000	30,000	16,203	13,797
Salary - ORCA Grant	40,000	99,730	-	99,730
Contract Labor	-	40,000	-	40,000
Payroll Taxes	10,727	10,727	5,457	5,270
Group Insurance	25,609	25,609	9,457	16,152
Longevity Plan	475	475	475	-
Retirement	7,715	7,715	3,630	4,085
Operating Supplies	20,000	20,000	10,394	9,606
Fuel and Oil	40,000	40,000	26,550	13,450
Utilities	2,500	2,500	1,284	1,216
Repairs and Maintenance	25,000	25,000	11,641	13,359
Insurance	4,000	4,000	4,000	-
Tires and Tubes	8,000	8,000	2,677	5,323
Materials	15,000	15,000	12,153	2,847
Out of County Travel	800	800	671	129
Mobile Phone	1,400	1,400	584	816
Equipment	46,567	46,567	1,000	45,567
ORCA Disaster Grant	99,730	-	-	-
Capital Outlay	40,721	40,721	-	40,721
Debt Service				
Principal Payments	32,384	32,384	32,384	-
Interest Payments	6,573	6,573	6,372	201
Total Expenditures	<u>566,944</u>	<u>566,944</u>	<u>203,169</u>	<u>363,775</u>
Excess Revenues Over (Under) Expenditures	(377,115)	(377,115)	(4,333)	372,782
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of Assets	-	-	2,500	2,500
Transfers In	-	-	730	730
Transfers Out	-	-	(302)	(302)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>2,928</u>	<u>2,928</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(377,115)	(377,115)	(1,405)	375,710
Fund Balance - Beginning	<u>223,879</u>	<u>223,879</u>	<u>223,879</u>	<u>-</u>
Fund Balance - Ending	\$ <u>(153,236)</u>	\$ <u>(153,236)</u>	\$ <u>222,474</u>	\$ <u>375,710</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)**  
**INTEREST AND SINKING**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	<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	\$ 190,515	\$ 10,615
Interest Earned	-	-	233	233
Total Revenues	<u>179,900</u>	<u>179,900</u>	<u>190,748</u>	<u>10,848</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	190,748	10,848
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers Out	-	(179,900)	(186,355)	(6,455)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(179,900)</u>	<u>(186,355)</u>	<u>(6,455)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	179,900	-	4,393	4,393
Fund Balance - Beginning	<u>58,196</u>	<u>58,196</u>	<u>58,196</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 238,096</u>	<u>\$ 58,196</u>	<u>\$ 62,589</u>	<u>\$ 4,393</u>

See accompanying notes to the basic financial statements.

**MCCULLOCH COUNTY**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2011**

	<b>Private- Purpose <u>Trusts/Funds</u></b>	<b>Agency <u>Funds</u></b>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 266,427	\$ 273,384
Receivables:		
Due from Other Funds	-	13,475
Due from Others	-	588,978
Inventory	-	837
Total Assets	<u>266,427</u>	<u>876,674</u>
<b>LIABILITIES</b>		
Accounts Payable	-	145,497
Due to Other Funds	-	720,626
Amount in Asset Forfeiture	-	10,551
Total Liabilities	<u>\$ -</u>	<u>\$ 876,674</u>
<b>NET ASSETS</b>		
Held in Trust and/or Escrow	<u>266,427</u>	<u>-</u>
Total Net Assets	<u>\$ 266,427</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

**MCCULLOCH COUNTY**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2011**

		<b>Private- Purpose <u>Trusts/Funds</u></b>
<b>ADDITIONS</b>		
Contributions	\$	33,075
Interest		<u>3,387</u>
Total Additions		<u>36,462</u>
 <b>DEDUCTIONS</b>		
Refunds of Contributions		<u>236,041</u>
Total Deductions		<u>236,041</u>
Change in Net Assets		(199,579)
Net Assets - Beginning of the Year		<u>466,006</u>
Net Assets - End of the Year	\$	<u><u>266,427</u></u>

See accompanying notes to the basic financial statements.

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

**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, 2011**

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, 2011**

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	\$ 204,060
Debt Service Fund	85,919
Special Ad Valorem	209,737
Road & Bridge Precinct #1	118,092
Road & Bridge Precinct #2	119,290
Road & Bridge Precinct #3	304,256
Road & Bridge Precinct #4	224,337
Interest and Sinking	71,862
Other Governmental Funds	<u>162,068</u>
Total Restricted Cash	<u>\$1,499,621</u>

These restricted net assets are listed below in detail:

Special Purposes

General Fund

Records Management	\$ 47,563
Salary Supplement Excess	1,394
Courthouse Security	48,624
Probate Training	8,222
JP Technology	6,577
Archive Fees	68,638
Video Fees	1,697

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Document Restoration	\$	6,935
Voting Machine Rental		8,410
Conservation Dam Maintenance		6,000
Subtotal - General Fund	\$	<u>204,060</u>
Special Ad Valorem Fund	\$	<u>209,737</u>
Interest and Sinking	\$	<u>71,862</u>
Road & Bridge Precincts		
Road & Bridge Precinct #1	\$	118,092
Road & Bridge Precinct #2		119,290
Road & Bridge Precinct #3		304,256
Road & Bridge Precinct #4		224,337
Subtotal - Road & Bridge Precincts	\$	<u>765,975</u>
Other Governmental Funds		
Library Fund	\$	57,281
Law Library Fund		16,165
Hot Check Fund		2,271
Water Grant Fund		25
Special Road Repair Precincts #1 & #3		85,921
Courthouse Restoration		405
Subtotal - Other Governmental Funds	\$	<u>162,068</u>
Total Special Services	\$	<u><u>1,413,702</u></u>
Total Debt Service	\$	<u><u>85,919</u></u>

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

**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.

**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 funds are the Permanent Improvement Fund and the Interest and Sinking Fund. Both debt service funds are considered major funds.

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

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, 2011**

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.

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Receivables

Receivables at September 30, 2011 consist of miscellaneous accounts receivable, property taxes, amounts due from other funds, and accrued interest on investments.

The detail of Accounts Receivable consists of the following:

	Current	Noncurrent Restricted	
Accounts Receivable - Miscellaneous	\$ 646,711	\$ 6,112	
Taxes	149,492	30,283	
Interest Receivable	317	412	
Totals	\$ 796,520	\$ 36,807	

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, 2011**

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.

Reservations of Fund Balance

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

Vehicle Contingency	\$ <u>23,000</u>
Special Purposes	
General Fund	\$ 204,060
Special Ad Valorem	208,844
Road & Bridge Precincts	
Precinct No. 1	113,613
Precinct No. 2	115,945
Precinct No. 3	300,404
Precinct No. 4	222,474
Interest and Sinking	62,589
Other Governmental	<u>162,068</u>
Total Special Services	\$ <u>1,389,997</u>
Debt Service	\$ <u>82,522</u>

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

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, 2011 (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, 2011 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, 2011**

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, 2011.

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, 2011:

Fund	Transfers In	Transfers Out
General Fund	\$ 210,273	\$ 63,454
Special Ad Valorem	294	-
Interest and Sinking	-	186,355
Library	52,046	21
Law Library	-	245
Road and Bridge Precinct No. 1	2,663	27
Road and Bridge Precinct No. 2	1,892	19
Road and Bridge Precinct No. 3	1,604	23
Road and Bridge Precinct No. 4	730	302
Combined Road and Bridge	-	294
Permanent Improvement	-	18,762
	<u>\$ 269,502</u>	<u>\$ 269,502</u>

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

**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 \$2,725,175 and the bank balance totaled \$2,772,198. The carrying amount includes \$2,294,322 reported in the Statement of Net Assets, with the remaining balance consisting of agency funds and trust accounts. Of the bank balances, \$737,404 was insured by the federal deposit insurance corporation and \$2,034,794 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, 2011**

**NOTE 5 - CAPITAL ASSETS AND DEPRECIATION**

Capital asset activity for the year ended September 30, 2011 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	7,885,565	18,758	-	7,904,323
Equipment	1,330,725	52,363	-	1,383,088
Vehicles	320,939	-	-	320,939
Subtotal	9,537,229	596,214	-	10,133,443
Accumulated depreciation:				
Buildings	(780,100)	(158,662)	-	(938,762)
Equipment	(711,699)	(110,011)	-	(821,710)
Vehicles	(290,594)	(14,339)	-	(304,933)
Subtotal	(1,782,393)	(283,012)	-	(2,065,405)
Net other capital assets	7,754,836	313,202	-	8,068,038
Net capital assets	<u>\$ 7,977,214</u>	<u>\$ 313,202</u>	<u>\$ -</u>	<u>\$ 8,290,416</u>

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION, continued

Depreciation was charged to the functions as follows:

General Administration	\$	336
Tax Administration		5,454
Judicial and Legal		3,664
Public Safety		21,984
Community Development		8,016
Courthouse and Buildings		143,256
Highway and Road		99,998
Miscellaneous		304
Total depreciation expense	\$	283,012

The County has incurred \$70,000 for architect fees for a future jail project. This amount has also been recorded as construction in progress.

NOTE 6 - EMPLOYEE PENSIONS

Plan Description

McCulloch County provides pension benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 618 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

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

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

NOTE 6 - EMPLOYEE PENSIONS, continued

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 2011 is 7.00%. The deposit rate payable for the employee members for the calendar year 2011 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, 2011, the annual pension cost for the TCDRS plan for its employees was \$76,670 and the actual contributions were \$76,670.

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, 2009 and December 31, 2010, the basis for determining the contributions rates for calendar years 2010 and 2011. The December 31, 2010 actuarial valuation is the most recent valuation.

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

NOTE 6 - EMPLOYEE PENSIONS, continued

ACTUARIAL VALUATION INFORMATION

Actuarial Valuation Date	12/31/08	12/31/09	12/31/10
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>	5.30%	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

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, 2009	\$ 69,653	100%	\$ 0
September 30, 2010	74,788	100%	0
September 30, 2011	76,670	100%	0

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

NOTE 6 - EMPLOYEE PENSIONS, continued

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll <sup>1</sup> (c)	UAAL as a % of Covered Payroll ((b-a)/c)
12/31/08	\$ 2,588,233	\$ 2,384,123	\$ (204,110)	108.56%	\$ 987,851	(20.66%)
12/31/09	2,701,177	2,375,821	(325,356)	113.69%	1,015,374	(32.04%)
12/31/10	2,736,855	2,485,638	(251,217)	110.11%	1,069,374	(23.49%)

<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.

For the year ending September 30, 2011, all employees were required to take any unused vacation before year end. Therefore, no accrual has been made for accrued unpaid compensation.

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

**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, 2011. 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, 2012	\$ 11,171
(2 Kyocera Digital Copiers)	September 30, 2013	8,423
	September 30, 2014	<u>4,914</u>
		<u>\$ 24,508</u>
CTWP Leasing - Sheriff		
(Kyocera Digital Copier)	September 30, 2012	<u>\$ 408</u>
		<u>\$ 408</u>
CTWP Leasing - Justice of the Peace	September 30, 2012	\$ 1,776
(Kyocera Digital Copier)	September 30, 2013	1,776
	September 30, 2014	1,776
	September 30, 2015	1,776
	September 30, 2016	<u>1,332</u>
		<u>\$ 8,436</u>



**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

NOTE 9 - OPERATING LEASE COMMITMENTS, continued

CTWP Leasing - County Treasurer/County Judge	September 30, 2012	\$	2,676
(Kyocera Digital Copier)	September 30, 2013		2,676
	September 30, 2014		<u>2,676</u>
		\$	<u><u>8,028</u></u>
 CTWP Leasing - Extension Office	September 30, 2012	\$	2,700
(Kyocera Color Copier)	September 30, 2013		2,700
	September 30, 2014		<u>2,025</u>
		\$	<u><u>7,425</u></u>
 Marlin Leasing - County Attorney			
(Computer/Software)	September 30, 2012	\$	<u>2,688</u>
		\$	<u><u>2,688</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, 2011**

**NOTE 10 - LONG-TERM LIABILITIES**

Long-term liability activity for the year ended September 30, 2011 includes the following:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Notes payable:					
CNB #100521900- Sheriff	\$ 11,620	\$ -	\$ 11,620	\$ -	\$ -
CNB #1001544100- Precinct #3	17,000	-	17,000	-	-
Deere Credit- Precinct #3	138,010	-	5,169	132,841	5,377
CNB #1001115600- Precinct #4	138,946	-	32,385	106,561	33,950
Bonds payable:					
General Obligation Refunding Bond, Series 2009	95,000	-	45,000	50,000	50,000
Certificates of Obligation, Series 2008	1,370,000	-	85,000	1,285,000	85,000
Total long-term liabilities	<u>\$ 1,770,576</u>	<u>\$ -</u>	<u>\$ 196,174</u>	<u>\$ 1,574,402</u>	<u>\$ 174,327</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.

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

NOTE 10 - LONG-TERM LIABILITIES, continued

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

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

**Certificates of Obligation, Series 2008**

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

**General Obligation Refunding Bond, Series 2009**

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

Debt Maturity

Debt service requirements at September 30, 2011 are as follows:

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

NOTE 10 - LONG-TERM LIABILITIES, continued

**Deere Credit - Precinct #3**

Year Ended September 30	Principal	Interest	Total
2012	\$ 5,377	\$ 5,343	\$ 10,720
2013	5,593	5,127	10,720
2014	5,818	4,902	10,720
2015	116,053	4,668	120,721
	<u>\$ 132,841</u>	<u>\$ 20,040</u>	<u>\$ 152,881</u>

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

Year Ended September 30	Principal	Interest	Total
2012	\$ 33,950	\$ 4,807	\$ 38,757
2013	35,491	3,266	38,757
2014	37,120	1,637	38,757
	<u>\$ 106,561</u>	<u>\$ 9,710</u>	<u>\$ 116,271</u>

**Certificates of Obligation, Series 2008**

Year Ended September 30	Principal	Interest	Total
2012	\$ 85,000	\$ 48,791	\$ 133,791
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 - 2021	565,000	114,100	679,100
2022 - 2023	255,000	14,618	269,618
	<u>\$ 1,285,000</u>	<u>\$ 338,692</u>	<u>\$ 1,623,692</u>

**McCULLOCH COUNTY**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

NOTE 10 - LONG-TERM LIABILITIES, continued

**General Obligation Refunding Bond, Series 2009**

Year Ended September 30	Principal	Interest	Total
2012	\$ 50,000	\$ 2,250	\$ 52,250
	\$ 50,000	\$ 2,250	\$ 52,250

NOTE 11 - DEFERRED REVENUE

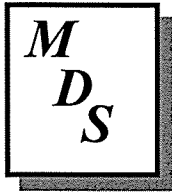
As of September 30, 2011, \$5,000 of deferred income is recorded in the General Fund which is a deferred salary supplement which has not been earned as of year end.

NOTE 12 - WALDRIP BRIDGE IMPROVEMENTS

The County jointly owns the Waldrip Bridge with Coleman County. McCulloch County has a twenty-five (25) percent ownership and Coleman County has a seventy-five (75) percent ownership. The Counties applied for a Texas Department of Transportation (TXDoT) grant funded by TXDoT and the U.S. Department of Transportation for major improvements to the bridge. The total cost of the improvements was as follows:

Total Cost of the Improvements	\$2,333,749
Less: In-kind improvements to be funded by McCulloch and Coleman Counties	- <u>233,375</u>
Amount contributed by U.S. Department of Transportation and TXDoT	<u>\$2,100,374</u>
Amount funded by U.S. Department of Transportation (80%)	\$ 420,075
Amount funded by TXDoT (20%)	<u>105,018</u>
McCulloch County's Share (25%)	<u>\$ 525,093</u>

**FEDERAL SECTION**



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

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Michael D. Schaffner, CPA

Jodi L. Crudginton, 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, 2011, which collectively comprise McCulloch County's basic financial statements and have issued our report thereon dated November 22, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

*A 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  
November 22, 2011



**MCCULLOCH COUNTY  
SCHEDULE OF AUDIT FINDINGS AND RESPONSES  
SEPTEMBER 30, 2011**

**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 \$2,193 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.

## **SUPPLEMENTAL SECTION**

**MCCULLOCH COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (BUDGETARY BASIS)**  
**DEBT SERVICE (PERMANENT IMPROVEMENT) FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	<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	\$ 37,732	\$ 37,732	\$ 41,247	\$ 3,515
Interest Earned	2,000	2,000	156	(1,844)
Total Revenues	<u>39,732</u>	<u>39,732</u>	<u>41,403</u>	<u>1,671</u>
<b><u>EXPENDITURES</u></b>				
Current				
Repairs and Maintenance	<u>39,732</u>	<u>39,732</u>	<u>3,851</u>	<u>35,881</u>
Total Expenditures	<u>39,732</u>	<u>39,732</u>	<u>3,851</u>	<u>35,881</u>
Excess Revenues Over (Under) Expenditures	-	-	37,552	37,552
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Transfers In	-	-	-	-
Transfers Out	-	-	(18,762)	(18,762)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(18,762)</u>	<u>(18,762)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	-	18,790	18,790
Fund Balance - Beginning	<u>63,732</u>	<u>63,732</u>	<u>63,732</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 63,732</u>	<u>\$ 63,732</u>	<u>\$ 82,522</u>	<u>\$ 18,790</u>

MCCULLOCH COUNTY

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL (BUDGETARY BASIS)

LIBRARY

FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
General Revenues				
Interest Earned	\$ 750	\$ 750	\$ 129	\$ (621)
Charges for Services				
Desk	2,500	2,500	2,207	(293)
Copy Machine	3,500	3,500	1,974	(1,526)
Other Revenue	-	200	940	740
Miscellaneous	200	-	-	-
Operating Grants and Contributions				
City of Brady	45,480	45,480	42,000	(3,480)
G Rollie White Grant	-	-	3,500	3,500
Lone Star Library Grant	-	-	727	727
Memorials	3,000	3,000	2,940	(60)
Total Revenues	<u>55,430</u>	<u>55,430</u>	<u>54,417</u>	<u>(1,013)</u>
<b>EXPENDITURES</b>				
Current				
Librarian	26,066	26,066	26,065	1
Assistant's Salary	20,879	20,879	19,875	1,004
Part Time Salary	15,468	15,468	14,672	796
Longevity Pay	1,155	1,155	1,155	-
Payroll Taxes	4,690	4,725	4,711	14
Group Insurance	12,804	12,769	12,608	161
Retirement	3,367	3,367	3,297	70
Office Supplies	1,100	1,530	1,530	-
Postage	500	500	200	300
Books	11,000	11,000	9,738	1,262
Computer Expense	400	400	-	400
Copy Machine Supplies	1,600	473	102	371
Internet Expense	1,035	1,035	983	52
Subscriptions	-	20	20	-
Audit Expense	1,000	1	-	1
Building and Lawn Maintenance	1,750	-	-	-
Out of County Travel	300	300	-	300
Utilities	6,800	7,350	7,350	-
Book Repairs	500	500	-	500
Repairs and Maintenance	-	1,750	519	1,231
Insurance	3,300	3,300	3,300	-
G R White Grant	-	2,969	2,969	-
Lone Star Library Grant	-	770	770	-
Lease Payments	-	1,126	1,126	-
Total Expenditures	<u>113,714</u>	<u>117,453</u>	<u>110,990</u>	<u>6,463</u>
Excess Revenues Over (Under) Expenditures	(58,284)	(62,023)	(56,573)	5,450
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	45,480	45,480	52,046	6,566
Transfers Out	-	-	(21)	(21)
Total Other Financing Sources (Uses)	<u>45,480</u>	<u>45,480</u>	<u>52,025</u>	<u>6,545</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(12,804)	(16,543)	(4,548)	11,995
Fund Balance - Beginning	<u>61,829</u>	<u>61,829</u>	<u>61,829</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 49,025</u>	<u>\$ 45,286</u>	<u>\$ 57,281</u>	<u>\$ 11,995</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, 2011

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
General Revenues				
Interest Earned	\$ -	\$ -	\$ 31	\$ 31
Charges for Services				
Court Fines	3,675	3,675	4,970	1,295
Total Revenues	<u>3,675</u>	<u>3,675</u>	<u>5,001</u>	<u>1,326</u>
<b>EXPENDITURES</b>				
Current				
Books	3,675	2,595	334	2,261
Computer Software	-	1,080	1,076	4
Total Expenditures	<u>3,675</u>	<u>3,675</u>	<u>1,410</u>	<u>2,265</u>
Excess Revenues Over (Under) Expenditures	-	-	3,591	3,591
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	(245)	(245)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(245)</u>	<u>(245)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	-	3,346	3,346
Fund Balance - Beginning	<u>12,819</u>	<u>12,819</u>	<u>12,819</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 12,819</u>	<u>\$ 12,819</u>	<u>\$ 16,165</u>	<u>\$ 3,346</u>

MCCULLOCH COUNTY

COMBINING STATEMENT OF NET ASSETS - GOVERNMENTAL ACTIVITIES

SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	9-30-11
<b>ASSETS</b>										
Current Assets										
Cash, including time deposits	\$ 975,958	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 975,958
Receivables, net										
Accounts	646,711	-	-	-	-	-	-	-	-	646,711
Taxes	149,492	-	-	-	-	-	-	-	-	149,492
Interest	317	-	-	-	-	-	-	-	-	317
Prepaid Insurance	82,137	-	-	-	-	-	-	-	-	82,137
Total Current Assets	1,854,615	-	-	-	-	-	-	-	-	1,854,615
Noncurrent Assets										
Restricted Cash, including time deposits	204,060	82,184	209,450	92,522	104,261	278,175	206,496	61,262	79,954	1,318,364
Restricted Receivables										
Accounts	-	338	58	1,141	856	1,207	1,185	1,327	-	6,112
Due From Other Funds	-	-	-	16,638	12,571	17,506	17,278	-	-	64,993
Taxes	-	3,397	625	4,417	3,312	4,672	4,587	9,273	1,000	30,283
Interest	-	-	268	63	33	-	48	-	-	412
Investment in Equity	-	-	-	7,500	-	7,500	-	-	85,000	100,000
Certificate of Obligation Fees, net of amortization	21,045	-	-	-	-	-	-	-	-	21,045
Bond Fees, net of amortization	1,111	-	-	-	-	-	-	-	-	1,111
Land	100,201	-	83,177	25,000	3,000	5,000	1,000	-	5,000	222,378
Construction Work in Progress	70,000	-	-	-	-	-	-	-	-	70,000
Other Capital Assets, net of depreciation	6,870,578	-	-	58,729	30,820	687,411	218,640	-	201,860	8,068,038
Total Noncurrent Assets	7,266,995	85,919	293,578	206,010	154,853	1,001,471	449,234	71,862	372,814	9,902,736
Total Assets	9,121,610	85,919	293,578	206,010	154,853	1,001,471	449,234	71,862	372,814	11,757,351
<b>LIABILITIES</b>										
Current Liabilities										
Accounts Payable	262,976	-	664	4,189	1,743	3,984	2,485	-	3,886	279,927
Due to Other Funds	64,993	-	-	-	-	-	-	-	-	64,993
Interest Payable	16,921	-	-	-	-	820	2,772	-	-	20,513
Notes Payable	-	-	-	-	-	5,377	33,950	-	-	39,327
Certificates of Obligation/Bonds Payable	135,000	-	-	-	-	-	-	-	-	135,000
Deferred Revenue	5,000	-	-	-	-	-	-	-	-	5,000
Total Current Liabilities	484,890	-	664	4,189	1,743	10,181	39,207	-	3,886	544,760
Noncurrent Liabilities										
Notes Payable	-	-	-	-	-	127,464	72,611	-	-	200,075
Certificates of Obligation/Bonds Payable	1,200,000	-	-	-	-	-	-	-	-	1,200,000
Total Noncurrent Liabilities	1,200,000	-	-	-	-	127,464	72,611	-	-	1,400,075
Total Liabilities	1,684,890	-	664	4,189	1,743	137,645	111,818	-	3,886	1,944,835
<b>NET ASSETS</b>										
Invested in Capital Assets, net or related debt	5,705,779	-	83,177	83,729	33,820	559,570	113,079	-	206,860	6,786,014
Unrestricted	1,526,881	-	-	-	-	-	-	-	-	1,526,881
Restricted For:										
Special Purposes	204,060	-	209,737	118,092	119,290	304,256	224,337	71,862	162,088	1,413,702
Debt Service	-	85,919	-	-	-	-	-	-	-	85,919
Total Net Assets	7,436,720	85,919	292,914	201,821	153,110	863,826	337,416	71,862	368,928	9,812,516

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>										
General Revenues	\$ 1,820,116	\$ 41,367	\$ 7,233	\$ 53,776	\$ 40,331	\$ 56,879	\$ 55,844	\$ 193,762	\$ -	\$ 2,269,308
Property Taxes	489,787	-	-	-	-	-	-	-	-	489,787
Sales Tax	461	-	-	-	-	-	-	-	-	461
Other Taxes	7,089	156	1,481	390	400	679	598	233	242	11,268
Interest Income										
Charges for Services										
General Government										
General Administration										
County Judge	284	-	-	-	-	-	-	-	-	284
Fees of Office	1,100	-	-	-	-	-	-	-	-	1,100
Probate Training	1,384	-	-	-	-	-	-	-	-	1,384
Total General Administration										
Tax Administration										
Tax Assessor-Collector	79,486	-	-	-	-	-	-	-	-	79,486
Fees of Office	12,674	-	-	-	-	-	-	-	-	12,674
Child Protection Fee	92,160	-	-	-	-	-	-	-	-	92,160
Total Tax Administration										
Non-Departmental										
Courthouse Security	3,289	-	-	-	-	-	-	-	-	3,289
State Trust	21,282	-	-	-	-	-	-	-	-	21,282
Pretrial Diversion	775	-	-	-	-	-	-	-	-	775
Reimbursed Revenue	73	-	-	-	-	-	-	-	-	73
Other Revenue	2,658	-	-	-	-	-	-	-	-	2,658
Court Fines	-	-	-	-	-	-	-	-	4,970	4,970
Total Non-Departmental	28,077	-	-	-	-	-	-	-	4,970	33,047
Judicial and Legal										
Justice of Peace	30,570	-	-	-	-	-	-	-	-	30,570
Fees of Office	1,409	-	-	-	-	-	-	-	-	1,409
Hot Check Collection	528	-	-	-	-	-	-	-	-	528
Out of County Service										

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
Justice of Peace - continued										
Courthouse Security	\$ 6,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,049
Court Fines	81,268	-	-	-	-	-	-	-	-	81,268
Parks and Wildlife	1,686	-	-	-	-	-	-	-	-	1,686
Passthrough Collection	50	-	-	-	-	-	-	-	-	50
Omni Base Charges	4,279	-	-	-	-	-	-	-	-	4,279
Technology Fees	6,079	-	-	-	-	-	-	-	-	6,079
Small Claims	746	-	-	-	-	-	-	-	-	746
Perdue Collections	10,288	-	-	-	-	-	-	-	-	10,288
Reimbursed Revenue	55	-	-	-	-	-	-	-	-	55
County Attorney	-	-	-	-	-	-	-	-	4,323	4,323
District Clerk										
Fees of Office	34,618	-	-	-	-	-	-	-	-	34,618
Restoration and Preservation	2,139	-	-	-	-	-	-	-	-	2,139
Court Reporter Fees	1,125	-	-	-	-	-	-	-	-	1,125
Adult Restitution	4,111	-	-	-	-	-	-	-	-	4,111
Victim Restitution	279	-	-	-	-	-	-	-	-	279
Alternative Disposition Restitution	1,192	-	-	-	-	-	-	-	-	1,192
Court Fines	18,156	-	-	-	-	-	-	-	-	18,156
Technology Fund	785	-	-	-	-	-	-	-	-	785
County Clerk										
Fees of Office	50,344	-	-	-	-	-	-	-	-	50,344
Video Fees	380	-	-	-	-	-	-	-	-	380
Restoration and Preservation	1,603	-	-	-	-	-	-	-	-	1,603
Archive Fees	10,314	-	-	-	-	-	-	-	-	10,314
Records Management	11,028	-	-	-	-	-	-	-	-	11,028
Crimestopper Fee	60	-	-	-	-	-	-	-	-	60
Pretrial Diversion	212	-	-	-	-	-	-	-	-	212
Guardianship Fee	1,100	-	-	-	-	-	-	-	-	1,100
Technology Fee	90	-	-	-	-	-	-	-	-	90
Court Record Preservation	10	-	-	-	-	-	-	-	-	10
Other Judicial - District										
Juvenile Restitution	650	-	-	-	-	-	-	-	-	650
Reimbursed Revenue - Jurors	4,046	-	-	-	-	-	-	-	4,323	4,046
Total Judicial and Legal	285,249	-	-	-	-	-	-	-	4,323	289,572



MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Public Safety										
Sheriff										
Fees of Office	\$ 27,073	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,073
Estray Sale	3,013	-	-	-	-	-	-	-	-	3,013
Reimbursed Revenue	23	-	-	-	-	-	-	-	-	23
Other Revenue	268	-	-	-	-	-	-	-	-	268
Jail										
Other Revenue	2,285	-	-	-	-	-	-	-	-	2,285
Total Public Safety	32,662	-	-	-	-	-	-	-	-	32,662
Community Development										
Library Revenue	-	-	-	-	-	-	-	-	5,121	5,121
Total Community Development	-	-	-	-	-	-	-	-	5,121	5,121
Highways and Roads										
Auto Registration	-	-	-	112,449	84,861	119,676	117,500	-	-	434,486
Lateral Road	-	-	-	4,245	3,184	4,490	4,409	-	-	16,328
Court Fines	-	-	-	8,954	6,191	8,267	8,573	-	-	31,985
Oversize/Overweight	-	-	-	-	-	464	-	-	-	464
Gross Weight	-	-	-	2,471	1,853	2,613	2,566	-	-	9,503
Reimbursed Revenue	-	-	-	434	434	434	800	-	-	2,102
Other Revenue	-	-	-	-	74	87	282	-	-	443
Total Highways and Roads	-	-	-	128,553	96,597	136,031	134,130	-	-	495,311
Total Charges for Services	439,532	-	-	128,553	96,597	136,031	134,130	-	14,414	949,257
Operating Grants and Contributions										
Salary Supplements										
County Judge	15,217	-	-	-	-	-	-	-	-	15,217
County Attorney	20,833	-	-	-	-	-	-	-	-	20,833
Library Memorials/Donation	-	-	-	-	-	-	-	-	2,940	2,940
Vine Grant	6,874	-	-	-	-	-	-	-	-	6,874
HAVA Grant	1,798	-	-	-	-	-	-	-	-	1,798
Indigent Defense Grant	8,567	-	-	-	-	-	-	-	-	8,567
City of Brady	-	-	-	-	-	-	-	-	42,000	42,000
Lone Star Library Grant	-	-	-	-	-	-	-	-	727	727

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Operating Grants and Contributions - continued										
G Rollie White Grant									3,500 \$	3,500
Total Operating Grants and Contributions	53,289								49,167	102,456
Capital Grants and Contributions										
EECBG Grant	40,303									40,303
Waldrip Bridge Grant - Federal					420,075					420,075
Waldrip Bridge Grant - State					105,018					105,018
Total Capital Grants and Contributions	40,303				525,093					565,396
Total Revenues	2,850,577	41,523	8,714	182,719	137,328	718,682	190,572	193,995	63,823	4,387,933
<b>EXPENDITURES</b>										
General Administration										
County Judge										
Salary	51,696									51,696
Secretary Salary	22,336									22,336
Longevity Pay	580									580
Payroll Taxes	6,004									6,004
Group Insurance	12,608									12,608
Retirement	5,265									5,265
Document Preservation	54									54
Office Supplies	244									244
Postage	68									68
Juvenile Board Judge	600									600
Dues and Subscriptions	200									200
Out of County Travel	1,183									1,183
Probate Training	375									375
Office Equipment Repairs	85									85
Operating Lease Payments	1,381									1,381
Depreciation	336									336
Total County Judge	103,015									103,015
Total General Administration	103,015									103,015

MCCULLOCH COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Financial Administration										
County Treasurer										
Salary	\$ 34,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,221
Deputy Salary	22,337	-	-	-	-	-	-	-	-	22,337
Longevity Pay	900	-	-	-	-	-	-	-	-	900
Part Time Salary	10,954	-	-	-	-	-	-	-	-	10,954
Payroll Taxes	5,358	-	-	-	-	-	-	-	-	5,358
Group Insurance	12,608	-	-	-	-	-	-	-	-	12,608
Retirement	4,022	-	-	-	-	-	-	-	-	4,022
Payroll Deposit Services	1,897	-	-	-	-	-	-	-	-	1,897
Document Preservation	295	-	-	-	-	-	-	-	-	295
Computer Expense	999	-	-	-	-	-	-	-	-	999
Office Supplies	1,031	-	-	-	-	-	-	-	-	1,031
Postage	29	-	-	-	-	-	-	-	-	29
Office Equipment Repairs	310	-	-	-	-	-	-	-	-	310
Operating Lease Payments	1,381	-	-	-	-	-	-	-	-	1,381
Out of County Travel	1,220	-	-	-	-	-	-	-	-	1,220
Total County Treasurer	97,562	-	-	-	-	-	-	-	-	97,562
Total Financial Administration	97,562	-	-	-	-	-	-	-	-	97,562
Tax Administration										
Tax Assessor/Collector										
Salary	34,221	-	-	-	-	-	-	-	-	34,221
Deputy Salary	21,406	-	-	-	-	-	-	-	-	21,406
Part Time Salary	7,137	-	-	-	-	-	-	-	-	7,137
Longevity Pay	365	-	-	-	-	-	-	-	-	365
Payroll Taxes	4,609	-	-	-	-	-	-	-	-	4,609
Group Insurance	14,903	-	-	-	-	-	-	-	-	14,903
Retirement	3,919	-	-	-	-	-	-	-	-	3,919
Document Preservation	180	-	-	-	-	-	-	-	-	180
Office Supplies	1,697	-	-	-	-	-	-	-	-	1,697
Postage	52	-	-	-	-	-	-	-	-	52
Dues and Subscriptions	85	-	-	-	-	-	-	-	-	85
Appraisal District	64,714	-	-	-	-	-	-	-	-	64,714
Telephone	1,500	-	-	-	-	-	-	-	-	1,500
Utilities	6,328	-	-	-	-	-	-	-	-	6,328
Office Equipment Repairs	30	-	-	-	-	-	-	-	-	30

MCCULLOCH COUNTY  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS**  
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Tax Administration - continued										
Tax Assessor/Collector - continued										
Out of County Travel	\$ 1,766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,766
Depreciation	5,454	-	-	-	-	-	-	-	-	5,454
Total Tax Assessor/Collector	168,366	-	-	-	-	-	-	-	-	168,366
Total Tax Administration	168,366	-	-	-	-	-	-	-	-	168,366
Non-Departmental										
Park Caretaker	3,600	-	-	-	-	-	-	-	-	3,600
Unemployment Compensation	4,000	-	-	-	-	-	-	-	-	4,000
Ambulance Service	200,000	-	-	-	-	-	-	-	-	200,000
Telephone (DPS & TR)	1,372	-	-	-	-	-	-	-	-	1,372
Legal Notices	1,462	-	-	-	-	-	-	-	-	1,462
Other Governmental	10,681	-	-	-	-	-	-	-	-	10,681
Election Expense	21,681	-	-	-	-	-	-	-	-	21,681
Bonds and Insurance	57,132	-	-	-	-	-	-	-	-	57,132
Other General Expense	11,044	-	-	-	-	-	-	-	-	11,044
Child Welfare Grant	2,000	-	-	-	-	-	-	-	-	2,000
Other Equipment - EOC	15,735	-	-	-	-	-	-	-	-	15,735
Total Non-Departmental	328,707	-	-	-	-	-	-	-	-	328,707
Judicial and Legal										
Justice of the Peace										
Salary	34,221	-	-	-	-	-	-	-	-	34,221
Deputy Salary	19,431	-	-	-	-	-	-	-	-	19,431
Part Time Salary	8,794	-	-	-	-	-	-	-	-	8,794
Longevity Pay	355	-	-	-	-	-	-	-	-	355
Payroll Taxes	4,831	-	-	-	-	-	-	-	-	4,831
Group Insurance	6,337	-	-	-	-	-	-	-	-	6,337
Retirement	3,780	-	-	-	-	-	-	-	-	3,780
Office Supplies	1,077	-	-	-	-	-	-	-	-	1,077
Postage	16	-	-	-	-	-	-	-	-	16
Omni Base Charges	984	-	-	-	-	-	-	-	-	984
Parks and Wildlife	1,857	-	-	-	-	-	-	-	-	1,857
Technology Fund	8,915	-	-	-	-	-	-	-	-	8,915
Out of County Service Fees	1,184	-	-	-	-	-	-	-	-	1,184

MCCULLOCH COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
Justice of the Peace - continued										
Copy Paper	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76
Hot Check Restitution	1,182	-	-	-	-	-	-	-	-	1,182
Perdue Expenses	9,911	-	-	-	-	-	-	-	-	9,911
Telephone	1,206	-	-	-	-	-	-	-	-	1,206
Small Claims	91	-	-	-	-	-	-	-	-	91
Out of County Travel	640	-	-	-	-	-	-	-	-	640
Utilities	5,015	-	-	-	-	-	-	-	-	5,015
Courthouse Security	835	-	-	-	-	-	-	-	-	835
Office Equipment Repairs	130	-	-	-	-	-	-	-	-	130
Fines Reimbursement	80	-	-	-	-	-	-	-	-	80
Total Justice of the Peace	110,948	-	-	-	-	-	-	-	-	110,948
County Attorney										
Salary	55,054	-	-	-	-	-	-	-	-	55,054
Deputy Salary	22,337	-	-	-	-	-	-	-	-	22,337
Longevity Pay	410	-	-	-	-	-	-	-	-	410
Payroll Taxes	6,059	-	-	-	-	-	-	-	-	6,059
Group Insurance	12,608	-	-	-	-	-	-	-	-	12,608
Retirement	5,447	-	-	-	-	-	-	-	-	5,447
Office Supplies	551	-	-	-	-	-	-	-	-	551
Computer Expense	2,350	-	-	-	-	-	-	-	-	2,350
Cell Phone	113	-	-	-	-	-	-	-	-	113
Out of County Travel	994	-	-	-	-	-	-	-	-	994
Court Appointed Civil Attorney	2,000	-	-	-	-	-	-	-	-	2,000
Office Stipend	6,000	-	-	-	-	-	-	-	-	6,000
Equipment	153	-	-	-	-	-	-	-	-	153
Operating Lease Payments	4,897	-	-	-	-	-	-	-	-	4,897
Total County Attorney	118,973	-	-	-	-	-	-	-	-	118,973
County Clerk										
Salary	34,221	-	-	-	-	-	-	-	-	34,221
Deputy Salary	41,812	-	-	-	-	-	-	-	-	41,812
Longevity Pay	2,035	-	-	-	-	-	-	-	-	2,035
Payroll Taxes	5,982	-	-	-	-	-	-	-	-	5,982

MCCULLOCH COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
County Clerk - continued										
Group Insurance	\$ 18,912	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,912
Retirement	5,465	-	-	-	-	-	-	-	-	5,465
Office Supplies	2,184	-	-	-	-	-	-	-	-	2,184
Postage	22	-	-	-	-	-	-	-	-	22
Operating Supplies	29	-	-	-	-	-	-	-	-	29
Copier/Machine and Supplies	223	-	-	-	-	-	-	-	-	223
Out of County Travel	1,262	-	-	-	-	-	-	-	-	1,262
Document Preservation	6,555	-	-	-	-	-	-	-	-	6,555
Records Management	2,810	-	-	-	-	-	-	-	-	2,810
Telephone	1,089	-	-	-	-	-	-	-	-	1,089
Operating Lease Payments	2,473	-	-	-	-	-	-	-	-	2,473
Grants - HAVA	290	-	-	-	-	-	-	-	-	290
Depreciation Expense	2,914	-	-	-	-	-	-	-	-	2,914
Total County Clerk	128,278	-	-	-	-	-	-	-	-	128,278
District Clerk										
Salary	34,221	-	-	-	-	-	-	-	-	34,221
Deputy Salary	32,869	-	-	-	-	-	-	-	-	32,869
Longevity Pay	190	-	-	-	-	-	-	-	-	190
Payroll Taxes	5,316	-	-	-	-	-	-	-	-	5,316
Group Insurance	14,904	-	-	-	-	-	-	-	-	14,904
Retirement	3,972	-	-	-	-	-	-	-	-	3,972
Office Supplies	2,541	-	-	-	-	-	-	-	-	2,541
Postage	156	-	-	-	-	-	-	-	-	156
Office Equipment Repairs	500	-	-	-	-	-	-	-	-	500
Out of County Travel	1,106	-	-	-	-	-	-	-	-	1,106
Document Preservation	5,402	-	-	-	-	-	-	-	-	5,402
Equipment	1,291	-	-	-	-	-	-	-	-	1,291
Operating Lease Payments	2,473	-	-	-	-	-	-	-	-	2,473
Depreciation Expense	750	-	-	-	-	-	-	-	-	750
Total District Clerk	105,691	-	-	-	-	-	-	-	-	105,691

MCCULLOCH COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge		Road and Bridge		Road and Bridge		Interest and Sinking	Other Governmental Funds		Total Governmental Funds
				Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4	Funds	Funds				
Other Judicial - District													
Juvenile Board Judge	\$ 2,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,900
Payroll Taxes	360	-	-	-	-	-	-	-	-	-	-	-	360
District Attorney Office Expense	52,250	-	-	-	-	-	-	-	-	-	-	-	52,250
Adult Probation	7,025	-	-	-	-	-	-	-	-	-	-	-	7,025
District Judge Court Coordinator	7,712	-	-	-	-	-	-	-	-	-	-	-	7,712
District Attorney - Other	1,200	-	-	-	-	-	-	-	-	-	-	-	1,200
Court Reporter	28,487	-	-	-	-	-	-	-	-	-	-	-	28,487
Court Reporter Expense	1,425	-	-	-	-	-	-	-	-	-	-	-	1,425
Court Reporter Travel	368	-	-	-	-	-	-	-	-	-	-	-	368
Court Appointed Defense Expert	6,433	-	-	-	-	-	-	-	-	-	-	-	6,433
Court Appointed Defense Attorneys	52,473	-	-	-	-	-	-	-	-	-	-	-	52,473
Court Appointed CPS Attorney	22,658	-	-	-	-	-	-	-	-	-	-	-	22,658
Jurors	4,984	-	-	-	-	-	-	-	-	-	-	-	4,984
Juvenile Detention	13,985	-	-	-	-	-	-	-	-	-	-	-	13,985
Juvenile Probation	23,104	-	-	-	-	-	-	-	-	-	-	-	23,104
Court Appointed Juvenile Attorney	3,275	-	-	-	-	-	-	-	-	-	-	-	3,275
Administrative Judge Assessment	897	-	-	-	-	-	-	-	-	-	-	-	897
Capital Case Public Defender	1,602	-	-	-	-	-	-	-	-	-	-	-	1,602
Total Other Judicial - District	231,138	-	-	-	-	-	-	-	-	-	-	-	231,138
Other Judicial - County													
Court Appointed Defense Attorney	2,569	-	-	-	-	-	-	-	-	-	-	-	2,569
Visiting Judge	1,276	-	-	-	-	-	-	-	-	-	-	-	1,276
Jurors	146	-	-	-	-	-	-	-	-	-	-	-	146
Miscellaneous	395	-	-	-	-	-	-	-	-	-	-	-	395
Total Other Judicial - County	4,386	-	-	-	-	-	-	-	-	-	-	-	4,386
Total Judicial and Legal	699,414	-	-	-	-	-	-	-	-	-	-	-	699,414
Public Safety													
Sheriff													
Salary	41,566	-	-	-	-	-	-	-	-	-	-	-	41,566
Deputies' Salaries	189,794	-	-	-	-	-	-	-	-	-	-	-	189,794
Overtime	719	-	-	-	-	-	-	-	-	-	-	-	719
Longevity Pay	3,180	-	-	-	-	-	-	-	-	-	-	-	3,180
Payroll Taxes	18,258	-	-	-	-	-	-	-	-	-	-	-	18,258
Group Insurance	36,260	-	-	-	-	-	-	-	-	-	-	-	36,260

MCCULLOCH COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Public Safety - continued										
Sheriff - continued										
Retirement	\$ 16,205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,205
Document Preservation	2,032	-	-	-	-	-	-	-	-	2,032
Office Supplies	354	-	-	-	-	-	-	-	-	354
Postage	54	-	-	-	-	-	-	-	-	54
Computer Hardware	2,175	-	-	-	-	-	-	-	-	2,175
Computer Software	2,520	-	-	-	-	-	-	-	-	2,520
Fuel & Lubricants	30,762	-	-	-	-	-	-	-	-	30,762
Uniforms	459	-	-	-	-	-	-	-	-	459
Video Fees	27	-	-	-	-	-	-	-	-	27
Auto Repairs	2,304	-	-	-	-	-	-	-	-	2,304
Telephone	11,167	-	-	-	-	-	-	-	-	11,167
Tires and Tubes	1,442	-	-	-	-	-	-	-	-	1,442
Out of County Travel	224	-	-	-	-	-	-	-	-	224
Seminar/Out of County Travel	1,448	-	-	-	-	-	-	-	-	1,448
Other Equipment	542	-	-	-	-	-	-	-	-	542
Interest	641	-	-	-	-	-	-	-	-	641
Vine Grant	6,874	-	-	-	-	-	-	-	-	6,874
Equipment	400	-	-	-	-	-	-	-	-	400
Operating Lease Payments	1,541	-	-	-	-	-	-	-	-	1,541
Depreciation	20,655	-	-	-	-	-	-	-	-	20,655
<b>Total Sheriff</b>	<b>391,603</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>391,603</b>
County Jail										
Jailers	103,379	-	-	-	-	-	-	-	-	103,379
Part Time Employees	30,391	-	-	-	-	-	-	-	-	30,391
Longevity Pay	1,160	-	-	-	-	-	-	-	-	1,160
Payroll Taxes	9,928	-	-	-	-	-	-	-	-	9,928
Group Insurance	25,222	-	-	-	-	-	-	-	-	25,222
Retirement	6,590	-	-	-	-	-	-	-	-	6,590
Operating Supplies	15,228	-	-	-	-	-	-	-	-	15,228
Copier Machine and Supplies	227	-	-	-	-	-	-	-	-	227
Prisoner Boarding	85,750	-	-	-	-	-	-	-	-	85,750
Groceries	15,456	-	-	-	-	-	-	-	-	15,456
Medical	36,807	-	-	-	-	-	-	-	-	36,807



MCCULLOUGH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Public Safety - continued										
County Jail - continued										
Repairs and Maintenance	\$ 8,702	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,702
Utilities	30,352	-	-	-	-	-	-	-	-	30,352
Depreciation	1,329	-	-	-	-	-	-	-	-	1,329
Total County Jail	370,521	-	-	-	-	-	-	-	-	370,521
Total Public Safety	762,124	-	-	-	-	-	-	-	-	762,124
Community Development										
County Extension										
Salary	21,924	-	-	-	-	-	-	-	-	21,924
Deputy Salary	21,910	-	-	-	-	-	-	-	-	21,910
Longevity Pay	315	-	-	-	-	-	-	-	-	315
Payroll Taxes	3,390	-	-	-	-	-	-	-	-	3,390
Group Insurance	6,304	-	-	-	-	-	-	-	-	6,304
Retirement	1,555	-	-	-	-	-	-	-	-	1,555
Operating Supplies	68	-	-	-	-	-	-	-	-	68
Office Supplies	1,176	-	-	-	-	-	-	-	-	1,176
Postage	423	-	-	-	-	-	-	-	-	423
Out of County Travel - CA	8,312	-	-	-	-	-	-	-	-	8,312
Out of County Travel - FCS	3,855	-	-	-	-	-	-	-	-	3,855
Stock Show/Conference	1,200	-	-	-	-	-	-	-	-	1,200
Telephone	2,243	-	-	-	-	-	-	-	-	2,243
Utilities	3,892	-	-	-	-	-	-	-	-	3,892
Copier Machine and Supplies	163	-	-	-	-	-	-	-	-	163
Fuel and Oil	2,324	-	-	-	-	-	-	-	-	2,324
Operating Lease Payments	2,436	-	-	-	-	-	-	-	-	2,436
Depreciation	565	-	-	-	-	-	-	-	-	565
Total County Extension	82,055	-	-	-	-	-	-	-	-	82,055
Library										
Librarian Salary	-	-	-	-	-	-	-	-	26,065	26,065
Employees' Salaries	-	-	-	-	-	-	-	-	34,547	34,547
Longevity Pay	-	-	-	-	-	-	-	-	1,155	1,155
Payroll Taxes	-	-	-	-	-	-	-	-	4,711	4,711
Group Insurance	-	-	-	-	-	-	-	-	12,608	12,608

MCCULLOCH COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Community Development - continued										
Library - continued										
Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,297	\$ 3,297
Supplies	-	-	-	-	-	-	-	-	1,530	1,530
Repairs & Maintenance	-	-	-	-	-	-	-	-	519	519
Utilities	-	-	-	-	-	-	-	-	7,350	7,350
Books	-	-	-	-	-	-	-	-	9,738	9,738
Copy Machine Supplies	-	-	-	-	-	-	-	-	102	102
Internet Expense	-	-	-	-	-	-	-	-	983	983
Subscriptions	-	-	-	-	-	-	-	-	20	20
Insurance	-	-	-	-	-	-	-	-	3,300	3,300
Postage	-	-	-	-	-	-	-	-	200	200
Grant Expenses	-	-	-	-	-	-	-	-	3,739	3,739
Operating Lease - Copier	-	-	-	-	-	-	-	-	1,126	1,126
Depreciation	-	-	-	-	-	-	-	-	7,451	7,451
Total Library	-	-	-	-	-	-	-	-	118,441	118,441
Total Community Development	82,055	-	-	-	-	-	-	-	118,441	200,496
Courthouse and Buildings										
Part Time Salary	18,000	-	-	-	-	-	-	-	-	18,000
Payroll Taxes	1,378	-	-	-	-	-	-	-	-	1,378
Operating Supplies	3,182	-	-	-	-	-	-	-	-	3,182
Internet Fees	5,209	-	-	-	-	-	-	-	-	5,209
Utilities	29,421	-	-	-	-	-	-	-	-	29,421
Repairs and Maintenance	12,676	3,851	-	-	-	-	-	-	-	16,527
Telephone	6,512	-	-	-	-	-	-	-	-	6,512
Lawn Maintenance	6,429	-	-	-	-	-	-	-	-	6,429
Christmas Lights	1,000	-	-	-	-	-	-	-	-	1,000
Courthouse Security	1,460	-	-	-	-	-	-	-	-	1,460
Interest	57,050	-	-	-	-	-	-	-	-	57,050
Equipment	614	-	-	-	-	-	-	-	-	614
Operating Lease Payments	1,200	-	-	-	-	-	-	-	-	1,200
Amortization	3,484	-	-	-	-	-	-	-	-	3,484
Depreciation	143,256	-	-	-	-	-	-	-	-	143,256
Total Courthouse & Buildings	290,871	3,851	-	-	-	-	-	-	-	294,722

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
<b>Health and Human Services</b>										
Veterans Officer										
Veteran Service Officer Salary	\$ 8,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,151
Payroll Taxes	615	-	-	-	-	-	-	-	-	615
Office Supplies	217	-	-	-	-	-	-	-	-	217
Telephone	212	-	-	-	-	-	-	-	-	212
Total Veterans Officer	9,195	-	-	-	-	-	-	-	-	9,195
Total Health and Human Services	9,195	-	-	-	-	-	-	-	-	9,195
<b>Miscellaneous County Expense</b>										
Salaries	-	-	-	-	-	-	-	-	3,516	3,516
Payroll Taxes	-	-	-	-	-	-	-	-	284	284
Retirement	-	-	-	-	-	-	-	-	226	226
Supplies	-	-	-	-	-	-	-	-	45	45
Hot Check Restitution	-	-	-	-	-	-	-	-	277	277
Books	-	-	-	-	-	-	-	-	334	334
Computer Expense	-	-	-	-	-	-	-	-	1,076	1,076
Out of County Travel	512	-	-	-	-	-	-	-	125	637
Election Redistricting	6,000	-	-	-	-	-	-	-	-	6,000
Copy Machine and Supplies	654	-	-	-	-	-	-	-	-	654
Predator Control	13,500	-	-	-	-	-	-	-	-	13,500
Audit	35,375	-	-	-	-	-	-	-	-	35,375
Board of Development	20,000	-	-	-	-	-	-	-	-	20,000
Postal Expense	8,862	-	-	-	-	-	-	-	-	8,862
Volunteer Fire Department	4,200	-	-	-	-	-	-	-	-	4,200
Community Center	2,400	-	-	-	-	-	-	-	-	2,400
Autopsy/Indigent Burial	8,529	-	-	-	-	-	-	-	-	8,529
MHMR Subsidy	3,000	-	-	-	-	-	-	-	-	3,000
Grants - Miscellaneous	1,000	-	-	-	-	-	-	-	-	1,000
Depreciation	304	-	-	-	-	-	-	-	-	304
Total Miscellaneous County Expense	104,336	-	-	-	-	-	-	-	5,883	110,219
<b>Highway and Road</b>										
Commissioner's Salary	-	-	-	30,993	30,993	30,993	30,993	-	-	123,972
Employees' Salary	-	-	-	50,196	42,415	36,352	27,244	-	-	156,207
Part Time Salary	-	-	-	-	-	-	16,203	-	-	16,203
Longevity Pay	-	-	-	220	1,375	-	475	-	-	2,070

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS

FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Highway and Road - continued										
Payroll Taxes	\$ -	\$ -	\$ -	6,196 \$	5,744 \$	5,069 \$	5,457 \$	-	\$ -	22,466
Group Insurance	-	-	-	18,912	12,608	6,830	9,457	-	-	47,807
Retirement	-	-	-	5,664	3,986	3,626	3,630	-	-	16,906
Supplies	-	-	-	3,868	3,319	4,345	10,394	-	-	21,926
Fuel and Oil	-	-	-	17,351	15,370	29,957	26,550	-	-	89,228
Repairs and Maintenance	-	-	664	2,225	12,955	4,870	11,641	-	1,736	34,091
Utilities	-	-	-	1,218	1,334	1,258	1,284	-	-	5,094
Tires and Tubes	-	-	-	2,091	6,743	3,122	2,677	-	-	14,633
Out of County Travel	-	-	-	874	754	1,424	671	-	-	3,723
Materials	-	-	1,070	5,781	1,928	47,589	12,163	-	-	68,521
Insurance	-	-	-	5,000	5,000	5,000	4,000	-	-	19,000
Mobile Phone	-	-	-	466	401	-	584	-	-	1,451
Equipment	-	-	-	2,600	4,200	4,500	1,000	-	-	12,300
Interest	-	-	-	-	-	5,864	5,410	-	-	11,274
Operating Lease Payments	-	-	-	40,654	-	-	-	-	-	40,654
Depreciation	-	-	-	6,358	3,825	39,197	50,618	-	-	99,998
Total Highway and Road	-	-	1,734	200,667	152,950	229,996	220,441	-	1,736	807,524
Total Expenditures	2,645,645	3,851	1,734	200,667	152,950	229,996	220,441	-	126,060	3,581,344
Excess (Deficiency) of Revenues Over Expenditures	204,932	37,672	6,980	(17,948)	(15,622)	488,686	(29,869)	193,995	(62,237)	806,589
<b>OTHER FINANCING SOURCES (USES)</b>										
Sale of Assets	-	-	-	3,700	1,500	1,000	2,500	-	-	8,700
Transfers In	210,273	-	294	2,663	1,992	1,604	730	-	52,046	269,502
Transfers Out	(63,454)	(18,762)	-	(27)	(19)	(23)	(302)	(186,355)	(560)	(269,502)
Total Other Financing Sources (Uses)	146,819	(18,762)	294	6,336	3,373	2,581	2,928	(186,355)	51,486	8,700
Change in Net Assets	351,751	18,910	7,274	(11,612)	(12,249)	491,267	(26,941)	7,640	(10,751)	815,289
Net Assets - Beginning	7,084,969	67,009	285,640	213,433	165,359	372,559	364,357	64,222	379,679	8,997,227
Net Assets - Ending	\$ 7,436,720	\$ 85,919	\$ 292,914	\$ 201,821	\$ 153,110	\$ 863,826	\$ 337,416	\$ 71,862	\$ 368,928	\$ 9,812,516

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF NET ASSETS**  
**OTHER GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2011**

	<u>Library Fund</u>	<u>Law Library Fund</u>	<u>Hot Check Fund</u>	<u>Rochelle Water Grant</u>	<u>Courthouse Restoration Grant</u>	<u>Special Road Repair Precincts #1 &amp; #3</u>	<u>Totals 9-30-11</u>
<b>ASSETS</b>							
Current Assets							
Cash, including time deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables, net	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Total Current Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Noncurrent Assets							
Restricted cash, including time deposits	59,990	16,262	2,351	25	405	921	79,954
Restricted Receivables	1,000	-	-	-	-	-	1,000
Due from Other Funds	-	-	-	-	-	85,000	85,000
Investment in Equity	5,000	-	-	-	-	-	5,000
Land	201,860	-	-	-	-	-	201,860
Other Capital Assets, net of depreciation	267,850	16,262	2,351	25	405	85,921	372,814
Total Noncurrent Assets	<u>267,850</u>	<u>16,262</u>	<u>2,351</u>	<u>25</u>	<u>405</u>	<u>85,921</u>	<u>372,814</u>
Total Assets	<u>\$ 267,850</u>	<u>\$ 16,262</u>	<u>\$ 2,351</u>	<u>\$ 25</u>	<u>\$ 405</u>	<u>\$ 85,921</u>	<u>\$ 372,814</u>
<b>LIABILITIES</b>							
Liabilities							
Accounts Payable	\$ 3,709	\$ 97	\$ 80	\$ -	\$ -	\$ -	\$ 3,886
Total Liabilities	<u>3,709</u>	<u>97</u>	<u>80</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,886</u>
<b>NET ASSETS</b>							
Invested in Capital Assets, net of related debt	206,860	-	-	-	-	-	206,860
Restricted for Special Purposes	57,281	16,165	2,271	25	405	85,921	162,068
Total Net Assets	<u>\$ 264,141</u>	<u>\$ 16,165</u>	<u>\$ 2,271</u>	<u>\$ 25</u>	<u>\$ 405</u>	<u>\$ 85,921</u>	<u>\$ 368,928</u>

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS

OTHER GOVERNMENTAL FUNDS  
YEAR ENDED SEPTEMBER 30, 2011

	Combined Road & Bridge	Library Fund	Library Fund	Law Library Fund	Hot Check Fund	Rochelle Water Grant	Courthouse Restoration Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-11
<b>REVENUES</b>									
General Revenues	\$ 1	\$ 129	\$ 31	\$ 5	\$		1	75	\$ 242
Interest Earned	-	-	-	4,323	-	-	-	-	4,323
Charges for Services	-	5,121	-	-	-	-	-	-	5,121
County Attorney Fees	-	-	4,970	-	-	-	-	-	4,970
Library Revenue	-	-	-	-	-	-	-	-	-
Court Fines	-	-	-	-	-	-	-	-	-
Operating Grants and Contributions	-	42,000	-	-	-	-	-	-	42,000
City of Brady	-	727	-	-	-	-	-	-	727
Lone Star Library Grant	-	3,500	-	-	-	-	-	-	3,500
G Rollie White Grant	-	2,940	-	-	-	-	-	-	2,940
Memorials	-	54,417	5,001	4,328	-	-	1	75	63,823
<b>Total Revenues</b>	<b>1</b>	<b>54,417</b>	<b>5,001</b>	<b>4,328</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>75</b>	<b>63,823</b>
<b>EXPENDITURES</b>									
Community Development									
Library									
Librarian Salary	-	26,065	-	-	-	-	-	-	26,065
Employees' Salaries	-	34,547	-	-	-	-	-	-	34,547
Longevity Pay	-	1,155	-	-	-	-	-	-	1,155
Payroll Taxes	-	4,711	-	-	-	-	-	-	4,711
Group Insurance	-	12,608	-	-	-	-	-	-	12,608
Retirement	-	3,297	-	-	-	-	-	-	3,297
Supplies	-	1,530	-	-	-	-	-	-	1,530
Repairs & Maintenance	-	519	-	-	-	-	-	-	519
Utilities	-	7,350	-	-	-	-	-	-	7,350
Books	-	9,738	-	-	-	-	-	-	9,738
Copy Machine Supplies	-	102	-	-	-	-	-	-	102
Internet Expense	-	983	-	-	-	-	-	-	983
Subscriptions	-	20	-	-	-	-	-	-	20
Insurance	-	3,300	-	-	-	-	-	-	3,300
Postage	-	200	-	-	-	-	-	-	200
Grant Expenses	-	3,739	-	-	-	-	-	-	3,739
Operating Lease - Copier	-	1,126	-	-	-	-	-	-	1,126
Depreciation	-	7,451	-	-	-	-	-	-	7,451
<b>Total Community Development</b>	<b>-</b>	<b>118,441</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>118,441</b>
Highways and Roads									
Combined Road and Bridge	1,736	-	-	-	-	-	-	-	1,736
Repairs and Maintenance	1,736	-	-	-	-	-	-	-	1,736
<b>Total Highways and Roads</b>	<b>1,736</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,736</b>

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS

OTHER GOVERNMENTAL FUNDS  
YEAR ENDED SEPTEMBER 30, 2011

	Combined Road & Bridge	Library Fund	Law Library Fund	Hot Check Fund	Rochelle Water Grant	Courthouse Restoration Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-11
Miscellaneous	\$ -	\$ -	\$ -	\$ 3,516	\$ -	\$ -	\$ -	\$ 3,516
Salaries	-	-	-	284	-	-	-	284
Payroll Taxes	-	-	-	226	-	-	-	226
Retirement	-	-	-	45	-	-	-	45
Supplies	-	-	-	277	-	-	-	277
Hot Check Restitution	-	-	-	-	-	-	-	334
Books	-	-	334	-	-	-	-	334
Computer Expense	-	-	1,076	-	-	-	-	1,076
Out of County Travel	-	-	-	125	-	-	-	125
Total Miscellaneous	-	-	1,410	4,473	-	-	-	5,883
Total Expenditures	1,736	118,441	1,410	4,473	-	-	-	126,060
Excess (Deficiency) of Revenues Over Expenditures	(1,735)	(64,024)	3,591	(145)	-	1	75	(62,237)
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In	-	52,046	-	-	-	-	-	52,046
Transfers Out	(294)	(21)	(245)	-	-	-	-	(560)
Total Other Financing Sources (Uses)	(294)	52,025	(245)	-	-	-	-	51,486
Change in Net Assets	(2,029)	(11,999)	3,346	(145)	-	1	75	(10,751)
Net Assets - Beginning	2,029	276,140	12,819	2,416	25	404	85,846	379,679
Net Assets - Ending	-	264,141	16,165	2,271	25	405	85,921	368,928

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>										
General Revenues	\$ 1,814,838	\$ 41,247	\$ 7,213	\$ 53,621	\$ 40,215	\$ 56,714	\$ 55,683	\$ 190,515	\$ -	\$ 2,260,046
Property Taxes	489,787	-	-	-	-	-	-	-	-	489,787
Sales Tax	461	-	-	-	-	-	-	-	-	461
Other Taxes	9,825	156	1,634	432	423	679	624	233	242	14,248
Interest Income										
Charges for Services										
General Government										
General Administration										
County Judge										
Fees of Office	284	-	-	-	-	-	-	-	-	284
Probate Training	1,100	-	-	-	-	-	-	-	-	1,100
Total General Administration	1,384	-	-	-	-	-	-	-	-	1,384
Tax Administration										
Tax Assessor-Collector										
Fees of Office	95,062	-	-	-	-	-	-	-	-	95,062
Child Protection Fee	12,674	-	-	-	-	-	-	-	-	12,674
Total Tax Administration	107,736	-	-	-	-	-	-	-	-	107,736
Non-Departmental										
Courthouse Security	3,289	-	-	-	-	-	-	-	-	3,289
State Trust	21,282	-	-	-	-	-	-	-	-	21,282
Reimbursed Revenue	73	-	-	-	-	-	-	-	-	73
Pretrial Diversion	775	-	-	-	-	-	-	-	-	775
Other Revenue	227	-	-	-	-	-	-	-	-	227
Court Fines	-	-	-	-	-	-	-	-	4,970	4,970
Total Non-Departmental	25,646	-	-	-	-	-	-	-	4,970	30,616
Judicial and Legal										
Justice of Peace										
Fees of Office	21,900	-	-	-	-	-	-	-	-	21,900
Hot Check Collection	1,409	-	-	-	-	-	-	-	-	1,409
Out of County Service	528	-	-	-	-	-	-	-	-	528



MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
Justice of the Peace - continued										
Courthouse Security	\$ 6,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,049
Court Fines	81,268	-	-	-	-	-	-	-	-	81,268
Omni Base Charges	4,279	-	-	-	-	-	-	-	-	4,279
Passthrough Collection	50	-	-	-	-	-	-	-	-	50
Parks and Wildlife	1,686	-	-	-	-	-	-	-	-	1,686
Small Claims	746	-	-	-	-	-	-	-	-	746
Perdue Collections	10,288	-	-	-	-	-	-	-	-	10,288
Technology Fees	6,079	-	-	-	-	-	-	-	-	6,079
Reimbursed Revenue	55	-	-	-	-	-	-	-	-	55
County Attorney	-	-	-	-	-	-	-	-	4,323	4,323
County Attorney Fees	-	-	-	-	-	-	-	-	-	-
District Clerk	-	-	-	-	-	-	-	-	-	-
Fees of Office	17,289	-	-	-	-	-	-	-	-	17,289
Restoration and Preservation	2,139	-	-	-	-	-	-	-	-	2,139
Court Reporter Fees	1,125	-	-	-	-	-	-	-	-	1,125
Adult Restitution	4,111	-	-	-	-	-	-	-	-	4,111
Court Fines	18,156	-	-	-	-	-	-	-	-	18,156
Alternative Disposition Restitution	1,192	-	-	-	-	-	-	-	-	1,192
Victim Restitution	279	-	-	-	-	-	-	-	-	279
Technology Fund	785	-	-	-	-	-	-	-	-	785
County Clerk	-	-	-	-	-	-	-	-	-	-
Fees of Office	50,052	-	-	-	-	-	-	-	-	50,052
Video Fees	380	-	-	-	-	-	-	-	-	380
Restoration and Preservation	1,603	-	-	-	-	-	-	-	-	1,603
Archive Fees	10,314	-	-	-	-	-	-	-	-	10,314
Records Management	11,028	-	-	-	-	-	-	-	-	11,028
Crimestopper Fee	60	-	-	-	-	-	-	-	-	60
Guardianship Fee	1,100	-	-	-	-	-	-	-	-	1,100
Technology Fee	90	-	-	-	-	-	-	-	-	90
Pretrial Diversion	212	-	-	-	-	-	-	-	-	212
Court Record Preservation	10	-	-	-	-	-	-	-	-	10
Other Judicial - District	-	-	-	-	-	-	-	-	-	-
Reimbursed Revenue - Jurors	4,046	-	-	-	-	-	-	-	-	4,046
Juvenile Restitution	650	-	-	-	-	-	-	-	-	650
Total Judicial and Legal	258,958	-	-	-	-	-	-	-	4,323	263,281

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Public Safety										
Sheriff										
Fees of Office	\$ 26,831	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,831
Estray Sale	3,013	-	-	-	-	-	-	-	-	3,013
Reimbursed Revenue	23	-	-	-	-	-	-	-	-	23
Other Revenue	268	-	-	-	-	-	-	-	-	268
Jail										
Other Revenue	2,285	-	-	-	-	-	-	-	-	2,285
Total Public Safety	32,420	-	-	-	-	-	-	-	-	32,420
Community Development										
Library Revenue	-	-	-	-	-	-	-	-	5,121	5,121
Total Community Development	-	-	-	-	-	-	-	-	5,121	5,121
Highways and Roads										
Auto Registration	-	-	-	112,449	84,861	119,676	117,500	-	-	434,486
Lateral Road	-	-	-	4,245	3,184	4,490	4,409	-	-	16,328
Court Fines	-	-	-	8,954	6,191	8,267	8,573	-	-	31,985
Oversize/Overweight	-	-	-	-	-	464	-	-	-	464
Gross Weight	-	-	-	2,471	1,853	2,613	2,566	-	-	9,503
Reimbursed Revenue	-	-	-	434	434	434	800	-	-	2,102
Other Revenue	-	-	-	-	74	87	282	-	-	443
Total Highways and Roads	-	-	-	128,553	96,597	136,031	134,130	-	-	495,311
Total Charges for Services	426,144	-	-	128,553	96,597	136,031	134,130	-	14,414	935,869
Operating Grants and Contributions										
Salary Supplements	15,217	-	-	-	-	-	-	-	-	15,217
County Judge	20,833	-	-	-	-	-	-	-	-	20,833
County Attorney	-	-	-	-	-	-	-	-	2,940	2,940
Library Memorials/Donation	-	-	-	-	-	-	-	-	42,000	42,000
City of Brady	-	-	-	-	-	-	-	-	727	727
Lone Star Library Grant	-	-	-	-	-	-	-	-	-	6,874
Vine Grant	6,874	-	-	-	-	-	-	-	-	1,798
HAVA Grant	1,798	-	-	-	-	-	-	-	-	8,567
Indigent Defense Grant	8,567	-	-	-	-	-	-	-	-	3,500
G Rollie White Grant	-	-	-	-	-	-	-	-	-	-

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Operating Grants and Contributions - continued										
TDRA Grant	\$ -	\$ -	\$ -	\$ -	\$ -	18,652	8,399	\$ -	\$ -	27,051
Total Operating Grants and Contributions	53,289	-	-	-	-	18,652	8,399	-	49,167	129,507
Capital Grants and Contributions										
EECBG Grant	40,303	-	-	-	-	-	-	-	-	40,303
Waldrip Bridge Grant - Federal	-	-	-	-	-	420,075	-	-	-	420,075
Waldrip Bridge Grant - State	-	-	-	-	-	105,018	-	-	-	105,018
Total Capital Grants and Contributions	40,303	-	-	-	-	525,093	-	-	-	565,396
Total Revenues	2,834,647	41,403	8,847	182,606	137,235	737,169	198,836	190,748	63,823	4,395,314
<b>EXPENDITURES</b>										
General Administration										
County Judge										
Current										
Salary	33,096	-	-	-	-	-	-	-	-	33,096
Deputy Assistant	22,336	-	-	-	-	-	-	-	-	22,336
Longevity Pay	580	-	-	-	-	-	-	-	-	580
Salary Supplement	15,000	-	-	-	-	-	-	-	-	15,000
Emergency Management	3,600	-	-	-	-	-	-	-	-	3,600
Payroll Taxes	6,004	-	-	-	-	-	-	-	-	6,004
Group Insurance	12,608	-	-	-	-	-	-	-	-	12,608
Retirement	5,265	-	-	-	-	-	-	-	-	5,265
Document Preservation	54	-	-	-	-	-	-	-	-	54
Office Supplies	244	-	-	-	-	-	-	-	-	244
Postage	68	-	-	-	-	-	-	-	-	68
Dues and Subscriptions	200	-	-	-	-	-	-	-	-	200
Juvenile Board Judge	600	-	-	-	-	-	-	-	-	600
Out of County Travel	1,183	-	-	-	-	-	-	-	-	1,183
Probate Training	375	-	-	-	-	-	-	-	-	375
Office Equipment Repairs	85	-	-	-	-	-	-	-	-	85
Operating Lease Payments	1,381	-	-	-	-	-	-	-	-	1,381
Total County Judge	102,679	-	-	-	-	-	-	-	-	102,679
Total General Administration	102,679	-	-	-	-	-	-	-	-	102,679

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Financial Administration										
County Treasurer										
Current										
Salary	\$ 34,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,221
Deputy Assistant	22,337	-	-	-	-	-	-	-	-	22,337
Longevity Pay	900	-	-	-	-	-	-	-	-	900
Part Time Salary	10,954	-	-	-	-	-	-	-	-	10,954
Payroll Taxes	5,358	-	-	-	-	-	-	-	-	5,358
Group Insurance	12,608	-	-	-	-	-	-	-	-	12,608
Retirement	4,022	-	-	-	-	-	-	-	-	4,022
Payroll Deposit Services	1,897	-	-	-	-	-	-	-	-	1,897
Document Preservation	295	-	-	-	-	-	-	-	-	295
Office Supplies	1,031	-	-	-	-	-	-	-	-	1,031
Postage	29	-	-	-	-	-	-	-	-	29
Computer Expense	999	-	-	-	-	-	-	-	-	999
Office Equipment Repairs	310	-	-	-	-	-	-	-	-	310
Operating Lease Payments	1,381	-	-	-	-	-	-	-	-	1,381
Out of County Travel	1,220	-	-	-	-	-	-	-	-	1,220
Total County Treasurer	97,562	-	-	-	-	-	-	-	-	97,562
Total Financial Administration	97,562	-	-	-	-	-	-	-	-	97,562
Tax Administration										
Tax Assessor-Collector										
Current										
Salary	34,221	-	-	-	-	-	-	-	-	34,221
Deputy Salary	21,406	-	-	-	-	-	-	-	-	21,406
Part Time Salary	7,137	-	-	-	-	-	-	-	-	7,137
Longevity Pay	365	-	-	-	-	-	-	-	-	365
Payroll Taxes	4,609	-	-	-	-	-	-	-	-	4,609
Group Insurance	14,903	-	-	-	-	-	-	-	-	14,903
Retirement	3,919	-	-	-	-	-	-	-	-	3,919
Document Preservation	180	-	-	-	-	-	-	-	-	180
Office Supplies	1,697	-	-	-	-	-	-	-	-	1,697
Postage	52	-	-	-	-	-	-	-	-	52
Appraisal District	64,714	-	-	-	-	-	-	-	-	64,714
Telephone	1,500	-	-	-	-	-	-	-	-	1,500
Dues and Subscriptions	85	-	-	-	-	-	-	-	-	85

MCCULLOCH COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Tax Administration - continued										
Tax Assessor/Collector - continued										
Current - continued										
Utilities	\$ 6,328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,328
Office Equipment Repairs	30	-	-	-	-	-	-	-	-	30
Out of County Travel	1,766	-	-	-	-	-	-	-	-	1,766
Total Tax Assessor/Collector	162,912	-	-	-	-	-	-	-	-	162,912
Total Tax Administration	162,912	-	-	-	-	-	-	-	-	162,912
Non-Departmental										
Current										
Park Caretaker	3,600	-	-	-	-	-	-	-	-	3,600
Unemployment Tax	4,000	-	-	-	-	-	-	-	-	4,000
Ambulance Service	200,000	-	-	-	-	-	-	-	-	200,000
Telephone (DPS & TR)	1,372	-	-	-	-	-	-	-	-	1,372
Legal Notices	1,462	-	-	-	-	-	-	-	-	1,462
Other Governmental	10,681	-	-	-	-	-	-	-	-	10,681
Election Expense	21,681	-	-	-	-	-	-	-	-	21,681
Bonds and Insurance	64,132	-	-	-	-	-	-	-	-	64,132
Child Welfare Grant	2,000	-	-	-	-	-	-	-	-	2,000
Other General Expense	11,044	-	-	-	-	-	-	-	-	11,044
Other Equipment	15,735	-	-	-	-	-	-	-	-	15,735
Total Non-Departmental	335,707	-	-	-	-	-	-	-	-	335,707
Judicial and Legal										
Justice of the Peace										
Current										
Salary	34,221	-	-	-	-	-	-	-	-	34,221
Deputy Assistant	19,431	-	-	-	-	-	-	-	-	19,431
Longevity Pay	355	-	-	-	-	-	-	-	-	355
Part Time Salary	8,794	-	-	-	-	-	-	-	-	8,794
Payroll Taxes	4,831	-	-	-	-	-	-	-	-	4,831
Group Insurance	6,337	-	-	-	-	-	-	-	-	6,337
Retirement	3,780	-	-	-	-	-	-	-	-	3,780
Office Supplies	1,077	-	-	-	-	-	-	-	-	1,077
Postage	16	-	-	-	-	-	-	-	-	16
Omni Base Charges	984	-	-	-	-	-	-	-	-	984

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
Justice of the Peace - continued										
Current - continued										
Technology Fund	\$ 8,915	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,915
Parks and Wildlife	1,857	-	-	-	-	-	-	-	-	1,857
Small Claims	91	-	-	-	-	-	-	-	-	91
Out of County Service Fees	1,184	-	-	-	-	-	-	-	-	1,184
Copy Paper	76	-	-	-	-	-	-	-	-	76
Hot Check Restitution	1,182	-	-	-	-	-	-	-	-	1,182
Perdue Expenses	9,911	-	-	-	-	-	-	-	-	9,911
Telephone	1,206	-	-	-	-	-	-	-	-	1,206
Out of County Travel	640	-	-	-	-	-	-	-	-	640
Utilities	5,015	-	-	-	-	-	-	-	-	5,015
Office Equipment Repairs	130	-	-	-	-	-	-	-	-	130
Courthouse Security	835	-	-	-	-	-	-	-	-	835
Fine Reimbursement	80	-	-	-	-	-	-	-	-	80
Total Justice of the Peace	110,948	-	-	-	-	-	-	-	-	110,948
County Attorney										
Current										
Salary	34,221	-	-	-	-	-	-	-	-	34,221
Deputy Assistant	22,337	-	-	-	-	-	-	-	-	22,337
Longevity Pay	410	-	-	-	-	-	-	-	-	410
State Salary Supplement	20,833	-	-	-	-	-	-	-	-	20,833
Payroll Taxes	6,059	-	-	-	-	-	-	-	-	6,059
Group Insurance	12,608	-	-	-	-	-	-	-	-	12,608
Retirement	5,447	-	-	-	-	-	-	-	-	5,447
Computer Expense	2,350	-	-	-	-	-	-	-	-	2,350
Office Supplies	551	-	-	-	-	-	-	-	-	551
Cell Phone	113	-	-	-	-	-	-	-	-	113
Out of County Travel	994	-	-	-	-	-	-	-	-	994
Office Stipend	6,000	-	-	-	-	-	-	-	-	6,000
Court Appointed Civil Attorney Equipment	2,000	-	-	-	-	-	-	-	-	2,000
Operating Lease Payments	153	-	-	-	-	-	-	-	-	153
Total County Attorney	4,897	-	-	-	-	-	-	-	-	4,897
Total County Attorney	118,973	-	-	-	-	-	-	-	-	118,973

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
County Clerk										
Current										
Salary	\$ 34,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,221
Deputy Assistants	41,813	-	-	-	-	-	-	-	-	41,813
Longevity Pay	2,035	-	-	-	-	-	-	-	-	2,035
Payroll Taxes	5,982	-	-	-	-	-	-	-	-	5,982
Group Insurance	18,912	-	-	-	-	-	-	-	-	18,912
Retirement	5,465	-	-	-	-	-	-	-	-	5,465
Office Supplies	2,184	-	-	-	-	-	-	-	-	2,184
Postage	22	-	-	-	-	-	-	-	-	22
Operating Supplies	29	-	-	-	-	-	-	-	-	29
Copier Machine and Supplies	223	-	-	-	-	-	-	-	-	223
Out of County Travel	1,262	-	-	-	-	-	-	-	-	1,262
Document Preservation	6,555	-	-	-	-	-	-	-	-	6,555
Records Management	2,810	-	-	-	-	-	-	-	-	2,810
Telephone	1,089	-	-	-	-	-	-	-	-	1,089
Grants - HAVA	290	-	-	-	-	-	-	-	-	290
Operating Lease Payments	2,473	-	-	-	-	-	-	-	-	2,473
Total County Clerk	125,365	-	-	-	-	-	-	-	-	125,365
District Clerk										
Current										
Salary	34,221	-	-	-	-	-	-	-	-	34,221
Deputy Assistants	22,337	-	-	-	-	-	-	-	-	22,337
Salary - Part-time	10,532	-	-	-	-	-	-	-	-	10,532
Longevity Pay	190	-	-	-	-	-	-	-	-	190
Payroll Taxes	5,316	-	-	-	-	-	-	-	-	5,316
Group Insurance	14,904	-	-	-	-	-	-	-	-	14,904
Retirement	3,972	-	-	-	-	-	-	-	-	3,972
Office Supplies	2,541	-	-	-	-	-	-	-	-	2,541
Postage	156	-	-	-	-	-	-	-	-	156
Office Equipment Repairs	500	-	-	-	-	-	-	-	-	500
Out of County Travel	1,106	-	-	-	-	-	-	-	-	1,106
Document Preservation	5,402	-	-	-	-	-	-	-	-	5,402
Equipment	1,291	-	-	-	-	-	-	-	-	1,291
Operating Lease Payments	2,473	-	-	-	-	-	-	-	-	2,473
Total District Clerk	104,941	-	-	-	-	-	-	-	-	104,941

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
Other Judicial - District										
Current										
Payroll Taxes	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 360
District Attorney Office Expense	52,250	-	-	-	-	-	-	-	-	52,250
Adult Probation	7,025	-	-	-	-	-	-	-	-	7,025
Juvenile Board Judge	2,900	-	-	-	-	-	-	-	-	2,900
District Attorney - Other	1,200	-	-	-	-	-	-	-	-	1,200
Court Reporter	28,487	-	-	-	-	-	-	-	-	28,487
Court Reporter Professional Fees	1,425	-	-	-	-	-	-	-	-	1,425
Court Reporter Travel	368	-	-	-	-	-	-	-	-	368
County Appointed Defense Expert	6,433	-	-	-	-	-	-	-	-	6,433
District Judge Court Coordinator	7,712	-	-	-	-	-	-	-	-	7,712
Court Appointed Defense Attorneys	52,473	-	-	-	-	-	-	-	-	52,473
Court Appointed CPS Attorney	22,658	-	-	-	-	-	-	-	-	22,658
Jurors	4,984	-	-	-	-	-	-	-	-	4,984
Juvenile Detention	13,985	-	-	-	-	-	-	-	-	13,985
Juvenile Probation	23,104	-	-	-	-	-	-	-	-	23,104
Court Appointed Juvenile Attorney	3,275	-	-	-	-	-	-	-	-	3,275
Administrative Judge Assessment	897	-	-	-	-	-	-	-	-	897
Capital Case Public Defender	1,602	-	-	-	-	-	-	-	-	1,602
Total Other Judicial - District	231,138	-	-	-	-	-	-	-	-	231,138
Other Judicial - County										
Current										
Court Appointed Defense Attorney	2,569	-	-	-	-	-	-	-	-	2,569
Visiting Judge	1,276	-	-	-	-	-	-	-	-	1,276
Jurors	146	-	-	-	-	-	-	-	-	146
Miscellaneous	395	-	-	-	-	-	-	-	-	395
Total Other Judicial - County	4,386	-	-	-	-	-	-	-	-	4,386
Total Judicial and Legal	695,751	-	-	-	-	-	-	-	-	695,751
Public Safety Sheriff										
Current										
Salary	37,966	-	-	-	-	-	-	-	-	37,966
Deputies' Salaries	189,794	-	-	-	-	-	-	-	-	189,794



MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Public Safety - continued										
Sheriff - continued										
Current - continued										
Overtime Pay	\$ 719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 719
Longevity Pay	3,180	-	-	-	-	-	-	-	-	3,180
Emergency Management	3,600	-	-	-	-	-	-	-	-	3,600
Payroll Taxes	18,258	-	-	-	-	-	-	-	-	18,258
Group Insurance	36,260	-	-	-	-	-	-	-	-	36,260
Retirement	16,205	-	-	-	-	-	-	-	-	16,205
Document Preservation	2,032	-	-	-	-	-	-	-	-	2,032
Office Supplies	354	-	-	-	-	-	-	-	-	354
Postage	54	-	-	-	-	-	-	-	-	54
Computer Hardware	2,175	-	-	-	-	-	-	-	-	2,175
Computer Software	2,520	-	-	-	-	-	-	-	-	2,520
Fuel and Lubricants	30,762	-	-	-	-	-	-	-	-	30,762
Uniforms	459	-	-	-	-	-	-	-	-	459
Video Fees	27	-	-	-	-	-	-	-	-	27
Auto Repairs	2,304	-	-	-	-	-	-	-	-	2,304
Telephone	11,167	-	-	-	-	-	-	-	-	11,167
Tires and Tubes	1,442	-	-	-	-	-	-	-	-	1,442
Out of County Travel	224	-	-	-	-	-	-	-	-	224
Seminar Out of County Travel	1,448	-	-	-	-	-	-	-	-	1,448
Vine Grant	6,874	-	-	-	-	-	-	-	-	6,874
Other Equipment	542	-	-	-	-	-	-	-	-	542
Equipment	400	-	-	-	-	-	-	-	-	400
Operating Lease Payments	1,541	-	-	-	-	-	-	-	-	1,541
<b>Total Sheriff</b>	<b>370,307</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>370,307</b>
County Jail										
Current										
Jailers	103,379	-	-	-	-	-	-	-	-	103,379
Part Time Employees	30,391	-	-	-	-	-	-	-	-	30,391
Longevity Pay	1,160	-	-	-	-	-	-	-	-	1,160
Payroll Taxes	9,928	-	-	-	-	-	-	-	-	9,928
Group Insurance	25,222	-	-	-	-	-	-	-	-	25,222
Retirement	6,590	-	-	-	-	-	-	-	-	6,590

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Public Safety - continued										
County Jail - continued										
Current - continued										
Operating Supplies	\$ 15,228	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,228
Copier Machine and Supplies	227	-	-	-	-	-	-	-	-	227
Prisoner Boarding	85,750	-	-	-	-	-	-	-	-	85,750
Groceries	15,456	-	-	-	-	-	-	-	-	15,456
Medical	36,807	-	-	-	-	-	-	-	-	36,807
Repairs and Maintenance	8,702	-	-	-	-	-	-	-	-	8,702
Utilities	30,352	-	-	-	-	-	-	-	-	30,352
Total County Jail	369,192	-	-	-	-	-	-	-	-	369,192
Total Public Safety	739,499	-	-	-	-	-	-	-	-	739,499
Community Development										
County Extension										
Current										
Salary	21,924	-	-	-	-	-	-	-	-	21,924
Deputy Salary	21,910	-	-	-	-	-	-	-	-	21,910
Longevity Pay	315	-	-	-	-	-	-	-	-	315
Payroll Taxes	3,390	-	-	-	-	-	-	-	-	3,390
Group Insurance	6,304	-	-	-	-	-	-	-	-	6,304
Retirement	1,555	-	-	-	-	-	-	-	-	1,555
Operating Supplies	68	-	-	-	-	-	-	-	-	68
Office Supplies	1,176	-	-	-	-	-	-	-	-	1,176
Postage	423	-	-	-	-	-	-	-	-	423
Out of County Travel - CA	8,312	-	-	-	-	-	-	-	-	8,312
Out of County Travel - FCS	3,855	-	-	-	-	-	-	-	-	3,855
Stock Show/Conference	1,200	-	-	-	-	-	-	-	-	1,200
Telephone	2,243	-	-	-	-	-	-	-	-	2,243
Utilities	3,892	-	-	-	-	-	-	-	-	3,892
Copier Machine and Supplies	163	-	-	-	-	-	-	-	-	163
Fuel & Oil - Van	2,324	-	-	-	-	-	-	-	-	2,324
Operating Lease Payments	2,436	-	-	-	-	-	-	-	-	2,436
Total County Extension	81,490	-	-	-	-	-	-	-	-	81,490

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Community Development - continued										
Library										
Current										
Librarian Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,065	\$ 26,065
Employees' Salaries	-	-	-	-	-	-	-	-	34,547	34,547
Longevity Pay	-	-	-	-	-	-	-	-	1,155	1,155
Payroll Taxes	-	-	-	-	-	-	-	-	4,711	4,711
Group Insurance	-	-	-	-	-	-	-	-	12,608	12,608
Retirement	-	-	-	-	-	-	-	-	3,297	3,297
Supplies	-	-	-	-	-	-	-	-	1,530	1,530
Repairs & Maintenance	-	-	-	-	-	-	-	-	519	519
Utilities	-	-	-	-	-	-	-	-	7,350	7,350
Books	-	-	-	-	-	-	-	-	9,738	9,738
Copy Machine Supplies	-	-	-	-	-	-	-	-	102	102
Internet Expense	-	-	-	-	-	-	-	-	983	983
Subscriptions	-	-	-	-	-	-	-	-	20	20
Insurance	-	-	-	-	-	-	-	-	3,300	3,300
Miscellaneous Expense	-	-	-	-	-	-	-	-	200	200
Operating Lease - Copier	-	-	-	-	-	-	-	-	1,126	1,126
Grant Expenses	-	-	-	-	-	-	-	-	3,739	3,739
Total Library	-	-	-	-	-	-	-	-	110,990	110,990
Total Community Development	81,490	-	-	-	-	-	-	-	110,990	192,480
Courthouse and Buildings										
Current										
Part Time Salary	18,000	-	-	-	-	-	-	-	-	18,000
Payroll Taxes	1,378	-	-	-	-	-	-	-	-	1,378
Operating Supplies	3,182	-	-	-	-	-	-	-	-	3,182
Internet Fees	5,209	-	-	-	-	-	-	-	-	5,209
Utilities	29,421	-	-	-	-	-	-	-	-	29,421
Repairs and Maintenance	12,676	3,851	-	-	-	-	-	-	-	16,527
Telephone	6,512	-	-	-	-	-	-	-	-	6,512
Courthouse Security	1,460	-	-	-	-	-	-	-	-	1,460
Lawn Maintenance	6,429	-	-	-	-	-	-	-	-	6,429
Christmas Lights	1,000	-	-	-	-	-	-	-	-	1,000
Equipment	614	-	-	-	-	-	-	-	-	614
Operating Lease Payments	1,200	-	-	-	-	-	-	-	-	1,200
Total Courthouse & Buildings	87,081	3,851	-	-	-	-	-	-	-	90,932

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Health and Human Services										
Veterans Officer										
Current										
Veteran Service Officer Salary	\$ 8,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,151
Payroll Taxes	615	-	-	-	-	-	-	-	-	615
Office Supplies	217	-	-	-	-	-	-	-	-	217
Telephone	212	-	-	-	-	-	-	-	-	212
Total Veterans Officer	9,195	-	-	-	-	-	-	-	-	9,195
Total Health and Human Services	9,195	-	-	-	-	-	-	-	-	9,195
Miscellaneous County Expense										
Current										
Salaries	-	-	-	-	-	-	-	-	3,516	3,516
Payroll Taxes	-	-	-	-	-	-	-	-	284	284
Retirement	-	-	-	-	-	-	-	-	226	226
Copy Machine and Supplies	654	-	-	-	-	-	-	-	-	654
Predator Control	13,500	-	-	-	-	-	-	-	-	13,500
Audit	35,375	-	-	-	-	-	-	-	-	35,375
Board of Development	20,000	-	-	-	-	-	-	-	-	20,000
Postal Expense	8,862	-	-	-	-	-	-	-	-	8,862
Supplies	-	-	-	-	-	-	-	-	45	45
Hot Check Restitution	-	-	-	-	-	-	-	-	277	277
Books	-	-	-	-	-	-	-	-	334	334
Computer Expense	-	-	-	-	-	-	-	-	1,076	1,076
Out of County Travel	512	-	-	-	-	-	-	-	125	637
Election Redistricting	6,000	-	-	-	-	-	-	-	-	6,000
Volunteer Fire Department	4,200	-	-	-	-	-	-	-	-	4,200
Community Center	2,400	-	-	-	-	-	-	-	-	2,400
Autopsy/Indigent Burial	8,529	-	-	-	-	-	-	-	-	8,529
MHMR Subsidy	3,000	-	-	-	-	-	-	-	-	3,000
Grants - Miscellaneous	1,000	-	-	-	-	-	-	-	-	1,000
Total Miscellaneous County Expense	104,032	-	-	-	-	-	-	-	5,883	109,915
Highway and Road										
Current										
Commissioner's Salary	-	-	-	30,993	30,993	30,993	30,993	-	-	123,972
Employees' Salary	-	-	-	50,196	42,415	36,352	27,244	-	-	156,207

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Highway and Road - continued										
Current - continued										
Part Time Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,203	\$ -	\$ -	\$ 16,203
Longevity Pay	-	-	-	220	1,375	-	475	-	-	2,070
Payroll Taxes	-	-	-	6,196	5,744	5,069	5,457	-	-	22,466
Group Insurance	-	-	-	18,912	12,608	6,830	9,457	-	-	47,807
Retirement	-	-	-	5,664	3,986	3,626	3,630	-	-	16,906
Supplies	-	-	-	3,868	3,319	4,345	10,394	-	-	21,926
Fuel and Oil	-	-	-	17,351	15,370	29,957	26,550	-	-	89,228
Repairs and Maintenance	-	-	664	2,225	12,955	4,870	11,541	-	1,736	34,091
Utilities	-	-	-	1,218	1,334	1,258	1,284	-	-	5,094
Tires and Tubes	-	-	-	2,091	6,743	3,122	2,677	-	-	14,633
Out of County Travel	-	-	-	874	754	1,424	671	-	-	3,723
Materials	-	-	1,070	5,781	1,928	47,589	12,153	-	-	68,521
Insurance	-	-	-	5,000	5,000	5,000	4,000	-	-	19,000
Mobile Phone	-	-	-	466	401	-	584	-	-	1,451
Equipment	-	-	-	2,600	4,200	4,500	1,000	-	-	12,300
Operating Lease Payments	-	-	-	40,654	-	-	-	-	-	40,654
Total Highway and Road	-	-	1,734	194,309	149,125	184,935	164,413	-	1,736	696,252
Capital Outlay	71,121	-	-	-	-	525,093	-	-	-	596,214
Debt Service	141,620	-	-	-	-	22,169	32,384	-	-	196,173
Principal Payments	56,935	-	-	-	-	6,304	6,372	-	-	69,611
Interest Payments	-	-	-	-	-	-	-	-	-	-
Total Expenditures	2,685,584	3,851	1,734	194,309	149,125	738,501	203,169	-	118,609	4,094,882
Excess Revenues Over (Under) Expenditures	149,063	37,552	7,113	(11,703)	(11,890)	(1,332)	(4,333)	190,748	(54,786)	300,432
<b>OTHER FINANCING SOURCES (USES)</b>										
Sale of Assets	-	-	-	3,700	1,500	1,000	2,500	-	-	8,700
Transfers In	210,273	-	294	2,663	1,892	1,604	730	-	52,046	269,502
Transfers Out	(63,454)	(18,762)	-	(27)	(19)	(23)	(302)	(186,355)	(560)	(269,502)
Total Other Financing Sources (Uses)	146,819	(18,762)	294	6,336	3,373	2,581	2,928	(186,355)	51,486	8,700
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	295,882	18,790	7,407	(5,367)	(8,517)	1,249	(1,405)	4,393	(3,300)	309,132

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Fund Balance - Beginning	\$ 722,361	\$ 63,732	\$ 201,437	\$ 118,980	\$ 124,462	\$ 299,155	\$ 223,879	\$ 58,196	\$ 165,368	\$ 1,977,570
Fund Balance - Ending	\$ 1,018,243	\$ 82,522	\$ 208,844	\$ 113,613	\$ 115,945	\$ 300,404	\$ 222,474	\$ 62,589	\$ 162,068	\$ 2,286,702

MCCULLOCH COUNTY  
 COMBINING BALANCE SHEET  
 OTHER GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2011

	Library Fund	Law Library Fund	Hot Check Fund	Rochelle Water Grant	Courthouse Restoration Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-11
<b>ASSETS</b>							
Cash and Cash Equivalents	\$ 59,990	\$ 16,262	\$ 2,351	\$ 25	\$ 405	\$ 921	\$ 79,954
Due from Other Funds	1,000	-	-	-	-	-	1,000
Investment in Equity	-	-	-	-	-	85,000	85,000
<b>Total Assets</b>	\$ 60,990	\$ 16,262	\$ 2,351	\$ 25	\$ 405	\$ 85,921	\$ 165,954
<b>LIABILITIES</b>							
<b>Liabilities</b>							
Accounts Payable	\$ 3,709	\$ 97	\$ 80	\$ -	\$ -	\$ -	\$ 3,886
<b>Total Liabilities</b>	3,709	97	80	-	-	-	3,886
<b>FUND BALANCES</b>							
Fund Balance:							
Reserved for Special Purposes	57,281	16,165	2,271	25	405	85,921	162,068
<b>Total Fund Balance</b>	57,281	16,165	2,271	25	405	85,921	162,068
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	\$ 60,990	\$ 16,262	\$ 2,351	\$ 25	\$ 405	\$ 85,921	\$ 165,954

**MCCULLOCH COUNTY  
COMBINING BALANCE SHEET  
OTHER GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2011**

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

Total fund balance - total other governmental funds	\$ 162,068
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Land	5,000
Other Capital Assets	300,248
Accumulated Depreciation	(98,388)
	<hr/>
Net Assets of Other Governmental Funds	\$ <u>368,928</u>



MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

OTHER GOVERNMENTAL FUNDS  
YEAR ENDED SEPTEMBER 30, 2011

	Combined Road & Bridge	1	\$	129	\$	31	\$	5	\$	1	\$	75	\$	Totals 9-30-11
			Library Fund		Law Library Fund		Hot Check Fund		Rochelle Water Grant		Courthouse Restoration Grant		Special Road Repair Precincts #1 & #3	
<b>REVENUES</b>														
General Revenues														242
Interest Earned														4,323
Charges for Services							4,323							5,121
County Attorney Fees			5,121											4,970
Library Revenue					4,970									
Court Fines														
Operating Grants and Contributions														42,000
City of Brady			42,000											2,940
Memorials/Donations			2,940											727
Lone Star Library Grant			727											3,500
G Rollie White Grant			3,500											54,417
Total Revenues	1		54,417		5,001		4,328				1		75	63,823
<b>EXPENDITURES</b>														
Community Development														
Library														
Librarian Salary			26,065											26,065
Employees' Salaries			34,547											34,547
Longevity Pay			1,155											1,155
Payroll Taxes			4,711											4,711
Group Insurance			12,608											12,608
Retirement			3,297											3,297
Supplies			1,530											1,530
Repairs & Maintenance			519											519
Utilities			7,350											7,350
Books			9,738											9,738
Copy Machine Supplies			102											102
Internet Expense			983											983
Subscriptions			20											20
Insurance			3,300											3,300
Miscellaneous Expense			200											200
Operating Lease - Copier			1,126											1,126
Grant Expenses			3,739											3,739
Total Community Development			110,990											110,990

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

OTHER GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2011

	Combined Road & Bridge	Library Fund	Law Library Fund	Hot Check Fund	Rochelle Water Grant	Courthouse Restoration Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-11
Highways and Roads								
Combined Road and Bridge	\$ 1,736	-	-	-	-	-	-	\$ 1,736
Repairs and Maintenance	1,736	-	-	-	-	-	-	1,736
Total Highways and Roads	\$ 1,736	-	-	-	-	-	-	\$ 1,736
Miscellaneous								
Salaries	-	-	-	3,516	-	-	-	3,516
Payroll Taxes	-	-	-	284	-	-	-	284
Retirement	-	-	-	226	-	-	-	226
Supplies	-	-	-	45	-	-	-	45
Hot Check Restitution	-	-	-	277	-	-	-	277
Books	-	-	334	-	-	-	-	334
Computer Expense	-	-	1,076	-	-	-	-	1,076
Out of County Travel	-	-	-	125	-	-	-	125
Total Miscellaneous	-	-	1,410	4,473	-	-	-	5,883
Total Expenditures	1,736	110,990	1,410	4,473	-	-	-	118,609
Excess (Deficiency) of Revenues Over Expenditures	(1,735)	(56,573)	3,591	(145)	-	1	75	(54,786)
OTHER FINANCING SOURCES (USES)								
Transfers In	-	52,046	-	-	-	-	-	52,046
Transfers Out	(294)	(21)	(245)	-	-	-	-	(560)
Total Other Financing Sources (Uses)	(294)	52,025	(245)	-	-	-	-	51,486
Net Change in Fund Balances	(2,029)	(4,548)	3,346	(145)	-	1	75	(3,300)
Fund Balance - Beginning	2,029	61,829	12,819	2,416	25	404	85,846	165,368
Fund Balance - Ending	\$ -	\$ 57,281	\$ 16,165	\$ 2,271	\$ 25	\$ 405	\$ 85,921	\$ 162,068

**MCCULLOCH COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 OTHER GOVERNMENTAL FUNDS  
 YEAR ENDED SEPTEMBER 30, 2011**

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	\$	(3,300)
<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>		
Depreciation Expense		(7,451)
		(7,451)
Change in net assets of governmental activities	\$	(10,751)

MCCULLOCH COUNTY  
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
 FIDUCIARY FUNDS  
 SEPTEMBER 30, 2011

	Tax	Justice			County Clerk	District Clerk	Justice of the Peace	County Attorney	Sheriff Department
	Assessor/ Collector	County Clerk	District Clerk	County Attorney					
<b>ASSETS</b>									
Cash and Cash Equivalents									
Agency Funds	\$ 110,547	\$ 26,101	\$ 16,932	\$ 17,333	\$ 106	\$ 10,121			
Private-Purpose Trusts	-	37,421	228,894	-	-	112			
Cash - Asset Forfeiture	-	-	-	-	-	10,551			
Receivables:									
Due from Other Funds	-	-	-	-	-	-			
Due from Others	-	-	213,137	373,684	2,020	-			
Inventory	-	-	-	-	-	837			
Total Assets	110,547	63,522	458,963	391,017	2,126	21,621			
<b>LIABILITIES</b>									
Accounts Payable	101,034	-	70	-	1,715	451			
Due to Other Funds	9,513	26,101	229,999	391,017	411	10,507			
Amount in Asset Forfeiture	-	-	-	-	-	10,551			
Total Liabilities	110,547	26,101	230,069	391,017	2,126	21,509			
<b>NET ASSETS</b>									
Held in Trust and/or Escrow	-	37,421	228,894	-	-	112			
Total Net Assets	\$ -	\$ 37,421	\$ 228,894	\$ -	\$ -	\$ 112			

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2011**

	Sheriff's LEOSE	Commissary Profit	State Trust	Payroll Clearing	Richards Library	Totals 9-30-11
<b>ASSETS</b>						
Cash and Cash Equivalents						
Agency Funds	\$ 2,550	\$ 5,789	\$ 46,038	\$ 26,265	\$ 1,051	\$ 262,833
Private-Purpose Trusts	-	-	-	-	-	266,427
Cash - Asset Forfeiture	-	-	-	-	-	10,551
Receivables:						
Due from Other Funds	-	-	13,475	-	-	13,475
Due from Others	-	-	-	137	-	588,978
Inventory	-	-	-	-	-	837
Total Assets	<u>2,550</u>	<u>5,789</u>	<u>59,513</u>	<u>26,402</u>	<u>1,051</u>	<u>1,143,101</u>
<b>LIABILITIES</b>						
Accounts Payable	-	-	42,227	-	-	145,497
Due to Other Funds	2,550	5,789	17,286	26,402	1,051	720,626
Amount in Asset Forfeiture	-	-	-	-	-	10,551
Total Liabilities	<u>2,550</u>	<u>5,789</u>	<u>59,513</u>	<u>26,402</u>	<u>1,051</u>	<u>876,674</u>
<b>NET ASSETS</b>						
Held in Trust and/or Escrow	-	-	-	-	-	266,427
Total Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 266,427</u>

**MCCULLOCH COUNTY**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**SEPTEMBER 30, 2011**

	<u>County</u>	<u>District</u>		<u>Private-</u>
	<u>Clerk</u>	<u>Clerk</u>	<u>Sheriff</u>	<u>Purpose</u>
				<u>Trusts</u>
				<u>9-30-11</u>
<b>ADDITIONS</b>				
Contributions	\$ 18,250	\$ -	\$ 14,825	\$ 33,075
Interest	<u>73</u>	<u>3,314</u>	<u>-</u>	<u>3,387</u>
Total Additions	<u>18,323</u>	<u>3,314</u>	<u>14,825</u>	<u>36,462</u>
<b>DEDUCTIONS</b>				
Refunds of Contributions	<u>9,751</u>	<u>211,518</u>	<u>14,772</u>	<u>236,041</u>
Total Deductions	<u>9,751</u>	<u>211,518</u>	<u>14,772</u>	<u>236,041</u>
Change in Net Assets	8,572	(208,204)	53	(199,579)
Net Assets - Beginning of the Year	<u>28,849</u>	<u>437,098</u>	<u>59</u>	<u>466,006</u>
Net Assets - End of the Year	<u>\$ 37,421</u>	<u>\$ 228,894</u>	<u>\$ 112</u>	<u>\$ 266,427</u>