

REPORT OF AUDIT
McCULLOCH COUNTY
BRADY, TEXAS
SEPTEMBER 30, 2006

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SEPTEMBER 30, 2006**

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INTRODUCTORY SECTION

**McCULLOCH COUNTY
COUNTY OFFICIALS
SEPTEMBER 30, 2006**

Randy Young	County Judge
Joe H. Johnson	Commissioner Precinct 1
Jerry Bratton	Commissioner Precinct 2
James Nelson Solsbery	Commissioner Precinct 3
Brent Deeds	Commissioner Precinct 4
Virginia Treadwell	County Attorney
Tina Smith	County Clerk
Donna Robinett	County Treasurer
Mackye M. Johnson	District Clerk
Treva Colen	Tax Assessor/Collector
Billy J. Robinett	Justice of the Peace
Earl Howell	Sheriff

FINANCIAL SECTION



MICHAEL D. SCHAFFNER AND ASSOCIATES, PC

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Michael D. Schaffner, CPA

Jodi L. Crudginton, CPA

INDEPENDENT AUDITOR'S REPORT

Honorable Randy Young
And County Commissioners
McCulloch County
Brady, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of McCulloch County, as of and for the year ended September 30, 2006, 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 an opinion 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. 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 opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the respective budgetary comparisons for the General Fund and Major Special Revenue Funds of McCulloch County, as of September 30, 2006, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis on pages 4 through 15 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise McCulloch County's basic financial statements. The statements listed under the Supplemental Section are presented for purposes of additional analysis and are not a required part of the basic financial statements. These statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Michael D. Schaffner and Associates, PC
June 27, 2007

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2006**

McCulloch County, Texas offers this narrative analysis and overview of the significant financial activities of the County for the fiscal year ending September 30, 2006. 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 16 and 17 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 18. 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 6. 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
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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 18 and provide detailed information about the County's most significant funds—not the County as a whole. Some funds are required to be established by State law. However, the County established many other funds to help it control and manage money for particular purposes or to show that it is meeting the legal responsibilities for using certain taxes, grants, and other money (like grants received from the State of Texas or the U.S. Department of Housing and Urban Development). The County has one type of fund:

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

The County as Trustee

The County is the trustee, or fiduciary, for several small private-purpose trusts. Because of a trust arrangement, these funds can only be used for the benefit of trust beneficiaries. The County also reports Agency Funds, which include funds collected by the elected officials of the County. All amounts held in these funds at year-end are due and payable to one of the governmental funds or outside parties, such as the State of Texas. All of the County's fiduciary activities are reported in separate Statements of Fiduciary Net Assets and Changes in Fiduciary Net Assets on pages 40 and 41. We exclude these activities from the County's other financial statements because the

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2006**

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, 2006. Net assets have increased by \$67,002 or 2.2 percent. This is an indicator that the County's financial condition has improved. Most of the change can be attributed to increased tax collections, grants received and a reduction in miscellaneous expenses.

	Governmental Activities 9-30-06	Governmental Activities 9-30-05
	<hr/>	<hr/>
Current and other assets	\$ 1,921,701	\$ 1,734,194
Capital assets	1,391,952	1,465,320
Total assets	<hr/> 3,313,653	<hr/> 3,199,514
Long-term liabilities	40,981	93,126
Other liabilities	221,516	122,234
Total liabilities	<hr/> 262,497	<hr/> 215,360
Invested in capital assets, net of related debt	1,282,672	1,308,924
Unrestricted	842,001	680,635
Restricted	926,483	994,595
Ending net assets	<hr/> <u>\$ 3,051,156</u>	<hr/> <u>\$ 2,984,154</u>

The following schedule presents a comparison between governmental revenues and expenditures for the fiscal year ended September 30, 2006, the prior fiscal year, and the amount and percentage of increase or decrease for each category.

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
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	<u>9-30-06</u>	<u>9-30-05</u>	<u>Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Revenues:				
Taxes	\$ 1,567,817	\$ 1,499,471	\$ 68,346	4.56
Charges for Services	957,472	864,205	93,267	10.79
Grants and Contributions	267,080	356,876	(89,796)	(25.16)
Interest	58,282	35,516	22,766	64.10
Miscellaneous	4,785	4,595	190	4.13
Total Revenues	<u>2,855,436</u>	<u>2,760,663</u>	<u>94,773</u>	<u>3.43</u>
Expenses:				
General Administration	88,917	83,524	5,393	6.46
Financial Administration	69,066	67,546	1,520	2.25
Tax Administration	129,665	118,997	10,668	8.96
Non-Departmental	298,258	263,106	35,152	13.36
Judicial and Legal	651,121	531,763	119,358	22.45
Public Safety	532,827	508,049	24,778	4.88
Community Development	177,471	180,072	(2,601)	(1.44)
Courthouse and Buildings	69,276	65,049	4,227	6.50
Health and Human Services	7,465	6,700	765	11.42
Miscellaneous	85,942	97,563	(11,621)	(11.91)
Highway and Road	678,426	642,394	36,032	5.61
Total Expenses	<u>2,788,434</u>	<u>2,564,763</u>	<u>223,671</u>	<u>8.72</u>
Special Item Gain on Assets	<u>-</u>	<u>3,000</u>	<u>(3,000)</u>	<u>(100.00)</u>
Increase (Decrease) in Net Assets	<u>\$ 67,002</u>	<u>\$ 198,900</u>	<u>\$ (131,898)</u>	<u>(66.31)</u>

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2006**

Financial Highlights and Summary of Operating Results

McCulloch County has historically been fiscally conservative and financially stable. Fiscal year 2005/2006 continued to reflect that trend. Total net assets increased by \$67,002, continuing improvement of previous years.

THE COUNTY'S FUNDS

Budgetary Highlights

The County made line item adjustments to the budget during the year without amending the budget. Budgetary comparison schedules for the general fund and major special revenue funds are presented on pages 26 through 39. Other budgetary comparison schedules for nonmajor funds appear on pages 65 through 69. The County had expenditures in excess of budgeted amounts in Precinct No. 3 for \$21,339, and the Law Library \$2,774.

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 dramatic increases in fuel costs for road maintenance and law enforcement. Additionally, increases in the cost of tires, postage, and other expendables will demand additional funds. Fines assessed for violations at the Precinct 1 barn site, required payment of \$32,500 and the resulting remediation will require substantial funds from reserves to cover costs.

Commissioners also voted to increase the employee salary line item by 3% to aid in controlling turnover and training costs. At this time, salaries are beginning to fall more into line with other county's relative positions.

The previously listed expenses, expected state mandates, and ordinary inflationary cost increases prompted Commissioners to adopt a tax rate of .427979164, or 42.7979 cents per \$100 of property valuation for fiscal year 2005/2006. The new rate provided an additional \$57,137 in revenue to the general fund over the previous year.

The County forecasted projected sales tax income of \$306,000. Actual sales tax collections came in \$17,880 over the budgeted amount.

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2006**

Grant receipts dropped for fiscal year 2005/2006 because several of those grants were completed in the prior year. These funds are dedicated, specific-purpose funds and reimbursements are generally received after allowable expenses are incurred. Several such programs are operated by McCulloch County.

Generally, these programs either cover the exact expenses of the program or expenses less a required matching percentage. Revenues are directly related to the expenditures of the grants.

The Indigent Defense program helps offset ever-increasing Court appointed attorney fees. While the County expended a much larger amount, which was paid from the General Fund, \$8,829 was received from the State to lessen the increased costs.

New requirements for electronic voting were handed down by the legislature during this year and the state distributed approximately \$130,000 to McCulloch County for purchase of equipment and training. Unfortunately, future replacement of equipment, additional training, and the need for substantial programming costs for each election will increase future budget requirements

While the County currently carries no bonded indebtedness, it does occasionally incur short-term debts and lease agreements for equipment. The County obligated itself for an additional pair of patrol vehicles. The payment was \$15,005 in fiscal year 2005/2006 and a similar amount to be paid in the next budget.

Equipment purchases by Precinct Commissioners are routinely done on a lease-purchase basis. No new equipment was purchased during fiscal year 2005/2006, but payments continued for all 4 Precincts on previously leased or purchased equipment.

Budget Review and List of Significant Variations

As often happens, some expenses exceeded projections and some emergency costs were incurred. The Commissioner's Court approves any expenditures for these variations. Most of these overages are not significant amounts and are managed by making line-item adjustments from areas of the budget where expenditures were less than expected. Larger variances require actual budget amendments by the Court.

General Fund Accounts:

Virtually all offices remained well within their budgets. Exceptions were in the Sheriff's Department where increases in the number of deputies has resulted in the need for additional vehicles.

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
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A problem was identified with jailers in the Sheriff's department in the previous year. High turnover and extremely high hiring costs have resulted in additional costs in training, overtime and hiring costs which caused the related line items in the jail budget to be strained. The Commissioner's Court authorized a salary increase in this budget, but, thus far, the increase has not had a substantial effect.

The Tax Assessor/ Collector Justice of the Peace, and County Clerk all showed deficits, but all of these were due to grant funding being received in the previous budget cycle, but the expenditures being made in this cycle. The expenses had been budgeted in the prior year.

Some expenses actually decreased during the year, or were less than projected in the initial budget. Most offices came in under budget. The net total of all general fund expenses was \$38,459 less than projected and the net of revenues and expenditures was \$211,456 more than expected.

Precinct Fund Accounts:

Precinct 1 ended the year with by spending \$280 less than was expected. The Precinct received \$158 less than expected in revenue, but expenditures were about \$438 less than expected.

Precinct 2 ended the year in the black by \$2,730 more than expected.. Revenues exceeded expectations by over \$1,128, and expenses were \$1,602 less than projected.

Precinct 3 transferred money from reserves to cover shortages in income of \$8,525 and unexpected expenses that incurred \$21,424 in unplanned maintenance costs, a \$2,000 lease payment, and \$4,139 in interest. Most standard expenses were within norms.

Precinct 4 received \$679 more than expected in revenues and spend \$96,101 less than budgeted, netting a positive cash flow of \$96,780 more than expected.

Another fund of importance is the permanent improvement fund. This fund received \$3,196 more than projected in property taxes, and only \$750 of the budgeted amount was needed. The result was that the fund increased by \$27,523. The fund balance will be used to help fund expected Courthouse preservation grant matches

Fiscal year 2005/2006 was a successful year for McCulloch County. Revenues have increased, expenses are controlled and major projects have been planned and are on schedule. Continued long-range planning, conservative management will continue to

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MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2006**

keep McCulloch County fiscally strong and responsive to the needs of the people of the County.

Transfers

Transfers were made between several of the funds as necessary for operations. These transfers are presented on page 47 in the Notes to the Basic Financial Statements.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of September 30, 2006, the County had \$1,010,607 invested in capital assets, net of depreciation. The following schedule presents a summary of the amount invested in capital assets:

	Capital Assets 9-30-06	Capital Assets 9-30-05
Land	\$ 139,201	\$ 129,011
Buildings	1,012,922	1,012,922
Equipment	780,864	769,724
Vehicles	257,743	239,738
Accumulated Depreciation	(1,180,123)	(1,067,422)
Totals	\$ 1,010,607	\$ 1,083,973

The current year additions to fixed assets include the following:

- The County purchased additional land by the jail.
- The County purchased a 911 console by the jail.
- The County purchased a 2003 Chevrolet 1500 pickup for the Sheriff's department.

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2006**

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.

A major infrastructure project on the horizon is the complete restoration of the 100+ year-old County Courthouse structure. The County applied for and received a grant of \$354,000 from the Texas Historical Commission for developing plans and specifications in anticipation of funding for a full restoration. While the State program remains in place and McCulloch County appears to be at the top of the funding list, funding was delayed for the program at the state level. It is anticipated that the successful grant recipients will be awarded in January of 2008. No funding was required of this budget cycle, but the next year will involve spending some matching funds for reconstruction of the Courthouse doors.

Newly updated estimates for the project costs put the anticipated match at 15% of the 5+ million dollar project, however, through negotiations, the use of in-kind matches, and allowable prior-year expenditures that will be accepted by the Texas Historical Commission as matching funds, the total grant match is expected to be approximately \$1,000,000 in cash and services. Additional funds will be required for temporarily relocating County offices during construction.

Another major construction project beginning later in 2006 is a joint venture with the Texas Department of Transportation to renovate FM 714 and to transfer portions of CR 400 to the state to extend FM 714 to connect with SH190. This action will require the County to purchase a small amount of right-of-way and to move utilities. The project will cure a major safety and liability issue with the high-traffic CR400 and reduce the maintenance costs of one of the few paved county roads. No funds are anticipated to be required from the 2005/2006 budget, however, substantial funds primarily from the Special Road Ad Valorem fund will be budgeted.

One long range planning objective for the County is the replacement of the County Jail. Because of changes in requirements of the State Jail Standards Commission, the 1974 county jail has been reduced to housing only 14 inmates, and even then the population must be ideally classified as to type of offense, the inmate's sex, and other factors. The Commissioners have recognized that there are some economies of scale that might make a regional jail facility advantageous to our citizens, requiring a larger facility and

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2006**

contracts with surrounding counties for rental bed space. The plan will most likely involve issuing Certificates of Obligation to be paid from revenues generated by the facility and supplemented by tax funds currently being used to pay jail expenses and for housing our prisoners in other facilities.

Debt

McCulloch County attempts to limit the amount of debt incurred and to repay outstanding obligations as soon as possible. The County incurred an additional \$15,005 in new long-term debt during 2005/2006, and retired \$62,120 of previous debt. The result is that the County lowered its net long-term debt by \$47,115.

	Long-Term Debt 9-30-06	Long-Term Debt 9-30-05
Precinct #1 - Wheel Loader	\$ -	\$ 5,001
Precinct #2 - Caterpillar and Loader	22,933	36,256
Precinct #3 - Motor Grader	32,583	47,819
Precinct #3 - Wheel Loader	12,597	24,663
Precinct 4 - Motor Grader	9,041	17,706
Sheriff - Vehicle	17,121	24,950
Sheriff - Vehicle	15,005	-
Totals	\$ 109,280	\$ 156,395

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 \$5,000 per precinct to purchase road improvement materials and must be matched dollar-for-dollar from each precinct's budgeted funding for materials.

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

In a reversal from the previous year, revenues were better than expected in the General Fund, Permanent Improvement Fund, and Special Road Ad Valorem Fund, but expenses in those funds increased, as well. The result was the General fund ended with \$172,997 more revenues than budgeted, totaling \$2,063,762. Expenses, after budget adjustments, were \$2,076,285, resulting in a net negative cash flow of \$12,523. After transfers in from other funds and loan proceeds, the fund balance increased by \$60,410.

The Permanent Improvement Fund had a net positive flow of \$27,523, and the Special Road Ad Valorem increased by \$493. This is relatively normal as the General Fund absorbs the unexpected emergency spending as well as the unforeseen increases in costs for items as the year progresses. The other two funds tend to accumulate until needed for a major project. It is projected that substantial funds will be required in 2007 to fund right-of-way purchases connected with the new Farm to Market 3335 project.

Precinct Specific Funds all remain relatively healthy as Precincts 2 and 4 received more funding than budgeted for, and Precincts 1 and 3 were short of projections by only a slight margin. All but Precinct 3 spent less than projected as well. Precinct 3 is in the last year of paying off equipment purchase notes and those costs exceeded projections. Precinct 1's operating flows were \$10,817 less than expenses. Precinct 2 was \$3,160 in the red, Precinct 3 dipped into reserves \$36,461 and Precinct 4's operations were \$18,771 more than expenses. The excess funds remain in each respective precinct's reserves to use for equipment purchases or to supplement special projects. Shortages are taken from those reserves to make up shortfalls.

As has been the case for a number of years, the Library was conservative with spending, returning \$7,971 of the budgeted expenditures and receiving \$2,125 more revenue than projected. The net amount is retained in reserves for the exclusive use of the Richards Library.

The Law library continues to run slightly over the amount of revenues that come from Court costs set aside for it. Plans are to eventually replace the costly hard copy books with an electronic access law library. Besides greatly reduced monthly costs, the library will be fully searchable and automatically updated, saving many hours of research and maintenance time.

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2006**

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 Randy Young, County Judge or Donna Robinett, County Treasurer.

MCCULLOCH COUNTY
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2006

	Governmental Activities
ASSETS	
Current Assets	
Cash, including time deposits	\$ 439,279
Receivables, net (Note 1)	
Accounts	271,211
Taxes	161,432
Interest	2,022
Prepaid Insurance	79,423
Total Current Assets	953,367
Noncurrent Assets	
Restricted Cash, including time deposits (Note 1)	948,210
Restricted receivables (Note 1)	
Accounts	5,114
Taxes	12,812
Interest	2,198
Land (Note 5)	139,201
Construction Work in Progress (Note 5)	381,346
Other Capital Assets, net of depreciation (Note 5)	871,405
Total Noncurrent Assets	2,360,286
Total Assets	3,313,653
LIABILITIES	
Current Liabilities	
Accounts Payable	150,908
Interest Payable	2,309
Notes Payable (Note 10)	68,299
Total Current Liabilities	221,516
Noncurrent Liabilities	
Notes Payable (Note 10)	40,981
Total Noncurrent Liabilities	40,981
Total Liabilities	262,497
NET ASSETS	
Invested in Capital Assets, net or related debt	1,282,672
Unrestricted	842,001
Restricted For:	
Special Purposes (Note 1)	842,937
Debt Service (Note 1)	83,546
Total Net Assets	\$ 3,051,156

See accompanying notes to the basic financial statements.

**MCCULLOCH COUNTY
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2006**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
General Administration	\$ 88,917	\$ 1,334	\$ 14,317	\$ -	\$ (73,266)
Financial Administration	69,066	-	-	-	(69,066)
Tax Administration	129,665	35,684	-	-	(93,981)
Non-Departmental	298,258	37,267	30,498	-	(230,493)
Judicial and Legal	651,121	294,967	162,653	-	(193,501)
Public Safety	532,827	31,771	11,632	-	(489,424)
Community Development	177,471	4,370	47,980	-	(125,121)
Courthouse and Buildings	69,276	-	-	-	(69,276)
Health and Human Services	7,465	-	-	-	(7,465)
Miscellaneous	85,942	-	-	-	(85,942)
Highway and Road	678,426	552,079	-	-	(126,347)
Total Governmental Activities	2,788,434	957,472	267,080	-	(1,563,882)
General Revenues:					
Taxes:					
Property Taxes, Levied for General Purposes				\$	1,243,937
Sales Taxes					323,880
Interest Revenue					58,282
Miscellaneous					4,785
Total General Revenues and Special Items					1,630,884
Change in Net Assets					67,002
Net Assets - Beginning (Note 1)					2,984,154
Net Assets - Ending				\$	3,051,156

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2006

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Special Ad Valorem</u>	<u>Road and Bridge Precinct No.1</u>	<u>Road and Bridge Precinct No.2</u>	<u>Road and Bridge Precinct No.3</u>	<u>Road and Bridge Precinct No.4</u>	<u>Other Governmental Funds</u>	<u>9-30-06</u>
ASSETS									
Cash and Cash Equivalents	\$ 489,342	\$ 81,111	\$ 287,528	\$ 89,778	\$ 73,345	\$ 53,724	\$ 128,628	\$ 79,381	\$ 1,282,837
Receivables, net									
Accounts	17,990	91	28	1,298	974	1,374	1,349	-	23,104
Due from Other Funds	32,677	-	-	3,771	2,828	3,988	3,916	829	48,009
Taxes	<u>161,432</u>	<u>2,343</u>	<u>660</u>	<u>3,472</u>	<u>2,256</u>	<u>1,684</u>	<u>2,395</u>	<u>-</u>	<u>174,242</u>
Total Assets	<u>\$ 701,441</u>	<u>\$ 83,545</u>	<u>\$ 288,216</u>	<u>\$ 98,319</u>	<u>\$ 79,403</u>	<u>\$ 60,770</u>	<u>\$ 136,288</u>	<u>\$ 80,210</u>	<u>\$ 1,528,192</u>
LIABILITIES									
Liabilities									
Accounts Payable	\$ 38,406	\$ -	\$ 1,724	\$ 3,250	\$ 3,535	\$ 23,867	\$ 5,862	\$ 2,477	\$ 79,121
Deferred Revenues	<u>161,432</u>	<u>2,343</u>	<u>660</u>	<u>3,472</u>	<u>2,256</u>	<u>1,684</u>	<u>2,395</u>	<u>-</u>	<u>174,242</u>
Total Liabilities	<u>199,838</u>	<u>2,343</u>	<u>2,384</u>	<u>6,722</u>	<u>5,791</u>	<u>25,551</u>	<u>8,257</u>	<u>2,477</u>	<u>253,363</u>
FUND BALANCES									
Fund Balance:									
Unreserved	347,220	-	-	-	-	-	-	-	347,220
Reserved:									
Vehicle Contingency	15,000	-	-	-	-	-	-	-	15,000
Special Purposes	139,383	-	285,832	91,597	73,612	35,219	128,031	77,733	831,407
Debt Service	<u>-</u>	<u>81,202</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>81,202</u>
Total Fund Balance	<u>501,603</u>	<u>81,202</u>	<u>285,832</u>	<u>91,597</u>	<u>73,612</u>	<u>35,219</u>	<u>128,031</u>	<u>77,733</u>	<u>1,274,829</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 701,441</u>	<u>\$ 83,545</u>	<u>\$ 288,216</u>	<u>\$ 98,319</u>	<u>\$ 79,403</u>	<u>\$ 60,770</u>	<u>\$ 136,288</u>	<u>\$ 80,210</u>	<u>\$ 1,528,192</u>

See accompanying notes to the basic financial statements.

**MCCULLOCH COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2006**

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

Total Fund Balance - Total Governmental Funds	\$ 1,274,829
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Capital assets used in governmental activities are not financial resources and
therefore are not reported in the funds:

Land	139,201
Other Capital Assets	2,051,529
CWIP - Courthouse Restoration	381,346
Accumulated Depreciation	(1,180,123)

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

Accrued Interest Receivable	4,220
Agency Funds Receivable	309,864
Prepaid Insurance	79,423

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

Deferred Revenues	174,243
Accrued Interest Payable	(2,309)
Notes Payable	(109,280)
Accounts Payable	(71,787)

Net Assets of Governmental Activities	\$ <u><u>3,051,156</u></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, 2006

	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	Other Governmental Funds	Total Governmental Funds
REVENUES									
General Revenues									
Property Taxes	\$ 1,164,445	\$ 25,042	\$ 4,534	\$ 16,277	\$ 12,145	\$ 17,284	\$ 16,903	\$ -	\$ 1,256,630
Sales Tax	323,880	-	-	-	-	-	-	-	323,880
Interest Income	24,876	3,231	8,090	3,178	2,837	2,905	5,195	8,015	58,327
Miscellaneous Revenue	-	-	-	-	-	-	-	4,785	4,785
Charges for Services									
General Government									
General Administration									
County Judge									
Fees of Office	354	-	-	-	-	-	-	-	354
Probate Training	980	-	-	-	-	-	-	-	980
Total General Administration	1,334	-	-	-	-	-	-	-	1,334
Tax Administration									
Tax Assessor-Collector									
Fees of Office	32,385	-	-	-	-	-	-	-	32,385
Total Tax Administration	32,385	-	-	-	-	-	-	-	32,385
Non-Departmental									
Courthouse Security	3,910	-	-	-	-	-	-	-	3,910
State Trust	27,895	-	-	-	-	-	-	-	27,895
Reimbursed Revenue	2,855	-	-	-	-	-	-	-	2,855
Other Revenue	985	-	-	-	-	-	-	-	985
Total Non-Departmental	35,645	-	-	-	-	-	-	-	35,645
Judicial and Legal									
Justice of Peace									
Fees of Office	21,957	-	-	-	-	-	-	-	21,957
County Attorney Fees	50	-	-	-	-	-	-	-	50

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, 2006

	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	Other Governmental Funds	Total Governmental Funds
Justice of Peace - continued									
Courthouse Security	\$ 4,738	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,738
Court Fines	60,209	-	-	-	-	-	-	-	60,209
Omni Base Charges	3,170	-	-	-	-	-	-	-	3,170
Parks and Wildlife	4,934	-	-	-	-	-	-	-	4,934
Technology Fees	4,918	-	-	-	-	-	-	-	4,918
County Attorney									
County Attorney Fees	-	-	-	-	-	-	-	6,228	6,228
District Clerk									
Fees of Office	12,278	-	-	-	-	-	-	-	12,278
Restoration and Preservation	1,727	-	-	-	-	-	-	-	1,727
Court Reporter Fees	1,470	-	-	-	-	-	-	-	1,470
Adult Restitution	3,279	-	-	-	-	-	-	-	3,279
Court Fines	34,014	-	-	-	-	-	-	-	34,014
Alt Disposition Restitution	1,170	-	-	-	-	-	-	-	1,170
Victim Restitution	33	-	-	-	-	-	-	-	33
County Clerk									
Fees of Office	54,341	-	-	-	-	-	-	-	54,341
Video Fees	549	-	-	-	-	-	-	-	549
Restoration and Preservation	3,506	-	-	-	-	-	-	-	3,506
Archive Fees	10,067	-	-	-	-	-	-	-	10,067
Records Management	11,312	-	-	-	-	-	-	-	11,312
Registry of the Court	150	-	-	-	-	-	-	-	150
Rental - Voting Equipment	3,070	-	-	-	-	-	-	-	3,070
Other Judicial - District									
Reimbursed Revenue - Jurors	1,147	-	-	-	-	-	-	-	1,147
Juvenile Restitution	558	-	-	-	-	-	-	-	558
Total Judicial and Legal	238,647	-	-	-	-	-	-	6,228	244,875

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, 2006

	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	Other Governmental Funds	Total Governmental Funds
Public Safety									
Sheriff									
Fees of Office	\$ 26,054	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,054
Jail									
Prisoner Care	1,560	-	-	-	-	-	-	-	1,560
Other Revenue	836	-	-	-	-	-	-	-	836
Total Public Safety	<u>28,450</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,450</u>
Community Development									
Library Revenue	-	-	-	-	-	-	-	4,370	4,370
Total Community Development	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,370</u>	<u>4,370</u>
Highways and Roads									
Auto Registration	-	-	-	108,517	81,388	116,075	112,696	-	418,676
Lateral Road	-	-	-	4,314	3,236	4,563	4,480	-	16,593
Court Fines	-	-	-	28,545	21,046	29,681	29,141	-	108,413
Oversize/Overweight	-	-	-	1,237	927	-	1,284	-	3,448
Reimbursed Revenue	-	-	-	-	-	22	-	-	22
Other Revenue	-	-	-	883	1,681	1,446	917	-	4,927
Total Highways and Roads	<u>-</u>	<u>-</u>	<u>-</u>	<u>143,496</u>	<u>108,278</u>	<u>151,787</u>	<u>148,518</u>	<u>-</u>	<u>552,079</u>
Total Charges for Services	<u>336,461</u>	<u>-</u>	<u>-</u>	<u>143,496</u>	<u>108,278</u>	<u>151,787</u>	<u>148,518</u>	<u>10,598</u>	<u>899,138</u>
Operating Grants and Contributions									
Salary Supplements									
County Judge	14,317	-	-	-	-	-	-	-	14,317
County Attorney	19,862	-	-	-	-	-	-	-	19,862
Homeland Security Grant	18,314	-	-	-	-	-	-	-	18,314
HAVA Grant	128,242	-	-	-	-	-	-	-	128,242
FEMA Grant	12,185	-	-	-	-	-	-	-	12,185
Gateway Grant	-	-	-	-	-	-	-	2,500	2,500
Vine Grant	11,632	-	-	-	-	-	-	-	11,632

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, 2006

	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	Other Governmental Funds	Total Governmental Funds
Operating Grants and Contributions - continued									
Library Memorials/Donation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,710	\$ 2,710
Lone Star Library Grant	-	-	-	-	-	-	-	770	770
Batterer's Intervention Grant	-	-	-	-	-	-	-	5,000	5,000
City of Brady	-	-	-	-	-	-	-	42,000	42,000
Indigent Defense Grant	9,548	-	-	-	-	-	-	-	9,548
Total Operating Grants and Contributions	214,100	-	-	-	-	-	-	52,980	267,080
Total Revenues	2,063,762	28,273	12,624	162,951	123,260	171,976	170,616	76,378	2,809,840
EXPENDITURES									
Current									
General Administration	88,917	-	-	-	-	-	-	-	88,917
Financial Administration	69,066	-	-	-	-	-	-	-	69,066
Tax Administration	127,878	-	-	-	-	-	-	-	127,878
Non-Departmental	377,682	-	-	-	-	-	-	-	377,682
Judicial and Legal	651,122	-	-	-	-	-	-	-	651,122
Public Safety	507,145	-	-	-	-	-	-	-	507,145
Community Development	64,162	-	-	-	-	-	-	88,809	152,971
Courthouse and Buildings	64,808	-	-	-	-	-	-	-	64,808
Health and Human Services	7,465	-	-	-	-	-	-	-	7,465
Miscellaneous	79,561	750	-	-	-	-	-	16,346	96,657
Highway and Road	-	-	12,131	168,059	110,526	166,350	153,826	2,778	613,670
Capital Outlay	29,145	-	-	-	-	-	-	-	29,145
Debt Service									
Principal	7,829	-	-	5,001	13,323	35,967	-	-	62,120
Interest	1,505	-	-	224	2,571	4,139	-	-	8,439
Total Expenditures	2,076,285	750	12,131	173,284	126,420	206,456	153,826	107,933	2,857,085

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, 2006

	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	Other Governmental Funds	Total Governmental Funds
Excess of Revenues Over (Under) Expenditures	\$ (12,523)	\$ 27,523	\$ 493	\$ (10,333)	\$ (3,160)	\$ (34,480)	\$ 16,790	\$ (31,555)	\$ (47,245)
OTHER FINANCING SOURCES AND USES									
Loan Proceeds	15,005	-	-	-	-	-	-	-	15,005
Transfers In	104,508	-	-	-	-	-	1,981	42,983	149,472
Transfers Out	(46,580)	-	-	(484)	-	(1,981)	-	(100,427)	(149,472)
Total Other Financing Sources and Uses	72,933	-	-	(484)	-	(1,981)	1,981	(57,444)	15,005
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	60,410	27,523	493	(10,817)	(3,160)	(36,461)	18,771	(88,999)	(32,240)
Fund Balance - Beginning (Note 1)	441,193	53,679	285,339	102,414	76,772	71,680	109,260	166,732	1,307,069
Fund Balance - Ending	\$ 501,603	\$ 81,202	\$ 285,832	\$ 91,597	\$ 73,612	\$ 35,219	\$ 128,031	\$ 77,733	\$ 1,274,829

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, 2006

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	\$	(32,240)
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives.</p>		
Capital assets capitalized		39,335
Depreciation expense		(112,703)
<p>The issuance of debt provides current financial resources in the governmental funds but does not effect net assets.</p>		
		(15,005)
<p>Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statement of Net Assets.</p>		
		62,121
<p>Some revenues and expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as revenues and expenditures in governmental funds.</p>		
Accrued interest receivable		(45)
Accrued interest payable		474
Accrued property taxes		(12,691)
Prepaid insurance		79,423
Agency funds receivable		58,333
Change in net assets of governmental activities	\$	<u>67,002</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, 2006

	Original	Final	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
General Revenues				
Property Taxes	\$ 1,129,536	\$ 1,129,536	\$ 1,164,445	\$ 34,909
Sales Tax	306,000	306,000	323,880	17,880
Other Taxes	3,000	3,000	-	(3,000)
Interest Income	14,000	14,000	24,876	10,876
Charges for Services				
General Government				
General Administration				
County Judge				
Fees of Office	500	500	354	(146)
Probate Training	400	400	980	580
Tax Administration				
Tax Assessor-Collector				
Fees of Office	35,000	35,000	32,385	(2,615)
Non-Departmental				
Courthouse Security	8,000	8,000	3,910	(4,090)
State Trust	26,000	26,000	27,895	1,895
Reimbursed Revenue	6,000	6,000	2,855	(3,145)
Other Revenue	25,000	25,000	986	(24,014)
Judicial and Legal				
Justice of Peace				
Fees of Office	-	-	21,957	21,957
Courthouse Security	-	-	4,738	4,738
Parks and Wildlife	4,500	4,500	4,934	434
Omni Base Charges	-	-	3,170	3,170
County Attorney Fees	-	-	50	50
Court Fines	130,000	130,000	60,209	(69,791)
Technology Fees	6,000	6,000	4,918	(1,082)
County Attorney				
Bond Forfeitures	10,000	10,000	-	(10,000)
District Clerk				
Fees of Office	15,000	15,000	12,278	(2,722)
Restoration and Preservation	-	-	1,727	1,727
Court Reporter Fees	-	-	1,470	1,470
Adult Restitution	3,000	3,000	3,279	279
Alternative Disposition Restitution	-	-	1,170	1,170
Victim Restitution	-	-	33	33
Court Fines	20,000	20,000	34,014	14,014
County Clerk				
Fees of Office	60,000	60,000	54,341	(5,659)
Video Fees	-	-	549	549
Restoration and Preservation	7,500	5,000	3,506	(1,494)
Archive Fees	5,000	5,000	10,067	5,067
Registry of Court	-	-	150	150
Records Management	5,000	7,500	11,312	3,812
Voting Equipment Rental	-	-	3,070	3,070
Other Judicial - District				
Juvenile Restitution	-	-	558	558
Reimbursed Revenue - Jurors	-	-	1,147	1,147

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, 2006

	Original	Final	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES - continued				
Charges for Services - continued				
Public Safety				
Sheriff				
Fees of Office	\$ 23,000	\$ 23,000	\$ 26,054	\$ 3,054
Jail				
Prisoner Care	2,000	2,000	1,560	(440)
Other Revenue	-	-	836	836
Operating Grants and Contributions				
Salary Supplement - County Judge	16,500	17,638	14,317	(3,321)
Salary Supplement - County Attorney	21,000	19,862	19,862	-
Homeland Security	-	-	18,314	18,314
Vine Grant	-	-	11,632	11,632
Bulletproof Vest Grant	-	-	-	-
Indigent Defense Grant	8,829	8,829	9,548	719
HAVA Grant	130,000	-	128,242	128,242
FEMA Grant	-	-	12,184	12,184
Total Revenues	<u>2,020,765</u>	<u>1,890,765</u>	<u>2,063,762</u>	<u>172,997</u>
EXPENDITURES				
General Administration				
County Judge				
Current				
Salary	27,159	27,159	27,159	-
Secretary Salary	18,901	18,901	18,794	107
Longevity Pay	1,180	1,180	1,180	-
Salary Supplement	16,500	16,500	13,750	2,750
Emergency Management	3,000	3,000	3,000	-
Payroll Taxes	5,037	5,015	4,938	77
Group Insurance	10,670	10,692	10,692	-
Retirement	4,609	4,609	4,514	95
Computer Expense	-	171	1,509	(1,338)
Office Supplies	600	412	401	11
Dues and Subscriptions	100	288	288	-
Office Equipment Repairs	-	170	170	-
Juvenile Board Judge	600	600	600	-
Out of County Travel	1,450	1,450	1,338	112
Probate Training	400	400	400	-
Court Fee Excess	-	-	184	(184)
Total County Judge	<u>90,206</u>	<u>90,547</u>	<u>88,917</u>	<u>1,630</u>
Total General Administration	<u>90,206</u>	<u>90,547</u>	<u>88,917</u>	<u>1,630</u>
Financial Administration				
County Treasurer				
Current				
Salary	28,957	28,957	28,957	-
Deputy Salary	18,901	18,901	18,901	-
Part Time Salary	9,175	8,006	338	7,668
Longevity Pay	890	890	890	-

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, 2006

	<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				
Telephone	\$ 7,500	\$ 7,500	\$ 7,903	\$ (403)
Out of County Travel	750	750	174	576
Training	1,200	1,200	-	1,200
Office Equipment Repairs	-	35	35	-
Auto Repairs and Maintenance	5,500	5,500	4,677	823
Tires and Tubes	1,500	1,500	1,247	253
Vehicle Insurance	2,500	70	-	70
Vine Grant	-	-	11,632	(11,632)
Emergency Management	3,600	3,600	3,600	-
Other Equipment	-	-	3,107	(3,107)
Equipment	4,000	3,353	-	3,353
Debt Service				
Principal Payments	-	9,335	7,829	1,506
Interest Payments	-	-	1,505	(1,505)
Capital Outlay	7,500	7,500	29,145	(21,645)
Total Sheriff	<u>293,225</u>	<u>303,240</u>	<u>332,012</u>	<u>(28,772)</u>
County Jail				
Current				
Jailers	85,777	81,761	79,217	2,544
Part Time Employees	13,301	17,317	17,317	-
Longevity Pay	990	990	990	-
Payroll Taxes	7,655	7,655	7,709	(54)
Group Insurance	26,676	26,676	25,392	1,284
Retirement	6,074	6,074	5,711	363
Utilities	12,000	24,375	24,467	(92)
Operating Supplies	6,500	6,828	6,912	(84)
Copy Machine & Supplies	-	645	645	-
Groceries	15,000	16,720	17,441	(721)
Medical	4,500	10,467	11,151	(684)
Cable TV	375	-	-	-
Repairs and Maintenance	6,000	6,005	6,193	(188)
Equipment	-	278	278	-
Prisoner Boarding	3,000	2,763	-	2,763
Capital Outlay	-	10,000	10,190	(190)
Total County Jail	<u>187,848</u>	<u>218,554</u>	<u>213,613</u>	<u>4,941</u>
Constable				
Current				
Salary	1	1	-	1
Total Constable	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total Public Safety	<u>481,074</u>	<u>521,795</u>	<u>545,625</u>	<u>(23,830)</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, 2006

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Community Development				
County Extension				
Current				
Salary	\$ 18,549	\$ 18,549	\$ 18,549	\$ -
Deputy Salary	18,901	18,901	18,901	-
Payroll Taxes	1,972	2,155	2,164	(9)
Group Insurance	5,335	5,152	4,900	252
Retirement	1,323	1,323	1,323	-
Operating Supplies	-	-	167	(167)
Office Supplies	1,500	1,374	1,301	73
Program Supplies	500	500	-	500
Postage	300	300	100	200
Computer Support	350	350	98	252
Copy Machine & Supplies	-	1,296	1,296	-
Fuel and Oil	300	300	300	-
Utilities	2,000	2,319	2,319	-
Telephone	2,500	2,626	2,787	(161)
Office Equipment Repairs	-	407	408	(1)
Out of County Travel - CA	6,650	6,650	7,147	(497)
Out of County Travel - FCS	3,150	3,150	1,977	1,173
Stock Show/Conference	850	850	425	425
Equipment	-	-	-	-
Total County Extension	<u>64,180</u>	<u>66,202</u>	<u>64,162</u>	<u>2,040</u>
Total Community Development	<u>64,180</u>	<u>66,202</u>	<u>64,162</u>	<u>2,040</u>
Courthouse Buildings				
Current				
Contract Labor	12,000	12,000	12,000	-
Operating Supplies	3,500	3,500	1,922	1,578
Telephone	10,000	9,338	8,100	1,238
Utilities	23,000	27,402	27,494	(92)
Repairs and Maintenance	15,000	15,000	11,202	3,798
Lawn Maintenance	6,000	6,000	2,765	3,235
Christmas Lighting	1,000	1,000	240	760
Courthouse Security	-	-	1,085	(1,085)
Total Courthouse & Buildings	<u>70,500</u>	<u>74,240</u>	<u>64,808</u>	<u>9,432</u>
Health and Human Services				
Veterans Officer				
Current				
Veteran Service Officer Salary	6,897	6,897	6,610	287
Payroll Taxes	527	527	593	(66)
Office Supplies	110	108	-	108
Dues & Subscriptions	50	50	-	50
Out of County Travel	325	325	-	325
Postage	25	25	-	25
Telephone	260	262	262	-
Miscellaneous	62	62	-	62
Total Veterans Officer	<u>8,256</u>	<u>8,256</u>	<u>7,465</u>	<u>791</u>
Total Health and Human Services	<u>8,256</u>	<u>8,256</u>	<u>7,465</u>	<u>791</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, 2006

	<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				
Court Reporter Salary	\$ 19,546	\$ 19,614	\$ 19,614	\$ -
Professional Expense	4,000	2,973	3,223	(250)
Court Reporter Expense	200	-	-	-
Payroll Taxes - District Juvenile	184	184	184	-
District Judge Juvenile	1,200	1,200	1,200	-
Jurors	2,500	3,602	3,602	-
Adult Probation	5,000	10,330	10,330	-
Court Appointed Defense Experts	1,000	1,451	1,451	-
Juvenile Detention	8,000	12,665	15,404	(2,739)
Juvenile Probation	20,604	20,604	20,604	-
Court Appointed Juvenile Attorneys	-	3,130	3,320	(190)
Court Appoint Defense Experts - Juveni	-	1,749	1,749	-
Out of County Travel	-	1	-	1
Other General Expense	-	-	-	-
Miscellaneous	800	1	-	1
Equipment	-	-	-	-
Total Other Judicial - District	<u>160,841</u>	<u>162,807</u>	<u>160,184</u>	<u>2,623</u>
Other Judicial - County				
Current				
Court Appointed Defense Attorney	2,000	2,000	1,615	385
Visiting Judge	200	200	-	200
Professional Expense	1,500	1,500	1,151	349
Court Reporter Expense	200	200	-	200
Other General Expense	1,000	1,000	-	1,000
Jurors	2,500	2,500	192	2,308
Miscellaneous	200	200	-	200
Total Other Judicial - County	<u>7,600</u>	<u>7,600</u>	<u>2,958</u>	<u>4,642</u>
Total Judicial and Legal	<u>673,542</u>	<u>683,252</u>	<u>651,122</u>	<u>32,130</u>
Public Safety				
Sheriff				
Current				
Salary	30,050	30,050	30,050	-
Deputies' Salaries	140,784	141,280	141,280	-
Overtime Pay	4,120	4,035	1,777	2,258
Longevity Pay	2,195	2,415	2,305	110
Payroll Taxes	13,827	13,827	13,665	162
Group Insurance	37,346	37,494	37,420	74
Retirement	12,653	12,653	12,451	202
Office Supplies	1,000	1,494	1,494	-
Law Enforcement Computer	1,200	1,200	-	1,200
Computer Expense	-	-	975	(975)
Operating Supplies	-	19	19	-
Fuel and Lubricants	15,000	17,430	19,044	(1,614)
Uniforms	1,000	1,000	678	322

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, 2006

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Judicial and Legal - continued				
District Clerk - continued				
Current - continued				
Retirement	\$ 3,431	\$ 3,431	\$ 3,431	\$ -
Office Supplies	2,350	2,113	1,827	286
Computer Expense	-	281	1,715	(1,434)
Out of County Travel	850	548	637	(89)
Document Preservation	-	-	1,313	(1,313)
Equipment	-	-	2,350	(2,350)
Operating Lease Payments	-	3,200	3,491	(291)
Alternative Disposition	-	-	990	(990)
Capital Outlay	-	2,350	-	2,350
Total District Clerk	<u>79,570</u>	<u>84,850</u>	<u>86,317</u>	<u>(1,467)</u>
County Clerk				
Current				
Salary	28,957	28,957	28,957	-
Salary - Deputy	18,901	18,901	18,901	-
Salary - Deputy II	16,480	16,518	16,518	-
Longevity Pay	1,050	1,175	1,175	-
Payroll Taxes	5,002	5,015	5,034	(19)
Group Insurance	16,006	16,037	16,037	-
Retirement	4,577	4,589	4,589	-
Office Supplies	5,000	3,734	3,855	(121)
Out of County Travel	850	850	933	(83)
Document Preservation	7,500	7,500	3,230	4,270
Archiving	5,000	5,000	-	5,000
Records Management	5,000	5,000	-	5,000
Computer Expense	-	21	1,582	(1,561)
Operating Lease Payments	-	3,490	3,491	(1)
HAVA Grant	130,000	130,000	123,089	6,911
Total County Clerk	<u>244,323</u>	<u>246,787</u>	<u>227,391</u>	<u>19,396</u>
Other Judicial - District				
Current				
County Appointed Defense Attorneys	48,829	34,730	28,355	6,375
CPS Court Appointed Attorney	10,000	12,519	13,095	(576)
District Attorney Office Expense	30,461	30,461	30,461	-
Visiting Judges	400	1	-	1
District Judge	-	6,392	6,392	-
Court Reporter Education	275	-	-	-
Court Reporter Supplies & Equipment	200	-	-	-
Court Coordinator Salary	3,310	-	-	-
Receptionist Salary	2,157	-	-	-
Court Coordinator Telephone	600	-	-	-
Postage	375	-	-	-
District Attorney Expense	1,200	1,200	1,200	-

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, 2006

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Non-Departmental - continued				
Current - continued				
Homeland Security Grant	\$ -	\$ -	\$ 7,174	\$ (7,174)
Other General Expense	20,000	42,331	36,236	6,095
Courthouse Restoration Expenses	10,000	10,000	868	9,132
Computer Expense	-	350	350	-
Total Non-Departmental	<u>271,701</u>	<u>381,249</u>	<u>377,682</u>	<u>3,567</u>
Judicial and Legal				
Justice of the Peace				
Current				
Salary	28,957	28,957	28,939	18
Deputy Salary	18,901	18,901	18,901	-
Part Time Salary	5,961	8,657	8,657	-
Longevity Pay	255	255	255	-
Payroll Taxes	4,137	4,345	4,394	(49)
Group Insurance	10,670	7,766	5,398	2,368
Retirement	3,368	3,368	3,368	-
Office Supplies	2,500	2,500	1,470	1,030
Omni Base Charges	-	-	996	(996)
Technology Fund	6,000	6,000	1,454	4,546
Parks and Wildlife	4,500	4,500	5,472	(972)
County Attorney	-	-	20	(20)
Out of County Travel	1,000	1,000	872	128
Total Justice of the Peace	<u>86,249</u>	<u>86,249</u>	<u>80,196</u>	<u>6,053</u>
County Attorney				
Current				
Salary	25,844	25,843	25,843	-
Deputy Salary	18,901	18,901	18,901	-
State Salary Supplement	21,000	21,000	20,186	814
Longevity Pay	585	585	585	-
Payroll Taxes	5,065	5,044	5,064	(20)
Group Insurance	10,670	10,691	10,692	(1)
Retirement	4,634	4,634	4,586	48
Computer Expense	410	1,540	1,952	(412)
Office Supplies	1,500	1,479	1,192	287
Out of County Travel	1,350	242	75	167
Batterers Intervention Program	5,000	5,000	5,000	-
Total County Attorney	<u>94,959</u>	<u>94,959</u>	<u>94,076</u>	<u>883</u>
District Clerk				
Current				
Salary	28,957	28,957	28,957	-
Deputy Salary	18,901	18,901	18,901	-
Part Time Salary	9,500	8,963	6,582	2,381
Longevity Pay	1,160	1,160	1,160	-
Payroll Taxes	3,750	4,254	4,271	(17)
Group Insurance	10,671	10,692	10,692	-

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, 2006

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Financial Administration - continued				
County Treasurer - continued				
Current - continued				
Payroll Taxes	\$ 4,431	\$ 4,410	\$ 3,792	\$ 618
Group Insurance	10,671	10,692	10,692	-
Retirement	3,412	3,412	3,412	-
Office Supplies	1,600	1,371	980	391
Computer Expense	-	229	229	-
Out of County Travel	1,100	1,100	875	225
Total County Treasurer	<u>79,137</u>	<u>77,968</u>	<u>69,066</u>	<u>8,902</u>
Total Financial Administration	<u>79,137</u>	<u>77,968</u>	<u>69,066</u>	<u>8,902</u>
Tax Administration				
Tax Assessor/Collector				
Current				
Salary	28,957	28,957	28,957	-
Deputy Salary	18,901	19,105	19,105	-
Deputy - Part Time	5,961	6,607	6,607	-
Longevity Pay	600	600	600	-
Payroll Taxes	4,163	4,228	4,209	19
Group Insurance	10,671	10,692	10,692	-
Retirement	3,392	3,406	3,406	-
Office Supplies	1,400	1,024	1,042	(18)
Utilities	4,400	4,341	4,341	-
Telephone	1,000	1,663	1,806	(143)
Dues and Subscriptions	100	85	85	-
Appraisal District	41,000	42,126	42,126	-
Out of County Travel	850	850	1,511	(661)
Equipment	-	450	450	-
HAVA/TEAM Grant	-	-	2,940	(2,940)
Total Tax Assessor/Collector	<u>121,395</u>	<u>124,134</u>	<u>127,877</u>	<u>(3,743)</u>
Total Tax Administration	<u>121,395</u>	<u>124,134</u>	<u>127,877</u>	<u>(3,743)</u>
Non-Departmental				
Current				
Richards Park	3,600	3,600	3,600	-
Worker's Compensation	1	1	-	1
Unemployment Compensation	3,000	6,855	4,137	2,718
Other Governmental	8,000	11,245	11,245	-
Ambulance Service	145,200	145,200	145,200	-
DPS and TR Telephone	3,000	3,000	2,156	844
Pager/Cell Fees	2,500	2,500	467	2,033
Legal Notices	400	743	1,428	(685)
Bonds and Insurance	65,000	144,424	144,275	149
Family Shelter Grant	3,000	3,000	-	3,000
4-H Surplus Property Purchase	-	-	1,100	(1,100)
Election Expense	6,000	6,000	5,262	738
Child Welfare Grant	2,000	2,000	2,000	-
FEMA Grant	-	-	12,184	(12,184)

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, 2006

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Miscellaneous County Expense				
Current				
Postage	\$ 9,500	\$ 9,500	\$ 9,257	\$ 243
Copy Machine and Supplies	2,000	2,824	2,824	-
Audit	19,500	12,500	12,300	200
Repairs and Maintenance	6,000	-	-	-
Historical Commission Grant	1,000	1,000	-	1,000
Ambulance, Fire and Center	2,000	1,126	-	1,126
Out of County Travel	-	-	118	(118)
Office Equipment Repairs	-	3,301	-	3,301
Volunteer Fire Department Grant	3,500	3,500	3,500	-
Board of Development Grant	20,000	20,000	20,000	-
Community Center Grant	2,400	2,400	2,400	-
Soil Conservation	1,000	1,000	1,000	-
Miscellaneous	1,000	1,000	-	1,000
Predator Control	12,000	12,000	12,000	-
Emergency Management	500	500	27	473
Indigent Burial/Autopsy Expense	2,400	4,750	4,750	-
Economic Development Project	10,000	10,000	10,000	-
Insurance Board Member	700	700	-	700
Alcohol Drug Council	1,000	1,000	1,000	-
Lone Star Library Grant	-	-	385	(385)
Capital Outlay	15,000	-	-	-
Total Miscellaneous County Expense	<u>109,500</u>	<u>87,101</u>	<u>79,561</u>	<u>7,540</u>
Total Expenditures	<u>1,969,491</u>	<u>2,114,744</u>	<u>2,076,285</u>	<u>38,459</u>
Excess (Deficiency) of Revenues Over Expenditures	51,274	(223,979)	(12,523)	211,456
OTHER FINANCING SOURCES (USES)				
Loan Proceeds	-	-	15,005	15,005
Transfers In	-	-	104,508	104,508
Transfers Out	(42,941)	(42,941)	(46,580)	(3,639)
Total Other Financing Sources (Uses)	<u>(42,941)</u>	<u>(42,941)</u>	<u>72,933</u>	<u>115,874</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	8,333	(266,920)	60,410	327,330
Fund Balance - Beginning (Note 1)	<u>441,193</u>	<u>441,193</u>	<u>441,193</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 449,526</u>	<u>\$ 174,273</u>	<u>\$ 501,603</u>	<u>\$ 327,330</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL (BUDGETARY BASIS)
 SPECIAL AD VALOREM
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Property Taxes	\$ 4,124	\$ 4,124	\$ 4,534	\$ 410
Interest Earned	2,000	2,000	8,090	6,090
Total Revenues	<u>6,124</u>	<u>6,124</u>	<u>12,624</u>	<u>6,500</u>
EXPENDITURES				
Current				
Materials	-	10,381	12,105	(1,724)
Miscellaneous	18,124	7,743	26	7,717
Total Expenditures	<u>18,124</u>	<u>18,124</u>	<u>12,131</u>	<u>5,993</u>
Excess Revenues Over (Under) Expenditures	(12,000)	(12,000)	493	12,493
Fund Balance - Beginning	<u>285,339</u>	<u>285,339</u>	<u>285,339</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 273,339</u>	<u>\$ 273,339</u>	<u>\$ 285,832</u>	<u>\$ 12,493</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, 2006

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Property Taxes	\$ 15,789	\$ 15,789	\$ 16,277	\$ 488
Interest Earned	3,800	3,800	3,178	(622)
Other Revenue	-	-	883	883
Charges for Services				
Auto Registration	109,200	109,200	108,517	(683)
Oversize/Overweight	-	-	1,237	1,237
Lateral Road	4,420	4,420	4,314	(106)
County Clerk Fines	29,900	29,900	28,545	(1,355)
Total Revenues	<u>163,109</u>	<u>163,109</u>	<u>162,951</u>	<u>(158)</u>
EXPENDITURES				
Current				
Commissioner's Salary	26,225	26,226	26,226	-
Employees' Salary	38,000	42,959	42,959	-
Longevity Pay	1,205	1,205	1,125	80
Payroll Taxes	5,006	5,379	5,397	(18)
Group Insurance	16,006	16,037	16,037	-
Retirement	4,580	4,720	4,720	-
Operating Supplies	4,900	5,084	5,326	(242)
Fuel and Oil	14,000	10,465	12,135	(1,670)
Out of County Travel	600	374	374	-
Utilities and Telephone	1,500	1,985	1,985	-
Repairs and Maintenance	10,000	6,000	5,682	318
Tires and Tubes	5,900	3,162	1,193	1,969
Materials	6,700	10,537	10,537	-
Insurance	2,000	2,000	2,000	-
Mobile Phone	600	758	758	-
Equipment Expense	2,000	4,862	5,605	(743)
Equipment Lease Payments	24,000	-	26,000	(26,000)
Note Payments				
Principal	5,500	31,969	5,001	26,968
Interest	-	-	224	(224)
Total Expenditures	<u>168,722</u>	<u>173,722</u>	<u>173,284</u>	<u>438</u>
Excess Revenues Over (Under) Expenditures	(5,613)	(10,613)	(10,333)	280
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	(484)	(484)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(484)</u>	<u>(484)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(5,613)	(10,613)	(10,817)	(204)
Fund Balance - Beginning	<u>102,414</u>	<u>102,414</u>	<u>102,414</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 96,801</u>	<u>\$ 91,801</u>	<u>\$ 91,597</u>	<u>\$ (204)</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, 2006

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Property Taxes	\$ 11,842	\$ 11,842	\$ 12,145	\$ 303
Interest Earned	2,650	2,650	2,837	187
Other Revenue	-	-	1,681	1,681
Charges for Services				
Auto Registration	81,900	81,900	81,388	(512)
Oversize/Overweight	-	-	927	927
Lateral Road	3,315	3,315	3,236	(79)
County Clerk Fines	22,425	22,425	21,046	(1,379)
Total Revenues	<u>122,132</u>	<u>122,132</u>	<u>123,260</u>	<u>1,128</u>
EXPENDITURES				
Current				
Commissioner's Salary	26,225	26,226	26,226	-
Employees' Salary	30,000	30,830	30,830	-
Longevity Pay	1,080	1,080	1,080	-
Contract Labor	-	3,180	3,180	-
Payroll Taxes	4,384	4,447	4,555	(108)
Group Insurance	10,671	10,692	10,691	1
Retirement	4,011	3,367	3,367	-
Operating Supplies	5,150	5,150	3,895	1,255
Fuel and Oil	6,500	9,912	12,217	(2,305)
Out of County Travel	600	600	277	323
Utilities	800	821	828	(7)
Repairs and Maintenance	9,400	5,967	5,421	546
Tires and Tubes	3,200	3,200	1,434	1,766
Insurance	3,550	3,550	3,550	-
Mobile Phone	500	500	474	26
Equipment Expense	-	2,500	2,500	-
Debt Service				
Principal	13,429	13,429	13,324	105
Interest	2,571	2,571	2,571	-
Total Expenditures	<u>122,071</u>	<u>128,022</u>	<u>126,420</u>	<u>1,602</u>
Excess Revenues Over (Under) Expenditures	61	(5,890)	(3,160)	2,730
Fund Balance - Beginning	<u>76,772</u>	<u>76,772</u>	<u>76,772</u>	-
Fund Balance - Ending	<u>\$ 76,833</u>	<u>\$ 70,882</u>	<u>\$ 73,612</u>	<u>\$ 2,730</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, 2006

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Property Taxes	\$ 16,700	\$ 16,700	\$ 17,284	\$ 584
Interest Earned	4,500	4,500	2,905	(1,595)
Charges for Services				
Auto Registration	115,500	115,500	116,075	575
Lateral Road	4,675	4,675	4,563	(112)
County Clerk Fines	31,625	31,625	29,680	(1,945)
Reimbursed Revenue	-	-	23	23
Other Revenue	7,500	7,500	1,445	(6,055)
Total Revenues	<u>180,500</u>	<u>180,500</u>	<u>171,975</u>	<u>(8,525)</u>
EXPENDITURES				
Current				
Commissioner's Salary	26,226	26,226	26,226	-
Employees' Salary	35,350	36,459	36,459	-
Longevity Pay	1,015	1,105	1,105	-
Payroll Taxes	4,788	4,880	4,919	(39)
Group Insurance	16,006	16,037	16,037	-
Retirement	4,381	4,466	4,465	1
Operating Supplies	12,500	14,493	14,988	(495)
Fuel and Oil	12,850	15,287	15,453	(166)
Out of County Travel	600	410	410	-
Utilities	1,500	1,476	1,476	-
Repairs and Maintenance	10,000	7,131	28,555	(21,424)
Tires and Tubes	5,300	4,624	3,840	784
Insurance	1,400	1,400	1,400	-
Materials	7,500	7,962	7,962	-
Mobile Phone	700	826	826	-
Equipment Expense	-	-	228	(228)
Lease Payment	-	-	2,000	(2,000)
Capital Outlay	-	-	-	-
Debt Service				
Principal Payments	40,000	42,334	35,967	6,367
Interest Payments	-	-	4,139	(4,139)
Total Expenditures	<u>180,116</u>	<u>185,116</u>	<u>206,455</u>	<u>(21,339)</u>
Excess Revenues Over (Under) Expenditures	384	(4,616)	(34,480)	(29,864)
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	(1,981)	(1,981)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(1,981)</u>	<u>(1,981)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	384	(4,616)	(36,461)	(31,845)
Fund Balance - Beginning	<u>71,680</u>	<u>71,680</u>	<u>71,680</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 72,064</u>	<u>\$ 67,064</u>	<u>\$ 35,219</u>	<u>\$ (31,845)</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL (BUDGETARY BASIS)

ROAD AND BRIDGE PRECINCT NO. 4

FOR THE YEAR ENDED SEPTEMBER 30, 2006

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Property Taxes	\$ 16,396	\$ 16,396	\$ 16,903	\$ 507
Interest Earned	4,500	4,500	5,195	695
Charges for Services				
Auto Registration	113,400	113,400	112,696	(704)
Lateral Road	4,590	4,590	4,480	(110)
Oversize/Overweight	-	-	1,284	1,284
County Clerk Fines	31,050	31,050	29,141	(1,909)
Other Revenue	-	-	916	916
Total Revenues	<u>169,936</u>	<u>169,936</u>	<u>170,615</u>	<u>679</u>
EXPENDITURES				
Current				
Commissioner's Salary	26,225	26,225	26,225	-
Employees' Salary	40,000	40,000	20,280	19,720
Part Time Salary	20,000	20,000	15,000	5,000
Contract Labor	14,550	14,550	10,179	4,371
Payroll Taxes	6,624	6,624	4,531	2,093
Group Insurance	16,006	16,006	10,692	5,314
Longevity Plan	360	360	360	-
Retirement	4,661	4,661	3,281	1,380
Operating Supplies	10,000	9,792	6,281	3,511
Fuel and Oil	20,000	20,208	20,279	(71)
Utilities	2,100	2,100	1,093	1,007
Repairs and Maintenance	22,000	22,000	10,798	11,202
Insurance	2,900	2,900	2,900	-
Tires and Tubes	5,000	5,000	2,622	2,378
Materials	7,500	7,500	7,179	321
Out of County Travel	600	600	627	(27)
Mobile Phone	1,400	1,400	998	402
Equipment Expense	15,000	15,000	10,500	4,500
Capital Outlay	35,000	35,000	-	35,000
Total Expenditures	<u>249,926</u>	<u>249,926</u>	<u>153,825</u>	<u>96,101</u>
Excess Revenues Over (Under) Expenditures	(79,990)	(79,990)	16,790	96,780
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	1,981	1,981
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>1,981</u>	<u>1,981</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(79,990)	(79,990)	18,771	98,761
Fund Balance - Beginning	<u>109,260</u>	<u>109,260</u>	<u>109,260</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 29,270</u>	<u>\$ 29,270</u>	<u>\$ 128,031</u>	<u>\$ 98,761</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2006

	Private- Purpose <u>Trusts/Funds</u>	Agency <u>Funds</u>
ASSETS		
Cash and Cash Equivalents	\$ 289,186	\$ 285,824
Receivables:		
Due from Other Funds	-	8,792
Due from Others	-	253,226
Inventory	-	645
Total Assets	<u>289,186</u>	<u>548,487</u>
LIABILITIES		
Accounts Payable	-	146,073
Due to Other Funds	-	366,714
Amount in Asset Forfeiture	-	35,700
Total Liabilities	<u>-</u>	<u>\$ 548,487</u>
NET ASSETS		
Held in Trust and/or Escrow	<u>289,186</u>	<u>-</u>
Total Net Assets	<u>\$ 289,186</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2006

		Private- Purpose <u>Trusts/Funds</u>
ADDITIONS		
Contributions	\$	19,899
Interest		<u>7,483</u>
Total Additions		<u>27,382</u>
 DEDUCTIONS		
Refunds of Contributions		23,696
Administrative Expenses		<u>34</u>
Total Deductions		<u>23,730</u>
Change in Net Assets		3,652
Net Assets - Beginning of the Year		<u>285,534</u>
Net Assets - End of the Year	\$	<u><u>289,186</u></u>

See accompanying notes to the basic financial statements.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

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

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

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

The financial statements include:

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

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2006

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, 2006

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 cash and receivables which have restrictions regarding the current use of the cash and receivables until time restraints or legal provisions have been fulfilled. The amount of restricted cash on September 30, 2006 is as follows:

General Fund	\$139,383
Debt Service Fund	81,111
Special Ad Valorem	287,528
Road & Bridge Precinct #1	93,549
Road & Bridge Precinct #2	76,173
Road & Bridge Precinct #3	57,712
Road & Bridge Precinct #4	132,544
Other Governmental Funds	<u>80,210</u>
Total Restricted Cash	<u>\$948,210</u>

A detail of the restricted receivables is listed in Note 1 on a subsequent page.

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 County has the following restricted net assets, consisting of cash and receivables less the related liabilities, for the purposes listed:

Special Purposes		
General Fund		
Records Management	\$	43,382
Salary Supplement Excess		576
Document Restoration		13,889
Courthouse Security		49,271
Probate Training		6,654
JP Technology		7,559
Archive Fees		16,333

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Video Fees	\$	499
Registry of the Court		150
Voting Machine Rental		1,070
Subtotal - General Fund	\$	<u>139,383</u>
Special Ad Valorem Fund	\$	<u>287,993</u>
Road & Bridge Precincts		
Road & Bridge Precinct #1	\$	95,368
Road & Bridge Precinct #2		75,964
Road & Bridge Precinct #3		35,821
Road & Bridge Precinct #4		130,675
Subtotal - Road & Bridge Precincts	\$	<u>337,828</u>
Other Governmental Funds		
Combined Road & Bridge		840
Library Fund		47,410
Law Library Fund		2,480
Hot Check Fund		8,565
Water Grant Fund		25
Library Grant		11,023
Batterer's Intervention		622
Victims Assistance Grant		634
Courthouse Restoration Grant	\$	<u>6,134</u>
Subtotal - Other Governmental Funds	\$	<u>77,733</u>
Total Special Services	\$	<u><u>842,937</u></u>
Total Debt Service	\$	<u><u>83,546</u></u>

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

There was a change to the beginning net assets for governmental activities in the statement of activities. The total change is calculated as follows:

		Governmental Activities
Beginning Net Assets	\$	2,851,141
A/R - Cases/Fines		133,013
Adjusted Beginning Net Assets	\$	2,984,154

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.

There was an adjustment in beginning fund balance for governmental funds as shown below:

		Governmental Funds
Beginning Fund Balance	\$	1,353,800
A/R Agency Funds		(46,731)
	\$	1,307,069

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.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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.

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

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

Expenditure Recognition

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

DEBT SERVICE FUNDS

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

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2006

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.

Cash and Cash Equivalents

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

Investments

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

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

Inventory of Supplies

The County carries no material amount of inventory.

Receivables

Receivables at September 30, 2006 consist of miscellaneous accounts receivable, property taxes, amounts due from other funds, and accrued interest on investments.

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

The detail of Accounts Receivable consists of the following:

	Current	Noncurrent Restricted
Accounts Receivable -		
Miscellaneous	\$ 271,211	\$ 5,114
Taxes	161,432	12,812
Interest Receivable	2,022	2,198
Totals	\$ 434,665	\$ 20,124

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, 2006

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	\$	15,000
Special Purposes		
General Fund	\$	139,383
Special Ad Valorem		285,832
Road & Bridge Precincts		
Precinct No. 1		91,597
Precinct No. 2		73,612
Precinct No. 3		35,219
Precinct No. 4		128,031
Other Governmental Funds		77,733
Total Special Services	\$	831,407
Debt Service	\$	81,202

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2006

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, 2006 (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, 2006 were approved by the County Commissioners.

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

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

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY, continued

Expenditures Exceeding Budget

The County had expenditures in excess of budgeted amounts in the following funds and amounts:

Road and Bridge Precinct No. 3	\$ 21,339
Law Library	2,774

Interfund Transfers

Purpose	Transfers In	Transfers Out
General Fund	\$ 104,508	\$ 46,580
Library	42,941	427
Road and Bridge Precinct No. 1	-	484
Road and Bridge Precinct No. 3	-	1,981
Road and Bridge Precinct No. 4	1,981	-
Library Grant	42	-
Courthouse Restoration Grant	-	100,000
	\$ 149,472	\$ 149,472

NOTE 3 - DEPOSITS AND INVESTMENTS

Policies and Practices

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

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2006

NOTE 3 - DEPOSITS AND INVESTMENTS, continued

Deposits

At year-end, the carrying amount of the County's deposits was \$1,857,847 and the bank balance totaled \$1,895,146. The carrying amount includes \$1,387,489 reported in the Statement of Net Assets, with the remaining balance consisting of agency funds and trust accounts. Of the bank balances, \$505,053 was insured by the federal deposit insurance corporation and \$1,390,093 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. The County has no other investments.

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 1st. 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, 2006

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended September 30, 2006 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Not being depreciated:				
Land	\$ 129,011	\$ 10,190	\$ -	\$ 139,201
Subtotal	129,011	10,190	-	139,201
Other capital assets:				
Buildings	1,012,922	-	-	1,012,922
Equipment	769,724	11,140	-	780,864
Vehicles	239,738	18,005	-	257,743
Subtotal	2,022,384	29,145	-	2,051,529
Accumulated depreciation:				
Buildings	(568,113)	(17,922)	-	(586,035)
Equipment	(336,797)	(63,363)	-	(400,160)
Vehicles	(162,512)	(31,416)	-	(193,928)
Subtotal	(1,067,422)	(112,701)	-	(1,180,123)
Net other capital assets	954,962	(83,556)	-	871,406
Net capital assets	<u>\$ 1,083,973</u>	<u>\$ (73,366)</u>	<u>\$ -</u>	<u>\$ 1,010,607</u>

Depreciation was charged to the functions as follows:

Tax Administration	\$ 1,787
Public Safety	33,944
Community Development	5,375
Courthouse and Buildings	4,468
Highway and Road	61,497
Miscellaneous	5,630
Total depreciation expense	<u>\$ 112,701</u>

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2006

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION, continued

The County is in the process of renovating the courthouse building. Through September 30, 2006, the County has incurred \$381,346 of construction work in progress in renovating the courthouse building.

NOTE 6 - EMPLOYEE PENSIONS

Plan Description

McCulloch County provides retirement, disability, and death 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 575 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 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated deposits in the plan to receive any employer-financed benefit. Members who withdraw their personal deposits in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's deposits to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated deposits and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The employer has elected the annually determined contribution rate (Variable-Rate) plan provisions of the TCDRS Act. The plan is funded by

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2006

NOTE 6 - EMPLOYEE PENSIONS, continued

monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

The rate contributed for the months of the accounting year in 2005 was 7.00% and was 7.00% for the months of the accounting year in 2006.

The deposit rate payable for the employee members for the calendar year 2006 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, 2006, the annual pension cost for the TCDRS plan for its employees was \$64,715 and the actual contributions were \$64,715.

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, 2004 and December 31, 2005, the basis for determining the contributions rates for calendar years 2005 and 2006. The December 31, 2005 actuarial valuation is the most recent valuation.

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

NOTE 6 - EMPLOYEE PENSIONS, continued

ACTUARIAL VALUATION INFORMATION

Actuarial Valuation Date	12/31/03	12/31/04	12/31/05
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	Long-term appreciation with adjustment	Long-term appreciation with adjustment	Long-term appreciation with adjustment
Actuarial Assumptions:			
Investment return ¹	8.00%	8.00%	8.00%
Projected salary increases ¹	5.50%	5.50%	5.30%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.0%	0.0%	0.0%

¹Includes inflation at the stated rate

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

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
September 30, 2004	\$ 59,561	100%	\$ 0
September 30, 2005	62,270	100%	0
September 30, 2006	64,715	100%	0

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

NOTE 6 - EMPLOYEE PENSIONS, continued

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll ¹ (c)	UAAL as a % of Covered Payroll ((b-a)/c)
12/31/03	\$ 1,990,148	\$ 1,807,059	\$ (183,089)	110.13%	\$ 848,772	(21.57%)
12/31/04	2,001,676	1,766,592	(235,084)	113.31%	861,560	(27.29%)
12/31/05	2,262,058	1,955,004	(307,054)	115.71%	895,976	(34.27%)

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

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

NOTE 7 - OTHER EMPLOYEE BENEFITS

Compensated Absences

Accumulated Unpaid Vacation and Compensatory Time

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

For the year ending September 30, 2006, 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, 2006

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 two operating lease obligations as of September 30, 2006. These lease obligations have been recorded in the General Fund and Precinct #1. The County's future minimum lease commitments on these two leases are shown as follows:

CTWP Leasing - 2 Kyocera Digital Copiers	September 30, 2007	\$ 6,981
	September 30, 2008	6,981
	September 30, 2009	<u>6,399</u>
		<u>\$ 20,361</u>
Caterpillar Financial Services -2 Caterpillar Motor Graders	September 30, 2007	\$ 24,778
	September 30, 2008	24,778
	September 30, 2009	24,778
	September 30, 2010	24,778
	September 30, 2011	<u>168,715</u>
		<u>\$ 267,827</u>

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

NOTE 10 - LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2006 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 #56068 - Precinct #1	\$ 5,001	\$ -	\$ 5,001	\$ -	\$ -
CNB #55928 - Precinct #2	36,256	-	13,323	22,933	15,170
CNB #52623 - Precinct #3	47,819	-	15,236	32,583	15,944
CNB #55193 - Precinct #3	24,663	-	12,066	12,597	12,597
CNB #61240 - Precinct #3	17,706	-	8,665	9,041	9,041
CNB #64117 - Sheriff	24,950	-	7,829	17,121	8,307
CNB #67001 - Sheriff	-	15,005	-	15,005	7,240
Total long-term liabilities	<u>\$ 156,395</u>	<u>\$ 15,005</u>	<u>\$ 62,120</u>	<u>\$ 109,280</u>	<u>\$ 68,299</u>

Description of Debt

Commercial National Bank #55928 - Precinct #2

On March 21, 2003, Precinct #2 borrowed \$71,032 from the Commercial National Bank for the purchase of a 953B Caterpillar and Loader. The note is due and payable with 60 monthly payments of \$1,324.55 beginning April 21, 2003, which include interest at 4.50%. The note will be fully paid at March 21, 2008.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2006

NOTE 10 - LONG-TERM LIABILITIES, continued

Commercial National Bank #52623 - Precinct #3

On May 21, 2002, Precinct #3 borrowed \$89,500 from the Commercial National Bank for the purchase of a John Deere 770CH-11 Motor Grader. The note is due and payable with 6 annual payments of \$17,494.43 beginning May 21, 2003, which include interest at 4.75%. The note will be fully paid at May 21, 2008.

Commercial National Bank #55193 - Precinct #3

On January 7, 2003, Precinct #3 borrowed \$47,177 from the Commercial National Bank for the purchase of a John Deere 624G Wheel Loader. The note is due and payable with 4 annual payments of \$13,151.43 beginning January 7, 2004, which include interest at 4.50%. The note will be fully paid at January 7, 2007.

Commercial National Bank #61240 - Precinct #3

On June 23, 2004, Precinct #3 borrowed \$26,000 from the Commercial National Bank to supplement the purchase of a 1997 John Deere 770CH Motor Grader. The note is due and payable in 3 annual payments of \$9,460.34 beginning June 25, 2005, which include interest at 4.50%. The note will be fully paid at June 25, 2007.

Commercial National Bank #64117 - Sheriff

On April 1, 2005, the Sheriff borrowed \$24,950 from the Commercial National Bank for the purchase of a 2005 Chevrolet pickup. The note is due and payable in 3 annual payments of \$9,334.49 beginning April 1, 2006, which include interest at 6.00%. The note will be fully paid at April 1, 2008.

Commercial National Bank #67001 - Sheriff

On January 24, 2006, the Sheriff borrowed \$15,005 from the Commercial National Bank for the purchase of a 2005 Chevrolet pickup. The note is due and payable in 2 annual payments of \$8,327.80 beginning January 24, 2007, which include interest at 7.25%. The note will be fully paid at January 24, 2008.

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

NOTE 10 - LONG-TERM LIABILITIES, continued

Debt Maturity

Debt service requirements at September 30, 2006 are as follows:

Notes Payable

Commercial National Bank #55928 - Precinct #2

Year Ended September 30	Principal	Interest	Total
2007	\$ 15,170	\$ 724	\$ 15,894
2008	7,763	184	7,947
	<u>\$ 22,933</u>	<u>\$ 908</u>	<u>\$ 23,841</u>

Commercial National Bank #52623 - Precinct #3

Year Ended September 30	Principal	Interest	Total
2007	\$ 15,944	\$ 1,550	\$ 17,494
2008	16,639	854	17,493
	<u>\$ 32,583</u>	<u>\$ 2,404</u>	<u>\$ 34,987</u>

Commercial National Bank #55193 - Precinct #3

Year Ended September 30	Principal	Interest	Total
2007	\$ 12,597	\$ 554	\$ 13,151
	<u>\$ 12,597</u>	<u>\$ 554</u>	<u>\$ 13,151</u>

Commercial National Bank #61240 - Precinct #3

Year Ended September 30	Principal	Interest	Total
2007	\$ 9,041	\$ 419	\$ 9,460
	<u>\$ 9,041</u>	<u>\$ 419</u>	<u>\$ 9,460</u>

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

NOTE 10 - LONG-TERM LIABILITIES, continued

Commercial National Bank #64117 - Sheriff

Year Ended September 30	Principal	Interest	Total
2007	\$ 8,308	\$ 1,026	\$ 9,334
2008	8,813	521	9,334
	\$ 17,121	\$ 1,547	\$ 18,668

Commercial National Bank #67001 - Sheriff

Year Ended September 30	Principal	Interest	Total
2007	\$ 7,240	\$ 1,088	\$ 8,328
2008	7,765	563	8,328
	\$ 15,005	\$ 1,651	\$ 16,656

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, 2006

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
General Revenues				
Property Taxes	\$ 23,077	\$ 23,077	\$ 25,042	\$ 1,965
Interest Earned	2,000	2,000	3,231	1,231
Total Revenues	<u>25,077</u>	<u>25,077</u>	<u>28,273</u>	<u>3,196</u>
EXPENDITURES				
Current				
Repairs and Maintenance	-	750	750	-
County Building Contingency	25,077	24,327	-	24,327
Total Expenditures	<u>25,077</u>	<u>25,077</u>	<u>750</u>	<u>24,327</u>
Excess Revenues Over (Under) Expenditures	-	-	27,523	27,523
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	-	27,523	27,523
Fund Balance - Beginning	<u>53,679</u>	<u>53,679</u>	<u>53,679</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 53,679</u>	<u>\$ 53,679</u>	<u>\$ 81,202</u>	<u>\$ 27,523</u>

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
LIBRARY
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Interest Earned	\$ 750	\$ -	\$ 1,915	\$ 1,915
Charges for Services				
Desk	2,500	2,500	2,519	19
Copy Machine	3,500	3,500	1,852	(1,648)
Other Revenue	200	200	-	(200)
Operating Grants and Contributions				
City of Brady	42,941	42,941	42,000	(941)
Lone Star Library Grant	-	-	770	770
Gateway Grant	-	-	2,500	2,500
Memorials	3,000	3,000	2,710	(290)
Total Revenues	<u>52,891</u>	<u>52,141</u>	<u>54,266</u>	<u>2,125</u>
EXPENDITURES				
Current				
Librarian	19,669	19,669	19,669	-
Assistant's Salary	15,755	15,003	13,268	1,735
Part Time Salary	12,256	13,008	13,008	-
Longevity Pay	535	535	535	-
Payroll Taxes	3,689	3,689	3,618	71
Group Insurance	10,671	10,671	8,464	2,207
Retirement	2,517	2,517	2,028	489
Office Supplies	1,500	1,444	741	703
Postage	500	500	209	291
Books	11,000	11,000	8,716	2,284
Computer Expense	800	15	-	15
Gateway Grant	-	56	2,556	(2,500)
Copy Machine Supplies	2,300	2,300	1,378	922
Internet Expense	950	950	821	129
Audit Expense	1,000	1,000	-	1,000
Out of County Travel	300	300	105	195
Utilities	6,290	7,075	7,075	-
Book Repairs	600	600	104	496
Repairs and Maintenance	-	-	3,114	(3,114)
Building and Lawn Maintenance	2,500	3,107	-	3,107
Insurance	3,000	3,000	3,000	-
Lone Star Library Grant	-	-	400	(400)
Total Expenditures	<u>95,832</u>	<u>96,439</u>	<u>88,809</u>	<u>7,630</u>
Excess Revenues Over (Under) Expenditures	(42,941)	(44,298)	(34,543)	9,755
OTHER FINANCING SOURCES (USES)				
Transfers In	42,941	42,941	42,941	-
Transfers Out	-	-	(427)	(427)
Total Other Financing Sources (Uses)	<u>42,941</u>	<u>42,941</u>	<u>42,514</u>	<u>(427)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	(1,357)	7,971	9,328
Fund Balance - Beginning	<u>39,439</u>	<u>39,439</u>	<u>39,439</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 39,439</u>	<u>\$ 38,082</u>	<u>\$ 47,410</u>	<u>\$ 9,328</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, 2006

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
General Revenues				
Interest Earned	\$ -	\$ -	\$ 1,441	\$ 1,441
Charges for Services				
Court Fines	4,210	4,210	4,655	445
Total Revenues	<u>4,210</u>	<u>4,210</u>	<u>6,096</u>	<u>1,886</u>
EXPENDITURES				
Current				
Books	4,210	4,315	6,639	(2,324)
Computer Software	-	-	450	(450)
Total Expenditures	<u>4,210</u>	<u>4,315</u>	<u>7,089</u>	<u>(2,774)</u>
Excess Revenues Over (Under) Expenditures		(105)	(993)	(888)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	(105)	(993)	(888)
Fund Balance - Beginning	<u>3,473</u>	<u>3,473</u>	<u>3,473</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 3,473</u>	<u>\$ 3,368</u>	<u>\$ 2,480</u>	<u>\$ (888)</u>

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
COURTHOUSE RESTORATION GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
General Revenues				
Interest Earned	\$ -	\$ -	\$ 3,661	\$ 3,661
Total Revenues	<u>-</u>	<u>-</u>	<u>3,661</u>	<u>3,661</u>
<u>EXPENDITURES</u>				
Current				
Architect/Engineering Services	-	10,000	-	10,000
Total Expenditures	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Excess Revenues Over (Under) Expenditures	-	(10,000)	3,661	13,661
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	-	-	-	-
Transfers Out	-	-	(100,000)	(100,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(100,000)</u>	<u>(100,000)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	-	(96,339)	(86,339)
Fund Balance - Beginning	<u>102,473</u>	<u>102,473</u>	<u>102,473</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 102,473</u>	<u>\$ 92,473</u>	<u>\$ 6,134</u>	<u>\$ (86,339)</u>

MCCULLOCH COUNTY
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL (BUDGETARY BASIS)
 LIBRARY GRANT
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
General Revenues				
Interest Earned	\$ -	\$ 750	\$ 433	\$ (317)
Total Revenues	<u>-</u>	<u>750</u>	<u>433</u>	<u>(317)</u>
EXPENDITURES				
Current				
Miscellaneous	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess Revenues Over (Under) Expenditures	-	750	433	(317)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	42	42
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>42</u>	<u>42</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	750	475	(275)
Fund Balance - Beginning	<u>10,548</u>	<u>10,548</u>	<u>10,548</u>	<u>-</u>
Fund Balance - Ending - Budgetary Basis	<u>\$ 10,548</u>	<u>\$ 11,298</u>	<u>\$ 11,023</u>	<u>\$ (275)</u>

MCCULLOCH COUNTY
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL (BUDGETARY BASIS)
 BATTERER'S INTERVENTION GRANT
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
General Revenues				
Interest Earned	\$ -	\$ -	\$ 115	\$ 115
County Matching Grant Funds				
Grant Funds	-	-	5,000	5,000
Total Revenues	<u>-</u>	<u>-</u>	<u>5,115</u>	<u>5,115</u>
<u>EXPENDITURES</u>				
Current				
Professional Services Counseling	-	5,000	5,000	-
Total Expenditures	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Excess Revenues Over (Under) Expenditures	-	(5,000)	115	5,115
Fund Balance - Beginning	<u>507</u>	<u>507</u>	<u>507</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 507</u>	<u>\$ (4,493)</u>	<u>\$ 622</u>	<u>\$ 5,115</u>

MCCULLOCH COUNTY

COMBINING STATEMENT OF NET ASSETS - GOVERNMENTAL ACTIVITIES

SEPTEMBER 30, 2006

	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	Other Governmental Funds	9-30-06
ASSETS									
Current Assets									
Cash, including time deposits	\$ 439,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 439,279
Receivables, net									
Accounts	271,211	-	-	-	-	-	-	-	271,211
Taxes	161,432	-	-	-	-	-	-	-	161,432
Interest	2,022	-	-	-	-	-	-	-	2,022
Prepaid Insurance	79,423	-	-	-	-	-	-	-	79,423
Total Current Assets	953,367	-	-	-	-	-	-	-	953,367
Noncurrent Assets									
Restricted Cash, including time deposits	139,383	81,111	287,528	93,549	76,173	57,712	132,544	80,210	948,210
Restricted receivables									
Accounts	-	91	28	1,298	974	1,374	1,349	-	5,114
Taxes	-	2,344	660	3,472	2,257	1,684	2,395	-	12,812
Interest	-	-	1,501	300	148	-	249	-	2,198
Land	100,201	-	-	25,000	3,000	5,000	1,000	5,000	139,201
CWIP - Courthouse Restoration	-	-	-	-	-	-	-	381,346	381,346
Other Capital Assets, net of depreciation	286,382	-	-	57,250	44,791	158,100	148,500	176,382	871,405
Total Noncurrent Assets	525,966	83,546	289,717	180,869	127,343	223,870	286,037	642,938	2,360,286
Total Assets	1,479,333	83,546	289,717	180,869	127,343	223,870	286,037	642,938	3,313,653
LIABILITIES									
Current Liabilities									
Accounts Payable	110,193	-	1,724	3,251	3,534	23,867	5,862	2,477	150,908
Interest Payable	1,173	-	-	-	54	1,082	-	-	2,309
Notes Payable	15,547	-	-	-	15,170	37,582	-	-	68,299
Total Current Liabilities	126,913	-	1,724	3,251	18,758	62,531	5,862	2,477	221,516
Noncurrent Liabilities									
Notes Payable	16,578	-	-	-	7,763	16,640	-	-	40,981
Total Noncurrent Liabilities	16,578	-	-	-	7,763	16,640	-	-	40,981
Total Liabilities	143,491	-	1,724	3,251	26,521	79,171	5,862	2,477	262,497
NET ASSETS									
Invested in Capital Assets, net or related debt	354,458	-	-	82,250	24,858	108,878	149,500	562,728	1,282,672
Unrestricted	842,001	-	-	-	-	-	-	-	842,001
Restricted For:									
Special Purposes	139,383	-	287,993	95,368	75,964	35,821	130,675	77,733	842,937
Debt Service	-	83,546	-	-	-	-	-	-	83,546
Total Net Assets	\$ 1,335,842	\$ 83,546	\$ 287,993	\$ 177,618	\$ 100,822	\$ 144,699	\$ 280,175	\$ 640,461	\$ 3,051,156

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
REVENUES									
General Revenues									
Property Taxes	\$ 1,154,566	\$ 23,661	\$ 4,465	\$ 16,844	\$ 12,223	\$ 15,896	\$ 16,282	\$ -	\$ 1,243,937
Sales Tax	323,880	-	-	-	-	-	-	-	323,880
Interest Income	23,932	3,232	8,671	3,316	2,907	2,905	5,304	8,015	58,282
Miscellaneous Revenue	-	-	-	-	-	-	-	4,785	4,785
Charges for Services									
General Government									
General Administration									
County Judge									
Fees of Office	354	-	-	-	-	-	-	-	354
Probate Training	980	-	-	-	-	-	-	-	980
Total General Administration	1,334	-	-	-	-	-	-	-	1,334
Tax Administration									
Tax Assessor-Collector									
Fees of Office	35,684	-	-	-	-	-	-	-	35,684
Total Tax Administration	35,684	-	-	-	-	-	-	-	35,684
Non-Departmental									
Courthouse Security	3,910	-	-	-	-	-	-	-	3,910
State Trust	29,291	-	-	-	-	-	-	-	29,291
Reimbursed Revenue	2,855	-	-	-	-	-	-	-	2,855
Other Revenue	1,211	-	-	-	-	-	-	-	1,211
Total Non-Departmental	37,267	-	-	-	-	-	-	-	37,267
Judicial and Legal									
Justice of Peace									
Fees of Office	61,487	-	-	-	-	-	-	-	61,487
Courthouse Security	4,738	-	-	-	-	-	-	-	4,738
Court Fines	60,209	-	-	-	-	-	-	-	60,209
Parks and Wildlife	4,934	-	-	-	-	-	-	-	4,934
Omni Base Charges	3,170	-	-	-	-	-	-	-	3,170
Technology Fees	4,918	-	-	-	-	-	-	-	4,918

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
County Attorney									
County Attorney Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,228	\$ 6,228
District Clerk									
Fees of Office	22,477	-	-	-	-	-	-	-	22,477
Restoration and Preservation	1,727	-	-	-	-	-	-	-	1,727
Court Reporter Fees	1,470	-	-	-	-	-	-	-	1,470
Adult Restitution	3,280	-	-	-	-	-	-	-	3,280
Victim Restitution	33	-	-	-	-	-	-	-	33
Alternative Disposition Restitution	1,170	-	-	-	-	-	-	-	1,170
Court Fines	34,014	-	-	-	-	-	-	-	34,014
County Clerk									
Fees of Office	54,753	-	-	-	-	-	-	-	54,753
Video Fees	549	-	-	-	-	-	-	-	549
Restoration and Preservation	3,506	-	-	-	-	-	-	-	3,506
Archive Fees	10,067	-	-	-	-	-	-	-	10,067
Records Management	11,312	-	-	-	-	-	-	-	11,312
Registry of Court	150	-	-	-	-	-	-	-	150
Voting Equipment Rental	3,070	-	-	-	-	-	-	-	3,070
Other Judicial - District									
Juvenile Restitution	558	-	-	-	-	-	-	-	558
Reimbursed Revenue - Jurors	1,147	-	-	-	-	-	-	-	1,147
Total Judicial and Legal	288,739	-	-	-	-	-	-	6,228	294,967
Public Safety									
Sheriff									
Fees of Office	29,375	-	-	-	-	-	-	-	29,375
Jail									
Prisoner Care	1,560	-	-	-	-	-	-	-	1,560
Other Revenue	836	-	-	-	-	-	-	-	836
Total Public Safety	31,771	-	-	-	-	-	-	-	31,771
Community Development									
Library Revenue	-	-	-	-	-	-	-	4,370	4,370
Total Community Development	-	-	-	-	-	-	-	4,370	4,370

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
Highways and Roads									
Auto Registration	\$ -	\$ -	\$ -	\$ 108,517	\$ 81,388	\$ 116,075	\$ 112,696	\$ -	\$ 418,676
Lateral Road	-	-	-	4,314	3,236	4,563	4,480	-	16,593
Court Fines	-	-	-	28,545	21,046	29,681	29,141	-	108,413
Oversize/Overweight	-	-	-	1,237	928	-	1,284	-	3,449
Reimbursed Revenue	-	-	-	-	-	22	-	-	22
Other Revenue	-	-	-	883	1,681	1,445	917	-	4,926
Total Highways and Roads	-	-	-	143,496	108,279	151,786	148,518	-	552,079
Total Charges for Services	394,795	-	-	143,496	108,279	151,786	148,518	10,598	957,472
Operating Grants and Contributions									
Salary Supplements									
County Judge	14,317	-	-	-	-	-	-	-	14,317
County Attorney	19,863	-	-	-	-	-	-	-	19,863
Library Memorials/Donation	-	-	-	-	-	-	-	2,710	2,710
Vine Grant	11,632	-	-	-	-	-	-	-	11,632
Homeland Security Grant	18,314	-	-	-	-	-	-	-	18,314
Lone Star Library Grant	-	-	-	-	-	-	-	770	770
Batterer's Intervention Grant	-	-	-	-	-	-	-	5,000	5,000
City of Brady	-	-	-	-	-	-	-	42,000	42,000
HAVA Grant	128,242	-	-	-	-	-	-	-	128,242
FEMA Grant	12,184	-	-	-	-	-	-	-	12,184
Indigent Defense Grant	9,548	-	-	-	-	-	-	-	9,548
Gateway Grant	-	-	-	-	-	-	-	2,500	2,500
Total Operating Grants and Contributions	214,100	-	-	-	-	-	-	52,980	267,080
Total Revenues	2,111,273	26,893	13,136	163,656	123,409	170,587	170,104	76,378	2,855,436

EXPENDITURES

General Administration

County Judge

Salary	43,909	-	-	-	-	-	-	-	43,909
Secretary Salary	18,795	-	-	-	-	-	-	-	18,795

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
General Administration - continued									
County Judge - continued									
Longevity Pay	\$ 1,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,180
Payroll Taxes	4,938	-	-	-	-	-	-	-	4,938
Group Insurance	10,692	-	-	-	-	-	-	-	10,692
Retirement	4,514	-	-	-	-	-	-	-	4,514
Computer Expense	1,509	-	-	-	-	-	-	-	1,509
Office Supplies	401	-	-	-	-	-	-	-	401
Office Equipment Repairs	170	-	-	-	-	-	-	-	170
Juvenile Board Judge	600	-	-	-	-	-	-	-	600
Out of County Travel	1,337	-	-	-	-	-	-	-	1,337
Probate Training	400	-	-	-	-	-	-	-	400
Dues and Subscriptions	288	-	-	-	-	-	-	-	288
Court Fee Excess	184	-	-	-	-	-	-	-	184
Total County Judge	88,917	-	-	-	-	-	-	-	88,917
Total General Administration	88,917	-	-	-	-	-	-	-	88,917
Financial Administration									
County Treasurer									
Salary	28,957	-	-	-	-	-	-	-	28,957
Deputy Salary	18,901	-	-	-	-	-	-	-	18,901
Part Time Salary	338	-	-	-	-	-	-	-	338
Longevity Pay	890	-	-	-	-	-	-	-	890
Payroll Taxes	3,792	-	-	-	-	-	-	-	3,792
Group Insurance	10,692	-	-	-	-	-	-	-	10,692
Retirement	3,412	-	-	-	-	-	-	-	3,412
Computer Expense	229	-	-	-	-	-	-	-	229
Office Supplies	980	-	-	-	-	-	-	-	980
Out of County Travel	875	-	-	-	-	-	-	-	875
Total County Treasurer	69,066	-	-	-	-	-	-	-	69,066
Total Financial Administration	69,066	-	-	-	-	-	-	-	69,066
Tax Administration									
Tax Assessor/Collector									
Salary	28,957	-	-	-	-	-	-	-	28,957
Deputy Salary	19,106	-	-	-	-	-	-	-	19,106

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
Tax Administration - continued									
Tax Assessor/Collector - continued									
Part Time Salary	\$ 6,607	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,607
Longevity Pay	600	-	-	-	-	-	-	-	600
Payroll Taxes	4,209	-	-	-	-	-	-	-	4,209
Group Insurance	10,692	-	-	-	-	-	-	-	10,692
Retirement	3,406	-	-	-	-	-	-	-	3,406
Office Supplies	1,042	-	-	-	-	-	-	-	1,042
Dues and Subscriptions	85	-	-	-	-	-	-	-	85
Appraisal District	42,125	-	-	-	-	-	-	-	42,125
Telephone	1,806	-	-	-	-	-	-	-	1,806
Utilities	4,341	-	-	-	-	-	-	-	4,341
Out of County Travel	1,512	-	-	-	-	-	-	-	1,512
Equipment	450	-	-	-	-	-	-	-	450
HAVA/TEAM Grant	2,940	-	-	-	-	-	-	-	2,940
Depreciation	1,787	-	-	-	-	-	-	-	1,787
Total Tax Assessor/Collector	129,665	-	-	-	-	-	-	-	129,665
Total Tax Administration	129,665	-	-	-	-	-	-	-	129,665
Non-Departmental									
Park Caretaker	3,600	-	-	-	-	-	-	-	3,600
Unemployment Compensation	4,137	-	-	-	-	-	-	-	4,137
Ambulance Service	145,200	-	-	-	-	-	-	-	145,200
Telephone (DPS & TR)	2,156	-	-	-	-	-	-	-	2,156
Legal Notices	1,428	-	-	-	-	-	-	-	1,428
Other Governmental	11,245	-	-	-	-	-	-	-	11,245
Elections	5,262	-	-	-	-	-	-	-	5,262
Bonds and Insurance	64,851	-	-	-	-	-	-	-	64,851
4-H Surplus Property Purchase	1,100	-	-	-	-	-	-	-	1,100
Other General Expense	36,236	-	-	-	-	-	-	-	36,236
Pager Fees	467	-	-	-	-	-	-	-	467
Child Welfare Board	2,000	-	-	-	-	-	-	-	2,000
Computer Expense	350	-	-	-	-	-	-	-	350
Courthouse Restoration Expense	868	-	-	-	-	-	-	-	868
Grant Expenses	19,358	-	-	-	-	-	-	-	19,358
Total Non-Departmental	298,258	-	-	-	-	-	-	-	298,258

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
Judicial and Legal									
Justice of the Peace									
Salary	\$ 28,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,938
Deputy Salary	18,901	-	-	-	-	-	-	-	18,901
Part Time Salary	8,657	-	-	-	-	-	-	-	8,657
Longevity Pay	255	-	-	-	-	-	-	-	255
Payroll Taxes	4,394	-	-	-	-	-	-	-	4,394
Group Insurance	5,398	-	-	-	-	-	-	-	5,398
Retirement	3,368	-	-	-	-	-	-	-	3,368
Office Supplies	1,470	-	-	-	-	-	-	-	1,470
Omni Base Charges	996	-	-	-	-	-	-	-	996
Parks and Wildlife	5,472	-	-	-	-	-	-	-	5,472
County Attorney Fees	20	-	-	-	-	-	-	-	20
Technology Fund	1,454	-	-	-	-	-	-	-	1,454
Out of County Travel	872	-	-	-	-	-	-	-	872
Total Justice of the Peace	80,195	-	-	-	-	-	-	-	80,195
County Attorney									
Salary	46,029	-	-	-	-	-	-	-	46,029
Deputy Salary	18,901	-	-	-	-	-	-	-	18,901
Longevity Pay	585	-	-	-	-	-	-	-	585
Payroll Taxes	5,064	-	-	-	-	-	-	-	5,064
Group Insurance	10,692	-	-	-	-	-	-	-	10,692
Retirement	4,586	-	-	-	-	-	-	-	4,586
Office Supplies	1,192	-	-	-	-	-	-	-	1,192
Computer Expense	1,952	-	-	-	-	-	-	-	1,952
Out of County Travel	75	-	-	-	-	-	-	-	75
Grant Expenses	5,000	-	-	-	-	-	-	-	5,000
Total County Attorney	94,076	-	-	-	-	-	-	-	94,076
County Clerk									
Salary	28,957	-	-	-	-	-	-	-	28,957
Deputy Salary	18,901	-	-	-	-	-	-	-	18,901
Deputy Salary II	16,518	-	-	-	-	-	-	-	16,518
Longevity Pay	1,175	-	-	-	-	-	-	-	1,175
Payroll Taxes	5,034	-	-	-	-	-	-	-	5,034

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
County Clerk - continued									
Group Insurance	\$ 16,037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,037
Retirement	4,589	-	-	-	-	-	-	-	4,589
Office Supplies	3,855	-	-	-	-	-	-	-	3,855
Computer Expense	1,582	-	-	-	-	-	-	-	1,582
Out of County Travel	933	-	-	-	-	-	-	-	933
Document Preservation	3,230	-	-	-	-	-	-	-	3,230
HAVA Grant	123,089	-	-	-	-	-	-	-	123,089
Operating Lease Payments	3,491	-	-	-	-	-	-	-	3,491
Total County Clerk	227,391	-	-	-	-	-	-	-	227,391
District Clerk									
Salary	28,957	-	-	-	-	-	-	-	28,957
Deputy Salary	18,901	-	-	-	-	-	-	-	18,901
Part Time Salary	6,582	-	-	-	-	-	-	-	6,582
Longevity Pay	1,160	-	-	-	-	-	-	-	1,160
Payroll Taxes	4,271	-	-	-	-	-	-	-	4,271
Group Insurance	10,692	-	-	-	-	-	-	-	10,692
Retirement	3,431	-	-	-	-	-	-	-	3,431
Office Supplies	1,827	-	-	-	-	-	-	-	1,827
Computer Expense	1,715	-	-	-	-	-	-	-	1,715
Out of County Travel	637	-	-	-	-	-	-	-	637
Document Preservation	1,313	-	-	-	-	-	-	-	1,313
Equipment	2,350	-	-	-	-	-	-	-	2,350
Alternative Disposition	990	-	-	-	-	-	-	-	990
Operating Lease Payments	3,491	-	-	-	-	-	-	-	3,491
Total District Clerk	86,317	-	-	-	-	-	-	-	86,317
Other Judicial - District									
Juvenile Board Judge	1,200	-	-	-	-	-	-	-	1,200
Payroll Taxes	184	-	-	-	-	-	-	-	184
District Attorney Office Expense	30,461	-	-	-	-	-	-	-	30,461
Adult Probation	10,330	-	-	-	-	-	-	-	10,330
District Judge	6,392	-	-	-	-	-	-	-	6,392
District Attorney - Other	1,200	-	-	-	-	-	-	-	1,200
Court Reporter	19,614	-	-	-	-	-	-	-	19,614

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
Other Judicial - District - continued									
Court Reporter Expense	\$ 3,223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,223
Court Appointed Defense Experts	1,451	-	-	-	-	-	-	-	1,451
Court Appointed Defense Attorneys	28,355	-	-	-	-	-	-	-	28,355
Court Appointed CPS Attorney	13,095	-	-	-	-	-	-	-	13,095
Jurors	3,602	-	-	-	-	-	-	-	3,602
Juvenile Detention	15,404	-	-	-	-	-	-	-	15,404
Juvenile Probation	20,604	-	-	-	-	-	-	-	20,604
Court Appointed Juvenile Attorney	3,320	-	-	-	-	-	-	-	3,320
Court Appointed Experts - Juvenile	1,749	-	-	-	-	-	-	-	1,749
Total Other Judicial - District	<u>160,184</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>160,184</u>
Other Judicial - County									
Court Reporter	1,151	-	-	-	-	-	-	-	1,151
Court Appointed Defense Attorney	1,615	-	-	-	-	-	-	-	1,615
Jurors	192	-	-	-	-	-	-	-	192
Total Other Judicial - County	<u>2,958</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,958</u>
Total Judicial and Legal	<u>651,121</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>651,121</u>
Public Safety									
Sheriff									
Salary	33,650	-	-	-	-	-	-	-	33,650
Deputies' Salaries	141,280	-	-	-	-	-	-	-	141,280
Overtime	1,778	-	-	-	-	-	-	-	1,778
Longevity Pay	2,305	-	-	-	-	-	-	-	2,305
Payroll Taxes	13,665	-	-	-	-	-	-	-	13,665
Group Insurance	37,420	-	-	-	-	-	-	-	37,420
Retirement	12,451	-	-	-	-	-	-	-	12,451
Uniforms	678	-	-	-	-	-	-	-	678
Office Supplies	1,494	-	-	-	-	-	-	-	1,494
Office Equipment Repairs	35	-	-	-	-	-	-	-	35
Operating Supplies	18	-	-	-	-	-	-	-	18
Computer Expense	975	-	-	-	-	-	-	-	975
Fuel & Lubricants	19,044	-	-	-	-	-	-	-	19,044
Auto Repairs	4,677	-	-	-	-	-	-	-	4,677
Telephone	7,903	-	-	-	-	-	-	-	7,903

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
Public Safety - continued									
Sheriff - continued									
Tires and Tubes	\$ 1,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,247
Out of County Travel	174	-	-	-	-	-	-	-	174
Equipment	3,108	-	-	-	-	-	-	-	3,108
Interest	1,927	-	-	-	-	-	-	-	1,927
Grant Expenses	11,632	-	-	-	-	-	-	-	11,632
Depreciation	33,944	-	-	-	-	-	-	-	33,944
Total Sheriff	<u>329,405</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>329,405</u>
County Jail									
Jailers	79,217	-	-	-	-	-	-	-	79,217
Part Time Employees	17,317	-	-	-	-	-	-	-	17,317
Longevity Pay	990	-	-	-	-	-	-	-	990
Payroll Taxes	7,709	-	-	-	-	-	-	-	7,709
Group Insurance	25,392	-	-	-	-	-	-	-	25,392
Retirement	5,711	-	-	-	-	-	-	-	5,711
Operating Supplies	6,912	-	-	-	-	-	-	-	6,912
Copier Machine and Supplies	644	-	-	-	-	-	-	-	644
Groceries	17,441	-	-	-	-	-	-	-	17,441
Medical	11,151	-	-	-	-	-	-	-	11,151
Repairs and Maintenance	6,193	-	-	-	-	-	-	-	6,193
Equipment	278	-	-	-	-	-	-	-	278
Utilities	24,467	-	-	-	-	-	-	-	24,467
Total County Jail	<u>203,422</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>203,422</u>
Total Public Safety	<u>532,827</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>532,827</u>
Community Development									
County Extension									
Salary	18,549	-	-	-	-	-	-	-	18,549
Deputy Salary	18,901	-	-	-	-	-	-	-	18,901
Payroll Taxes	2,164	-	-	-	-	-	-	-	2,164
Group Insurance	4,900	-	-	-	-	-	-	-	4,900
Retirement	1,323	-	-	-	-	-	-	-	1,323
Operating Supplies	167	-	-	-	-	-	-	-	167
Office Supplies	1,301	-	-	-	-	-	-	-	1,301

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
Community Development - continued									
County Extension - continued									
Office Equipment Repairs	\$ 408	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 408
Out of County Travel - CA	7,147	-	-	-	-	-	-	-	7,147
Out of County Travel - CHDA	1,977	-	-	-	-	-	-	-	1,977
Stockshow/Conference	425	-	-	-	-	-	-	-	425
Fuel and Oil	300	-	-	-	-	-	-	-	300
Telephone	2,787	-	-	-	-	-	-	-	2,787
Utilities	2,319	-	-	-	-	-	-	-	2,319
Postage	100	-	-	-	-	-	-	-	100
Computer Expense	98	-	-	-	-	-	-	-	98
Copier Machine and Supplies	1,296	-	-	-	-	-	-	-	1,296
Depreciation	565	-	-	-	-	-	-	-	565
Total County Extension	64,727	-	-	-	-	-	-	-	64,727
Library									
Librarian Salary	-	-	-	-	-	-	-	19,669	19,669
Employees' Salaries	-	-	-	-	-	-	-	27,156	27,156
Longevity Pay	-	-	-	-	-	-	-	535	535
Payroll Taxes	-	-	-	-	-	-	-	3,733	3,733
Contract Labor	-	-	-	-	-	-	-	1,300	1,300
Group Insurance	-	-	-	-	-	-	-	8,464	8,464
Retirement	-	-	-	-	-	-	-	2,089	2,089
Out of County Travel	-	-	-	-	-	-	-	105	105
Supplies	-	-	-	-	-	-	-	3,939	3,939
Repairs & Maintenance	-	-	-	-	-	-	-	5,892	5,892
Utilities	-	-	-	-	-	-	-	7,075	7,075
Insurance	-	-	-	-	-	-	-	3,000	3,000
Books	-	-	-	-	-	-	-	15,355	15,355
Book Repair	-	-	-	-	-	-	-	104	104
Computer Expense	-	-	-	-	-	-	-	450	450
Internet Expense	-	-	-	-	-	-	-	821	821
Postage	-	-	-	-	-	-	-	209	209
Miscellaneous Expense	-	-	-	-	-	-	-	82	82
Professional Services Counseling	-	-	-	-	-	-	-	5,000	5,000

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
Library - continued									
Grant Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,956	\$ 2,956
Depreciation	-	-	-	-	-	-	-	4,810	4,810
Total Library	-	-	-	-	-	-	-	112,744	112,744
Total Community Development	64,727	-	-	-	-	-	-	112,744	177,471
Courthouse and Buildings									
Contract Labor	12,000	-	-	-	-	-	-	-	12,000
Operating Supplies	1,922	-	-	-	-	-	-	-	1,922
Utilities	27,494	-	-	-	-	-	-	-	27,494
Repairs and Maintenance	11,202	-	-	-	-	-	-	-	11,202
Telephone	8,100	-	-	-	-	-	-	-	8,100
Lawn Maintenance	2,765	-	-	-	-	-	-	-	2,765
Christmas Lights	240	-	-	-	-	-	-	-	240
Courthouse Security	1,085	-	-	-	-	-	-	-	1,085
Depreciation	4,468	-	-	-	-	-	-	-	4,468
Total Courthouse & Buildings	69,276	-	-	-	-	-	-	-	69,276
Health and Human Services									
Veterans Officer									
Veteran Service Officer Salary	6,610	-	-	-	-	-	-	-	6,610
Payroll Taxes	593	-	-	-	-	-	-	-	593
Telephone	262	-	-	-	-	-	-	-	262
Total Veterans Officer	7,465	-	-	-	-	-	-	-	7,465
Total Health and Human Services	7,465	-	-	-	-	-	-	-	7,465
Miscellaneous County Expense									
Copy Machine and Supplies	2,824	-	-	-	-	-	-	-	2,824
Predator Control	12,000	-	-	-	-	-	-	-	12,000
Audit	12,300	-	-	-	-	-	-	-	12,300
Emergency Management	27	-	-	-	-	-	-	-	27
Board of Development	20,000	-	-	-	-	-	-	-	20,000
Postal Expense	9,257	-	-	-	-	-	-	-	9,257
Repairs and Maintenance	-	750	-	-	-	-	-	-	750
Volunteer Fire Department	3,500	-	-	-	-	-	-	-	3,500
Community Center	2,400	-	-	-	-	-	-	-	2,400

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
Miscellaneous County Expense - continued									
Alcohol and Drug Council	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
Autopsy/Indigent Burial	4,750	-	-	-	-	-	-	-	4,750
Out of County Travel	119	-	-	-	-	-	-	-	119
Soil Conservation	1,000	-	-	-	-	-	-	-	1,000
Economic Development Project	10,000	-	-	-	-	-	-	-	10,000
Lone Star Library Grant	385	-	-	-	-	-	-	-	385
Depreciation	5,630	-	-	-	-	-	-	-	5,630
Total Miscellaneous County Expense	85,192	750	-	-	-	-	-	-	85,942
Highway and Road									
Commissioner's Salary	-	-	-	26,225	26,225	26,226	26,226	-	104,902
Employees' Salary	-	-	-	42,959	30,830	36,459	35,280	-	145,528
Longevity Pay	-	-	-	1,125	1,080	1,105	360	-	3,670
Payroll Taxes	-	-	-	5,397	4,555	4,919	4,531	-	19,402
Group Insurance	-	-	-	16,037	10,692	16,037	10,692	-	53,458
Retirement	-	-	-	4,720	3,367	4,465	3,281	-	15,833
Contract Labor	-	-	-	-	3,180	-	10,179	-	13,359
Supplies	-	-	-	5,326	3,895	14,988	6,281	-	30,490
Fuel and Oil	-	-	-	12,135	12,218	15,453	20,279	-	60,085
Repairs and Maintenance	-	-	-	5,682	5,421	28,555	10,798	-	50,456
Utilities	-	-	-	1,985	828	1,476	1,093	-	5,382
Tires and Tubes	-	-	-	1,193	1,434	3,840	2,622	-	9,089
Insurance	-	-	-	2,000	3,550	1,400	2,900	-	9,850
Out of County Travel	-	-	-	374	277	410	627	-	1,688
Materials	-	-	12,131	10,537	-	7,962	7,179	-	37,809
Mobile Phone	-	-	-	758	474	826	998	-	3,056
Equipment Expense	-	-	-	5,605	2,500	228	10,500	-	18,833
Interest	-	-	-	115	2,549	3,375	-	-	6,039
Operating Lease Payments	-	-	-	26,000	-	2,000	-	-	28,000
Depreciation	-	-	-	4,540	9,428	25,679	21,850	-	61,497
Total Highway and Road	-	-	12,131	172,713	122,503	195,403	175,676	-	678,426
Total Expenditures	1,996,514	750	12,131	172,713	122,503	195,403	175,676	112,744	2,788,434

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
Excess (Deficiency) of Revenues Over Expenditures	\$ 114,759	\$ 26,143	\$ 1,005	(9,057)\$	906 \$	(24,816)\$	(5,572)\$	(36,366)\$	67,002
OTHER FINANCING SOURCES (USES)									
Loan Proceeds									
Transfers In	104,508	-	-	-	-	-	1,981	42,983	149,472
Transfers Out	(46,580)	-	-	(484)	-	(1,981)	-	(100,427)	(149,472)
Total Other Financing Sources (Uses)	<u>57,928</u>	<u>-</u>	<u>-</u>	<u>(484)</u>	<u>-</u>	<u>(1,981)</u>	<u>1,981</u>	<u>(57,444)</u>	<u>-</u>
Change in Net Assets	172,687	26,143	1,005	(9,541)	906	(26,797)	(3,591)	(93,810)	67,002
Net Assets - Beginning	<u>1,163,155</u>	<u>57,403</u>	<u>286,988</u>	<u>187,159</u>	<u>99,916</u>	<u>171,496</u>	<u>283,766</u>	<u>734,271</u>	<u>2,984,154</u>
Net Assets - Ending	<u>\$ 1,335,842</u>	<u>\$ 83,546</u>	<u>\$ 287,993</u>	<u>\$ 177,618</u>	<u>\$ 100,822</u>	<u>\$ 144,699</u>	<u>\$ 280,175</u>	<u>\$ 640,461</u>	<u>\$ 3,051,156</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF NET ASSETS
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2006

	<u>Combined Road & Bridge</u>	<u>Library Fund</u>	<u>Law Library Fund</u>	<u>Hot Check Fund</u>	<u>Rochelle Water Grant</u>
ASSETS					
Current Assets					
Cash, including time deposits	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables, net					
Accounts	-	-	-	-	-
Total Current Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Noncurrent Assets					
Restricted cash, including time deposits	840	48,905	3,415	8,612	25
Restricted receivables	-	-	-	-	-
Land	-	5,000	-	-	-
Other Capital Assets, net of depreciation	-	176,382	-	-	-
CWIP - Courthouse Restoration	-	-	-	-	-
Total Noncurrent Assets	<u>840</u>	<u>230,287</u>	<u>3,415</u>	<u>8,612</u>	<u>25</u>
Total Assets	<u>\$ 840</u>	<u>\$ 230,287</u>	<u>\$ 3,415</u>	<u>\$ 8,612</u>	<u>\$ 25</u>
LIABILITIES					
Liabilities					
Accounts Payable	\$ -	\$ 1,495	\$ 935	\$ 47	\$ -
Total Liabilities	<u>-</u>	<u>1,495</u>	<u>935</u>	<u>47</u>	<u>-</u>
NET ASSETS					
Invested in Capital Assets, net of related debt	-	181,382	-	-	-
Restricted for Special Purposes	840	47,410	2,480	8,565	25
Total Net Assets	<u>\$ 840</u>	<u>\$ 228,792</u>	<u>\$ 2,480</u>	<u>\$ 8,565</u>	<u>\$ 25</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF NET ASSETS
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2006

	<u>Library Grant</u>	<u>Batterer's Intervention Grant</u>	<u>Victims Assistance Grant</u>	<u>Courthouse Restoration Grant</u>	<u>Totals 9-30-06</u>
ASSETS					
Current Assets					
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables, net					
Accounts	-	-	-	-	-
Total Current Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Noncurrent Assets					
Restricted cash, including time deposits	11,023	622	634	6,134	80,210
Restricted receivables	-	-	-	-	-
Land	-	-	-	-	5,000
Other Capital Assets, net of depreciation	-	-	-	-	176,382
CWIP - Courthouse Restoration	-	-	-	381,346	381,346
Total Noncurrent Assets	<u>11,023</u>	<u>622</u>	<u>634</u>	<u>387,480</u>	<u>642,938</u>
Total Assets	<u>\$ 11,023</u>	<u>\$ 622</u>	<u>\$ 634</u>	<u>\$ 387,480</u>	<u>\$ 642,938</u>
LIABILITIES					
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 2,477
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,477</u>
NET ASSETS					
Invested in Capital Assets, net of related debt	-	-	-	381,346	562,728
Restricted for Special Purposes	11,023	622	634	6,134	77,733
Total Net Assets	<u>\$ 11,023</u>	<u>\$ 622</u>	<u>\$ 634</u>	<u>\$ 387,480</u>	<u>\$ 640,461</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
OTHER GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2006

	Combined Road & Bridge	Library Fund	Law Library Fund	Hot Check Fund	Rochelle Water Grant
REVENUES					
Interest Earned	\$ 118	\$ 1,916	\$ 1,441	\$ 303	\$ -
County Attorney Fees	-	-	-	6,228	-
Library Revenue	-	4,370	-	-	-
Miscellaneous Revenue	-	-	4,655	130	-
Grants and Contributions					
City of Brady	-	42,000	-	-	-
Lone Star Library Grant	-	770	-	-	-
Batterer's Intervention Grant	-	-	-	-	-
Gateway Grant	-	2,500	-	-	-
Memorials	-	2,710	-	-	-
Total Revenues	<u>118</u>	<u>54,266</u>	<u>6,096</u>	<u>6,661</u>	<u>-</u>
EXPENDITURES					
Librarian Salary	-	19,669	-	-	-
Employees' Salaries	-	26,277	-	879	-
Longevity Pay	-	535	-	-	-
Payroll Taxes	-	3,618	-	115	-
Contract Labor	-	-	-	1,300	-
Group Insurance	-	8,464	-	-	-
Retirement	-	2,028	-	61	-
Out of County Travel	-	105	-	-	-
Supplies	-	2,119	-	1,820	-
Repairs & Maintenance	2,778	3,114	-	-	-
Utilities	-	7,075	-	-	-
Insurance	-	3,000	-	-	-
Books	-	8,716	6,639	-	-
Book Repair	-	104	-	-	-
Computer Expense	-	-	450	-	-
Internet Expense	-	821	-	-	-

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
OTHER GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2006

	<u>Combined Road & Bridge</u>	<u>Library Fund</u>	<u>Law Library Fund</u>	<u>Hot Check Fund</u>	<u>Rochelle Water Grant</u>
EXPENDITURES - continued					
Postage	\$ -	\$ 209	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	82	-
Professional Services - Counseling	-	-	-	-	-
Grant Expenses	-	2,956	-	-	-
Depreciation	-	4,810	-	-	-
Total Expenditures	<u>2,778</u>	<u>93,620</u>	<u>7,089</u>	<u>4,257</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,660)</u>	<u>(39,354)</u>	<u>(993)</u>	<u>2,404</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	42,941	-	-	-
Transfers Out	-	(427)	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>42,514</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Assets	(2,660)	3,160	(993)	2,404	-
Net Assets - Beginning	<u>3,500</u>	<u>225,632</u>	<u>3,473</u>	<u>6,161</u>	<u>25</u>
Net Assets - Ending	<u>\$ 840</u>	<u>\$ 228,792</u>	<u>\$ 2,480</u>	<u>\$ 8,565</u>	<u>\$ 25</u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2006

	Library Grant	Batterer's Intervention Grant	Victims Assistance Grant	Courthouse Restoration Grant	Totals 9-30-06
REVENUES					
Interest Earned	\$ 433	\$ 115	\$ 28	\$ 3,661	\$ 8,015
County Attorney Fees	-	-	-	-	6,228
Library Revenue	-	-	-	-	4,370
Miscellaneous Revenue	-	-	-	-	4,785
Grants and Contributions					
City of Brady	-	-	-	-	42,000
Lone Star Library Grant	-	-	-	-	770
Batterer's Intervention Grant	-	5,000	-	-	5,000
Gateway Grant	-	-	-	-	2,500
Memorials	-	-	-	-	2,710
Total Revenues	<u>433</u>	<u>5,115</u>	<u>28</u>	<u>3,661</u>	<u>76,378</u>
EXPENDITURES					
Librarian Salary	-	-	-	-	19,669
Employees' Salaries	-	-	-	-	27,156
Longevity Pay	-	-	-	-	535
Payroll Taxes	-	-	-	-	3,733
Contract Labor	-	-	-	-	1,300
Group Insurance	-	-	-	-	8,464
Retirement	-	-	-	-	2,089
Out of County Travel	-	-	-	-	105
Supplies	-	-	-	-	3,939
Repairs & Maintenance	-	-	-	-	5,892
Utilities	-	-	-	-	7,075
Insurance	-	-	-	-	3,000
Books	-	-	-	-	15,355
Book Repair	-	-	-	-	104
Computer Expense	-	-	-	-	450
Internet Expense	-	-	-	-	821

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
OTHER GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2006

	<u>Library Grant</u>	<u>Batterer's Intervention Grant</u>	<u>Victims Assistance Grant</u>	<u>Courthouse Restoration Grant</u>	<u>Totals 9-30-06</u>
EXPENDITURES - continued					
Postage	\$ -	\$ -	\$ -	\$ -	\$ 209
Miscellaneous	-	-	-	-	82
Professional Services - Counseling	-	5,000	-	-	5,000
Grant Expenses	-	-	-	-	2,956
Depreciation	-	-	-	-	4,810
Total Expenditures	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>112,744</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>433</u>	<u>115</u>	<u>28</u>	<u>3,661</u>	<u>(36,366)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	42	-	-	-	42,983
Transfers Out	-	-	-	(100,000)	(100,427)
Total Other Financing Sources (Uses)	<u>42</u>	<u>-</u>	<u>-</u>	<u>(100,000)</u>	<u>(57,444)</u>
Change in Net Assets	475	115	28	(96,339)	(93,810)
Net Assets - Beginning	<u>10,548</u>	<u>507</u>	<u>606</u>	<u>483,819</u>	<u>734,271</u>
Net Assets - Ending	<u>\$ 11,023</u>	<u>\$ 622</u>	<u>\$ 634</u>	<u>\$ 387,480</u>	<u>\$ 640,461</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
REVENUES									
General Revenues									
Property Taxes	\$ 1,164,445	\$ 25,042	\$ 4,534	\$ 16,277	\$ 12,145	\$ 17,284	\$ 16,903	-	\$ 1,256,630
Sales Tax	323,880	-	-	-	-	-	-	-	323,880
Interest Income	24,876	3,231	8,090	3,178	2,837	2,905	5,195	8,015	58,327
Other Taxes	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	4,785	4,785
Charges for Services									
General Government									
General Administration									
County Judge									
Fees of Office	354	-	-	-	-	-	-	-	354
Probate Training	980	-	-	-	-	-	-	-	980
Total General Administration	1,334	-	-	-	-	-	-	-	1,334
Tax Administration									
Tax Assessor-Collector									
Fees of Office	32,385	-	-	-	-	-	-	-	32,385
Total Tax Administration	32,385	-	-	-	-	-	-	-	32,385
Non-Departmental									
Courthouse Security	3,910	-	-	-	-	-	-	-	3,910
State Trust	27,895	-	-	-	-	-	-	-	27,895
Reimbursed Revenue	2,855	-	-	-	-	-	-	-	2,855
Other Revenue	985	-	-	-	-	-	-	-	985
Total Non-Departmental	35,645	-	-	-	-	-	-	-	35,645
Judicial and Legal									
Justice of Peace									
Fees of Office	21,957	-	-	-	-	-	-	-	21,957
County Attorney Fees	50	-	-	-	-	-	-	-	50
Courthouse Security	4,738	-	-	-	-	-	-	-	4,738
Court Fines	60,209	-	-	-	-	-	-	-	60,209
Omni Base Charges	3,170	-	-	-	-	-	-	-	3,170
Parks and Wildlife	4,934	-	-	-	-	-	-	-	4,934

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
Justice of the Peace - continued									
Technology Fees	\$ 4,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,918
County Attorney									
County Attorney Fees	-	-	-	-	-	-	-	6,228	6,228
District Clerk									
Fees of Office	12,278	-	-	-	-	-	-	-	12,278
Restoration and Preservation	1,727	-	-	-	-	-	-	-	1,727
Court Reporter Fees	1,470	-	-	-	-	-	-	-	1,470
Adult Restitution	3,279	-	-	-	-	-	-	-	3,279
Court Fines	34,014	-	-	-	-	-	-	-	34,014
Alternative Disposition Restitution	1,170	-	-	-	-	-	-	-	1,170
Victim Restitution	33	-	-	-	-	-	-	-	33
County Clerk									
Fees of Office	54,341	-	-	-	-	-	-	-	54,341
Video Fees	549	-	-	-	-	-	-	-	549
Restoration and Preservation	3,506	-	-	-	-	-	-	-	3,506
Archive Fees	10,067	-	-	-	-	-	-	-	10,067
Records Management	11,312	-	-	-	-	-	-	-	11,312
Registry of the Court	150	-	-	-	-	-	-	-	150
Rental - Voting Equipment	3,070	-	-	-	-	-	-	-	3,070
Other Judicial - District									
Reimbursed Revenue - Jurors	1,147	-	-	-	-	-	-	-	1,147
Juvenile Restitution	558	-	-	-	-	-	-	-	558
Total Judicial and Legal	238,647	-	-	-	-	-	-	6,228	244,875
Public Safety									
Sheriff									
Fees of Office	26,054	-	-	-	-	-	-	-	26,054
Jail									
Prisoner Care	1,560	-	-	-	-	-	-	-	1,560
Other Revenue	836	-	-	-	-	-	-	-	836
Total Public Safety	28,450	-	-	-	-	-	-	-	28,450
Community Development									
Library Revenue	-	-	-	-	-	-	-	4,370	4,370
Total Community Development	-	-	-	-	-	-	-	4,370	4,370

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
Highways and Roads									
Auto Registration	\$ -	\$ -	\$ -	\$ 108,517	\$ 81,388	\$ 116,075	\$ 112,696	-	418,676
Lateral Road	-	-	-	4,314	3,236	4,563	4,480	-	16,593
Court Fines	-	-	-	28,545	21,046	29,681	29,141	-	108,413
Oversize/Overweight	-	-	-	1,237	927	-	1,284	-	3,448
Reimbursed Revenue	-	-	-	-	-	22	-	-	22
Other Revenue	-	-	-	883	1,681	1,446	917	-	4,927
Total Highways and Roads	-	-	-	143,496	108,278	151,787	148,518	-	552,079
Total Charges for Services	336,461	-	-	143,496	108,278	151,787	148,518	10,598	899,138
Operating Grants and Contributions									
Salary Supplements									
County Judge	14,317	-	-	-	-	-	-	-	14,317
County Attorney	19,862	-	-	-	-	-	-	-	19,862
Library Memorials/Donation	-	-	-	-	-	-	-	2,710	2,710
Lone Star Library Grant	-	-	-	-	-	-	-	770	770
Batterer's Intervention Grant	-	-	-	-	-	-	-	5,000	5,000
City of Brady	-	-	-	-	-	-	-	42,000	42,000
Homeland Security Grant	18,314	-	-	-	-	-	-	-	18,314
Vine Grant	11,632	-	-	-	-	-	-	-	11,632
HAVA Grant	128,242	-	-	-	-	-	-	-	128,242
FEMA Grant	12,185	-	-	-	-	-	-	-	12,185
Gateway Grant	-	-	-	-	-	-	-	2,500	2,500
Indigent Defense Grant	9,548	-	-	-	-	-	-	-	9,548
Total Operating Grants and Contributions	214,100	-	-	-	-	-	-	52,980	267,080
Total Revenues	2,063,762	28,273	12,624	162,951	123,260	171,976	170,616	76,378	2,809,840

EXPENDITURES

General Administration
County Judge
Current

Salary	43,909	-	-	-	-	-	-	-	43,909
Deputy Assistant	18,795	-	-	-	-	-	-	-	18,795

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
General Administration - continued									
County Judge - continued									
Current - continued									
Longevity Pay	\$ 1,180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,180
Payroll Taxes	4,938	-	-	-	-	-	-	-	4,938
Group Insurance	10,691	-	-	-	-	-	-	-	10,691
Retirement	4,514	-	-	-	-	-	-	-	4,514
Computer Expense	1,509	-	-	-	-	-	-	-	1,509
Office Supplies	401	-	-	-	-	-	-	-	401
Juvenile Board Judge	600	-	-	-	-	-	-	-	600
Out of County Travel	1,338	-	-	-	-	-	-	-	1,338
Probate Training	400	-	-	-	-	-	-	-	400
Dues and Subscriptions	288	-	-	-	-	-	-	-	288
Court Fee Excess	184	-	-	-	-	-	-	-	184
Equipment	170	-	-	-	-	-	-	-	170
Total County Judge	<u>88,917</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>88,917</u>
Total General Administration	<u>88,917</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>88,917</u>
Financial Administration									
County Treasurer									
Current									
Salary	28,957	-	-	-	-	-	-	-	28,957
Deputy Assistant	18,901	-	-	-	-	-	-	-	18,901
Longevity Pay	890	-	-	-	-	-	-	-	890
Part Time Salary	338	-	-	-	-	-	-	-	338
Payroll Taxes	3,792	-	-	-	-	-	-	-	3,792
Group Insurance	10,692	-	-	-	-	-	-	-	10,692
Retirement	3,412	-	-	-	-	-	-	-	3,412
Office Expense	980	-	-	-	-	-	-	-	980
Computer Expense	229	-	-	-	-	-	-	-	229
Out of County Travel	875	-	-	-	-	-	-	-	875
Total County Treasurer	<u>69,066</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,066</u>
Total Financial Administration	<u>69,066</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>69,066</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
Tax Administration									
Tax Assessor-Collector									
Current									
Salary	\$ 28,957	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,957
Deputy Salary	19,106	-	-	-	-	-	-	-	19,106
Part Time Salary	6,607	-	-	-	-	-	-	-	6,607
Longevity Pay	600	-	-	-	-	-	-	-	600
Payroll Taxes	4,209	-	-	-	-	-	-	-	4,209
Group Insurance	10,692	-	-	-	-	-	-	-	10,692
Retirement	3,406	-	-	-	-	-	-	-	3,406
Office Supplies	1,042	-	-	-	-	-	-	-	1,042
Dues and Subscriptions	85	-	-	-	-	-	-	-	85
Appraisal District	42,125	-	-	-	-	-	-	-	42,125
Telephone	1,806	-	-	-	-	-	-	-	1,806
Utilities	4,341	-	-	-	-	-	-	-	4,341
Out of County Travel	1,512	-	-	-	-	-	-	-	1,512
Equipment	450	-	-	-	-	-	-	-	450
HAVA/TEAM Grant	2,940	-	-	-	-	-	-	-	2,940
Total Tax Assessor/Collector	<u>127,878</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>127,878</u>
Total Tax Administration	<u>127,878</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>127,878</u>
Non-Departmental									
Current									
Park Caretaker	3,600	-	-	-	-	-	-	-	3,600
Unemployment Tax	4,137	-	-	-	-	-	-	-	4,137
Ambulance Service	145,200	-	-	-	-	-	-	-	145,200
Telephone (DPS & TR)	2,156	-	-	-	-	-	-	-	2,156
Legal Notices	1,428	-	-	-	-	-	-	-	1,428
Other Governmental	11,245	-	-	-	-	-	-	-	11,245
Elections	5,262	-	-	-	-	-	-	-	5,262
Bonds and Insurance	144,275	-	-	-	-	-	-	-	144,275
Child Welfare Board	2,000	-	-	-	-	-	-	-	2,000
Other General Expense	36,236	-	-	-	-	-	-	-	36,236
Pager Fees	467	-	-	-	-	-	-	-	467
Computer Expense	350	-	-	-	-	-	-	-	350
Courthouse Restoration	868	-	-	-	-	-	-	-	868

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
Non-Departmental - continued									
Current - continued									
Equipment	\$ 1,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100
Grant Expenses	19,358	-	-	-	-	-	-	-	19,358
Total Non-Departmental	<u>377,682</u>	-	-	-	-	-	-	-	<u>377,682</u>
Judicial and Legal									
Justice of the Peace									
Current									
Salary	28,939	-	-	-	-	-	-	-	28,939
Deputy Assistant	18,901	-	-	-	-	-	-	-	18,901
Longevity Pay	255	-	-	-	-	-	-	-	255
Part Time Salary	8,657	-	-	-	-	-	-	-	8,657
Payroll Taxes	4,394	-	-	-	-	-	-	-	4,394
Group Insurance	5,398	-	-	-	-	-	-	-	5,398
Retirement	3,368	-	-	-	-	-	-	-	3,368
Office Supplies	1,470	-	-	-	-	-	-	-	1,470
Omni Base Charges	996	-	-	-	-	-	-	-	996
Technology Fund	1,454	-	-	-	-	-	-	-	1,454
Parks and Wildlife	5,472	-	-	-	-	-	-	-	5,472
County Attorney	20	-	-	-	-	-	-	-	20
Out of County Travel	872	-	-	-	-	-	-	-	872
Total Justice of the Peace	<u>80,196</u>	-	-	-	-	-	-	-	<u>80,196</u>
County Attorney									
Current									
Salary	46,030	-	-	-	-	-	-	-	46,030
Deputy Assistant	18,901	-	-	-	-	-	-	-	18,901
Longevity Pay	585	-	-	-	-	-	-	-	585
Payroll Taxes	5,064	-	-	-	-	-	-	-	5,064
Group Insurance	10,691	-	-	-	-	-	-	-	10,691
Retirement	4,586	-	-	-	-	-	-	-	4,586
Office Supplies	1,192	-	-	-	-	-	-	-	1,192
Computer Expense	1,952	-	-	-	-	-	-	-	1,952
Out of County Travel	75	-	-	-	-	-	-	-	75
Batterer's Grant	5,000	-	-	-	-	-	-	-	5,000
Total County Attorney	<u>94,076</u>	-	-	-	-	-	-	-	<u>94,076</u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
County Clerk									
Current									
Salary	\$ 28,957	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,957
Deputy Assistants	35,419	-	-	-	-	-	-	-	35,419
Longevity Pay	1,175	-	-	-	-	-	-	-	1,175
Payroll Taxes	5,034	-	-	-	-	-	-	-	5,034
Group Insurance	16,037	-	-	-	-	-	-	-	16,037
Retirement	4,589	-	-	-	-	-	-	-	4,589
Office Supplies	3,855	-	-	-	-	-	-	-	3,855
Out of County Travel	933	-	-	-	-	-	-	-	933
Computer Expense	1,583	-	-	-	-	-	-	-	1,583
Document Preservation	3,230	-	-	-	-	-	-	-	3,230
Grant Expenses	123,089	-	-	-	-	-	-	-	123,089
Operating Lease Payments	3,490	-	-	-	-	-	-	-	3,490
Total County Clerk	227,391	-	-	-	-	-	-	-	227,391
District Clerk									
Current									
Salary	28,957	-	-	-	-	-	-	-	28,957
Deputy Salary	18,901	-	-	-	-	-	-	-	18,901
Longevity Pay	1,160	-	-	-	-	-	-	-	1,160
Part Time Employees	6,582	-	-	-	-	-	-	-	6,582
Payroll Taxes	4,271	-	-	-	-	-	-	-	4,271
Group Insurance	10,692	-	-	-	-	-	-	-	10,692
Retirement	3,431	-	-	-	-	-	-	-	3,431
Office Supplies	1,828	-	-	-	-	-	-	-	1,828
Computer Expense	1,715	-	-	-	-	-	-	-	1,715
Out of County Travel	637	-	-	-	-	-	-	-	637
Document Preservation	1,313	-	-	-	-	-	-	-	1,313
Professional Services	990	-	-	-	-	-	-	-	990
Equipment	2,350	-	-	-	-	-	-	-	2,350
Operating Lease Payments	3,490	-	-	-	-	-	-	-	3,490
Total District Clerk	86,317	-	-	-	-	-	-	-	86,317

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
Other Judicial - District									
Current									
Juvenile Board Judge	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200
Payroll Taxes	184	-	-	-	-	-	-	-	184
District Attorney Office Expense	30,461	-	-	-	-	-	-	-	30,461
Adult Probation	10,330	-	-	-	-	-	-	-	10,330
District Judge	6,392	-	-	-	-	-	-	-	6,392
District Attorney - Other	1,200	-	-	-	-	-	-	-	1,200
Court Reporter	19,614	-	-	-	-	-	-	-	19,614
Court Reporter Professional Fees	3,223	-	-	-	-	-	-	-	3,223
Court Appointed Defense Experts	1,451	-	-	-	-	-	-	-	1,451
Court Appointed Defense Attorneys	28,355	-	-	-	-	-	-	-	28,355
Court Appointed CPS Attorney	13,095	-	-	-	-	-	-	-	13,095
Jurors	3,602	-	-	-	-	-	-	-	3,602
Juvenile Detention	15,404	-	-	-	-	-	-	-	15,404
Juvenile Probation	20,604	-	-	-	-	-	-	-	20,604
Court Appointed Juvenile Attorney	3,320	-	-	-	-	-	-	-	3,320
Court Appointed Experts - Juvenile	1,749	-	-	-	-	-	-	-	1,749
Total Other Judicial - District	160,184	-	-	-	-	-	-	-	160,184
Other Judicial - County									
Current									
Court Reporter	1,151	-	-	-	-	-	-	-	1,151
Court Appointed Defense Attorney	1,615	-	-	-	-	-	-	-	1,615
Jurors	192	-	-	-	-	-	-	-	192
Total Other Judicial - County	2,958	-	-	-	-	-	-	-	2,958
Total Judicial and Legal	651,122	-	-	-	-	-	-	-	651,122
Public Safety									
Sheriff									
Current									
Salary	33,650	-	-	-	-	-	-	-	33,650
Deputies' Salaries	141,280	-	-	-	-	-	-	-	141,280
Overtime	1,777	-	-	-	-	-	-	-	1,777
Longevity Pay	2,305	-	-	-	-	-	-	-	2,305
Payroll Taxes	13,665	-	-	-	-	-	-	-	13,665

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
Sheriff - continued									
Current - continued									
Group Insurance	\$ 37,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,420
Retirement	12,451	-	-	-	-	-	-	-	12,451
Uniforms	678	-	-	-	-	-	-	-	678
Office Supplies	1,494	-	-	-	-	-	-	-	1,494
Operating Supplies	18	-	-	-	-	-	-	-	18
Computer Expense	975	-	-	-	-	-	-	-	975
Fuel and Lubricants	19,044	-	-	-	-	-	-	-	19,044
Auto Repairs	4,677	-	-	-	-	-	-	-	4,677
Telephone	7,903	-	-	-	-	-	-	-	7,903
Tires and Tubes	1,247	-	-	-	-	-	-	-	1,247
Office Equipment Repairs	35	-	-	-	-	-	-	-	35
Out of County Travel	174	-	-	-	-	-	-	-	174
Equipment	3,107	-	-	-	-	-	-	-	3,107
Grant Expenses	11,632	-	-	-	-	-	-	-	11,632
Total Sheriff	293,532	-	-	-	-	-	-	-	293,532
County Jail									
Current									
Jailers	79,217	-	-	-	-	-	-	-	79,217
Part Time Employees	17,317	-	-	-	-	-	-	-	17,317
Longevity Pay	990	-	-	-	-	-	-	-	990
Payroll Taxes	7,709	-	-	-	-	-	-	-	7,709
Group Insurance	25,392	-	-	-	-	-	-	-	25,392
Retirement	5,711	-	-	-	-	-	-	-	5,711
Operating Supplies	6,912	-	-	-	-	-	-	-	6,912
Copier Machine and Supplies	645	-	-	-	-	-	-	-	645
Groceries	17,441	-	-	-	-	-	-	-	17,441
Medical	11,151	-	-	-	-	-	-	-	11,151
Repairs and Maintenance	6,193	-	-	-	-	-	-	-	6,193
Utilities	24,467	-	-	-	-	-	-	-	24,467
Equipment	278	-	-	-	-	-	-	-	278
Capital Outlay	10,190	-	-	-	-	-	-	-	10,190
Total County Jail	213,613	-	-	-	-	-	-	-	213,613
Total Public Safety	507,145	-	-	-	-	-	-	-	507,145

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
Community Development									
County Extension									
Current									
Salary	\$ 18,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,549
Deputy Salary	18,901	-	-	-	-	-	-	-	18,901
Payroll Taxes	2,164	-	-	-	-	-	-	-	2,164
Group Insurance	4,900	-	-	-	-	-	-	-	4,900
Retirement	1,323	-	-	-	-	-	-	-	1,323
Operating Supplies	167	-	-	-	-	-	-	-	167
Office Supplies	1,301	-	-	-	-	-	-	-	1,301
Fuel and Oil	300	-	-	-	-	-	-	-	300
Office Equipment Repairs	408	-	-	-	-	-	-	-	408
Computer Expense	98	-	-	-	-	-	-	-	98
Out of County Travel - CA	7,147	-	-	-	-	-	-	-	7,147
Out of County Travel - CHDA	1,977	-	-	-	-	-	-	-	1,977
Stock Show/Conference	425	-	-	-	-	-	-	-	425
Telephone	2,787	-	-	-	-	-	-	-	2,787
Utilities	2,319	-	-	-	-	-	-	-	2,319
Postage	100	-	-	-	-	-	-	-	100
Copier Machine and Supplies	1,296	-	-	-	-	-	-	-	1,296
Total County Extension	64,162	-	-	-	-	-	-	-	64,162
Library									
Current									
Librarian Salary	-	-	-	-	-	-	-	19,669	19,669
Employees' Salaries	-	-	-	-	-	-	-	26,277	26,277
Longevity Pay	-	-	-	-	-	-	-	535	535
Payroll Taxes	-	-	-	-	-	-	-	3,618	3,618
Group Insurance	-	-	-	-	-	-	-	8,464	8,464
Retirement	-	-	-	-	-	-	-	2,028	2,028
Supplies	-	-	-	-	-	-	-	2,119	2,119
Repairs & Maintenance	-	-	-	-	-	-	-	3,114	3,114
Utilities	-	-	-	-	-	-	-	7,075	7,075
Insurance	-	-	-	-	-	-	-	3,000	3,000
Books	-	-	-	-	-	-	-	8,716	8,716
Book Repair	-	-	-	-	-	-	-	104	104

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
Library - continued									
Current - continued									
Internet Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 821	\$ 821
Out of County Travel	-	-	-	-	-	-	-	104	104
Miscellaneous Expense	-	-	-	-	-	-	-	209	209
Grant Expenses	-	-	-	-	-	-	-	2,956	2,956
Total Library	-	-	-	-	-	-	-	88,809	88,809
Total Community Development	64,162	-	-	-	-	-	-	88,809	152,971
Courthouse and Buildings									
Current									
Contract Labor	12,000	-	-	-	-	-	-	-	12,000
Operating Supplies	1,922	-	-	-	-	-	-	-	1,922
Utilities	27,494	-	-	-	-	-	-	-	27,494
Repairs and Maintenance	11,202	-	-	-	-	-	-	-	11,202
Telephone	8,100	-	-	-	-	-	-	-	8,100
Courthouse Security	1,085	-	-	-	-	-	-	-	1,085
Lawn Maintenance	2,765	-	-	-	-	-	-	-	2,765
Christmas Lights	240	-	-	-	-	-	-	-	240
Total Courthouse & Buildings	64,808	-	-	-	-	-	-	-	64,808
Health and Human Services									
Veterans Officer									
Current									
Veteran Service Officer Salary	6,610	-	-	-	-	-	-	-	6,610
Payroll Taxes	593	-	-	-	-	-	-	-	593
Telephone	262	-	-	-	-	-	-	-	262
Total Veterans Officer	7,465	-	-	-	-	-	-	-	7,465
Total Health and Human Services	7,465	-	-	-	-	-	-	-	7,465
Miscellaneous County Expense									
Current									
Salaries	-	-	-	-	-	-	-	879	879
Payroll Taxes	-	-	-	-	-	-	-	115	115
Retirement	-	-	-	-	-	-	-	61	61
Contract Labor	-	-	-	-	-	-	-	1,300	1,300

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
Miscellaneous County Expense - continued									
Current - continued									
Copy Machine and Supplies	\$ 2,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,823
Predator Control	12,000	-	-	-	-	-	-	-	12,000
Audit	12,300	-	-	-	-	-	-	-	12,300
Emergency Management	27	-	-	-	-	-	-	-	27
Board of Development	20,000	-	-	-	-	-	-	-	20,000
Postal Expense	9,257	-	-	-	-	-	-	-	9,257
Supplies	-	-	-	-	-	-	-	1,820	1,820
Books	-	-	-	-	-	-	-	6,639	6,639
Repairs and Maintenance	-	750	-	-	-	-	-	-	750
Computer Expense	-	-	-	-	-	-	-	450	450
Miscellaneous	-	-	-	-	-	-	-	82	82
Out of County Travel	119	-	-	-	-	-	-	-	119
Professional Services - Counseling	-	-	-	-	-	-	-	5,000	5,000
Volunteer Fire Department	3,500	-	-	-	-	-	-	-	3,500
Community Center	2,400	-	-	-	-	-	-	-	2,400
Alcohol and Drug Council	1,000	-	-	-	-	-	-	-	1,000
Autopsy/Indigent Burial	4,750	-	-	-	-	-	-	-	4,750
Soil Conservation	1,000	-	-	-	-	-	-	-	1,000
Economic Development Project	10,000	-	-	-	-	-	-	-	10,000
Grant Expenses	385	-	-	-	-	-	-	-	385
Total Miscellaneous County Expense	79,561	750	-	-	-	-	-	16,346	96,657
Highway and Road									
Current									
Commissioner's Salary	-	-	-	26,226	26,226	26,226	26,226	-	104,904
Employees' Salary	-	-	-	42,959	30,830	36,459	20,280	-	130,528
Part Time Salary	-	-	-	-	-	-	15,000	-	15,000
Longevity Pay	-	-	-	1,125	1,080	1,105	360	-	3,670
Payroll Taxes	-	-	-	5,397	4,555	4,920	4,531	-	19,403
Contract Labor	-	-	-	-	3,180	-	10,179	-	13,359
Group Insurance	-	-	-	16,037	10,692	16,037	10,692	-	53,458
Retirement	-	-	-	4,720	3,367	4,465	3,281	-	15,833
Supplies	-	-	-	5,326	3,895	14,988	6,281	-	30,490
Fuel and Oil	-	-	-	12,135	12,218	15,453	20,279	-	60,085

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2006

	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	Other Governmental Funds	Total Governmental Funds
Highway and Road - continued									
Current - continued									
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ 5,682	\$ 5,421	\$ 28,555	\$ 10,798	\$ 2,778	\$ 53,234
Utilities	-	-	-	1,985	827	1,476	1,093	-	5,381
Tires and Tubes	-	-	-	1,193	1,434	3,840	2,622	-	9,089
Insurance	-	-	-	2,000	3,550	1,400	2,900	-	9,850
Out of County Travel	-	-	-	374	277	410	627	-	1,688
Materials	-	-	12,105	10,537	-	7,962	7,179	-	37,783
Miscellaneous	-	-	26	-	-	-	-	-	26
Mobile Phone	-	-	-	758	474	826	998	-	3,056
Equipment Expense	-	-	-	5,605	2,500	228	10,500	-	18,833
Operating Lease Payments	-	-	-	26,000	-	2,000	-	-	28,000
Total Highway and Road	<u>-</u>	<u>-</u>	<u>12,131</u>	<u>168,059</u>	<u>110,526</u>	<u>166,350</u>	<u>153,826</u>	<u>2,778</u>	<u>613,670</u>
Capital Outlay	29,145	-	-	-	-	-	-	-	29,145
Debt Service									
Principal Payments	7,829	-	-	5,001	13,323	35,967	-	-	62,120
Interest Payments	1,505	-	-	224	2,571	4,139	-	-	8,439
Total Expenditures	<u>2,076,285</u>	<u>750</u>	<u>12,131</u>	<u>173,284</u>	<u>126,420</u>	<u>206,456</u>	<u>153,826</u>	<u>107,933</u>	<u>2,857,085</u>
Excess Revenues Over (Under) Expenditures	(12,523)	27,523	493	(10,333)	(3,160)	(34,480)	16,790	(31,555)	(47,245)
OTHER FINANCING SOURCES (USES)									
Loan Proceeds	15,005	-	-	-	-	-	-	-	15,005
Transfers In	104,508	-	-	-	-	-	1,981	42,983	149,472
Transfers Out	(46,580)	-	-	(484)	-	(1,981)	-	(100,427)	(149,472)
Total Other Financing Sources (Uses)	<u>72,933</u>	<u>-</u>	<u>-</u>	<u>(484)</u>	<u>-</u>	<u>(1,981)</u>	<u>1,981</u>	<u>(57,444)</u>	<u>15,005</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>60,410</u>	<u>27,523</u>	<u>493</u>	<u>(10,817)</u>	<u>(3,160)</u>	<u>(36,461)</u>	<u>18,771</u>	<u>(88,999)</u>	<u>(32,240)</u>
Fund Balance - Beginning (Note 1)	<u>441,193</u>	<u>53,679</u>	<u>285,339</u>	<u>102,414</u>	<u>76,772</u>	<u>71,680</u>	<u>109,260</u>	<u>166,732</u>	<u>1,307,069</u>
Fund Balance - Ending	<u>\$ 501,603</u>	<u>\$ 81,202</u>	<u>\$ 285,832</u>	<u>\$ 91,597</u>	<u>\$ 73,612</u>	<u>\$ 35,219</u>	<u>\$ 128,031</u>	<u>\$ 77,733</u>	<u>\$ 1,274,829</u>

**MCCULLOCH COUNTY
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2006**

	<u>Combined Road & Bridge</u>	<u>Library Fund</u>	<u>Law Library Fund</u>	<u>Hot Check Fund</u>	<u>Rochelle Water Grant</u>
ASSETS					
Cash and Cash Equivalents	\$ 840	\$ 48,496	\$ 2,995	\$ 8,612	\$ 25
Receivables, net					
Accounts	-	-	-	-	-
Due from Other Funds	-	409	420	-	-
Total Assets	<u>\$ 840</u>	<u>\$ 48,905</u>	<u>\$ 3,415</u>	<u>\$ 8,612</u>	<u>\$ 25</u>
LIABILITIES					
Liabilities					
Accounts Payable	\$ -	\$ 1,495	\$ 935	\$ 47	\$ -
Total Liabilities	<u>-</u>	<u>1,495</u>	<u>935</u>	<u>47</u>	<u>-</u>
FUND BALANCES					
Fund Balance:					
Reserved for Special Purposes	<u>840</u>	<u>47,410</u>	<u>2,480</u>	<u>8,565</u>	<u>25</u>
Total Fund Balance	<u>840</u>	<u>47,410</u>	<u>2,480</u>	<u>8,565</u>	<u>25</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 840</u>	<u>\$ 48,905</u>	<u>\$ 3,415</u>	<u>\$ 8,612</u>	<u>\$ 25</u>

**MCCULLOCH COUNTY
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2006**

	<u>Library Grant</u>	<u>Batterer's Intervention Grant</u>	<u>Victims Assistance Grant</u>	<u>Courthouse Restoration Grant</u>	<u>Totals 9-30-06</u>
ASSETS					
Cash and Cash Equivalents	\$ 11,023	\$ 622	\$ 634	\$ 6,134	\$ 79,381
Receivables, net					
Accounts	-	-	-	-	-
Due from Other Funds	-	-	-	-	829
Total Assets	<u>\$ 11,023</u>	<u>\$ 622</u>	<u>\$ 634</u>	<u>\$ 6,134</u>	<u>\$ 80,210</u>
LIABILITIES					
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 2,477
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,477</u>
FUND BALANCES					
Fund Balance:					
Reserved for Special Purposes	11,023	622	634	6,134	77,733
Total Fund Balance	<u>11,023</u>	<u>622</u>	<u>634</u>	<u>6,134</u>	<u>77,733</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 11,023</u>	<u>\$ 622</u>	<u>\$ 634</u>	<u>\$ 6,134</u>	<u>\$ 80,210</u>

**MCCULLOCH COUNTY
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2006**

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

Total fund balance - total other governmental funds	\$ 77,733
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Land	5,000
Other Capital Assets	247,417
CWIP - Courthouse Restoration	381,346
Accumulated Depreciation	(71,035)

Net Assets of Other Governmental Funds	\$ <u>640,461</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2006

	<u>Combined Road & Bridge</u>	<u>Library Fund</u>	<u>Law Library Fund</u>	<u>Hot Check Fund</u>	<u>Rochelle Water Grant</u>
REVENUES					
General Revenues					
Interest Earned	\$ 118	\$ 1,916	\$ 1,441	\$ 303	\$ -
Charges for Services					
County Attorney Fees	-	-	-	6,228	-
Library Revenue	-	4,370	-	-	-
Operating Grants and Contributions					
City of Brady	-	42,000	-	-	-
Memorials/Donations	-	2,710	-	-	-
Lone Star Library Grant	-	770	-	-	-
Battererer's Intervention Grant	-	-	-	-	-
Gateway Grant	-	2,500	-	-	-
Miscellaneous Revenue	-	-	4,655	130	-
Total Revenues	<u>118</u>	<u>54,266</u>	<u>6,096</u>	<u>6,661</u>	<u>-</u>
EXPENDITURES					
Community Development					
Library					
Librarian Salary	-	19,669	-	-	-
Employees' Salaries	-	26,277	-	-	-
Longevity Pay	-	535	-	-	-
Payroll Taxes	-	3,618	-	-	-
Group Insurance	-	8,464	-	-	-
Retirement	-	2,028	-	-	-
Supplies	-	2,119	-	-	-
Repairs & Maintenance	-	3,114	-	-	-
Utilities	-	7,075	-	-	-
Insurance	-	3,000	-	-	-
Books	-	8,716	-	-	-
Book Repair	-	104	-	-	-
Internet Expense	-	821	-	-	-
Out of County Travel	-	104	-	-	-
Miscellaneous Expense	-	209	-	-	-
Grant Expenses	-	2,956	-	-	-
Total Community Development	<u>-</u>	<u>88,809</u>	<u>-</u>	<u>-</u>	<u>-</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2006

	<u>Combined Road & Bridge</u>	<u>Library Fund</u>	<u>Law Library Fund</u>	<u>Hot Check Fund</u>	<u>Rochelle Water Grant</u>
Highways and Roads					
Combined Road and Bridge					
Repairs and Maintenance	\$ 2,778	\$ -	\$ -	\$ -	\$ -
Total Highways and Roads	<u>2,778</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous					
Salaries	-	-	-	879	-
Payroll Texas	-	-	-	115	-
Retirement	-	-	-	61	-
Contract Labor	-	-	-	1,300	-
Supplies	-	-	-	1,820	-
Books	-	-	6,639	-	-
Computer Expense	-	-	450	-	-
Miscellaneous	-	-	-	82	-
Professional Services - Counseling	-	-	-	-	-
Total Miscellaneous	<u>-</u>	<u>-</u>	<u>7,089</u>	<u>4,257</u>	<u>-</u>
Total Expenditures	<u>2,778</u>	<u>88,809</u>	<u>7,089</u>	<u>4,257</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,660)</u>	<u>(34,543)</u>	<u>(993)</u>	<u>2,404</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	-	42,941	-	-	-
Transfers Out	<u>-</u>	<u>(427)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>42,514</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(2,660)	7,971	(993)	2,404	-
Fund Balance - Beginning	<u>3,500</u>	<u>39,439</u>	<u>3,473</u>	<u>6,161</u>	<u>25</u>
Fund Balance - Ending	<u>\$ 840</u>	<u>\$ 47,410</u>	<u>\$ 2,480</u>	<u>\$ 8,565</u>	<u>\$ 25</u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2006

	Library Grant	Batterer's Intervention Grant	Victims Assistance Grant	Courthouse Restoration Grant	Totals 9-30-06
REVENUES					
General Revenues					
Interest Earned	\$ 433	\$ 115	\$ 28	\$ 3,661	\$ 8,015
Charges for Services					
County Attorney Fees	-	-	-	-	6,228
Library Revenue	-	-	-	-	4,370
Operating Grants and Contributions					
City of Brady	-	-	-	-	42,000
Memorials/Donations	-	-	-	-	2,710
Lone Star Library Grant	-	-	-	-	770
Batterer's Intervention Grant	-	5,000	-	-	5,000
Gateway Grant	-	-	-	-	2,500
Miscellaneous Revenue	-	-	-	-	4,785
Total Revenues	<u>433</u>	<u>5,115</u>	<u>28</u>	<u>3,661</u>	<u>76,378</u>
EXPENDITURES					
Community Development					
Library					
Librarian Salary	-	-	-	-	19,669
Employees' Salaries	-	-	-	-	26,277
Longevity Pay	-	-	-	-	535
Social Security Tax	-	-	-	-	3,618
Group Insurance	-	-	-	-	8,464
Retirement	-	-	-	-	2,028
Supplies	-	-	-	-	2,119
Repairs & Maintenance	-	-	-	-	3,114
Utilities	-	-	-	-	7,075
Insurance	-	-	-	-	3,000
Books	-	-	-	-	8,716
Book Repair	-	-	-	-	104
Internet Expense	-	-	-	-	821
Out of County Travel	-	-	-	-	104
Miscellaneous Expense	-	-	-	-	209
Grant Expenses	-	-	-	-	2,956
Total Community Development	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>88,809</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2006

	<u>Library Grant</u>	<u>Batterer's Intervention Grant</u>	<u>Victims Assistance Grant</u>	<u>Courthouse Restoration Grant</u>	<u>Totals 9-30-06</u>
Highways and Roads					
Combined Road and Bridge Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 2,778
Total Highways and Roads	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,778</u>
Miscellaneous					
Salaries	-	-	-	-	879
Payroll Taxes	-	-	-	-	115
Retirement	-	-	-	-	61
Contract Labor	-	-	-	-	1,300
Supplies	-	-	-	-	1,820
Books	-	-	-	-	6,639
Computer Expense	-	-	-	-	450
Miscellaneous	-	-	-	-	82
Professional Services - Counseling	-	5,000	-	-	5,000
Total Miscellaneous	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>16,346</u>
Total Expenditures	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>107,933</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>433</u>	<u>115</u>	<u>28</u>	<u>3,661</u>	<u>(31,555)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	42	-	-	-	42,983
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(100,000)</u>	<u>(100,427)</u>
Total Other Financing Sources (Uses)	<u>42</u>	<u>-</u>	<u>-</u>	<u>(100,000)</u>	<u>(57,444)</u>
Net Change in Fund Balances	475	115	28	(96,339)	(88,999)
Fund Balance - Beginning	<u>10,548</u>	<u>507</u>	<u>606</u>	<u>102,473</u>	<u>166,732</u>
Fund Balance - Ending	<u>\$ 11,023</u>	<u>\$ 622</u>	<u>\$ 634</u>	<u>\$ 6,134</u>	<u>\$ 77,733</u>

**MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
OTHER GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2006**

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 \$ (88,999)

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 and reported as depreciation expense.

Depreciation Expense (4,811)

Change in net assets of governmental activities \$ (93,810)

MCCULLOCH COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2006

	Tax Assessor/ Collector	County Clerk	District Clerk	Justice of the Peace	County Attorney	Sheriff Department
ASSETS						
Cash and Cash Equivalents						
Agency Funds	\$ 85,464	\$ 21,776	\$ 49,278	\$ 11,102	\$ 289	\$ 7,949
Private-Purpose Trusts	-	7,005	266,295	-	-	323
Cash in Escrow	-	15,563	-	-	-	-
Cash - Asset Forfeiture	-	-	-	-	-	35,700
Receivables:						
Due from Other Funds	-	-	-	-	-	50
Due from Others	-	-	27,369	225,852	-	-
Inventory	-	-	-	-	-	645
Total Assets	<u>85,464</u>	<u>44,344</u>	<u>342,942</u>	<u>236,954</u>	<u>289</u>	<u>44,667</u>
LIABILITIES						
Accounts Payable	75,095	-	35,266	300	-	595
Due to Other Funds	10,369	21,776	41,381	236,654	289	8,049
Amount in Asset Forfeiture	-	-	-	-	-	35,700
Total Liabilities	<u>85,464</u>	<u>21,776</u>	<u>76,647</u>	<u>236,954</u>	<u>289</u>	<u>44,344</u>
NET ASSETS						
Held in Trust and/or Escrow	-	22,568	266,295	-	-	323
Total Net Assets	<u>\$ -</u>	<u>\$ 22,568</u>	<u>\$ 266,295</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 323</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2006

	<u>Sheriff's LEOSE</u>	<u>Commissary Profit</u>	<u>State Trust</u>	<u>Payroll Clearing</u>	<u>Richards Library</u>	<u>Totals 9-30-06</u>
ASSETS						
Cash and Cash Equivalents						
Agency Funds	\$ 1,064	\$ 4,214	\$ 45,530	\$ 22,799	\$ 659	\$ 250,124
Private-Purpose Trusts	-	-	-	-	-	273,623
Cash in Escrow	-	-	-	-	-	15,563
Cash - Asset Forfeiture	-	-	-	-	-	35,700
Receivables:						
Due from Other Funds	-	1,250	7,492	-	-	8,792
Due from Others	-	-	5	-	-	253,226
Inventory	-	-	-	-	-	645
Total Assets	<u>1,064</u>	<u>5,464</u>	<u>53,027</u>	<u>22,799</u>	<u>659</u>	<u>837,673</u>
LIABILITIES						
Accounts Payable	-	19	34,798	-	-	146,073
Due to Other Funds	1,064	5,445	18,229	22,799	659	366,714
Amount in Asset Forfeiture	-	-	-	-	-	35,700
Total Liabilities	<u>1,064</u>	<u>5,464</u>	<u>53,027</u>	<u>22,799</u>	<u>659</u>	<u>548,487</u>
NET ASSETS						
Held in Trust and/or Escrow	-	-	-	-	-	289,186
Total Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 289,186</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2006

	<u>County</u> <u>Clerk</u>	<u>District</u> <u>Clerk</u>	<u>Sheriff</u>	<u>Private- Purpose Trusts</u> <u>9-30-06</u>
ADDITIONS				
Contributions	\$ 4,300	\$ 5,070	\$ 10,529	\$ 19,899
Interest	330	7,153	-	7,483
Total Additions	<u>4,630</u>	<u>12,223</u>	<u>10,529</u>	<u>27,382</u>
DEDUCTIONS				
Refunds of Contributions	4,500	8,928	10,268	23,696
Administrative Expenses	-	34	-	34
Total Deductions	<u>4,500</u>	<u>8,962</u>	<u>10,268</u>	<u>23,730</u>
Change in Net Assets	130	3,261	261	3,652
Net Assets - Beginning of the Year	<u>22,438</u>	<u>263,034</u>	<u>62</u>	<u>285,534</u>
Net Assets - End of the Year	<u>\$ 22,568</u>	<u>\$ 266,295</u>	<u>\$ 323</u>	<u>\$ 289,186</u>