

REPORT OF AUDIT
McCULLOCH COUNTY
BRADY, TEXAS
SEPTEMBER 30, 2010

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SEPTEMBER 30, 2010**

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INTRODUCTORY SECTION

**McCULLOCH COUNTY
COUNTY OFFICIALS
SEPTEMBER 30, 2010**

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

FINANCIAL SECTION



MICHAEL D. SCHAFFNER AND ASSOCIATES, PC

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

Michael D. Schaffner, CPA

Jodi L. Crudgington, CPA

INDEPENDENT AUDITOR'S REPORT

Honorable Danny Neal
And County Commissioners
McCulloch County
Brady, Texas

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of McCulloch County, Texas, as of and for the year ended September 30, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of McCulloch County's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, the aggregate remaining fund information, and the respective budgetary comparisons for the General Fund, Special Ad Valorem Fund, Road and Bridge Precincts No. 1 - 4, and Interest and Sinking Fund of McCulloch County, Texas, as of September 30, 2010, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 15, 2011 on our consideration of McCulloch County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant

agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

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

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise McCulloch County's financial statements as a whole. The statements listed under the Supplemental Section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Michael D. Schaffner and Associates
Michael D. Schaffner and Associates, PC
June 15, 2011

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2010**

McCulloch County, Texas offers this narrative analysis and overview of the significant financial activities of the County for the fiscal year ending September 30, 2010. This narrative, taken in conjunction with the County's financial statements will provide an accurate and concise overview of the condition and changes in McCulloch County's financial position.

USING THIS ANNUAL REPORT

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

Reporting the County as a Whole

Our analysis of the County as a whole begins on page 6. One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. These two statements report the County's net assets and changes in them. You can think of the County's net assets—the difference between assets and liabilities—as one way to measure the County's financial health, or financial position. Over time, increases or decreases in the County's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the County's property tax base and the condition of the County's roads, to assess overall health of the County.

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

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2010**

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

Reporting the County's Most Significant Funds

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

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

The County as Trustee

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

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2010**

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, 2010. Net assets have increased because the County finished the majority of road work funded by a FEMA grant during the period. 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 related to reduced maintenance and increased efficiencies in the newly renovated Courthouse.

	Governmental Activities 9-30-10	Governmental Activities 9-30-09
	<hr/>	<hr/>
Current and other assets	\$ 3,021,131	\$ 2,915,962
Capital assets	8,047,214	7,733,689
Total assets	<hr/> 11,068,345	<hr/> 10,649,651
Long-term liabilities	1,574,286	1,615,889
Other liabilities	496,832	1,008,249
Total liabilities	<hr/> 2,071,118	<hr/> 2,624,138
Invested in capital assets, net of related debt	6,276,638	5,951,633
Unrestricted	1,232,363	932,794
Restricted	<hr/> 1,488,226	<hr/> 1,141,086
Ending net assets	<hr/> <u>\$ 8,997,227</u>	<hr/> <u>\$ 8,025,513</u>

The following schedule presents a comparison between governmental revenues and expenditures for the fiscal year ended September 30, 2010, the prior fiscal year, and the amount and percentage of increase or decrease for each category.

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2010**

	<u>9-30-10</u>	<u>9-30-09</u>	<u>Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Revenues:				
Taxes	\$ 2,441,166	\$ 2,097,458	\$ 343,708	16.39
Charges for Services	1,012,924	892,214	120,710	13.53
Grants and Contributions	1,309,951	3,647,822	(2,337,871)	(64.09)
Interest	14,253	30,677	(16,424)	(53.54)
Sale of Assets	1,049	10,736	(9,687)	(90.23)
Insurance Proceeds	74,521	-	74,521	100.00
Insurance Reimbursement	97,455	-	97,455	100.00
Total Revenues	<u>4,951,319</u>	<u>6,678,907</u>	<u>(1,727,588)</u>	<u>(25.87)</u>
Expenses:				
General Administration	97,726	97,039	687	0.71
Financial Administration	89,072	76,597	12,475	16.29
Tax Administration	161,147	147,773	13,374	9.05
Non-Departmental	368,293	490,748	(122,455)	(24.95)
Judicial and Legal	703,151	630,390	72,761	11.54
Public Safety	829,692	624,805	204,887	32.79
Community Development	196,504	180,057	16,447	9.13
Courthouse and Buildings	270,960	68,720	202,240	294.30
Health and Human Services	8,752	9,059	(307)	(3.39)
Miscellaneous	131,027	378,309	(247,282)	(65.37)
Highway and Road	1,123,281	828,105	295,176	35.64
Total Expenses	<u>3,979,605</u>	<u>3,531,602</u>	<u>448,003</u>	<u>12.69</u>
Increase (Decrease) in Net Assets	<u>\$ 971,714</u>	<u>\$ 3,147,305</u>	<u>\$ (2,175,591)</u>	<u>(69.13)</u>

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2010**

THE COUNTY'S FUNDS

Financial Highlights and Summary of Operating Results

McCulloch County showed a dramatic increase in net assets for FY 2009/10. At year's end, total net assets increased by \$971,714, continuing the improvement of previous years. A significant portion of this increase is attributed to the completion of road work funded by a FEMA grant.

Budgetary Highlights

Budgetary comparison schedules for the general fund and major special revenue funds are presented on pages 23 through 38. Other budgetary comparison schedules for nonmajor funds appear on pages 75 through 77. The General Fund and the Library had expenditures in excess of budgeted amounts for the fiscal year ending September 30, 2010.

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

Sales taxes were relatively flat in 2009/10, and out-of-county prisoner boarding costs continued to rise during the period.

Transfers

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

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2010**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of September 30, 2010, the County had \$7,977,214 invested in capital assets, net of depreciation. The following schedule presents a summary of the amount invested in capital assets:

	Capital Assets 9-30-10	Capital Assets 9-30-09
Land	\$ 222,378	\$ 222,378
Buildings	7,885,565	1,196,898
Equipment	1,330,725	1,167,016
Vehicles	320,939	312,319
Accumulated Depreciation	(1,782,393)	(1,531,736)
Totals	\$ 7,977,214	\$ 1,366,875

The current year additions to fixed assets include the following:

- The Courthouse Restoration project was completed and the total cost was added to capital assets.
- The County purchased an audio system for the Courthouse.
- The County purchased a 2003 Chevrolet Tahoe for the Sheriff.
- The County purchased a 2010 John Deere 670G Motor Grader for Precinct #3.
- The County purchased a 2000 Freightliner for Precinct #3.

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2010**

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

Debt

McCulloch County attempts to limit the amount of debt incurred and to repay outstanding obligations as soon as possible. The County incurred an additional \$155,010 in new long-term debt during 2009/2010 and retired \$167,691 of current and prior year debt. The result is that the County decreased its net long-term debt by \$12,681. The following schedule represents a comparison of long-term debt as of September 30 for the current and prior year.

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2010**

	Long-Term Debt 9-30-10	Long-Term Debt 9-30-09
Precinct #3 - Truck and Trailer	\$ 17,000	\$ 169,550
Precinct #3 - Motor Grader	138,010	-
Precinct #4 - Motor Grader	138,945	-
Courthouse Restoration - Certificates of Obligation, Series 2008	1,370,000	1,450,000
Courthouse Restoration - General Obligation Refunding Bond, Series 2009	95,000	140,000
Sheriff - Vehicle	11,620	23,706
Totals	\$ 1,770,575	\$ 1,783,256

Analysis of Funds and Transactions of Funds

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

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

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

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2010**

Budget Review

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

CONTACTING THE COUNTY'S FINANCIAL ADMINISTRATION

This financial report is designed to provide our citizens, taxpayers, and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have any questions about this report or need additional information, contact Danny Neal, County Judge or Donna Robinett, County Treasurer.

MCCULLOCH COUNTY
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2010

		<u>Governmental Activities</u>
ASSETS		
Current Assets		
Cash, including time deposits	\$	641,005
Receivables, net (Note 1)		731,826
Prepaid Insurance		95,142
Total Current Assets		<u>1,467,973</u>
Noncurrent Assets		
Restricted Cash, including time deposits		1,468,029
Restricted Receivables (Note 1)		59,489
Certificate of Obligation Fees, net of amortization		22,862
Bond Fees, net of amortization		2,778
Land (Note 5)		222,378
Construction Work in Progress (Note 5)		70,000
Other Capital Assets, net of depreciation (Note 5)		7,754,836
Total Noncurrent Assets		<u>9,600,372</u>
Total Assets		<u>11,068,345</u>
LIABILITIES		
Current Liabilities		
Accounts Payable		274,384
Interest Payable		21,158
Notes Payable (Note 10)		66,290
Certificates of Obligation/Bonds Payable (Note 10)		130,000
Deferred Revenue (Note 11)		5,000
Total Current Liabilities		<u>496,832</u>
Noncurrent Liabilities		
Notes Payable (Note 10)		239,286
Certificates of Obligation/Bonds Payable (Note 10)		1,335,000
Total Noncurrent Liabilities		<u>1,574,286</u>
Total Liabilities		<u>2,071,118</u>
NET ASSETS		
Invested in Capital Assets, net or related debt		6,276,638
Unrestricted		1,232,363
Restricted For:		
Special Purposes (Note 1)		1,421,217
Debt Service (Note 1)		67,009
Total Net Assets	\$	<u>8,997,227</u>

See accompanying notes to the basic financial statements.

**MCCULLOCH COUNTY
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2010**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
General Administration	\$ 97,726	\$ 1,445	\$ 15,530	\$ -	\$ (80,751)
Financial Administration	89,072	-	-	-	(89,072)
Tax Administration	161,147	64,178	-	-	(96,969)
Non-Departmental	368,293	31,675	-	-	(336,618)
Judicial and Legal	703,151	377,537	49,496	-	(276,118)
Public Safety	829,692	32,158	53,915	-	(743,619)
Community Development	196,504	4,030	52,650	10,000	(129,824)
Courthouse and Buildings	270,960	-	-	471,094	200,134
Health and Human Services	8,752	-	-	-	(8,752)
Miscellaneous	131,027	-	-	-	(131,027)
Highway and Road	1,123,281	501,901	657,266	-	35,886
Total Governmental Activities	<u>3,979,605</u>	<u>1,012,924</u>	<u>828,857</u>	<u>481,094</u>	<u>(1,656,730)</u>
General Revenues:					
Taxes:					
Property Taxes, Levied for General Purposes					\$ 2,041,787
Sales Taxes					395,998
Other Taxes					3,381
Interest Revenue					14,253
Sale of Assets					1,049
Insurance Proceeds					74,521
LCRA Reimbursement					97,455
Total General Revenues and Special Items					<u>2,628,444</u>
Change in Net Assets					971,714
Net Assets - Beginning					8,025,513
Net Assets - Ending					<u>\$ 8,997,227</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	9-30-10
ASSETS										
Cash and Cash Equivalents	\$ 755,242	\$ 63,491	\$ 201,405	\$ 126,516	\$ 129,687	\$ 305,705	\$ 229,461	\$ 57,858	\$ 169,902	\$ 2,039,267
Receivables, net										
Accounts	31,050	241	32	1,266	950	1,340	1,315	338	-	36,532
Taxes	144,214	3,277	605	4,261	3,195	4,507	4,425	6,026	-	170,510
Prepaid Insurance	20,005	-	-	-	-	-	-	-	-	20,005
Total Assets	\$ 950,511	\$ 67,009	\$ 202,042	\$ 132,043	\$ 133,832	\$ 311,552	\$ 235,201	\$ 64,222	\$ 169,902	\$ 2,266,314
LIABILITIES										
Liabilities										
Accounts Payable	\$ 78,936	\$ -	\$ -	\$ 8,802	\$ 6,175	\$ 7,890	\$ 6,897	\$ -	\$ 4,534	\$ 113,234
Deferred Revenues	149,214	3,277	605	4,261	3,195	4,507	4,425	6,026	-	175,510
Total Liabilities	228,150	3,277	605	13,063	9,370	12,397	11,322	6,026	4,534	288,744
FUND BALANCES										
Fund Balance:										
Unreserved	530,357	-	-	-	-	-	-	-	-	530,357
Reserved:										
Vehicle Contingency	8,000	-	-	-	-	-	-	-	-	8,000
Special Purposes	184,004	-	201,437	118,980	124,462	299,155	223,879	58,196	165,368	1,375,481
Debt Service	-	63,732	-	-	-	-	-	-	-	63,732
Total Fund Balance	722,361	63,732	201,437	118,980	124,462	299,155	223,879	58,196	165,368	1,977,570
TOTAL LIABILITIES AND FUND BALANCE	\$ 950,511	\$ 67,009	\$ 202,042	\$ 132,043	\$ 133,832	\$ 311,552	\$ 235,201	\$ 64,222	\$ 169,902	\$ 2,266,314

See accompanying notes to the basic financial statements.

**MCCULLOCH COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2010**

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

Total Fund Balance - Total Governmental Funds \$ 1,977,570

Capital assets used in governmental activities are not financial resources and
therefore are not reported in the funds:

Land	222,378
Construction Work in Progress	70,000
Other Capital Assets	9,537,229
Accumulated Depreciation	(1,782,393)

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

Accounts Receivable	580,562
Accrued Interest Receivable	3,710
Agency Funds Receivable	69,767
Certificate of Obligation Fees	27,253
Bond Fee	5,000
Accumulated Amortization	(6,613)
Prepaid Insurance	75,137

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

Deferred Revenues	170,510
Certificates of Obligation/Bonds Payable	(1,465,000)
Accrued Interest Payable	(21,158)
Notes Payable	(305,576)
Accounts Payable	(161,149)

Net Assets of Governmental Activities \$ 8,997,227

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, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
REVENUES										
General Revenues										
Property Taxes	\$ 1,698,928	\$ 36,941	\$ 6,442	\$ 28,910	\$ 21,682	\$ 30,578	\$ 30,022	\$ 186,275	\$ -	\$ 2,039,778
Sales Tax	395,998	-	-	-	-	-	-	-	-	395,998
Other Taxes	3,381	-	-	-	-	-	-	-	-	3,381
Interest Income	5,427	201	2,483	818	704	903	978	273	547	12,333
Charges for Services										
General Government										
General Administration										
County Judge										
Fees of Office	250	-	-	-	-	-	-	-	-	250
Probate Training	1,195	-	-	-	-	-	-	-	-	1,195
Total General Administration	1,445	-	-	-	-	-	-	-	-	1,445
Tax Administration										
Tax Assessor-Collector										
Fees of Office	35,533	-	-	-	-	-	-	-	-	35,533
Child Protection Fee	12,615	-	-	-	-	-	-	-	-	12,615
Reimbursed Revenue	869	-	-	-	-	-	-	-	-	869
Total Tax Administration	49,017	-	-	-	-	-	-	-	-	49,017
Non-Departmental										
Courthouse Security	3,124	-	-	-	-	-	-	-	-	3,124
State Trust	21,439	-	-	-	-	-	-	-	-	21,439
Pretrial Diversion	500	-	-	-	-	-	-	-	-	500
Reimbursed Revenue	462	-	-	-	-	-	-	-	-	462
Other Revenue	1,107	-	-	-	-	-	-	-	-	1,107
Court Fines	-	-	-	-	-	-	-	-	5,390	5,390
Total Non-Departmental	26,632	-	-	-	-	-	-	-	5,390	32,022
Judicial and Legal										
Justice of Peace										
Fees of Office	20,460	-	-	-	-	-	-	-	-	20,460
Hot Check Collection	2,410	-	-	-	-	-	-	-	-	2,410
Out of County Service	170	-	-	-	-	-	-	-	-	170
Courthouse Security	6,074	-	-	-	-	-	-	-	-	6,074

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, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
Justice of Peace - continued										
Court Fines	\$ 86,116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,116
Omni Base Charges	5,065	-	-	-	-	-	-	-	-	5,065
Parks and Wildlife	7,698	-	-	-	-	-	-	-	-	7,698
Small Claims	355	-	-	-	-	-	-	-	-	355
Perdue Collections	7,220	-	-	-	-	-	-	-	-	7,220
Technology Fees	6,091	-	-	-	-	-	-	-	-	6,091
Reimbursed Revenue	166	-	-	-	-	-	-	-	-	166
County Attorney										
County Attorney Fees	-	-	-	-	-	-	-	-	5,124	5,124
District Clerk										
Fees of Office	17,762	-	-	-	-	-	-	-	-	17,762
Restoration and Preservation	2,114	-	-	-	-	-	-	-	-	2,114
Court Reporter Fees	1,410	-	-	-	-	-	-	-	-	1,410
Adult Restitution	6,131	-	-	-	-	-	-	-	-	6,131
Court Fines	22,506	-	-	-	-	-	-	-	-	22,506
Alternative Disposition Restitution	1,469	-	-	-	-	-	-	-	-	1,469
Victim Restitution	292	-	-	-	-	-	-	-	-	292
Technology Fund	6	-	-	-	-	-	-	-	-	6
County Clerk										
Fees of Office	49,943	-	-	-	-	-	-	-	-	49,943
Video Fees	295	-	-	-	-	-	-	-	-	295
Restoration and Preservation	2,015	-	-	-	-	-	-	-	-	2,015
Archive Fees	8,648	-	-	-	-	-	-	-	-	8,648
Records Management	9,504	-	-	-	-	-	-	-	-	9,504
Crimestopper Fee	60	-	-	-	-	-	-	-	-	60
Guardianship Fee	1,000	-	-	-	-	-	-	-	-	1,000
Technology Fee	4	-	-	-	-	-	-	-	-	4
Rental - Voting Equipment	195	-	-	-	-	-	-	-	-	195
Other Judicial - District										
Reimbursed Revenue - Jurors	5,100	-	-	-	-	-	-	-	-	5,100
Juvenile Restitution	1,490	-	-	-	-	-	-	-	-	1,490
Total Judicial and Legal	271,769	-	-	-	-	-	-	-	5,124	276,893

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, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Public Safety										
Sheriff										
Fees of Office	\$ 28,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,036
Estray Sale	581	-	-	-	-	-	-	-	-	581
Jail										
Prisoner Care	300	-	-	-	-	-	-	-	-	300
Other Revenue	1,106	-	-	-	-	-	-	-	-	1,106
Total Public Safety	30,023	-	-	-	-	-	-	-	-	30,023
Community Development										
Library Revenue	-	-	-	-	-	-	-	-	4,030	4,030
Total Community Development	-	-	-	-	-	-	-	-	4,030	4,030
Highways and Roads										
Auto Registration	-	-	-	111,368	83,526	117,793	115,651	-	-	428,338
Lateral Road	-	-	-	4,252	3,189	4,497	4,416	-	-	16,354
Court Fines	-	-	-	12,503	9,378	13,225	12,984	-	-	48,090
Gross Weight	-	-	-	1,970	1,477	2,084	2,046	-	-	7,577
Other Revenue	-	-	-	172	117	137	1,116	-	-	1,542
Total Highways and Roads	-	-	-	130,265	97,687	137,736	136,213	-	-	501,901
Total Charges for Services	378,886	-	-	130,265	97,687	137,736	136,213	-	14,544	895,331
Operating Grants and Contributions										
Salary Supplements										
County Judge	15,530	-	-	-	-	-	-	-	-	15,530
County Attorney	20,833	-	-	-	-	-	-	-	-	20,833
Library Memorials/Donation	-	-	-	-	-	-	-	-	3,952	3,952
City of Brady	-	-	-	-	-	-	-	-	42,000	42,000
Lone Star Library Grant	-	-	-	-	-	-	-	-	853	853
Tocker Grant	-	-	-	-	-	-	-	-	1,095	1,095
Vine Grant	6,739	-	-	-	-	-	-	-	-	6,739
Laptop Grant	47,176	-	-	-	-	-	-	-	-	47,176
HAVA Grant	22,183	-	-	-	-	-	-	-	-	22,183
Indigent Defense Grant	6,480	-	-	-	-	-	-	-	-	6,480
G Rollie White Grant	-	-	-	-	-	-	-	-	4,750	4,750
TDRA Grant	-	-	-	40,459	-	-	5,610	-	-	46,069
Total Operating Grants and Contributions	118,941	-	-	40,459	-	-	5,610	-	52,650	217,660

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, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Capital Grants and Contributions										
Courthouse Restoration Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 471,094	\$ 471,094
Richards Library Association	-	-	-	-	-	-	-	-	10,000	10,000
Total Capital Grants and Contributions	-	-	-	-	-	-	-	-	481,094	481,094
Total Revenues	2,601,561	37,142	8,925	200,452	120,073	169,217	172,823	186,548	548,835	4,045,575
EXPENDITURES										
Current										
General Administration	97,726	-	-	-	-	-	-	-	-	97,726
Financial Administration	88,042	-	-	-	-	-	-	-	-	88,042
Tax Administration	155,693	-	-	-	-	-	-	-	-	155,693
Non-Departmental	355,970	-	-	-	-	-	-	-	-	355,970
Judicial and Legal	700,268	-	-	-	-	-	-	-	-	700,268
Public Safety	802,901	-	-	-	-	-	-	-	-	802,901
Community Development	76,529	-	-	-	-	-	-	-	113,937	190,466
Courthouse and Buildings	76,881	9,929	-	-	-	-	-	-	-	86,810
Health and Human Services	8,752	-	-	-	-	-	-	-	-	8,752
Miscellaneous	111,319	-	-	-	-	-	-	-	19,404	130,723
Highway and Road	-	-	-	233,191	136,094	270,485	190,038	-	294	830,102
Capital Outlay	73,820	-	-	-	-	148,510	-	-	341,853	564,183
Debt Service										
Principal	137,086	-	-	-	-	-	30,605	-	275,165	442,856
Interest	38,782	-	-	-	-	-	8,152	-	-	46,934
Total Expenditures	2,723,769	9,929	-	233,191	136,094	418,995	228,795	-	750,653	4,501,426
Excess of Revenues Over (Under) Expenditures	(122,208)	27,213	8,925	(32,739)	(16,021)	(249,778)	(55,972)	186,548	(201,818)	(455,851)

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, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES AND USES										
Loan Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,010	\$ -	\$ -	\$ 275,165	\$ 430,175
Insurance Proceeds	40,180	-	-	-	-	-	-	-	34,341	74,521
Sale of Assets	-	-	-	1,049	-	-	-	-	-	1,049
Transfers In	427,213	-	-	59,984	-	-	7,111	58,721	103,174	493,638
Transfers Out	(145,092)	-	-	(1,390)	(1,051)	(1,001)	(234)	(190,093)	(317,343)	(493,638)
Total Other Financing Sources and Uses	322,301	-	-	59,643	(1,051)	154,009	6,877	(131,372)	95,337	505,745
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	200,093	27,213	8,925	26,904	(17,072)	(95,769)	(49,095)	55,176	(106,481)	49,894
SPECIAL ITEM										
LCRA Reimbursement	-	-	-	-	-	97,455	-	-	-	97,455
Net Change in Fund Balances	200,093	27,213	8,925	26,904	(17,072)	1,686	(49,095)	55,176	(106,481)	147,349
Fund Balance - Beginning (Note 1)	522,268	36,519	192,512	92,076	141,534	297,469	272,974	3,020	271,849	1,830,221
Fund Balance - Ending	\$ 722,361	\$ 63,732	\$ 201,437	\$ 118,980	\$ 124,462	\$ 299,155	\$ 223,879	\$ 58,196	\$ 165,368	\$ 1,977,570

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, 2010**

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	\$	147,349
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their useful lives.

Capital assets capitalized		564,183
Depreciation expense		(250,657)

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

Loan Proceeds		(155,010)
Amortization Expense		(3,484)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statement of Net Assets.

167,691

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

Accounts receivable		162,640
Accounts payable		(38,230)
Accrued interest receivable		1,918
Accrued interest payable		(21,970)
Prepaid insurance		(12,324)
Prepaid FEMA Expenses		(195,753)
Agency funds receivable		19,205
Deferred revenue		586,156

Change in net assets of governmental activities	\$	<u>971,714</u>
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MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
General Revenues				
Property Taxes	\$ 1,573,619	\$ 1,573,619	\$ 1,698,928	\$ 125,309
Sales Tax	392,000	392,000	395,998	3,998
Other Taxes	1,500	1,500	3,381	1,881
Interest Income	34,000	34,000	5,427	(28,573)
Charges for Services				
General Government				
General Administration				
County Judge				
Fees of Office	354	354	250	(104)
Probate Training	-	1,156	1,195	39
Tax Administration				
Tax Assessor-Collector				
Fees of Office	51,000	51,000	35,533	(15,467)
Child Protection Fee	13,000	13,000	12,615	(385)
Reimbursed Revenue	-	-	869	869
Non-Departmental				
Courthouse Security	-	3,232	3,124	(108)
State Trust	21,000	21,000	21,439	439
Reimbursed Revenue	3,500	3,500	462	(3,038)
Pretrial Diversion	-	-	500	500
Other Revenue	5,000	5,000	1,107	(3,893)
Judicial and Legal				
Justice of Peace				
Fees of Office	-	-	20,460	20,460
Courthouse Security	-	5,926	6,074	148
Parks and Wildlife	4,500	8,164	7,698	(466)
Omni Base Charges	-	4,942	5,065	123
Perdue Collections	-	7,220	7,220	-
Court Fines	108,000	108,000	86,116	(21,884)
Technology Fees	-	5,938	6,091	153
Hot Check Collection	-	-	2,410	2,410
Small Claims	-	-	355	355
Out of County Service	-	-	170	170
Reimbursed Revenue	-	-	166	166
County Attorney				
Bond Forfeitures	10,000	10,000	-	(10,000)
District Clerk				
Fees of Office	13,500	13,500	17,762	4,262
Restoration and Preservation	-	2,048	2,114	66
Court Reporter Fees	-	-	1,410	1,410
Adult Restitution	3,600	3,600	6,131	2,531
Alternative Disposition Restitution	-	1,529	1,469	(60)
Victim Restitution	-	284	292	8
Technology Fund	-	6	6	-
Court Fines	30,000	30,000	22,506	(7,494)
County Clerk				
Fees of Office	70,000	70,000	49,943	(20,057)
Video Fees	-	295	295	-

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, 2010

	<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>
<u>REVENUES - continued</u>				
Charges for Services - continued				
Judicial and Legal - continued				
County Clerk - continued				
Restoration and Preservation	\$ -	\$ 1,916	\$ 2,015	\$ 99
Archive Fees	-	9,398	8,648	(750)
Crimestopper Fee	-	-	60	60
Guardianship Fee	-	-	1,000	1,000
Records Management	-	10,250	9,504	(746)
Technology Fee	-	4	4	-
Voting Equipment Rental	-	-	195	195
Other Judicial - District				
Juvenile Restitution	1,000	1,000	1,490	490
Reimbursed Revenue - Jurors	-	5,100	5,100	-
Public Safety				
Sheriff				
Fees of Office	23,500	23,500	28,036	4,536
Estray Sale	-	-	581	581
Jail				
Prisoner Care	500	500	300	(200)
Other Revenue	-	-	1,106	1,106
Operating Grants and Contributions				
Salary Supplement - County Judge	15,000	15,248	15,530	282
Salary Supplement - County Attorney	21,000	21,000	20,833	(167)
G R White Grant	-	15,500	-	(15,500)
Vine Grant	-	6,739	6,739	-
Laptop Grant	-	47,176	47,176	-
HAVA Grant	-	-	22,183	22,183
Indigent Defense Grant	-	6,480	6,480	-
Total Revenues	2,395,573	2,534,624	2,601,561	66,937

EXPENDITURES

General Administration

 County Judge

 Current

Salary	31,161	31,161	31,161	-
Secretary Salary	21,686	21,686	21,564	122
Longevity Pay	640	640	624	16
Salary Supplement	15,000	15,000	15,000	-
Emergency Management	3,600	3,600	3,000	600
Payroll Taxes	5,561	5,561	5,164	397
Group Insurance	11,868	11,868	11,560	308
Retirement	5,088	5,088	5,036	52
Office Supplies	600	600	490	110
Dues and Subscriptions	100	100	-	100
Juvenile Board Judge	600	600	600	-
Out of County Travel	2,250	2,250	1,215	1,035
Probate Training	-	889	889	-

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, 2010

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
General Administration - continued				
County Judge - continued				
Current - continued				
Office Equipment Repairs	\$ -	\$ 85	\$ 85	\$ -
Operating Lease Payments	1,338	1,338	1,338	-
Total County Judge	<u>99,492</u>	<u>100,466</u>	<u>97,726</u>	<u>2,740</u>
Total General Administration	<u>99,492</u>	<u>100,466</u>	<u>97,726</u>	<u>2,740</u>
Financial Administration				
County Treasurer				
Current				
Salary	33,225	33,225	33,225	-
Salary - Deputy	21,686	21,686	21,686	-
Salary - Part-time	10,274	9,325	3,726	5,599
Longevity Pay	900	900	900	-
Payroll Taxes	5,055	5,055	4,528	527
Group Insurance	11,868	11,868	11,560	308
Retirement	3,907	3,907	3,907	-
Software Support	300	-	-	-
Payroll Deposit Services	2,200	1,800	1,720	80
Document Preservation	-	605	605	-
Office Supplies	1,600	1,600	1,206	394
Computer Expense	-	1,044	1,044	-
Out of County Travel	1,650	1,650	774	876
Office Equipment Repairs	-	88	88	-
Equipment	-	450	1,735	(1,285)
Operating Lease Payments	1,338	1,338	1,338	-
Capital Outlay	400	1,285	-	1,285
Total County Treasurer	<u>94,403</u>	<u>95,826</u>	<u>88,042</u>	<u>7,784</u>
Total Financial Administration	<u>94,403</u>	<u>95,826</u>	<u>88,042</u>	<u>7,784</u>
Tax Administration				
Tax Assessor/Collector				
Current				
Salary	33,225	33,225	33,225	-
Salary - Deputy	21,686	21,686	21,243	443
Deputy - Part Time	8,000	8,000	6,510	1,490
Longevity Pay	1,266	1,266	366	900
Payroll Taxes	4,910	4,910	5,049	(139)
Group Insurance	11,868	12,103	12,103	-
Retirement	3,932	3,697	3,656	41
Office Supplies	1,800	1,375	1,375	-
Office Equipment Repairs	-	140	140	-
Utilities	6,000	7,355	7,355	-
Telephone	1,000	1,516	1,516	-
Dues and Subscriptions	100	-	-	-
Appraisal District	55,000	62,451	62,451	-
Out of County Travel	1,000	-	704	(704)
Capital Outlay	1,200	-	-	-
Total Tax Assessor/Collector	<u>150,987</u>	<u>157,724</u>	<u>155,693</u>	<u>2,031</u>
Total Tax Administration	<u>150,987</u>	<u>157,724</u>	<u>155,693</u>	<u>2,031</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, 2010

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Non-Departmental				
Current				
Parks Department	\$ 3,600	\$ 3,600	\$ 3,600	\$ -
Worker's Compensation	1	1	-	1
Unemployment Compensation	20,000	6,672	8,443	(1,771)
Other Governmental	10,700	13,477	13,477	-
Ambulance Service	200,000	200,000	200,000	-
DPS and TR Telephone	3,000	1,243	1,243	-
Legal Notices	400	1,318	1,318	-
TCEQ/SEP	-	1,744	1,744	-
TCEQ Prec #1 Clean-Up	-	-	4,522	(4,522)
Bonds and Insurance	80,000	60,917	58,931	1,986
Family Shelter Grant	5,000	5,000	-	5,000
Other Equipment	-	10,504	10,504	-
Election Expense	30,000	43,329	43,329	-
Redistricting	1,500	-	-	-
Child Welfare Grant	2,000	2,000	-	2,000
Other General Expense	18,996	8,859	8,859	-
TAC Software Development Program	2,500	562	-	562
Emergency Management Equipment	2,500	-	-	-
Repayment of Funds	47,000	47,528	-	47,528
Capital Outlay	-	15,199	15,199	-
Total Non-Departmental	427,197	421,953	371,169	50,784
Judicial and Legal				
Justice of the Peace				
Current				
Salary	33,225	33,225	33,225	-
Salary - Deputy	21,686	19,231	18,865	366
Salary - Part-time	6,840	9,295	9,295	-
Longevity Pay	360	360	354	6
Payroll Taxes	4,751	4,751	4,650	101
Group Insurance	11,868	11,868	5,813	6,055
Retirement	3,869	3,869	3,671	198
Office Supplies	2,500	2,066	1,331	735
Omni Base Charges	-	1,198	1,198	-
Technology Fund	-	1,935	1,935	-
Parks and Wildlife	3,000	8,299	8,299	-
County Attorney-Hot Checks	-	415	415	-
Computer Expense	-	2,850	2,850	-
Out of County Service Fee	500	500	245	255
Copy Paper	-	33	33	-
Hot Check Restitution	1,500	1,085	919	166
Perdue Expenses	-	7,398	7,398	-
Telephone	-	1,738	1,738	-
Utilities	-	6,187	6,187	-
Small Claims	1,000	1,000	350	650
Out of County Travel	1,500	1,500	922	578

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, 2010

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Judicial and Legal - continued				
Justice of the Peace - continued				
Current - continued				
Office Equipment Repairs	\$ -	\$ 75	\$ 75	\$ -
Fine Reimbursement	500	500	142	358
Total Justice of the Peace	<u>93,099</u>	<u>119,378</u>	<u>109,910</u>	<u>9,468</u>
County Attorney				
Current				
Salary	33,225	33,225	33,222	3
Salary - Deputy	22,108	21,686	21,686	-
Salary - Part-time	-	438	438	-
State Salary Supplement	21,000	20,984	20,833	151
Payroll Taxes	5,868	5,868	5,764	104
Group Insurance	11,868	11,868	11,560	308
Retirement	5,369	5,369	5,302	67
Software Support	2,304	-	-	-
Office Supplies	1,500	919	677	242
Copy Paper	-	58	58	-
Cell Phone	-	161	161	-
Out of County Travel	1,200	1,200	262	938
Batterers Intervention Program	6,000	6,000	-	6,000
Office Stipend	6,000	6,000	6,000	-
Operating Lease Payments	-	2,885	2,885	-
Total County Attorney	<u>116,442</u>	<u>116,661</u>	<u>108,848</u>	<u>7,813</u>
District Clerk				
Current				
Salary	33,224	33,224	33,224	-
Salary - Deputy	21,686	21,950	21,950	-
Salary - Part-time	10,274	9,432	7,065	2,367
Longevity Pay	900	900	900	-
Payroll Taxes	4,270	4,830	4,722	108
Group Insurance	11,868	11,868	11,567	301
Retirement	3,907	3,925	3,967	(42)
Office Supplies	3,000	3,120	3,120	-
Office Equipment Repairs	-	275	275	-
Copier Equipment and Supplies	5,000	-	-	-
Out of County Travel	1,350	982	804	178
Tech Support and Backup	3,918	-	-	-
Document Preservation	-	5,832	5,832	-
Alternative Disposition	-	1,529	1,529	-
Utilities	-	126	126	-
Equipment	3,435	1,538	1,279	259
Operating Lease Payments	-	5,449	5,449	-
Total District Clerk	<u>102,832</u>	<u>104,980</u>	<u>101,809</u>	<u>3,171</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, 2010

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Judicial and Legal - continued				
County Clerk				
Current				
Salary	\$ 33,224	\$ 33,224	\$ 33,224	\$ -
Salary - Deputy	21,686	21,686	21,686	-
Salary - Deputy II	18,908	18,908	18,908	-
Longevity Pay	1,800	1,800	1,800	-
Payroll Taxes	5,785	5,785	5,732	53
Group Insurance	17,803	17,803	17,341	462
Retirement	5,293	5,293	5,293	-
Office Supplies	5,000	4,381	4,260	121
Operating Supplies	-	248	248	-
Copier Machine/Supplies	4,250	1,034	1,034	-
Computer Expense	-	5,995	5,995	-
Out of County Travel	1,500	1,149	1,061	88
Office Equipment Repairs	-	75	75	-
Document Preservation	-	7,043	7,043	-
Records Management	-	1,512	1,512	-
Telephone	-	1,582	1,582	-
Operating Lease Payments	-	4,174	4,174	-
Equipment	-	2,677	2,677	-
Total County Clerk	<u>115,249</u>	<u>134,369</u>	<u>133,645</u>	<u>724</u>
Other Judicial - District				
Current				
County Appointed Defense Attorneys	40,000	47,548	47,548	-
CPS Court Appointed Attorney	10,000	20,312	20,312	-
District Attorney Office Expense	55,000	55,000	55,000	-
Visiting Judges	400	390	390	-
Court Reporter Education	275	-	-	-
Court Reporter Supplies & Equipment	200	-	-	-
Court Coordinator Salary	3,985	7,545	7,545	-
Receptionist Salary	2,485	-	-	-
Court Coordinator Telephone	600	-	-	-
Postage	475	-	-	-
District Attorney Expense	1,200	1,200	1,200	-
Court Reporter Salary	29,244	27,239	27,239	-
Professional Expense	4,000	8,672	8,672	-
Court Reporter Travel	200	5,167	5,167	-
Payroll Taxes - District Juvenile	184	184	311	(127)
District Judge Juvenile	3,000	3,000	2,750	250
Jurors	2,500	8,430	8,430	-
Adult Probation	6,600	8,211	8,211	-
Court Appointed Defense Experts	1,000	4,137	4,137	-
Telephone - D A Investigator	-	190	190	-
Juvenile Detention	8,000	10,670	10,670	-
Juvenile Probation	23,104	23,104	23,104	-
Court Appointed Juvenile Attorneys	-	2,060	2,060	-
Out of County Travel	-	397	397	-
Miscellaneous	800	163	163	-
Capital Case Public Defender Program	1,273	1,068	1,068	-

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, 2010

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Judicial and Legal - continued				
Other Judicial - District - continued				
Current - continued				
Administrative Judge Assessment	\$ 843	\$ 842	\$ 842	\$ -
Other General Expense	-	163	163	-
Total Other Judicial - District	<u>195,368</u>	<u>235,692</u>	<u>235,569</u>	<u>123</u>
Other Judicial - County				
Current				
Court Appointed Defense Attorney	2,000	4,442	4,442	-
Visiting Judge	200	3,393	3,393	-
Professional Expense	1,500	-	-	-
Court Reporter Expense	200	-	-	-
Court Reporter Travel	-	400	400	-
Other General Expense	1,000	-	-	-
Jurors	2,500	982	982	-
Miscellaneous	200	1,270	1,270	-
Total Other Judicial - County	<u>7,600</u>	<u>10,487</u>	<u>10,487</u>	<u>-</u>
Total Judicial and Legal	<u>630,590</u>	<u>721,567</u>	<u>700,268</u>	<u>21,299</u>
Public Safety				
Sheriff				
Current				
Salary - Sheriff	34,478	36,835	36,835	-
Salary - Deputies	170,738	178,798	178,798	-
Salary - Deputy Assistant	21,686	2,399	-	2,399
Overtime Pay	4,200	3,000	-	3,000
Longevity Pay	3,020	3,240	3,240	-
Emergency Management	2,400	3,600	3,600	-
Payroll Taxes	18,094	18,094	16,819	1,275
Group Insurance	41,539	41,539	37,027	4,512
Retirement	16,557	16,557	15,573	984
Document Preservation	-	2,640	2,640	-
Office Supplies	1,500	638	638	-
Copier Equipment and Supplies	1,650	-	-	-
Computer Expense	2,400	1,880	1,880	-
Fuel and Lubricants	24,000	25,976	25,976	-
Video Fees	-	400	400	-
Uniforms	1,000	1,035	1,035	-
Dues	-	295	295	-
Telephone	7,500	9,849	9,849	-
Out of County Travel	2,200	1,947	1,947	-
Training	1,200	-	-	-
Auto Repairs	8,000	3,586	3,586	-
Tires and Tubes	1,500	2,262	2,262	-
Vehicle Insurance	5,000	-	-	-
Vine Grant	-	6,739	6,739	-
Other Equipment	-	1,308	1,308	-
Records Management Grant Program	2,400	-	-	-
Equipment	4,000	47,176	47,176	-

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, 2010

	<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				
Operating Lease Payments	\$ -	\$ 1,746	\$ 1,746	\$ -
Debt Service				
Principal Payments	-	12,086	12,086	-
Interest Payments	-	17	1,217	(1,200)
Capital Outlay	13,000	8,621	8,621	-
Total Sheriff	<u>388,062</u>	<u>432,263</u>	<u>421,293</u>	<u>10,970</u>
County Jail				
Current				
Salaries	115,187	99,947	96,959	2,988
Salaries - Part-time	16,298	39,948	39,948	-
Longevity Pay	900	1,140	1,140	-
Payroll Taxes	10,128	10,560	10,676	(116)
Group Insurance	29,671	29,671	27,433	2,238
Retirement	8,126	7,693	6,725	968
Utilities	25,000	27,867	27,867	-
Operating Supplies	8,500	18,041	18,041	-
Copier Machine/Supplies	-	428	428	-
Prisoner Boarding	25,000	90,667	77,485	13,182
Groceries	16,000	15,128	15,128	-
Medical	6,000	39,647	39,647	-
Cable TV	375	-	-	-
Repairs and Maintenance	6,500	9,998	41,078	(31,080)
Equipment	-	977	977	-
Capital Outlay	-	50,000	50,000	-
Total County Jail	<u>267,685</u>	<u>441,712</u>	<u>453,532</u>	<u>(11,820)</u>
Total Public Safety	<u>655,747</u>	<u>873,975</u>	<u>874,825</u>	<u>(850)</u>
Community Development				
County Extension				
Current				
Salary - Extension Agent	20,662	19,540	18,391	1,149
Salary - Deputy	21,686	21,614	21,272	342
Longevity Pay	234	306	306	-
Payroll Taxes	2,241	2,992	3,034	(42)
Group Insurance	5,934	6,305	5,780	525
Retirement	1,518	1,518	1,510	8
Operating Supplies	-	440	23	417
Office Supplies	-	890	890	-
Program Supplies	500	-	-	-
Postage	450	422	392	30
Computer Expense	350	350	80	270
Copy Machine & Supplies	-	233	233	-
Utilities	2,000	2,369	2,369	-
Telephone	2,750	2,359	2,094	265

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, 2010

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Community Development - continued				
County Extension - continued				
Current - continued				
Out of County Travel - CA	\$ 8,500	\$ 11,579	\$ 11,579	\$ -
Out of County Travel - FCS	4,000	4,203	4,203	-
Stock Show/Conference	1,250	686	686	-
Equipment	-	500	500	-
Operating Lease Payments	2,700	3,187	3,187	-
Total County Extension	<u>74,775</u>	<u>79,493</u>	<u>76,529</u>	<u>2,964</u>
Total Community Development	<u>74,775</u>	<u>79,493</u>	<u>76,529</u>	<u>2,964</u>
Courthouse Buildings				
Current				
Salaries - Part-time	13,000	17,250	17,250	-
Contract Labor - Maintenance	-	500	500	-
Payroll Taxes	-	1,320	1,463	(143)
Operating Supplies	3,500	4,024	4,024	-
Internet Fees	-	3,092	3,092	-
Moving Expenses	-	7,946	7,946	-
Telephone	12,000	8,627	8,627	-
Utilities	39,000	22,379	22,379	-
Repairs and Maintenance	9,826	-	6,111	(6,111)
Lawn Maintenance	8,000	3,240	2,925	315
Christmas Lighting	1,000	1,000	1,000	-
Courthouse Security	-	1,564	1,564	-
Operating Lease Payments	1,800	-	-	-
Debt Service				
Principal Payments	-	-	125,000	(125,000)
Interest Payments	-	-	37,565	(37,565)
Total Courthouse & Buildings	<u>88,126</u>	<u>70,942</u>	<u>239,446</u>	<u>(168,504)</u>
Health and Human Services				
Veterans Officer				
Current				
Salary	7,683	7,933	7,933	-
Payroll Taxes	588	607	592	15
Office Supplies	110	144	144	-
Dues & Subscriptions	50	50	-	50
Out of County Travel	400	97	-	97
Postage	60	60	-	60
Telephone	225	225	83	142
Miscellaneous	200	200	-	200
Total Veterans Officer	<u>9,316</u>	<u>9,316</u>	<u>8,752</u>	<u>564</u>
Total Health and Human Services	<u>9,316</u>	<u>9,316</u>	<u>8,752</u>	<u>564</u>
Miscellaneous County Expense				
Current				
Postage	10,000	12,220	12,220	-
Copy Machine and Supplies	2,000	318	318	-
Audit	23,000	33,000	33,000	-

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Miscellaneous County Expense - continued				
Current - continued				
Repairs and Maintenance	\$ 6,000	\$ -	\$ -	\$ -
Historical Commission Grant	1,000	1,000	-	1,000
Out of County Travel	-	163	163	-
Office Equipment Repairs	-	383	383	-
Election Redistricting	-	1,500	1,500	-
Volunteer Fire Department Grant	4,200	4,200	4,200	-
Board of Development Grant	20,000	20,000	20,000	-
Community Center Grant	2,400	2,400	2,400	-
Soil Conservation	2,000	-	-	-
Predator Control	13,500	13,500	13,500	-
Emergency Management	500	-	-	-
Indigent Burial/Autopsy Expense	4,800	8,135	8,135	-
Economic Development Project	2,000	2,000	-	2,000
Planning and Development	6,000	-	-	-
Insurance Board Member	700	-	-	-
MHMR Subsidy	3,000	113	-	113
Alcohol Drug Council	1,000	540	-	540
G R White Grant - Predator Control	-	15,500	15,500	-
Capital Outlay	12,000	8,964	-	8,964
Total Miscellaneous County Expense	<u>114,100</u>	<u>123,936</u>	<u>111,319</u>	<u>12,617</u>
Total Expenditures	<u>2,344,733</u>	<u>2,655,198</u>	<u>2,723,769</u>	<u>(68,571)</u>
Excess (Deficiency) of Revenues Over Expenditures	50,840	(120,574)	(122,208)	(1,634)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	427,213	427,213
Transfers Out	<u>(50,840)</u>	<u>(50,840)</u>	<u>(145,092)</u>	<u>(94,252)</u>
Total Other Financing Sources (Uses)	<u>(50,840)</u>	<u>(50,840)</u>	<u>282,121</u>	<u>332,961</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	(171,414)	159,913	331,327
SPECIAL ITEM				
Insurance Proceeds	-	-	40,180	40,180
Net Change in Fund Balance	-	(171,414)	200,093	371,507
Fund Balance - Beginning	<u>522,268</u>	<u>522,268</u>	<u>522,268</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 522,268</u>	<u>\$ 350,854</u>	<u>\$ 722,361</u>	<u>\$ 371,507</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, 2010

	<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	\$ 5,566	\$ 5,566	\$ 6,442	\$ 876
Interest Earned	2,000	2,000	2,483	483
Total Revenues	<u>7,566</u>	<u>7,566</u>	<u>8,925</u>	<u>1,359</u>
<u>EXPENDITURES</u>				
Current				
Repairs and Maintenance	222,566	222,566	-	222,566
Total Expenditures	<u>222,566</u>	<u>222,566</u>	<u>-</u>	<u>222,566</u>
Excess Revenues Over (Under) Expenditures	(215,000)	(215,000)	8,925	223,925
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(215,000)	(215,000)	8,925	223,925
Fund Balance - Beginning	192,512	192,512	192,512	-
Fund Balance - Ending	<u>\$ (22,488)</u>	<u>\$ (22,488)</u>	<u>\$ 201,437</u>	<u>\$ 223,925</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, 2010

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
General Revenues				
Property Taxes	\$ 31,472	\$ 31,472	\$ 28,910	\$ (2,562)
Interest Earned	1,000	1,000	818	(182)
Charges for Services				
Auto Registration	113,100	113,100	111,368	(1,732)
Gross Weight	-	-	1,970	1,970
Lateral Road	4,160	4,160	4,252	92
County Clerk Fines	26,000	26,000	12,503	(13,497)
Other Revenue	-	-	172	172
Operating Grants and Contributions				
ORCA - Flood Damages	49,585	49,585	40,459	(9,126)
Total Revenues	<u>225,317</u>	<u>225,317</u>	<u>200,452</u>	<u>(24,865)</u>
EXPENDITURES				
Current				
Commissioner's Salary	30,090	30,090	30,090	-
Employees' Salary	44,994	52,569	52,569	-
Longevity Pay	500	500	-	500
Payroll Taxes	6,777	6,777	6,571	206
Group Insurance	17,802	18,942	17,366	1,576
Retirement	5,291	5,416	5,686	(270)
Contract Labor	13,000	4,160	-	4,160
Operating Supplies	15,000	11,825	3,036	8,789
Fuel and Oil	35,000	35,000	18,874	16,126
Out of County Travel	1,000	1,000	625	375
Utilities and Telephone	2,500	2,500	1,689	811
Repairs and Maintenance	20,500	25,501	25,501	-
Tires and Tubes	12,000	10,174	2,291	7,883
Materials	38,000	13,444	1,591	11,853
Insurance	5,000	5,000	5,000	-
Mobile Phone	600	600	346	254
Equipment	10,000	12,400	12,400	-
Operating Lease Payments	25,000	49,556	49,556	-
ORCA Disaster Grant	50,205	50,205	-	-
Capital Outlay	22,000	19,600	-	19,600
Total Expenditures	<u>355,259</u>	<u>355,259</u>	<u>233,191</u>	<u>71,863</u>
Excess Revenues Over (Under) Expenditures	(129,942)	(129,942)	(32,739)	46,998
OTHER FINANCING SOURCES (USES)				
Transfers In	20,000	20,000	59,984	39,984
Transfers Out	-	-	(1,390)	(1,390)
Sale of Assets	-	-	1,049	1,049
Total Other Financing Sources (Uses)	<u>20,000</u>	<u>20,000</u>	<u>59,643</u>	<u>39,643</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(109,942)	(109,942)	26,904	86,641
Fund Balance - Beginning	92,076	92,076	92,076	-
Fund Balance - Ending	<u>\$ (17,866)</u>	<u>\$ (17,866)</u>	<u>\$ 118,980</u>	<u>\$ 86,641</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL (BUDGETARY BASIS)

ROAD AND BRIDGE PRECINCT NO. 2

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Property Taxes	\$ 23,604	\$ 23,604	\$ 21,682	\$ (1,922)
Interest Earned	564	564	704	140
Charges for Services				
Auto Registration	84,825	84,825	83,526	(1,299)
Gross Weight	-	-	1,477	1,477
Lateral Road	3,120	3,120	3,189	69
County Clerk Fines	19,500	19,500	9,378	(10,122)
Other Revenue	-	-	117	117
Operating Grants and Contributions				
OCRA - Flood Damages	14,919	14,919	-	(14,919)
Total Revenues	<u>146,532</u>	<u>146,532</u>	<u>120,073</u>	<u>(26,459)</u>
EXPENDITURES				
Current				
Commissioner's Salary	30,090	30,090	30,090	-
Employees' Salary	34,421	38,020	38,020	-
Longevity Pay	1,404	1,404	1,398	6
Labor - ORCA Grant	29,719	25,102	-	25,102
Payroll Taxes	5,042	5,317	5,419	(102)
Group Insurance	11,868	12,611	11,560	1,051
Retirement	4,614	4,614	3,893	721
Operating Supplies	8,500	8,307	2,390	5,917
Fuel and Oil	25,000	25,000	12,769	12,231
Out of County Travel	600	884	884	-
Utilities	1,200	1,200	1,081	119
Repairs and Maintenance	23,000	7,765	5,595	2,170
Tires and Tubes	3,200	3,200	2,078	1,122
Materials	-	15,235	15,235	-
Insurance	5,000	5,000	5,000	-
Mobile Phone	800	709	682	27
Equipment	67,000	67,000	-	67,000
Capital Outlay	20,000	20,000	-	20,000
Total Expenditures	<u>271,458</u>	<u>271,458</u>	<u>136,094</u>	<u>135,364</u>
Excess Revenues Over (Under) Expenditures	(124,926)	(124,926)	(16,021)	108,905
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	(1,051)	(1,051)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(1,051)</u>	<u>(1,051)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(124,926)	(124,926)	(17,072)	107,854
Fund Balance - Beginning	<u>141,534</u>	<u>141,534</u>	<u>141,534</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 16,608</u>	<u>\$ 16,608</u>	<u>\$ 124,462</u>	<u>\$ 107,854</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, 2010

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Property Taxes	\$ 33,288	\$ 33,288	\$ 30,578	\$ (2,710)
Interest Earned	4,400	4,400	903	(3,497)
Charges for Services				
Auto Registration	119,625	119,625	117,793	(1,832)
Gross Weight	-	-	2,084	2,084
Lateral Road	4,400	4,400	4,497	97
County Clerk Fines	27,500	27,500	13,225	(14,275)
Other Revenue	-	-	137	137
Operating Grants and Contributions				
ORCA Disaster Grant	72,533	72,533	-	(72,533)
Total Revenues	261,746	261,746	169,217	(92,529)
EXPENDITURES				
Current				
Commissioner's Salary	30,090	30,090	30,090	-
Employees' Salary	76,000	76,000	50,177	25,823
Salary - FEMA Grant	-	56,527	-	56,527
Salary - ORCA Grant	-	43,766	-	43,766
Payroll Taxes	10,373	10,373	6,278	4,095
Group Insurance	17,803	17,803	10,153	7,650
Retirement	7,427	7,426	4,041	3,385
Operating Supplies	35,000	34,371	3,330	31,041
Fuel and Oil	46,000	46,000	23,467	22,533
Out of County Travel	1,000	1,629	1,629	-
Utilities	3,000	3,000	1,322	1,678
Repairs and Maintenance	55,500	55,500	24,744	30,756
Tires and Tubes	13,000	13,000	7,559	5,441
Insurance	5,000	5,000	5,000	-
Materials	50,000	94,663	94,663	-
Mobile Phone	700	700	282	418
Equipment	10,000	10,000	7,750	2,250
ORCA Disaster Grant	87,532	53,652	-	53,652
FEMA Disaster Grant	113,053	43,766	-	43,766
Capital Outlay	20,000	20,000	148,510	(128,510)
Total Expenditures	581,478	623,266	418,995	204,271
Excess Revenues Over (Under) Expenditures	(319,732)	(361,520)	(249,778)	111,742
OTHER FINANCING SOURCES (USES)				
Loan Proceeds	-	-	155,010	155,010
Transfers Out	-	-	(1,001)	(1,001)
Total Other Financing Sources (Uses)	-	-	154,009	154,009
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(319,732)	(361,520)	(95,769)	265,751
SPECIAL ITEM				
LCRA Reimbursement	-	97,455	97,455	-
Net Change in Fund Balances	(319,732)	(264,065)	1,686	265,751
Fund Balance - Beginning	297,469	297,469	297,469	-
Fund Balance - Ending	\$ (22,263)	\$ 33,404	\$ 299,155	\$ 265,751

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, 2010

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Property Taxes	\$ 32,683	\$ 32,683	\$ 30,022	\$ (2,661)
Interest Earned	400	400	978	578
Charges for Services				
Auto Registration	117,450	117,450	115,651	(1,799)
Lateral Road	4,320	4,320	4,416	96
Gross Weight	-	-	2,046	2,046
County Clerk Fines	27,000	27,000	12,984	(14,016)
Other Revenue	-	-	1,116	1,116
Operating Grants and Contributions				
ORCA Disaster Grant	99,730	99,730	5,610	(94,120)
Total Revenues	<u>281,583</u>	<u>281,583</u>	<u>172,823</u>	<u>(108,760)</u>
EXPENDITURES				
Current				
Commissioner's Salary	30,090	30,090	30,090	-
Employees' Salary	75,000	75,000	47,097	27,903
Part Time Salary	30,000	30,000	13,318	16,682
Salary - ORCA Grant	-	49,865	-	49,865
Contract Labor	40,000	40,000	-	40,000
Payroll Taxes	10,373	10,373	6,623	3,750
Group Insurance	23,737	23,737	12,014	11,723
Longevity Plan	504	504	498	6
Retirement	7,392	7,391	2,899	4,492
Operating Supplies	20,000	19,385	1,919	17,466
Fuel and Oil	40,000	40,000	20,704	19,296
Utilities	2,500	2,500	1,319	1,181
Repairs and Maintenance	22,000	31,957	31,957	-
Insurance	4,000	4,000	4,000	-
Tires and Tubes	8,000	10,476	10,476	-
Materials	15,000	15,000	5,148	9,852
Out of County Travel	600	700	700	-
Mobile Phone	1,400	1,400	1,276	124
Equipment	46,567	46,567	-	46,567
ORCA Disaster Grant	99,730	49,865	-	49,865
Capital Outlay	40,721	28,804	-	28,804
Debt Service				
Principal Payments	30,605	30,605	30,605	-
Interest Payments	8,352	8,352	8,152	200
Total Expenditures	<u>556,571</u>	<u>556,571</u>	<u>228,795</u>	<u>327,776</u>
Excess Revenues Over (Under) Expenditures	(274,988)	(274,988)	(55,972)	219,016
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	7,111	7,111
Transfers Out	-	-	(234)	(234)
Total Other Financing Sources (Uses)	-	-	6,877	6,877
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(274,988)	(274,988)	(49,095)	225,893
Fund Balance - Beginning	272,974	272,974	272,974	-
Fund Balance - Ending	\$ <u>(2,014)</u>	\$ <u>(2,014)</u>	\$ <u>223,879</u>	\$ <u>225,893</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
INTEREST AND SINKING
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
General Revenues				
Property Taxes	\$ 183,552	\$ 183,552	\$ 186,275	\$ 2,723
Interest Earned	-	-	273	273
Total Revenues	<u>183,552</u>	<u>183,552</u>	<u>186,548</u>	<u>2,996</u>
EXPENDITURES				
Debt Service				
Principal Payments	179,984	-	-	-
Interest Payments	6,373	-	-	-
Total Expenditures	<u>186,357</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess Revenues Over (Under) Expenditures	(2,805)	183,552	186,548	2,996
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	58,721	58,721
Transfers Out	-	-	(190,093)	(190,093)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(131,372)</u>	<u>(131,372)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(2,805)	183,552	55,176	(128,376)
Fund Balance - Beginning	<u>3,020</u>	<u>3,020</u>	<u>3,020</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 215</u>	<u>\$ 186,572</u>	<u>\$ 58,196</u>	<u>\$ (128,376)</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2010

	<u>Private- Purpose Trusts/Funds</u>	<u>Agency Funds</u>
ASSETS		
Cash and Cash Equivalents	\$ 466,006	\$ 279,624
Receivables:		
Due from Other Funds	-	10,690
Due from Others	-	558,172
Inventory	-	967
Total Assets	<u>466,006</u>	<u>849,453</u>
LIABILITIES		
Accounts Payable	-	153,756
Due to Other Funds	-	684,194
Amount in Asset Forfeiture	-	11,503
Total Liabilities	<u>\$ -</u>	<u>\$ 849,453</u>
NET ASSETS		
Held in Trust and/or Escrow	<u>466,006</u>	<u>-</u>
Total Net Assets	<u>\$ 466,006</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2010

		Private- Purpose <u>Trusts/Funds</u>
ADDITIONS		
Contributions	\$	70,819
Interest		<u>6,517</u>
Total Additions		<u>77,336</u>
 DEDUCTIONS		
Refunds of Contributions		<u>78,940</u>
Total Deductions		<u>78,940</u>
Change in Net Assets		(1,604)
Net Assets - Beginning of the Year		<u>467,610</u>
Net Assets - End of the Year	\$	<u><u>466,006</u></u>

See accompanying notes to the basic financial statements.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

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

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

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

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

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

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

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

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, 2010

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	\$ 184,004
Debt Service Fund	67,009
Special Ad Valorem	202,463
Road & Bridge Precinct #1	123,346
Road & Bridge Precinct #2	127,715
Road & Bridge Precinct #3	308,836
Road & Bridge Precinct #4	245,263
Interest and Sinking	64,222
Other Governmental Funds	<u>165,368</u>
Total Restricted Cash	<u>\$1,488,226</u>

These restricted net assets are listed below in detail:

Special Purposes

General Fund

Records Management	\$ 40,606
Salary Supplement Excess	1,177
Courthouse Security	53,049
Probate Training	7,497
JP Technology	8,571
Archive Fees	59,504
Video Fees	1,416

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Document Restoration	\$	1,774
Voting Machine Rental		8,410
Conservation Dam Maintenance		2,000
Subtotal - General Fund	\$	<u>184,004</u>
Special Ad Valorem Fund	\$	<u>202,463</u>
Interest and Sinking	\$	<u>64,222</u>
Road & Bridge Precincts		
Road & Bridge Precinct #1	\$	123,346
Road & Bridge Precinct #2		127,715
Road & Bridge Precinct #3		308,836
Road & Bridge Precinct #4		245,263
Subtotal - Road & Bridge Precincts	\$	<u>805,160</u>
Other Governmental Funds		
Combined Road & Bridge	\$	2,029
Library Fund		61,829
Law Library Fund		12,819
Hot Check Fund		2,416
Water Grant Fund		25
Special Road Repair Precincts #1 & #3		85,846
Courthouse Restoration		404
Subtotal - Other Governmental Funds	\$	<u>165,368</u>
Total Special Services	\$	<u><u>1,421,217</u></u>
Total Debt Service	\$	<u><u>67,009</u></u>

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

FUND FINANCIAL STATEMENTS

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

GOVERNMENTAL FUNDS

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

The major governmental funds are:

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

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

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

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of long-term debt including capital lease obligations, principal, interest, and related costs.

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

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

PROPRIETARY FUNDS

The County has no proprietary funds.

FIDUCIARY FUNDS

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

Revenue Recognition

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

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

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

Expenditure Recognition

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

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Cash and Cash Equivalents

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

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, 2010 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:

	<u>Current</u>	<u>Noncurrent Restricted</u>
Accounts Receivable - Miscellaneous	\$ 584,560	\$ 32,307
Taxes	144,214	26,297
Interest Receivable	3,052	885
Totals	<u>\$ 731,826</u>	<u>\$ 59,489</u>

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Capital Assets and Depreciation

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the County as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. The minimum capitalization threshold is any individual item with a total cost greater than \$7,500. Donated capital assets are capitalized at estimated fair market value on the date donated.

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

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

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.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Reservations of Fund Balance

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

Vehicle Contingency	\$	<u>8,000</u>
Special Purposes		
General Fund	\$	184,004
Special Ad Valorem		201,437
Road & Bridge Precincts		
Precinct No. 1		118,980
Precinct No. 2		124,462
Precinct No. 3		299,155
Precinct No. 4		223,879
Interest and Sinking		58,196
Other Governmental		<u>165,368</u>
Total Special Services	\$	<u>1,375,481</u>
Debt Service	\$	<u>63,732</u>

Fund Balance Adjustment

The County had an adjustment to beginning fund balance for the fiscal year ending September 30, 2010. In the prior year, a note payable balance was incorrectly reported due to a confirmation error. As a result, interest expense was over reported. This adjustment reflects the correction.

Beginning Fund Balance	\$	521,068
Prior Year Interest Expense		<u>1,200</u>
Adjusted Beginning Fund Balance	\$	<u>522,268</u>

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Unpaid Compensated Absences

The County accrues unused portions of vacation pay in the period the fund liability is incurred. Even though the County has appropriated, accumulated, and earmarked expendable available fund resources for these amounts, the portion not normally expected to be liquidated with expendable available financial resources is not reported as a fund liability in accordance with Interpretation No. 6 of the Governmental Accounting Standards Board - Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements. There was no unpaid compensated absence liability as of September 30, 2010 (Note 7).

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY

Budget Requirements, Accounting, and Reporting

The budget requirements for all funds are as follows:

Annual budgets are adopted for all major County funds and various non-major funds. Under state law, the County Judge submits an annual budget to the County Commissioners for consideration and approval. Such budget is based on expected expenditures by program within a fund and estimated resources by source for all funds.

The County Judge submits budget amendment ordinances to the County Commissioners. These ordinances are updated for any estimate revisions as well as year-end encumbrances and may include any additional information requested by the County Commissioners. The Commissioners may subsequently amend such ordinances. Amendments to the appropriation ordinance during the fiscal year ending September 30, 2010 were approved by the County Commissioners.

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

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

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY, continued

Expenditures Exceeding Budget

The County had expenditures in excess of budgeted amounts in the Library and the General Fund. The Library had unexpected expenses for a new roof after a storm. In the General Fund, the Jail had repairs and maintenance expenses greater than expected. In addition, debt service for the County's certificates of obligation and bonds payable was inadvertently not included in the final budget.

Interfund Transfers

Transfers were made within the County for the purposes of subsidizing operating functions, funding capital projects and asset acquisitions, and maintaining debt service. The following transfers were made for the fiscal year ending September 30, 2010:

Fund	Transfers In	Transfers Out
General Fund	\$ 7,063,047	\$ 1,698,830
Interest and Sinking	87,844	219,216
Library	55,090	1,049
Road and Bridge Precinct No. 1	59,984	1,390
Road and Bridge Precinct No. 2	-	1,051
Road and Bridge Precinct No. 3	-	1,001
Road and Bridge Precinct No. 4	7,111	234
Combined Road and Bridge	315	20
Prosecutors Collections	125	8
Library Grant	-	11,982
Batterer's Intervention Grant	6,000	3,064
Courthouse Restoration Grant	1,624,506	6,966,177
	<u>\$ 8,904,022</u>	<u>\$ 8,904,022</u>

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

NOTE 3 - DEPOSITS AND INVESTMENTS

Policies and Practices

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

Deposits

At year-end, the carrying amount of the County's deposits was \$2,749,634 and the bank balance totaled \$2,700,485. The carrying amount includes \$2,109,034 reported in the Statement of Net Assets, with the remaining balance consisting of agency funds and trust accounts. Of the bank balances, \$714,973 was insured by the federal deposit insurance corporation and \$1,985,512 was covered by pledged securities held by the depository bank, Commercial National Bank of Brady. Deposits with the depository banks were fully secured at the balance sheet date by FDIC coverage and pledged securities.

Investments

The County invested in U. S. Treasury Obligations - State and Local Government Series with an interest rate equal to zero percent (0%). These bonds were purchased with a portion of the proceeds from the General Obligation Refunding Bond, Series 2009, for future debt service. During the fiscal year ending September 30, 2010, the bonds were redeemed and proceeds were used for interest on Certificates of Obligation in the amount of \$27,530.

NOTE 4 - PROPERTY TAXES

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

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended September 30, 2010 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Not being depreciated:				
Land	\$ 222,378	\$ -	\$ -	\$ 222,378
Subtotal	222,378	-	-	222,378
Other capital assets:				
Buildings	1,196,898	6,688,667	-	7,885,565
Equipment	1,167,016	163,709	-	1,330,725
Vehicles	312,318	8,621	-	320,939
Subtotal	2,676,232	6,860,997	-	9,537,229
Accumulated depreciation:				
Buildings	(646,320)	(133,780)	-	(780,100)
Equipment	(613,655)	(98,044)	-	(711,699)
Vehicles	(271,763)	(18,831)	-	(290,594)
Subtotal	(1,531,738)	(250,655)	-	(1,782,393)
Net other capital assets	1,144,494	6,610,342	-	7,754,836
Net capital assets	<u>\$ 1,366,872</u>	<u>\$ 6,610,342</u>	<u>\$ -</u>	<u>\$ 7,977,214</u>

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION, continued

Depreciation was charged to the functions as follows:

Tax Administration	\$	5,454
Judicial and Legal		2,883
Public Safety		26,190
Community Development		6,036
Courthouse and Buildings		120,429
Highway and Road		89,359
Miscellaneous		304
Total depreciation expense	\$	250,655

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

NOTE 6 - EMPLOYEE PENSIONS

Plan Description

McCulloch County provides pension benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 601 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

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

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

NOTE 6 - EMPLOYEE PENSIONS, continued

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 2009 was 7.00% and was 7.00% for the months of the accounting year in 2010.

The deposit rate payable for the employee members for the calendar year 2010 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, 2010, the annual pension cost for the TCDRS plan for its employees was \$74,788 and the actual contributions were \$74,788.

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, 2008 and December 31, 2009, the basis for determining the contributions rates for calendar years 2009 and 2010. The December 31, 2009 actuarial valuation is the most recent valuation.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

NOTE 6 - EMPLOYEE PENSIONS, continued

ACTUARIAL VALUATION INFORMATION

Actuarial Valuation Date	12/31/07	12/31/08	12/31/09
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, open	Level percentage of payroll, open	Level percentage of payroll, open
Amortization period	30	30	30
Asset valuation method	SAF: 10-year smoothed value ESF: Fund value	SAF: 10-year smoothed value ESF: Fund value	SAF: 10-year smoothed value ESF: Fund value
Actuarial Assumptions:			
Investment return ¹	8.00%	8.00%	8.00%
Projected salary increases ¹	5.30%	5.30%	5.40%
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, 2008	\$ 69,792	100%	\$ 0
September 30, 2009	69,653	100%	0
September 30, 2010	74,788	100%	0

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

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)
12/31/07	\$ 2,770,342	\$ 2,349,155	\$ (421,187)	117.93%	\$ 969,121	(43.46%)
12/31/08	2,588,233	2,384,123	(204,110)	108.56%	987,851	(20.66%)
12/31/09	2,701,177	2,375,821	(325,356)	113.69%	1,015,374	(32.04%)

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, 2010, 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, 2010

NOTE 8 - RISK MANAGEMENT

Liability Insurance

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

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

NOTE 9 - OPERATING LEASE COMMITMENTS

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

CTWP Leasing - District and County Clerks	September 30, 2011	\$ 8,423
(2 Kyocera Digital Copiers)	September 30, 2012	8,423
	September 30, 2013	8,423
	September 30, 2014	<u>4,914</u>
		<u>\$ 30,183</u>
 CTWP Leasing - Sheriff	September 30, 2011	 \$ 1,632
(Kyocera Digital Copier)	September 30, 2012	<u>408</u>
		<u>\$ 2,040</u>
 CTWP Leasing - Extension Office	September 30, 2011	 \$ 2,700
(Kyocera Color Copier)	September 30, 2012	2,700
	September 30, 2013	2,700
	September 30, 2014	<u>2,025</u>
		<u>\$ 10,125</u>

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

NOTE 9 - OPERATING LEASE COMMITMENTS, continued

Marlin Leasing - County Attorney	September 30, 2011	\$	4,608
(Computer/Software)	September 30, 2012		2,688
		\$	<u>7,296</u>

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

NOTE 10 - LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2010 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	\$ 23,706	\$ -	\$ 12,086	\$ 11,620	\$ 11,620
CNB #1001544100- Precinct #3	-	17,000	-	17,000	17,000
Ford Credit- Precinct #3	-	138,010	-	138,010	5,169
CNB #1001115600- Precinct #4	169,550	-	30,604	138,946	32,501
Bonds payable:					
General Obligation Refunding Bond, Series 2009	140,000	-	45,000	95,000	45,000
Certificates of Obligation, Series 2008	1,450,000	-	80,000	1,370,000	85,000
Total long-term liabilities	<u>\$ 1,783,256</u>	<u>\$ 155,010</u>	<u>\$ 167,690</u>	<u>\$ 1,770,576</u>	<u>\$ 196,290</u>

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

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.

Commercial National Bank #1001544100 - Precinct #3

On March 22, 2010, Precinct #3 borrowed \$17,000 from the Commercial National Bank for the purchase of a truck and trailer. The note is due and payable at maturity, including interest at 4.50%. The note will be fully paid at March 22, 2011.

Ford Credit

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

Commercial National Bank #1001115600 - Precinct #4

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

Certificates of Obligation, Series 2008

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

**McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

NOTE 10 - LONG-TERM LIABILITIES, continued

General Obligation Refunding Bond, Series 2009

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

Debt Maturity

Debt service requirements at September 30, 2010 are as follows:

Commercial National Bank #100521900 - Sheriff

Year Ended September 30	Principal	Interest	Total
2011	\$ 11,620	\$ 483	\$ 12,103
	\$ 11,620	\$ 483	\$ 12,103

Commercial National Bank #1001544100 - Precinct #3

Year Ended September 30	Principal	Interest	Total
2011	\$ 17,000	\$ 765	\$ 17,765
	\$ 17,000	\$ 765	\$ 17,765

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

NOTE 10 - LONG-TERM LIABILITIES, continued

Ford Credit - Precinct #3

<u>Year Ended September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 5,169	\$ 5,551	\$ 10,720
2012	5,377	5,343	10,720
2013	5,593	5,127	10,720
2014	5,818	4,902	10,720
2015	116,053	4,668	120,721
	<u>\$ 138,010</u>	<u>\$ 25,591</u>	<u>\$ 163,601</u>

Commercial National Bank #1001115600 - Precinct #4

<u>Year Ended September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 32,500	\$ 6,257	\$ 38,757
2012	33,950	4,807	38,757
2013	35,491	3,266	38,757
2014	37,004	1,753	38,757
	<u>\$ 138,945</u>	<u>\$ 16,083</u>	<u>\$ 155,028</u>

Certifications of Obligation, Series 2008

<u>Year Ended September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 85,000	\$ 52,019	\$ 137,019
2012	85,000	48,791	133,791
2013	90,000	45,564	135,564
2014	95,000	42,147	137,147
2015	95,000	38,540	133,540
2016 - 2020	545,000	134,794	679,794
2021- 2023	375,000	28,857	403,857
	<u>\$ 1,370,000</u>	<u>\$ 390,712</u>	<u>\$ 1,760,712</u>

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

NOTE 10 - LONG-TERM LIABILITIES, continued

General Obligation Refunding Bond, Series 2009

Year Ended September 30	Principal	Interest	Total
2011	\$ 45,000	\$ 4,275	\$ 49,275
2012	50,000	2,250	52,250
	\$ 95,000	\$ 6,525	\$ 101,525

NOTE 11 - PREPAID EXPENSES AND DEFERRED REVENUE

The County has previously received FEMA funds for the repairs of various county roads damaged in McCulloch County. The County recorded these funds as deferred revenue. As the road projects are completed, deferred revenue will be reduced and revenue will be recognized by the County. As of September 30, 2010, all of the Precincts repaired their respective projects with the exception of Precinct No. 4. Precinct No. 4 was not able to complete all of their road repairs and \$131,631 is recorded as FEMA Grant - Non Utilized. The ultimate outcome of the inability to complete the projects under the FEMA provisions is unknown.

As of September 30, 2010, \$5,000 of deferred income is recorded in the General Fund which is a deferred salary supplement which has not been earned as of year end.

SINGLE AUDIT SECTION

MCCULLOCH COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED SEPTEMBER 30, 2010

Federal Grantor/Pass-Through Grantor Program Title	Grant Number	Federal CFDA Number	Disbursements/ Expenditures
Federal Programs:			
U.S. Department of Housing and Urban Development			
Pass-through programs from:			
Texas Department of Rural Affairs			
Texas Community Development Block Grant Program	728157	14.228	\$ 73,120
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	431,685
U.S. Department of Justice			
Pass-through programs from:			
Concho Valley of Governments			
Criminal Justice Grant	2216601	16.803	47,176
U.S. Election Assistance Commission			
Pass-through programs from:			
US Election Commission/Texas Secretary of State			
		90.401	<u>22,183</u>
Total Federal Financial Assistance			574,164
State Programs:			
Texas Historical Commission			
Texas Historical Courthouse Preservation Program	CTH-05-2008	N/A	289,021
Texas Task Force on Indigent Defense			
Indigent Defense Grant	212-10-154	N/A	<u>6,480</u>
Total State Financial Assistance			<u>295,501</u>
Total Federal and State Financial Assistance			\$ <u><u>869,665</u></u>

See accompanying notes to schedule of expenditures of federal awards.

MCCULLOCH COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
SEPTEMBER 30, 2010

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.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- a. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such Expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- b. Pass-through entity identification numbers are presented where available.



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Jodi L. Crudgington, CPA

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

Honorable Danny Neal
And County Commissioners
McCulloch County
Brady, Texas

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of McCulloch County, Texas, as of and for the year ended September 30, 2010, which collectively comprise McCulloch County's basic financial statements and have issued our report thereon dated June 15, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether McCulloch County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2010-1. 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, Commissioners Court, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Michael D. Schaffner and Associates
Michael D. Schaffner and Associates, PC
June 15, 2011



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133**

Honorable Danny Neal
And County Commissioners
McCulloch County
Brady, Texas

Compliance

We have audited McCulloch County's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of McCulloch County's major federal programs for the year ended September 30, 2010. 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.

As described in item 2010-1 in the accompanying schedule of findings and questioned costs, McCulloch County, did not comply with requirements regarding costs/cost principles and matching that are applicable to its Federal Emergency Management Agency grant. Compliance with such requirements is necessary, in our opinion, for McCulloch County, to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, McCulloch County, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2010.

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 to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control over compliance 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.

McCulloch County's responses to the findings identified in our audit are 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 the response.

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

Michael D. Schaffner and Associates

Michael D. Schaffner and Associates, PC

June 15, 2011

**MCCULLOCH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2010**

SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of McCulloch County.
2. There were no significant deficiencies in internal control disclosed by the audit of the financial statements.
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 programs disclosed by the audit of the financial statements.
5. The auditor's report on compliance for the major federal award programs for McCulloch County expressed an qualified opinion on all major federal 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:
 - Federal Emergency Management Agency: Texas Department of Public Safety's Division of Emergency Management Hazard Mitigation Grant
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.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

**MCCULLOCH COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2010**

FINDINGS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

2010-1. Texas Department of Public Safety's Division of Emergency Management Hazard Mitigation Grant. CFDA: 97.039

Condition: The County failed to complete the paper work for FEMA projects in Road and Bridge Precinct No. 4 within the time table set by FEMA. The revenues that were non-utilized totaled \$131,631.

Criteria: Internal controls should be in place to timely record the County's revenues and expenses attributable to grants.

Cause: Road and Bridge Precinct No. 4 was unable to complete all of the required paper work applicable to County road repairs in the time table as set forth by FEMA.

Effect: The County received FEMA grant revenues for road damages in a prior year. The amounts were recorded as deferred revenues until they were expended for road repairs. In the current fiscal year, the grant period expired and Road and Bridge Precinct No. 4 failed to complete all the necessary paper work to document the Precinct's road repairs. Thus, the deferred revenues were removed and recorded as non-utilization of FEMA funds in the amount of \$131,631.

Recommendation: Procedures should be implemented to insure that the County fulfill their grant requirements based on criteria set forth by the grantor agency.

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

**MCCULLOCH COUNTY
SCHEDULE OF PRIOR AUDIT FINDINGS
SEPTEMBER 30, 2010**

INSTANCE OF NONCOMPLIANCE

2009-1. County Clerk State Court Costs and Fees

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

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.

Current Status: This recommendation was adopted and implemented in FYE 09-30-10. No similar findings were noted in the 2010 audit.

MCCULLOCH COUNTY
ROAD IMPROVEMENTS AND FLOOD/DRAINAGE PROJECT
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2010

Federal Financial Assistance
 Federal Grantor: U. S. Department of Housing & Urban Development
 Pass Through Grantor: Texas Department of Rural Affairs
 CFDA Number: 14.228
 Project Number: 728157
 Contract Period: 4/27/08 to 4/26/11

	BUDGET	FEDERAL/STATE		MATCH		TOTAL
		PRIOR YEARS	CURRENT YEAR	PRIOR YEARS	CURRENT YEAR	
Revenues						
Federal/State	\$ 343,072	\$ 111,889	\$ 73,120	\$ -	\$ -	\$ 185,009
Match	887,256	-	-	323,940	431,686	755,626
Total Revenues	<u>1,230,328</u>	<u>111,889</u>	<u>73,120</u>	<u>323,940</u>	<u>431,686</u>	<u>940,635</u>
Expenditures						
Federal/State						
Administration	47,320	35,490	-	-	-	35,490
Road Improvements	294,387	76,399	73,120	-	-	149,519
Flood & Drainage						
Facilities	1,365	-	-	-	-	-
Match						
Road Improvements	883,161	-	-	323,940	431,686	755,626
Flood & Drainage						
Facilities	4,095	-	-	-	-	-
Total Expenditures	<u>1,230,328</u>	<u>111,889</u>	<u>73,120</u>	<u>323,940</u>	<u>431,686</u>	<u>940,635</u>
Excess Revenue Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SUPPLEMENTAL SECTION

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
DEBT SERVICE (PERMANENT IMPROVEMENT) FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
General Revenues				
Property Taxes	\$ 32,856	\$ 32,856	\$ 36,941	\$ 4,085
Interest Earned	2,000	2,000	201	(1,799)
Total Revenues	<u>34,856</u>	<u>34,856</u>	<u>37,142</u>	<u>2,286</u>
EXPENDITURES				
Current				
Repairs and Maintenance	34,856	34,856	9,929	24,927
Total Expenditures	<u>34,856</u>	<u>34,856</u>	<u>9,929</u>	<u>24,927</u>
Excess Revenues Over (Under) Expenditures	-	-	27,213	27,213
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	-	-	27,213	27,213
Fund Balance - Beginning	36,519	36,519	36,519	-
Fund Balance - Ending	<u>\$ 36,519</u>	<u>\$ 36,519</u>	<u>\$ 63,732</u>	<u>\$ 27,213</u>

MCCULLOCH COUNTY

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL (BUDGETARY BASIS)

LIBRARY

FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Interest Earned	\$ 750	\$ 750	\$ 168	\$ (582)
Charges for Services				
Desk	2,500	2,500	2,061	(439)
Copy Machine	3,500	3,500	1,969	(1,531)
Other Revenue	-	200	-	(200)
Miscellaneous	200	-	-	-
Operating Grants and Contributions				
City of Brady	50,839	50,839	42,000	(8,839)
G Rollie White Grant	-	4,750	4,750	-
Lone Star Library Grant	-	853	853	-
Library Association	-	10,000	10,000	-
Tocker Grant	-	1,095	1,095	-
Memorials	3,000	3,000	3,952	952
Total Revenues	<u>60,789</u>	<u>77,487</u>	<u>66,848</u>	<u>(10,639)</u>
EXPENDITURES				
Current				
Librarian	24,824	24,824	24,824	-
Assistant's Salary	19,884	19,884	19,305	579
Part Time Salary	15,469	15,469	14,212	1,257
Longevity Pay	1,134	1,134	1,134	-
Payroll Taxes	4,691	4,691	4,856	(165)
Group Insurance	11,868	11,868	11,560	308
Retirement	3,209	3,209	3,287	(78)
Office Supplies	1,100	1,100	1,025	75
Postage	500	500	100	400
Books	11,000	11,000	8,780	2,220
Computer Expense	700	700	-	700
Copy Machine Supplies	2,000	1,284	481	803
Internet Expense	850	1,407	1,407	-
Audit Expense	1,000	831	-	831
Building and Lawn Maintenance	2,500	-	-	-
Out of County Travel	300	300	-	300
Utilities	6,800	8,285	8,285	-
Book Repairs	500	500	-	500
Repairs and Maintenance	-	25,767	7,277	18,490
Insurance	3,300	152	-	152
Tocker Grant	-	777	777	-
G R White Grant	-	4,888	4,888	-
Lone Star Library Grant	-	1,023	1,023	-
Lease Payments	-	716	716	-
Capital Outlay	-	-	52,832	(52,832)
Total Expenditures	<u>111,829</u>	<u>140,309</u>	<u>166,769</u>	<u>(26,460)</u>
Excess Revenues Over (Under) Expenditures	(50,840)	(62,822)	(99,921)	(37,099)
OTHER FINANCING SOURCES (USES)				
Transfers In	50,840	62,822	55,090	(7,732)
Transfers Out	-	-	(1,049)	(1,049)
Insurance Proceeds	-	-	34,341	34,341
Total Other Financing Sources (Uses)	<u>50,840</u>	<u>62,822</u>	<u>88,382</u>	<u>25,560</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	-	(11,539)	(11,539)
Fund Balance - Beginning	<u>73,368</u>	<u>73,368</u>	<u>73,368</u>	<u>-</u>
Fund Balance - Ending	\$ <u>73,368</u>	\$ <u>73,368</u>	\$ <u>61,829</u>	\$ <u>(11,539)</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, 2010

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
General Revenues				
Interest Earned	\$ -	\$ -	\$ 27	\$ 27
Charges for Services				
Court Fines	<u>3,675</u>	<u>3,675</u>	<u>5,390</u>	<u>1,715</u>
Total Revenues	<u>3,675</u>	<u>3,675</u>	<u>5,417</u>	<u>1,742</u>
<u>EXPENDITURES</u>				
Current				
Books	6,323	1,581	163	1,418
Computer Software	-	907	907	-
Internet Fees	-	2,254	59	2,195
Miscellaneous	-	1,581	-	1,581
Total Expenditures	<u>6,323</u>	<u>6,323</u>	<u>1,129</u>	<u>5,194</u>
Excess Revenues Over (Under) Expenditures	(2,648)	(2,648)	4,288	6,936
Fund Balance - Beginning	<u>8,531</u>	<u>8,531</u>	<u>8,531</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 5,883</u>	<u>\$ 5,883</u>	<u>\$ 12,819</u>	<u>\$ 6,936</u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF NET ASSETS - GOVERNMENTAL ACTIVITIES
 SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	9-30-10
ASSETS										
Current Assets										
Cash, including time deposits	\$ 641,005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 641,005
Receivables, net										
Accounts	584,560	-	-	-	-	-	-	-	-	584,560
Taxes	144,214	-	-	-	-	-	-	-	-	144,214
Interest	3,052	-	-	-	-	-	-	-	-	3,052
Prepaid Insurance	95,142	-	-	-	-	-	-	-	-	95,142
Total Current Assets	<u>1,467,973</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,467,973</u>
Noncurrent Assets										
Restricted Cash, including time deposits	184,004	63,491	201,405	126,516	129,687	305,705	229,461	57,858	169,902	1,468,029
Restricted Receivables										
Accounts	-	184	32	1,222	917	7,726	21,888	338	-	32,307
Taxes	-	3,277	605	4,261	3,196	4,507	4,425	6,026	-	26,297
Interest	-	57	421	149	90	47	121	-	-	885
Certificate of Obligation Fees, net of amortization	22,862	-	-	-	-	-	-	-	-	22,862
Bond Fees, net of amortization	2,778	-	-	-	-	-	-	-	-	2,778
Land	100,201	-	83,177	25,000	3,000	5,000	1,000	-	5,000	222,378
Construction Work in Progress	70,000	-	-	-	-	-	-	-	-	70,000
Other Capital Assets, net of depreciation	6,975,021	-	-	65,087	34,644	201,514	269,259	-	209,311	7,754,836
Total Noncurrent Assets	<u>7,354,866</u>	<u>67,009</u>	<u>285,640</u>	<u>222,235</u>	<u>171,534</u>	<u>524,499</u>	<u>526,154</u>	<u>64,222</u>	<u>384,213</u>	<u>9,600,372</u>
Total Assets	<u>8,822,839</u>	<u>67,009</u>	<u>285,640</u>	<u>222,235</u>	<u>171,534</u>	<u>524,499</u>	<u>526,154</u>	<u>64,222</u>	<u>384,213</u>	<u>11,068,345</u>
LIABILITIES										
Current Liabilities										
Accounts Payable	240,085	-	-	8,802	6,175	7,890	6,898	-	4,534	274,384
Interest Payable	16,165	-	-	-	-	1,259	3,734	-	-	21,158
Notes Payable	11,620	-	-	-	-	22,169	32,501	-	-	66,290
Certificates of Obligation/Bonds Payable	130,000	-	-	-	-	-	-	-	-	130,000
Deferred Revenue	5,000	-	-	-	-	-	-	-	-	5,000
Total Current Liabilities	<u>402,870</u>	<u>-</u>	<u>-</u>	<u>8,802</u>	<u>6,175</u>	<u>31,318</u>	<u>43,133</u>	<u>-</u>	<u>4,534</u>	<u>496,832</u>
Noncurrent Liabilities										
Notes Payable	-	-	-	-	-	132,841	106,445	-	-	239,286
Certificates of Obligation/Bonds Payable	1,335,000	-	-	-	-	-	-	-	-	1,335,000
Total Noncurrent Liabilities	<u>1,335,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>132,841</u>	<u>106,445</u>	<u>-</u>	<u>-</u>	<u>1,574,286</u>
Total Liabilities	<u>1,737,870</u>	<u>-</u>	<u>-</u>	<u>8,802</u>	<u>6,175</u>	<u>164,159</u>	<u>149,578</u>	<u>-</u>	<u>4,534</u>	<u>2,071,118</u>
NET ASSETS										
Invested in Capital Assets, net or related debt	5,668,602	-	83,177	90,087	37,644	51,504	131,313	-	214,311	6,276,638
Unrestricted	1,232,363	-	-	-	-	-	-	-	-	1,232,363
Restricted For:										
Special Purposes	184,004	-	202,463	123,346	127,715	308,836	245,263	64,222	165,368	1,421,217
Debt Service	-	67,009	-	-	-	-	-	-	-	67,009
Total Net Assets	<u>\$ 7,084,969</u>	<u>\$ 67,009</u>	<u>\$ 285,640</u>	<u>\$ 213,433</u>	<u>\$ 165,359</u>	<u>\$ 360,340</u>	<u>\$ 376,576</u>	<u>\$ 64,222</u>	<u>\$ 379,679</u>	<u>\$ 8,997,227</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
REVENUES										
General Revenues										
Property Taxes	\$ 1,688,695	\$ 36,861	\$ 6,423	\$ 30,552	\$ 22,914	\$ 32,315	\$ 31,726	\$ 192,301	-	\$ 2,041,787
Sales Tax	395,998	-	-	-	-	-	-	-	-	395,998
Other Taxes	3,381	-	-	-	-	-	-	-	-	3,381
Interest Income	7,751	201	2,239	746	666	903	928	273	546	14,253
Charges for Services										
General Government										
General Administration										
County Judge										
Fees of Office	250	-	-	-	-	-	-	-	-	250
Probate Training	1,195	-	-	-	-	-	-	-	-	1,195
Total General Administration	1,445	-	-	-	-	-	-	-	-	1,445
Tax Administration										
Tax Assessor-Collector										
Fees of Office	50,694	-	-	-	-	-	-	-	-	50,694
Child Protection Fee	12,615	-	-	-	-	-	-	-	-	12,615
Reimbursed Revenue	869	-	-	-	-	-	-	-	-	869
Total Tax Administration	64,178	-	-	-	-	-	-	-	-	64,178
Non-Departmental										
Courthouse Security	3,124	-	-	-	-	-	-	-	-	3,124
State Trust	21,439	-	-	-	-	-	-	-	-	21,439
Pretrial Diversion	500	-	-	-	-	-	-	-	-	500
Reimbursed Revenue	462	-	-	-	-	-	-	-	-	462
Other Revenue	760	-	-	-	-	-	-	-	-	760
Court Fines	-	-	-	-	-	-	-	-	5,390	5,390
Total Non-Departmental	26,285	-	-	-	-	-	-	-	5,390	31,675
Judicial and Legal										
Justice of Peace										
Fees of Office	60,213	-	-	-	-	-	-	-	-	60,213
Hot Check Collection	2,410	-	-	-	-	-	-	-	-	2,410
Out of County Service	170	-	-	-	-	-	-	-	-	170

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
Justice of Peace - continued										
Courthouse Security	\$ 6,074	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,074
Court Fines	86,116	-	-	-	-	-	-	-	-	86,116
Parks and Wildlife	7,698	-	-	-	-	-	-	-	-	7,698
Omni Base Charges	5,065	-	-	-	-	-	-	-	-	5,065
Technology Fees	6,091	-	-	-	-	-	-	-	-	6,091
Small Claims	355	-	-	-	-	-	-	-	-	355
Perdue Collections	7,220	-	-	-	-	-	-	-	-	7,220
Reimbursed Revenue	166	-	-	-	-	-	-	-	-	166
County Attorney										
County Attorney Fees	-	-	-	-	-	-	-	-	5,124	5,124
District Clerk										
Fees of Office	78,553	-	-	-	-	-	-	-	-	78,553
Restoration and Preservation	2,114	-	-	-	-	-	-	-	-	2,114
Court Reporter Fees	1,410	-	-	-	-	-	-	-	-	1,410
Adult Restitution	6,131	-	-	-	-	-	-	-	-	6,131
Victim Restitution	292	-	-	-	-	-	-	-	-	292
Alternative Disposition Restitution	1,469	-	-	-	-	-	-	-	-	1,469
Court Fines	22,506	-	-	-	-	-	-	-	-	22,506
Technology Fund	6	-	-	-	-	-	-	-	-	6
County Clerk										
Fees of Office	50,043	-	-	-	-	-	-	-	-	50,043
Video Fees	295	-	-	-	-	-	-	-	-	295
Restoration and Preservation	2,015	-	-	-	-	-	-	-	-	2,015
Archive Fees	8,648	-	-	-	-	-	-	-	-	8,648
Records Management	9,504	-	-	-	-	-	-	-	-	9,504
Crimestopper Fee	60	-	-	-	-	-	-	-	-	60
Guardianship Fee	1,000	-	-	-	-	-	-	-	-	1,000
Technology Fee	4	-	-	-	-	-	-	-	-	4
Voting Equipment Rental	195	-	-	-	-	-	-	-	-	195
Other Judicial - District										
Juvenile Restitution	1,490	-	-	-	-	-	-	-	-	1,490
Reimbursed Revenue - Jurors	5,100	-	-	-	-	-	-	-	-	5,100
Total Judicial and Legal	372,413	-	-	-	-	-	-	-	5,124	377,537

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Public Safety										
Sheriff										
Fees of Office	\$ 30,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,171
Estray Sale	581	-	-	-	-	-	-	-	-	581
Jail										
Prisoner Care	300	-	-	-	-	-	-	-	-	300
Other Revenue	1,106	-	-	-	-	-	-	-	-	1,106
Total Public Safety	32,158	-	-	-	-	-	-	-	-	32,158
Community Development										
Library Revenue	-	-	-	-	-	-	-	-	4,030	4,030
Total Community Development	-	-	-	-	-	-	-	-	4,030	4,030
Highways and Roads										
Auto Registration	-	-	-	111,368	83,526	117,793	115,651	-	-	428,338
Lateral Road	-	-	-	4,252	3,189	4,497	4,416	-	-	16,354
Court Fines	-	-	-	12,503	9,378	13,225	12,984	-	-	48,090
Gross Weight	-	-	-	1,970	1,477	2,084	2,046	-	-	7,577
Other Revenue	-	-	-	172	117	137	1,116	-	-	1,542
Total Highways and Roads	-	-	-	130,265	97,687	137,736	136,213	-	-	501,901
Total Charges for Services	496,479	-	-	130,265	97,687	137,736	136,213	-	14,544	1,012,924
Operating Grants and Contributions										
Salary Supplements										
County Judge	15,530	-	-	-	-	-	-	-	-	15,530
County Attorney	20,833	-	-	-	-	-	-	-	-	20,833
Library Memorials/Donation	-	-	-	-	-	-	-	-	3,952	3,952
Vine Grant	6,739	-	-	-	-	-	-	-	-	6,739
Laptop Grant	47,176	-	-	-	-	-	-	-	-	47,176
HAVA Grant	22,183	-	-	-	-	-	-	-	-	22,183
Indigent Defense Grant	6,480	-	-	-	-	-	-	-	-	6,480
City of Brady	-	-	-	-	-	-	-	-	42,000	42,000
Lone Star Library Grant	-	-	-	-	-	-	-	-	853	853
Tocker Grant	-	-	-	-	-	-	-	-	1,095	1,095
FEMA Grant	20,830	-	-	15,772	12,734	236,359	166,820	-	-	452,515
FEMA Grant - Non Utilized	-	-	-	-	-	-	131,631	-	-	131,631

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Operating Grants and Contributions - continued										
G Rollie White Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,750	\$ 4,750
TDRA Grant	-	-	-	40,459	-	6,433	26,228	-	-	73,120
Total Operating Grants and Contributions	139,771	-	-	56,231	12,734	242,792	324,679	-	52,650	828,857
Capital Grants and Contributions										
Courthouse Restoration Grant	-	-	-	-	-	-	-	-	471,094	471,094
Richards Library Association	-	-	-	-	-	-	-	-	10,000	10,000
Total Capital Grants and Contributions	-	-	-	-	-	-	-	-	481,094	481,094
Total Revenues	2,732,075	37,062	8,662	217,794	134,001	413,746	493,546	192,574	548,834	4,778,294
EXPENDITURES										
General Administration										
County Judge										
Salary	49,161	-	-	-	-	-	-	-	-	49,161
Secretary Salary	21,564	-	-	-	-	-	-	-	-	21,564
Longevity Pay	624	-	-	-	-	-	-	-	-	624
Payroll Taxes	5,164	-	-	-	-	-	-	-	-	5,164
Group Insurance	11,560	-	-	-	-	-	-	-	-	11,560
Retirement	5,036	-	-	-	-	-	-	-	-	5,036
Office Supplies	490	-	-	-	-	-	-	-	-	490
Juvenile Board Judge	600	-	-	-	-	-	-	-	-	600
Out of County Travel	1,215	-	-	-	-	-	-	-	-	1,215
Probate Training	889	-	-	-	-	-	-	-	-	889
Office Equipment Repairs	85	-	-	-	-	-	-	-	-	85
Operating Lease Payments	1,338	-	-	-	-	-	-	-	-	1,338
Total County Judge	97,726	-	-	-	-	-	-	-	-	97,726
Total General Administration	97,726	-	-	-	-	-	-	-	-	97,726
Financial Administration										
County Treasurer										
Salary	33,225	-	-	-	-	-	-	-	-	33,225
Deputy Salary	21,686	-	-	-	-	-	-	-	-	21,686

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Financial Administration - continued										
County Treasurer - continued										
Longevity Pay	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900
Part Time Salary	3,726	-	-	-	-	-	-	-	-	3,726
Payroll Taxes	4,528	-	-	-	-	-	-	-	-	4,528
Group Insurance	11,560	-	-	-	-	-	-	-	-	11,560
Retirement	3,907	-	-	-	-	-	-	-	-	3,907
Payroll Deposit Services	2,750	-	-	-	-	-	-	-	-	2,750
Document Preservation	605	-	-	-	-	-	-	-	-	605
Computer Expense	1,044	-	-	-	-	-	-	-	-	1,044
Office Supplies	1,206	-	-	-	-	-	-	-	-	1,206
Office Equipment Repairs	88	-	-	-	-	-	-	-	-	88
Equipment	1,735	-	-	-	-	-	-	-	-	1,735
Operating Lease Payments	1,338	-	-	-	-	-	-	-	-	1,338
Out of County Travel	774	-	-	-	-	-	-	-	-	774
Total County Treasurer	89,072	-	-	-	-	-	-	-	-	89,072
Total Financial Administration	89,072	-	-	-	-	-	-	-	-	89,072
Tax Administration										
Tax Assessor/Collector										
Salary	33,225	-	-	-	-	-	-	-	-	33,225
Deputy Salary	21,243	-	-	-	-	-	-	-	-	21,243
Part Time Salary	6,510	-	-	-	-	-	-	-	-	6,510
Longevity Pay	366	-	-	-	-	-	-	-	-	366
Payroll Taxes	5,049	-	-	-	-	-	-	-	-	5,049
Group Insurance	12,103	-	-	-	-	-	-	-	-	12,103
Retirement	3,656	-	-	-	-	-	-	-	-	3,656
Office Supplies	1,375	-	-	-	-	-	-	-	-	1,375
Appraisal District	62,451	-	-	-	-	-	-	-	-	62,451
Telephone	1,516	-	-	-	-	-	-	-	-	1,516
Utilities	7,355	-	-	-	-	-	-	-	-	7,355
Office Equipment Repairs	140	-	-	-	-	-	-	-	-	140
Out of County Travel	704	-	-	-	-	-	-	-	-	704
Depreciation	5,454	-	-	-	-	-	-	-	-	5,454
Total Tax Assessor/Collector	161,147	-	-	-	-	-	-	-	-	161,147
Total Tax Administration	161,147	-	-	-	-	-	-	-	-	161,147

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Non-Departmental										
Park Caretaker	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600
Unemployment Compensation	8,443	-	-	-	-	-	-	-	-	8,443
Ambulance Service	200,000	-	-	-	-	-	-	-	-	200,000
Telephone (DPS & TR)	1,243	-	-	-	-	-	-	-	-	1,243
Legal Notices	1,318	-	-	-	-	-	-	-	-	1,318
TCEQ/SEP	1,744	-	-	-	-	-	-	-	-	1,744
TCEQ Precinct #1 Clean-Up	4,522	-	-	-	-	-	-	-	-	4,522
Other Governmental	13,477	-	-	-	-	-	-	-	-	13,477
Elections	43,329	-	-	-	-	-	-	-	-	43,329
Bonds and Insurance	71,254	-	-	-	-	-	-	-	-	71,254
Other General Expense	8,859	-	-	-	-	-	-	-	-	8,859
Other Equipment - EOC	10,504	-	-	-	-	-	-	-	-	10,504
Total Non-Departmental	368,293	-	-	-	-	-	-	-	-	368,293
Judicial and Legal										
Justice of the Peace										
Salary	33,225	-	-	-	-	-	-	-	-	33,225
Deputy Salary	18,865	-	-	-	-	-	-	-	-	18,865
Part Time Salary	9,295	-	-	-	-	-	-	-	-	9,295
Longevity Pay	354	-	-	-	-	-	-	-	-	354
Payroll Taxes	4,650	-	-	-	-	-	-	-	-	4,650
Group Insurance	5,813	-	-	-	-	-	-	-	-	5,813
Retirement	3,671	-	-	-	-	-	-	-	-	3,671
Office Supplies	1,331	-	-	-	-	-	-	-	-	1,331
Omni Base Charges	1,198	-	-	-	-	-	-	-	-	1,198
Parks and Wildlife	8,299	-	-	-	-	-	-	-	-	8,299
County Attorney - Hot Checks	415	-	-	-	-	-	-	-	-	415
Technology Fund	1,935	-	-	-	-	-	-	-	-	1,935
Computer Expense	2,850	-	-	-	-	-	-	-	-	2,850
Out of County Service Fees	245	-	-	-	-	-	-	-	-	245
Copy Paper	33	-	-	-	-	-	-	-	-	33
Hot Check Restitution	919	-	-	-	-	-	-	-	-	919
Perdue Expenses	7,398	-	-	-	-	-	-	-	-	7,398
Telephone	1,738	-	-	-	-	-	-	-	-	1,738
Small Claims	350	-	-	-	-	-	-	-	-	350

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
Justice of the Peace - continued										
Out of County Travel	\$ 922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 922
Utilities	6,187	-	-	-	-	-	-	-	-	6,187
Office Equipment Repairs	75	-	-	-	-	-	-	-	-	75
Fines Reimbursement	142	-	-	-	-	-	-	-	-	142
Total Justice of the Peace	109,910	-	-	-	-	-	-	-	-	109,910
County Attorney										
Salary	54,055	-	-	-	-	-	-	-	-	54,055
Deputy Salary	21,686	-	-	-	-	-	-	-	-	21,686
Part Time Salary	438	-	-	-	-	-	-	-	-	438
Payroll Taxes	5,764	-	-	-	-	-	-	-	-	5,764
Group Insurance	11,560	-	-	-	-	-	-	-	-	11,560
Retirement	5,302	-	-	-	-	-	-	-	-	5,302
Office Supplies	677	-	-	-	-	-	-	-	-	677
Copy Paper	58	-	-	-	-	-	-	-	-	58
Cell Phone	161	-	-	-	-	-	-	-	-	161
Out of County Travel	262	-	-	-	-	-	-	-	-	262
Office Stipend	6,000	-	-	-	-	-	-	-	-	6,000
Operating Lease Payments	2,885	-	-	-	-	-	-	-	-	2,885
Total County Attorney	108,848	-	-	-	-	-	-	-	-	108,848
County Clerk										
Salary	33,224	-	-	-	-	-	-	-	-	33,224
Deputy Salary	40,594	-	-	-	-	-	-	-	-	40,594
Longevity Pay	1,800	-	-	-	-	-	-	-	-	1,800
Payroll Taxes	5,732	-	-	-	-	-	-	-	-	5,732
Group Insurance	17,341	-	-	-	-	-	-	-	-	17,341
Retirement	5,293	-	-	-	-	-	-	-	-	5,293
Office Supplies	4,260	-	-	-	-	-	-	-	-	4,260
Operating Supplies	248	-	-	-	-	-	-	-	-	248
Copier Machine and Supplies	1,034	-	-	-	-	-	-	-	-	1,034
Computer Software	5,995	-	-	-	-	-	-	-	-	5,995
Out of County Travel	1,061	-	-	-	-	-	-	-	-	1,061
Office Equipment Repairs	75	-	-	-	-	-	-	-	-	75

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
County Clerk - continued										
Document Preservation	\$ 7,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,043
Records Management	1,512	-	-	-	-	-	-	-	-	1,512
Telephone	1,582	-	-	-	-	-	-	-	-	1,582
Operating Lease Payments	4,174	-	-	-	-	-	-	-	-	4,174
Equipment	2,677	-	-	-	-	-	-	-	-	2,677
Depreciation Expense	2,133	-	-	-	-	-	-	-	-	2,133
Total County Clerk	135,778	-	-	-	-	-	-	-	-	135,778
District Clerk										
Salary	33,224	-	-	-	-	-	-	-	-	33,224
Deputy Salary	29,015	-	-	-	-	-	-	-	-	29,015
Longevity Pay	900	-	-	-	-	-	-	-	-	900
Payroll Taxes	4,722	-	-	-	-	-	-	-	-	4,722
Group Insurance	11,567	-	-	-	-	-	-	-	-	11,567
Retirement	3,967	-	-	-	-	-	-	-	-	3,967
Office Supplies	3,120	-	-	-	-	-	-	-	-	3,120
Office Equipment Repairs	275	-	-	-	-	-	-	-	-	275
Out of County Travel	804	-	-	-	-	-	-	-	-	804
Document Preservation	5,832	-	-	-	-	-	-	-	-	5,832
Alternative Disposition	1,529	-	-	-	-	-	-	-	-	1,529
Utilities	126	-	-	-	-	-	-	-	-	126
Equipment	1,279	-	-	-	-	-	-	-	-	1,279
Operating Lease Payments	5,449	-	-	-	-	-	-	-	-	5,449
Depreciation Expense	750	-	-	-	-	-	-	-	-	750
Total District Clerk	102,559	-	-	-	-	-	-	-	-	102,559
Other Judicial - District										
Juvenile Board Judge	2,750	-	-	-	-	-	-	-	-	2,750
Payroll Taxes	311	-	-	-	-	-	-	-	-	311
District Attorney Office Expense	55,000	-	-	-	-	-	-	-	-	55,000
Adult Probation	8,211	-	-	-	-	-	-	-	-	8,211
Visiting Judges	390	-	-	-	-	-	-	-	-	390
District Judge	7,545	-	-	-	-	-	-	-	-	7,545
District Attorney - Other	1,200	-	-	-	-	-	-	-	-	1,200

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
Other Judicial - District - continued										
Court Reporter	\$ 27,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,239
Court Reporter Expense	8,672	-	-	-	-	-	-	-	-	8,672
Court Reporter Travel	5,167	-	-	-	-	-	-	-	-	5,167
Court Appointed Defense Expert	4,137	-	-	-	-	-	-	-	-	4,137
Telephone - D.A. Investigator	190	-	-	-	-	-	-	-	-	190
Out of County Travel	397	-	-	-	-	-	-	-	-	397
Court Appointed Defense Attorneys	47,548	-	-	-	-	-	-	-	-	47,548
Court Appointed CPS Attorney	20,312	-	-	-	-	-	-	-	-	20,312
Jurors	8,430	-	-	-	-	-	-	-	-	8,430
Juvenile Detention	10,670	-	-	-	-	-	-	-	-	10,670
Juvenile Probation	23,104	-	-	-	-	-	-	-	-	23,104
Court Appointed Juvenile Attorney	2,060	-	-	-	-	-	-	-	-	2,060
Administrative Judge Assessment	842	-	-	-	-	-	-	-	-	842
Capital Case Public Defender	1,068	-	-	-	-	-	-	-	-	1,068
Other General Expense	163	-	-	-	-	-	-	-	-	163
Miscellaneous	163	-	-	-	-	-	-	-	-	163
Total Other Judicial - District	235,569	-	-	-	-	-	-	-	-	235,569
Other Judicial - County										
Court Appointed Defense Attorney	4,442	-	-	-	-	-	-	-	-	4,442
Visiting Judge	3,393	-	-	-	-	-	-	-	-	3,393
Court Reporter Travel	400	-	-	-	-	-	-	-	-	400
Jurors	982	-	-	-	-	-	-	-	-	982
Miscellaneous	1,270	-	-	-	-	-	-	-	-	1,270
Total Other Judicial - County	10,487	-	-	-	-	-	-	-	-	10,487
Total Judicial and Legal	703,151	-	-	-	-	-	-	-	-	703,151
Public Safety										
Sheriff										
Salary	40,435	-	-	-	-	-	-	-	-	40,435
Deputies' Salaries	178,798	-	-	-	-	-	-	-	-	178,798
Longevity Pay	3,240	-	-	-	-	-	-	-	-	3,240
Payroll Taxes	16,819	-	-	-	-	-	-	-	-	16,819
Group Insurance	37,027	-	-	-	-	-	-	-	-	37,027

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Public Safety - continued										
Sheriff - continued										
Retirement	\$ 15,573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,573
Document Preservation	2,640	-	-	-	-	-	-	-	-	2,640
Office Supplies	638	-	-	-	-	-	-	-	-	638
Computer Expense	1,880	-	-	-	-	-	-	-	-	1,880
Fuel & Lubricants	25,976	-	-	-	-	-	-	-	-	25,976
Uniforms	1,035	-	-	-	-	-	-	-	-	1,035
Video Fees	400	-	-	-	-	-	-	-	-	400
Dues	295	-	-	-	-	-	-	-	-	295
Auto Repairs	3,586	-	-	-	-	-	-	-	-	3,586
Telephone	9,849	-	-	-	-	-	-	-	-	9,849
Tires and Tubes	2,262	-	-	-	-	-	-	-	-	2,262
Out of County Travel	1,947	-	-	-	-	-	-	-	-	1,947
Other Equipment	1,308	-	-	-	-	-	-	-	-	1,308
Interest	601	-	-	-	-	-	-	-	-	601
Vine Grant	6,739	-	-	-	-	-	-	-	-	6,739
Equipment	47,176	-	-	-	-	-	-	-	-	47,176
Operating Lease Payments	1,746	-	-	-	-	-	-	-	-	1,746
Depreciation	24,861	-	-	-	-	-	-	-	-	24,861
Total Sheriff	424,831	-	-	-	-	-	-	-	-	424,831
County Jail										
Jailers	96,959	-	-	-	-	-	-	-	-	96,959
Part Time Employees	39,948	-	-	-	-	-	-	-	-	39,948
Longevity Pay	1,140	-	-	-	-	-	-	-	-	1,140
Payroll Taxes	10,676	-	-	-	-	-	-	-	-	10,676
Group Insurance	27,433	-	-	-	-	-	-	-	-	27,433
Retirement	6,725	-	-	-	-	-	-	-	-	6,725
Operating Supplies	18,041	-	-	-	-	-	-	-	-	18,041
Copier Machine and Supplies	428	-	-	-	-	-	-	-	-	428
Prisoner Boarding	77,485	-	-	-	-	-	-	-	-	77,485
Groceries	15,128	-	-	-	-	-	-	-	-	15,128
Medical	39,647	-	-	-	-	-	-	-	-	39,647
Repairs and Maintenance	41,078	-	-	-	-	-	-	-	-	41,078
Utilities	27,867	-	-	-	-	-	-	-	-	27,867

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Public Safety - continued										
County Jail - continued										
Equipment	\$ 977	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 977
Depreciation	1,329	-	-	-	-	-	-	-	-	1,329
Total County Jail	<u>404,861</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>404,861</u>
Total Public Safety	<u>829,692</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>829,692</u>
Community Development										
County Extension										
Salary	18,391	-	-	-	-	-	-	-	-	18,391
Deputy Salary	21,272	-	-	-	-	-	-	-	-	21,272
Longevity Pay	306	-	-	-	-	-	-	-	-	306
Payroll Taxes	3,034	-	-	-	-	-	-	-	-	3,034
Group Insurance	5,780	-	-	-	-	-	-	-	-	5,780
Retirement	1,510	-	-	-	-	-	-	-	-	1,510
Operating Supplies	23	-	-	-	-	-	-	-	-	23
Office Supplies	890	-	-	-	-	-	-	-	-	890
Out of County Travel - CA	11,579	-	-	-	-	-	-	-	-	11,579
Out of County Travel - FCS	4,203	-	-	-	-	-	-	-	-	4,203
Stock Show/Conference	686	-	-	-	-	-	-	-	-	686
Telephone	2,094	-	-	-	-	-	-	-	-	2,094
Utilities	2,369	-	-	-	-	-	-	-	-	2,369
Postage	392	-	-	-	-	-	-	-	-	392
Computer Expense	80	-	-	-	-	-	-	-	-	80
Copier Machine and Supplies	233	-	-	-	-	-	-	-	-	233
Operating Lease Payments	3,187	-	-	-	-	-	-	-	-	3,187
Equipment	500	-	-	-	-	-	-	-	-	500
Depreciation	565	-	-	-	-	-	-	-	-	565
Total County Extension	<u>77,094</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,094</u>
Library										
Librarian Salary	-	-	-	-	-	-	-	-	24,824	24,824
Employees' Salaries	-	-	-	-	-	-	-	-	33,517	33,517
Longevity Pay	-	-	-	-	-	-	-	-	1,134	1,134
Payroll Taxes	-	-	-	-	-	-	-	-	4,856	4,856
Group Insurance	-	-	-	-	-	-	-	-	11,560	11,560

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Community Development - continued										
Library - continued										
Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,287	\$ 3,287
Supplies	-	-	-	-	-	-	-	-	1,025	1,025
Repairs & Maintenance	-	-	-	-	-	-	-	-	7,277	7,277
Utilities	-	-	-	-	-	-	-	-	8,285	8,285
Books	-	-	-	-	-	-	-	-	8,780	8,780
Copy Machine Supplies	-	-	-	-	-	-	-	-	482	482
Internet Expense	-	-	-	-	-	-	-	-	1,407	1,407
Postage	-	-	-	-	-	-	-	-	100	100
Grant Expenses	-	-	-	-	-	-	-	-	6,688	6,688
Operating Lease - Copier	-	-	-	-	-	-	-	-	717	717
Depreciation	-	-	-	-	-	-	-	-	5,471	5,471
Total Library	-	-	-	-	-	-	-	-	119,410	119,410
Total Community Development	77,094	-	-	-	-	-	-	-	119,410	196,504
Courthouse and Buildings										
Part Time Salary	17,250	-	-	-	-	-	-	-	-	17,250
Contract Labor	500	-	-	-	-	-	-	-	-	500
Payroll Taxes	1,463	-	-	-	-	-	-	-	-	1,463
Operating Supplies	4,024	-	-	-	-	-	-	-	-	4,024
Internet Fees	3,092	-	-	-	-	-	-	-	-	3,092
Moving Expenses	7,946	-	-	-	-	-	-	-	-	7,946
Utilities	22,379	-	-	-	-	-	-	-	-	22,379
Repairs and Maintenance	6,111	9,929	-	-	-	-	-	-	-	16,040
Telephone	8,627	-	-	-	-	-	-	-	-	8,627
Lawn Maintenance	2,925	-	-	-	-	-	-	-	-	2,925
Christmas Lights	1,000	-	-	-	-	-	-	-	-	1,000
Courthouse Security	1,564	-	-	-	-	-	-	-	-	1,564
Interest	60,237	-	-	-	-	-	-	-	-	60,237
Amortization	3,484	-	-	-	-	-	-	-	-	3,484
Depreciation	120,429	-	-	-	-	-	-	-	-	120,429
Total Courthouse & Buildings	261,031	9,929	-	-	-	-	-	-	-	270,960

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Health and Human Services										
Veterans Officer										
Veteran Service Officer Salary	\$ 7,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,933
Payroll Taxes	592	-	-	-	-	-	-	-	-	592
Office Supplies	144	-	-	-	-	-	-	-	-	144
Telephone	83	-	-	-	-	-	-	-	-	83
Total Veterans Officer	8,752	-	-	-	-	-	-	-	-	8,752
Total Health and Human Services	8,752	-	-	-	-	-	-	-	-	8,752
Miscellaneous County Expense										
Salaries	-	-	-	-	-	-	-	-	8,090	8,090
Payroll Taxes	-	-	-	-	-	-	-	-	660	660
Retirement	-	-	-	-	-	-	-	-	246	246
Restitution	-	-	-	-	-	-	-	-	214	214
Supplies	-	-	-	-	-	-	-	-	1,280	1,280
Hot Check Restitution	-	-	-	-	-	-	-	-	806	806
Books	-	-	-	-	-	-	-	-	163	163
Computer Expense	-	-	-	-	-	-	-	-	2,976	2,976
Internet Fees	-	-	-	-	-	-	-	-	59	59
Out of County Travel	163	-	-	-	-	-	-	-	175	338
Office Equipment Repairs	383	-	-	-	-	-	-	-	-	383
Professional Services - Counseling	-	-	-	-	-	-	-	-	4,667	4,667
Election Redistricting	1,500	-	-	-	-	-	-	-	-	1,500
Copy Machine and Supplies	318	-	-	-	-	-	-	-	-	318
Predator Control	13,500	-	-	-	-	-	-	-	-	13,500
Audit	33,000	-	-	-	-	-	-	-	-	33,000
Board of Development	20,000	-	-	-	-	-	-	-	-	20,000
Postal Expense	12,220	-	-	-	-	-	-	-	-	12,220
Volunteer Fire Department	4,200	-	-	-	-	-	-	-	-	4,200
Community Center	2,400	-	-	-	-	-	-	-	-	2,400
Autopsy/Indigent Burial	8,135	-	-	-	-	-	-	-	-	8,135
G R White Grant	15,500	-	-	-	-	-	-	-	-	15,500
Miscellaneous Expense	-	-	-	-	-	-	-	-	68	68
Depreciation	304	-	-	-	-	-	-	-	-	304
Total Miscellaneous County Expense	111,623	-	-	-	-	-	-	-	19,404	131,027

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Highway and Road										
Commissioner's Salary	\$ -	\$ -	\$ -	\$ 30,090	\$ 30,090	\$ 30,090	\$ 30,090	-	\$ -	\$ 120,360
Employees' Salary	-	-	-	52,569	38,020	50,177	47,097	-	-	187,863
Part Time Salary	-	-	-	-	-	-	13,318	-	-	13,318
Longevity Pay	-	-	-	-	1,398	-	498	-	-	1,896
Payroll Taxes	-	-	-	6,571	5,419	6,278	6,623	-	-	24,891
Group Insurance	-	-	-	17,366	11,560	10,153	12,014	-	-	51,093
Retirement	-	-	-	5,686	3,893	4,041	2,899	-	-	16,519
Supplies	-	-	-	3,036	2,390	3,330	1,919	-	-	10,675
Fuel and Oil	-	-	-	18,874	12,769	23,467	20,704	-	-	75,814
Repairs and Maintenance	-	-	-	25,501	5,595	24,744	31,957	-	294	88,091
Utilities	-	-	-	1,689	1,081	1,322	1,319	-	-	5,411
Tires and Tubes	-	-	-	2,291	2,078	7,559	10,476	-	-	22,404
Out of County Travel	-	-	-	625	884	1,629	700	-	-	3,838
Materials	-	-	-	1,591	15,235	94,663	5,148	-	-	116,637
Insurance	-	-	-	5,000	5,000	5,000	4,000	-	-	19,000
Mobile Phone	-	-	-	346	682	282	1,276	-	-	2,586
Equipment	-	-	-	12,400	-	7,750	-	-	-	20,150
Interest	-	-	-	-	-	1,259	6,807	-	-	8,066
Operating Lease Payments	-	-	-	49,556	-	-	-	-	-	49,556
FEMA Grant Expense - Federal	-	-	-	15,772	12,734	236,359	166,820	-	-	431,685
FEMA Grant Expense - County	-	-	-	128,779	4,552	35,072	-	-	-	168,403
Allocated FEMA Expenses	-	-	-	(143,391)	(17,286)	(192,273)	(51,384)	-	-	(404,334)
Depreciation	-	-	-	6,358	4,324	28,059	50,618	-	-	89,359
Total Highway and Road	-	-	-	240,709	140,418	378,961	362,899	-	294	1,123,281
Total Expenditures	2,707,581	9,929	-	240,709	140,418	378,961	362,899	-	139,108	3,979,605
Excess (Deficiency) of Revenues Over Expenditures	24,494	27,133	8,662	(22,915)	(6,417)	34,785	130,647	192,574	409,726	798,689
OTHER FINANCING SOURCES (USES)										
Sale of Assets	-	-	-	1,049	-	-	-	-	-	1,049
Insurance Proceeds	40,180	-	-	-	-	-	-	-	34,341	74,521
Transfers In	7,063,047	-	-	59,984	-	-	7,111	87,844	1,686,036	8,904,022
Transfers Out	(1,698,830)	-	-	(1,390)	(1,051)	(1,001)	(234)	(219,216)	(6,982,300)	(8,904,022)
Total Other Financing Sources (Uses)	5,404,397	-	-	59,643	(1,051)	(1,001)	6,877	(131,372)	(5,261,923)	75,570

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	<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>Interest and Sinking</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
SPECIAL ITEM										
LCRA Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,455	\$ -	\$ -	\$ -	\$ 97,455
Change in Net Assets	5,428,891	27,133	8,662	36,728	(7,468)	131,239	137,524	61,202	(4,852,197)	971,714
Net Assets - Beginning	<u>1,656,078</u>	<u>39,876</u>	<u>276,978</u>	<u>176,705</u>	<u>172,827</u>	<u>229,101</u>	<u>239,052</u>	<u>3,020</u>	<u>5,231,876</u>	<u>8,025,513</u>
Net Assets - Ending	<u>\$ 7,084,969</u>	<u>\$ 67,009</u>	<u>\$ 285,640</u>	<u>\$ 213,433</u>	<u>\$ 165,359</u>	<u>\$ 360,340</u>	<u>\$ 376,576</u>	<u>\$ 64,222</u>	<u>\$ 379,679</u>	<u>\$ 8,997,227</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF NET ASSETS
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2010

	<u>Combined Road & Bridge</u>	<u>Library Fund</u>	<u>Law Library Fund</u>	<u>Hot Check Fund</u>	<u>Rochelle Water Grant</u>
ASSETS					
Current Assets					
Cash, including time deposits	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables, net					
Accounts	-	-	-	-	-
Total Current Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Noncurrent Assets					
Restricted cash, including time deposits	2,029	66,188	12,908	2,502	25
Restricted Receivables					
Accounts	-	-	-	-	-
Land	-	5,000	-	-	-
Other Capital Assets, net of depreciation	-	209,311	-	-	-
Total Noncurrent Assets	<u>2,029</u>	<u>280,499</u>	<u>12,908</u>	<u>2,502</u>	<u>25</u>
Total Assets	<u>\$ 2,029</u>	<u>\$ 280,499</u>	<u>\$ 12,908</u>	<u>\$ 2,502</u>	<u>\$ 25</u>
LIABILITIES					
Liabilities					
Accounts Payable	\$ -	\$ 4,359	\$ 89	\$ 86	\$ -
Total Liabilities	<u>-</u>	<u>4,359</u>	<u>89</u>	<u>86</u>	<u>-</u>
NET ASSETS					
Invested in Capital Assets, net of related debt	-	214,311	-	-	-
Restricted for Special Purposes	2,029	61,829	12,819	2,416	25
Total Net Assets	<u>\$ 2,029</u>	<u>\$ 276,140</u>	<u>\$ 12,819</u>	<u>\$ 2,416</u>	<u>\$ 25</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF NET ASSETS
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2010

	Courthouse Restoration Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-10
ASSETS			
Current Assets			
Cash and Cash Equivalents	\$ -	\$ -	\$ -
Receivables, net			
Accounts	-	-	-
Total Current Assets	-	-	-
Noncurrent Assets			
Restricted cash, including time deposits	404	85,846	169,902
Restricted Receivables			
Accounts	-	-	-
Land	-	-	5,000
Other Capital Assets, net of depreciation	-	-	209,311
Total Noncurrent Assets	404	85,846	384,213
Total Assets	\$ 404	\$ 85,846	\$ 384,213
LIABILITIES			
Liabilities			
Accounts Payable	\$ -	\$ -	\$ 4,534
Total Liabilities	-	-	4,534
NET ASSETS			
Invested in Capital Assets, net of related debt	-	-	214,311
Restricted for Special Purposes	404	85,846	165,368
Total Net Assets	\$ 404	\$ 85,846	\$ 379,679

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2010

	Combined Road & Bridge	Library Fund	Law Library Fund	Hot Check Fund	Rochelle Water Grant
REVENUES					
General Revenues					
Interest Earned	\$ 5	\$ 168	\$ 27	\$ 20	\$ -
Charges for Services					
County Attorney Fees	-	-	-	5,124	-
Library Revenue	-	4,030	-	-	-
Court Fines	-	-	5,390	-	-
Operating Grants and Contributions					
City of Brady	-	42,000	-	-	-
Lone Star Library Grant	-	853	-	-	-
Tocker Grant	-	1,095	-	-	-
G Rollie White Grant	-	4,750	-	-	-
Memorials	-	3,952	-	-	-
Capital Grants and Contributions					
Courthouse Restoration Grant	-	-	-	-	-
Richards Library Association	-	10,000	-	-	-
Total Revenues	<u>5</u>	<u>66,848</u>	<u>5,417</u>	<u>5,144</u>	<u>-</u>
EXPENDITURES					
Community Development					
Library					
Librarian Salary	-	24,824	-	-	-
Employees' Salaries	-	33,517	-	-	-
Longevity Pay	-	1,134	-	-	-
Payroll Taxes	-	4,856	-	-	-
Group Insurance	-	11,560	-	-	-
Retirement	-	3,287	-	-	-
Supplies	-	1,025	-	-	-
Repairs & Maintenance	-	7,277	-	-	-
Utilities	-	8,285	-	-	-
Books	-	8,780	-	-	-
Copy Machine Supplies	-	482	-	-	-
Internet Expense	-	1,407	-	-	-
Postage	-	100	-	-	-
Grant Expenses	-	6,688	-	-	-
Operating Lease - Copier	-	717	-	-	-
Depreciation	-	5,471	-	-	-
Total Community Development	<u>-</u>	<u>119,410</u>	<u>-</u>	<u>-</u>	<u>-</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
OTHER GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2010

	Combined Road & Bridge	Library Fund	Law Library Fund	Hot Check Fund	Rochelle Water Grant
Highways and Roads					
Combined Road and Bridge					
Repairs and Maintenance	\$ 294	\$ -	\$ -	\$ -	\$ -
Total Highways and Roads	<u>294</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous					
Salaries	-	-	-	8,090	-
Payroll Texas	-	-	-	660	-
Retirement	-	-	-	246	-
Restitution	-	-	-	214	-
Supplies	-	-	-	1,280	-
Hot Check Restitution	-	-	-	806	-
Books	-	-	163	-	-
Computer Expense	-	-	907	2,069	-
Internet Fees	-	-	59	-	-
Out of County Travel	-	-	-	175	-
Professional Services - Counseling	-	-	-	-	-
Miscellaneous Expense	-	-	-	68	-
Total Miscellaneous	<u>-</u>	<u>-</u>	<u>1,129</u>	<u>13,608</u>	<u>-</u>
Total Expenditures	<u>294</u>	<u>119,410</u>	<u>1,129</u>	<u>13,608</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(289)</u>	<u>(52,562)</u>	<u>4,288</u>	<u>(8,464)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Insurance Proceeds	-	34,341	-	-	-
Transfers In	315	55,090	-	125	-
Transfers Out	<u>(20)</u>	<u>(1,049)</u>	<u>-</u>	<u>(8)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>295</u>	<u>88,382</u>	<u>-</u>	<u>117</u>	<u>-</u>
Change in Net Assets	6	35,820	4,288	(8,347)	-
Net Assets - Beginning	<u>2,023</u>	<u>240,320</u>	<u>8,531</u>	<u>10,763</u>	<u>25</u>
Net Assets - Ending	<u>\$ 2,029</u>	<u>\$ 276,140</u>	<u>\$ 12,819</u>	<u>\$ 2,416</u>	<u>\$ 25</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
OTHER GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2010

	<u>Library Grant</u>	<u>Batterer's Intervention Grant</u>	<u>Courthouse Restoration Grant</u>	<u>Special Road Repair Precincts #1 & #3</u>	<u>Totals 9-30-10</u>
REVENUES					
General Revenues					
Interest Earned	\$ 19	\$ 10	\$ 74	\$ 223	\$ 546
Charges for Services					
County Attorney Fees	-	-	-	-	5,124
Library Revenue	-	-	-	-	4,030
Court Fines	-	-	-	-	5,390
Operating Grants and Contributions					
City of Brady	-	-	-	-	42,000
Lone Star Library Grant	-	-	-	-	853
Tocker Grant	-	-	-	-	1,095
G Rollie White Grant	-	-	-	-	4,750
Memorials	-	-	-	-	3,952
Capital Grants and Contributions					
Courthouse Restoration Grant	-	-	471,094	-	471,094
Richards Library Association	-	-	-	-	10,000
Total Revenues	<u>19</u>	<u>10</u>	<u>471,168</u>	<u>223</u>	<u>548,834</u>
EXPENDITURES					
Community Development					
Library					
Librarian Salary	-	-	-	-	24,824
Employees' Salaries	-	-	-	-	33,517
Longevity Pay	-	-	-	-	1,134
Payroll Taxes	-	-	-	-	4,856
Group Insurance	-	-	-	-	11,560
Retirement	-	-	-	-	3,287
Supplies	-	-	-	-	1,025
Repairs & Maintenance	-	-	-	-	7,277
Utilities	-	-	-	-	8,285
Books	-	-	-	-	8,780
Copy Machine Supplies	-	-	-	-	482
Internet Expense	-	-	-	-	1,407
Postage	-	-	-	-	100
Grant Expenses	-	-	-	-	6,688
Operating Lease - Copier	-	-	-	-	717
Depreciation	-	-	-	-	5,471
Total Community Development	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,410</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
OTHER GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2010

	<u>Library Grant</u>	<u>Batterer's Intervention Grant</u>	<u>Courthouse Restoration Grant</u>	<u>Special Road Repair Precincts #1 & #3</u>	<u>Totals 9-30-10</u>
Highways and Roads					
Combined Road and Bridge					
Repairs and Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 294
Total Highways and Roads	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>294</u>
Miscellaneous					
Salaries	-	-	-	-	8,090
Payroll Texas	-	-	-	-	660
Retirement	-	-	-	-	246
Restitution	-	-	-	-	214
Supplies	-	-	-	-	1,280
Hot Check Restitution	-	-	-	-	806
Books	-	-	-	-	163
Computer Expense	-	-	-	-	2,976
Internet Fees	-	-	-	-	59
Out of County Travel	-	-	-	-	175
Professional Services - Counseling	-	4,667	-	-	4,667
Miscellaneous Expense	-	-	-	-	68
Total Miscellaneous	<u>-</u>	<u>4,667</u>	<u>-</u>	<u>-</u>	<u>19,404</u>
Total Expenditures	<u>-</u>	<u>4,667</u>	<u>-</u>	<u>-</u>	<u>139,108</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>19</u>	<u>(4,657)</u>	<u>471,168</u>	<u>223</u>	<u>409,726</u>
OTHER FINANCING SOURCES (USES)					
Insurance Proceeds	-	-	-	-	34,341
Transfers In	-	6,000	1,624,506	-	1,686,036
Transfers Out	<u>(11,982)</u>	<u>(3,064)</u>	<u>(6,966,177)</u>	<u>-</u>	<u>(6,982,300)</u>
Total Other Financing Sources (Uses)	<u>(11,982)</u>	<u>2,936</u>	<u>(5,341,671)</u>	<u>-</u>	<u>(5,261,923)</u>
Change in Net Assets	(11,963)	(1,721)	(4,870,503)	223	(4,852,197)
Net Assets - Beginning	<u>11,963</u>	<u>1,721</u>	<u>4,870,907</u>	<u>85,623</u>	<u>5,231,876</u>
Net Assets - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 404</u>	<u>\$ 85,846</u>	<u>\$ 379,679</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
REVENUES										
General Revenues										
Property Taxes	\$ 1,698,928	\$ 36,941	\$ 6,442	\$ 28,910	\$ 21,682	\$ 30,578	\$ 30,022	\$ 186,275	-	\$ 2,039,778
Sales Tax	395,998	-	-	-	-	-	-	-	-	395,998
Other Taxes	3,381	-	-	-	-	-	-	-	-	3,381
Interest Income	5,427	201	2,483	818	704	903	978	273	546	12,333
Charges for Services										
General Government										
General Administration										
County Judge										
Fees of Office	250	-	-	-	-	-	-	-	-	250
Probate Training	1,195	-	-	-	-	-	-	-	-	1,195
Total General Administration	1,445	-	-	-	-	-	-	-	-	1,445
Tax Administration										
Tax Assessor-Collector										
Fees of Office	35,533	-	-	-	-	-	-	-	-	35,533
Child Protection Fee	12,615	-	-	-	-	-	-	-	-	12,615
Reimbursed Revenue	869	-	-	-	-	-	-	-	-	869
Total Tax Administration	49,017	-	-	-	-	-	-	-	-	49,017
Non-Departmental										
Courthouse Security	3,124	-	-	-	-	-	-	-	-	3,124
State Trust	21,439	-	-	-	-	-	-	-	-	21,439
Pretrial Diversion	500	-	-	-	-	-	-	-	-	500
Reimbursed Revenue	462	-	-	-	-	-	-	-	-	462
Other Revenue	1,107	-	-	-	-	-	-	-	-	1,107
Court Fines	-	-	-	-	-	-	-	-	5,390	5,390
Total Non-Departmental	26,632	-	-	-	-	-	-	-	5,390	32,022
Judicial and Legal										
Justice of Peace										
Fees of Office	20,460	-	-	-	-	-	-	-	-	20,460
Hot Check Collection	2,410	-	-	-	-	-	-	-	-	2,410
Out of County Service	170	-	-	-	-	-	-	-	-	170

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
Justice of the Peace - continued										
Courthouse Security	\$ 6,074	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,074
Court Fines	86,116	-	-	-	-	-	-	-	-	86,116
Omni Base Charges	5,065	-	-	-	-	-	-	-	-	5,065
Parks and Wildlife	7,698	-	-	-	-	-	-	-	-	7,698
Small Claims	355	-	-	-	-	-	-	-	-	355
Perdue Collections	7,220	-	-	-	-	-	-	-	-	7,220
Technology Fees	6,091	-	-	-	-	-	-	-	-	6,091
Reimbursed Revenue	166	-	-	-	-	-	-	-	-	166
County Attorney										
County Attorney Fees	-	-	-	-	-	-	-	-	5,124	5,124
District Clerk										
Fees of Office	17,762	-	-	-	-	-	-	-	-	17,762
Restoration and Preservation	2,114	-	-	-	-	-	-	-	-	2,114
Court Reporter Fees	1,410	-	-	-	-	-	-	-	-	1,410
Adult Restitution	6,131	-	-	-	-	-	-	-	-	6,131
Court Fines	22,506	-	-	-	-	-	-	-	-	22,506
Alternative Disposition Restitution	1,469	-	-	-	-	-	-	-	-	1,469
Victim Restitution	292	-	-	-	-	-	-	-	-	292
Technology Fund	6	-	-	-	-	-	-	-	-	6
County Clerk										
Fees of Office	49,943	-	-	-	-	-	-	-	-	49,943
Video Fees	295	-	-	-	-	-	-	-	-	295
Restoration and Preservation	2,015	-	-	-	-	-	-	-	-	2,015
Archive Fees	8,648	-	-	-	-	-	-	-	-	8,648
Records Management	9,504	-	-	-	-	-	-	-	-	9,504
Crimestopper Fee	60	-	-	-	-	-	-	-	-	60
Guardianship Fee	1,000	-	-	-	-	-	-	-	-	1,000
Technology Fee	4	-	-	-	-	-	-	-	-	4
Rental - Voting Equipment	195	-	-	-	-	-	-	-	-	195
Other Judicial - District										
Reimbursed Revenue - Jurors	5,100	-	-	-	-	-	-	-	-	5,100
Juvenile Restitution	1,490	-	-	-	-	-	-	-	-	1,490
Total Judicial and Legal	271,769	-	-	-	-	-	-	-	5,124	276,893

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Public Safety										
Sheriff										
Fees of Office	\$ 28,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,036
Estray Sale	581	-	-	-	-	-	-	-	-	581
Jail										
Prisoner Care	300	-	-	-	-	-	-	-	-	300
Other Revenue	1,106	-	-	-	-	-	-	-	-	1,106
Total Public Safety	30,023	-	-	-	-	-	-	-	-	30,023
Community Development										
Library Revenue	-	-	-	-	-	-	-	-	4,030	4,030
Total Community Development	-	-	-	-	-	-	-	-	4,030	4,030
Highways and Roads										
Auto Registration	-	-	-	111,368	83,526	117,793	115,651	-	-	428,338
Lateral Road	-	-	-	4,252	3,189	4,497	4,416	-	-	16,354
Court Fines	-	-	-	12,503	9,378	13,225	12,984	-	-	48,090
Gross Weight	-	-	-	1,970	1,477	2,084	2,046	-	-	7,577
Other Revenue	-	-	-	172	117	137	1,116	-	-	1,542
Total Highways and Roads	-	-	-	130,265	97,687	137,736	136,213	-	-	501,901
Total Charges for Services	378,886	-	-	130,265	97,687	137,736	136,213	-	14,544	895,331
Operating Grants and Contributions										
Salary Supplements										
County Judge	15,530	-	-	-	-	-	-	-	-	15,530
County Attorney	20,833	-	-	-	-	-	-	-	-	20,833
Library Memorials/Donation	-	-	-	-	-	-	-	-	3,952	3,952
City of Brady	-	-	-	-	-	-	-	-	42,000	42,000
Lone Star Library Grant	-	-	-	-	-	-	-	-	853	853
Tocker Grant	-	-	-	-	-	-	-	-	1,095	1,095
Vine Grant	6,739	-	-	-	-	-	-	-	-	6,739
Laptop Grant	47,176	-	-	-	-	-	-	-	-	47,176
HAVA Grant	22,183	-	-	-	-	-	-	-	-	22,183
Indigent Defense Grant	6,480	-	-	-	-	-	-	-	-	6,480
G Rollie White Grant	-	-	-	-	-	-	-	-	4,750	4,750
TDRA Grant	-	-	-	40,459	-	-	5,610	-	-	46,069
Total Operating Grants and Contributions	118,941	-	-	40,459	-	-	5,610	-	52,650	217,660

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Capital Grants and Contributions										
Courthouse Restoration Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 471,094	\$ 471,094
Richards Library Association	-	-	-	-	-	-	-	-	10,000	10,000
Total Capital Grants and Contributions	-	-	-	-	-	-	-	-	481,094	481,094
Total Revenues	2,601,561	37,142	8,925	200,452	120,073	169,217	172,823	186,548	548,834	4,045,575
EXPENDITURES										
General Administration										
County Judge										
Current										
Salary	49,161	-	-	-	-	-	-	-	-	49,161
Deputy Assistant	21,564	-	-	-	-	-	-	-	-	21,564
Longevity Pay	624	-	-	-	-	-	-	-	-	624
Payroll Taxes	5,164	-	-	-	-	-	-	-	-	5,164
Group Insurance	11,560	-	-	-	-	-	-	-	-	11,560
Retirement	5,036	-	-	-	-	-	-	-	-	5,036
Office Supplies	490	-	-	-	-	-	-	-	-	490
Juvenile Board Judge	600	-	-	-	-	-	-	-	-	600
Out of County Travel	1,215	-	-	-	-	-	-	-	-	1,215
Probate Training	889	-	-	-	-	-	-	-	-	889
Office Equipment Repairs	85	-	-	-	-	-	-	-	-	85
Operating Lease Payments	1,338	-	-	-	-	-	-	-	-	1,338
Total County Judge	97,726	-	-	-	-	-	-	-	-	97,726
Total General Administration	97,726	-	-	-	-	-	-	-	-	97,726
Financial Administration										
County Treasurer										
Current										
Salary	33,225	-	-	-	-	-	-	-	-	33,225
Deputy Assistant	21,686	-	-	-	-	-	-	-	-	21,686
Longevity Pay	900	-	-	-	-	-	-	-	-	900
Part Time Salary	3,726	-	-	-	-	-	-	-	-	3,726
Payroll Taxes	4,528	-	-	-	-	-	-	-	-	4,528
Group Insurance	11,560	-	-	-	-	-	-	-	-	11,560
Retirement	3,907	-	-	-	-	-	-	-	-	3,907

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Financial Administration - continued										
County Treasurer - continued										
Current - continued										
Payroll Deposit Services	\$ 1,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,720
Document Preservation	605	-	-	-	-	-	-	-	-	605
Office Expense	1,206	-	-	-	-	-	-	-	-	1,206
Computer Expense	1,044	-	-	-	-	-	-	-	-	1,044
Office Equipment Repairs	88	-	-	-	-	-	-	-	-	88
Equipment	1,735	-	-	-	-	-	-	-	-	1,735
Operating Lease Payments	1,338	-	-	-	-	-	-	-	-	1,338
Out of County Travel	774	-	-	-	-	-	-	-	-	774
Total County Treasurer	88,042	-	-	-	-	-	-	-	-	88,042
Total Financial Administration	88,042	-	-	-	-	-	-	-	-	88,042
Tax Administration										
Tax Assessor-Collector										
Current										
Salary	33,225	-	-	-	-	-	-	-	-	33,225
Deputy Salary	21,243	-	-	-	-	-	-	-	-	21,243
Part Time Salary	6,510	-	-	-	-	-	-	-	-	6,510
Longevity Pay	366	-	-	-	-	-	-	-	-	366
Payroll Taxes	5,049	-	-	-	-	-	-	-	-	5,049
Group Insurance	12,103	-	-	-	-	-	-	-	-	12,103
Retirement	3,656	-	-	-	-	-	-	-	-	3,656
Office Supplies	1,375	-	-	-	-	-	-	-	-	1,375
Appraisal District	62,451	-	-	-	-	-	-	-	-	62,451
Telephone	1,516	-	-	-	-	-	-	-	-	1,516
Utilities	7,355	-	-	-	-	-	-	-	-	7,355
Office Equipment Repairs	140	-	-	-	-	-	-	-	-	140
Out of County Travel	704	-	-	-	-	-	-	-	-	704
Total Tax Assessor/Collector	155,693	-	-	-	-	-	-	-	-	155,693
Total Tax Administration	155,693	-	-	-	-	-	-	-	-	155,693
Non-Departmental										
Current										
Park Caretaker	3,600	-	-	-	-	-	-	-	-	3,600
Unemployment Tax	8,443	-	-	-	-	-	-	-	-	8,443

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Non-Departmental - continued										
Current - continued										
Ambulance Service	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Telephone (DPS & TR)	1,243	-	-	-	-	-	-	-	-	1,243
Legal Notices	1,318	-	-	-	-	-	-	-	-	1,318
TCEQ/SEP	1,744	-	-	-	-	-	-	-	-	1,744
TCEQ Precinct #1 Clean-Up	4,522	-	-	-	-	-	-	-	-	4,522
Other Governmental	13,477	-	-	-	-	-	-	-	-	13,477
Elections	43,329	-	-	-	-	-	-	-	-	43,329
Bonds and Insurance	58,931	-	-	-	-	-	-	-	-	58,931
Other General Expense	8,859	-	-	-	-	-	-	-	-	8,859
Other Equipment - EOC	10,504	-	-	-	-	-	-	-	-	10,504
Total Non-Departmental	<u>355,970</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>355,970</u>
Judicial and Legal										
Justice of the Peace										
Current										
Salary	33,225	-	-	-	-	-	-	-	-	33,225
Deputy Assistant	18,865	-	-	-	-	-	-	-	-	18,865
Longevity Pay	354	-	-	-	-	-	-	-	-	354
Part Time Salary	9,295	-	-	-	-	-	-	-	-	9,295
Payroll Taxes	4,650	-	-	-	-	-	-	-	-	4,650
Group Insurance	5,813	-	-	-	-	-	-	-	-	5,813
Retirement	3,671	-	-	-	-	-	-	-	-	3,671
Office Supplies	1,331	-	-	-	-	-	-	-	-	1,331
Omni Base Charges	1,198	-	-	-	-	-	-	-	-	1,198
Technology Fund	1,935	-	-	-	-	-	-	-	-	1,935
Parks and Wildlife	8,299	-	-	-	-	-	-	-	-	8,299
County Attorney-Hot Checks	415	-	-	-	-	-	-	-	-	415
Computer Software	2,850	-	-	-	-	-	-	-	-	2,850
Small Claims	350	-	-	-	-	-	-	-	-	350
Out of County Service Fees	245	-	-	-	-	-	-	-	-	245
Copy Paper	33	-	-	-	-	-	-	-	-	33
Hot Check Restitution	919	-	-	-	-	-	-	-	-	919
Perdue Expenses	7,398	-	-	-	-	-	-	-	-	7,398
Telephone	1,738	-	-	-	-	-	-	-	-	1,738

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
Justice of the Peace - continued										
Current - continued										
Out of County Travel	\$ 922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 922
Utilities	6,187	-	-	-	-	-	-	-	-	6,187
Office Equipment Repairs	75	-	-	-	-	-	-	-	-	75
Fines Reimbursement	142	-	-	-	-	-	-	-	-	142
Total Justice of the Peace	<u>109,910</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>109,910</u>
County Attorney										
Current										
Salary	54,055	-	-	-	-	-	-	-	-	54,055
Deputy Assistant	21,686	-	-	-	-	-	-	-	-	21,686
Part Time Salary	438	-	-	-	-	-	-	-	-	438
Payroll Taxes	5,764	-	-	-	-	-	-	-	-	5,764
Group Insurance	11,560	-	-	-	-	-	-	-	-	11,560
Retirement	5,302	-	-	-	-	-	-	-	-	5,302
Office Supplies	677	-	-	-	-	-	-	-	-	677
Copy Paper	58	-	-	-	-	-	-	-	-	58
Cell Phone	161	-	-	-	-	-	-	-	-	161
Out of County Travel	262	-	-	-	-	-	-	-	-	262
Office Stipend	6,000	-	-	-	-	-	-	-	-	6,000
Operating Lease Payments	2,885	-	-	-	-	-	-	-	-	2,885
Total County Attorney	<u>108,848</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>108,848</u>
County Clerk										
Current										
Salary	33,224	-	-	-	-	-	-	-	-	33,224
Deputy Assistants	40,594	-	-	-	-	-	-	-	-	40,594
Longevity Pay	1,800	-	-	-	-	-	-	-	-	1,800
Payroll Taxes	5,732	-	-	-	-	-	-	-	-	5,732
Group Insurance	17,341	-	-	-	-	-	-	-	-	17,341
Retirement	5,293	-	-	-	-	-	-	-	-	5,293
Office Supplies	4,260	-	-	-	-	-	-	-	-	4,260
Operating Supplies	248	-	-	-	-	-	-	-	-	248
Copier Machine and Supplies	1,034	-	-	-	-	-	-	-	-	1,034

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
County Clerk - continued										
Current - continued										
Computer Software	\$ 5,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,995
Out of County Travel	1,061	-	-	-	-	-	-	-	-	1,061
Office Equipment Repairs	75	-	-	-	-	-	-	-	-	75
Document Preservation	7,043	-	-	-	-	-	-	-	-	7,043
Records Management	1,512	-	-	-	-	-	-	-	-	1,512
Telephone	1,582	-	-	-	-	-	-	-	-	1,582
Operating Lease Payments	4,174	-	-	-	-	-	-	-	-	4,174
Equipment	2,677	-	-	-	-	-	-	-	-	2,677
Total County Clerk	133,645	-	-	-	-	-	-	-	-	133,645
District Clerk										
Current										
Salary	33,224	-	-	-	-	-	-	-	-	33,224
Deputy Assistants	29,015	-	-	-	-	-	-	-	-	29,015
Longevity Pay	900	-	-	-	-	-	-	-	-	900
Payroll Taxes	4,722	-	-	-	-	-	-	-	-	4,722
Group Insurance	11,567	-	-	-	-	-	-	-	-	11,567
Retirement	3,967	-	-	-	-	-	-	-	-	3,967
Office Supplies	3,120	-	-	-	-	-	-	-	-	3,120
Office Equipment Repairs	275	-	-	-	-	-	-	-	-	275
Out of County Travel	804	-	-	-	-	-	-	-	-	804
Document Preservation	5,832	-	-	-	-	-	-	-	-	5,832
Professional Services	1,529	-	-	-	-	-	-	-	-	1,529
Utilities	126	-	-	-	-	-	-	-	-	126
Equipment	1,279	-	-	-	-	-	-	-	-	1,279
Operating Lease Payments	5,449	-	-	-	-	-	-	-	-	5,449
Total District Clerk	101,809	-	-	-	-	-	-	-	-	101,809
Other Judicial - District										
Current										
Juvenile Board Judge	2,750	-	-	-	-	-	-	-	-	2,750
Payroll Taxes	311	-	-	-	-	-	-	-	-	311
District Attorney Office Expense	55,000	-	-	-	-	-	-	-	-	55,000

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued										
Other Judicial - District - continued										
Current - continued										
Adult Probation	\$ 8,211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,211
Visiting Judges	390	-	-	-	-	-	-	-	-	390
District Judge	7,545	-	-	-	-	-	-	-	-	7,545
District Attorney - Other	1,200	-	-	-	-	-	-	-	-	1,200
Court Reporter	27,239	-	-	-	-	-	-	-	-	27,239
Court Reporter Professional Fees	8,672	-	-	-	-	-	-	-	-	8,672
Court Reporter Travel	5,167	-	-	-	-	-	-	-	-	5,167
County Appointed Defense Expert	4,137	-	-	-	-	-	-	-	-	4,137
Telephone - D.A. Investigator	190	-	-	-	-	-	-	-	-	190
Out of County Travel	397	-	-	-	-	-	-	-	-	397
Court Appointed Defense Attorneys	47,548	-	-	-	-	-	-	-	-	47,548
Court Appointed CPS Attorney	20,312	-	-	-	-	-	-	-	-	20,312
Jurors	8,430	-	-	-	-	-	-	-	-	8,430
Juvenile Detention	10,670	-	-	-	-	-	-	-	-	10,670
Juvenile Probation	23,104	-	-	-	-	-	-	-	-	23,104
Court Appointed Juvenile Attorney	2,060	-	-	-	-	-	-	-	-	2,060
Administrative Judge Assessment	842	-	-	-	-	-	-	-	-	842
Capital Case Public Defender	1,068	-	-	-	-	-	-	-	-	1,068
Other General Expense	163	-	-	-	-	-	-	-	-	163
Miscellaneous	163	-	-	-	-	-	-	-	-	163
Total Other Judicial - District	<u>235,569</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>235,569</u>
Other Judicial - County										
Current										
Court Appointed Defense Attorney	4,442	-	-	-	-	-	-	-	-	4,442
Visiting Judge	3,393	-	-	-	-	-	-	-	-	3,393
Court Reporter Travel	400	-	-	-	-	-	-	-	-	400
Jurors	982	-	-	-	-	-	-	-	-	982
Miscellaneous	1,270	-	-	-	-	-	-	-	-	1,270
Total Other Judicial - County	<u>10,487</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,487</u>
Total Judicial and Legal	<u>700,268</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>700,268</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Public Safety										
Sheriff										
Current										
Salary	\$ 40,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,435
Deputies' Salaries	178,798	-	-	-	-	-	-	-	-	178,798
Longevity Pay	3,240	-	-	-	-	-	-	-	-	3,240
Payroll Taxes	16,819	-	-	-	-	-	-	-	-	16,819
Group Insurance	37,027	-	-	-	-	-	-	-	-	37,027
Retirement	15,573	-	-	-	-	-	-	-	-	15,573
Document Preservation	2,640	-	-	-	-	-	-	-	-	2,640
Office Supplies	638	-	-	-	-	-	-	-	-	638
Computer Expense	1,880	-	-	-	-	-	-	-	-	1,880
Fuel and Lubricants	25,976	-	-	-	-	-	-	-	-	25,976
Uniforms	1,035	-	-	-	-	-	-	-	-	1,035
Video Fees	400	-	-	-	-	-	-	-	-	400
Dues	295	-	-	-	-	-	-	-	-	295
Auto Repairs	3,586	-	-	-	-	-	-	-	-	3,586
Telephone	9,849	-	-	-	-	-	-	-	-	9,849
Tires and Tubes	2,262	-	-	-	-	-	-	-	-	2,262
Out of County Travel	1,947	-	-	-	-	-	-	-	-	1,947
Vine Grant	6,739	-	-	-	-	-	-	-	-	6,739
Other Equipment	1,308	-	-	-	-	-	-	-	-	1,308
Equipment	47,176	-	-	-	-	-	-	-	-	47,176
Operating Lease Payments	1,746	-	-	-	-	-	-	-	-	1,746
Total Sheriff	399,369	-	-	-	-	-	-	-	-	399,369
County Jail										
Current										
Jailers	96,959	-	-	-	-	-	-	-	-	96,959
Part Time Employees	39,948	-	-	-	-	-	-	-	-	39,948
Longevity Pay	1,140	-	-	-	-	-	-	-	-	1,140
Payroll Taxes	10,676	-	-	-	-	-	-	-	-	10,676
Group Insurance	27,433	-	-	-	-	-	-	-	-	27,433
Retirement	6,725	-	-	-	-	-	-	-	-	6,725
Operating Supplies	18,041	-	-	-	-	-	-	-	-	18,041
Copier Machine and Supplies	428	-	-	-	-	-	-	-	-	428

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Public Safety - continued										
County Jail - continued										
Current - continued										
Prisoner Boarding	\$ 77,485	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,485
Groceries	15,128	-	-	-	-	-	-	-	-	15,128
Medical	39,647	-	-	-	-	-	-	-	-	39,647
Repairs and Maintenance	41,078	-	-	-	-	-	-	-	-	41,078
Utilities	27,867	-	-	-	-	-	-	-	-	27,867
Equipment	977	-	-	-	-	-	-	-	-	977
Total County Jail	<u>403,532</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>403,532</u>
Total Public Safety	<u>802,901</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>802,901</u>
Community Development										
County Extension										
Current										
Salary	18,391	-	-	-	-	-	-	-	-	18,391
Deputy Salary	21,272	-	-	-	-	-	-	-	-	21,272
Longevity Pay	306	-	-	-	-	-	-	-	-	306
Payroll Taxes	3,034	-	-	-	-	-	-	-	-	3,034
Group Insurance	5,780	-	-	-	-	-	-	-	-	5,780
Retirement	1,510	-	-	-	-	-	-	-	-	1,510
Operating Supplies	23	-	-	-	-	-	-	-	-	23
Office Supplies	890	-	-	-	-	-	-	-	-	890
Equipment	500	-	-	-	-	-	-	-	-	500
Out of County Travel - CA	11,579	-	-	-	-	-	-	-	-	11,579
Out of County Travel - FCS	4,203	-	-	-	-	-	-	-	-	4,203
Stock Show/Conference	686	-	-	-	-	-	-	-	-	686
Telephone	2,094	-	-	-	-	-	-	-	-	2,094
Utilities	2,369	-	-	-	-	-	-	-	-	2,369
Postage	392	-	-	-	-	-	-	-	-	392
Computer Expense	80	-	-	-	-	-	-	-	-	80
Copier Machine and Supplies	233	-	-	-	-	-	-	-	-	233
Operating Lease Payments	3,187	-	-	-	-	-	-	-	-	3,187
Total County Extension	<u>76,529</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>76,529</u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Library										
Current										
Librarian Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,824	\$ 24,824
Employees' Salaries	-	-	-	-	-	-	-	-	33,517	33,517
Longevity Pay	-	-	-	-	-	-	-	-	1,134	1,134
Payroll Taxes	-	-	-	-	-	-	-	-	4,856	4,856
Group Insurance	-	-	-	-	-	-	-	-	11,560	11,560
Retirement	-	-	-	-	-	-	-	-	3,287	3,287
Supplies	-	-	-	-	-	-	-	-	1,025	1,025
Repairs & Maintenance	-	-	-	-	-	-	-	-	7,277	7,277
Utilities	-	-	-	-	-	-	-	-	8,285	8,285
Books	-	-	-	-	-	-	-	-	8,780	8,780
Copy Machine Supplies	-	-	-	-	-	-	-	-	481	481
Internet Expense	-	-	-	-	-	-	-	-	1,407	1,407
Miscellaneous Expense	-	-	-	-	-	-	-	-	100	100
Operating Lease - Copier	-	-	-	-	-	-	-	-	716	716
Grant Expenses	-	-	-	-	-	-	-	-	6,688	6,688
Total Library	-	-	-	-	-	-	-	-	113,937	113,937
Total Community Development	76,529	-	-	-	-	-	-	-	113,937	190,466
Courthouse and Buildings										
Current										
Part Time Salary	17,250	-	-	-	-	-	-	-	-	17,250
Contract Labor	500	-	-	-	-	-	-	-	-	500
Payroll Taxes	1,463	-	-	-	-	-	-	-	-	1,463
Operating Supplies	4,024	-	-	-	-	-	-	-	-	4,024
Internet Fees	3,092	-	-	-	-	-	-	-	-	3,092
Moving Expenses	7,946	-	-	-	-	-	-	-	-	7,946
Utilities	22,379	-	-	-	-	-	-	-	-	22,379
Repairs and Maintenance	6,111	9,929	-	-	-	-	-	-	-	16,040
Telephone	8,627	-	-	-	-	-	-	-	-	8,627
Courthouse Security	1,564	-	-	-	-	-	-	-	-	1,564
Lawn Maintenance	2,925	-	-	-	-	-	-	-	-	2,925
Christmas Lights	1,000	-	-	-	-	-	-	-	-	1,000
Total Courthouse & Buildings	76,881	9,929	-	-	-	-	-	-	-	86,810

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Health and Human Services										
Veterans Officer										
Current										
Veteran Service Officer Salary	\$ 7,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,933
Payroll Taxes	592	-	-	-	-	-	-	-	-	592
Office Supplies	144	-	-	-	-	-	-	-	-	144
Telephone	83	-	-	-	-	-	-	-	-	83
Total Veterans Officer	8,752	-	-	-	-	-	-	-	-	8,752
Total Health and Human Services	8,752	-	-	-	-	-	-	-	-	8,752
Miscellaneous County Expense										
Current										
Salaries	-	-	-	-	-	-	-	-	8,090	8,090
Payroll Taxes	-	-	-	-	-	-	-	-	660	660
Retirement	-	-	-	-	-	-	-	-	246	246
Restitution	-	-	-	-	-	-	-	-	214	214
Copy Machine and Supplies	318	-	-	-	-	-	-	-	-	318
Predator Control	13,500	-	-	-	-	-	-	-	-	13,500
Audit	33,000	-	-	-	-	-	-	-	-	33,000
Board of Development	20,000	-	-	-	-	-	-	-	-	20,000
Postal Expense	12,220	-	-	-	-	-	-	-	-	12,220
Supplies	-	-	-	-	-	-	-	-	1,280	1,280
Hot Check Restitution	-	-	-	-	-	-	-	-	806	806
Books	-	-	-	-	-	-	-	-	163	163
Computer Expense	-	-	-	-	-	-	-	-	2,976	2,976
Internet Fees	-	-	-	-	-	-	-	-	59	59
Out of County Travel	163	-	-	-	-	-	-	-	175	338
Office Equipment Repairs	383	-	-	-	-	-	-	-	-	383
Professional Services - Counseling	-	-	-	-	-	-	-	-	4,667	4,667
Election Redistricting	1,500	-	-	-	-	-	-	-	-	1,500
Volunteer Fire Department	4,200	-	-	-	-	-	-	-	-	4,200
Community Center	2,400	-	-	-	-	-	-	-	-	2,400
Autopsy/Indigent Burial	8,135	-	-	-	-	-	-	-	-	8,135
G R White Grant	15,500	-	-	-	-	-	-	-	-	15,500
Miscellaneous Expense	-	-	-	-	-	-	-	-	68	68
Total Miscellaneous County Expense	111,319	-	-	-	-	-	-	-	19,404	130,723

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Highway and Road										
Current										
Commissioner's Salary	\$ -	\$ -	\$ -	\$ 30,090	\$ 30,090	\$ 30,090	\$ 30,090	-	\$ -	\$ 120,360
Employees' Salary	-	-	-	52,569	38,020	50,177	47,097	-	-	187,863
Part Time Salary	-	-	-	-	-	-	13,318	-	-	13,318
Longevity Pay	-	-	-	-	1,398	-	498	-	-	1,896
Payroll Taxes	-	-	-	6,571	5,419	6,278	6,623	-	-	24,891
Group Insurance	-	-	-	17,366	11,560	10,153	12,014	-	-	51,093
Retirement	-	-	-	5,686	3,893	4,041	2,899	-	-	16,519
Supplies	-	-	-	3,036	2,390	3,330	1,919	-	-	10,675
Fuel and Oil	-	-	-	18,874	12,769	23,467	20,704	-	-	75,814
Repairs and Maintenance	-	-	-	25,501	5,595	24,744	31,957	-	294	88,091
Utilities	-	-	-	1,689	1,081	1,322	1,319	-	-	5,411
Tires and Tubes	-	-	-	2,291	2,078	7,559	10,476	-	-	22,404
Out of County Travel	-	-	-	625	884	1,629	700	-	-	3,838
Materials	-	-	-	1,591	15,235	94,663	5,148	-	-	116,637
Insurance	-	-	-	5,000	5,000	5,000	4,000	-	-	19,000
Mobile Phone	-	-	-	346	682	282	1,276	-	-	2,586
Equipment	-	-	-	12,400	-	7,750	-	-	-	20,150
Operating Lease Payments	-	-	-	49,556	-	-	-	-	-	49,556
Total Highway and Road	-	-	-	233,191	136,094	270,485	190,038	-	294	830,102
Capital Outlay	73,820	-	-	-	-	148,510	-	-	341,853	564,183
Debt Service										
Principal Payments	137,086	-	-	-	-	-	30,605	-	275,165	442,856
Interest Payments	38,782	-	-	-	-	-	8,152	-	-	46,934
Total Expenditures	2,723,769	9,929	-	233,191	136,094	418,995	228,795	-	750,653	4,501,426
Excess Revenues Over (Under) Expenditures	(122,208)	27,213	8,925	(32,739)	(16,021)	(249,778)	(55,972)	186,548	(201,819)	(455,851)
OTHER FINANCING SOURCES (USES)										
Loan Proceeds	-	-	-	-	-	155,010	-	-	275,165	430,175
Insurance Proceeds	40,180	-	-	-	-	-	-	-	34,341	74,521
Sale of Assets	-	-	-	1,049	-	-	-	-	-	1,049
Transfers In	427,213	-	-	59,984	-	-	7,111	58,721	103,174	656,203
Transfers Out	(145,092)	-	-	(1,390)	(1,051)	(1,001)	(234)	(190,093)	(317,342)	(656,203)
Total Other Financing Sources (Uses)	322,301	-	-	59,643	(1,051)	154,009	6,877	(131,372)	95,338	505,745

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Debt Service Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Interest and Sinking	Other Governmental Funds	Total Governmental Funds
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 200,093	\$ 27,213	\$ 8,925	\$ 26,904	\$ (17,072)	\$ (95,769)	\$ (49,095)	\$ 55,176	\$ (106,481)	\$ 49,894
SPECIAL ITEM										
LCRA Reimbursement	-	-	-	-	-	97,455	-	-	-	97,455
Net Change in Fund Balances	200,093	27,213	8,925	26,904	(17,072)	1,686	(49,095)	55,176	(106,481)	147,349
Fund Balance - Beginning	522,268	36,519	192,512	92,076	141,534	297,469	272,974	3,020	271,849	1,830,221
Fund Balance - Ending	<u>\$ 722,361</u>	<u>\$ 63,732</u>	<u>\$ 201,437</u>	<u>\$ 118,980</u>	<u>\$ 124,462</u>	<u>\$ 299,155</u>	<u>\$ 223,879</u>	<u>\$ 58,196</u>	<u>\$ 165,368</u>	<u>\$ 1,977,570</u>

**MCCULLOCH COUNTY
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2010**

	<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	\$ 2,029	\$ 66,188	\$ 12,908	\$ 2,502	\$ 25
Receivables, net					
Accounts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 2,029</u>	<u>\$ 66,188</u>	<u>\$ 12,908</u>	<u>\$ 2,502</u>	<u>\$ 25</u>
LIABILITIES					
Liabilities					
Accounts Payable	<u>\$ -</u>	<u>\$ 4,359</u>	<u>\$ 89</u>	<u>\$ 86</u>	<u>\$ -</u>
Total Liabilities	<u>-</u>	<u>4,359</u>	<u>89</u>	<u>86</u>	<u>-</u>
FUND BALANCES					
Fund Balance:					
Reserved for Special Purposes	<u>2,029</u>	<u>61,829</u>	<u>12,819</u>	<u>2,416</u>	<u>25</u>
Total Fund Balance	<u>2,029</u>	<u>61,829</u>	<u>12,819</u>	<u>2,416</u>	<u>25</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,029</u>	<u>\$ 66,188</u>	<u>\$ 12,908</u>	<u>\$ 2,502</u>	<u>\$ 25</u>

**MCCULLOCH COUNTY
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2010**

	Courthouse Restoration Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-10
ASSETS			
Cash and Cash Equivalents	\$ 404	\$ 85,846	\$ 169,902
Receivables, net			
Accounts	-	-	-
Total Assets	\$ 404	\$ 85,846	\$ 169,902
LIABILITIES			
Liabilities			
Accounts Payable	\$ -	\$ -	\$ 4,534
Total Liabilities	-	-	4,534
FUND BALANCES			
Fund Balance:			
Reserved for Special Purposes	404	85,846	165,368
Total Fund Balance	404	85,846	165,368
TOTAL LIABILITIES AND FUND BALANCE	\$ 404	\$ 85,846	\$ 169,902

**MCCULLOCH COUNTY
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2010**

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

Total fund balance - total other governmental funds	\$ 165,368
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Land	5,000
Other Capital Assets	300,248
Accumulated Depreciation	(90,937)
	<hr/>
Net Assets of Other Governmental Funds	\$ <u>379,679</u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2010

	Combined Road & Bridge	Library Fund	Law Library Fund	Hot Check Fund	Rochelle Water Grant
REVENUES					
General Revenues					
Interest Earned	\$ 5	\$ 168	\$ 27	\$ 20	\$ -
Charges for Services					
County Attorney Fees	-	-	-	5,124	-
Library Revenue	-	4,030	-	-	-
Court Fines	-	-	5,390	-	-
Operating Grants and Contributions					
City of Brady	-	42,000	-	-	-
Memorials/Donations	-	3,952	-	-	-
Lone Star Library Grant	-	853	-	-	-
Tocker Grant	-	1,095	-	-	-
G Rollie White Grant	-	4,750	-	-	-
Capital Grants and Contributions					
Courthouse Restoration Grant	-	-	-	-	-
Richards Library Association	-	10,000	-	-	-
Total Revenues	5	66,848	5,417	5,144	-
EXPENDITURES					
Community Development					
Library					
Librarian Salary	-	24,824	-	-	-
Employees' Salaries	-	33,517	-	-	-
Longevity Pay	-	1,134	-	-	-
Payroll Taxes	-	4,856	-	-	-
Group Insurance	-	11,560	-	-	-
Retirement	-	3,287	-	-	-
Supplies	-	1,025	-	-	-
Repairs & Maintenance	-	7,277	-	-	-
Utilities	-	8,285	-	-	-
Books	-	8,780	-	-	-
Copy Machine Supplies	-	481	-	-	-
Internet Expense	-	1,407	-	-	-
Miscellaneous Expense	-	100	-	-	-
Operating Lease - Copier	-	716	-	-	-
Grant Expenses	-	6,688	-	-	-
Total Community Development	-	113,937	-	-	-
Highways and Roads					
Combined Road and Bridge					
Repairs and Maintenance	294	-	-	-	-
Total Highways and Roads	294	-	-	-	-

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2010

	Combined Road & Bridge	Library Fund	Law Library Fund	Hot Check Fund	Rochelle Water Grant
Miscellaneous					
Salaries	\$ -	\$ -	\$ -	\$ 8,090	\$ -
Payroll Texas	-	-	-	660	-
Retirement	-	-	-	246	-
Restitution	-	-	-	214	-
Supplies	-	-	-	1,280	-
Hot Check Restitution	-	-	-	806	-
Books	-	-	163	-	-
Computer Expense	-	-	907	2,069	-
Internet Fees	-	-	59	-	-
Out of County Travel	-	-	-	175	-
Professional Services - Counseling	-	-	-	-	-
Miscellaneous Expense	-	-	-	68	-
Total Miscellaneous	<u>-</u>	<u>-</u>	<u>1,129</u>	<u>13,608</u>	<u>-</u>
Capital Outlay	-	52,832	-	-	-
Debt Service					
Principal Payments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>294</u>	<u>166,769</u>	<u>1,129</u>	<u>13,608</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(289)</u>	<u>(99,921)</u>	<u>4,288</u>	<u>(8,464)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Loan Proceeds	-	-	-	-	-
Insurance Proceeds	-	34,341	-	-	-
Transfers In	315	55,090	-	125	-
Transfers Out	<u>(20)</u>	<u>(1,049)</u>	<u>-</u>	<u>(8)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>295</u>	<u>88,382</u>	<u>-</u>	<u>117</u>	<u>-</u>
Net Change in Fund Balances	6	(11,539)	4,288	(8,347)	-
Fund Balance - Beginning	<u>2,023</u>	<u>73,368</u>	<u>8,531</u>	<u>10,763</u>	<u>25</u>
Fund Balance - Ending	<u>\$ 2,029</u>	<u>\$ 61,829</u>	<u>\$ 12,819</u>	<u>\$ 2,416</u>	<u>\$ 25</u>

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

OTHER GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2010

	<u>Library Grant</u>	<u>Batterer's Intervention Grant</u>	<u>Courthouse Restoration Grant</u>	<u>Special Road Repair Precincts #1 & #3</u>	<u>Totals 9-30-10</u>
REVENUES					
General Revenues					
Interest Earned	\$ 19	\$ 10	\$ 74	\$ 223	\$ 546
Charges for Services					
County Attorney Fees	-	-	-	-	5,124
Library Revenue	-	-	-	-	4,030
Court Fines	-	-	-	-	5,390
Operating Grants and Contributions					
City of Brady	-	-	-	-	42,000
Memorials/Donations	-	-	-	-	3,952
Lone Star Library Grant	-	-	-	-	853
Tocker Grant	-	-	-	-	1,095
G Rolie White Grant	-	-	-	-	4,750
Capital Grants and Contributions					
Courthouse Restoration Grant	-	-	471,094	-	471,094
Richards Library Association	-	-	-	-	10,000
Total Revenues	<u>19</u>	<u>10</u>	<u>471,168</u>	<u>223</u>	<u>548,834</u>
EXPENDITURES					
Community Development					
Library					
Librarian Salary	-	-	-	-	24,824
Employees' Salaries	-	-	-	-	33,517
Longevity Pay	-	-	-	-	1,134
Payroll Taxes	-	-	-	-	4,856
Group Insurance	-	-	-	-	11,560
Retirement	-	-	-	-	3,287
Supplies	-	-	-	-	1,025
Repairs & Maintenance	-	-	-	-	7,277
Utilities	-	-	-	-	8,285
Books	-	-	-	-	8,780
Copy Machine Supplies	-	-	-	-	481
Internet Expense	-	-	-	-	1,407
Miscellaneous Expense	-	-	-	-	100
Operating Lease - Copier	-	-	-	-	716
Grant Expenses	-	-	-	-	6,688
Total Community Development	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>113,937</u>
Highways and Roads					
Combined Road and Bridge	-	-	-	-	294
Repairs and Maintenance	-	-	-	-	294
Total Highways and Roads	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>294</u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2010

	Library Grant	Batterer's Intervention Grant	Courthouse Restoration Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-10
Miscellaneous					
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 8,090
Payroll Taxes	-	-	-	-	660
Retirement	-	-	-	-	246
Restitution	-	-	-	-	214
Supplies	-	-	-	-	1,280
Hot Check Restitution	-	-	-	-	806
Books	-	-	-	-	163
Computer Expense	-	-	-	-	2,976
Internet Fees	-	-	-	-	59
Out of County Travel	-	-	-	-	175
Professional Services - Counseling	-	4,667	-	-	4,667
Miscellaneous Expense	-	-	-	-	68
Total Miscellaneous	<u>-</u>	<u>4,667</u>	<u>-</u>	<u>-</u>	<u>19,404</u>
Capital Outlay	-	-	289,021	-	341,853
Debt Service					
Principal Payments	<u>-</u>	<u>-</u>	<u>275,165</u>	<u>-</u>	<u>275,165</u>
Total Expenditures	<u>-</u>	<u>4,667</u>	<u>564,186</u>	<u>-</u>	<u>750,653</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>19</u>	<u>(4,657)</u>	<u>(93,018)</u>	<u>223</u>	<u>(201,819)</u>
OTHER FINANCING SOURCES (USES)					
Loan Proceeds	-	-	275,165	-	275,165
Insurance Proceeds	-	-	-	-	34,341
Transfers In	-	6,000	41,644	-	103,174
Transfers Out	<u>(11,982)</u>	<u>(3,064)</u>	<u>(301,219)</u>	<u>-</u>	<u>(317,342)</u>
Total Other Financing Sources (Uses)	<u>(11,982)</u>	<u>2,936</u>	<u>15,590</u>	<u>-</u>	<u>95,338</u>
Net Change in Fund Balances	(11,963)	(1,721)	(77,428)	223	(106,481)
Fund Balance - Beginning	<u>11,963</u>	<u>1,721</u>	<u>77,832</u>	<u>85,623</u>	<u>271,849</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 404</u>	<u>\$ 85,846</u>	<u>\$ 165,368</u>

**MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2010**

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	\$ (106,481)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives.

Capital Assets Capitalized	341,853
Depreciation Expense	(5,472)

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.

Transfers In	1,582,862
Transfers Out	(6,664,959)

Change in net assets of governmental activities	\$ <u>(4,852,197)</u>
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MCCULLOCH COUNTY
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2010

	<u>Tax</u> <u>Assessor/ Collector</u>	<u>County</u> <u>Clerk</u>	<u>District</u> <u>Clerk</u>	<u>Justice</u> <u>of the</u> <u>Peace</u>	<u>County</u> <u>Attorney</u>	<u>Sheriff</u> <u>Department</u>
ASSETS						
Cash and Cash Equivalents						
Agency Funds	\$ 134,751	\$ 8,630	\$ 18,556	\$ 16,065	\$ 238	\$ 7,477
Private-Purpose Trusts	-	28,849	437,098	-	-	59
Cash - Asset Forfeiture	-	-	-	-	-	11,503
Receivables:						
Due from Other Funds	-	-	-	-	-	-
Due from Others	-	-	188,988	364,522	4,662	-
Inventory	-	-	-	-	-	967
Total Assets	<u>134,751</u>	<u>37,479</u>	<u>644,642</u>	<u>380,587</u>	<u>4,900</u>	<u>20,006</u>
LIABILITIES						
Accounts Payable	109,514	-	1,330	-	4,066	342
Due to Other Funds	25,237	8,630	206,214	380,587	834	8,102
Amount in Asset Forfeiture	-	-	-	-	-	11,503
Total Liabilities	<u>134,751</u>	<u>8,630</u>	<u>207,544</u>	<u>380,587</u>	<u>4,900</u>	<u>19,947</u>
NET ASSETS						
Held in Trust and/or Escrow	-	28,849	437,098	-	-	59
Total Net Assets	<u>\$ -</u>	<u>\$ 28,849</u>	<u>\$ 437,098</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2010

	<u>Sheriff's LEOSE</u>	<u>Commissary Profit</u>	<u>State Trust</u>	<u>Payroll Clearing</u>	<u>Richards Library</u>	<u>Totals 9-30-09</u>
ASSETS						
Cash and Cash Equivalents						
Agency Funds	\$ 1,917	\$ 5,990	\$ 49,515	\$ 23,839	\$ 1,143	\$ 268,121
Private-Purpose Trusts	-	-	-	-	-	466,006
Cash - Asset Forfeiture	-	-	-	-	-	11,503
Receivables:						
Due from Other Funds	-	-	10,690	-	-	10,690
Due from Others	-	-	-	-	-	558,172
Inventory	-	-	-	-	-	967
Total Assets	<u>1,917</u>	<u>5,990</u>	<u>60,205</u>	<u>23,839</u>	<u>1,143</u>	<u>1,315,459</u>
LIABILITIES						
Accounts Payable	-	-	38,504	-	-	153,756
Due to Other Funds	1,917	5,990	21,701	23,839	1,143	684,194
Amount in Asset Forfeiture	-	-	-	-	-	11,503
Total Liabilities	<u>1,917</u>	<u>5,990</u>	<u>60,205</u>	<u>23,839</u>	<u>1,143</u>	<u>849,453</u>
NET ASSETS						
Held in Trust and/or Escrow	-	-	-	-	-	466,006
Total Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 466,006</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2010

	<u>County</u>	<u>District</u>		<u>Private-</u>
	<u>Clerk</u>	<u>Clerk</u>	<u>Sheriff</u>	<u>Purpose</u>
				<u>Trusts</u>
				<u>9-30-10</u>
ADDITIONS				
Contributions	\$ 27,510	\$ 30,278	\$ 13,031	\$ 70,819
Interest	<u>60</u>	<u>6,457</u>	<u>-</u>	<u>6,517</u>
Total Additions	<u>27,570</u>	<u>36,735</u>	<u>13,031</u>	<u>77,336</u>
DEDUCTIONS				
Refunds of Contributions	<u>17,760</u>	<u>48,203</u>	<u>12,977</u>	<u>78,940</u>
Total Deductions	<u>17,760</u>	<u>48,203</u>	<u>12,977</u>	<u>78,940</u>
Change in Net Assets	9,810	(11,468)	54	(1,604)
Net Assets - Beginning of the Year	<u>19,039</u>	<u>448,566</u>	<u>5</u>	<u>467,610</u>
Net Assets - End of the Year	<u>\$ 28,849</u>	<u>\$ 437,098</u>	<u>\$ 59</u>	<u>\$ 466,006</u>