

REPORT OF AUDIT
McCULLOCH COUNTY
BRADY, TEXAS
SEPTEMBER 30, 2008

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SEPTEMBER 30, 2008**

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INTRODUCTORY SECTION

**McCULLOCH COUNTY
COUNTY OFFICIALS
SEPTEMBER 30, 2008**

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
Mark Marshall	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

**CERTIFIED PUBLIC ACCOUNTANTS
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BRADY, TEXAS 76825
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Michael D. Schaffner, CPA

Jodi L. Crudgington, 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, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of McCulloch County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the respective budgetary comparisons for the General Fund, Special Ad Valorem Fund and the Road and Bridge Precincts No. 1 - 4 of McCulloch County, as of September 30, 2008, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report date June 2, 2009 on our consideration of McCulloch County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and important for assessing the results of our audit.

The management's discussion and analysis on pages 4 through 14 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

Michael D. Schaffner and Associates

Michael D. Schaffner and Associates, PC

June 2, 2009

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2008**

McCulloch County, Texas offers this narrative analysis and overview of the significant financial activities of the County for the fiscal year ending September 30, 2008. 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 15 and 16 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 17. 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 15. One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. These two statements report the County's net assets and changes in them. You can think of the County's net assets—the difference between assets and liabilities—as one way to measure the County's financial health, or financial position. Over time, increases or decreases in the County's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the County's property tax base and the condition of the County's roads, to assess overall health of the County.

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

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2008**

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 17 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, 2008**

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, 2008. Net assets have increased by \$1,496,779 or almost 44% percent. This number appears high because proceeds from FEMA for repair of flood damaged roads were received during this year, however, construction expenses had not been incurred. Several other grant programs received funding from the state or federal government, as well, which added to the revenue of the County. This, however, is still an indicator that the County's financial condition has improved. Other areas of revenue increases can be attributed to increased tax collections, charges for services, and interest revenue. Net changes have also resulted from reductions in various expenses.

	Governmental Activities 9-30-08	Governmental Activities 9-30-07
	<hr/>	<hr/>
Current and other assets	\$ 3,837,311	\$ 2,964,298
Capital assets	4,094,276	1,522,838
Total assets	<hr/> 7,931,587	<hr/> 4,487,136
Long-term liabilities	1,472,663	32,602
Other liabilities	1,581,916	1,074,305
Total liabilities	<hr/> 3,054,579	<hr/> 1,106,907
Invested in capital assets, net of related debt	2,536,333	1,437,269
Unrestricted	1,124,433	1,006,912
Restricted	1,216,242	936,048
Ending net assets	<hr/> \$ 4,877,008 <hr/>	<hr/> \$ 3,380,229 <hr/>

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2008**

The following schedule presents a comparison between governmental revenues and expenditures for the fiscal year ended September 30, 2008, the prior fiscal year, and the amount and percentage of increase or decrease for each category.

	<u>9-30-08</u>	<u>9-30-07</u>	<u>Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Revenues:				
Taxes	\$ 1,852,468	\$ 1,706,726	\$ 145,742	8.54
Charges for Services	972,987	979,976	(6,989)	(0.71)
Grants and Contributions	1,411,332	250,754	1,160,578	462.84
Interest	82,585	76,890	5,695	7.41
Sale of Easement	125,000	-	125,000	100.00
Total Revenues	<u>4,444,372</u>	<u>3,014,346</u>	<u>1,430,026</u>	<u>47.44</u>
Expenses:				
General Administration	104,869	90,810	14,059	15.48
Financial Administration	78,289	75,738	2,551	3.37
Tax Administration	132,086	126,959	5,127	4.04
Non-Departmental	329,666	264,624	65,042	24.58
Judicial and Legal	617,573	543,969	73,604	13.53
Public Safety	591,322	524,166	67,156	12.81
Community Development	157,517	164,998	(7,481)	(4.53)
Courthouse and Buildings	89,276	70,357	18,919	26.89
Health and Human Services	8,326	7,412	914	12.33
Miscellaneous	142,001	104,985	37,016	35.26
Highway and Road	696,668	706,394	(9,726)	(1.38)
Total Expenses	<u>2,947,593</u>	<u>2,680,412</u>	<u>267,181</u>	<u>9.97</u>
Increase (Decrease) in Net Assets	<u>\$ 1,496,779</u>	<u>\$ 333,934</u>	<u>\$ 1,162,845</u>	<u>348.23</u>

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2008**

THE COUNTY'S FUNDS

Financial Highlights and Summary of Operating Results

McCulloch County showed a dramatic increase in net assets for FY 2007/8. At year's end, total net assets increased by \$1,496,779, continuing the improvement of previous years.

A significant portion of this increase was from funds paid to the County by FEMA and ORCA for repairs to flood damaged roads. The County also received \$125,000 for an easement for a private power line for a proposed wind turbine farm.

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

Budgetary Highlights

Budgetary comparison schedules for the general fund and major special revenue funds, except for the Courthouse Restoration Grant, are presented on pages 25 through 39. Other budgetary comparison schedules for nonmajor funds appear on pages 73 through 75. The only fund to have expenditures in excess of budgeted amount was the General Fund in the amount of \$124,750.

The County Special Ad Valorem Fund revenues were \$5,790 more than budgeted but, while expenses were less than was budgeted, they were more than revenues, causing the net value of this special use fund to decrease slightly. The funds were expended for costs in conjunction with right-of-way and utility-move costs on the proposed FM 3533 road project.

The primary source of funds for County government is ad valorem taxes. The Commissioner's Court, charged with adopting a budget and setting the tax rates, recognized that additional funding would be needed for increases in the cost of many necessary services. Additional funding would be required for offsetting increases in many line items including major increases in fuel costs for road maintenance and law enforcement. The Court increased the effective tax rate by 5.974% and set the rate at 42.2867242 cents/\$100 valuation.

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2008**

Sales taxes continued to remain strong in 2007/08. Projections were for \$356,000 to be generated and returned by the State; however, \$382,424 was actually collected.

As anticipated in the previous year, the full grant for restoration of the Courthouse was awarded in the 2007/08 grant award rounds. Certificates of obligation were issued to cover the matching portion of the construction grant, and some reserves may be required for unanticipated expenses or overages.

Commissioners also voted to increase the employee salary line item by 3% to keep pace with costs of living and to aid in controlling turnover and training costs.

Transfers

Transfers were made between several of the funds as necessary for operations. These transfers are presented on page 52 in the Notes to the Basic Financial Statements.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of September 30, 2008, the County had \$1,220,148 invested in capital assets, net of depreciation. The following schedule presents a summary of the amount invested in capital assets:

	Capital Assets 9-30-08	Capital Assets 9-30-07
Land	\$ 222,378	\$ 200,643
Buildings	1,196,898	1,012,922
Equipment	891,608	829,348
Vehicles	312,319	302,319
Accumulated Depreciation	(1,403,055)	(1,290,070)
Totals	\$ 1,220,148	\$ 1,055,162

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2008**

The current year additions to fixed assets include the following:

- The County purchased a Case Wheel Loader for Precinct #1.
- The County purchased a Caterpillar Backhoe for Precinct #4.
- The County purchased a 1995 Freightliner for Precinct #4.
- The County purchased additional land for a right-of-way for the FM 3335 project.
- The County purchased large filing cabinets for the District Clerk and the County Clerk.
- The County purchased a new computer system for the County Clerk.
- The County made building improvements to the old Appraisal District building and the Tax Assessor/County Clerk building.

Infrastructure Assets

Changes in Condition and Estimated Maintenance Expenses for Infrastructure Assets

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

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

The Commissioners have recognized that there are some economies of scale that might make a regional jail facility advantageous to our citizens, requiring a larger facility and contracts with surrounding counties for rental bed space, there are some complications with coordinating a multi-county facility. Any 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.

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2008**

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 \$1,525,000 in new long-term debt during 2007/2008 by issuing Certificates of Obligation for the matching portion of the Courthouse restoration project , and retired \$52,626 of previous debt. The only other outstanding long-term debt is a remaining balance of \$32,943 for purchase of patrol vehicles. The result is that the County increased its net long-term debt by \$1,472,374.

	Long-Term Debt 9-30-08	Long-Term Debt 9-30-07
Precinct #2 - Caterpillar and Loader	-	7,766
Precinct #3 - Motor Grader	-	16,658
Courthouse Restoration - Certificates of Obligation	1,525,000	-
Sheriff - Vehicle	-	8,810
Sheriff - Vehicle	-	7,759
Sheriff - 2 Vehicles	32,943	44,576
Totals	\$ 1,557,943	\$ 85,569

Analysis of Funds and Transactions of Funds

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

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

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2008**

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

Revenues were actually higher than expected in the General Fund (\$55,932), Permanent Improvement Fund (\$12,130), and Special Road Ad Valorem Fund (\$5,790). Expenses in the General Fund were more than budgeted by approximately \$124,750, the net result of which was that the General Fund was depleted by \$68,818 before transfers and the sale of easement. This trend is not expected to continue.

Two buildings were reconstructed for temporary use during the Courthouse reconstruction. These funds were budgeted in the Permanent Improvement Fund, but \$183,976 was spent and transferred to the General Fund. The fund was reduced from \$104,986 to \$7,486 at the end of the period.

The Special Road Fund was needed to purchase right-of-way and move utilities for the FM 3335 project and so reserves were called in to cover the shortfall created by those expenditures. The net result was that the General fund net was \$154,200 over budgeted amounts. The Permanent Improvement Fund net experienced an overall loss of \$97,500, and the Special Road Ad Valorem loss was \$19,062.

The Law library is funded primarily through fees on various Court cases filed in the County. When those fees do not cover the costs required, the fund is supplemented by the general fund.

Budget Review and List of Significant Variations

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

General Fund Accounts:

The County made several line item adjustments to the budget during the year and virtually all offices stayed within their budgeted amounts in day-to-day operations. Virtually all offices remained well within their budgets. Exceptions were in the District Clerk, Tax Assessor-Collector, and Sheriff's budget. In the District Clerk's office, a new

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2008**

design filing system was purchased so that records could be transferred to them during the move from the Courthouse. The Units cost \$7500, and without that cost, the District Clerk budget would have been almost a thousand dollars in the black. The Tax Assessor's budget was charged with renovation costs to the building that houses their office and was extensively reconstructed to include the County Clerk's office with a walk-in vault. The Courthouse and Grounds budget was over \$15,659, but would have been well into the black if unbudgeted construction costs of \$37,315 were not required.

Overall, all offices continued to run very close to planned expenditures. Primarily due to one-time moving and renovation costs related to the restoration of the courthouse and relocation of offices, the net total of all general fund expense accounts was \$124,750 more than projected, while net General Fund revenues exceeded expectations by \$55,932.

Precinct Fund Accounts

Precinct Specific Funds all appear healthy. While Precinct 1 revenues met expectations, revenues in the other Precincts showed to be short because some expected grant funds were not earned in this period, but should be complete next year.

Precinct 1 expenses, adjusted to include FEMA funds were held in check resulting in a net of \$19,432 more than budgeted. In Precinct 2, expenditures were \$27,603 less than expected, and, even with a shortage in revenues, allowed a \$7,276 net over the budgeted amount. Precinct 3 took in \$16,986 less than projected but used \$63,163 less than was budgeted, netting a \$46,179 increase over budgeted amounts. Revenues in Precinct 4 were \$10,559 under estimations but expenses were \$68,805 less than the budget, resulting in a \$60,393 increase over the budgeted amount for the year. These Precinct-specific funds remain in each respective precinct's reserves to use for equipment purchases or to supplement special projects in later budgets.

Special Fund Accounts

As has been the case for a number of years, the Richards Library was conservative, spending \$10,633 less than the budgeted expenditures but revenue came in slightly lower than projected by \$3,060. The excess is retained in reserves for the exclusive use of the Richards Library.

The Law library continued last year's new trend as it ran \$737 over projected revenues and well under what was projected on the expense side. Last year's changes in subscriptions for the various office's legal books and the closing of the hardback law library in favor of an on-line version continued to bring the law library budget back into

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2008**

line and balanced without the need to supplement those funds from the General Fund. The net profit for the year was \$4,739 more than the budgeted amount, allowing for use in future budgets.

2007-2008 was a successful year for the County of McCulloch. We are financially healthy and ready to move back into the soon-to-be completed restored county courthouse and to continue to pursue several significant projects in the next few years that will be of tremendous benefit to the citizens of McCulloch County.

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, 2008

	Governmental Activities
ASSETS	
Current Assets	
Cash, including time deposits	\$ 627,508
Receivables, net (Note 1)	585,970
Prepaid Insurance	92,414
Total Current Assets	1,305,892
Noncurrent Assets	
Restricted Cash, including time deposits	2,204,125
Restricted Receivables (Note 1)	51,712
Certificate of Obligation Fees, net of amortization	26,496
Prepaid FEMA Expenses (Note 12)	249,086
Land (Note 5)	222,378
Construction Work in Progress (Note 5)	2,874,128
Other Capital Assets, net of depreciation (Note 5)	997,770
Total Noncurrent Assets	6,625,695
Total Assets	7,931,587
LIABILITIES	
Current Liabilities	
Accounts Payable	826,355
Interest Payable	19,670
Notes Payable (Note 10)	10,280
Certificates of Obligation (Note 10)	75,000
Deferred Revenue (Note 12)	650,611
Total Current Liabilities	1,581,916
Noncurrent Liabilities	
Notes Payable (Note 10)	22,663
Certificates of Obligation (Note 10)	1,450,000
Total Noncurrent Liabilities	1,472,663
Total Liabilities	3,054,579
NET ASSETS	
Invested in Capital Assets, net or related debt	2,536,333
Unrestricted	1,124,433
Restricted For:	
Special Purposes (Note 1)	1,205,276
Debt Service (Note 1)	10,966
Total Net Assets	\$ 4,877,008

See accompanying notes to the basic financial statements.

**MCCULLOCH COUNTY
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2008**

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	\$ 104,869	\$ 1,099	\$ 26,447	\$ -	\$ (77,323)
Financial Administration	78,289	-	2,000	-	(76,289)
Tax Administration	132,086	50,001	-	-	(82,085)
Non-Departmental	329,666	13,625	-	-	(316,041)
Judicial and Legal	617,573	318,355	38,358	-	(260,860)
Public Safety	591,322	33,089	18,033	-	(540,200)
Community Development	157,517	4,645	46,510	-	(106,362)
Courthouse and Buildings	89,276	-	-	-	(89,276)
Health and Human Services	8,326	-	-	-	(8,326)
Miscellaneous	142,001	-	14,500	1,108,150	980,649
Highway and Road	696,668	552,173	157,334	-	12,839
Total Governmental Activities	2,947,593	972,987	303,182	1,108,150	(563,274)
General Revenues:					
Taxes:					
Property Taxes, Levied for General Purposes					\$ 1,468,845
Sales Taxes					382,424
Other Taxes					1,199
Interest Revenue					82,585
Sale of Easement					125,000
Total General Revenues and Special Items					<u>2,060,053</u>
Change in Net Assets					1,496,779
Net Assets - Beginning					<u>3,380,226</u>
Net Assets - Ending					<u>\$ 4,877,008</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	9-30-08
ASSETS										
Cash and Cash Equivalents	\$ 735,026	\$ 7,957	\$ 210,752	\$ 145,920	\$ 161,458	\$ 293,884	\$ 296,680	\$ 740,419	\$ 192,802	\$ 2,784,898
Receivables, net										
Accounts	10,454	215	38	1,687	1,265	1,784	1,752	-	28,392	45,587
Taxes	160,073	3,480	646	2,714	2,036	2,871	2,819	-	-	174,639
Total Assets	\$ 905,553	\$ 11,652	\$ 211,436	\$ 150,321	\$ 164,759	\$ 298,539	\$ 301,251	\$ 740,419	\$ 221,194	\$ 3,005,124
LIABILITIES										
Liabilities										
Accounts Payable	\$ 35,574	\$ 686	\$ -	\$ 4,674	\$ 22,995	\$ 4,231	\$ 13,434	\$ 576,668	\$ 44,621	\$ 702,883
Deferred Revenues	160,073	3,480	646	2,714	2,036	2,871	2,819	-	-	174,639
Total Liabilities	195,647	4,166	646	7,388	25,031	7,102	16,253	576,668	44,621	877,522
FUND BALANCES										
Fund Balance:										
Unreserved	547,654	-	-	-	-	-	-	-	-	547,654
Reserved:										
Vehicle Contingency	8,000	-	-	-	-	-	-	-	-	8,000
Special Purposes	154,252	-	210,790	142,933	139,728	291,437	284,998	163,751	176,573	1,564,462
Debt Service	-	7,486	-	-	-	-	-	-	-	7,486
Total Fund Balance	709,906	7,486	210,790	142,933	139,728	291,437	284,998	163,751	176,573	2,127,602
TOTAL LIABILITIES AND FUND BALANCE	\$ 905,553	\$ 11,652	\$ 211,436	\$ 150,321	\$ 164,759	\$ 298,539	\$ 301,251	\$ 740,419	\$ 221,194	\$ 3,005,124

See accompanying notes to the basic financial statements.

**MCCULLOCH COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2008**

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

Total Fund Balance - Total Governmental Funds	\$ 2,127,602
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Capital assets used in governmental activities are not financial resources and
therefore are not reported in the funds:

Land	222,378
Construction Work in Progress	2,874,128
Other Capital Assets	2,400,824
Accumulated Depreciation	(1,403,054)

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

Accounts Receivable	413,577
Accrued Interest Receivable	3,879
Agency Funds Receivable	46,734
Certificate of Obligation Fees	27,253
Accumulated Amortization	(757)
Prepaid Insurance	92,414
Prepaid FEMA Expenses	249,086

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

Deferred Revenues	(475,972)
Certificates of Obligation	(1,525,000)
Accrued Interest Payable	(19,670)
Notes Payable	(32,943)
Accounts Payable	(123,471)

Net Assets of Governmental Activities	\$ <u>4,877,008</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, 2008

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Special Ad Valorem</u>	<u>Road and Bridge Precinct No. 1</u>	<u>Road and Bridge Precinct No. 2</u>	<u>Road and Bridge Precinct No. 3</u>	<u>Road and Bridge Precinct No. 4</u>	<u>Courthouse Restoration Grant</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES										
General Revenues										
Property Taxes	\$ 1,334,856	\$ 39,170	\$ 5,305	\$ 22,803	\$ 17,102	\$ 24,118	\$ 23,680	\$ -	\$ -	\$ 1,467,034
Sales Tax	382,424	-	-	-	-	-	-	-	-	382,424
Other Taxes	1,199	-	-	-	-	-	-	-	-	1,199
Interest Income	34,724	2,242	8,689	6,819	4,193	7,490	9,564	7,993	2,332	84,046
Charges for Services										
General Government										
General Administration										
County Judge										
Fees of Office	239	-	-	-	-	-	-	-	-	239
Probate Training	860	-	-	-	-	-	-	-	-	860
Total General Administration	1,099	-	-	-	-	-	-	-	-	1,099
Tax Administration										
Tax Assessor-Collector										
Fees of Office	52,319	-	-	-	-	-	-	-	-	52,319
Total Tax Administration	52,319	-	-	-	-	-	-	-	-	52,319
Non-Departmental										
Courthouse Security	3,800	-	-	-	-	-	-	-	-	3,800
State Trust	1,567	-	-	-	-	-	-	-	-	1,567
Pretrial Diversion	100	-	-	-	-	-	-	-	-	100
Reimbursed Revenue	2,662	-	-	-	-	-	-	-	-	2,662
Other Revenue	173	-	-	-	-	-	-	-	-	173
Court Fines	-	-	-	-	-	-	-	-	4,895	4,895
Total Non-Departmental	8,302	-	-	-	-	-	-	-	4,895	13,197
Judicial and Legal										
Justice of Peace										
Fees of Office	28,928	-	-	-	-	-	-	-	-	28,928
County Attorney Fees	100	-	-	-	-	-	-	-	-	100
Courthouse Security	6,179	-	-	-	-	-	-	-	-	6,179
Court Fines	75,725	-	-	-	-	-	-	-	-	75,725
Omni Base Charges	4,365	-	-	-	-	-	-	-	-	4,365
Parks and Wildlife	2,186	-	-	-	-	-	-	-	-	2,186

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, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
Justice of Peace - continued										
Small Claims	\$ 212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 212
Technology Fees	6,170	-	-	-	-	-	-	-	-	6,170
Reimbursed Revenue	62	-	-	-	-	-	-	-	-	62
County Attorney										
County Attorney Fees	-	-	-	-	-	-	-	-	11,553	11,553
Adult Restitution	263	-	-	-	-	-	-	-	-	263
District Clerk										
Fees of Office	14,048	-	-	-	-	-	-	-	-	14,048
Restoration and Preservation	1,981	-	-	-	-	-	-	-	-	1,981
Court Reporter Fees	1,290	-	-	-	-	-	-	-	-	1,290
Adult Restitution	4,824	-	-	-	-	-	-	-	-	4,824
Court Fines	27,169	-	-	-	-	-	-	-	-	27,169
Alternative Disposition Restitution	1,330	-	-	-	-	-	-	-	-	1,330
Victim Restitution	222	-	-	-	-	-	-	-	-	222
County Clerk										
Fees of Office	65,304	-	-	-	-	-	-	-	-	65,304
Video Fees	210	-	-	-	-	-	-	-	-	210
Restoration and Preservation	2,255	-	-	-	-	-	-	-	-	2,255
Archive Fees	10,815	-	-	-	-	-	-	-	-	10,815
Records Management	12,494	-	-	-	-	-	-	-	-	12,494
Crimestopper Fee	385	-	-	-	-	-	-	-	-	385
Pretrial Diversion	5,735	-	-	-	-	-	-	-	-	5,735
Guardianship Fee	700	-	-	-	-	-	-	-	-	700
Rental - Voting Equipment	185	-	-	-	-	-	-	-	-	185
Other Judicial - District										
Reimbursed Revenue - Jurors	1,598	-	-	-	-	-	-	-	-	1,598
Juvenile Restitution	787	-	-	-	-	-	-	-	-	787
Total Judicial and Legal	275,522	-	-	-	-	-	-	-	11,553	287,075
Public Safety										
Sheriff										
Fees of Office	27,865	-	-	-	-	-	-	-	-	27,865

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, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Jail										
Prisoner Care	\$ 930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 930
Other Revenue	1,909	-	-	-	-	-	-	-	-	1,909
Total Public Safety	30,704	-	-	-	-	-	-	-	-	30,704
Community Development										
Library Revenue	-	-	-	-	-	-	-	-	4,645	4,645
Total Community Development	-	-	-	-	-	-	-	-	4,645	4,645
Highways and Roads										
Auto Registration	-	-	-	118,915	89,186	125,776	123,489	-	-	457,366
Lateral Road	-	-	-	4,218	3,164	4,462	4,380	-	-	16,224
Court Fines	-	-	-	18,880	14,160	19,969	19,606	-	-	72,615
Oversize/Overweight	-	-	-	1,519	1,139	1,606	1,577	-	-	5,841
Other Revenue	-	-	-	-	36	51	40	-	-	127
Total Highways and Roads	-	-	-	143,532	107,685	151,864	149,092	-	-	552,173
Total Charges for Services	367,946	-	-	143,532	107,685	151,864	149,092	-	21,093	941,212
Operating Grants and Contributions										
Salary Supplements										
County Judge	16,093	-	-	-	-	-	-	-	-	16,093
County Attorney	20,833	-	-	-	-	-	-	-	-	20,833
Library Memorials/Donation	-	-	-	-	-	-	-	-	3,198	3,198
Batterer's Intervention Grant	-	-	-	-	-	-	-	-	5,000	5,000
City of Brady	-	-	-	-	-	-	-	-	42,000	42,000
Lone Star Library Grant	-	-	-	-	-	-	-	-	757	757
Tocker Grant	-	-	-	-	-	-	-	-	555	555
Vine Grant	6,739	-	-	-	-	-	-	-	-	6,739
Notify Technology	10,354	-	-	-	-	-	-	-	-	10,354
Step Grant	11,295	-	-	-	-	-	-	-	-	11,295
HAVA Grant	5,000	-	-	-	-	-	-	-	-	5,000
FEMA Grant	22,830	-	-	160,320	67,371	243,811	315,612	-	-	809,944
G Rollie White Grant	14,500	-	-	-	-	-	-	-	-	14,500
Indigent Defense Grant	7,525	-	-	-	-	-	-	-	-	7,525
Total Operating Grants and Contributions	115,169	-	-	160,320	67,371	243,811	315,612	-	51,510	953,793

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, 2008

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Special Ad Valorem</u>	<u>Road and Bridge Precinct No. 1</u>	<u>Road and Bridge Precinct No. 2</u>	<u>Road and Bridge Precinct No. 3</u>	<u>Road and Bridge Precinct No. 4</u>	<u>Courthouse Restoration Grant</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Capital Grants and Contributions										
Rochelle Water Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,978	\$ 157,978
Rochelle Water Supply	-	-	-	-	-	-	-	-	14,632	14,632
Courthouse Restoration Grant	-	-	-	-	-	-	-	934,539	-	934,539
Donations	-	-	-	-	-	-	-	1,000	-	1,000
Total Capital Grants and Contributions	-	-	-	-	-	-	-	935,539	172,610	1,108,149
Total Revenues	<u>2,236,318</u>	<u>41,412</u>	<u>13,994</u>	<u>333,474</u>	<u>196,351</u>	<u>427,283</u>	<u>497,948</u>	<u>943,532</u>	<u>247,545</u>	<u>4,937,857</u>
EXPENDITURES										
Current										
General Administration	104,869	-	-	-	-	-	-	-	-	104,869
Financial Administration	78,289	-	-	-	-	-	-	-	-	78,289
Tax Administration	128,771	-	-	-	-	-	-	-	-	128,771
Non-Departmental	336,106	-	-	-	-	-	-	-	-	336,106
Judicial and Legal	615,911	-	-	-	-	-	-	-	-	615,911
Public Safety	556,175	-	-	-	-	-	-	-	-	556,175
Community Development	62,437	-	-	-	-	-	-	-	89,704	152,141
Courthouse and Buildings	85,319	-	-	-	-	-	-	-	-	85,319
Health and Human Services	8,326	-	-	-	-	-	-	-	-	8,326
Miscellaneous	104,143	-	-	-	-	-	-	27,312	13,653	145,108
Highway and Road	-	-	11,321	280,941	133,912	165,300	282,878	-	482	874,834
Capital Outlay	212,802	-	21,735	10,000	-	-	43,250	2,233,841	172,610	2,694,238
Debt Service										
Principal	28,202	-	-	-	7,766	16,658	-	-	-	52,626
Interest	1,571	-	-	-	95	811	-	-	-	2,477
Total Expenditures	<u>2,322,921</u>	<u>-</u>	<u>33,056</u>	<u>290,941</u>	<u>141,773</u>	<u>182,769</u>	<u>326,128</u>	<u>2,261,153</u>	<u>276,449</u>	<u>5,835,190</u>
Excess of Revenues Over (Under) Expenditures	(86,603)	41,412	(19,062)	42,533	54,578	244,514	171,820	(1,317,621)	(28,904)	(897,333)

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, 2008

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Special Ad Valorem</u>	<u>Road and Bridge Precinct No. 1</u>	<u>Road and Bridge Precinct No. 2</u>	<u>Road and Bridge Precinct No. 3</u>	<u>Road and Bridge Precinct No. 4</u>	<u>Courthouse Restoration Grant</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
OTHER FINANCING SOURCES AND USES										
Certificates of Obligations Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,525,000	\$ -	\$ 1,525,000
Sale of Easement	40,000	-	-	-	-	-	-	-	85,000	125,000
Transfers In	247,765	55,000	-	484	482	2	2,147	-	44,605	350,485
Transfers Out	(109,288)	(193,912)	-	-	-	-	-	(44,606)	(2,679)	(350,485)
Total Other Financing Sources and Uses	178,477	(138,912)	-	484	482	2	2,147	1,480,394	126,926	1,650,000
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	91,874	(97,500)	(19,062)	43,017	55,060	244,516	173,967	162,773	98,022	752,667
Fund Balance - Beginning (Note 1)	618,032	104,986	229,852	99,916	84,668	46,921	111,031	978	78,551	1,374,935
Fund Balance - Ending	\$ 709,906	\$ 7,486	\$ 210,790	\$ 142,933	\$ 139,728	\$ 291,437	\$ 284,998	\$ 163,751	\$ 176,573	\$ 2,127,602

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, 2008**

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	\$	752,667
<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		2,694,238
Depreciation expense		(122,800)
<p>The issuance of long-term debt provides current financial resources to governmental funds. Also, governmental funds report the effect of issuance costs when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities.</p>		
Certificates of Obligation issued		(1,525,000)
Certificates of Obligation fees		27,253
Amortization expense		(757)
<p>Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statement of Net Assets.</p>		
		52,626
<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>		
Accounts receivable		(744,229)
Accounts payable		(15,163)
Accrued interest receivable		(1,460)
Accrued interest payable		(18,488)
Accrued property taxes		1,810
Prepaid insurance		6,440
Prepaid FEMA Expenses		249,086
Agency funds receivable		4,053
Deferred revenue		136,503
Change in net assets of governmental activities	\$	<u>1,496,779</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, 2008

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive (Negative)</u>
REVENUES				
General Revenues				
Property Taxes	\$ 1,306,658	\$ 1,306,658	\$ 1,334,856	\$ 28,198
Sales Tax	356,000	356,000	382,424	26,424
Other Taxes	1,000	1,000	1,199	199
Interest Income	33,000	33,000	34,724	1,724
Charges for Services				
General Government				
General Administration				
County Judge				
Fees of Office	354	354	239	(115)
Probate Training	-	1,629	860	(769)
Tax Administration				
Tax Assessor-Collector				
Fees of Office	35,000	35,000	52,319	17,319
Non-Departmental				
Courthouse Security	-	3,214	3,800	586
State Trust	21,000	21,000	1,568	(19,432)
Reimbursed Revenue	2,000	2,000	2,662	662
Pretrial Diversion	-	-	100	100
Other Revenue	5,000	5,000	173	(4,827)
Judicial and Legal				
Justice of Peace				
Fees of Office	-	30,000	28,928	(1,072)
Courthouse Security	-	5,921	6,179	258
Parks and Wildlife	4,500	4,500	2,186	(2,314)
Omni Base Charges	-	4,247	4,365	118
County Attorney Fees	-	100	100	-
Court Fines	113,000	83,000	75,725	(7,275)
Technology Fees	-	5,908	6,170	262
Small Claims	-	212	212	-
Reimbursed Revenue	-	-	62	62
County Attorney				
Bond Forfeitures	10,000	10,000	-	(10,000)
Adult Restitution	3,000	3,000	263	(2,737)
District Clerk				
Fees of Office	15,000	15,000	14,048	(952)
Restoration and Preservation	-	1,878	1,981	103
Court Reporter Fees	-	-	1,290	1,290
Adult Restitution	-	3,000	4,824	1,824
Alternative Disposition Restitution	-	(1,240)	1,330	2,570
Victim Restitution	-	-	222	222
Court Fines	30,000	30,000	27,169	(2,831)
County Clerk				
Fees of Office	60,000	60,000	65,303	5,303
Video Fees	-	165	210	45
Restoration and Preservation	-	1,897	2,255	358
Archive Fees	-	8,800	10,815	2,015
Crimestopper Fee	-	295	385	90

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, 2008

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>REVENUES - continued</u>				
Charges for Services - continued				
Judicial and Legal - continued				
County Clerk - continued				
Pretrial Diversion	\$ -	\$ 5,735	\$ 5,735	\$ -
Guardianship Fee	-	520	700	180
Records Management	-	10,194	12,494	2,300
Voting Equipment Rental	-	185	185	-
Other Judicial - District				
Juvenile Restitution	-	-	787	787
Reimbursed Revenue - Jurors	-	-	1,598	1,598
Public Safety				
Sheriff				
Fees of Office	24,000	24,000	27,865	3,865
Jail				
Prisoner Care	2,000	2,000	930	(1,070)
Other Revenue	-	-	1,909	1,909
Operating Grants and Contributions				
Salary Supplement - County Judge	15,000	16,859	16,093	(766)
Salary Supplement - County Attorney	21,000	20,833	20,833	-
G R White Grant	-	14,500	14,500	-
Vine Grant	-	6,739	6,739	-
Notify Technology	-	10,354	10,354	-
Step Grant	-	11,295	11,295	-
Indigent Defense Grant	-	-	7,525	7,525
HAVA Grant	-	5,000	5,000	-
FEMA Grant	-	20,634	22,830	2,196
Total Revenues	<u>2,057,512</u>	<u>2,180,386</u>	<u>2,236,318</u>	<u>55,932</u>
<u>EXPENDITURES</u>				
General Administration				
County Judge				
Current				
Salary	28,813	28,813	28,813	-
Secretary Salary	20,052	20,052	19,939	113
Longevity Pay	1,300	1,300	1,300	-
Salary Supplement	15,000	16,692	15,000	1,692
Emergency Management	3,000	3,000	3,000	-
Payroll Taxes	5,261	5,261	5,061	200
Group Insurance	10,646	10,646	10,461	185
Retirement	4,813	4,813	4,806	7
Office Supplies	600	600	345	255
Dues and Subscriptions	100	100	39	61
Juvenile Board Judge	600	600	600	-
Out of County Travel	1,750	1,750	1,750	-
Probate Training	-	1,629	1,629	-
Grant Expense - Notify Technology	-	10,354	10,354	-
Equipment	-	80	1,772	(1,692)
Total County Judge	<u>91,935</u>	<u>105,690</u>	<u>104,869</u>	<u>821</u>
Total General Administration	<u>91,935</u>	<u>105,690</u>	<u>104,869</u>	<u>821</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, 2008

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Financial Administration				
County Treasurer				
Current				
Salary	\$ 30,721	\$ 30,721	\$ 30,721	\$ -
Deputy Salary	20,052	20,052	18,908	1,144
Part Time Salary	9,175	1	-	1
Longevity Pay	1,150	1,150	900	250
Payroll Taxes	4,674	4,174	3,490	684
Group Insurance	10,646	10,646	10,449	197
Retirement	3,634	3,635	3,537	98
Software Support	300	-	-	-
Payroll Tax Services	400	-	-	-
Office Supplies	1,600	1,189	1,189	-
Document Preservation	-	562	562	-
Equipment	-	3,740	3,740	-
Computer Expense	-	1,049	1,049	-
Office Equipment Repairs	-	215	215	-
Out of County Travel	1,100	1,529	1,529	-
FEMA Expense - Federal	-	-	2,000	(2,000)
Total County Treasurer	<u>83,452</u>	<u>78,663</u>	<u>78,289</u>	<u>374</u>
Total Financial Administration	<u>83,452</u>	<u>78,663</u>	<u>78,289</u>	<u>374</u>
Tax Administration				
Tax Assessor/Collector				
Current				
Salary	30,721	30,721	30,721	-
Deputy Salary	20,052	20,052	20,052	-
Deputy - Part Time	6,324	1,624	1,603	21
Longevity Pay	905	905	905	-
Payroll Taxes	4,437	4,437	4,104	333
Group Insurance	10,646	10,646	10,461	185
Retirement	3,617	3,617	3,617	-
Office Supplies	1,800	1,402	1,193	209
Copier Machine	-	337	337	-
Office Equipment Repairs	-	245	245	-
Utilities	4,000	5,496	5,496	-
Telephone	1,000	1,879	1,879	-
Dues and Subscriptions	100	100	85	15
Appraisal District	41,729	46,976	46,976	-
Out of County Travel	850	850	677	173
Equipment	-	420	420	-
Capital Outlay	-	-	146,661	(146,661)
Total Tax Assessor/Collector	<u>126,181</u>	<u>129,707</u>	<u>275,432</u>	<u>(145,725)</u>
Total Tax Administration	<u>126,181</u>	<u>129,707</u>	<u>275,432</u>	<u>(145,725)</u>
Non-Departmental				
Current				
Richards Park	3,600	3,600	3,600	-
Worker's Compensation	1	1	-	1
Unemployment Compensation	20,000	20,000	2,602	17,398

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, 2008

	<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				
Other Governmental	\$ 8,000	\$ 9,160	\$ 9,160	\$ -
Ambulance Service	145,200	145,200	145,200	-
DPS and TR Telephone	3,000	3,000	2,834	166
Pager/Cell Fees	2,500	1	-	1
Legal Notices	400	2,276	2,276	-
Bonds and Insurance	70,000	80,311	94,491	(14,180)
Family Shelter Grant	5,000	1	-	1
Other Equipment	5,000	1	-	1
Election Expense	35,000	40,217	40,217	-
Child Welfare Grant	2,000	2,000	2,000	-
Other General Expense	20,000	23,138	23,726	(588)
Courthouse Restoration Expenses	10,000	10,000	10,000	-
Total Non-Departmental	329,701	338,906	336,106	2,800
Judicial and Legal				
Justice of the Peace				
Current				
Salary	30,721	30,721	30,721	-
Deputy Salary	20,052	17,300	16,447	853
Part Time Salary	6,324	9,077	9,077	-
Longevity Pay	555	555	555	-
Payroll Taxes	4,410	4,410	4,255	155
Group Insurance	10,646	5,264	5,264	-
Retirement	3,593	3,593	3,310	283
Office Supplies	2,500	2,500	1,080	1,420
Omni Base Charges	-	1,374	1,374	-
Technology Fund	-	7,427	7,427	-
Parks and Wildlife	4,500	4,500	3,090	1,410
County Attorney Fees - Hot Checks	-	100	100	-
Small Claims	-	207	207	-
Out of County Travel	1,000	1,000	488	512
Fine Reimbursement	-	134	134	-
Total Justice of the Peace	84,301	88,162	83,529	4,633
County Attorney				
Current				
Salary	27,417	27,417	27,417	-
Deputy Salary	20,052	22,602	22,602	-
State Salary Supplement	21,000	21,000	20,833	167
Longevity Pay	375	375	375	-
Payroll Taxes	5,292	5,449	5,480	(31)
Group Insurance	10,646	11,340	11,340	-
Retirement	4,842	4,986	4,986	-
Computer Expense	-	585	585	-
Document Preservation	-	1,640	1,640	-
Software Support	410	-	-	-
Office Supplies	1,500	1,500	1,409	91
Restitution	-	264	264	-

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, 2008

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Judicial and Legal - continued				
County Attorney - continued				
Current - continued				
Out of County Travel	\$ 1,350	\$ 1,350	\$ 383	\$ 967
Batterers Intervention Program	5,000	5,000	5,000	-
Total County Attorney	<u>97,884</u>	<u>103,508</u>	<u>102,314</u>	<u>1,194</u>
District Clerk				
Current				
Salary	30,721	30,721	30,721	-
Deputy Salary	20,052	20,052	20,052	-
Deputy Assistant II	9,500	18,675	18,675	-
Longevity Pay	1,280	1,280	1,280	-
Payroll Taxes	3,982	5,602	5,753	(151)
Group Insurance	10,646	15,692	15,692	-
Retirement	3,643	4,951	4,951	-
Office Supplies	2,350	2,577	3,008	(431)
Copy Paper	-	146	146	-
Out of County Travel	850	691	691	-
Document Preservation	-	17,281	9,126	8,155
Alternative Disposition	-	1,240	1,240	-
Telephone	-	3,013	3,013	-
Utilities	-	931	931	-
Office Equipment Repairs	-	42	42	-
Equipment	-	416	416	-
Operating Lease Payments	-	4,016	4,240	(224)
Capital Outlay	-	-	7,500	(7,500)
Total District Clerk	<u>83,024</u>	<u>127,326</u>	<u>127,477</u>	<u>(151)</u>
County Clerk				
Current				
Salary	30,721	30,721	30,721	-
Salary - Deputy	20,052	20,052	20,052	-
Salary - Deputy II	17,484	17,484	17,484	-
Longevity Pay	1,410	1,410	1,410	-
Payroll Taxes	5,329	5,329	5,349	(20)
Group Insurance	15,969	15,969	15,692	277
Retirement	4,876	4,877	4,877	-
Office Supplies	5,000	5,000	4,287	713
Operating Supplies	-	20	20	-
Copier Machine/Supplies	-	504	504	-
Out of County Travel	1,000	1,000	192	808
Office Equipment Repairs	-	42	-	42
Document Preservation	-	130	130	-
Records Management	-	27,529	6,203	21,326
Operating Lease Payments	-	3,498	3,490	8
Grant Expense - HAVA	-	30	30	-
Capital Outlay	-	-	21,326	(21,326)
Total County Clerk	<u>101,841</u>	<u>133,595</u>	<u>131,767</u>	<u>1,828</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, 2008

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Other Judicial - District				
Current				
County Appointed Defense Attorneys \$	40,000	\$ 31,409	\$ 31,214	\$ 195
CPS Court Appointed Attorney	10,000	23,394	23,394	-
District Attorney Office Expense	51,645	51,645	51,645	-
Visiting Judges	400	125	125	-
District Judge	-	7,381	7,244	137
Court Reporter Education	275	-	-	-
Court Reporter Supplies & Equipment	200	-	-	-
Court Coordinator Salary	3,798	-	-	-
Receptionist Salary	2,358	-	-	-
Court Coordinator Telephone	600	-	-	-
Postage	425	-	-	-
District Attorney Expense	1,200	1,200	1,200	-
Court Reporter Salary	23,681	23,681	22,955	726
Professional Expense	4,000	2,030	1,151	879
Court Reporter Travel	200	-	-	-
Payroll Taxes - District Juvenile	183	321	321	-
District Judge Juvenile	3,000	3,000	3,000	-
Jurors	2,500	3,346	3,346	-
Adult Probation	5,000	9,443	9,443	-
Court Appointed Defense Experts	1,000	7,739	7,739	-
Juvenile Detention	8,000	10,170	10,170	-
Juvenile Probation	22,104	22,104	22,104	-
Court Appointed Juvenile Attorneys	-	2,418	2,418	-
Out of County Travel	-	306	306	-
Miscellaneous	800	1	-	1
Administrative Judge Assessment	843	843	-	843
Total Other Judicial - District	182,212	200,556	197,775	2,781
Other Judicial - County				
Current				
Court Appointed Defense Attorney	2,000	2,000	1,480	520
Visiting Judge	200	395	395	-
Special Prosecutor	1,500	-	-	-
Court Reporter Expense	200	1,500	-	1,500
Court Reporter Travel	-	200	-	200
Other General Expense	1,000	805	-	805
Jurors	2,500	2,500	-	2,500
Miscellaneous	200	200	-	200
Total Other Judicial - County	7,600	7,600	1,875	5,725
Total Judicial and Legal	556,862	660,747	644,737	16,010
Public Safety				
Sheriff				
Current				
Salary	31,880	31,892	31,892	-
Deputies' Salaries	159,357	157,536	157,536	-
Overtime Pay	4,120	1,598	1,598	-
Longevity Pay	3,075	2,780	2,780	-

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, 2008

	<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				
Payroll Taxes	\$ 15,456	\$ 15,132	\$ 15,572	\$ (440)
Group Insurance	37,261	36,203	36,203	-
Retirement	14,142	13,830	13,830	-
Office Supplies	1,000	1,322	1,322	-
Office Equipment Repairs	-	245	245	-
Computer Expense	1,200	1,535	1,535	-
Fuel and Lubricants	18,000	28,779	28,779	-
Uniforms	1,000	1,205	1,205	-
Telephone	7,500	10,531	10,531	-
Out of County Travel	750	1,671	1,671	-
Training	1,200	-	-	-
Auto Repairs and Maintenance	5,500	4,085	4,085	-
Tires and Tubes	1,500	1,441	1,441	-
Vehicle Insurance	2,500	1	-	1
Vine Grant	-	6,739	6,739	-
Step Grant	-	8,730	8,730	-
Step Grant - Payroll Taxes	-	637	637	-
Step Grant - Retirement	-	595	595	-
Step Grant - Fuel & Oil	-	1,333	1,333	-
Emergency Management	3,600	3,600	3,600	-
Other Equipment	-	1,561	1,561	-
Equipment	4,000	-	-	-
Operating Lease Payments	-	1,496	1,632	(136)
Debt Service				
Principal Payments	-	28,202	28,202	-
Interest Payments	-	1,707	1,571	136
Capital Outlay	10,000	-	-	-
Total Sheriff	<u>323,041</u>	<u>364,386</u>	<u>364,825</u>	<u>(439)</u>
County Jail				
Current				
Jailers	99,729	89,085	85,378	3,707
Part Time Employees	14,111	24,756	24,756	-
Longevity Pay	1,420	1,228	670	558
Contract Labor	-	192	192	-
Payroll Taxes	8,817	8,817	7,872	945
Group Insurance	26,615	26,615	24,383	2,232
Retirement	7,081	7,080	5,930	1,150
Utilities	16,500	24,842	24,842	-
Operating Supplies	6,500	5,891	4,991	900
Prisoner Boarding	5,000	21,546	21,546	-
Groceries	15,000	13,316	11,221	2,095
Medical	6,000	7,449	7,449	-
Cable TV	375	-	-	-
Repairs and Maintenance	6,000	2,351	1,893	458
Capital Outlay	8,000	1	-	1
Total County Jail	<u>221,148</u>	<u>233,169</u>	<u>221,123</u>	<u>12,046</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, 2008

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Constable				
Current				
Salary	\$ 1	\$ 1	\$ -	\$ 1
Total Constable	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>
Total Public Safety	<u>544,190</u>	<u>597,556</u>	<u>585,948</u>	<u>11,608</u>
Community Development				
County Extension				
Current				
Salary	19,105	19,105	16,398	2,707
Deputy Salary	20,052	20,052	20,052	-
Payroll Taxes	2,072	2,072	1,978	94
Group Insurance	5,323	5,323	5,231	92
Retirement	1,404	1,404	1,404	-
Operating Supplies	-	500	329	171
Office Supplies	1,500	1,853	1,853	-
Program Supplies	500	-	-	-
Postage	400	400	166	234
Computer Expense	350	350	-	350
Copy Machine & Supplies	-	192	192	-
Utilities	2,000	2,188	2,188	-
Telephone	2,500	2,604	2,604	-
Office Equipment Repairs	-	980	980	-
Out of County Travel - CA	7,750	4,816	4,815	1
Out of County Travel - FCS	3,500	3,500	3,172	328
Stock Show/Conference	1,150	1,150	675	475
Equipment	-	400	400	-
Total County Extension	<u>67,606</u>	<u>66,889</u>	<u>62,437</u>	<u>4,452</u>
Total Community Development	<u>67,606</u>	<u>66,889</u>	<u>62,437</u>	<u>4,452</u>
Courthouse Buildings				
Current				
Contract Labor	12,000	12,000	12,000	-
Operating Supplies	3,500	1,550	1,540	10
Moving Expenses	-	30,200	19,806	10,394
Telephone	10,000	10,000	9,745	255
Utilities	27,000	17,462	17,452	10
Repairs and Maintenance	30,000	31,351	20,374	10,977
Lawn Maintenance	6,000	317	307	10
Christmas Lighting	1,000	1,000	1,000	-
Courthouse Security	-	3,095	3,095	-
Capital Outlay	-	-	37,315	(37,315)
Total Courthouse & Buildings	<u>89,500</u>	<u>106,975</u>	<u>122,634</u>	<u>(15,659)</u>
Health and Human Services				
Veterans Officer				
Current				
Veteran Service Officer Salary	7,104	7,317	7,317	-
Payroll Taxes	544	560	563	(3)
Office Supplies	110	110	71	39

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, 2008

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Health and Human Services - continued				
Veterans Officer - continued				
Current - continued				
Dues & Subscriptions	\$ 50	\$ 50	\$ 20	\$ 30
Out of County Travel	350	61	-	61
Postage	25	25	25	-
Telephone	260	320	320	-
Miscellaneous	200	200	10	190
Total Veterans Officer	8,643	8,643	8,326	317
Total Health and Human Services	8,643	8,643	8,326	317
Miscellaneous County Expense				
Current				
Postage	14,500	10,541	10,053	488
Copy Machine and Supplies	2,000	2,000	2,053	(53)
Audit	19,500	25,150	23,150	2,000
Repairs and Maintenance	6,000	-	-	-
Historical Commission Grant	1,000	1,000	1,000	-
Ambulance, Fire and Center	2,000	1	-	1
Out of County Travel	-	1	-	1
Office Equipment Repairs	-	595	595	-
Volunteer Fire Department Grant	3,500	3,500	3,500	-
Board of Development Grant	20,000	20,000	20,000	-
Community Center Grant	2,400	2,400	2,400	-
Soil Conservation	2,000	2,000	2,000	-
Miscellaneous	6,000	1	-	1
Predator Control	12,000	12,000	12,000	-
G R White Grant	-	14,500	14,500	-
Emergency Management	500	1	-	1
Indigent Burial/Autopsy Expense	2,400	4,295	4,295	-
Economic Development Project	2,000	1	-	1
Insurance Board Member	700	-	-	-
MHMR Subsidy	2,400	2,000	2,000	-
Alcohol Drug Council	1,000	1	-	1
Equipment	-	-	6,597	(6,597)
Capital Outlay	15,000	450	-	450
Note Payments	-	3,958	-	3,958
Total Miscellaneous County Expense	114,900	104,395	104,143	252
Total Expenditures	2,012,970	2,198,171	2,322,921	(124,750)
Excess (Deficiency) of Revenues				
Over Expenditures	44,542	(17,785)	(86,603)	(68,818)
OTHER FINANCING SOURCES (USES)				
Sale of Easement	-	-	40,000	40,000
Transfers In	-	-	247,765	247,765
Transfers Out	(44,541)	(44,541)	(109,288)	(64,747)
Total Other Financing Sources (Uses)	(44,541)	(44,541)	178,477	223,018

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, 2008

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 1	\$ (62,326)	\$ 91,874	\$ 154,200
Fund Balance - Beginning (Note 1)	<u>618,032</u>	<u>618,032</u>	<u>618,032</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 618,033</u>	<u>\$ 555,706</u>	<u>\$ 709,906</u>	<u>\$ 154,200</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, 2008

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Property Taxes	\$ 5,204	\$ 5,204	\$ 5,305	\$ 101
Interest Earned	3,000	3,000	8,689	5,689
Total Revenues	<u>8,204</u>	<u>8,204</u>	<u>13,994</u>	<u>5,790</u>
EXPENDITURES				
Current				
Repairs and Maintenance	-	27,485	5,750	21,735
Materials	-	6,724	5,000	1,724
Miscellaneous	250,039	215,830	571	215,259
Capital Outlay	-	-	21,735	(21,735)
Total Expenditures	<u>250,039</u>	<u>250,039</u>	<u>33,056</u>	<u>216,983</u>
Excess Revenues Over (Under) Expenditures	(241,835)	(241,835)	(19,062)	222,773
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	(241,835)	(241,835)	(19,062)	222,773
Fund Balance - Beginning	<u>229,852</u>	<u>229,852</u>	<u>229,852</u>	<u>-</u>
Fund Balance - Ending	<u>\$ (11,983)</u>	<u>\$ (11,983)</u>	<u>\$ 210,790</u>	<u>\$ 222,773</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, 2008

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Property Taxes	\$ 26,133	\$ 26,133	\$ 22,803	\$ (3,330)
Interest Earned	4,000	4,000	6,819	2,819
Charges for Services				
Auto Registration	107,900	107,900	118,915	11,015
Oversize/Overweight	-	1,519	1,519	-
Lateral Road	4,420	4,420	4,218	(202)
County Clerk Fines	29,900	29,900	18,880	(11,020)
Operating Grants and Contributions				
FEMA Grant	-	158,541	160,320	1,779
Total Revenues	172,353	332,413	333,474	1,061
EXPENDITURES				
Current				
Commissioner's Salary	27,823	27,823	27,823	-
Employees' Salary	40,314	50,584	50,584	-
Longevity Pay	1,425	1,425	1,425	-
Payroll Taxes	5,551	6,107	6,236	(129)
Group Insurance	15,969	15,693	15,693	-
Retirement	4,869	5,194	5,194	-
Contract Labor	3,000	1	-	1
Operating Supplies	9,900	9,900	4,651	5,249
Fuel and Oil	35,000	8,983	5,551	3,432
Out of County Travel	600	600	304	296
Utilities and Telephone	1,500	2,329	2,329	-
Repairs and Maintenance	10,000	31,351	31,351	-
Tires and Tubes	5,900	5,035	2,489	2,546
Materials	13,000	5,000	708	4,292
Insurance	2,200	2,200	-	2,200
Mobile Phone	600	1,123	1,123	-
Equipment	10,000	13,525	3,525	10,000
Equipment Lease Payments	24,000	24,778	24,778	-
Unallocated FEMA Expenses	-	97,177	97,177	-
Capital Outlay	-	-	10,000	(10,000)
Total Expenditures	211,651	308,828	290,941	17,887
Excess Revenues Over (Under) Expenditures	(39,298)	23,585	42,533	18,948
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	484	484
Total Other Financing Sources (Uses)	-	-	484	484
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(39,298)	23,585	43,017	19,432
Fund Balance - Beginning	99,916	99,916	99,916	-
Fund Balance - Ending	\$ 60,618	\$ 123,501	\$ 142,933	\$ 19,432

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, 2008

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Property Taxes	\$ 19,600	\$ 19,600	\$ 17,102	\$ (2,498)
Interest Earned	3,000	3,000	4,193	1,193
Other Revenue	-	-	36	36
Charges for Services				
Auto Registration	80,925	80,925	89,186	8,261
Oversize/Overweight	-	1,139	1,139	-
Lateral Road	3,315	3,315	3,164	(151)
County Clerk Fines	22,425	22,425	14,160	(8,265)
Operating Grants and Contributions				
FEMA Grant	-	86,756	67,371	(19,385)
Total Revenues	<u>129,265</u>	<u>217,160</u>	<u>196,351</u>	<u>(20,809)</u>
EXPENDITURES				
Current				
Commissioner's Salary	27,823	27,823	27,823	-
Employees' Salary	31,827	31,827	31,128	699
Longevity Pay	1,200	1,200	1,200	-
Contract Labor	-	3,008	3,008	-
Payroll Taxes	4,655	4,655	4,605	50
Group Insurance	10,646	10,646	10,158	488
Retirement	4,259	4,259	3,493	766
Operating Supplies	7,500	7,500	3,714	3,786
Fuel and Oil	15,000	15,129	15,129	-
Out of County Travel	600	729	729	-
Utilities	800	1,203	1,203	-
Repairs and Maintenance	16,000	27,068	27,068	-
Tires and Tubes	3,200	3,200	1,771	1,429
Materials	-	682	682	-
Insurance	3,950	3,496	-	3,496
Mobile Phone	500	536	536	-
Equipment	-	8,750	-	8,750
Unallocated FEMA Expenses	-	1,665	1,665	-
Debt Service				
Principal	15,905	15,905	7,766	8,139
Interest	95	95	95	-
Capital Outlay	15,000	-	-	-
Total Expenditures	<u>158,960</u>	<u>169,376</u>	<u>141,773</u>	<u>27,603</u>
Excess Revenues Over (Under) Expenditures	(29,695)	47,784	54,578	6,794
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	482	482
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>482</u>	<u>482</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(29,695)	47,784	55,060	7,276
Fund Balance - Beginning	<u>84,668</u>	<u>84,668</u>	<u>84,668</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 54,973</u>	<u>\$ 132,452</u>	<u>\$ 139,728</u>	<u>\$ 7,276</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, 2008

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Property Taxes	\$ 27,641	\$ 27,641	\$ 24,118	\$ (3,523)
Interest Earned	2,000	2,000	7,490	5,490
Other Revenue	-	-	51	51
Charges for Services				
Auto Registration	114,125	114,125	125,776	11,651
Oversize/Overweight	-	1,606	1,606	-
Lateral Road	4,675	4,675	4,462	(213)
County Clerk Fines	31,625	31,625	19,969	(11,656)
Operating Grants and Contributions				
FEMA Grant	-	262,597	243,811	(18,786)
Total Revenues	180,066	444,269	427,283	(16,986)
EXPENDITURES				
Current				
Commissioner's Salary	27,823	27,823	27,823	-
Employees' Salary	37,503	37,503	27,314	10,189
Longevity Pay	880	880	880	-
Payroll Taxes	6,764	6,764	4,356	2,408
Group Insurance	15,969	15,969	5,230	10,739
Retirement	4,634	4,634	2,009	2,625
Operating Supplies	12,500	12,500	10,824	1,676
Fuel and Oil	21,000	20,766	11,254	9,512
Out of County Travel	600	600	495	105
Utilities	1,500	1,500	1,218	282
Repairs and Maintenance	14,000	14,000	4,448	9,552
Tires and Tubes	5,500	5,500	2,291	3,209
Insurance	1,540	1,540	-	1,540
Materials	7,500	7,500	-	7,500
Mobile Phone	700	934	934	-
Equipment	4,000	4,000	205	3,795
Unallocated FEMA Expenses	-	66,019	66,019	-
Debt Service				
Principal Payments	16,658	16,658	16,658	-
Interest Payments	842	842	811	31
Total Expenditures	179,913	245,932	182,769	63,163
Excess Revenues Over (Under) Expenditures	153	198,337	244,514	46,177
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	2	2
Total Other Financing Sources (Uses)	-	-	2	2
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	153	198,337	244,516	46,179
Fund Balance - Beginning	46,921	46,921	46,921	-
Fund Balance - Ending	\$ 47,074	\$ 245,258	\$ 291,437	\$ 46,179

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, 2008

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Property Taxes	\$ 27,138	\$ 27,138	\$ 23,680	\$ (3,458)
Interest Earned	5,500	5,500	9,564	4,064
Charges for Services				
Auto Registration	112,050	112,050	123,489	11,439
Lateral Road	4,590	4,590	4,380	(210)
Oversize/Overweight	-	1,577	1,577	-
County Clerk Fines	31,050	31,050	19,606	(11,444)
Other Revenue	-	-	40	40
Operating Grants and Contributions				
FEMA Grant	-	326,602	315,612	(10,990)
Total Revenues	180,328	508,507	497,948	(10,559)
EXPENDITURES				
Current				
Commissioner's Salary	27,823	27,823	27,823	-
Employees' Salary	40,000	40,000	36,242	3,758
Part Time Salary	20,000	20,000	10,737	9,263
Contract Labor	20,000	20,000	-	20,000
Payroll Taxes	6,764	6,764	5,852	912
Group Insurance	15,969	15,969	15,295	674
Longevity Plan	600	600	600	-
Retirement	4,789	4,789	4,315	474
Operating Supplies	12,000	12,000	4,265	7,735
Fuel and Oil	29,000	14,784	8,537	6,247
Utilities	2,100	2,100	1,275	825
Repairs and Maintenance	20,000	31,716	31,716	-
Insurance	3,190	3,190	-	3,190
Tires and Tubes	8,000	8,000	297	7,703
Materials	8,000	8,000	3,521	4,479
Out of County Travel	600	674	674	-
Mobile Phone	1,400	1,326	647	679
Equipment	15,000	8,750	6,384	2,366
Lease Payments	-	8,750	-	8,750
Unallocated FEMA Expenses	-	124,698	124,698	-
Capital Outlay	35,000	35,000	43,250	(8,250)
Total Expenditures	270,235	394,933	326,128	68,805
Excess Revenues Over (Under) Expenditures	(89,907)	113,574	171,820	58,246
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	2,147	2,147
Total Other Financing Sources (Uses)	-	-	2,147	2,147
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(89,907)	113,574	173,967	60,393
Fund Balance - Beginning	111,031	111,031	111,031	-
Fund Balance - Ending	\$ 21,124	\$ 224,605	\$ 284,998	\$ 60,393

See accompanying notes to the basic financial statements.

**MCCULLOCH COUNTY
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2008**

	<u>Private- Purpose Trusts/Funds</u>	<u>Agency Funds</u>
ASSETS		
Cash and Cash Equivalents	\$ 419,292	\$ 261,446
Receivables:		
Due from Other Funds	-	10,566
Due from Others	-	413,578
Inventory	-	813
Total Assets	<u>419,292</u>	<u>686,403</u>
LIABILITIES		
Accounts Payable	-	139,514
Due to Other Funds	-	533,822
Amount in Asset Forfeiture	-	13,067
Total Liabilities	<u>\$ -</u>	<u>\$ 686,403</u>
NET ASSETS		
Held in Trust and/or Escrow	<u>419,292</u>	<u>-</u>
Total Net Assets	<u>\$ 419,292</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2008

		Private- Purpose <u>Trusts/Funds</u>
ADDITIONS		
Contributions	\$	95,092
Interest		<u>13,496</u>
Total Additions		<u>108,588</u>
DEDUCTIONS		
Refunds of Contributions		42,750
Administrative Expenses		<u>193</u>
Total Deductions		<u>42,943</u>
Change in Net Assets		65,645
Net Assets - Beginning of the Year		<u>353,647</u>
Net Assets - End of the Year	\$	<u><u>419,292</u></u>

See accompanying notes to the basic financial statements.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

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, 2008

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, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

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

General Fund	\$ 154,252
Debt Service Fund	10,966
Special Ad Valorem	212,955
Road & Bridge Precinct #1	156,121
Road & Bridge Precinct #2	119,637
Road & Bridge Precinct #3	116,515
Road & Bridge Precinct #4	97,061
Courthouse Restoration	172,162
Other Governmental Funds	<u>176,573</u>
Total Restricted Cash	<u>\$1,216,242</u>

These restricted net assets are listed below in detail:

Special Purposes	
General Fund	
Records Management	\$ 27,142
Salary Supplement Excess	146
Courthouse Security	66,726
Probate Training	6,170
JP Technology	7,406
Archive Fees	38,641
Video Fees	806

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Voting Machine Rental		7,215
Subtotal - General Fund	\$	154,252
Special Ad Valorem Fund	\$	212,955
Courthouse Restoration	\$	172,162
Road & Bridge Precincts		
Road & Bridge Precinct #1	\$	156,121
Road & Bridge Precinct #2		119,637
Road & Bridge Precinct #3		116,515
Road & Bridge Precinct #4		97,061
Subtotal - Road & Bridge Precincts	\$	489,334
Other Governmental Funds		
Combined Road & Bridge		180
Library Fund		61,980
Law Library Fund		4,471
Hot Check Fund		11,264
Water Grant Fund		25
Library Grant		11,884
Batterer's Intervention		1,708
Special Road Repair Precincts #1 & #3		85,061
Subtotal - Other Governmental Funds	\$	176,573
Total Special Services	\$	1,205,276
Total Debt Service	\$	10,966

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

FUND FINANCIAL STATEMENTS

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

GOVERNMENTAL FUNDS

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

The major governmental funds are:

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

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

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

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

Revenue Recognition

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

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

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

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

Expenditure Recognition

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

DEBT SERVICE FUNDS

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

PROPRIETARY FUNDS

The County has no proprietary funds.

FIDUCIARY FUNDS

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

Cash and Cash Equivalents

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

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Investments

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

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

Inventory of Supplies

The County carries no material amount of inventory.

Receivables

Receivables at September 30, 2008 consist of miscellaneous accounts receivable, property taxes, amounts due from other funds, and accrued interest on investments.

The detail of Accounts Receivable consists of the following:

	Current	Noncurrent Restricted	
Accounts Receivable - Miscellaneous	\$ 424,032	\$ 35,132	
Taxes	160,073	14,566	
Interest Receivable	1,865	2,014	
Totals	\$ 585,970	\$ 51,712	

Capital Assets and Depreciation

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

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

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

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

Infrastructure

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

Interest Capitalization

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

Reservations of Fund Balance

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

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Vehicle Contingency	\$	8,000
Special Purposes		
General Fund	\$	154,252
Special Ad Valorem		210,790
Road & Bridge Precincts		
Precinct No. 1		142,933
Precinct No. 2		139,728
Precinct No. 3		291,437
Precinct No. 4		284,998
Courthouse Restoration		163,751
Other Governmental Funds		176,573
Total Special Services	\$	1,564,462
Debt Service	\$	7,486

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, 2008 (Note 7).

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

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, 2008 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.

Expenditures Exceeding Budget

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

General Fund	\$124,750
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McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY, continued

Interfund Transfers

Purpose	Transfers In	Transfers Out
General Fund	\$ 247,765	\$ 109,288
Library	44,605	-
Permanent Improvement	55,000	193,912
Road and Bridge Precinct No. 1	484	-
Road and Bridge Precinct No. 2	482	-
Road and Bridge Precinct No. 3	2	-
Road and Bridge Precinct No. 4	2,147	
Prosecutors Collections	-	2,679
Courthouse Restoration Grant	-	44,606
	<u>\$ 350,485</u>	<u>\$ 350,485</u>

NOTE 3 - DEPOSITS AND INVESTMENTS

Policies and Practices

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

Deposits

At year-end, the carrying amount of the County's deposits was \$3,413,451 and the bank balance totaled \$3,467,339. The carrying amount includes \$2,831,633 reported in the Statement of Net Assets, with the remaining

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

NOTE 3 - DEPOSITS AND INVESTMENTS, continued

balance consisting of agency funds and trust accounts. Of the bank balances, \$549,032 was insured by the federal deposit insurance corporation and \$2,918,307 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 1. Taxes are due and payable upon receipt of the tax bill and are considered delinquent if not paid by February 1. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Assessed values are established by the McCulloch County Appraisal District.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended September 30, 2008 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Not being depreciated:				
Land	\$ 200,643	\$ 21,735	\$ -	\$ 222,378
Subtotal	200,643	21,735	-	222,378
Other capital assets:				
Buildings	1,012,922	183,976	-	1,196,898
Equipment	829,348	81,260	(19,000)	891,608
Vehicles	302,319	10,000	-	312,319
Subtotal	2,144,589	275,236	(19,000)	2,400,825
Accumulated depreciation:				
Buildings	(603,958)	(19,839)	-	(623,797)
Equipment	(467,342)	(71,310)	9,817	(528,835)
Vehicles	(218,772)	(31,651)	-	(250,423)
Subtotal	(1,290,072)	(122,800)	9,817	(1,403,055)
Net other capital assets	854,517	152,436	(9,183)	997,770
Net capital assets	<u>\$ 1,055,160</u>	<u>\$ 174,171</u>	<u>\$ (9,183)</u>	<u>\$ 1,220,148</u>

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION, continued

Depreciation was charged to the functions as follows:

Tax Administration	\$	3,315
Judicial and Legal		1,662
Public Safety		32,862
Community Development		5,375
Courthouse and Buildings		3,957
Highway and Road		70,325
Miscellaneous		5,304
Total depreciation expense	\$	<u>122,800</u>

The County is in the process of renovating the courthouse building. Through September 30, 2008, the County has incurred \$2,667,017 in construction work in progress in renovating the courthouse building.

The County also has a water improvement project in progress for the City of Rochelle. As of September 30, 2008, the county has incurred \$187,111 in construction work in progress.

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

NOTE 6 - EMPLOYEE PENSIONS

Plan Description

McCulloch County provides 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 574 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

NOTE 6 - EMPLOYEE PENSIONS, continued

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated deposits in the plan to receive any employer-financed benefit. Members who withdraw their personal deposits in a lump sum are not entitled to any amounts contributed by their employer.

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

Funding Policy

The employer has elected the annually determined contribution rate (Variable-Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

The rate contributed for the months of the accounting year in 2007 was 7.00% and was 7.00% for the months of the accounting year in 2008.

The deposit rate payable for the employee members for the calendar year 2008 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, 2008, the annual pension cost for the TCDRS plan for its employees was \$69,792 and the actual contributions were \$69,792.

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

NOTE 6 - EMPLOYEE PENSIONS, continued

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2006 and December 31, 2007, the basis for determining the contributions rates for calendar years 2007 and 2008. The December 31, 2007 actuarial valuation is the most recent valuation.

ACTUARIAL VALUATION INFORMATION

Actuarial Valuation Date	12/31/05	12/31/06	12/31/07
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	SAF: 10-year smoothed value ESF: Fund value	SAF: 10-year smoothed value ESF: Fund value
Actuarial Assumptions:			
Investment return ¹	8.00%	8.00%	8.00%
Projected salary increases ¹	5.30%	5.30%	5.30%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.0%	0.0%	0.0%

¹Includes inflation at the stated rate

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

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
September 30, 2006	\$ 64,715	100%	\$ 0
September 30, 2007	66,849	100%	0
September 30, 2008	69,792	100%	0

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

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)
12/31/05	\$ 2,262,058	\$ 1,991,114	\$ (270,944)	113.61%	\$ 895,976	(30.24%)
12/31/06	2,575,958	2,202,605	(373,353)	116.95%	941,443	(39.66%)
12/31/07	2,770,342	2,313,341	(457,001)	119.76%	969,121	(47.16%)

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, 2008, 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, 2008

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 three operating lease obligations as of September 30, 2008. These lease obligations have been recorded in the General Fund and Precinct #1. The County's future minimum lease commitments on these three leases are shown as follows:

CTWP Leasing - 2 Kyocera Digital Copiers	September 30, 2009	6,399
		<u>6,399</u>
		\$ <u>6,399</u>
Caterpillar Financial Services -2 Caterpillar Motor Graders	September 30, 2009	24,778
	September 30, 2010	24,778
	September 30, 2011	168,715
		<u>218,271</u>
		\$ <u>218,271</u>

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

NOTE 9 - OPERATING LEASE COMMITMENTS, continued

CTWP Leasing - Kyocera Digital Copier	September 30, 2009	1,632
	September 30, 2010	1,632
	September 30, 2011	1,632
	September 30, 2012	408
		<u>\$ 5,304</u>

NOTE 10 - LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2008 includes the following:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Notes payable:					
CNB #100521900 - Sheriff	\$ 44,576	\$ -	\$ 11,633	\$ 32,943	\$ 10,280
CNB #55928 - Precinct #2	7,766	-	7,766	-	-
CNB #52623 - Precinct #3	16,658	-	16,658	-	-
CNB #64117 - Sheriff	8,810	-	8,810	-	-
CNB #67001 - Sheriff	7,759	-	7,759	-	-
Bonds payable:					
Certificates of Obligation, Series 2008	-	1,525,000	-	1,525,000	75,000
Total long-term liabilities	<u>\$ 85,569</u>	<u>\$ 1,525,000</u>	<u>\$ 52,626</u>	<u>\$ 1,557,943</u>	<u>\$ 85,280</u>

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

NOTE 10 - LONG-TERM LIABILITIES, continued

Description of Debt

Commercial National Bank #100521900 - Sheriff

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

Certificates of Obligation, Series 2008

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

Debt Maturity

Debt service requirements at September 30, 2008 are as follows:

Commercial National Bank #100521900 - Sheriff

<u>Year Ended September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ 10,280	\$ 1,823	\$ 12,103
2010	10,858	1,245	12,103
2011	11,805	298	12,103
	<u>\$ 32,943</u>	<u>\$ 3,366</u>	<u>\$ 36,309</u>

McCULLOCH COUNTY
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

NOTE 10 - LONG-TERM LIABILITIES, continued

Certifications of Obligation, Series 2008

Year Ended September 30	Principal	Interest	Total
2009	\$ 75,000	\$ 56,778	\$ 131,778
2010	80,000	55,057	135,057
2011	85,000	52,019	137,019
2012	85,000	48,791	133,791
2013	90,000	45,564	135,564
2014 - 2023	1,110,000	244,337	1,354,337
	<u>\$ 1,525,000</u>	<u>\$ 502,546</u>	<u>\$ 2,027,546</u>

NOTE 11 - SPECIAL ITEMS

The County sold a transmission easement to Rattlesnake Wind LLC for the construction and maintenance of communication and electrical energy generation and transmission facilities for \$125,000. A portion of the proceeds totaling \$85,000 will be expended in Precincts No. 1 and No. 3 to repair damages in conjunction with the construction. The remaining \$40,000 will be expended in the General Fund.

NOTE 12 - PREPAID EXPENSES AND DEFERRED REVENUE

The County has spent FEMA grant funds that have not yet been allocated to specific projects. This amount of \$249,086 is recorded as a prepaid expense on the Statements of Net Assets.

The County has also received FEMA grant funds that have not been expended on specific road projects. This amount of \$650,611 is recorded as deferred revenue on the Statement of Net Assets. As the road projects are completed, deferred revenue will be reduced and revenue will be recognized by the County.

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SINGLE AUDIT SECTION

MCCULLOCH COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 YEAR ENDED SEPTEMBER 30, 2008

Federal Grantor/Pass-Through Grantor Program Title	Grant Number	Federal CFDA Number	Disbursements/ Expenditures
Federal Programs:			
U.S. Department of Housing and Urban Development			
Pass-through programs from:			
Texas Department of Housing and Community Affairs			
Office of Rural Community Affairs			
Texas Community Development Block Grant Program	728157	14.228	\$ 23,660
Texas Community Development Block Grant Program	726419	14.228	<u>157,979</u>
			181,639
U.S. Department of Homeland Security			
Pass-through programs from:			
Texas Department of Public Safety's Division of Emergency Management			
Hazard Mitigation Grant	1709 - DR	97.039	159,333
			<u>340,972</u>
Total Federal Financial Assistance			340,972
State Programs:			
Texas Historical Commission			
Texas Historical Courthouse Preservation Program	CTH-05-2008	N/A	<u>934,539</u>
Total State Financial Assistance			934,539
Total Financial Assistance			\$ <u>1,275,511</u>

**MCCULLOCH COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
SEPTEMBER 30, 2008**

NOTE 1 - BASIS OF PRESENTATION

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



MICHAEL D. SCHAFFNER AND ASSOCIATES, PC

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Michael D. Schaffner, CPA

Jodi L. Crudgington, CPA

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

Honorable Randy Young
And County Commissioners
McCulloch County
Brady, Texas

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of McCulloch County, as of and for the year ended September 30, 2008, which collectively comprise McCulloch County's basic financial statements and have issued our report thereon dated June 2, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects McCulloch County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the McCulloch County's financial statements that is more than inconsequential will not be prevented or detected by McCulloch County's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether McCulloch County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards* and is described in the accompanying schedule of findings and questioned costs as item 2008-1.

We noted certain matters that we reported to McCulloch County's management in a separate letter dated June 2, 2009.

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

This report is intended solely for the information and use of management, the Commissioners Court, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Michael D. Schaffner and Associates
Michael D. Schaffner and Associates, PC
June 2, 2009



MICHAEL D. SCHAFFNER AND ASSOCIATES, PC

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Jodi L. Crudgington, CPA

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

Honorable Randy Young
And County Commissioners
McCulloch County
Brady, Texas

Compliance

We have audited the compliance of McCulloch County, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2008. McCulloch County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of McCulloch County's management. Our responsibility is to express an opinion on McCulloch County's compliance based on our audit.

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

In our opinion, McCulloch County, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2008.

Internal Control Over Compliance

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

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

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

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

This report is intended solely for the information and use of management, City Council, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Michael D. Schaffner and Associates
Michael D. Schaffner and Associates, PC
June 2, 2009

MCCULLOCH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2008

SUMMARY OF AUDIT RESULTS

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

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

MCCULLOCH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2008

FINDINGS - FINANCIAL STATEMENTS AUDIT

INSTANCE OF NONCOMPLIANCE

2008-1. County Clerk State Court Costs and Fees

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

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

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

Effect: When funds are remitted to the County Treasurer late, reports to the State are submitted late. When state reports are submitted late, the County forfeits its portion of the fees. Forfeited fees amounted to in excess of \$11,500 during the fiscal year.

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

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

FINDINGS - MAJOR FEDERAL AWARD PROGRAMS

NONE

SUPPLEMENTAL SECTION

MCCULLOCH COUNTY
WATER FACILITIES PROJECT
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2008

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

	BUDGET	FEDERAL/STATE		MATCH		TOTAL
		PRIOR YEARS	CURRENT YEAR	PRIOR YEARS	CURRENT YEAR	
Revenues						
Federal/State	\$ 174,900	\$ 14,500	\$ 157,979	\$ -	\$ -	\$ 172,479
Match	8,850	-	-	-	14,632	14,632
Total Revenues	183,750	14,500	157,979	-	14,632	187,111
Expenditures						
Federal/State						
Administration	17,500	7,000	8,750	-	-	15,750
Engineering/Architectural	23,000	7,500	18,100	-	-	25,600
Water Facilities	134,400	-	131,129	-	-	131,129
Match						
Water Facilities	8,850	-	-	-	14,632	14,632
Total Expenditures	183,750	14,500	157,979	-	14,632	187,111
Excess Revenue Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MCCULLOCH COUNTY
ROAD IMPROVEMENTS AND FLOOD/DRAINAGE PROJECT
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2008

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

	BUDGET	FEDERAL/STATE		MATCH		TOTAL
		PRIOR YEARS	CURRENT YEAR	PRIOR YEARS	CURRENT YEAR	
Revenues						
Federal/State	\$ 343,072	\$ -	\$ 23,660	\$ -	\$ -	\$ 23,660
Match	887,256	-	-	-	-	-
Total Revenues	1,230,328	-	23,660	-	-	23,660
Expenditures						
Federal/State						
Administration	47,320	-	23,660	-	-	23,660
Road Improvements	294,387	-	-	-	-	-
Flood & Drainage						
Facilities	1,365	-	-	-	-	-
Match						
Road Improvements	883,161	-	-	-	-	-
Flood & Drainage						
Facilities	4,095	-	-	-	-	-
Total Expenditures	1,230,328	-	23,660	-	-	23,660
Excess Revenue Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2008

	<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				
Property Taxes	\$ -	\$ 27,282	\$ 39,170	\$ 11,888
Interest Earned	-	2,000	2,242	242
Total Revenues	<u>-</u>	<u>29,282</u>	<u>41,412</u>	<u>12,130</u>
<u>EXPENDITURES</u>				
Current				
Capital Outlay	-	110,282	-	110,282
Total Expenditures	<u>-</u>	<u>110,282</u>	<u>-</u>	<u>110,282</u>
Excess Revenues Over (Under) Expenditures	-	(81,000)	41,412	122,412
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	-	-	55,000	55,000
Transfers Out	-	-	(193,912)	(193,912)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(138,912)</u>	<u>(138,912)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	(81,000)	(97,500)	(16,500)
Fund Balance - Beginning	<u>104,986</u>	<u>104,986</u>	<u>104,986</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 104,986</u>	<u>\$ 23,986</u>	<u>\$ 7,486</u>	<u>\$ (16,500)</u>

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
LIBRARY
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	<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	\$ 750	\$ 1,581	\$ 831
Charges for Services				
Desk	2,500	2,500	2,816	316
Copy Machine	3,500	3,500	1,829	(1,671)
Other Revenue	200	200	-	(200)
Operating Grants and Contributions				
City of Brady	44,541	44,541	42,000	(2,541)
Lone Star Library Grant	-	750	757	7
Tocker Grant	-	555	555	-
Memorials	3,000	3,000	3,198	198
Total Revenues	<u>54,491</u>	<u>55,796</u>	<u>52,736</u>	<u>(3,060)</u>
EXPENDITURES				
Current				
Librarian	20,867	20,867	20,867	-
Assistant's Salary	16,715	16,715	16,715	-
Part Time Salary	13,003	13,003	10,694	2,309
Longevity Pay	655	655	655	-
Payroll Taxes	3,920	3,920	3,622	298
Group Insurance	10,646	10,646	10,462	184
Retirement	2,676	2,676	2,676	-
Office Supplies	1,100	1,100	613	487
Postage	500	500	300	200
Books	11,000	11,000	9,875	1,125
Computer Expense	700	650	169	481
Copy Machine Supplies	2,000	2,000	102	1,898
Internet Expense	850	900	900	-
Audit Expense	1,000	478	-	478
Out of County Travel	300	488	488	-
Utilities	6,800	7,322	7,322	-
Book Repairs	500	500	216	284
Repairs and Maintenance	2,500	2,312	1,700	612
Insurance	3,300	2,277	-	2,277
Tocker Grant	-	555	555	-
Lone Star Library Grant	-	750	750	-
Lease Payments	-	1,023	1,023	-
Total Expenditures	<u>99,032</u>	<u>100,337</u>	<u>89,704</u>	<u>10,633</u>
Excess Revenues Over (Under) Expenditures	(44,541)	(44,541)	(36,968)	7,573
OTHER FINANCING SOURCES (USES)				
Transfers In	44,541	44,541	44,605	64
Total Other Financing Sources (Uses)	<u>44,541</u>	<u>44,541</u>	<u>44,605</u>	<u>64</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	-	7,637	7,637
Fund Balance - Beginning	54,343	54,343	54,343	-
Fund Balance - Ending	<u>\$ 54,343</u>	<u>\$ 54,343</u>	<u>\$ 61,980</u>	<u>\$ 7,637</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, 2008

	<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	\$ -	\$ -	\$ 52	\$ 52
Charges for Services				
Court Fines	-	4,210	4,895	685
Total Revenues	<u>-</u>	<u>4,210</u>	<u>4,947</u>	<u>737</u>
EXPENDITURES				
Current				
Books	-	6,210	1,940	4,270
Computer Software	-	-	241	(241)
Miscellaneous	-	-	27	(27)
Total Expenditures	<u>-</u>	<u>6,210</u>	<u>2,208</u>	<u>4,002</u>
Excess Revenues Over (Under) Expenditures	-	(2,000)	2,739	4,739
Fund Balance - Beginning	<u>1,732</u>	<u>1,732</u>	<u>1,732</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 1,732</u>	<u>\$ (268)</u>	<u>\$ 4,471</u>	<u>\$ 4,739</u>

MCCULLOCH COUNTY

COMBINING STATEMENT OF NET ASSETS - GOVERNMENTAL ACTIVITIES

SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	9-30-08
ASSETS										
Current Assets										
Cash, including time deposits	\$ 627,508	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 627,508
Receivables, net										
Accounts	424,032	-	-	-	-	-	-	-	-	424,032
Taxes	160,073	-	-	-	-	-	-	-	-	160,073
Interest	1,865	-	-	-	-	-	-	-	-	1,865
Prepaid Insurance	92,414	-	-	-	-	-	-	-	-	92,414
Total Current Assets	<u>1,305,892</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,305,892</u>
Noncurrent Assets										
Restricted Cash, including time deposits	154,252	7,957	210,752	145,920	161,458	293,884	296,680	740,419	192,803	2,204,125
Restricted receivables										
Accounts	-	215	38	1,687	1,265	1,784	1,752	-	28,391	35,132
Taxes	-	3,480	646	2,714	2,036	2,871	2,819	-	-	14,566
Interest	-	-	1,519	217	119	-	159	-	-	2,014
Certificate of Obligation Fees, net of amortization	-	-	-	-	-	-	-	26,496	-	26,496
Prepaid FEMA Expenses	-	-	-	58,369	-	66,019	124,698	-	-	249,086
Land	100,201	-	83,177	25,000	3,000	5,000	1,000	-	5,000	222,378
Construction Work in Progress	20,000	-	-	-	-	-	-	2,667,017	187,111	2,874,128
Other Capital Assets, net of depreciation	456,716	-	-	58,004	25,936	106,743	183,610	-	166,761	997,770
Total Noncurrent Assets	<u>731,169</u>	<u>11,652</u>	<u>296,132</u>	<u>291,911</u>	<u>193,814</u>	<u>476,301</u>	<u>610,718</u>	<u>3,433,932</u>	<u>580,066</u>	<u>6,625,695</u>
Total Assets	<u>2,037,061</u>	<u>11,652</u>	<u>296,132</u>	<u>291,911</u>	<u>193,814</u>	<u>476,301</u>	<u>610,718</u>	<u>3,433,932</u>	<u>580,066</u>	<u>7,931,587</u>
LIABILITIES										
Current Liabilities										
Accounts Payable	159,044	686	-	4,674	22,995	4,232	13,435	576,668	44,621	826,355
Interest Payable	1,585	-	-	-	-	-	-	18,085	-	19,670
Notes Payable	10,280	-	-	-	-	-	-	-	-	10,280
Certificates of Obligation	-	-	-	-	-	-	-	75,000	-	75,000
Deferred Revenue	20,830	-	-	48,112	22,246	243,811	315,612	-	-	650,611
Total Current Liabilities	<u>191,739</u>	<u>686</u>	<u>-</u>	<u>52,786</u>	<u>45,241</u>	<u>248,043</u>	<u>329,047</u>	<u>669,753</u>	<u>44,621</u>	<u>1,581,916</u>
Noncurrent Liabilities										
Notes Payable	22,663	-	-	-	-	-	-	-	-	22,663
Certificates of Obligation	-	-	-	-	-	-	-	1,450,000	-	1,450,000
Total Noncurrent Liabilities	<u>22,663</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,450,000</u>	<u>-</u>	<u>1,472,663</u>
Total Liabilities	<u>214,402</u>	<u>686</u>	<u>-</u>	<u>52,786</u>	<u>45,241</u>	<u>248,043</u>	<u>329,047</u>	<u>2,119,753</u>	<u>44,621</u>	<u>3,054,579</u>
NET ASSETS										
Invested in Capital Assets, net or related debt	543,974	-	83,177	83,004	28,936	111,743	184,610	1,142,017	358,872	2,536,333
Unrestricted	1,124,433	-	-	-	-	-	-	-	-	1,124,433
Restricted For:										
Special Purposes	154,252	-	212,955	158,124	119,637	116,515	97,061	172,162	176,573	1,205,276
Debt Service	-	10,966	-	-	-	-	-	-	-	10,966
Total Net Assets	<u>\$ 1,822,659</u>	<u>\$ 10,966</u>	<u>\$ 296,132</u>	<u>\$ 239,125</u>	<u>\$ 148,573</u>	<u>\$ 228,258</u>	<u>\$ 281,671</u>	<u>\$ 1,314,179</u>	<u>\$ 535,445</u>	<u>\$ 4,877,008</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
REVENUES										
General Revenues										
Property Taxes	\$ 1,334,804	\$ 40,326	\$ 5,299	\$ 22,074	\$ 16,900	\$ 25,319	\$ 24,123	-	\$ -	\$ 1,468,845
Sales Tax	382,424	-	-	-	-	-	-	-	-	382,424
Other Taxes	1,199	-	-	-	-	-	-	-	-	1,199
Interest Income	34,122	2,242	8,310	6,616	4,064	7,490	9,416	7,993	2,332	82,585
Charges for Services										
General Government										
General Administration										
County Judge										
Fees of Office	239	-	-	-	-	-	-	-	-	239
Probate Training	860	-	-	-	-	-	-	-	-	860
Total General Administration	1,099	-	-	-	-	-	-	-	-	1,099
Tax Administration										
Tax Assessor-Collector										
Fees of Office	50,001	-	-	-	-	-	-	-	-	50,001
Total Tax Administration	50,001	-	-	-	-	-	-	-	-	50,001
Non-Departmental										
Courthouse Security	3,800	-	-	-	-	-	-	-	-	3,800
State Trust	1,567	-	-	-	-	-	-	-	-	1,567
Pretrial Diversion	100	-	-	-	-	-	-	-	-	100
Reimbursed Revenue	2,662	-	-	-	-	-	-	-	-	2,662
Other Revenue	173	-	-	-	-	-	-	-	-	173
Court Fines	-	-	-	-	-	-	-	-	4,895	4,895
Miscellaneous	428	-	-	-	-	-	-	-	-	428
Total Non-Departmental	8,730	-	-	-	-	-	-	-	4,895	13,625
Judicial and Legal										
Justice of Peace										
Fees of Office	26,205	-	-	-	-	-	-	-	-	26,205
County Attorney Fees	100	-	-	-	-	-	-	-	-	100
Courthouse Security	6,179	-	-	-	-	-	-	-	-	6,179
Court Fines	75,724	-	-	-	-	-	-	-	-	75,724
Parks and Wildlife	2,186	-	-	-	-	-	-	-	-	2,186

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
Justice of Peace - continued										
Omni Base Charges	\$ 4,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,365
Technology Fees	6,170	-	-	-	-	-	-	-	-	6,170
Small Claims	212	-	-	-	-	-	-	-	-	212
Reimbursed Revenue	62	-	-	-	-	-	-	-	-	62
County Attorney										
County Attorney Fees	-	-	-	-	-	-	-	-	11,553	11,553
Adult Restitution	263	-	-	-	-	-	-	-	-	263
District Clerk										
Fees of Office	48,091	-	-	-	-	-	-	-	-	48,091
Restoration and Preservation	1,981	-	-	-	-	-	-	-	-	1,981
Court Reporter Fees	1,290	-	-	-	-	-	-	-	-	1,290
Adult Restitution	4,824	-	-	-	-	-	-	-	-	4,824
Victim Restitution	222	-	-	-	-	-	-	-	-	222
Alternative Disposition Restitution	1,330	-	-	-	-	-	-	-	-	1,330
Court Fines	27,169	-	-	-	-	-	-	-	-	27,169
County Clerk										
Fees of Office	65,265	-	-	-	-	-	-	-	-	65,265
Video Fees	210	-	-	-	-	-	-	-	-	210
Restoration and Preservation	2,255	-	-	-	-	-	-	-	-	2,255
Archive Fees	10,815	-	-	-	-	-	-	-	-	10,815
Records Management	12,494	-	-	-	-	-	-	-	-	12,494
Crimestopper Fee	385	-	-	-	-	-	-	-	-	385
Pretrial Diversion	5,735	-	-	-	-	-	-	-	-	5,735
Guardianship Fee	700	-	-	-	-	-	-	-	-	700
Voting Equipment Rental	185	-	-	-	-	-	-	-	-	185
Other Judicial - District										
Juvenile Restitution	787	-	-	-	-	-	-	-	-	787
Reimbursed Revenue - Jurors	1,598	-	-	-	-	-	-	-	-	1,598
Total Judicial and Legal	306,802	-	-	-	-	-	-	-	11,553	318,355
Public Safety										
Sheriff										
Fees of Office	30,250	-	-	-	-	-	-	-	-	30,250

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Public Safety - continued										
Jail										
Prisoner Care	\$ 930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 930
Other Revenue	1,909	-	-	-	-	-	-	-	-	1,909
Total Public Safety	33,089	-	-	-	-	-	-	-	-	33,089
Community Development										
Library Revenue	-	-	-	-	-	-	-	-	4,645	4,645
Total Community Development	-	-	-	-	-	-	-	-	4,645	4,645
Highways and Roads										
Auto Registration	-	-	-	118,915	89,186	125,776	123,489	-	-	457,366
Lateral Road	-	-	-	4,218	3,164	4,462	4,380	-	-	16,224
Court Fines	-	-	-	18,880	14,160	19,969	19,606	-	-	72,615
Oversize/Overweight	-	-	-	1,519	1,139	1,606	1,577	-	-	5,841
Other Revenue	-	-	-	-	36	51	40	-	-	127
Total Highways and Roads	-	-	-	143,532	107,685	151,864	149,092	-	-	552,173
Total Charges for Services	399,721	-	-	143,532	107,685	151,864	149,092	-	21,093	972,987
Operating Grants and Contributions										
Salary Supplements										
County Judge	16,093	-	-	-	-	-	-	-	-	16,093
County Attorney	20,833	-	-	-	-	-	-	-	-	20,833
Library Memorials/Donation	-	-	-	-	-	-	-	-	3,198	3,198
Vine Grant	6,739	-	-	-	-	-	-	-	-	6,739
Notify Technology	10,354	-	-	-	-	-	-	-	-	10,354
Step Grant	11,294	-	-	-	-	-	-	-	-	11,294
Batterer's Intervention Grant	-	-	-	-	-	-	-	-	5,000	5,000
City of Brady	-	-	-	-	-	-	-	-	42,000	42,000
Lone Star Library Grant	-	-	-	-	-	-	-	-	757	757
Tocker Grant	-	-	-	-	-	-	-	-	555	555
HAVA Grant	5,000	-	-	-	-	-	-	-	-	5,000
FEMA Grant	2,000	-	-	112,208	45,126	-	-	-	-	159,334
G Rollie White Grant	14,500	-	-	-	-	-	-	-	-	14,500
Indigent Defense Grant	7,525	-	-	-	-	-	-	-	-	7,525
Total Operating Grants and Contributions	94,338	-	-	112,208	45,126	-	-	-	51,510	303,182

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Capital Grants and Contributions										
Rochelle Water Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,979	\$ 157,979
Rochelle Water Supply	-	-	-	-	-	-	-	-	14,632	14,632
Courthouse Restoration Grant	-	-	-	-	-	-	-	934,539	-	934,539
Donations	-	-	-	-	-	-	-	1,000	-	1,000
Total Capital Grants and Contributions	-	-	-	-	-	-	-	935,539	172,611	1,108,150
Total Revenues	<u>2,246,608</u>	<u>42,568</u>	<u>13,609</u>	<u>284,430</u>	<u>173,775</u>	<u>184,673</u>	<u>182,631</u>	<u>943,532</u>	<u>247,546</u>	<u>4,319,372</u>
EXPENDITURES										
General Administration										
County Judge										
Salary	46,813	-	-	-	-	-	-	-	-	46,813
Secretary Salary	19,939	-	-	-	-	-	-	-	-	19,939
Longevity Pay	1,300	-	-	-	-	-	-	-	-	1,300
Payroll Taxes	5,061	-	-	-	-	-	-	-	-	5,061
Group Insurance	10,461	-	-	-	-	-	-	-	-	10,461
Retirement	4,806	-	-	-	-	-	-	-	-	4,806
Office Supplies	345	-	-	-	-	-	-	-	-	345
Equipment	1,772	-	-	-	-	-	-	-	-	1,772
Juvenile Board Judge	600	-	-	-	-	-	-	-	-	600
Out of County Travel	1,750	-	-	-	-	-	-	-	-	1,750
Probate Training	1,629	-	-	-	-	-	-	-	-	1,629
Dues and Subscriptions	39	-	-	-	-	-	-	-	-	39
Grant Expense - Notify Technology	10,354	-	-	-	-	-	-	-	-	10,354
Total County Judge	<u>104,869</u>	-	-	-	-	-	-	-	-	104,869
Total General Administration	<u>104,869</u>	-	-	-	-	-	-	-	-	104,869
Financial Administration										
County Treasurer										
Salary	30,721	-	-	-	-	-	-	-	-	30,721
Deputy Salary	18,908	-	-	-	-	-	-	-	-	18,908
Longevity Pay	900	-	-	-	-	-	-	-	-	900
Payroll Taxes	3,490	-	-	-	-	-	-	-	-	3,490
Group Insurance	10,449	-	-	-	-	-	-	-	-	10,449

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Financial Administration - continued										
County Treasurer - continued										
Retirement	\$ 3,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,537
Computer Expense	1,049	-	-	-	-	-	-	-	-	1,049
Office Supplies	1,189	-	-	-	-	-	-	-	-	1,189
Document Preservation	562	-	-	-	-	-	-	-	-	562
Out of County Travel	1,529	-	-	-	-	-	-	-	-	1,529
Office Equipment Repairs	215	-	-	-	-	-	-	-	-	215
Equipment	3,740	-	-	-	-	-	-	-	-	3,740
FEMA Expenses - Federal	2,000	-	-	-	-	-	-	-	-	2,000
Total County Treasurer	78,289	-	-	-	-	-	-	-	-	78,289
Total Financial Administration	78,289	-	-	-	-	-	-	-	-	78,289
Tax Administration										
Tax Assessor/Collector										
Salary	30,721	-	-	-	-	-	-	-	-	30,721
Deputy Salary	20,052	-	-	-	-	-	-	-	-	20,052
Part Time Salary	1,603	-	-	-	-	-	-	-	-	1,603
Longevity Pay	905	-	-	-	-	-	-	-	-	905
Payroll Taxes	4,104	-	-	-	-	-	-	-	-	4,104
Group Insurance	10,461	-	-	-	-	-	-	-	-	10,461
Retirement	3,618	-	-	-	-	-	-	-	-	3,618
Office Supplies	1,192	-	-	-	-	-	-	-	-	1,192
Copier Machine	337	-	-	-	-	-	-	-	-	337
Dues and Subscriptions	85	-	-	-	-	-	-	-	-	85
Appraisal District	46,976	-	-	-	-	-	-	-	-	46,976
Telephone	1,879	-	-	-	-	-	-	-	-	1,879
Utilities	5,496	-	-	-	-	-	-	-	-	5,496
Office Equipment Repairs	245	-	-	-	-	-	-	-	-	245
Out of County Travel	677	-	-	-	-	-	-	-	-	677
Equipment	420	-	-	-	-	-	-	-	-	420
Depreciation	3,315	-	-	-	-	-	-	-	-	3,315
Total Tax Assessor/Collector	132,086	-	-	-	-	-	-	-	-	132,086
Total Tax Administration	132,086	-	-	-	-	-	-	-	-	132,086

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Non-Departmental										
Park Caretaker	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600
Unemployment Compensation	2,602	-	-	-	-	-	-	-	-	2,602
Ambulance Service	145,200	-	-	-	-	-	-	-	-	145,200
Telephone (DPS & TR)	2,834	-	-	-	-	-	-	-	-	2,834
Legal Notices	2,276	-	-	-	-	-	-	-	-	2,276
Other Governmental	9,160	-	-	-	-	-	-	-	-	9,160
Elections	40,217	-	-	-	-	-	-	-	-	40,217
Bonds and Insurance	88,051	-	-	-	-	-	-	-	-	88,051
Other General Expense	23,726	-	-	-	-	-	-	-	-	23,726
Child Welfare Board	2,000	-	-	-	-	-	-	-	-	2,000
Courthouse Restoration	10,000	-	-	-	-	-	-	-	-	10,000
Total Non-Departmental	329,666	-	-	-	-	-	-	-	-	329,666
Judicial and Legal										
Justice of the Peace										
Salary	30,721	-	-	-	-	-	-	-	-	30,721
Deputy Salary	16,447	-	-	-	-	-	-	-	-	16,447
Part Time Salary	9,077	-	-	-	-	-	-	-	-	9,077
Longevity Pay	555	-	-	-	-	-	-	-	-	555
Payroll Taxes	4,255	-	-	-	-	-	-	-	-	4,255
Group Insurance	5,264	-	-	-	-	-	-	-	-	5,264
Retirement	3,310	-	-	-	-	-	-	-	-	3,310
Office Supplies	1,080	-	-	-	-	-	-	-	-	1,080
Omni Base Charges	1,374	-	-	-	-	-	-	-	-	1,374
Parks and Wildlife	3,090	-	-	-	-	-	-	-	-	3,090
Technology Fund	7,427	-	-	-	-	-	-	-	-	7,427
County Attorney - Hot Checks	100	-	-	-	-	-	-	-	-	100
Small Claims	207	-	-	-	-	-	-	-	-	207
Out of County Travel	488	-	-	-	-	-	-	-	-	488
Fines Reimbursement	134	-	-	-	-	-	-	-	-	134
Total Justice of the Peace	83,529	-	-	-	-	-	-	-	-	83,529
County Attorney										
Salary	48,251	-	-	-	-	-	-	-	-	48,251
Deputy Salary	22,602	-	-	-	-	-	-	-	-	22,602
Longevity Pay	375	-	-	-	-	-	-	-	-	375
Payroll Taxes	5,480	-	-	-	-	-	-	-	-	5,480

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
County Attorney - continued										
Group Insurance	\$ 11,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,340
Retirement	4,986	-	-	-	-	-	-	-	-	4,986
Office Supplies	1,409	-	-	-	-	-	-	-	-	1,409
Restitution	263	-	-	-	-	-	-	-	-	263
Computer Expense	585	-	-	-	-	-	-	-	-	585
Document Preservation	1,640	-	-	-	-	-	-	-	-	1,640
Out of County Travel	383	-	-	-	-	-	-	-	-	383
Grant Expenses	5,000	-	-	-	-	-	-	-	-	5,000
Total County Attorney	102,314	-	-	-	-	-	-	-	-	102,314
County Clerk										
Salary	30,721	-	-	-	-	-	-	-	-	30,721
Deputy Salary	20,052	-	-	-	-	-	-	-	-	20,052
Deputy Salary II	17,484	-	-	-	-	-	-	-	-	17,484
Longevity Pay	1,410	-	-	-	-	-	-	-	-	1,410
Payroll Taxes	5,349	-	-	-	-	-	-	-	-	5,349
Group Insurance	15,692	-	-	-	-	-	-	-	-	15,692
Retirement	4,877	-	-	-	-	-	-	-	-	4,877
Office Supplies	4,287	-	-	-	-	-	-	-	-	4,287
Operating Supplies	20	-	-	-	-	-	-	-	-	20
Copier Machine and Supplies	504	-	-	-	-	-	-	-	-	504
Out of County Travel	192	-	-	-	-	-	-	-	-	192
Records Management	6,203	-	-	-	-	-	-	-	-	6,203
Document Preservation	130	-	-	-	-	-	-	-	-	130
Operating Lease Payments	3,490	-	-	-	-	-	-	-	-	3,490
Grant Expense - HAVA	30	-	-	-	-	-	-	-	-	30
Depreciation Expense	1,349	-	-	-	-	-	-	-	-	1,349
Total County Clerk	111,790	-	-	-	-	-	-	-	-	111,790
District Clerk										
Salary	30,721	-	-	-	-	-	-	-	-	30,721
Deputy Salary	20,052	-	-	-	-	-	-	-	-	20,052
Deputy Salary II	18,675	-	-	-	-	-	-	-	-	18,675
Longevity Pay	1,280	-	-	-	-	-	-	-	-	1,280
Payroll Taxes	5,753	-	-	-	-	-	-	-	-	5,753

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
District Clerk - continued										
Group Insurance	\$ 15,692	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,692
Retirement	4,951	-	-	-	-	-	-	-	-	4,951
Office Supplies	3,008	-	-	-	-	-	-	-	-	3,008
Copy Paper	146	-	-	-	-	-	-	-	-	146
Out of County Travel	691	-	-	-	-	-	-	-	-	691
Document Preservation	9,126	-	-	-	-	-	-	-	-	9,126
Equipment	416	-	-	-	-	-	-	-	-	416
Alternative Disposition	1,240	-	-	-	-	-	-	-	-	1,240
Telephone	3,013	-	-	-	-	-	-	-	-	3,013
Utilities	931	-	-	-	-	-	-	-	-	931
Office Equipment Repairs	42	-	-	-	-	-	-	-	-	42
Operating Lease Payments	4,240	-	-	-	-	-	-	-	-	4,240
Depreciation Expense	313	-	-	-	-	-	-	-	-	313
Total District Clerk	120,290	-	-	-	-	-	-	-	-	120,290
Other Judicial - District										
Juvenile Board Judge	3,000	-	-	-	-	-	-	-	-	3,000
Payroll Taxes	321	-	-	-	-	-	-	-	-	321
District Attorney Office Expense	51,645	-	-	-	-	-	-	-	-	51,645
Adult Probation	9,443	-	-	-	-	-	-	-	-	9,443
Visiting Judges	125	-	-	-	-	-	-	-	-	125
District Judge	7,244	-	-	-	-	-	-	-	-	7,244
District Attorney - Other	1,200	-	-	-	-	-	-	-	-	1,200
Court Reporter	22,955	-	-	-	-	-	-	-	-	22,955
Court Reporter Expense	1,151	-	-	-	-	-	-	-	-	1,151
Court Appointed Defense Expert	7,739	-	-	-	-	-	-	-	-	7,739
Court Appointed Defense Attorneys	31,214	-	-	-	-	-	-	-	-	31,214
Court Appointed CPS Attorney	23,394	-	-	-	-	-	-	-	-	23,394
Jurors	3,346	-	-	-	-	-	-	-	-	3,346
Juvenile Detention	10,170	-	-	-	-	-	-	-	-	10,170
Juvenile Probation	22,104	-	-	-	-	-	-	-	-	22,104
Court Appointed Juvenile Attorney	2,418	-	-	-	-	-	-	-	-	2,418
Out of County Travel	306	-	-	-	-	-	-	-	-	306
Total Other Judicial - District	197,775	-	-	-	-	-	-	-	-	197,775

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Other Judicial - County										
Visiting Judge	\$ 395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 395
Court Appointed Defense Attorney	1,480	-	-	-	-	-	-	-	-	1,480
Total Other Judicial - County	1,875	-	-	-	-	-	-	-	-	1,875
Total Judicial and Legal	617,573	-	-	-	-	-	-	-	-	617,573
Public Safety										
Sheriff										
Salary	35,492	-	-	-	-	-	-	-	-	35,492
Deputies' Salaries	157,536	-	-	-	-	-	-	-	-	157,536
Overtime	1,598	-	-	-	-	-	-	-	-	1,598
Longevity Pay	2,780	-	-	-	-	-	-	-	-	2,780
Payroll Taxes	15,573	-	-	-	-	-	-	-	-	15,573
Group Insurance	36,202	-	-	-	-	-	-	-	-	36,202
Retirement	13,830	-	-	-	-	-	-	-	-	13,830
Office Supplies	1,322	-	-	-	-	-	-	-	-	1,322
Computer Expense	1,535	-	-	-	-	-	-	-	-	1,535
Fuel & Lubricants	28,779	-	-	-	-	-	-	-	-	28,779
Uniforms	1,206	-	-	-	-	-	-	-	-	1,206
Auto Repairs	4,085	-	-	-	-	-	-	-	-	4,085
Telephone	10,531	-	-	-	-	-	-	-	-	10,531
Tires and Tubes	1,441	-	-	-	-	-	-	-	-	1,441
Out of County Travel	1,670	-	-	-	-	-	-	-	-	1,670
Office Equipment Repairs	245	-	-	-	-	-	-	-	-	245
Equipment	1,561	-	-	-	-	-	-	-	-	1,561
Interest	2,285	-	-	-	-	-	-	-	-	2,285
Vine Grant	6,739	-	-	-	-	-	-	-	-	6,739
Step Grant	8,730	-	-	-	-	-	-	-	-	8,730
Step Grant - Payroll Taxes	637	-	-	-	-	-	-	-	-	637
Step Grant - Retirement	595	-	-	-	-	-	-	-	-	595
Step Grant - Fuel and Oil	1,333	-	-	-	-	-	-	-	-	1,333
Operating Lease Payments	1,632	-	-	-	-	-	-	-	-	1,632
Depreciation	32,862	-	-	-	-	-	-	-	-	32,862
Total Sheriff	370,199	-	-	-	-	-	-	-	-	370,199

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
County Jail										
Jailers	\$ 85,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,378
Part Time Employees	24,755	-	-	-	-	-	-	-	-	24,755
Longevity Pay	670	-	-	-	-	-	-	-	-	670
Contract Labor	192	-	-	-	-	-	-	-	-	192
Payroll Taxes	7,873	-	-	-	-	-	-	-	-	7,873
Group Insurance	24,383	-	-	-	-	-	-	-	-	24,383
Retirement	5,930	-	-	-	-	-	-	-	-	5,930
Operating Supplies	4,991	-	-	-	-	-	-	-	-	4,991
Prisoner Boarding	21,546	-	-	-	-	-	-	-	-	21,546
Groceries	11,221	-	-	-	-	-	-	-	-	11,221
Medical	7,449	-	-	-	-	-	-	-	-	7,449
Repairs and Maintenance	1,893	-	-	-	-	-	-	-	-	1,893
Utilities	24,842	-	-	-	-	-	-	-	-	24,842
Total County Jail	221,123	-	-	-	-	-	-	-	-	221,123
Total Public Safety	591,322	-	-	-	-	-	-	-	-	591,322
Community Development										
County Extension										
Salary	16,398	-	-	-	-	-	-	-	-	16,398
Deputy Salary	20,052	-	-	-	-	-	-	-	-	20,052
Payroll Taxes	1,978	-	-	-	-	-	-	-	-	1,978
Group Insurance	5,231	-	-	-	-	-	-	-	-	5,231
Retirement	1,404	-	-	-	-	-	-	-	-	1,404
Operating Supplies	329	-	-	-	-	-	-	-	-	329
Office Supplies	1,854	-	-	-	-	-	-	-	-	1,854
Out of County Travel - CA	4,815	-	-	-	-	-	-	-	-	4,815
Out of County Travel - FCS	3,172	-	-	-	-	-	-	-	-	3,172
Stockshow/Conference	675	-	-	-	-	-	-	-	-	675
Telephone	2,604	-	-	-	-	-	-	-	-	2,604
Utilities	2,187	-	-	-	-	-	-	-	-	2,187
Postage	166	-	-	-	-	-	-	-	-	166
Copier Machine and Supplies	192	-	-	-	-	-	-	-	-	192
Office Equipment Repairs	980	-	-	-	-	-	-	-	-	980
Equipment	400	-	-	-	-	-	-	-	-	400
Depreciation	565	-	-	-	-	-	-	-	-	565
Total County Extension	63,002	-	-	-	-	-	-	-	-	63,002

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Library										
Librarian Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,867	\$ 20,867
Employees' Salaries	-	-	-	-	-	-	-	-	27,408	27,408
Longevity Pay	-	-	-	-	-	-	-	-	655	655
Payroll Taxes	-	-	-	-	-	-	-	-	3,622	3,622
Group Insurance	-	-	-	-	-	-	-	-	10,461	10,461
Retirement	-	-	-	-	-	-	-	-	2,677	2,677
Out of County Travel	-	-	-	-	-	-	-	-	488	488
Supplies	-	-	-	-	-	-	-	-	716	716
Repairs & Maintenance	-	-	-	-	-	-	-	-	1,700	1,700
Utilities	-	-	-	-	-	-	-	-	7,322	7,322
Books	-	-	-	-	-	-	-	-	9,875	9,875
Book Repair	-	-	-	-	-	-	-	-	216	216
Computer Expense	-	-	-	-	-	-	-	-	169	169
Internet Expense	-	-	-	-	-	-	-	-	900	900
Postage	-	-	-	-	-	-	-	-	300	300
Grant Expenses	-	-	-	-	-	-	-	-	1,305	1,305
Operating Lease - Copier	-	-	-	-	-	-	-	-	1,024	1,024
Depreciation	-	-	-	-	-	-	-	-	4,810	4,810
Total Library	-	-	-	-	-	-	-	-	94,515	94,515
Total Community Development	63,002	-	-	-	-	-	-	-	94,515	157,517
Courthouse and Buildings										
Contract Labor	12,000	-	-	-	-	-	-	-	-	12,000
Operating Supplies	1,540	-	-	-	-	-	-	-	-	1,540
Moving Expenses	19,806	-	-	-	-	-	-	-	-	19,806
Utilities	17,452	-	-	-	-	-	-	-	-	17,452
Repairs and Maintenance	20,374	-	-	-	-	-	-	-	-	20,374
Telephone	9,745	-	-	-	-	-	-	-	-	9,745
Lawn Maintenance	307	-	-	-	-	-	-	-	-	307
Christmas Lights	1,000	-	-	-	-	-	-	-	-	1,000
Courthouse Security	3,095	-	-	-	-	-	-	-	-	3,095
Depreciation	3,957	-	-	-	-	-	-	-	-	3,957
Total Courthouse & Buildings	89,276	-	-	-	-	-	-	-	-	89,276

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Health and Human Services										
Veterans Officer										
Veteran Service Officer Salary	\$ 7,317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,317
Payroll Taxes	563	-	-	-	-	-	-	-	-	563
Office Supplies	71	-	-	-	-	-	-	-	-	71
Postage	25	-	-	-	-	-	-	-	-	25
Dues and Subscriptions	20	-	-	-	-	-	-	-	-	20
Telephone	320	-	-	-	-	-	-	-	-	320
Miscellaneous	10	-	-	-	-	-	-	-	-	10
Total Veterans Officer	8,326	-	-	-	-	-	-	-	-	8,326
Total Health and Human Services	8,326	-	-	-	-	-	-	-	-	8,326
Miscellaneous County Expense										
Salaries	-	-	-	-	-	-	-	-	2,973	2,973
Payroll Taxes	-	-	-	-	-	-	-	-	184	184
Retirement	-	-	-	-	-	-	-	-	203	203
Supplies	-	-	-	-	-	-	-	-	176	176
Dues	-	-	-	-	-	-	-	-	50	50
Books	-	-	-	-	-	-	-	-	1,940	1,940
Computer Expense	-	-	-	-	-	-	-	-	241	241
Out of County Travel	-	-	-	-	-	-	-	-	360	360
Professional Services - Counseling	-	-	-	-	-	-	-	-	4,167	4,167
Copy Machine and Supplies	2,053	-	-	-	-	-	-	-	-	2,053
Predator Control	12,000	-	-	-	-	-	-	-	-	12,000
Audit	23,150	-	-	-	-	-	-	-	-	23,150
Office Equipment Repairs	595	-	-	-	-	-	-	-	-	595
Board of Development	20,000	-	-	-	-	-	-	-	-	20,000
Postal Expense	10,053	-	-	-	-	-	-	-	-	10,053
Volunteer Fire Department	3,500	-	-	-	-	-	-	-	-	3,500
Community Center	2,400	-	-	-	-	-	-	-	-	2,400
Autopsy/Indigent Burial	4,295	-	-	-	-	-	-	-	-	4,295
Soil Conservation	2,000	-	-	-	-	-	-	-	-	2,000
G R White Grant	14,500	-	-	-	-	-	-	-	-	14,500
Historical Commission Grant	1,000	-	-	-	-	-	-	-	-	1,000
MHMR Subsidy	2,000	-	-	-	-	-	-	-	-	2,000
Miscellaneous Expense	-	-	-	-	-	-	-	59	3,359	3,418

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Miscellaneous County Expense - continued										
Equipment	\$ 6,597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,597
Interest	-	-	-	-	-	-	-	18,085	-	18,085
Amortization	-	-	-	-	-	-	-	757	-	757
Depreciation	5,304	-	-	-	-	-	-	-	-	5,304
Total Miscellaneous County Expense	109,447	-	-	-	-	-	-	18,901	13,653	142,001
Highway and Road										
Commissioner's Salary	-	-	-	27,823	27,823	27,823	27,823	-	-	111,292
Employees' Salary	-	-	-	50,584	31,128	27,314	36,242	-	-	145,268
Part Time Salary	-	-	-	-	-	-	10,737	-	-	10,737
Longevity Pay	-	-	-	1,425	1,200	880	600	-	-	4,105
Payroll Taxes	-	-	-	6,236	4,605	4,356	5,852	-	-	21,049
Group Insurance	-	-	-	15,693	10,158	5,230	15,295	-	-	46,376
Retirement	-	-	-	5,194	3,493	2,009	4,315	-	-	15,011
Contract Labor	-	-	-	-	3,008	-	-	-	-	3,008
Supplies	-	-	-	4,651	3,714	10,824	4,265	-	-	23,454
Fuel and Oil	-	-	-	5,551	15,129	11,254	8,537	-	-	40,471
Repairs and Maintenance	-	-	5,750	31,351	27,068	4,448	31,716	-	482	100,815
Utilities	-	-	-	2,329	1,203	1,218	1,275	-	-	6,025
Tires and Tubes	-	-	-	2,489	1,771	2,291	297	-	-	6,848
Out of County Travel	-	-	-	304	729	495	674	-	-	2,202
Materials	-	-	5,000	708	682	-	3,521	-	-	9,911
Mobile Phone	-	-	-	1,123	536	934	647	-	-	3,240
Equipment	-	-	-	3,525	-	205	6,384	-	-	10,114
Interest	-	-	-	-	76	518	-	-	-	594
Operating Lease Payments	-	-	-	24,778	-	-	-	-	-	24,778
Miscellaneous	-	-	570	-	-	-	-	-	-	570
FEMA Grant Expense - Federal	-	-	-	112,208	45,126	-	-	-	-	157,334
FEMA Grant Expense - County	-	-	-	5,220	30,083	-	-	-	-	35,303
Allocated FEMA Expenses	-	-	-	(78,619)	(73,543)	-	-	-	-	(152,162)
Depreciation	-	-	-	4,706	9,427	25,679	30,513	-	-	70,325
Total Highway and Road	-	-	11,320	227,279	143,416	125,478	188,693	-	482	696,668
Total Expenditures	2,123,856	-	11,320	227,279	143,416	125,478	188,693	18,901	108,650	2,947,593

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Excess (Deficiency) of Revenues Over Expenditures	\$ 122,752	\$ 42,568	\$ 2,289	\$ 57,151	\$ 30,359	\$ 59,195	\$(6,062)	\$ 924,631	\$ 138,896	\$ 1,371,779
OTHER FINANCING SOURCES (USES)										
Sale of Easement	40,000	-	-	-	-	-	-	-	85,000	125,000
Transfers In	247,765	55,000	-	484	482	2	2,147	-	44,605	350,485
Transfers Out	(109,288)	(193,912)	-	-	-	-	-	(44,606)	(2,679)	(350,485)
Total Other Financing Sources (Uses)	178,477	(138,912)	-	484	482	2	2,147	(44,606)	126,926	125,000
Change in Net Assets	301,229	(96,344)	2,289	57,635	30,841	59,197	(3,915)	880,025	265,822	1,496,779
Net Assets - Beginning	1,521,430	107,310	293,843	181,490	117,732	169,061	285,586	434,154	269,623	3,380,229
Net Assets - Ending	\$ 1,822,659	\$ 10,966	\$ 296,132	\$ 239,125	\$ 148,573	\$ 228,258	\$ 281,671	\$ 1,314,179	\$ 535,445	\$ 4,877,008

MCCULLOCH COUNTY
COMBINING STATEMENT OF NET ASSETS
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2008

	Combined Road & Bridge	Library Fund	Law Library Fund	Hot Check Fund	Rochelle Water Grant
ASSETS					
Current Assets					
Cash, including time deposits	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables, net					
Accounts	-	-	-	-	-
Total Current Assets	-	-	-	-	-
Noncurrent Assets					
Restricted cash, including time deposits	180	63,533	4,471	11,309	14,657
Restricted Receivables					
Accounts	-	-	-	-	28,391
Land	-	5,000	-	-	-
Other Capital Assets, net of depreciation	-	166,761	-	-	-
Construction Work in Progress	-	-	-	-	187,111
Total Noncurrent Assets	180	235,294	4,471	11,309	230,159
Total Assets	\$ 180	\$ 235,294	\$ 4,471	\$ 11,309	\$ 230,159
LIABILITIES					
Liabilities					
Accounts Payable	\$ -	\$ 1,553	\$ -	\$ 45	\$ 43,023
Total Liabilities	-	1,553	-	45	43,023
NET ASSETS					
Invested in Capital Assets, net of related debt	-	171,761	-	-	187,111
Restricted for Special Purposes	180	61,980	4,471	11,264	25
Total Net Assets	\$ 180	\$ 233,741	\$ 4,471	\$ 11,264	\$ 187,136

MCCULLOCH COUNTY
COMBINING STATEMENT OF NET ASSETS
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2008

	<u>Library Grant</u>	<u>Batterer's Intervention Grant</u>	<u>Special Road Repair Precincts #1 & #3</u>	<u>Totals 9-30-08</u>
ASSETS				
Current Assets				
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -
Receivables, net				
Accounts	-	-	-	-
Total Current Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Noncurrent Assets				
Restricted cash, including time deposits	11,884	1,708	85,061	192,803
Restricted Receivables				
Accounts	-	-	-	28,391
Land	-	-	-	5,000
Other Capital Assets, net of depreciation	-	-	-	166,761
Construction Work in Progress	-	-	-	187,111
Total Noncurrent Assets	<u>11,884</u>	<u>1,708</u>	<u>85,061</u>	<u>580,066</u>
Total Assets	<u>\$ 11,884</u>	<u>\$ 1,708</u>	<u>\$ 85,061</u>	<u>\$ 580,066</u>
LIABILITIES				
Liabilities				
Accounts Payable	\$ -	\$ -	\$ -	\$ 44,621
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,621</u>
NET ASSETS				
Invested in Capital Assets, net of related debt				
Restricted for Special Purposes	11,884	1,708	85,061	358,872
Total Net Assets	<u>\$ 11,884</u>	<u>\$ 1,708</u>	<u>\$ 85,061</u>	<u>\$ 535,445</u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2008

	Combined Road & Bridge	Library Fund	Law Library Fund	Hot Check Fund	Rochelle Water Grant	Library Grant	Batterer's Intervention Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-08
REVENUES									
General Revenues									
Interest Earned	\$ 8	\$ 1,581	\$ 52	\$ 216	\$ -	\$ 312	\$ 102	\$ 61	\$ 2,332
Charges for Services									
County Attorney Fees	-	-	-	11,553	-	-	-	-	11,553
Library Revenue	-	4,645	-	-	-	-	-	-	4,645
Court Fines	-	-	4,895	-	-	-	-	-	4,895
Operating Grants and Contributions									
City of Brady	-	42,000	-	-	-	-	-	-	42,000
Lone Star Library Grant	-	757	-	-	-	-	-	-	757
Tocker Grant	-	555	-	-	-	-	-	-	555
Batterer's Intervention Grant	-	-	-	-	-	5,000	-	-	5,000
Memorials	-	3,198	-	-	-	-	-	-	3,198
Capital Grants and Contributions									
Rochelle Water Grant	-	-	-	-	157,979	-	-	-	157,979
Rochelle Water Supply	-	-	-	-	14,632	-	-	-	14,632
Total Revenues	<u>8</u>	<u>52,736</u>	<u>4,947</u>	<u>11,769</u>	<u>172,611</u>	<u>312</u>	<u>5,102</u>	<u>61</u>	<u>247,546</u>
EXPENDITURES									
Community Development									
Library									
Librarian Salary	-	20,867	-	-	-	-	-	-	20,867
Employees' Salaries	-	27,408	-	-	-	-	-	-	27,408
Longevity Pay	-	655	-	-	-	-	-	-	655
Payroll Taxes	-	3,622	-	-	-	-	-	-	3,622
Group Insurance	-	10,461	-	-	-	-	-	-	10,461
Retirement	-	2,677	-	-	-	-	-	-	2,677
Out of County Travel	-	488	-	-	-	-	-	-	488
Supplies	-	716	-	-	-	-	-	-	716
Repairs & Maintenance	-	1,700	-	-	-	-	-	-	1,700
Utilities	-	7,322	-	-	-	-	-	-	7,322
Books	-	9,875	-	-	-	-	-	-	9,875
Book Repair	-	216	-	-	-	-	-	-	216
Computer Expense	-	169	-	-	-	-	-	-	169
Internet Expense	-	900	-	-	-	-	-	-	900
Postage	-	300	-	-	-	-	-	-	300
Grant Expenses	-	1,305	-	-	-	-	-	-	1,305
Operating Lease - Copier	-	1,024	-	-	-	-	-	-	1,024
Depreciation	-	4,810	-	-	-	-	-	-	4,810
Total Community Development	<u>-</u>	<u>94,515</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>94,515</u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2008

	Combined Road & Bridge	Library Fund	Law Library Fund	Hot Check Fund	Rochelle Water Grant	Library Grant	Batterer's Intervention Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-08
Highways and Roads									
Combined Road and Bridge									
Repairs and Maintenance	\$ 482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 482
Total Highways and Roads	<u>482</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>482</u>
Miscellaneous									
Salaries	-	-	-	2,973	-	-	-	-	2,973
Payroll Texas	-	-	-	184	-	-	-	-	184
Retirement	-	-	-	203	-	-	-	-	203
Supplies	-	-	-	176	-	-	-	-	176
Dues	-	-	-	50	-	-	-	-	50
Books	-	-	1,940	-	-	-	-	-	1,940
Computer Expense	-	-	241	-	-	-	-	-	241
Out of County Travel	-	-	-	360	-	-	-	-	360
Professional Services - Counseling	-	-	-	-	-	-	4,167	-	4,167
Miscellaneous Expense	-	-	27	3,332	-	-	-	-	3,359
Total Miscellaneous	<u>-</u>	<u>-</u>	<u>2,208</u>	<u>7,278</u>	<u>-</u>	<u>-</u>	<u>4,167</u>	<u>-</u>	<u>13,653</u>
Total Expenditures	<u>482</u>	<u>94,515</u>	<u>2,208</u>	<u>7,278</u>	<u>-</u>	<u>-</u>	<u>4,167</u>	<u>-</u>	<u>108,650</u>
Excess (Deficiency) of Revenues Over Expenditures	(474)	(41,779)	2,739	4,491	172,611	312	935	61	138,896
OTHER FINANCING SOURCES (USES)									
Sale of Easement	-	-	-	-	-	-	-	85,000	85,000
Transfers In	-	44,605	-	-	-	-	-	-	44,605
Transfers Out	-	-	-	(2,679)	-	-	-	-	(2,679)
Total Other Financing Sources (Uses)	<u>-</u>	<u>44,605</u>	<u>-</u>	<u>(2,679)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,000</u>	<u>126,926</u>
Change in Net Assets	(474)	2,826	2,739	1,812	172,611	312	935	85,061	265,822
Net Assets - Beginning	654	230,915	1,732	9,452	14,525	11,572	773	-	269,623
Net Assets - Ending	<u>\$ 180</u>	<u>\$ 233,741</u>	<u>\$ 4,471</u>	<u>\$ 11,264</u>	<u>\$ 187,136</u>	<u>\$ 11,884</u>	<u>\$ 1,708</u>	<u>\$ 85,061</u>	<u>\$ 535,445</u>

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MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
REVENUES										
General Revenues										
Property Taxes	\$ 1,334,856	\$ 39,170	\$ 5,305	\$ 22,803	\$ 17,102	\$ 24,118	\$ 23,680	-	\$ -	\$ 1,467,034
Sales Tax	382,424	-	-	-	-	-	-	-	-	382,424
Other Taxes	1,199	-	-	-	-	-	-	-	-	1,199
Interest Income	34,724	2,242	8,689	6,819	4,193	7,490	9,564	7,993	2,332	84,046
Charges for Services										
General Government										
General Administration										
County Judge										
Fees of Office	239	-	-	-	-	-	-	-	-	239
Probate Training	860	-	-	-	-	-	-	-	-	860
Total General Administration	1,099	-	-	-	-	-	-	-	-	1,099
Tax Administration										
Tax Assessor-Collector										
Fees of Office	52,319	-	-	-	-	-	-	-	-	52,319
Total Tax Administration	52,319	-	-	-	-	-	-	-	-	52,319
Non-Departmental										
Courthouse Security	3,800	-	-	-	-	-	-	-	-	3,800
State Trust	1,567	-	-	-	-	-	-	-	-	1,567
Pretrial Diversion	100	-	-	-	-	-	-	-	-	100
Reimbursed Revenue	2,662	-	-	-	-	-	-	-	-	2,662
Other Revenue	173	-	-	-	-	-	-	-	-	173
Court Fines	-	-	-	-	-	-	-	-	4,895	4,895
Total Non-Departmental	8,302	-	-	-	-	-	-	-	4,895	13,197
Judicial and Legal										
Justice of Peace										
Fees of Office	28,928	-	-	-	-	-	-	-	-	28,928
County Attorney Fees	100	-	-	-	-	-	-	-	-	100
Courthouse Security	6,179	-	-	-	-	-	-	-	-	6,179
Court Fines	75,725	-	-	-	-	-	-	-	-	75,725
Omni Base Charges	4,365	-	-	-	-	-	-	-	-	4,365

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MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
Justice of the Peace - continued										
Parks and Wildlife	\$ 2,186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,186
Small Claims	212	-	-	-	-	-	-	-	-	212
Technology Fees	6,170	-	-	-	-	-	-	-	-	6,170
Reimbursed Revenue	62	-	-	-	-	-	-	-	-	62
County Attorney										
County Attorney Fees	-	-	-	-	-	-	-	-	11,553	11,553
Adult Restitution	263	-	-	-	-	-	-	-	-	263
District Clerk										
Fees of Office	14,048	-	-	-	-	-	-	-	-	14,048
Restoration and Preservation	1,981	-	-	-	-	-	-	-	-	1,981
Court Reporter Fees	1,290	-	-	-	-	-	-	-	-	1,290
Adult Restitution	4,824	-	-	-	-	-	-	-	-	4,824
Court Fines	27,169	-	-	-	-	-	-	-	-	27,169
Alternative Disposition Restitution	1,330	-	-	-	-	-	-	-	-	1,330
Victim Restitution	222	-	-	-	-	-	-	-	-	222
County Clerk										
Fees of Office	65,304	-	-	-	-	-	-	-	-	65,304
Video Fees	210	-	-	-	-	-	-	-	-	210
Restoration and Preservation	2,255	-	-	-	-	-	-	-	-	2,255
Archive Fees	10,815	-	-	-	-	-	-	-	-	10,815
Records Management	12,494	-	-	-	-	-	-	-	-	12,494
Crimestopper Fee	385	-	-	-	-	-	-	-	-	385
Pretrial Diversion	5,735	-	-	-	-	-	-	-	-	5,735
Guardianship Fee	700	-	-	-	-	-	-	-	-	700
Rental - Voting Equipment	185	-	-	-	-	-	-	-	-	185
Other Judicial - District										
Reimbursed Revenue - Jurors	1,598	-	-	-	-	-	-	-	-	1,598
Juvenile Restitution	787	-	-	-	-	-	-	-	-	787
Total Judicial and Legal	275,522	-	-	-	-	-	-	-	11,553	287,075
Public Safety										
Sheriff										
Fees of Office	27,865	-	-	-	-	-	-	-	-	27,865

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Public Safety - continued										
Jail										
Prisoner Care	\$ 930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 930
Other Revenue	1,909	-	-	-	-	-	-	-	-	1,909
Total Public Safety	30,704	-	-	-	-	-	-	-	-	30,704
Community Development										
Library Revenue	-	-	-	-	-	-	-	-	4,645	4,645
Total Community Development	-	-	-	-	-	-	-	-	4,645	4,645
Highways and Roads										
Auto Registration	-	-	-	118,915	89,186	125,776	123,489	-	-	457,366
Lateral Road	-	-	-	4,218	3,164	4,462	4,380	-	-	16,224
Court Fines	-	-	-	18,880	14,160	19,969	19,606	-	-	72,615
Oversize/Overweight	-	-	-	1,519	1,139	1,606	1,577	-	-	5,841
Other Revenue	-	-	-	-	36	51	40	-	-	127
Total Highways and Roads	-	-	-	143,532	107,685	151,864	149,092	-	-	552,173
Total Charges for Services	367,946	-	-	143,532	107,685	151,864	149,092	-	21,093	941,212
Operating Grants and Contributions										
Salary Supplements										
County Judge	16,093	-	-	-	-	-	-	-	-	16,093
County Attorney	20,833	-	-	-	-	-	-	-	-	20,833
Library Memorials/Donation	-	-	-	-	-	-	-	-	3,198	3,198
Batterer's Intervention Grant	-	-	-	-	-	-	-	-	5,000	5,000
City of Brady	-	-	-	-	-	-	-	-	42,000	42,000
Lone Star Library Grant	-	-	-	-	-	-	-	-	757	757
Tocker Grant	-	-	-	-	-	-	-	-	555	555
Vine Grant	6,739	-	-	-	-	-	-	-	-	6,739
Notify Technology	10,354	-	-	-	-	-	-	-	-	10,354
Step Grant	11,295	-	-	-	-	-	-	-	-	11,295
HAVA Grant	5,000	-	-	-	-	-	-	-	-	5,000
FEMA Grant	22,830	-	-	160,320	67,371	243,811	315,612	-	-	809,944
G Rollie White Grant	14,500	-	-	-	-	-	-	-	-	14,500
Indigent Defense Grant	7,525	-	-	-	-	-	-	-	-	7,525
Total Operating Grants and Contributions	115,169	-	-	160,320	67,371	243,811	315,612	-	51,510	953,793

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Capital Grants and Contributions										
Rochelle Water Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,978	\$ 157,978
Rochelle Water Supply	-	-	-	-	-	-	-	-	14,632	14,632
Courthouse Restoration Grant	-	-	-	-	-	-	-	934,539	-	934,539
Donations	-	-	-	-	-	-	-	1,000	-	1,000
Total Capital Grants and Contributions	-	-	-	-	-	-	-	935,539	172,610	1,108,149
Total Revenues	2,236,318	41,412	13,994	333,474	196,351	427,283	497,948	943,532	247,545	4,937,857
EXPENDITURES										
General Administration										
County Judge										
Current										
Salary	46,813	-	-	-	-	-	-	-	-	46,813
Deputy Assistant	19,939	-	-	-	-	-	-	-	-	19,939
Longevity Pay	1,300	-	-	-	-	-	-	-	-	1,300
Payroll Taxes	5,061	-	-	-	-	-	-	-	-	5,061
Group Insurance	10,461	-	-	-	-	-	-	-	-	10,461
Retirement	4,806	-	-	-	-	-	-	-	-	4,806
Office Supplies	345	-	-	-	-	-	-	-	-	345
Juvenile Board Judge	600	-	-	-	-	-	-	-	-	600
Out of County Travel	1,750	-	-	-	-	-	-	-	-	1,750
Probate Training	1,629	-	-	-	-	-	-	-	-	1,629
Dues and Subscriptions	39	-	-	-	-	-	-	-	-	39
Grant Expense - Notify Technology	10,354	-	-	-	-	-	-	-	-	10,354
Equipment	1,772	-	-	-	-	-	-	-	-	1,772
Total County Judge	104,869	-	-	-	-	-	-	-	-	104,869
Total General Administration	104,869	-	-	-	-	-	-	-	-	104,869
Financial Administration										
County Treasurer										
Current										
Salary	30,721	-	-	-	-	-	-	-	-	30,721
Deputy Assistant	18,908	-	-	-	-	-	-	-	-	18,908
Longevity Pay	900	-	-	-	-	-	-	-	-	900

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Financial Administration - continued										
County Treasurer - continued										
Current - continued										
Payroll Taxes	\$ 3,490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,490
Group Insurance	10,449	-	-	-	-	-	-	-	-	10,449
Retirement	3,537	-	-	-	-	-	-	-	-	3,537
Office Expense	1,189	-	-	-	-	-	-	-	-	1,189
Document Preservation	562	-	-	-	-	-	-	-	-	562
Computer Expense	1,049	-	-	-	-	-	-	-	-	1,049
Out of County Travel	1,529	-	-	-	-	-	-	-	-	1,529
Office Equipment Repairs	215	-	-	-	-	-	-	-	-	215
Equipment	3,740	-	-	-	-	-	-	-	-	3,740
FEMA Expenses - Federal	2,000	-	-	-	-	-	-	-	-	2,000
Total County Treasurer	<u>78,289</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,289</u>
Total Financial Administration	<u>78,289</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>78,289</u>
Tax Administration										
Tax Assessor-Collector										
Current										
Salary	30,721	-	-	-	-	-	-	-	-	30,721
Deputy Salary	20,052	-	-	-	-	-	-	-	-	20,052
Part Time Salary	1,603	-	-	-	-	-	-	-	-	1,603
Longevity Pay	905	-	-	-	-	-	-	-	-	905
Payroll Taxes	4,104	-	-	-	-	-	-	-	-	4,104
Group Insurance	10,461	-	-	-	-	-	-	-	-	10,461
Retirement	3,618	-	-	-	-	-	-	-	-	3,618
Office Supplies	1,192	-	-	-	-	-	-	-	-	1,192
Copier Machine	337	-	-	-	-	-	-	-	-	337
Dues and Subscriptions	85	-	-	-	-	-	-	-	-	85
Appraisal District	46,976	-	-	-	-	-	-	-	-	46,976
Telephone	1,879	-	-	-	-	-	-	-	-	1,879
Utilities	5,496	-	-	-	-	-	-	-	-	5,496
Office Equipment Repairs	245	-	-	-	-	-	-	-	-	245
Out of County Travel	677	-	-	-	-	-	-	-	-	677
Equipment	420	-	-	-	-	-	-	-	-	420
Total Tax Assessor/Collector	<u>128,771</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>128,771</u>
Total Tax Administration	<u>128,771</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>128,771</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Non-Departmental										
Current										
Park Caretaker	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600
Unemployment Tax	2,602	-	-	-	-	-	-	-	-	2,602
Ambulance Service	145,200	-	-	-	-	-	-	-	-	145,200
Telephone (DPS & TR)	2,834	-	-	-	-	-	-	-	-	2,834
Legal Notices	2,276	-	-	-	-	-	-	-	-	2,276
Other Governmental	9,160	-	-	-	-	-	-	-	-	9,160
Elections	40,217	-	-	-	-	-	-	-	-	40,217
Bonds and Insurance	94,491	-	-	-	-	-	-	-	-	94,491
Child Welfare Board	2,000	-	-	-	-	-	-	-	-	2,000
Other General Expense	23,726	-	-	-	-	-	-	-	-	23,726
Courthouse Restoration	10,000	-	-	-	-	-	-	-	-	10,000
Total Non-Departmental	336,106	-	-	-	-	-	-	-	-	336,106
Judicial and Legal										
Justice of the Peace										
Current										
Salary	30,721	-	-	-	-	-	-	-	-	30,721
Deputy Assistant	16,447	-	-	-	-	-	-	-	-	16,447
Longevity Pay	555	-	-	-	-	-	-	-	-	555
Part Time Salary	9,077	-	-	-	-	-	-	-	-	9,077
Payroll Taxes	4,255	-	-	-	-	-	-	-	-	4,255
Group Insurance	5,264	-	-	-	-	-	-	-	-	5,264
Retirement	3,310	-	-	-	-	-	-	-	-	3,310
Office Supplies	1,080	-	-	-	-	-	-	-	-	1,080
Omni Base Charges	1,374	-	-	-	-	-	-	-	-	1,374
Technology Fund	7,427	-	-	-	-	-	-	-	-	7,427
Parks and Wildlife	3,090	-	-	-	-	-	-	-	-	3,090
County Attorney Fees - Hot Checks	100	-	-	-	-	-	-	-	-	100
Small Claims	207	-	-	-	-	-	-	-	-	207
Out of County Travel	488	-	-	-	-	-	-	-	-	488
Fines Reimbursement	134	-	-	-	-	-	-	-	-	134
Total Justice of the Peace	83,529	-	-	-	-	-	-	-	-	83,529

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
County Attorney										
Current										
Salary	\$ 48,251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,251
Deputy Assistant	22,602	-	-	-	-	-	-	-	-	22,602
Longevity Pay	375	-	-	-	-	-	-	-	-	375
Payroll Taxes	5,480	-	-	-	-	-	-	-	-	5,480
Group Insurance	11,340	-	-	-	-	-	-	-	-	11,340
Retirement	4,986	-	-	-	-	-	-	-	-	4,986
Office Supplies	1,409	-	-	-	-	-	-	-	-	1,409
Restitution	263	-	-	-	-	-	-	-	-	263
Document Preservation	1,640	-	-	-	-	-	-	-	-	1,640
Computer Expense	585	-	-	-	-	-	-	-	-	585
Out of County Travel	383	-	-	-	-	-	-	-	-	383
Batterer's Grant	5,000	-	-	-	-	-	-	-	-	5,000
Total County Attorney	102,314	-	-	-	-	-	-	-	-	102,314
County Clerk										
Current										
Salary	30,721	-	-	-	-	-	-	-	-	30,721
Deputy Assistants	37,536	-	-	-	-	-	-	-	-	37,536
Longevity Pay	1,410	-	-	-	-	-	-	-	-	1,410
Payroll Taxes	5,349	-	-	-	-	-	-	-	-	5,349
Group Insurance	15,692	-	-	-	-	-	-	-	-	15,692
Retirement	4,877	-	-	-	-	-	-	-	-	4,877
Office Supplies	4,287	-	-	-	-	-	-	-	-	4,287
Operating Supplies	20	-	-	-	-	-	-	-	-	20
Copier Machine/Supplies	504	-	-	-	-	-	-	-	-	504
Out of County Travel	192	-	-	-	-	-	-	-	-	192
Records Management	6,203	-	-	-	-	-	-	-	-	6,203
Document Preservation	130	-	-	-	-	-	-	-	-	130
Operating Lease Payments	3,490	-	-	-	-	-	-	-	-	3,490
Grant Expense - HAVA	30	-	-	-	-	-	-	-	-	30
Total County Clerk	110,441	-	-	-	-	-	-	-	-	110,441

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
District Clerk										
Current										
Salary	\$ 30,721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,721
Deputy Assistants	38,727	-	-	-	-	-	-	-	-	38,727
Longevity Pay	1,280	-	-	-	-	-	-	-	-	1,280
Payroll Taxes	5,753	-	-	-	-	-	-	-	-	5,753
Group Insurance	15,692	-	-	-	-	-	-	-	-	15,692
Retirement	4,951	-	-	-	-	-	-	-	-	4,951
Office Supplies	3,008	-	-	-	-	-	-	-	-	3,008
Copy Paper	146	-	-	-	-	-	-	-	-	146
Out of County Travel	691	-	-	-	-	-	-	-	-	691
Document Preservation	9,126	-	-	-	-	-	-	-	-	9,126
Professional Services	1,240	-	-	-	-	-	-	-	-	1,240
Telephone	3,013	-	-	-	-	-	-	-	-	3,013
Utilities	931	-	-	-	-	-	-	-	-	931
Office Equipment Repairs	42	-	-	-	-	-	-	-	-	42
Equipment	416	-	-	-	-	-	-	-	-	416
Operating Lease Payments	4,240	-	-	-	-	-	-	-	-	4,240
Total District Clerk	119,977	-	-	-	-	-	-	-	-	119,977
Other Judicial - District										
Current										
Juvenile Board Judge	3,000	-	-	-	-	-	-	-	-	3,000
Payroll Taxes	321	-	-	-	-	-	-	-	-	321
District Attorney Office Expense	51,645	-	-	-	-	-	-	-	-	51,645
Adult Probation	9,443	-	-	-	-	-	-	-	-	9,443
Visiting Judges	125	-	-	-	-	-	-	-	-	125
District Judge	7,244	-	-	-	-	-	-	-	-	7,244
District Attorney - Other	1,200	-	-	-	-	-	-	-	-	1,200
Court Reporter	22,955	-	-	-	-	-	-	-	-	22,955
Court Reporter Professional Fees	1,151	-	-	-	-	-	-	-	-	1,151
County Appointed Defense Expert	7,739	-	-	-	-	-	-	-	-	7,739
Court Appointed Defense Attorneys	31,214	-	-	-	-	-	-	-	-	31,214
Court Appointed CPS Attorney	23,394	-	-	-	-	-	-	-	-	23,394
Jurors	3,346	-	-	-	-	-	-	-	-	3,346
Juvenile Detention	10,170	-	-	-	-	-	-	-	-	10,170

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Other Judicial - District - continued										
Current - continued										
Juvenile Probation	\$ 22,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,104
Court Appointed Juvenile Attorney	2,418	-	-	-	-	-	-	-	-	2,418
Out of County Travel	306	-	-	-	-	-	-	-	-	306
Total Other Judicial - District	<u>197,775</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>197,775</u>
Other Judicial - County										
Current										
Visiting Judge	395	-	-	-	-	-	-	-	-	395
Court Appointed Defense Attorney	1,480	-	-	-	-	-	-	-	-	1,480
Total Other Judicial - County	<u>1,875</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,875</u>
Total Judicial and Legal	<u>615,911</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>615,911</u>
Public Safety										
Sheriff										
Current										
Salary	35,492	-	-	-	-	-	-	-	-	35,492
Deputies' Salaries	157,536	-	-	-	-	-	-	-	-	157,536
Overtime	1,598	-	-	-	-	-	-	-	-	1,598
Longevity Pay	2,780	-	-	-	-	-	-	-	-	2,780
Payroll Taxes	15,573	-	-	-	-	-	-	-	-	15,573
Group Insurance	36,203	-	-	-	-	-	-	-	-	36,203
Retirement	13,830	-	-	-	-	-	-	-	-	13,830
Office Supplies	1,322	-	-	-	-	-	-	-	-	1,322
Computer Expense	1,535	-	-	-	-	-	-	-	-	1,535
Fuel and Lubricants	28,779	-	-	-	-	-	-	-	-	28,779
Uniforms	1,205	-	-	-	-	-	-	-	-	1,205
Auto Repairs	4,085	-	-	-	-	-	-	-	-	4,085
Telephone	10,531	-	-	-	-	-	-	-	-	10,531
Tires and Tubes	1,441	-	-	-	-	-	-	-	-	1,441
Out of County Travel	1,670	-	-	-	-	-	-	-	-	1,670
Office Equipment Repairs	245	-	-	-	-	-	-	-	-	245
Equipment	1,561	-	-	-	-	-	-	-	-	1,561
Vine Grant	6,739	-	-	-	-	-	-	-	-	6,739
Step Grant	8,730	-	-	-	-	-	-	-	-	8,730

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Sheriff - continued										
Current - continued										
Step Grant - Payroll Taxes	\$ 637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 637
Step Grant - Retirement	595	-	-	-	-	-	-	-	-	595
Step Grant - Fuel & Oil	1,333	-	-	-	-	-	-	-	-	1,333
Operating Lease Payments	1,632	-	-	-	-	-	-	-	-	1,632
Total Sheriff	<u>335,052</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>335,052</u>
County Jail										
Current										
Jailers	85,378	-	-	-	-	-	-	-	-	85,378
Part Time Employees	24,755	-	-	-	-	-	-	-	-	24,755
Longevity Pay	670	-	-	-	-	-	-	-	-	670
Contract Labor	192	-	-	-	-	-	-	-	-	192
Payroll Taxes	7,873	-	-	-	-	-	-	-	-	7,873
Group Insurance	24,383	-	-	-	-	-	-	-	-	24,383
Retirement	5,930	-	-	-	-	-	-	-	-	5,930
Operating Supplies	4,991	-	-	-	-	-	-	-	-	4,991
Prisoner Boarding	21,546	-	-	-	-	-	-	-	-	21,546
Groceries	11,221	-	-	-	-	-	-	-	-	11,221
Medical	7,449	-	-	-	-	-	-	-	-	7,449
Repairs and Maintenance	1,893	-	-	-	-	-	-	-	-	1,893
Utilities	24,842	-	-	-	-	-	-	-	-	24,842
Total County Jail	<u>221,123</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>221,123</u>
Total Public Safety	<u>556,175</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>556,175</u>
Community Development										
County Extension										
Current										
Salary	16,398	-	-	-	-	-	-	-	-	16,398
Deputy Salary	20,052	-	-	-	-	-	-	-	-	20,052
Payroll Taxes	1,978	-	-	-	-	-	-	-	-	1,978
Group Insurance	5,231	-	-	-	-	-	-	-	-	5,231
Retirement	1,404	-	-	-	-	-	-	-	-	1,404
Operating Supplies	329	-	-	-	-	-	-	-	-	329
Office Supplies	1,854	-	-	-	-	-	-	-	-	1,854

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
County Extension - continued										
Current - continued										
Office Equipment Repairs	\$ 980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 980
Equipment	400	-	-	-	-	-	-	-	-	400
Out of County Travel - CA	4,815	-	-	-	-	-	-	-	-	4,815
Out of County Travel - FCS	3,172	-	-	-	-	-	-	-	-	3,172
Stock Show/Conference	675	-	-	-	-	-	-	-	-	675
Telephone	2,604	-	-	-	-	-	-	-	-	2,604
Utilities	2,187	-	-	-	-	-	-	-	-	2,187
Postage	166	-	-	-	-	-	-	-	-	166
Copier Machine and Supplies	192	-	-	-	-	-	-	-	-	192
Total County Extension	62,437	-	-	-	-	-	-	-	-	62,437
Library										
Current										
Librarian Salary	-	-	-	-	-	-	-	-	20,867	20,867
Employees' Salaries	-	-	-	-	-	-	-	-	27,408	27,408
Longevity Pay	-	-	-	-	-	-	-	-	655	655
Payroll Taxes	-	-	-	-	-	-	-	-	3,622	3,622
Group Insurance	-	-	-	-	-	-	-	-	10,461	10,461
Retirement	-	-	-	-	-	-	-	-	2,676	2,676
Supplies	-	-	-	-	-	-	-	-	716	716
Repairs & Maintenance	-	-	-	-	-	-	-	-	1,700	1,700
Utilities	-	-	-	-	-	-	-	-	7,322	7,322
Books	-	-	-	-	-	-	-	-	9,875	9,875
Book Repair	-	-	-	-	-	-	-	-	216	216
Computer Software	-	-	-	-	-	-	-	-	169	169
Internet Expense	-	-	-	-	-	-	-	-	900	900
Out of County Travel	-	-	-	-	-	-	-	-	488	488
Miscellaneous Expense	-	-	-	-	-	-	-	-	300	300
Operating Lease - Copier	-	-	-	-	-	-	-	-	1,024	1,024
Grant Expenses	-	-	-	-	-	-	-	-	1,305	1,305
Total Library	-	-	-	-	-	-	-	-	89,704	89,704
Total Community Development	62,437	-	-	-	-	-	-	-	89,704	152,141

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Courthouse and Buildings										
Current										
Contract Labor	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Operating Supplies	1,540	-	-	-	-	-	-	-	-	1,540
Moving Expenses	19,806	-	-	-	-	-	-	-	-	19,806
Utilities	17,452	-	-	-	-	-	-	-	-	17,452
Repairs and Maintenance	20,374	-	-	-	-	-	-	-	-	20,374
Telephone	9,745	-	-	-	-	-	-	-	-	9,745
Courthouse Security	3,095	-	-	-	-	-	-	-	-	3,095
Lawn Maintenance	307	-	-	-	-	-	-	-	-	307
Christmas Lights	1,000	-	-	-	-	-	-	-	-	1,000
Total Courthouse & Buildings	85,319	-	-	-	-	-	-	-	-	85,319
Health and Human Services										
Veterans Officer										
Current										
Veteran Service Officer Salary	7,317	-	-	-	-	-	-	-	-	7,317
Payroll Taxes	563	-	-	-	-	-	-	-	-	563
Office Supplies	71	-	-	-	-	-	-	-	-	71
Dues and Subscriptions	20	-	-	-	-	-	-	-	-	20
Postage	25	-	-	-	-	-	-	-	-	25
Telephone	320	-	-	-	-	-	-	-	-	320
Miscellaneous	10	-	-	-	-	-	-	-	-	10
Total Veterans Officer	8,326	-	-	-	-	-	-	-	-	8,326
Total Health and Human Services	8,326	-	-	-	-	-	-	-	-	8,326
Miscellaneous County Expense										
Current										
Salaries	-	-	-	-	-	-	-	-	2,973	2,973
Payroll Taxes	-	-	-	-	-	-	-	-	184	184
Retirement	-	-	-	-	-	-	-	-	203	203
Copy Machine and Supplies	2,053	-	-	-	-	-	-	-	-	2,053
Predator Control	12,000	-	-	-	-	-	-	-	-	12,000
Audit	23,150	-	-	-	-	-	-	-	-	23,150
Board of Development	20,000	-	-	-	-	-	-	-	-	20,000
Postal Expense	10,053	-	-	-	-	-	-	-	-	10,053

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Miscellaneous County Expense - continued										
Current - continued										
Office Equipment Repairs	\$ 595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 595
Supplies	-	-	-	-	-	-	-	-	176	176
Dues	-	-	-	-	-	-	-	-	50	50
Books	-	-	-	-	-	-	-	-	1,940	1,940
Computer Expense	-	-	-	-	-	-	-	-	241	241
Out of County Travel	-	-	-	-	-	-	-	-	360	360
Professional Services - Counseling	-	-	-	-	-	-	-	-	4,167	4,167
Volunteer Fire Department	3,500	-	-	-	-	-	-	-	-	3,500
Community Center	2,400	-	-	-	-	-	-	-	-	2,400
Autopsy/Indigent Burial	4,295	-	-	-	-	-	-	-	-	4,295
Soil Conservation	2,000	-	-	-	-	-	-	-	-	2,000
G R White Grant	14,500	-	-	-	-	-	-	-	-	14,500
Historical Commission Grant	1,000	-	-	-	-	-	-	-	-	1,000
MHMR Subsidy	2,000	-	-	-	-	-	-	-	-	2,000
Attorney Fees	-	-	-	-	-	-	-	10,303	-	10,303
Certificates of Obligation - Fees	-	-	-	-	-	-	-	16,950	-	16,950
Miscellaneous Expense	-	-	-	-	-	-	-	59	3,359	3,418
Equipment	6,597	-	-	-	-	-	-	-	-	6,597
Total Miscellaneous County Expense	104,143	-	-	-	-	-	-	27,312	13,653	145,108
Highway and Road										
Current										
Commissioner's Salary	-	-	-	27,823	27,823	27,823	27,823	-	-	111,292
Employees' Salary	-	-	-	50,584	31,128	27,314	36,242	-	-	145,268
Part Time Salary	-	-	-	-	-	-	10,737	-	-	10,737
Longevity Pay	-	-	-	1,425	1,200	880	600	-	-	4,105
Payroll Taxes	-	-	-	6,236	4,605	4,356	5,852	-	-	21,049
Contract Labor	-	-	-	-	3,008	-	-	-	-	3,008
Group Insurance	-	-	-	15,693	10,158	5,230	15,295	-	-	46,376
Retirement	-	-	-	5,194	3,493	2,009	4,315	-	-	15,011
Supplies	-	-	-	4,651	3,714	10,824	4,265	-	-	23,454
Fuel and Oil	-	-	-	5,551	15,129	11,254	8,537	-	-	40,471
Repairs and Maintenance	-	-	5,750	31,351	27,068	4,448	31,716	-	482	100,815
Utilities	-	-	-	2,329	1,203	1,218	1,275	-	-	6,025

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Courthouse Restoration Grant	Other Governmental Funds	Total Governmental Funds
Highway and Road - continued										
Current - continued										
Tires and Tubes	\$ -	\$ -	\$ -	\$ 2,489	\$ 1,771	\$ 2,291	\$ 297	\$ -	\$ -	\$ 6,848
Out of County Travel	-	-	-	304	729	495	674	-	-	2,202
Materials	-	-	5,000	708	682	-	3,521	-	-	9,911
Mobile Phone	-	-	-	1,123	536	934	647	-	-	3,240
Equipment	-	-	-	3,525	-	205	6,384	-	-	10,114
Operating Lease Payments	-	-	-	24,778	-	-	-	-	-	24,778
Miscellaneous	-	-	571	-	-	-	-	-	-	571
Unallocated FEMA Expenses	-	-	-	97,177	1,665	66,019	124,698	-	-	289,559
Total Highway and Road	-	-	11,321	280,941	133,912	165,300	282,878	-	482	874,834
Capital Outlay	212,802	-	21,735	10,000	-	-	43,250	2,233,841	172,610	2,694,238
Debt Service										
Principal Payments	28,202	-	-	-	7,766	16,658	-	-	-	52,626
Interest Payments	1,571	-	-	-	95	811	-	-	-	2,477
Total Expenditures	2,322,921	-	33,056	290,941	141,773	182,769	326,128	2,261,153	276,449	5,835,190
Excess Revenues Over (Under) Expenditur	(86,603)	41,412	(19,062)	42,533	54,578	244,514	171,820	(1,317,621)	(28,904)	(897,333)
OTHER FINANCING SOURCES (USES)										
Certificates of Obligation Proceeds	-	-	-	-	-	-	-	1,525,000	-	1,525,000
Sale of Easement	40,000	-	-	-	-	-	-	-	85,000	125,000
Transfers In	247,765	55,000	-	484	482	2	2,147	-	44,605	350,485
Transfers Out	(109,288)	(193,912)	-	-	-	-	-	(44,606)	(2,679)	(350,485)
Total Other Financing Sources (Uses)	178,477	(138,912)	-	484	482	2	2,147	1,480,394	126,926	1,650,000
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	91,874	(97,500)	(19,062)	43,017	55,060	244,516	173,967	162,773	98,022	752,667
Fund Balance - Beginning (Note 1)	618,032	104,986	229,852	99,916	84,668	46,921	111,031	978	78,551	1,374,935
Fund Balance - Ending	\$ 709,906	\$ 7,486	\$ 210,790	\$ 142,933	\$ 139,728	\$ 291,437	\$ 284,998	\$ 163,751	\$ 176,573	\$ 2,127,602

**MCCULLOCH COUNTY
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2008**

	<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	\$ 180	\$ 63,533	\$ 4,471	\$ 11,309	\$ 14,657
Receivables, net					
Accounts	-	-	-	-	28,391
Total Assets	<u>\$ 180</u>	<u>\$ 63,533</u>	<u>\$ 4,471</u>	<u>\$ 11,309</u>	<u>\$ 43,048</u>
LIABILITIES					
Liabilities					
Accounts Payable	\$ -	\$ 1,553	\$ -	\$ 45	\$ 43,023
Total Liabilities	<u>-</u>	<u>1,553</u>	<u>-</u>	<u>45</u>	<u>43,023</u>
FUND BALANCES					
Fund Balance:					
Reserved for Special Purposes	180	61,980	4,471	11,264	25
Total Fund Balance	<u>180</u>	<u>61,980</u>	<u>4,471</u>	<u>11,264</u>	<u>25</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 180</u>	<u>\$ 63,533</u>	<u>\$ 4,471</u>	<u>\$ 11,309</u>	<u>\$ 43,048</u>

**MCCULLOCH COUNTY
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2008**

	<u>Library Grant</u>	<u>Batterer's Intervention Grant</u>	<u>Special Road Repair Precincts #1& #3</u>	<u>Totals 9-30-08</u>
ASSETS				
Cash and Cash Equivalents	\$ 11,883	\$ 1,708	\$ 85,061	\$ 192,802
Receivables, net				
Accounts	<u>1</u>	<u>-</u>	<u>-</u>	<u>28,392</u>
Total Assets	<u>\$ 11,884</u>	<u>\$ 1,708</u>	<u>\$ 85,061</u>	<u>\$ 221,194</u>
LIABILITIES				
Liabilities				
Accounts Payable	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,621</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,621</u>
FUND BALANCES				
Fund Balance:				
Reserved for Special Purposes	<u>11,884</u>	<u>1,708</u>	<u>85,061</u>	<u>176,573</u>
Total Fund Balance	<u>11,884</u>	<u>1,708</u>	<u>85,061</u>	<u>176,573</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 11,884</u>	<u>\$ 1,708</u>	<u>\$ 85,061</u>	<u>\$ 221,194</u>

**MCCULLOCH COUNTY
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2008**

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

Total fund balance - total other governmental funds	\$ 176,573
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
Construction Work in Progress	187,111
Accumulated Depreciation	(80,656)
	<hr/>
Net Assets of Other Governmental Funds	\$ <u>535,445</u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2008

	Combined Road & Bridge	Library Fund	Law Library Fund	Hot Check Fund	Rochelle Water Grant	Library Grant	Batterer's Intervention Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-08
REVENUES									
General Revenues									
Interest Earned	\$ 8	\$ 1,581	\$ 52	\$ 216	\$ -	\$ 312	\$ 102	\$ 61	\$ 2,332
Charges for Services									
County Attorney Fees	-	-	-	11,553	-	-	-	-	11,553
Library Revenue	-	4,645	-	-	-	-	-	-	4,645
Court Fines	-	-	4,895	-	-	-	-	-	4,895
Operating Grants and Contributions									
City of Brady	-	42,000	-	-	-	-	-	-	42,000
Memorials/Donations	-	3,198	-	-	-	-	-	-	3,198
Lone Star Library Grant	-	757	-	-	-	-	-	-	757
Tocker Grant	-	555	-	-	-	-	-	-	555
Batterer's Intervention Grant	-	-	-	-	-	-	5,000	-	5,000
Capital Grants and Contributions									
Rochelle Water Grant	-	-	-	-	157,978	-	-	-	157,978
Rochelle Water Supply	-	-	-	-	14,632	-	-	-	14,632
Total Revenues	8	52,736	4,947	11,769	172,610	312	5,102	61	247,545
EXPENDITURES									
Community Development									
Library									
Librarian Salary	-	20,867	-	-	-	-	-	-	20,867
Employees' Salaries	-	27,408	-	-	-	-	-	-	27,408
Longevity Pay	-	655	-	-	-	-	-	-	655
Payroll Taxes	-	3,622	-	-	-	-	-	-	3,622
Group Insurance	-	10,461	-	-	-	-	-	-	10,461
Retirement	-	2,676	-	-	-	-	-	-	2,676
Supplies	-	716	-	-	-	-	-	-	716
Repairs & Maintenance	-	1,700	-	-	-	-	-	-	1,700
Utilities	-	7,322	-	-	-	-	-	-	7,322
Books	-	9,875	-	-	-	-	-	-	9,875
Book Repair	-	216	-	-	-	-	-	-	216
Computer Hardware	-	169	-	-	-	-	-	-	169
Internet Expense	-	900	-	-	-	-	-	-	900
Out of County Travel	-	488	-	-	-	-	-	-	488
Miscellaneous Expense	-	300	-	-	-	-	-	-	300
Operating Lease - Copier	-	1,024	-	-	-	-	-	-	1,024
Grant Expenses	-	1,305	-	-	-	-	-	-	1,305
Total Community Development	-	89,704	-	-	-	-	-	-	89,704

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2008

	Combined Road & Bridge	Library Fund	Law Library Fund	Hot Check Fund	Rochelle Water Grant	Library Grant	Batterer's Intervention Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-08
Highways and Roads									
Combined Road and Bridge									
Repairs and Maintenance	\$ 482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 482
Total Highways and Roads	<u>482</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>482</u>
Miscellaneous									
Salaries	-	-	-	2,973	-	-	-	-	2,973
Payroll Texas	-	-	-	184	-	-	-	-	184
Retirement	-	-	-	203	-	-	-	-	203
Supplies	-	-	-	176	-	-	-	-	176
Dues	-	-	-	50	-	-	-	-	50
Books	-	-	1,940	-	-	-	-	-	1,940
Computer Expense	-	-	241	-	-	-	-	-	241
Out of County Travel	-	-	-	360	-	-	-	-	360
Professional Services - Counseling	-	-	-	-	-	4,167	-	-	4,167
Miscellaneous Expense	-	-	27	3,332	-	-	-	-	3,359
Capital Outlay	-	-	-	-	172,610	-	-	-	172,610
Total Miscellaneous	<u>-</u>	<u>-</u>	<u>2,208</u>	<u>7,278</u>	<u>172,610</u>	<u>-</u>	<u>4,167</u>	<u>-</u>	<u>186,263</u>
Total Expenditures	<u>482</u>	<u>89,704</u>	<u>2,208</u>	<u>7,278</u>	<u>172,610</u>	<u>-</u>	<u>4,167</u>	<u>-</u>	<u>276,449</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(474)</u>	<u>(36,968)</u>	<u>2,739</u>	<u>4,491</u>	<u>-</u>	<u>312</u>	<u>935</u>	<u>61</u>	<u>(28,904)</u>
OTHER FINANCING SOURCES (USES)									
Sale of Easement	-	-	-	-	-	-	85,000	-	85,000
Transfers In	-	44,605	-	-	-	-	-	-	44,605
Transfers Out	-	-	-	(2,679)	-	-	-	-	(2,679)
Total Other Financing Sources (Uses)	<u>-</u>	<u>44,605</u>	<u>-</u>	<u>(2,679)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>85,000</u>	<u>126,926</u>
Net Change in Fund Balances	(474)	7,637	2,739	1,812	-	312	935	85,061	98,022
Fund Balance - Beginning	654	54,343	1,732	9,452	25	11,572	773	-	78,551
Fund Balance - Ending	<u>\$ 180</u>	<u>\$ 61,980</u>	<u>\$ 4,471</u>	<u>\$ 11,264</u>	<u>\$ 25</u>	<u>\$ 11,884</u>	<u>\$ 1,708</u>	<u>\$ 85,061</u>	<u>\$ 176,573</u>

**MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2008**

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	\$	98,022
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.		
Capital Assets Capitalized		172,610
Depreciation Expense		<u>(4,810)</u>
Change in net assets of governmental activities	\$	<u>265,822</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2008

	<u>Sheriff's LEOSE</u>	<u>Commissary Profit</u>	<u>State Trust</u>	<u>Payroll Clearing</u>	<u>Richards Library</u>	<u>Totals 9-30-08</u>
ASSETS						
Cash and Cash Equivalents						
Agency Funds	\$ 360	\$ 5,635	\$ 53,384	\$ 23,324	\$ 1,254	\$ 248,379
Private-Purpose Trusts	-	-	-	-	-	419,292
Cash - Asset Forfeiture	-	-	-	-	-	13,067
Receivables:						
Due from Other Funds	-	-	10,566	-	-	10,566
Due from Others	-	-	-	-	-	413,578
Inventory	-	-	-	-	-	813
Total Assets	<u>360</u>	<u>5,635</u>	<u>63,950</u>	<u>23,324</u>	<u>1,254</u>	<u>1,105,695</u>
LIABILITIES						
Accounts Payable	-	122	51,850	-	-	139,514
Due to Other Funds	360	5,513	12,100	23,324	1,254	533,822
Amount in Asset Forfeiture	-	-	-	-	-	13,067
Total Liabilities	<u>360</u>	<u>5,635</u>	<u>63,950</u>	<u>23,324</u>	<u>1,254</u>	<u>686,403</u>
NET ASSETS						
Held in Trust and/or Escrow	-	-	-	-	-	419,292
Total Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 419,292</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2008

	<u>Tax</u> <u>Assessor/</u> <u>Collector</u>	<u>County</u> <u>Clerk</u>	<u>District</u> <u>Clerk</u>	<u>Justice</u> <u>of the</u> <u>Peace</u>	<u>County</u> <u>Attorney</u>	<u>Sheriff</u> <u>Department</u>
ASSETS						
Cash and Cash Equivalents						
Agency Funds	\$ 94,385	\$ 34,755	\$ 14,288	\$ 10,521	\$ 2,671	\$ 7,802
Private-Purpose Trusts	-	17,223	400,571	-	-	1,498
Cash - Asset Forfeiture	-	-	-	-	-	13,067
Receivables:						
Due from Other Funds	-	-	-	-	-	-
Due from Others	-	-	120,594	292,984	-	-
Inventory	-	-	-	-	-	813
Total Assets	<u>94,385</u>	<u>51,978</u>	<u>535,453</u>	<u>303,505</u>	<u>2,671</u>	<u>23,180</u>
LIABILITIES						
Accounts Payable	85,827	-	-	-	1,092	623
Due to Other Funds	8,558	34,755	134,882	303,505	1,579	7,992
Amount in Asset Forfeiture	-	-	-	-	-	13,067
Total Liabilities	<u>94,385</u>	<u>34,755</u>	<u>134,882</u>	<u>303,505</u>	<u>2,671</u>	<u>21,682</u>
NET ASSETS						
Held in Trust and/or Escrow	-	17,223	400,571	-	-	1,498
Total Net Assets	<u>\$ -</u>	<u>\$ 17,223</u>	<u>\$ 400,571</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,498</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2008

	<u>County Clerk</u>	<u>District Clerk</u>	<u>Sheriff</u>	<u>Private- Purpose Trusts 9-30-08</u>
ADDITIONS				
Contributions	\$ 3,250	\$ 74,293	\$ 17,549	\$ 95,092
Interest	502	12,994	-	13,496
Total Additions	<u>3,752</u>	<u>87,287</u>	<u>17,549</u>	<u>108,588</u>
DEDUCTIONS				
Refunds of Contributions	12,142	13,780	16,828	42,750
Administrative Expenses	-	193	-	193
Total Deductions	<u>12,142</u>	<u>13,973</u>	<u>16,828</u>	<u>42,943</u>
Change in Net Assets	(8,390)	73,314	721	65,645
Net Assets - Beginning of the Year	<u>25,613</u>	<u>327,257</u>	<u>777</u>	<u>353,647</u>
Net Assets - End of the Year	<u>\$ 17,223</u>	<u>\$ 400,571</u>	<u>\$ 1,498</u>	<u>\$ 419,292</u>