

REPORT OF AUDIT
McCULLOCH COUNTY
BRADY, TEXAS
SEPTEMBER 30, 2013

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SEPTEMBER 30, 2013**

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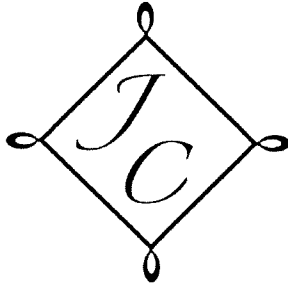
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INTRODUCTORY SECTION

**McCULLOCH COUNTY
COUNTY OFFICIALS
SEPTEMBER 30, 2013**

Danny Neal	County Judge
Jim Quinn	Commissioner Precinct 1
Jerry Bratton	Commissioner Precinct 2
Jim Ellison	Commissioner Precinct 3
Brent Deeds	Commissioner Precinct 4
Mark Marshall	County Attorney
Tina Smith	County Clerk
Kay Andrews	County Treasurer
Michelle Pitcox	District Clerk
Silvia Campos	Tax Assessor/Collector
Maggie Sawyer	Justice of the Peace
Earl Howell	Sheriff

FINANCIAL SECTION



Jodi Crudgington, CPA, LLC
Certified Public Accountant
Post Office Box 789
217 South Blackburn Street
Brady, Texas 76825
Office (325) 597-2424 Fax (325) 597-3444

INDEPENDENT AUDITOR'S REPORT

Honorable Judge 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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used

and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of McCulloch County, Texas as of September 30, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise McCulloch County's basic financial statements. The statements listed under the Supplemental Section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The statements in the Supplemental Section are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the statements in the Supplemental Section are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2014, on our consideration of McCulloch County, Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering McCulloch County, Texas' internal control over financial reporting and compliance.

Jodi Crudgington, CPA, LLC

June 17, 2014

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2013**

McCulloch County, Texas offers this narrative analysis and overview of the significant financial activities of the County for the fiscal year ending September 30, 2013. This narrative, taken in conjunction with the County's financial statements will provide an accurate and concise overview of the condition and changes in McCulloch County's financial position.

USING THIS ANNUAL REPORT

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

Reporting the County as a Whole

Our analysis of the County as a whole begins on page 13. One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. These two statements report the County's net assets and changes in them. You can think of the County's net assets—the difference between assets and liabilities—as one way to measure the County's financial health, or financial position. Over time, increases or decreases in the County's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the County's property tax base and the condition of the County's roads, to assess overall health of the County.

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

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2013**

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

Reporting the County's Most Significant Funds

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

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

The County as Trustee

The County is the trustee, or fiduciary, for several small private-purpose trusts. Because of a trust arrangement, these funds can only be used for the benefit of trust beneficiaries. The County also reports Agency Funds, which include funds collected by the elected officials of the County. All amounts held in these funds at year-end are due and payable to one of the governmental funds or outside parties, such as the State of Texas. All of the County's fiduciary activities are reported in separate Statements of Fiduciary Net Assets and Changes in Fiduciary Net Assets on pages 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, 2013**

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, 2013. Net assets have increased primarily because of conservative management, improved fine and fee collections in our court system, and continued improvement in "back tax" collections. Net changes have also resulted from reductions in various expenses relating to buildings as we systematically improve structures for energy and maintenance efficiency. These are an indicator that the County's financial condition has improved.

	Governmental Activities 9-30-13	Governmental Activities 9-30-12
	<hr/>	<hr/>
Current and other assets	\$ 4,795,565	\$ 4,205,243
Capital assets	8,446,346	8,625,055
Total assets	<hr/> 13,241,911	<hr/> 12,830,298
Long-term liabilities	1,266,579	1,363,109
Other liabilities	665,130	845,630
Total liabilities	<hr/> 1,931,709	<hr/> 2,208,739
Invested in capital assets, net of related debt	7,004,889	7,425,055
Unrestricted	2,550,183	1,770,859
Restricted	1,755,130	1,425,645
Ending net assets	<hr/> <u>\$ 11,310,202</u>	<hr/> <u>\$ 10,621,559</u>

The following schedule presents a comparison between governmental revenues and expenditures for the fiscal year ended September 30, 2013, 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, 2013**

	<u>9-30-13</u>	<u>9-30-12</u>	<u>Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Revenues:				
Taxes	\$ 3,031,139	\$ 2,892,886	\$ 138,253	4.78
Charges for Services	1,116,991	1,114,263	2,728	0.24
Grants and Contributions	316,106	500,456	(184,350)	(36.84)
Interest	31,975	36,244	(4,269)	(11.78)
Sale of Assets	15,661	(2,459)	18,120	(736.88)
Total Revenues	<u>4,511,872</u>	<u>4,541,390</u>	<u>(29,518)</u>	<u>(0.65)</u>
Expenses:				
General Administration	110,005	108,631	1,374	1.26
Financial Administration	104,755	106,057	(1,302)	(1.23)
Tax Administration	186,221	181,809	4,412	2.43
Non-Departmental	322,267	355,717	(33,450)	(9.40)
Judicial and Legal	732,207	741,351	(9,144)	(1.23)
Public Safety	795,100	848,801	(53,701)	(6.33)
Community Development	207,698	210,013	(2,315)	(1.10)
Courthouse and Buildings	278,173	291,692	(13,519)	(4.63)
Health and Human Services	9,602	9,258	344	3.72
Miscellaneous	301,408	127,454	173,954	136.48
Highway and Road	775,793	751,564	24,229	3.22
Total Expenses	<u>3,823,229</u>	<u>3,732,347</u>	<u>90,882</u>	<u>2.43</u>
Increase (Decrease) in Net Assets	<u>\$ 688,643</u>	<u>\$ 809,043</u>	<u>\$ (120,400)</u>	<u>(14.88)</u>

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2013**

THE COUNTY'S FUNDS

Financial Highlights and Summary of Operating Results

McCulloch County showed a dramatic increase in net assets for FY 2012/13. At year's end, total net assets increased by \$688,643, continuing the improvement of previous years. A significant portion of this increase is attributed to conservative fiscal management of the County's funds.

Budgetary Highlights

Budgetary comparison schedules for the general fund and major special revenue funds are presented on pages 23 through 38. Other budgetary comparison schedules for nonmajor funds appear on pages 68 through 71. The County had expenditures in excess of budgeted amounts in the Library and Precinct No. 3. The Library purchased a new air conditioning unit that was not budgeted. Precinct No. 3 purchased road equipment that was not budgeted.

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

Transfers

Transfers were made between several of the funds as necessary for operations. These transfers are presented on page 53 in the Notes to the Basic Financial Statements.

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2013**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of September 30, 2013, the County had \$8,325,071 invested in capital assets, net of depreciation. The following schedule presents a summary of the amount invested in capital assets:

	Capital Assets 9-30-13	Capital Assets 9-30-12
Land	\$ 222,378	\$ 222,378
Infrastructure	905,465	525,093
Buildings	7,912,221	7,904,323
Equipment	1,616,393	1,499,860
Vehicles	339,319	347,319
Accumulated Depreciation	(2,670,705)	(2,363,540)
Totals	\$ 8,325,071	\$ 8,135,433

The current year additions to fixed assets include the following:

- The Old Mason Road construction project, completed in the prior fiscal year, was transferred to fixed assets.
- The Library acquired a new air conditioning unit.
- The General Fund purchased 2 GTR 8000 Base Radios/Repeaters.
- Precinct #3 purchased a 1993 Mack Truck.
- Precincts #1, #2, and #3 purchased a John Deere cab tractor and boom mower, to be shared equally.

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2013**

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.

Debt

McCulloch County attempts to limit the amount of debt incurred and to repay outstanding obligations as soon as possible. The County retired \$90,000 of debt related to Courthouse restoration and notes on road equipment were paid down during the year. Debt retirement combined with a new loan for Precincts #1, #2, and #3 in the amount of \$78,798 resulted in an overall decrease in its net long-term debt of \$75,944. The following schedule represents a comparison of long-term debt as of September 30 for the current and prior year.

	<u>Long-Term Debt 9-30-13</u>	<u>Long-Term Debt 9-30-12</u>
Precinct#3 - Motor Grader	\$ 121,871	\$ 127,464
Precinct #4 - Motor Grader	37,205	72,915
Precinct #4 - Tractor/Rock Crusher	93,583	117,022
Courthouse Restoration - Certificates of Obligation, Series 2008	1,110,000	1,200,000
Precincts #1, #2, #3 - JD Tractor and Boom Mower	78,798	-
Totals	<u>\$ 1,441,457</u>	<u>\$ 1,517,401</u>

Analysis of Funds and Transactions of Funds

McCulloch County accounts for cash assets through nine separate primary fund accounts. The General Fund, the largest and least restricted fund, is used for most day-to-day transactions for elected offices except for the four Road and Bridge Precincts.

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2013**

Within the General Fund are several accounts, many of which have restricted purposes and are kept separate for accounting purposes.

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

The library fund is jointly funded by the City of Brady and McCulloch County for exclusive use of the Richards Memorial Library. The Permanent Improvement Fund is used for long-term purchases such as buildings, land and major renovations. The Law Library fund comes from dedicated fees assessed on court cases and funds the County Law Library and related expenses. A few years ago the county stopped purchasing law books and opted to furnish a computer system for the Law Library that would allow the public internet access to laws as they are updated.

Budget Review

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

CONTACTING THE COUNTY'S FINANCIAL ADMINISTRATION

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

MCCULLOCH COUNTY
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2013

		<u>Governmental Activities</u>
ASSETS		
Current Assets		
Cash, including time deposits	\$	1,922,520
Receivables, net (Note 1)		818,345
Prepaid Insurance		87,863
Total Current Assets		<u>2,828,728</u>
Noncurrent Assets		
Restricted Cash, including time deposits		1,665,402
Restricted Receivables (Note 1)		184,024
Investment in Equity (Note 1)		100,000
Certificate of Obligation Fees, net of amortization		17,411
Land (Note 5)		222,378
Construction Work in Progress (Note 5)		121,275
Other Capital Assets, net of depreciation (Note 5)		8,102,693
Total Noncurrent Assets		<u>10,413,183</u>
Total Assets		<u>13,241,911</u>
LIABILITIES		
Current Liabilities		
Accounts Payable		470,364
Interest Payable		19,888
Notes Payable (Note 10)		79,878
Certificates of Obligation/Bonds Payable (Note 10)		95,000
Total Current Liabilities		<u>665,130</u>
Noncurrent Liabilities		
Notes Payable (Note 10)		251,579
Certificates of Obligation/Bonds Payable (Note 10)		1,015,000
Total Noncurrent Liabilities		<u>1,266,579</u>
Total Liabilities		<u>1,931,709</u>
NET ASSETS		
Invested in Capital Assets, net or related debt		7,004,889
Unrestricted		2,550,183
Restricted For:		
Special Purposes (Note 1)		1,650,056
Debt Service (Note 1)		105,074
Total Net Assets	\$	<u>11,310,202</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2013

Functions/Programs	Program Revenues			Net (Expense) Revenue and Change in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions	
Governmental Activities				
General Administration	\$ 110,005	\$ 766	\$ 15,269	\$ (93,970)
Financial Administration	104,755	-	-	(104,755)
Tax Administration	186,221	106,928	-	(79,293)
Non-Departmental	322,267	73,811	12,037	(236,419)
Judicial and Legal	732,207	365,176	31,540	(335,491)
Public Safety	795,100	32,802	7,561	(754,737)
Community Development	207,698	5,041	51,364	(151,293)
Courthouse and Buildings	278,173	-	-	(278,173)
Health and Human Services	9,602	-	-	(9,602)
Miscellaneous	301,408	-	7,500	(116,623)
Highway and Road	775,793	532,467	-	(229,776)
Total Governmental Activities	3,823,229	1,116,991	125,271	(2,390,132)
General Revenues:				
Taxes:				
Property Taxes, Levied for General Purposes				\$ 2,514,919
Sales Taxes				515,630
Other Taxes				590
Interest Revenue				31,975
Sale of Assets				15,661
Total General Revenues and Special Items				3,078,775
Change in Net Assets				688,643
Net Assets - Beginning				10,621,559
Net Assets - Ending				\$ 11,310,202

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/ Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	9-30-13
ASSETS									
Cash and Cash Equivalents	\$ 2,119,128	\$ 228,049	\$ 25	\$ 143,058	\$ 107,532	\$ 394,043	\$ 187,567	\$ 356,964	\$ 3,536,366
Receivables, net									
Accounts	10,208	27	165,671	359	127	146	144	1,168	177,850
Taxes	96,807	374	-	1,936	1,457	2,042	2,011	8,424	113,051
Investment in Equity	-	-	-	7,500	-	7,500	-	85,000	100,000
Total Assets	\$ 2,226,143	\$ 228,450	\$ 165,696	\$ 152,853	\$ 109,116	\$ 403,731	\$ 189,722	\$ 451,556	\$ 3,927,267
LIABILITIES									
Liabilities									
Accounts Payable	\$ 91,285	\$ -	\$ 165,671	\$ 3,844	\$ 5,109	\$ 6,251	\$ 2,407	\$ 5,098	\$ 279,665
Deferred Revenues	96,807	374	-	1,936	1,457	2,042	2,011	8,424	113,051
Total Liabilities	188,092	374	165,671	5,780	6,566	8,293	4,418	13,522	392,716
FUND BALANCES									
Fund Balance:									
Unassigned	1,776,887	-	-	-	-	-	-	-	1,776,887
Assigned									
Vehicle Contingency	13,000	-	-	-	-	-	-	-	13,000
Restricted									
Special Purposes	248,164	228,076	25	147,073	102,550	395,438	185,304	339,257	1,645,887
Debt Service	-	-	-	-	-	-	-	98,777	98,777
Total Fund Balance	2,038,051	228,076	25	147,073	102,550	395,438	185,304	438,034	3,534,551
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,226,143	\$ 228,450	\$ 165,696	\$ 152,853	\$ 109,116	\$ 403,731	\$ 189,722	\$ 451,556	\$ 3,927,267

**MCCULLOCH COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013**

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

Total Fund Balance - Total Governmental Funds	\$ 3,534,551
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Capital assets used in governmental activities are not financial resources and
therefore are not reported in the funds:

Land	222,378
Construction Work in Progress	121,275
Other Capital Assets	10,773,399
Accumulated Depreciation	(2,670,706)

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

Accounts Receivable	709,776
Accrued Interest Receivable	1,692
Agency Funds Receivable	51,556
Certificate of Obligation Fees	27,252
Bond Fee	5,000
Accumulated Amortization	(14,841)
Prepaid Insurance	87,863

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

Deferred Revenues	113,052
Certificates of Obligation/Bonds Payable	(1,110,000)
Accrued Interest Payable	(19,888)
Notes Payable	(331,458)
Accounts Payable	(190,699)

Net Assets of Governmental Activities	\$ <u><u>11,310,202</u></u>
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See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/ Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
REVENUES									
General Revenues	\$ 2,189,647	\$ 8,208	-	\$ 43,793	\$ 32,965	\$ 46,199	\$ 45,477	\$ 200,740	\$ 2,567,029
Property Taxes	515,630	-	-	-	-	-	-	-	515,630
Sales Tax	590	-	-	-	-	-	-	-	590
Other Taxes	15,780	1,441	-	1,543	776	3,336	1,467	8,132	32,475
Interest Income	-	-	-	-	-	-	-	-	-
Charges for Services									
General Government									
General Administration									
County Judge									
Fees of Office	191	-	-	-	-	-	-	-	191
Probate Training	575	-	-	-	-	-	-	-	575
Total General Administration	766	-	-	-	-	-	-	-	766
Tax Administration									
Tax Assessor-Collector									
Fees of Office	92,303	-	-	-	-	-	-	-	92,303
Postage	537	-	-	-	-	-	-	-	537
Child Protection Fee	13,252	-	-	-	-	-	-	-	13,252
Total Tax Administration	106,092	-	-	-	-	-	-	-	106,092
Non-Departmental									
Courthouse Security	3,118	-	-	-	-	-	-	-	3,118
State Trust	37,125	-	-	-	-	-	-	-	37,125
Pretrial Diversion	500	-	-	-	-	-	-	-	500
Reimbursed Revenue	26,792	-	-	-	-	-	-	-	26,792
Other Revenue	902	-	-	-	-	-	-	-	902
Court Fines	-	-	-	-	-	-	-	4,375	4,375
Total Non-Departmental	68,437	-	-	-	-	-	-	4,375	72,812
Judicial and Legal									
Justice of Peace									
Fees of Office	47,493	-	-	-	-	-	-	-	47,493
Hot Check Collection	343	-	-	-	-	-	-	-	343
Out of County Service	465	-	-	-	-	-	-	-	465
Courthouse Security	10,292	-	-	-	-	-	-	-	10,292
Court Fines	120,523	-	-	-	-	-	-	-	120,523

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, 2013

General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1		Road and Bridge Precinct No. 2		Road and Bridge Precinct No. 3		Road and Bridge Precinct No. 4		Other Governmental Funds	Total Governmental Funds
	\$	1,122	\$	-	\$	-	\$	-	\$	-	-	1,122
Judicial and Legal - continued												
Justice of Peace - continued												
Omni Base Charges		3,625		-		-		-		-		3,625
Parks and Wildlife		10,913		-		-		-		-		10,913
Perdue Collections		8,774		-		-		-		-		8,774
Technology Fees		-		-		-		-		-		-
County Attorney		-		-		-		-		-	3,479	3,479
County Attorney Fees		-		-		-		-		-		-
District Clerk		11,778		-		-		-		-		11,778
Fees of Office		1,777		-		-		-		-		1,777
Restoration and Preservation		695		-		-		-		-		695
Archive Fees		1,215		-		-		-		-		1,215
Court Reporter Fees		30		-		-		-		-		30
Video Fees		9,022		-		-		-		-		9,022
Adult Restitution		25,640		-		-		-		-		25,640
Court Fines		1,215		-		-		-		-		1,215
Alternative Disposition Restitution		1,150		-		-		-		-		1,150
Postage		237		-		-		-		-		237
Victim Restitution		1,517		-		-		-		-		1,517
Technology Fund		90		-		-		-		-		90
Jury Fee - Civil		115		-		-		-		-		115
Records Management		146		-		-		-		-		146
Court Record Preservation		-		-		-		-		-		-
County Clerk		53,763		-		-		-		-		53,763
Fees of Office		478		-		-		-		-		478
Video Fees		2,302		-		-		-		-		2,302
Restoration and Preservation		9,850		-		-		-		-		9,850
Archive Fees		10,798		-		-		-		-		10,798
Records Management		70		-		-		-		-		70
Crimestopper Fee		700		-		-		-		-		700
Guardianship Fee		635		-		-		-		-		635
Adult Restitution		312		-		-		-		-		312
Technology Fee		2,620		-		-		-		-		2,620
Voting Equipment Rental		750		-		-		-		-		750
Pretrial Diversion		60		-		-		-		-		60
Alternative Disposition Restitution		50		-		-		-		-		50
Out of County Service		-		-		-		-		-		-

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, 2013

	General Fund	Special Ad Valorem	Millersview/ Doolle Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued									
County Clerk - continued									
Postage	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11
Court Record Preservation	120	-	-	-	-	-	-	-	120
Other Judicial - District									
Reimbursed Revenue - Jurors	3,860	-	-	-	-	-	-	-	3,860
Juvenile Restitution	134	-	-	-	-	-	-	-	134
Total Judicial and Legal	344,690	-	-	-	-	-	-	3,479	348,169
Public Safety									
Sheriff									
Fees of Office	23,783	-	-	-	-	-	-	-	23,783
Estray Sale	3,785	-	-	-	-	-	-	-	3,785
Jail									
Prisoner Care	2,910	-	-	-	-	-	-	-	2,910
Other Revenue	2,293	-	-	-	-	-	-	-	2,293
Total Public Safety	32,771	-	-	-	-	-	-	-	32,771
Community Development									
Library Revenue	-	-	-	-	-	-	-	5,041	5,041
Total Community Development	-	-	-	-	-	-	-	5,041	5,041
Highways and Roads									
Auto Registration	-	-	-	117,564	88,173	124,347	122,086	-	452,170
Lateral Road	-	-	-	4,221	3,165	4,464	4,383	-	16,233
Court Fines	-	-	-	11,732	8,799	12,409	12,183	-	45,123
Gross Weight	-	-	-	3,290	2,468	3,480	3,417	-	12,655
Reimbursed Revenue	-	-	-	967	966	483	966	-	3,382
Other Revenue	-	-	-	555	89	2,175	85	-	2,904
Total Highways and Roads	-	-	-	138,329	103,660	147,358	143,120	-	532,467
Total Charges for Services	552,756	-	-	138,329	103,660	147,358	143,120	12,895	1,098,118
Operating Grants and Contributions									
Salary Supplements	15,269	-	-	-	-	-	-	-	15,269
County Judge	20,833	-	-	-	-	-	-	-	20,833
County Attorney									

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, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Operating Grant and Contributions - continued									
Library Memorials/Donation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,895	\$ 1,895
City of Brady	-	-	-	-	-	-	-	42,000	42,000
Tocker Grant	-	-	-	-	-	-	-	1,254	1,254
Texas Commission on the Arts Grant	-	-	-	-	-	-	-	685	685
Indigent Defense Grant	10,707	-	-	-	-	-	-	-	10,707
Homeland Security Grant	12,037	-	-	-	-	-	-	-	12,037
Vine Grant	7,561	-	-	-	-	-	-	-	7,561
G Rollie White Grant	7,500	-	-	-	-	-	-	5,530	13,030
Total Operating Grants and Contributions	73,907	-	-	-	-	-	-	51,364	125,271
Capital Grants and Contributions									
Millersview/Doole Water Grant	-	-	177,285	-	-	-	-	13,550	177,285
Old Mason Road Grant - Brady EDC	-	-	-	-	-	-	-	-	13,550
Total Capital Grants and Contributions	-	-	177,285	-	-	-	-	13,550	190,835
Total Revenues	3,348,310	9,649	177,285	183,665	137,401	196,893	190,064	286,681	4,529,948
EXPENDITURES									
Current									
General Administration	107,991	-	-	-	-	-	-	-	107,991
Financial Administration	104,755	-	-	-	-	-	-	-	104,755
Tax Administration	180,767	-	-	-	-	-	-	-	180,767
Non-Departmental	327,993	-	-	-	-	-	-	-	327,993
Judicial and Legal	728,386	-	-	-	-	-	-	-	728,386
Public Safety	779,162	-	-	-	-	-	-	-	779,162
Community Development	81,841	-	-	-	-	-	-	117,741	199,582
Courthouse and Buildings	87,411	-	-	-	-	-	-	-	87,411
Health and Human Services	9,602	-	-	-	-	-	-	-	9,602
Miscellaneous	94,510	-	177,285	-	-	-	-	8,396	280,191
Highway and Road	-	-	-	188,182	135,868	157,794	154,283	-	636,067
Capital Outlay	53,439	-	-	31,956	31,956	40,956	-	7,898	166,205
Debt Service									
Principal	90,000	-	-	5,690	5,690	-	59,149	325,000	485,529
Interest	45,817	-	-	881	881	5,127	5,760	-	57,585
Total Expenditures	2,691,674	-	177,285	225,828	174,395	203,817	219,192	459,035	4,151,226

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, 2013

	General Fund	Special Ad Valorem	Millersview/ Doolie Water Grant	Road and Bridge		Road and Bridge		Road and Bridge		Other Governmental Funds	Total Governmental Funds
				Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4				
Excess of Revenues Over (Under) Expenditures	\$ 656,636	\$ 9,649	\$ -	\$ (42,163)	\$ (36,994)	\$ (6,924)	\$ (29,128)	\$ (172,354)	\$ 378,722		
OTHER FINANCING SOURCES AND USES											
Loan Proceeds	-	-	-	31,956	31,956	31,956	-	325,000	420,868		
Sale of Assets	-	-	-	6,246	-	16,940	-	-	23,186		
Transfers In	177,555	-	-	1,952	1,146	3,654	1,554	70,843	256,704		
Transfers Out	(98,274)	-	-	(2,680)	(7,043)	(728)	(2,180)	(145,799)	(256,704)		
Total Other Financing Sources and Uses	79,281	-	-	37,474	26,059	51,822	(626)	250,044	444,054		
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	735,917	9,649	-	(4,689)	(10,935)	44,898	(29,754)	77,690	822,776		
Fund Balance - Beginning (Note 1)	1,302,134	218,427	25	151,762	113,485	350,540	215,058	360,344	2,711,775		
Fund Balance - Ending	\$ 2,038,051	\$ 228,076	\$ 25	\$ 147,073	\$ 102,550	\$ 395,438	\$ 185,304	\$ 438,034	\$ 3,534,551		

MCCULLOCH COUNTY
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2013

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	\$	822,776
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their useful lives.</p>		
Construction work in progress capitalized		10,000
Millersview Doole water system improvements		177,285
Capital assets capitalized		156,205
Depreciation expense		(318,140)
<p>The issuance of long-term debt provides current financial resources to governmental funds. Also, governmental funds report the effect of issuance costs when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities.</p>		
Amortization Expense		(684)
<p>Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statement of Net Assets.</p>		
		496,812
<p>Loan Proceeds are revenue in the governmental funds and increase liabilities in the Statement of Net Assets</p>		
		(420,868)
<p>Governmental funds report sale of assets as revenue. However, in the Statement of Activities any gain or loss on the disposition is also reported.</p>		
Sale of assets		(7,525)
<p>Some revenues and expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as revenues and expenditures in governmental funds.</p>		
Accrued interest receivable		(499)
Prepaid insurance		5,726
Accrued interest payable		(2,673)
Agency funds receivable		18,873
Contribution to Millersview Doole Water Supply Corporation		(196,535)
Deferred revenue		(52,110)
Change in net assets of governmental activities	\$	<u><u>688,643</u></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, 2013

	<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	\$ 1,989,215	\$ 1,989,215	\$ 2,189,647	\$ 200,432
Sales Tax	448,000	448,000	515,630	67,630
Other Taxes	1,500	1,500	590	(910)
Interest Income	13,000	13,000	15,780	2,780
Charges for Services				
General Government				
General Administration				
County Judge				
Fees of Office	180	180	191	11
Probate Training	560	560	575	15
Tax Administration				
Tax Assessor-Collector				
Fees of Office	90,000	90,000	92,303	2,303
Postage	-	-	537	537
Child Protection Fee	13,000	13,000	13,252	252
Non-Departmental				
Courthouse Security	8,000	8,000	3,118	(4,882)
State Trust	21,000	21,000	37,125	16,125
Pretrial Diversion	-	-	500	500
Reimbursed Revenue	4,000	4,000	26,792	22,792
Other Revenue	2,000	2,000	902	(1,098)
Judicial and Legal				
Justice of Peace				
Fees of Office	-	-	47,493	47,493
Courthouse Security	-	-	10,292	10,292
Passthrough Collection	5,400	5,400	-	(5,400)
Parks and Wildlife	-	-	3,625	3,625
Omni Base Charges	-	-	1,122	1,122
Perdue Collections	-	-	10,913	10,913
Court Fines	133,000	133,000	120,523	(12,477)
Technology Fees	6,000	6,000	8,774	2,774
Hot Check Collection	-	-	343	343
Out of County Service	-	-	465	465
County Attorney				
Bond Forfeitures	3,000	3,000	-	(3,000)
District Clerk				
Fees of Office	29,000	29,000	11,778	(17,222)
Restoration and Preservation	-	-	1,777	1,777
Archive Fees	-	-	695	695
Court Reporter Fees	-	-	1,215	1,215
Video Fees	-	-	30	30
Adult Restitution	8,000	8,000	9,022	1,022
Alternative Disposition Restitution	-	-	1,215	1,215
Postage	-	-	1,150	1,150
Victim Restitution	-	-	237	237
Technology Fund	-	-	1,517	1,517
Jury Fee - Civil	-	-	90	90
Records Management	-	-	115	115
Court Record Preservation	-	-	146	146

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, 2013

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>REVENUES - continued</u>				
Charges for Services - continued				
Judicial and Legal - continued				
County Clerk				
Court Fines	\$ 33,000	\$ 33,000	\$ 25,640	\$ (7,360)
Fees of Office	56,000	56,000	53,763	(2,237)
Video Fees	-	-	478	478
Restoration and Preservation	7,500	7,500	2,302	(5,198)
Archive Fees	5,000	5,000	9,850	4,850
Crimestopper Fee	-	-	70	70
Guardianship Fee	-	-	700	700
Adult Restitution	-	-	635	635
Records Management	7,500	7,500	10,798	3,298
Technology Fee	-	-	312	312
Voting Equipment Rental	-	-	2,620	2,620
Pretrial Diversion	-	-	750	750
Alternative Disposition Restitution	-	-	60	60
Out of County Service	-	-	50	50
Postage	-	-	11	11
Court Record Preservation	-	-	120	120
Other Judicial - District				
Juvenile Restitution	1,000	1,000	134	(866)
Reimbursed Revenue - Jurors	-	-	3,860	3,860
Public Safety				
Sheriff				
Fees of Office	25,000	25,000	23,783	(1,217)
Estray Sale	-	-	3,785	3,785
Jail				
Prisoner Care	500	500	2,910	2,410
Other Revenue	-	-	2,293	2,293
Operating Grants and Contributions				
Salary Supplement - County Judge	15,600	15,600	15,269	(331)
Salary Supplement - County Attorney	21,000	21,000	20,833	(167)
Homeland Security Grant	-	-	12,037	12,037
Vine Grant	-	-	7,561	7,561
G R White Grant	-	-	7,500	7,500
Indigent Defense Grant	8,815	8,815	10,707	1,892
Total Revenues	<u>2,955,770</u>	<u>2,955,770</u>	<u>3,348,310</u>	<u>392,540</u>
<u>EXPENDITURES</u>				
General Administration				
County Judge				
Current				
Salary	35,112	35,112	35,112	-
Salary - Deputy	23,697	23,697	23,697	-
Longevity Pay	640	905	905	-
Salary Supplement	15,600	15,000	15,000	-
Emergency Management	3,600	3,600	3,600	-
Payroll Taxes	5,886	6,037	6,037	-
Group Insurance	14,605	14,605	14,554	51
Retirement	5,505	5,524	5,524	-

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, 2013

	<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 Supplies	\$ 600	\$ 600	\$ 412	\$ 188
Postage	-	36	36	-
Dues and Subscriptions	200	200	-	200
Juvenile Board Judge	600	600	600	-
Out of County Travel	1,000	1,000	847	153
Probate Training	560	-	-	-
Attorney Fees	-	186	186	-
Operating Lease Payments	1,400	1,481	1,481	-
Total County Judge	<u>109,005</u>	<u>108,583</u>	<u>107,991</u>	<u>592</u>
Total General Administration	<u>109,005</u>	<u>108,583</u>	<u>107,991</u>	<u>592</u>
Financial Administration				
County Treasurer				
Current				
Salary - Elected	36,305	12,102	12,102	-
Salary - Appointed	-	24,203	24,203	-
Salary - Deputy	23,697	23,697	23,697	-
Salary - Part-time	20,600	20,600	13,894	6,706
Longevity Pay	900	1,120	1,120	-
Payroll Taxes	6,235	5,739	5,739	-
Group Insurance	14,606	14,605	9,703	4,902
Retirement	4,263	4,279	4,279	-
Payroll Tax Services	400	-	-	-
Payroll Deposit Services	1,800	1,800	1,709	91
Document Preservation	1,600	1,327	1,122	205
Copier Paper and Supplies	-	55	55	-
Dues	-	150	150	-
Office Supplies	1,600	974	974	-
Postage	-	1,095	1,095	-
Computer Expense	300	1,016	1,016	-
Out of County Travel	1,200	2,351	2,351	-
Office Equipment Repairs	-	65	65	-
Operating Lease Payments	1,500	1,500	1,481	19
Total County Treasurer	<u>115,006</u>	<u>116,678</u>	<u>104,755</u>	<u>11,923</u>
Total Financial Administration	<u>115,006</u>	<u>116,678</u>	<u>104,755</u>	<u>11,923</u>
Tax Administration				
Tax Assessor/Collector				
Current				
Salary	36,305	36,305	36,305	-
Salary - Deputy	23,697	23,697	23,697	-
Deputy - Part Time	8,742	8,742	8,681	61
Longevity Pay	430	490	490	-
Payroll Taxes	5,292	5,292	5,292	-
Group Insurance	14,605	14,605	14,554	51
Retirement	4,230	4,235	4,235	-
Dues	-	170	-	170
Internet Fees	-	274	274	-

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, 2013

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Tax Administration - continued				
Tax Assessor/Collector - continued				
Current - continued				
Office Supplies	\$ 2,500	\$ 1,671	\$ 1,671	\$ -
Postage	-	1,145	1,145	-
Office Equipment Repairs	-	87	87	-
Utilities	6,000	7,869	6,992	877
Telephone	1,000	1,711	1,711	-
Dues and Subscriptions	150	-	170	(170)
Appraisal District	73,030	72,557	64,840	7,717
Out of County Travel	1,200	623	623	-
Child Safety and Protection	12,000	12,000	10,000	2,000
Equipment	-	(1,082)	-	(1,082)
Total Tax Assessor/Collector	<u>189,181</u>	<u>190,391</u>	<u>180,767</u>	<u>9,624</u>
Total Tax Administration	<u>189,181</u>	<u>190,391</u>	<u>180,767</u>	<u>9,624</u>
Non-Departmental				
Current				
Parks Department	3,600	3,600	3,600	-
Worker's Compensation	1	1	-	1
Unemployment Compensation	22,000	16,978	1,185	15,793
Other Governmental	15,000	-	-	-
Ambulance Service	206,000	206,000	200,000	6,000
DPS and TR Telephone	3,500	907	844	63
DPS Office Expense	-	2,500	2,433	67
Legal Notices	1,000	2,439	2,439	-
Bonds and Insurance	88,000	83,325	64,214	19,111
Election Expense	35,000	35,000	19,365	15,635
Child Welfare Grant	2,000	2,000	2,000	-
Other General Expense	18,000	17,981	14,756	3,225
Reverse 9-1-1 Support	3,000	3,000	2,181	819
TAC Software Development Program	2,500	2,184	48	2,136
Senior Center Meal Delivery	5,000	5,000	4,028	972
City Van Driver	-	15,000	10,832	4,168
Emergency Management/EOC	15,000	15,000	-	15,000
Utilities - Radio Tower	-	68	68	-
Capital Outlay	<u>30,000</u>	<u>30,000</u>	<u>22,164</u>	<u>7,836</u>
Total Non-Departmental	<u>449,601</u>	<u>440,983</u>	<u>350,157</u>	<u>90,826</u>
Judicial and Legal				
Justice of the Peace				
Current				
Salary - Elected	36,305	19,666	19,666	-
Salary - Appointed	-	16,640	16,640	-
Salary - Deputy	23,697	23,697	20,614	3,083
Salary - Part-time	7,474	11,411	11,411	-
Longevity Pay	615	735	735	-
Payroll Taxes	5,209	5,283	5,283	-
Group Insurance	14,605	14,605	7,288	7,317
Retirement	4,121	4,121	4,036	85

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, 2013

	<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 Supplies	\$ 1,500	\$ 1,837	\$ 1,837	\$ -
Office Equipment Repairs	-	170	170	-
Postage	-	1,343	1,343	-
Omni Base Charges	-	-	1,344	(1,344)
Technology Fund	-	2,450	2,450	-
Technology Fund - Contingency	6,000	3,550	-	3,550
Parks and Wildlife	3,000	3,000	3,708	(708)
Out of County Service Fee	-	-	635	(635)
Computer Expense	-	38	38	-
Copy Paper	-	96	96	-
Internet Fees	-	984	984	-
Hot Check Restitution	-	-	393	(393)
Perdue Expenses	-	-	10,687	(10,687)
Telephone	-	1,004	1,004	-
Utilities	-	4,912	4,422	490
Out of County Travel	1,500	388	388	-
Operating Lease Payments	-	1,856	1,856	-
Total Justice of the Peace	<u>104,026</u>	<u>117,786</u>	<u>117,028</u>	<u>758</u>
County Attorney				
Current				
Salary	36,305	36,305	36,305	-
Salary - Deputy	24,157	24,157	22,330	1,827
Longevity Pay	535	655	655	-
State Salary Supplement	21,000	21,000	20,833	167
Payroll Taxes	6,273	6,129	6,129	-
Group Insurance	14,605	14,605	14,554	51
Retirement	5,579	5,609	5,609	-
Computer Expense	-	550	5,716	(5,166)
Office Supplies	1,000	450	303	147
Postage	-	72	72	-
Out of County Travel	1,200	1,200	887	313
Office Stipend	6,000	6,000	6,000	-
Hot Check Restitution	-	-	343	(343)
Total County Attorney	<u>116,654</u>	<u>116,732</u>	<u>119,736</u>	<u>(3,004)</u>
District Clerk				
Current				
Salary	36,305	36,305	36,305	-
Salary - Deputy	23,697	23,697	23,697	-
Salary - Part-time	10,582	11,075	11,075	-
Longevity Pay	250	490	490	-
Payroll Taxes	5,419	5,475	5,475	-
Group Insurance	14,605	14,605	14,554	51
Retirement	4,218	4,235	4,235	-
Office Supplies	3,250	3,250	2,883	367
Office Equipment Repairs	-	708	708	-
Copier Paper and Supplies	-	55	55	-

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, 2013

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Judicial and Legal - continued				
District Clerk - continued				
Current - continued				
Dues	\$ -	\$ 80	\$ 80	\$ -
Postage	-	3,392	3,392	-
Alternate Disposition Restitution	-	-	1,215	(1,215)
Out of County Travel	1,300	1,283	1,270	13
Records Management	-	-	770	(770)
Document Preservation	6,000	6,000	5,784	216
Equipment	-	2,000	6,240	(4,240)
Operating Lease Payments	5,250	4,479	4,479	-
Total District Clerk	<u>110,876</u>	<u>117,129</u>	<u>122,707</u>	<u>(5,578)</u>
County Clerk				
Current				
Salary	36,305	36,305	36,305	-
Salary - Deputy	23,697	23,697	23,697	-
Salary - Deputy II	20,662	20,662	20,662	-
Longevity Pay	2,095	2,155	2,155	-
Payroll Taxes	6,331	6,336	6,336	-
Group Insurance	21,908	21,908	21,831	77
Retirement	5,629	5,797	5,797	-
Dues	-	80	80	-
Internet Fees	-	871	871	-
Office Supplies	5,000	4,129	3,846	283
Postage	-	719	719	-
Copier Machine/Supplies	4,465	-	-	-
Out of County Travel	1,500	2,276	2,276	-
Document Preservation	19,500	1,403	1,403	-
Document Archiving	5,000	-	-	-
Records Management	6,840	11,796	11,796	-
Probate Fees	-	147	147	-
Out of County Service	-	-	50	(50)
Restitution	-	-	100	(100)
Telephone	-	1,287	1,287	-
Operating Lease Payments	-	4,479	4,479	-
Total County Clerk	<u>158,932</u>	<u>144,047</u>	<u>143,837</u>	<u>210</u>
Other Judicial - District				
Current				
County Appointed Defense Attorneys	51,000	51,000	48,767	2,233
CPS Court Appointed Attorney	23,000	23,000	18,225	4,775
District Attorney Office Expense	54,020	54,020	54,020	-
Visiting Judges	400	400	-	400
Court Reporter Education	275	-	-	-
Court Reporter Supplies & Equipment	200	-	-	-
Court Coordinator Salary	4,060	7,421	7,421	-
Receptionist Salary	2,552	-	-	-
Court Coordinator Telephone	450	-	-	-
Postage	350	-	-	-
District Attorney Expense	1,200	1,200	1,100	100

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, 2013

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Judicial and Legal - continued				
Other Judicial - District - continued				
Current - continued				
Court Reporter Salary	\$ 29,242	\$ 30,688	\$ 30,688	\$ -
Professional Expense	4,000	1,532	1,532	-
Court Reporter Travel	275	332	332	-
Court Reporter Operating Support	-	200	200	-
Payroll Taxes - District Juvenile	184	281	281	-
District Judge Juvenile	2,638	2,638	2,567	71
Other General Expense	-	587	587	-
Jurors	5,000	5,078	5,078	-
Adult Probation	6,800	7,816	7,113	703
Court Appointed Defense Experts	1,000	7,033	7,033	-
Juvenile Detention	8,000	8,000	-	8,000
Juvenile Probation	28,000	28,000	23,104	4,896
Court Appointed Juvenile Attorneys	-	1,286	1,286	-
Out of County Travel	-	275	-	275
Miscellaneous	800	299	119	180
Capital Case Public Defender Program	1,273	2,545	2,545	-
Administrative Judge Assessment	897	897	897	-
Grants - Indigent Defense	8,815	-	-	-
Total Other Judicial - District	<u>234,431</u>	<u>234,528</u>	<u>212,895</u>	<u>21,633</u>
Other Judicial - County				
Current				
Court Appointed Defense Attorney	6,000	3,618	3,396	222
Visiting Judge	1,000	1,000	-	1,000
Court Appointed Ad Litem Attorney	-	810	810	-
Court Appointed Juvenile Attorney	-	105	105	-
Professional Expense	1,500	1,498	-	1,498
Court Reporter Expense	200	-	703	(703)
Other General Expense	1,000	1,546	1,546	-
Jurors	1,500	114	114	-
Miscellaneous	3,000	5,509	5,509	-
Total Other Judicial - County	<u>14,200</u>	<u>14,200</u>	<u>12,183</u>	<u>2,017</u>
Total Judicial and Legal	<u>739,119</u>	<u>744,422</u>	<u>728,386</u>	<u>16,036</u>
Public Safety				
Sheriff				
Current				
Salary - Sheriff	37,675	40,278	40,278	-
Salary - Deputies	186,570	197,748	197,748	-
Salary - Deputy Assistant	23,697	24,010	24,010	-
Overtime Pay	9,800	1,481	1,481	-
Longevity Pay	3,050	3,170	3,170	-
Emergency Management	2,400	3,600	3,600	-
Payroll Taxes	20,134	20,949	20,949	-
Group Insurance	51,118	51,118	46,694	4,424
Retirement	18,423	18,894	18,894	-
Office Supplies	1,500	2,133	2,133	-
Dues	-	545	545	-

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, 2013

	<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				
Internet Fees	\$ -	\$ 170	\$ 170	\$ -
Postage	-	564	564	-
Copier Equipment and Supplies	1,800	-	-	-
Computer Hardware	1,200	462	462	-
Fuel and Lubricants	30,000	35,116	35,116	-
Uniforms	1,000	373	373	-
Telephone	7,500	7,612	7,612	-
Copsync	2,300	2,846	2,846	-
Aircards	3,800	1,354	1,354	-
Out of County Travel	1,000	1,155	1,155	-
Seminar Out of County Travel	1,200	1,581	1,581	-
Office Equipment Repairs	-	274	274	-
Training	1,200	-	-	-
Auto Repairs	8,000	8,313	8,313	-
Tires and Tubes	3,000	1,636	1,636	-
Vehicle Insurance	5,000	5,000	5,000	-
Vine Grant	-	1,666	9,227	(7,561)
Other Equipment	-	6,697	13,397	(6,700)
Records Management Grant Program	2,400	-	-	-
Equipment	4,000	634	634	-
Operating Lease Payments	-	1,617	1,911	(294)
Capital Outlay	15,000	15,000	-	15,000
Total Sheriff	<u>442,767</u>	<u>455,996</u>	<u>451,127</u>	<u>4,869</u>
County Jail				
Current				
Salaries	128,312	121,337	114,113	7,224
Salaries - Part-time	18,156	18,156	7,300	10,856
Longevity Pay	1,220	-	-	-
Payroll Taxes	11,298	9,328	9,328	-
Group Insurance	36,513	36,513	35,172	1,341
Retirement	9,067	8,343	8,024	319
Records Management	-	455	455	-
Utilities	27,000	30,439	26,129	4,310
Operating Supplies	9,000	3,170	3,170	-
Copier Machine/Supplies	-	190	190	-
Prisoner Boarding	120,000	120,000	82,750	37,250
Groceries	17,000	24,452	24,452	-
Medical	8,000	5,056	5,056	-
Medical - Out of County	-	2,988	2,988	-
Cable TV	600	278	278	-
Repairs and Maintenance	7,500	7,820	7,820	-
Equipment	-	810	810	-
Capital Outlay	30,000	19,052	10,000	9,052
Total County Jail	<u>423,666</u>	<u>408,387</u>	<u>338,035</u>	<u>70,352</u>
Total Public Safety	<u>866,433</u>	<u>864,383</u>	<u>789,162</u>	<u>75,221</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, 2013

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Community Development				
County Extension				
Current				
Salary - Extension Agent	\$ 22,578	\$ 22,578	\$ 21,806	\$ 772
Salary - Deputy	23,697	23,697	23,244	453
Longevity Pay	375	435	435	-
Payroll Taxes	2,449	3,479	3,480	(1)
Group Insurance	7,303	7,303	7,277	26
Retirement	1,659	1,659	1,657	2
Operating Supplies	-	500	304	196
Office Supplies	1,500	1,500	977	523
Internet Fees		381	381	-
Postage	450	450	411	39
Program Supplies	500	-	-	-
Copier Paper and Supplies	-	9	9	-
Computer Expense	350	350	-	350
Fuel & Oil	6,000	4,748	1,777	2,971
Utilities	2,000	2,217	1,920	297
Telephone	2,750	2,750	1,803	947
Out of County Travel - CA	9,500	10,145	10,145	-
Out of County Travel - FCS	5,000	5,000	2,896	2,104
Stock Show/Conference	1,200	1,200	110	1,090
Operating Lease Payments	4,200	4,200	3,209	991
Total County Extension	<u>91,511</u>	<u>92,601</u>	<u>81,841</u>	<u>10,760</u>
Total Community Development	<u>91,511</u>	<u>92,601</u>	<u>81,841</u>	<u>10,760</u>
Courthouse Buildings				
Current				
Salaries - Part-time	18,000	18,000	18,000	-
Bailliff	-	-	2,835	(2,835)
Payroll Taxes	1,200	1,594	1,594	-
Operating Supplies	3,500	3,500	1,927	1,573
Internet Fees	-	2,871	2,871	-
Maintenance Contracts	12,000	12,000	10,802	1,198
Telephone	10,000	6,020	6,020	-
Utilities	39,000	31,052	26,782	4,270
Repairs and Maintenance	18,000	18,000	12,929	5,071
Lawn Maintenance	1,500	1,500	1,158	342
Christmas Lighting	1,000	1,000	1,000	-
Courthouse Security	8,000	-	-	-
Operating Lease Payments	1,500	1,200	1,200	-
Equipment	-	293	293	-
Total Courthouse & Buildings	<u>113,700</u>	<u>97,030</u>	<u>87,411</u>	<u>9,619</u>
Health and Human Services				
Veterans Officer				
Current				
Salary	8,151	8,647	8,647	-
Payroll Taxes	624	662	662	-
Office Supplies	110	146	146	-
Dues & Subscriptions	50	50	-	50

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, 2013

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Health and Human Services - continued				
Veterans Officer - continued				
Current - continued				
Internet Fees	\$ -	\$ 2	\$ 2	\$ -
Out of County Travel	525	525	134	391
Postage	100	100	11	89
Telephone	225	225	-	225
Miscellaneous	160	122	-	122
Total Veterans Officer	<u>9,945</u>	<u>10,479</u>	<u>9,602</u>	<u>877</u>
Total Health and Human Services	<u>9,945</u>	<u>10,479</u>	<u>9,602</u>	<u>877</u>
Miscellaneous County Expense				
Current				
Postage	9,000	740	740	-
Copy Machine and Supplies	2,000	745	745	-
Audit	30,000	33,050	33,050	-
Repairs and Maintenance	2,000	-	-	-
Historical Commission Grant	1,000	1,000	1,000	-
Utilities - Hwy 190 Barn	-	22	22	-
Out of County Travel	-	233	233	-
Office Equipment Repairs	-	2,000	200	1,800
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	2,000	400
G R White Grant	-	-	7,500	(7,500)
Soil Conservation	4,000	4,000	-	4,000
Predator Control	13,500	13,500	13,500	-
Emergency Management	500	500	-	500
Indigent Burial/Autopsy Expense	12,000	12,000	6,820	5,180
Economic Development Project	500	500	-	500
Insurance Board Member	700	-	-	-
MHMR Subsidy	3,500	3,500	3,500	-
Alcohol Drug Council	1,000	1,000	1,000	-
Capital Outlay	125,000	122,707	21,275	101,432
Total Miscellaneous County Expense	<u>231,300</u>	<u>222,097</u>	<u>115,785</u>	<u>106,312</u>
Total Expenditures	<u>2,914,801</u>	<u>2,887,647</u>	<u>2,555,857</u>	<u>331,790</u>
Excess (Deficiency) of Revenues Over Expenditures	40,969	68,123	792,453	724,330
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	177,555	177,555
Transfers Out	(54,712)	(54,712)	(98,274)	(43,562)
Total Other Financing Sources (Uses)	<u>(54,712)</u>	<u>(54,712)</u>	<u>79,281</u>	<u>133,993</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(13,743)	13,411	871,734	858,323
Fund Balance - Beginning	<u>1,302,134</u>	<u>1,302,134</u>	<u>1,302,134</u>	<u>-</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, 2013

	Original	Final	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Fund Balance - Ending, Budgetary Basis	\$ <u>1,288,391</u>	\$ <u>1,315,545</u>	2,173,868	\$ <u>858,323</u>
Debt Service - The County budgeted for debt service in the Interest and Sinking Fund				
Principal Payments			(90,000)	
Interest Payments			<u>(45,817)</u>	
Fund Balance - Ending, GAAP Basis			\$ <u>2,038,051</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, 2013

	<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	\$ 7,875	\$ 7,875	\$ 8,208	\$ 333
Interest Earned	-	-	1,441	1,441
Total Revenues	<u>7,875</u>	<u>7,875</u>	<u>9,649</u>	<u>1,774</u>
<u>EXPENDITURES</u>				
Current				
Repairs and Maintenance	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess Revenues Over (Under) Expenditures	7,875	7,875	9,649	1,774
<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	7,875	7,875	9,649	1,774
Fund Balance - Beginning	<u>218,427</u>	<u>218,427</u>	<u>218,427</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 226,302</u>	<u>\$ 226,302</u>	<u>\$ 228,076</u>	<u>\$ 1,774</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, 2013

	<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	\$ 40,214	\$ 40,214	\$ 43,793	\$ 3,579
Interest Earned	1,000	1,000	1,543	543
Charges for Services				
Auto Registration	104,000	104,000	117,564	13,564
Gross Weight	-	5,200	3,290	(1,910)
Lateral Road	4,160	4,160	4,221	61
County Clerk Fines	14,300	14,300	11,732	(2,568)
Other Revenue	-	-	555	555
Reimbursed Revenue	-	-	967	967
Total Revenues	<u>163,674</u>	<u>168,874</u>	<u>183,665</u>	<u>14,791</u>
EXPENDITURES				
Current				
Commissioner's Salary	32,880	32,880	32,880	-
Employees' Salary	56,001	56,001	38,448	17,553
Contract Labor	6,500	6,380	384	5,996
Longevity Pay	460	580	580	-
Payroll Taxes	7,332	7,332	5,501	1,831
Group Insurance	16,908	16,908	14,554	2,354
Retirement	6,254	6,254	4,546	1,708
Operating Supplies	12,000	6,282	2,201	4,081
Fuel and Oil	18,000	18,000	14,460	3,540
Out of County Travel	1,000	1,000	825	175
Utilities and Telephone	2,000	2,000	1,258	742
Repairs and Maintenance	10,000	10,000	7,776	2,224
Tires and Tubes	4,000	4,000	2,398	1,602
Materials	20,000	25,718	25,718	-
Insurance	5,000	5,000	5,000	-
Mobile Phone	800	800	153	647
Equipment	5,500	5,500	1,500	4,000
Operating Lease Payments	40,000	40,000	30,000	10,000
Capital Outlay	5,000	5,000	31,956	(26,956)
Debt Service				
Principal Payments	-	-	5,690	(5,690)
Total Expenditures	<u>249,635</u>	<u>249,635</u>	<u>225,828</u>	<u>23,807</u>
Excess Revenues Over (Under) Expenditures	(85,961)	(80,761)	(42,163)	38,598
OTHER FINANCING SOURCES (USES)				
Loan Proceeds	-	-	31,956	31,956
Sale of Assets	-	-	6,246	6,246
Transfers In	-	-	1,952	1,952
Transfers Out	-	-	(2,680)	(2,680)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>37,474</u>	<u>37,474</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(85,961)	(80,761)	(4,689)	76,072
Fund Balance - Beginning	<u>151,762</u>	<u>151,762</u>	<u>151,762</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 65,801</u>	<u>\$ 71,001</u>	<u>\$ 147,073</u>	<u>\$ 76,072</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, 2013

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Property Taxes	\$ 30,160	\$ 30,160	\$ 32,965	\$ 2,805
Interest Earned	564	564	776	212
Charges for Services				
Auto Registration	78,000	78,000	88,173	10,173
Gross Weight	-	3,900	2,468	(1,432)
Lateral Road	3,120	3,120	3,165	45
County Clerk Fines	10,725	10,725	8,799	(1,926)
Reimbursed Revenue	-	-	966	966
Other Revenue	-	-	89	89
Total Revenues	<u>122,569</u>	<u>126,469</u>	<u>137,401</u>	<u>10,932</u>
EXPENDITURES				
Current				
Commissioner's Salary	32,880	32,880	32,880	-
Employees' Salary	37,613	37,613	35,682	1,931
Contract Labor	12,000	11,875	-	11,875
Longevity Pay	1,375	1,500	1,500	-
Payroll Taxes	5,498	5,498	5,361	137
Group Insurance	13,656	13,656	9,070	4,586
Retirement	5,031	5,031	2,863	2,168
Operating Supplies	8,500	6,993	4,281	2,712
Fuel and Oil	30,000	30,000	20,370	9,630
Out of County Travel	600	1,226	1,226	-
Utilities	1,200	1,200	1,076	124
Repairs and Maintenance	23,000	23,000	13,654	9,346
Tires and Tubes	3,200	3,200	2,256	944
Materials	10,000	10,000	-	10,000
Insurance	5,000	5,000	5,000	-
Mobile Phone	800	800	649	151
Operating Lease Payments	10,000	10,000	-	10,000
Capital Outlay	20,000	20,000	31,956	(11,956)
Debt Service				
Principal Payments	-	-	5,690	(5,690)
Interest Payments	-	881	881	-
Total Expenditures	<u>220,353</u>	<u>220,353</u>	<u>174,395</u>	<u>45,958</u>
Excess Revenues Over (Under) Expenditures	(97,784)	(93,884)	(36,994)	56,890
OTHER FINANCING SOURCES (USES)				
Loan Proceeds	-	-	31,956	31,956
Transfers In	-	-	1,146	1,146
Transfers Out	-	-	(7,043)	(7,043)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>26,059</u>	<u>26,059</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(97,784)	(93,884)	(10,935)	82,949
Fund Balance - Beginning	<u>113,485</u>	<u>113,485</u>	<u>113,485</u>	<u>-</u>
Fund Balance - Ending	\$ <u>15,701</u>	\$ <u>19,601</u>	\$ <u>102,550</u>	\$ <u>82,949</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, 2013

	<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	\$ 42,534	\$ 42,534	\$ 46,199	\$ 3,665
Interest Earned	-	-	3,336	3,336
Charges for Services				
Auto Registration	119,625	119,625	124,347	4,722
Gross Weight	-	5,500	3,480	(2,020)
Lateral Road	4,400	4,400	4,464	64
County Clerk Fines	15,125	15,125	12,409	(2,716)
Reimbursed Revenue	-	-	483	483
Other Revenue	-	-	2,175	2,175
Total Revenues	<u>181,684</u>	<u>187,184</u>	<u>196,893</u>	<u>9,709</u>
<u>EXPENDITURES</u>				
Current				
Commissioner's Salary	32,880	32,880	32,880	-
Employees' Salary	40,000	40,602	40,602	-
Longevity Pay	180	240	240	-
Payroll Taxes	5,589	5,640	5,640	-
Group Insurance	21,908	21,195	5,518	15,677
Retirement	5,114	5,114	3,864	1,250
Operating Supplies	5,000	2,012	2,012	-
Fuel and Oil	25,000	27,506	27,506	-
Out of County Travel	1,000	1,811	1,811	-
Utilities	3,000	1,789	1,540	249
Repairs and Maintenance	10,000	10,000	9,365	635
Tires and Tubes	5,000	7,303	7,303	-
Insurance	5,000	5,000	5,000	-
Materials	10,000	3,170	3,170	-
Operating Lease Payments	11,000	16,410	11,283	5,127
Capital Outlay	7,000	7,000	40,956	(33,956)
Debt Service				
Interest Payments	-	-	5,127	(5,127)
Total Expenditures	<u>187,671</u>	<u>187,672</u>	<u>203,817</u>	<u>(16,145)</u>
Excess Revenues Over (Under) Expenditures	(5,987)	(488)	(6,924)	(6,436)
<u>OTHER FINANCING SOURCES (USES)</u>				
Loan Proceeds	-	-	31,956	31,956
Sale of Assets	-	-	16,940	16,940
Transfers In	-	-	3,654	3,654
Transfers Out	-	-	(728)	(728)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>51,822</u>	<u>51,822</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(5,987)	(488)	44,898	45,386
Fund Balance - Beginning	<u>350,540</u>	<u>350,540</u>	<u>350,540</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 344,553</u>	<u>\$ 350,052</u>	<u>\$ 395,438</u>	<u>\$ 45,386</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL (BUDGETARY BASIS)

ROAD AND BRIDGE PRECINCT NO. 4

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Property Taxes	\$ 41,760	\$ 41,760	\$ 45,477	\$ 3,717
Interest Earned	400	400	1,467	1,067
Charges for Services				
Auto Registration	108,000	108,000	122,086	14,086
Lateral Road	4,320	4,320	4,383	63
Gross Weight	-	5,400	3,417	(1,983)
County Clerk Fines	14,850	14,850	12,183	(2,667)
Reimbursed Revenue	-	-	966	966
Other Revenue	-	-	85	85
Total Revenues	<u>169,330</u>	<u>174,730</u>	<u>190,064</u>	<u>15,334</u>
EXPENDITURES				
Current				
Commissioner's Salary	32,880	32,880	32,880	-
Employees' Salary	51,417	51,417	48,668	2,749
Part Time Salary	30,000	30,000	-	30,000
Contract Labor	10,000	10,000	-	10,000
Payroll Taxes	8,790	8,790	6,285	2,505
Group Insurance	21,908	21,908	17,586	4,322
Longevity Plan	600	600	600	-
Retirement	5,943	5,943	5,473	470
Internet Fees	-	2	2	-
Operating Supplies	10,000	9,987	2,621	7,366
Fuel and Oil	40,000	40,000	23,955	16,045
Utilities	2,500	2,500	1,661	839
Repairs and Maintenance	25,000	25,000	4,999	20,001
Insurance	5,000	5,000	5,000	-
Tires and Tubes	8,000	8,000	2,682	5,318
Materials	35,000	35,000	861	34,139
Out of County Travel	1,000	1,010	1,010	-
Equipment	46,000	46,000	-	46,000
Capital Outlay	10,000	10,000	-	10,000
Debt Service				
Principal Payments	65,108	65,108	59,149	5,959
Interest Payments	-	-	5,760	(5,760)
Total Expenditures	<u>409,146</u>	<u>409,145</u>	<u>219,192</u>	<u>189,953</u>
Excess Revenues Over (Under) Expenditures	(239,816)	(234,415)	(29,128)	205,287
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	1,554	1,554
Transfers Out	-	-	(2,180)	(2,180)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(626)</u>	<u>(626)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(239,816)	(234,415)	(29,754)	204,661
Fund Balance - Beginning	<u>215,058</u>	<u>215,058</u>	<u>215,058</u>	<u>-</u>
Fund Balance - Ending	\$ <u>(24,758)</u>	\$ <u>(19,357)</u>	\$ <u>185,304</u>	\$ <u>204,661</u>

See accompanying notes to the basic financial statements.

**MCCULLOCH COUNTY
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2013**

	Private- Purpose <u>Trusts/Funds</u>	Agency <u>Funds</u>
ASSETS		
Cash and Cash Equivalents	\$ 197,946	\$ 338,119
Receivables:		
Due from Other Funds	-	16,245
Due from Others	-	858,243
Inventory	-	896
Total Assets	<u>197,946</u>	<u>1,213,503</u>
LIABILITIES		
Accounts Payable	-	364,190
Due to Other Funds	-	842,873
Amount in Asset Forfeiture	-	6,440
Total Liabilities	<u>\$ -</u>	<u>\$ 1,213,503</u>
NET ASSETS		
Held in Trust and/or Escrow	<u>197,946</u>	<u>-</u>
Total Net Assets	<u>\$ 197,946</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2013

		Private- Purpose <u>Trusts/Funds</u>
ADDITIONS		
Contributions	\$	19,501
Interest		<u>33,048</u>
Total Additions		<u>52,549</u>
DEDUCTIONS		
Refunds of Contributions		<u>65,913</u>
Total Deductions		<u>65,913</u>
Change in Net Assets		(13,364)
Net Assets - Beginning of the Year		<u>211,310</u>
Net Assets - End of the Year	\$	<u><u>197,946</u></u>

See accompanying notes to the basic financial statements.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

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, 2013

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, 2013

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	\$ 248,164
Special Ad Valorem	228,541
Millersview-Doole Water Grant	25
Road & Bridge Precinct #1	148,453
Road & Bridge Precinct #2	103,434
Road & Bridge Precinct #3	396,153
Road & Bridge Precinct #4	183,902
Other Governmental Funds	<u>341,384</u>
Total Restricted Cash	<u>\$1,650,056</u>

These restricted net assets are listed below in detail:

Special Purposes

General Fund

Records Management	\$ 56,519
Salary Supplement Excess	981
Courthouse Security	68,231
Probate Training	10,230
JP Technology	17,556
Archive Fees	52,141
Video Fees	2,853
Document Restoration	7,107

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Voting Machine Rental	\$	15,030
Conservation Dam Maintenance		16,000
Court Record Preservation		266
Pre-Trial Diversion		1,250
Subtotal - General Fund	\$	<u>248,164</u>
Special Ad Valorem Fund	\$	<u>228,541</u>
Millersview-Doole Water Grant	\$	<u>25</u>
Road & Bridge Precincts		
Road & Bridge Precinct #1	\$	148,453
Road & Bridge Precinct #2		103,434
Road & Bridge Precinct #3		396,153
Road & Bridge Precinct #4		183,902
Subtotal - Road & Bridge Precincts	\$	<u>831,942</u>
Other Governmental Funds		
Permanent Improvement	\$	163,329
Library Fund		52,972
Law Library Fund		23,559
Hot Check Fund		999
Old Mason Road Grant		25
Special Road Repair Precincts #1 & #3		100,089
Courthouse Restoration		411
Subtotal - Other Governmental Funds	\$	<u>341,384</u>
Total Special Services	\$	<u><u>1,650,056</u></u>

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Other Governmental Funds		
Interest and Sinking	\$	105,074
Total Debt Service	\$	105,074

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.

Millersview/Doole Water Grant - This fund records the grant revenues and expenditures in connection with the design and construction of water system improvements for the Millersview Doole Water Supply.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

DEBT SERVICE FUNDS

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

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

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.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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.

Cash and Cash Equivalents

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

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

Investments

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

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

Inventory of Supplies

The County carries no material amount of inventory.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Receivables

Receivables at September 30, 2013 consist of miscellaneous accounts receivable, property taxes, and accrued interest on investments.

The detail of Accounts Receivable consists of the following:

	Current	Noncurrent Restricted	
Accounts Receivable - Miscellaneous	\$ 719,984	\$ 167,642	
Taxes	96,807	16,244	
Interest Receivable	1,554	138	
Totals	\$ 818,345	\$ 184,024	

Capital Assets and Depreciation

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

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

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

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Infrastructure

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

Interest Capitalization

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

Fund Equity

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

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

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

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

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

Assigned Fund Balance

General Fund

Vehicle Contingency	\$	13,000
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Restricted Fund Balance

Special Purposes:

General Fund

Records Management	\$	56,519
Salary Supplement Excess		981
Courthouse Security		68,231
Probate Training		10,230
JP Technology		17,556
Archive Fees		52,141
Video Fees		2,853
Document Restoration		7,107
Voting Machine Rental		15,030
Conservation Dam		16,000
Court Record Preservation		266
Pre-Trial Diversion		1,250

Special Revenue Funds

Special Ad Valorem	228,076
Millersview-Doole Water	25

Road & Bridge Precincts

Precinct No. 1	147,073
Precinct No. 2	102,550
Precinct No. 3	395,438

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Precinct No. 4		185,304
Other Governmental		339,257
	\$	1,645,887
Debt Service:		
Interest and Sinking Fund	\$	98,777

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, 2013 (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, 2013 were approved by the County Commissioners.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY, continued

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

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

Expenditures Exceeding Budget

The County had expenditures in excess of budgeted amounts for the fiscal year ending September 30, 2013 in the Library and Precinct No. 3. Both excesses were related to capital outlay amounts that were not budgeted.

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, 2013:

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY, continued

Fund	Transfers In	Transfers Out
General Fund	\$ 177,555	\$ 98,274
Old Mason Road Grant	6,200	380,372
Interest and Sinking	-	135,817
Library	63,769	1,204
Road and Bridge Precinct No. 1	1,952	2,680
Road and Bridge Precinct No. 2	381,518	7,043
Road and Bridge Precinct No. 3	3,654	728
Road and Bridge Precinct No. 4	1,554	2,180
Permanent Improvement	794	8,692
Prosecutor's Collections	80	86
	<u>\$ 637,076</u>	<u>\$ 637,076</u>

NOTE 3 - DEPOSITS AND INVESTMENTS

Policies and Practices

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

Deposits

At year-end, the carrying amount of the County's deposits was \$4,021,020 and the bank balance totaled \$4,001,320. The carrying amount includes \$3,587,922 reported in the Statement of Net Assets, with the remaining balance consisting of agency funds and trust accounts. Of the bank balances, \$501,428 was insured by the federal deposit insurance corporation and \$3,256,337 was covered by pledged securities held by the depository bank, Commercial National Bank of Brady. Deposits in the amount of

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 3 - DEPOSITS AND INVESTMENTS, continued

\$243,555 were unsecured at September 30, 2013. Currently, deposits are fully secured.

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, 2013

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended September 30, 2013 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Not being depreciated:				
Land	\$ 222,378	\$ -	\$ -	\$ 222,378
Subtotal	222,378	-	-	222,378
Other capital assets:				
Infrastructure	525,093	380,372	-	905,465
Buildings	7,904,323	7,898	-	7,912,221
Equipment	1,499,860	127,033	(10,500)	1,616,393
Vehicles	347,319	-	(8,000)	339,319
Subtotal	10,276,595	515,303	(18,500)	10,773,398
Accumulated depreciation:				
Infrastructure	(26,255)	(45,273)	-	(71,528)
Buildings	(1,097,581)	(158,917)	-	(1,256,498)
Equipment	(924,469)	(106,950)	2,975	(1,028,444)
Vehicles	(315,235)	(7,000)	8,000	(314,235)
Subtotal	(2,363,540)	(318,140)	10,975	(2,670,705)
Net other capital assets	7,913,055	197,163	(7,525)	8,102,693
Net capital assets	<u>\$ 8,135,433</u>	<u>\$ 197,163</u>	<u>\$ (7,525)</u>	<u>\$ 8,325,071</u>

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION, continued

Depreciation was charged to the functions as follows:

General Administration	\$	2,015
Tax Administration		5,454
Judicial and Legal		3,821
Public Safety		15,938
Community Development		8,116
Courthouse and Buildings		144,261
Highway and Road		136,568
Miscellaneous		1,967
Total depreciation expense	\$	<u>318,140</u>

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

Jail Project	\$	100,000
Courthouse Sidewalks and Lighting		21,275
Total Construction in Progress	\$	<u>121,275</u>

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

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 6 - EMPLOYEE PENSIONS, continued

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

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

Funding Policy

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

The employer contribution rate for calendar year 2013 is 7.00%. The deposit rate payable for the employee members for the calendar year 2013 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, 2013, the annual pension cost for the TCDRS plan for its employees was \$82,764 and the actual contributions were \$82,764.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 6 - EMPLOYEE PENSIONS, continued

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2011 and December 31, 2012, the basis for determining the contributions rates for calendar years 2012 and 2013. The December 31, 2012 actuarial valuation is the most recent valuation.

ACTUARIAL VALUATION INFORMATION

Actuarial Valuation Date	12/31/10	12/31/11	12/31/12
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, open	Level percentage of payroll, open	Level percentage of payroll, open
Amortization period	30	30	30
Asset valuation method:			
Subdivision Accumulation Fund	10-year smoothed value	10-year smoothed value	10-year smoothed value
Employee Saving Fund	Fund value	Fund value	Fund value
Actuarial Assumptions:			
Investment return ¹	8.00%	8.00%	8.00%
Projected salary increases ¹	5.40%	5.40%	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

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 6 - EMPLOYEE PENSIONS, continued

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

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
September 30, 2011	\$ 76,670	100%	\$ 0
September 30, 2012	80,976	100%	0
September 30, 2013	82,764	100%	0

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll ¹ (c)	UAAL as a % of Covered Payroll ((b-a)/c)
12/31/10	\$ 2,736,855	\$ 2,504,536	\$ (232,319)	109.28%	\$ 1,069,374	(21.72%)
12/31/11	2,886,725	2,757,262	(129,463)	104.70%	1,110,187	(11.66%)
12/31/12	3122457	3065793	(56,665)	101.85	1,165,505	(4.86%)

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.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 7 - OTHER EMPLOYEE BENEFITS, continued

For the year ending September 30, 2013, all employees were required to take any unused vacation before year end. Therefore, no accrual has been made for accrued unpaid compensation.

NOTE 8 - RISK MANAGEMENT

Liability Insurance

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

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

NOTE 9 - OPERATING LEASE COMMITMENTS

The County has several operating lease obligations as of September 30, 2013. 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, 2014	\$ 5,496
(2 Kyocera Digital Copiers)		<u>\$ 5,496</u>
CTWP Leasing - Sheriff	September 30, 2014	\$ 1,765
(Kyocera Digital Copier)	September 30, 2015	1,765
	September 30, 2016	1,765
	September 30, 2017	294
		<u>\$ 5,589</u>

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 9 - OPERATING LEASE COMMITMENTS, continued

CTWP Leasing - Justice of the Peace	September 30, 2014	\$ 1,776
(Kyocera Digital Copier)	September 30, 2015	1,776
	September 30, 2016	<u>1,332</u>
		<u>\$ 4,884</u>
 CTWP Leasing - County Treasurer/County Judge	September 30, 2014	<u>\$ 2,676</u>
(Kyocera Digital Copier)		<u>\$ 2,676</u>
 CTWP Leasing - Extension Office		
(Kyocera Color Copier)	September 30, 2014	<u>\$ 2,025</u>
		<u>\$ 2,025</u>
 Caterpillar Financial - Precinct No. 1	September 30, 2014	\$ 30,000
(2 Caterpillar Motorgraders)	September 30, 2015	30,000
	September 30, 2016	<u>185,495</u>
		<u>\$ 245,495</u>

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

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 10 - LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2013 includes the following:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Notes payable:					
Deere Credit- Precinct #3	\$ 127,464	\$ -	\$ 5,593	\$ 121,871	\$ 5,818
CNB #1001115600- Precinct #4	72,914	-	35,709	37,205	37,205
CNB #1002355400- Precinct #4	117,023	-	23,440	93,583	21,930
Welch State Bank - Precinct #1	-	31,956	5,690	26,266	4,975
Welch State Bank - Precinct #2	-	31,956	5,690	26,266	4,975
Welch State Bank - Precinct #2	-	31,956	5,690	26,266	4,975
CNB #1002449600 - Precinct #2/Old Mason Road	-	325,000	325,000	-	-
Bonds payable:					
Certificates of Obligation, Series 2008	1,200,000	-	90,000	1,110,000	95,000
Total long-term liabilities	<u>\$ 1,517,401</u>	<u>\$ 420,868</u>	<u>\$ 496,812</u>	<u>\$ 1,441,457</u>	<u>\$ 174,878</u>

Description of Debt

Deere Credit

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

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 10 - LONG-TERM LIABILITIES, continued

Commercial National Bank #1001115600 - Precinct #4

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

Commercial National Bank #1002355400 - Precinct #4

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

Welch State Bank - Precincts #1, #2, #3

On February 1, 2013, Precincts #1, #2, and #3 borrowed \$95,869 for the purchase of a John Deere cab tractor and a boom mower. The note is due and payable in 6 annual payments of \$17,070.36, beginning February 1, 2013, which include interest at 2.72%. The debt costs are shared equally between the three precincts. The note will be fully paid on February 1, 2018.

Commercial National Bank \$1002449600

On November 5, 2012, Precinct #2 borrowed \$325,000 from the Commercial National Bank to pay for the Old Mason Road grant project. Grant funds were not received until late November and the work had been completed in the prior fiscal year. When grant funds were received, the note was paid in full, including interest at 4.5%.

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 for 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, 2013

NOTE 10 - LONG-TERM LIABILITIES, continued

Debt Maturity

Debt service requirements at September 30, 2013 are as follows:

Deere Credit - Precinct #3

<u>Year Ended September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 5,818	\$ 4,902	\$ 10,720
2015	<u>116,053</u>	<u>4,668</u>	<u>120,721</u>
	<u>\$ 121,871</u>	<u>\$ 9,570</u>	<u>\$ 131,441</u>

Commercial National Bank #1001115600 - Precinct #4

<u>Year Ended September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 37,205	\$ 1,552	\$ 38,757
	<u>\$ 37,205</u>	<u>\$ 1,552</u>	<u>\$ 38,757</u>

Commercial National Bank #1002355400 - Precinct #4

<u>Year Ended September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 21,930	\$ 4,221	\$ 26,151
2015	22,917	3,234	26,151
2016	23,942	2,209	26,151
2017	<u>24,794</u>	<u>1,357</u>	<u>26,151</u>
	<u>\$ 93,583</u>	<u>\$ 11,021</u>	<u>\$ 104,604</u>

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 10 - LONG-TERM LIABILITIES, continued

Welch State Bank

<u>Year Ended September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 14,925	\$ 2,145	\$ 17,070
2015	15,332	1,738	17,070
2016	15,749	1,321	17,070
2017	16,175	895	17,070
2018	16,618	452	17,070
	<u>\$ 78,799</u>	<u>\$ 6,551</u>	<u>\$ 85,350</u>

Certificates of Obligation, Series 2008

<u>Year Ended September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 95,000	\$ 42,147	\$ 137,147
2015	95,000	38,540	133,540
2016	100,000	34,932	134,932
2017	105,000	31,135	136,135
2018	110,000	27,149	137,149
2019-2023	605,000	70,434	675,434
	<u>\$ 1,110,000</u>	<u>\$ 244,337</u>	<u>\$ 1,354,337</u>

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

NOTE 11 - SPECIAL REVENUES

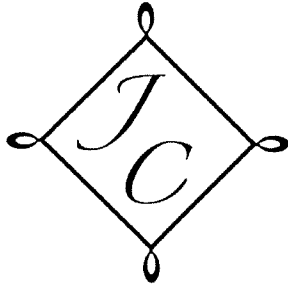
Old Mason Road Grant

The County was approved for a grant from the U.S. Department of Housing and Urban Development through the Texas Department of Agriculture in the amount of \$325,000 for the improvement of the Old Mason Road. The objective of this project is to primarily benefit low to moderate income persons through permanent job creation and retention. As of September 30, 2013, the County had received drawdowns of \$325,000. This amount plus matching funds of \$55,372 was spent on the project. The total project cost was \$380,372. This project was complete as of September 30, 2012 but the project completion report was not issued until the fiscal year ending September 30, 2013.

Millersview-Doole Water Project

The County was approved for a grant from the U.S. Department of Housing and Urban Development through the Texas Department of Agriculture in the amount of \$200,000 in order to bring the Millersview-Doole Water Supply Corporation into compliance with TCEQ regulations. The project shall include the installation of sixteen thousand two hundred fifty linear feet (16,250 l.f.) of six-inch (6") PVC water line and all associated appurtenances. This activity shall benefit forty-eight (48) persons, of which thirty-three (33) or sixty-nine percent (69%) are of low to moderate income. As of September 30, 2013, the County had received \$196,535 from the Texas Department of Agriculture and recognized this amount as revenue. Total expenditures on the project were \$196,535. The project was complete as of September 30, 2013. The completed project was contributed to the Millersview Doole Water Supply Corporation.

FEDERAL SECTION



Jodi Crudgington, CPA, LLC
Certified Public Accountant
Post Office Box 789
217 South Blackburn Street
Brady, Texas 76825
Office (325) 597-2424 Fax (325) 597-3444

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

Honorable Judge Neal
and County Commissioners
McCulloch County
Brady, Texas

We have audited, in accordance with the 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, 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, 2013, and the related notes to the financial statements, which collectively comprise McCulloch County, Texas' basic financial statements, and have issued our report thereon dated June 17, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered McCulloch County, Texas' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the McCulloch County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of the McCulloch County, Texas' internal control.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did

not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether McCulloch County, Texas' financial statements are free from 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Jodi Crudgington, CPA, LLC

June 17, 2014

**MCCULLOCH COUNTY
SCHEDULE OF PRIOR AUDIT FINDINGS
SEPTEMBER 30, 2013**

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

Condition:

In the prior fiscal year, the County Clerk was routinely collecting fees and holding the funds instead of remitting to the County Treasurer on a timely basis, which prevented the County Treasurer from filing the State reports on a timely basis.

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:

The County Clerk is now remitting all funds to the County Treasurer on a timely basis. There were no instances of noncompliance for the fiscal year ending September 30, 2013.

MCCULLOCH COUNTY
MILLERSVIEW-DOOLE WATER PROJECT
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2013

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

	BUDGET	FEDERAL/STATE		MATCH		TOTAL
		PRIOR YEARS	CURRENT YEAR	PRIOR YEARS	CURRENT YEAR	
Revenues						
Federal/State	\$ 200,000	\$ 19,250	\$ 177,285	\$ -	\$ -	\$ 196,535
Match	-	-	-	-	-	-
Total Revenues	<u>200,000</u>	<u>19,250</u>	<u>177,285</u>	<u>-</u>	<u>-</u>	<u>196,535</u>
Expenditures						
Federal/State						
Water Improvements -						
Construction	157,500	-	157,141	-	-	157,141
Engineering	22,500	11,250	8,144	-	-	19,394
General Administration	20,000	8,000	12,000	-	-	20,000
Match	-	-	-	-	-	-
Total Expenditures	<u>200,000</u>	<u>19,250</u>	<u>177,285</u>	<u>-</u>	<u>-</u>	<u>196,535</u>
Excess Revenue Over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SUPPLEMENTAL SECTION

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
PERMANENT IMPROVEMENT FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Property Taxes	\$ 40,062	\$ 40,062	\$ 48,124	\$ 8,062
Interest Earned	2,000	2,000	1,138	(862)
Total Revenues	<u>42,062</u>	<u>42,062</u>	<u>49,262</u>	<u>7,200</u>
EXPENDITURES				
Current				
Repairs and Maintenance	-	3,325	3,325	-
Capital Outlay	42,062	38,737	-	38,737
Total Expenditures	<u>42,062</u>	<u>42,062</u>	<u>3,325</u>	<u>38,737</u>
Excess Revenues Over (Under) Expenditures	-	-	45,937	45,937
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	794	794
Transfers Out	-	-	(8,692)	(8,692)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(7,898)</u>	<u>(7,898)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	-	38,039	38,039
Fund Balance - Beginning	<u>123,163</u>	<u>123,163</u>	<u>123,163</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 123,163</u>	<u>\$ 123,163</u>	<u>\$ 161,202</u>	<u>\$ 38,039</u>

MCCULLOCH COUNTY

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL (BUDGETARY BASIS)

LIBRARY

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Interest Earned	\$ 750	\$ 750	\$ 421	\$ (329)
Charges for Services				
Desk	2,500	2,500	2,177	(323)
Copy Machine	3,500	3,500	1,878	(1,622)
Reimbursed Revenue	-	-	986	986
Other Revenue	200	200	-	(200)
Operating Grants and Contributions				
City of Brady	54,712	54,712	42,000	(12,712)
Tocker Grant	-	-	1,254	1,254
Texas Commission Arts Grant	-	-	685	685
G Rollie White Grant	-	-	5,530	5,530
Library Association	-	-	423	423
Memorials	3,000	3,000	1,472	(1,528)
Total Revenues	<u>64,662</u>	<u>64,662</u>	<u>56,826</u>	<u>(7,836)</u>
EXPENDITURES				
Current				
Librarian	27,653	27,697	27,697	-
Assistant's Salary	22,150	22,150	21,085	1,065
Part Time Salary	16,410	16,306	15,466	840
Longevity Pay	1,215	1,275	1,275	-
Payroll Taxes	5,011	5,013	5,013	-
Group Insurance	13,656	13,619	13,341	278
Retirement	3,470	3,504	3,504	-
Office Supplies	1,100	1,546	1,546	-
Postage	300	300	92	208
Books	11,000	11,000	5,891	5,109
Computer Expense	400	400	-	400
Copy Machine Supplies	1,600	-	-	-
Internet Expense	1,035	730	730	-
Subscriptions	-	74	74	-
Audit Expense	1,000	1,000	-	1,000
Building and Lawn Maintenance	1,750	-	-	-
Out of County Travel	300	285	255	30
Utilities	7,600	7,600	6,786	814
Book Repairs	500	500	137	363
Repairs and Maintenance	-	2,014	2,014	-
Insurance	3,300	3,300	3,300	-
Texas Commission Arts Grant	-	-	685	(685)
G R White Grant	-	-	6,358	(6,358)
Tocker Grant	-	-	1,020	(1,020)
Equipment	-	-	423	(423)
Lease Payments	-	1,137	1,049	88
Capital Outlay	-	-	7,898	(7,898)
Total Expenditures	<u>119,450</u>	<u>119,450</u>	<u>125,639</u>	<u>(6,189)</u>
Excess Revenues Over (Under) Expenditures	(54,788)	(54,788)	(68,813)	(14,025)
OTHER FINANCING SOURCES (USES)				
Transfers In	54,712	54,712	63,769	9,057
Transfers Out	-	-	(1,204)	(1,204)
Total Other Financing Sources (Uses)	<u>54,712</u>	<u>54,712</u>	<u>62,565</u>	<u>7,853</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(76)	(76)	(6,248)	(6,172)
Fund Balance - Beginning	<u>59,220</u>	<u>59,220</u>	<u>59,220</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 59,144</u>	<u>\$ 59,144</u>	<u>\$ 52,972</u>	<u>\$ (6,172)</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, 2013

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Interest Earned	\$ -	\$ -	\$ 165	\$ 165
Charges for Services				
Court Fines	3,675	3,675	4,375	700
Total Revenues	<u>3,675</u>	<u>3,675</u>	<u>4,540</u>	<u>865</u>
EXPENDITURES				
Current				
Books	3,675	2,511	211	2,300
Computer Software	-	1,164	1,164	-
Total Expenditures	<u>3,675</u>	<u>3,675</u>	<u>1,375</u>	<u>2,300</u>
Excess Revenues Over (Under) Expenditures	-	-	3,165	3,165
OTHER FINANCING SOURCES (USES)				
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	-	-	3,165	3,165
Fund Balance - Beginning	<u>20,394</u>	<u>20,394</u>	<u>20,394</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 20,394</u>	<u>\$ 20,394</u>	<u>\$ 23,559</u>	<u>\$ 3,165</u>

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
INTEREST AND SINKING
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<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	\$ 135,666	\$ 135,666	\$ 152,616	\$ 16,950
Interest Earned	-	-	778	778
Total Revenues	<u>135,666</u>	<u>135,666</u>	<u>153,394</u>	<u>17,728</u>
<u>EXPENDITURES</u>				
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess Revenues Over (Under) Expenditures	135,666	135,666	153,394	17,728
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers Out	<u>(135,564)</u>	<u>(135,564)</u>	<u>(135,817)</u>	<u>(253)</u>
Total Other Financing Sources (Uses)	<u>(135,564)</u>	<u>(135,564)</u>	<u>(135,817)</u>	<u>(253)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	102	102	17,577	17,475
Fund Balance - Beginning	<u>81,200</u>	<u>81,200</u>	<u>81,200</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 81,302</u>	<u>\$ 81,302</u>	<u>\$ 98,777</u>	<u>\$ 17,475</u>

MCCULLOGH COUNTY

COMBINING STATEMENT OF NET ASSETS - GOVERNMENTAL ACTIVITIES

SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	9-30-13
ASSETS									
Current Assets									
Cash, including time deposits	\$ 1,922,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,922,520
Receivables, net									
Accounts	719,984	-	-	-	-	-	-	-	719,984
Taxes	96,807	-	-	-	-	-	-	-	96,807
Interest	1,554	-	-	-	-	-	-	-	1,554
Prepaid Insurance	87,863	-	-	-	-	-	-	-	87,863
Total Current Assets	2,828,728	-	-	-	-	-	-	-	2,828,728
Noncurrent Assets									
Restricted Cash, including time deposits	248,164	228,049	25	143,058	107,532	394,043	187,567	356,964	1,665,402
Restricted Receivables									
Accounts	-	27	165,671	359	127	146	144	1,168	167,642
Taxes	-	374	-	1,936	1,457	2,042	2,011	8,424	16,244
Interest	-	91	-	19	1	-	27	-	138
Investment in Equity	17,411	-	-	7,500	-	7,500	-	85,000	100,000
Certificate of Obligation Fees, net of amortization	100,201	83,177	-	-	-	-	-	-	17,411
Land	121,275	-	-	25,000	3,000	5,000	1,000	5,000	222,378
Construction Work in Progress	6,570,085	-	-	75,838	416,350	610,259	235,426	194,755	8,102,693
Other Capital Assets, net of depreciation	7,057,116	311,718	165,696	253,710	528,467	1,018,990	426,175	651,311	10,413,183
Total Noncurrent Assets	9,885,844	311,718	165,696	253,710	528,467	1,018,990	426,175	651,311	13,241,911
Total Assets									
	\$ 12,714,572	\$ 539,767	\$ 191,401	\$ 146,768	\$ 635,999	\$ 1,413,033	\$ 612,742	\$ 1,008,275	\$ 25,114,439
LIABILITIES									
Current Liabilities									
Accounts Payable	281,984	-	165,671	3,844	5,109	6,251	2,407	5,098	470,364
Interest Payable	13,972	-	-	575	574	1,327	3,440	-	19,888
Notes Payable	-	-	-	4,975	4,975	10,793	59,135	-	79,878
Certificates of Obligation/Bonds Payable	95,000	-	-	-	-	-	-	-	95,000
Total Current Liabilities	390,956	-	165,671	9,394	10,658	18,371	64,982	5,098	665,130
Noncurrent Liabilities									
Notes Payable	-	-	-	21,291	21,291	137,344	71,653	-	251,579
Certificates of Obligation/Bonds Payable	1,015,000	-	-	-	-	-	-	-	1,015,000
Total Noncurrent Liabilities	1,015,000	-	-	21,291	21,291	137,344	71,653	-	1,266,579
Total Liabilities	1,405,956	-	165,671	30,685	31,949	155,715	136,635	5,098	1,931,709
NET ASSETS									
Invested in Capital Assets, net or related debt	5,681,541	83,177	-	74,572	393,084	467,122	105,638	199,755	7,004,889
Unrestricted	2,550,183	-	-	-	-	-	-	-	2,550,183
Restricted For:									
Special Purposes	248,164	228,541	25	148,453	103,434	396,153	183,902	341,384	1,650,056
Debt Service	-	-	-	-	496,518	863,275	289,540	105,074	1,050,744
Total Net Assets	8,479,888	311,718	25	223,025	996,542	1,726,650	579,072	646,213	11,310,202

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
REVENUES									
General Revenues									
Property Taxes	\$ 2,149,021	\$ 8,029	\$ -	\$ 42,177	\$ 31,643	\$ 44,381	\$ 43,781	\$ 195,887	\$ 2,514,919
Sales Tax	515,630	-	-	-	-	-	-	-	515,630
Other Taxes	590	-	-	-	-	-	-	-	590
Interest Income	15,418	1,367	-	1,513	747	3,336	1,462	8,132	31,975
Charges for Services									
General Government									
General Administration									
County Judge	191	-	-	-	-	-	-	-	191
Fees of Office	575	-	-	-	-	-	-	-	575
Probate Training	766	-	-	-	-	-	-	-	766
Total General Administration									
Tax Administration									
Tax Assessor-Collector	93,139	-	-	-	-	-	-	-	93,139
Fees of Office	537	-	-	-	-	-	-	-	537
Postage	13,252	-	-	-	-	-	-	-	13,252
Child Protection Fee	106,928	-	-	-	-	-	-	-	106,928
Total Tax Administration									
Non-Departmental									
Courthouse Security	3,118	-	-	-	-	-	-	-	3,118
State Trust	37,125	-	-	-	-	-	-	-	37,125
Pretrial Diversion	500	-	-	-	-	-	-	-	500
Reimbursed Revenue	26,792	-	-	-	-	-	-	-	26,792
Other Revenue	1,901	-	-	-	-	-	-	-	1,901
Court Fines	-	-	-	-	-	-	-	4,375	4,375
Total Non-Departmental	69,436	-	-	-	-	-	-	4,375	73,811

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal									
Justice of Peace									
Fees of Office	\$ 53,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,060
Hot Check Collection	343	-	-	-	-	-	-	-	343
Out of County Service	465	-	-	-	-	-	-	-	465
Courthouse Security	10,292	-	-	-	-	-	-	-	10,292
Court Fines	120,523	-	-	-	-	-	-	-	120,523
Parks and Wildlife	3,625	-	-	-	-	-	-	-	3,625
Omni Base Charges	1,122	-	-	-	-	-	-	-	1,122
Technology Fees	8,774	-	-	-	-	-	-	-	8,774
Perdue Collections	10,913	-	-	-	-	-	-	-	10,913
County Attorney									
County Attorney Fees	-	-	-	-	-	-	-	3,479	3,479
District Clerk									
Fees of Office	11,016	-	-	-	-	-	-	-	11,016
Restoration and Preservation	1,777	-	-	-	-	-	-	-	1,777
Court Reporter Fees	1,215	-	-	-	-	-	-	-	1,215
Video Fees	30	-	-	-	-	-	-	-	30
Archive Fees	695	-	-	-	-	-	-	-	695
Adult Restitution	9,022	-	-	-	-	-	-	-	9,022
Postage	1,150	-	-	-	-	-	-	-	1,150
Victim Restitution	237	-	-	-	-	-	-	-	237
Alternative Disposition Restitution	1,215	-	-	-	-	-	-	-	1,215
Court Fines	8,104	-	-	-	-	-	-	-	8,104
Technology Fund	1,517	-	-	-	-	-	-	-	1,517
Jury Fee - Civil	90	-	-	-	-	-	-	-	90
Records Management	115	-	-	-	-	-	-	-	115
Court Record Preservation	146	-	-	-	-	-	-	-	146
County Clerk									
Fees of Office	83,501	-	-	-	-	-	-	-	83,501
Video Fees	478	-	-	-	-	-	-	-	478
Restoration and Preservation	2,302	-	-	-	-	-	-	-	2,302
Archive Fees	9,850	-	-	-	-	-	-	-	9,850

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge			Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
				Precinct No. 1	Precinct No. 2	Precinct No. 3			
Judicial and Legal - continued									
County Clerk - continued									
Records Management	\$ 10,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,798	
Crimestopper Fee	70	-	-	-	-	-	-	70	
Guardianship Fee	700	-	-	-	-	-	-	700	
Voting Equipment Rental	2,620	-	-	-	-	-	-	2,620	
Pretrial Diversion	750	-	-	-	-	-	-	750	
Technology Fee	312	-	-	-	-	-	-	312	
Adult Restitution	635	-	-	-	-	-	-	635	
Alternative Disposition Restitution	60	-	-	-	-	-	-	60	
Out of County Service	50	-	-	-	-	-	-	50	
Postage	11	-	-	-	-	-	-	11	
Court Record Preservation	120	-	-	-	-	-	-	120	
Other Judicial - District									
Reimbursed Revenue - Jurors	3,860	-	-	-	-	-	-	3,860	
Juvenile Restitution	134	-	-	-	-	-	-	134	
Total Judicial and Legal	361,697	-	-	-	-	-	3,479	365,176	
Public Safety									
Sheriff									
Fees of Office	23,814	-	-	-	-	-	-	23,814	
Estray Sale	3,785	-	-	-	-	-	-	3,785	
Jail									
Prisoner Care	2,910	-	-	-	-	-	-	2,910	
Other Revenue	2,293	-	-	-	-	-	-	2,293	
Total Public Safety	32,802	-	-	-	-	-	-	32,802	
Community Development									
Library Revenue	-	-	-	-	-	-	5,041	5,041	
Total Community Development	-	-	-	-	-	-	5,041	5,041	
Highways and Roads									
Auto Registration	-	-	-	117,564	88,173	124,347	122,086	452,170	
Lateral Road	-	-	-	4,221	3,165	4,464	4,383	16,233	

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Highways and Roads - continued									
Court Fines	\$ -	\$ -	\$ -	11,732 \$	8,799 \$	12,409 \$	12,183 \$	-	\$ 45,123
Gross Weight	-	-	-	3,290	2,468	3,480	3,417	-	12,655
Reimbursed Revenue	-	-	-	967	966	483	966	-	3,382
Other Revenue	-	-	-	555	89	2,175	85	-	2,904
Total Highways and Roads	-	-	-	138,329	103,660	147,358	143,120	-	532,467
Total Charges for Services	571,629	-	-	138,329	103,660	147,358	143,120	12,895	1,116,991
Operating Grants and Contributions									
Salary Supplements									
County Judge	15,269	-	-	-	-	-	-	-	15,269
County Attorney	20,833	-	-	-	-	-	-	-	20,833
Library Memorials/Donation	-	-	-	-	-	-	-	1,895	1,895
Indigent Defense Grant	10,707	-	-	-	-	-	-	-	10,707
City of Brady	-	-	-	-	-	-	-	42,000	42,000
G Rollie White Grant	7,500	-	-	-	-	-	-	5,530	13,030
Tocker Grant	-	-	-	-	-	-	-	1,254	1,254
Texas Commission on the Arts Grant	-	-	-	-	-	-	-	685	685
Homeland Security Grant	12,037	-	-	-	-	-	-	-	12,037
Vine Grant	7,561	-	-	-	-	-	-	-	7,561
Total Operating Grants and Contributions	73,907	-	-	-	-	-	-	51,364	125,271
Capital Grants and Contributions									
Millersview/Doole Water Grant	-	-	177,285	-	-	-	-	-	177,285
Old Mason Road Grant - Brady EDC	-	-	-	-	-	-	-	13,550	13,550
Total Capital Grants and Contributions	-	-	177,285	-	-	-	-	13,550	190,835
Total Revenues	3,326,195	9,396	177,285	182,019	136,050	195,075	188,363	281,828	4,496,211

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge		Road and Bridge		Road and Bridge		Other Governmental Funds	Total Governmental Funds
				Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4				
\$	53,711	\$	\$	\$	\$	\$	\$	\$	\$		53,711
Deputy Assistant	23,697	-	-	-	-	-	-	-	-	-	23,697
Longevity Pay	905	-	-	-	-	-	-	-	-	-	905
Payroll Taxes	6,037	-	-	-	-	-	-	-	-	-	6,037
Group Insurance	14,554	-	-	-	-	-	-	-	-	-	14,554
Retirement	5,524	-	-	-	-	-	-	-	-	-	5,524
Office Supplies	412	-	-	-	-	-	-	-	-	-	412
Postage	36	-	-	-	-	-	-	-	-	-	36
Juvenile Board Judge	600	-	-	-	-	-	-	-	-	-	600
Out of County Travel	847	-	-	-	-	-	-	-	-	-	847
Attorney Fees	186	-	-	-	-	-	-	-	-	-	186
Operating Lease Payments	1,481	-	-	-	-	-	-	-	-	-	1,481
Depreciation	2,015	-	-	-	-	-	-	-	-	-	2,015
Total County Judge	110,005	-	-	-	-	-	-	-	-	-	110,005
Total General Administration	110,005	-	-	-	-	-	-	-	-	-	110,005

EXPENDITURES

General Administration

County Judge

Salary

Deputy Assistant

Longevity Pay

Payroll Taxes

Group Insurance

Retirement

Office Supplies

Postage

Juvenile Board Judge

Out of County Travel

Attorney Fees

Operating Lease Payments

Depreciation

Total County Judge

Total General Administration

Financial Administration

County Treasurer

Salary

Deputy Salary

Longevity Pay

Part Time Salary

Payroll Taxes

Group Insurance

Retirement

Payroll Deposit Services

Document Preservation

Copier Paper and Supplies

Dues

36,305	-	-	-	-	-	-	-	-	-	-	36,305
23,697	-	-	-	-	-	-	-	-	-	-	23,697
1,120	-	-	-	-	-	-	-	-	-	-	1,120
13,894	-	-	-	-	-	-	-	-	-	-	13,894
5,739	-	-	-	-	-	-	-	-	-	-	5,739
9,703	-	-	-	-	-	-	-	-	-	-	9,703
4,279	-	-	-	-	-	-	-	-	-	-	4,279
1,709	-	-	-	-	-	-	-	-	-	-	1,709
1,122	-	-	-	-	-	-	-	-	-	-	1,122
55	-	-	-	-	-	-	-	-	-	-	55
150	-	-	-	-	-	-	-	-	-	-	150

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge		Road and Bridge		Road and Bridge		Other Governmental Funds	Total Governmental Funds
				Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4				
\$	1,016	\$	\$	\$	\$	\$	\$	\$	\$		1,016
Computer Expense	974	-	-	-	-	-	-	-	-		974
Office Supplies	1,095	-	-	-	-	-	-	-	-		1,095
Postage	65	-	-	-	-	-	-	-	-		65
Office Equipment Repairs	1,481	-	-	-	-	-	-	-	-		1,481
Operating Lease Payments	2,351	-	-	-	-	-	-	-	-		2,351
Out of County Travel	104,755	-	-	-	-	-	-	-	-		104,755
Total County Treasurer	104,755	-	-	-	-	-	-	-	-		104,755
Total Financial Administration											

Financial Administration - continued
County Treasurer - continued

Salary	36,305	-	-	-	-	-	-	-	-		36,305
Deputy Salary	23,697	-	-	-	-	-	-	-	-		23,697
Part Time Salary	8,681	-	-	-	-	-	-	-	-		8,681
Longevity Pay	490	-	-	-	-	-	-	-	-		490
Payroll Taxes	5,292	-	-	-	-	-	-	-	-		5,292
Group Insurance	14,554	-	-	-	-	-	-	-	-		14,554
Retirement	4,235	-	-	-	-	-	-	-	-		4,235
Office Supplies	1,671	-	-	-	-	-	-	-	-		1,671
Postage	1,145	-	-	-	-	-	-	-	-		1,145
Dues and Subscriptions	170	-	-	-	-	-	-	-	-		170
Appraisal District	64,840	-	-	-	-	-	-	-	-		64,840
Telephone	1,711	-	-	-	-	-	-	-	-		1,711
Internet Fees	274	-	-	-	-	-	-	-	-		274
Utilities	6,992	-	-	-	-	-	-	-	-		6,992
Office Equipment Repairs	87	-	-	-	-	-	-	-	-		87
Out of County Travel	623	-	-	-	-	-	-	-	-		623
Child Safety and Protection	10,000	-	-	-	-	-	-	-	-		10,000
Depreciation	5,454	-	-	-	-	-	-	-	-		5,454
Total Tax Assessor/Collector	186,221	-	-	-	-	-	-	-	-		186,221
Total Tax Administration	186,221	-	-	-	-	-	-	-	-		186,221

Tax Administration
Tax Assessor/Collector

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge		Road and Bridge		Road and Bridge		Other Governmental Funds	Total Governmental Funds
				Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4				
Non-Departmental											
Park Caretaker	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600
Unemployment Compensation	1,185	-	-	-	-	-	-	-	-	-	1,185
Ambulance Service	200,000	-	-	-	-	-	-	-	-	-	200,000
Telephone (DPS & TR)	844	-	-	-	-	-	-	-	-	-	844
DPS Office Expense	2,433	-	-	-	-	-	-	-	-	-	2,433
Legal Notices	2,439	-	-	-	-	-	-	-	-	-	2,439
Election Expense	19,365	-	-	-	-	-	-	-	-	-	19,365
Bonds and Insurance	58,488	-	-	-	-	-	-	-	-	-	58,488
Other General Expense	14,756	-	-	-	-	-	-	-	-	-	14,756
Child Welfare Grant	2,000	-	-	-	-	-	-	-	-	-	2,000
Reverse 9-1-1 Support	2,181	-	-	-	-	-	-	-	-	-	2,181
TAC Software Development Program	48	-	-	-	-	-	-	-	-	-	48
Senior Center Meal Delivery	4,028	-	-	-	-	-	-	-	-	-	4,028
City Van Driver	10,832	-	-	-	-	-	-	-	-	-	10,832
Utilities - Radio Tower	68	-	-	-	-	-	-	-	-	-	68
Total Non-Departmental	322,267	-	-	-	-	-	-	-	-	-	322,267
Judicial and Legal											
Justice of the Peace											
Salary	36,306	-	-	-	-	-	-	-	-	-	36,306
Deputy Salary	20,614	-	-	-	-	-	-	-	-	-	20,614
Part Time Salary	11,411	-	-	-	-	-	-	-	-	-	11,411
Longevity Pay	735	-	-	-	-	-	-	-	-	-	735
Payroll Taxes	5,283	-	-	-	-	-	-	-	-	-	5,283
Group Insurance	7,288	-	-	-	-	-	-	-	-	-	7,288
Retirement	4,036	-	-	-	-	-	-	-	-	-	4,036
Office Supplies	1,837	-	-	-	-	-	-	-	-	-	1,837
Office Equipment Repairs	170	-	-	-	-	-	-	-	-	-	170
Postage	1,343	-	-	-	-	-	-	-	-	-	1,343
Omni Base Charges	1,344	-	-	-	-	-	-	-	-	-	1,344
Parks and Wildlife	3,708	-	-	-	-	-	-	-	-	-	3,708
Technology Fund	2,450	-	-	-	-	-	-	-	-	-	2,450

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued									
Justice of the Peace - continued									
Out of County Service Fees	\$ 635	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 635
Computer Expense	38	-	-	-	-	-	-	-	38
Copy Paper	96	-	-	-	-	-	-	-	96
Internet Fees	984	-	-	-	-	-	-	-	984
Hot Check Restitution	393	-	-	-	-	-	-	-	393
Perdue Expenses	10,687	-	-	-	-	-	-	-	10,687
Telephone	1,004	-	-	-	-	-	-	-	1,004
Out of County Travel	388	-	-	-	-	-	-	-	388
Utilities	4,422	-	-	-	-	-	-	-	4,422
Operating Lease Payments	1,856	-	-	-	-	-	-	-	1,856
Total Justice of the Peace	117,028	-	-	-	-	-	-	-	117,028
County Attorney									
Salary	57,138	-	-	-	-	-	-	-	57,138
Deputy Salary	22,330	-	-	-	-	-	-	-	22,330
Longevity Pay	655	-	-	-	-	-	-	-	655
Payroll Taxes	6,129	-	-	-	-	-	-	-	6,129
Group Insurance	14,554	-	-	-	-	-	-	-	14,554
Retirement	5,609	-	-	-	-	-	-	-	5,609
Computer Expense	5,716	-	-	-	-	-	-	-	5,716
Office Supplies	303	-	-	-	-	-	-	-	303
Postage	72	-	-	-	-	-	-	-	72
Out of County Travel	887	-	-	-	-	-	-	-	887
Office Stipend	6,000	-	-	-	-	-	-	-	6,000
Hot Check Restitution	343	-	-	-	-	-	-	-	343
Total County Attorney	119,736	-	-	-	-	-	-	-	119,736
County Clerk									
Salary	36,305	-	-	-	-	-	-	-	36,305
Deputy Salary	44,359	-	-	-	-	-	-	-	44,359
Longevity Pay	2,155	-	-	-	-	-	-	-	2,155

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge		Road and Bridge		Road and Bridge		Other Governmental Funds	Total Governmental Funds
				Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4				
Judicial and Legal - continued											
County Clerk - continued											
Payroll Taxes	\$ 6,336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,336
Group Insurance	21,831	-	-	-	-	-	-	-	-	-	21,831
Retirement	5,797	-	-	-	-	-	-	-	-	-	5,797
Dues	80	-	-	-	-	-	-	-	-	-	80
Internet Fees	871	-	-	-	-	-	-	-	-	-	871
Office Supplies	3,846	-	-	-	-	-	-	-	-	-	3,846
Postage	719	-	-	-	-	-	-	-	-	-	719
Out of County Travel	2,276	-	-	-	-	-	-	-	-	-	2,276
Document Preservation	1,403	-	-	-	-	-	-	-	-	-	1,403
Records Management	11,796	-	-	-	-	-	-	-	-	-	11,796
Probate Fees	147	-	-	-	-	-	-	-	-	-	147
Out of County Service Fees	50	-	-	-	-	-	-	-	-	-	50
Restitution	100	-	-	-	-	-	-	-	-	-	100
Telephone	1,287	-	-	-	-	-	-	-	-	-	1,287
Operating Lease Payments	4,479	-	-	-	-	-	-	-	-	-	4,479
Depreciation Expense	3,071	-	-	-	-	-	-	-	-	-	3,071
Total County Clerk	146,908	-	-	-	-	-	-	-	-	-	146,908
District Clerk											
Salary	36,305	-	-	-	-	-	-	-	-	-	36,305
Deputy Salary	23,697	-	-	-	-	-	-	-	-	-	23,697
Part Time Salary	11,075	-	-	-	-	-	-	-	-	-	11,075
Longevity Pay	490	-	-	-	-	-	-	-	-	-	490
Payroll Taxes	5,475	-	-	-	-	-	-	-	-	-	5,475
Group Insurance	14,554	-	-	-	-	-	-	-	-	-	14,554
Retirement	4,235	-	-	-	-	-	-	-	-	-	4,235
Office Supplies	2,883	-	-	-	-	-	-	-	-	-	2,883
Office Equipment Repairs	708	-	-	-	-	-	-	-	-	-	708
Copier Paper and Supplies	55	-	-	-	-	-	-	-	-	-	55
Dues	80	-	-	-	-	-	-	-	-	-	80
Postage	3,392	-	-	-	-	-	-	-	-	-	3,392

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/ Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued									
District Clerk - continued									
Alternate Disposition Restitution	\$ 1,215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,215
Out of County Travel	1,270	-	-	-	-	-	-	-	1,270
Records Management	770	-	-	-	-	-	-	-	770
Document Preservation	5,784	-	-	-	-	-	-	-	5,784
Operating Lease Payments	4,479	-	-	-	-	-	-	-	4,479
Equipment	6,240	-	-	-	-	-	-	-	6,240
Depreciation Expense	750	-	-	-	-	-	-	-	750
Total District Clerk	123,457	-	-	-	-	-	-	-	123,457
Other Judicial - District									
Juvenile Board Judge	2,567	-	-	-	-	-	-	-	2,567
Payroll Taxes	281	-	-	-	-	-	-	-	281
District Attorney Office Expense	54,020	-	-	-	-	-	-	-	54,020
Adult Probation	7,113	-	-	-	-	-	-	-	7,113
District Judge Court Coordinator	7,421	-	-	-	-	-	-	-	7,421
District Attorney - Other	1,100	-	-	-	-	-	-	-	1,100
Court Reporter	30,688	-	-	-	-	-	-	-	30,688
Court Reporter Expense	1,532	-	-	-	-	-	-	-	1,532
Court Reporter Travel	332	-	-	-	-	-	-	-	332
Court Reporter Operating Supplies	200	-	-	-	-	-	-	-	200
Other General Expense	587	-	-	-	-	-	-	-	587
Court Appointed Defense Expert	7,033	-	-	-	-	-	-	-	7,033
Court Appointed Defense Attorneys	48,767	-	-	-	-	-	-	-	48,767
Court Appointed CPS Attorney	18,225	-	-	-	-	-	-	-	18,225
Jurors	5,078	-	-	-	-	-	-	-	5,078
Miscellaneous	119	-	-	-	-	-	-	-	119
Juvenile Probation	23,104	-	-	-	-	-	-	-	23,104
Court Appointed Juvenile Attorney	1,286	-	-	-	-	-	-	-	1,286
Administrative Judge Assessment	897	-	-	-	-	-	-	-	897
Capital Case Public Defender	2,545	-	-	-	-	-	-	-	2,545
Total Other Judicial - District	212,895	-	-	-	-	-	-	-	212,895

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued									
Other Judicial - County									
Court Appointed Defense Attorney	\$ 3,396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,396
Court Appointed Ad Litem Attorney	810	-	-	-	-	-	-	-	810
Court Appointed Juvenile Attorney	105	-	-	-	-	-	-	-	105
Court Reporter	703	-	-	-	-	-	-	-	703
Jurors	114	-	-	-	-	-	-	-	114
Other General Expense	1,546	-	-	-	-	-	-	-	1,546
Miscellaneous	5,509	-	-	-	-	-	-	-	5,509
Total Other Judicial - County	12,183	-	-	-	-	-	-	-	12,183
Total Judicial and Legal	732,207	-	-	-	-	-	-	-	732,207
Public Safety									
Sheriff									
Salary	43,878	-	-	-	-	-	-	-	43,878
Deputies' Salaries	221,758	-	-	-	-	-	-	-	221,758
Overtime	1,481	-	-	-	-	-	-	-	1,481
Longevity Pay	3,170	-	-	-	-	-	-	-	3,170
Payroll Taxes	20,949	-	-	-	-	-	-	-	20,949
Group Insurance	46,694	-	-	-	-	-	-	-	46,694
Retirement	18,894	-	-	-	-	-	-	-	18,894
Office Supplies	2,133	-	-	-	-	-	-	-	2,133
Office Equipment Repairs	274	-	-	-	-	-	-	-	274
Dues	545	-	-	-	-	-	-	-	545
Internet Fees	170	-	-	-	-	-	-	-	170
Postage	564	-	-	-	-	-	-	-	564
Computer Hardware	462	-	-	-	-	-	-	-	462
Fuel & Lubricants	35,116	-	-	-	-	-	-	-	35,116
Uniforms	373	-	-	-	-	-	-	-	373
Auto Repairs	8,313	-	-	-	-	-	-	-	8,313
Telephone	7,612	-	-	-	-	-	-	-	7,612
Aircards	1,354	-	-	-	-	-	-	-	1,354
Copsync	2,846	-	-	-	-	-	-	-	2,846

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Public Safety - continued									
Sheriff - continued									
Tires and Tubes	\$ 1,636	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,636
Vehicle Insurance	5,000	-	-	-	-	-	-	-	5,000
Out of County Travel	1,155	-	-	-	-	-	-	-	1,155
Seminar/Out of County Travel	1,581	-	-	-	-	-	-	-	1,581
Other Equipment	13,397	-	-	-	-	-	-	-	13,397
Vine Grant	9,227	-	-	-	-	-	-	-	9,227
Equipment	634	-	-	-	-	-	-	-	634
Operating Lease Payments	1,911	-	-	-	-	-	-	-	1,911
Depreciation	14,609	-	-	-	-	-	-	-	14,609
Total Sheriff	465,736	-	-	-	-	-	-	-	465,736
County Jail									
Jailers	114,113	-	-	-	-	-	-	-	114,113
Part Time Employees	7,300	-	-	-	-	-	-	-	7,300
Payroll Taxes	9,328	-	-	-	-	-	-	-	9,328
Group Insurance	35,172	-	-	-	-	-	-	-	35,172
Retirement	8,024	-	-	-	-	-	-	-	8,024
Records Management	455	-	-	-	-	-	-	-	455
Operating Supplies	3,170	-	-	-	-	-	-	-	3,170
Copier Machine and Supplies	190	-	-	-	-	-	-	-	190
Prisoner Boarding	82,750	-	-	-	-	-	-	-	82,750
Groceries	24,452	-	-	-	-	-	-	-	24,452
Medical	5,056	-	-	-	-	-	-	-	5,056
Medical - Out of County	2,988	-	-	-	-	-	-	-	2,988
Cable TV	278	-	-	-	-	-	-	-	278
Repairs and Maintenance	7,820	-	-	-	-	-	-	-	7,820
Equipment	810	-	-	-	-	-	-	-	810
Utilities	26,129	-	-	-	-	-	-	-	26,129
Depreciation	1,329	-	-	-	-	-	-	-	1,329
Total County Jail	329,364	-	-	-	-	-	-	-	329,364
Total Public Safety	795,100	-	-	-	-	-	-	-	795,100

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Community Development									
County Extension									
Salary	\$ 21,806	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	21,806
Deputy Salary	23,244	-	-	-	-	-	-	-	23,244
Longevity Pay	435	-	-	-	-	-	-	-	435
Payroll Taxes	3,480	-	-	-	-	-	-	-	3,480
Group Insurance	7,277	-	-	-	-	-	-	-	7,277
Retirement	1,657	-	-	-	-	-	-	-	1,657
Operating Supplies	304	-	-	-	-	-	-	-	304
Office Supplies	977	-	-	-	-	-	-	-	977
Copier Machine and Supplies	9	-	-	-	-	-	-	-	9
Internet Fees	381	-	-	-	-	-	-	-	381
Postage	411	-	-	-	-	-	-	-	411
Out of County Travel - CA	10,145	-	-	-	-	-	-	-	10,145
Out of County Travel - FCS	2,896	-	-	-	-	-	-	-	2,896
Stock Show/Conference	110	-	-	-	-	-	-	-	110
Telephone	1,803	-	-	-	-	-	-	-	1,803
Utilities	1,920	-	-	-	-	-	-	-	1,920
Fuel and Oil	1,777	-	-	-	-	-	-	-	1,777
Operating Lease Payments	3,209	-	-	-	-	-	-	-	3,209
Depreciation	565	-	-	-	-	-	-	-	565
Total County Extension	82,406	-	-	-	-	-	-	-	82,406
Library									
Librarian Salary	-	-	-	-	-	-	-	27,697	27,697
Employees' Salaries	-	-	-	-	-	-	-	36,551	36,551
Longevity Pay	-	-	-	-	-	-	-	1,275	1,275
Payroll Taxes	-	-	-	-	-	-	-	5,013	5,013
Group Insurance	-	-	-	-	-	-	-	13,341	13,341
Retirement	-	-	-	-	-	-	-	3,504	3,504
Supplies	-	-	-	-	-	-	-	1,546	1,546
Repairs & Maintenance	-	-	-	-	-	-	-	2,014	2,014
Utilities	-	-	-	-	-	-	-	6,786	6,786

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Community Development - continued									
Library - continued									
Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,891 \$	5,891
Book Repair	-	-	-	-	-	-	-	137	137
Internet Expense	-	-	-	-	-	-	-	730	730
Subscriptions	-	-	-	-	-	-	-	74	74
Out of County Travel	-	-	-	-	-	-	-	255	255
Insurance	-	-	-	-	-	-	-	3,300	3,300
Postage	-	-	-	-	-	-	-	92	92
Equipment	-	-	-	-	-	-	-	423	423
Grant Expenses	-	-	-	-	-	-	-	8,063	8,063
Operating Lease - Copier	-	-	-	-	-	-	-	1,049	1,049
Depreciation	-	-	-	-	-	-	-	7,551	7,551
Total Library	-	-	-	-	-	-	-	125,292	125,292
Total Community Development	82,406	-	-	-	-	-	-	125,292	207,698
Courthouse and Buildings									
Part Time Salary	18,000	-	-	-	-	-	-	-	18,000
Bailiff	2,835	-	-	-	-	-	-	-	2,835
Payroll Taxes	1,594	-	-	-	-	-	-	-	1,594
Operating Supplies	1,927	-	-	-	-	-	-	-	1,927
Internet Fees	2,871	-	-	-	-	-	-	-	2,871
Utilities	26,782	-	-	-	-	-	-	-	26,782
Repairs and Maintenance	12,929	-	-	-	-	-	-	-	12,929
Maintenance Contracts	10,802	-	-	-	-	-	-	-	10,802
Telephone	6,020	-	-	-	-	-	-	-	6,020
Christmas Lights	1,000	-	-	-	-	-	-	-	1,000
Lawn Maintenance	1,158	-	-	-	-	-	-	-	1,158
Equipment	293	-	-	-	-	-	-	-	293
Interest	45,817	-	-	-	-	-	-	-	45,817
Operating Lease Payments	1,200	-	-	-	-	-	-	-	1,200
Amortization	684	-	-	-	-	-	-	-	684
Depreciation	144,261	-	-	-	-	-	-	-	144,261
Total Courthouse & Buildings	278,173	-	-	-	-	-	-	-	278,173

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Health and Human Services									
Veterans Officer									
Veteran Service Officer Salary	\$ 8,647	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,647
Payroll Taxes	662	-	-	-	-	-	-	-	662
Office Supplies	146	-	-	-	-	-	-	-	146
Postage	11	-	-	-	-	-	-	-	11
Internet Fees	2	-	-	-	-	-	-	-	2
Out of County Travel	134	-	-	-	-	-	-	-	134
Total Veterans Officer	9,602	-	-	-	-	-	-	-	9,602
Total Health and Human Services	9,602	-	-	-	-	-	-	-	9,602
Miscellaneous County Expense									
Salaries	-	-	-	-	-	-	-	3,223	3,223
Payroll Taxes	-	-	-	-	-	-	-	247	247
Retirement	-	-	-	-	-	-	-	226	226
Books	-	-	-	-	-	-	-	211	211
Computer Expense	-	-	-	-	-	-	-	1,164	1,164
Utilities - Highway 190 Barn	22	-	-	-	-	-	-	-	22
Repairs and Maintenance	-	-	-	-	-	-	-	3,325	3,325
Out of County Travel	233	-	-	-	-	-	-	-	233
Office Equipment Repairs	200	-	-	-	-	-	-	-	200
Copy Machine and Supplies	745	-	-	-	-	-	-	-	745
Predator Control	13,500	-	-	-	-	-	-	-	13,500
Audit	33,050	-	-	-	-	-	-	-	33,050
Board of Development	20,000	-	-	-	-	-	-	-	20,000
Postal Expense	740	-	-	-	-	-	-	-	740
Volunteer Fire Department	4,200	-	-	-	-	-	-	-	4,200
Community Center	2,000	-	-	-	-	-	-	-	2,000
G R White Grant	7,500	-	-	-	-	-	-	-	7,500
Historical Commission Grant	1,000	-	-	-	-	-	-	-	1,000
Autopsy/Indigent Burial	6,820	-	-	-	-	-	-	-	6,820
MHMR Subsidy	3,500	-	-	-	-	-	-	-	3,500
Alcohol Drug Council	1,000	-	-	-	-	-	-	-	1,000

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Miscellaneous County Expense - continued									
Contributions	\$ -	\$ -	\$ 196,535	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196,535
Depreciation	1,967	-	-	-	-	-	-	-	1,967
Total Miscellaneous County Expense	96,477	-	196,535	-	-	-	-	8,396	301,408
Highway and Road									
Commissioner's Salary	-	-	-	32,880	32,880	32,880	32,880	-	131,520
Employees' Salary	-	-	-	38,448	35,682	40,602	48,668	-	163,400
Longevity Pay	-	-	-	580	1,500	240	600	-	2,920
Contract Labor	-	-	-	384	-	-	-	-	384
Payroll Taxes	-	-	-	5,501	5,361	5,640	6,285	-	22,787
Group Insurance	-	-	-	14,554	9,070	5,518	17,586	-	46,728
Retirement	-	-	-	4,546	2,863	3,864	5,473	-	16,746
Internet Fees	-	-	-	-	-	-	2	-	2
Operating Supplies	-	-	-	2,201	4,281	2,012	2,621	-	11,115
Fuel and Oil	-	-	-	14,460	20,370	27,506	23,955	-	86,291
Repairs and Maintenance	-	-	-	7,776	13,654	9,365	4,999	-	35,794
Utilities	-	-	-	1,258	1,076	1,540	1,661	-	5,535
Tires and Tubes	-	-	-	2,398	2,256	7,303	2,682	-	14,639
Out of County Travel	-	-	-	825	1,226	1,811	1,010	-	4,872
Materials	-	-	-	25,718	-	3,170	861	-	29,749
Insurance	-	-	-	5,000	5,000	5,000	5,000	-	20,000
Mobile Phone	-	-	-	153	649	-	-	-	802
Equipment	-	-	-	1,500	-	-	-	-	1,500
Interest	-	-	-	574	1,455	5,668	6,744	-	14,441
Operating Lease Payments	-	-	-	30,000	-	-	-	-	30,000
Depreciation	-	-	-	8,489	23,973	50,661	53,445	-	136,568
Total Highway and Road	-	-	-	197,245	161,296	202,780	214,472	-	775,793
Total Expenditures	2,717,213	-	196,535	197,245	161,296	202,780	214,472	133,688	3,823,229
Excess (Deficiency) of Revenues Over Expenditures	608,982	9,396	(19,250)	(15,226)	(25,246)	(7,705)	(26,109)	148,140	672,982

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)									
Sale of Assets	\$ -	\$ -	\$ -	6,246 \$	-	9,415 \$	-	\$ -	\$ 15,661
Transfers In	177,555	-	-	1,952	381,518	3,654	1,554	70,843	637,076
Transfers Out	(98,274)	-	-	(2,680)	(7,043)	(728)	(2,180)	(526,171)	(637,076)
Total Other Financing Sources (Uses)	79,281	-	-	5,518	374,475	12,341	(626)	(455,328)	15,661
Change in Net Assets	688,263	9,396	(19,250)	(9,708)	349,229	4,636	(26,735)	(307,188)	688,643
Net Assets - Beginning	\$ 7,791,625	\$ 302,322	\$ 19,275	\$ 232,733	\$ 147,289	\$ 858,639	\$ 316,275	\$ 953,401	\$ 10,621,559
Net Assets - Ending	\$ 8,479,888	\$ 311,718	\$ 25	\$ 223,025	\$ 496,518	\$ 863,275	\$ 289,540	\$ 646,213	\$ 11,310,202

MCCULLOCH COUNTY

COMBINING STATEMENT OF NET ASSETS

OTHER GOVERNMENTAL FUNDS

SEPTEMBER 30, 2013

	Interest & Sinking	Permanent Improvement Fund	Library Fund	Law Library Fund	Hot Check Fund	Old Mason Road Grant	Courthouse Restoration Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-13
ASSETS									
Current Assets									
Cash, including time deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables, net	-	-	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-	-	-
Total Current Assets	-	-	-	-	-	-	-	-	-
Noncurrent Assets									
Restricted cash, including time deposits	98,261	161,050	57,387	23,656	1,085	25	411	15,089	356,964
Restricted Receivables									
Accounts	516	152	500	-	-	-	-	-	1,168
Taxes	6,297	2,127	-	-	-	-	-	-	8,424
Investment in Equity	-	-	-	-	-	-	-	85,000	85,000
Land	-	-	5,000	-	-	-	-	-	5,000
Other Capital Assets, net of depreciation	-	-	194,755	-	-	-	-	-	194,755
Total Noncurrent Assets	105,074	163,329	257,642	23,656	1,085	25	411	100,089	651,311
Total Assets	\$ 105,074	\$ 163,329	\$ 257,642	\$ 23,656	\$ 1,085	\$ 25	\$ 411	\$ 100,089	\$ 651,311
LIABILITIES									
Liabilities									
Accounts Payable	\$ -	\$ -	\$ 4,915	\$ 97	\$ 86	\$ -	\$ -	\$ -	\$ 5,098
Total Liabilities	-	-	4,915	97	86	-	-	-	5,098
NET ASSETS									
Invested in Capital Assets, net of related debt	-	-	199,755	-	-	-	-	-	199,755
Restricted For:									
Special Purposes	-	163,329	52,972	23,559	999	25	411	100,089	341,384
Debt Service	105,074	-	-	-	-	-	-	-	105,074
Total Net Assets	\$ 105,074	\$ 163,329	\$ 252,727	\$ 23,559	\$ 999	\$ 25	\$ 411	\$ 100,089	\$ 646,213

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS

OTHER GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2013

	Interest & Sinking	Permanent Improvement Fund	Library Fund	Law Library Fund	Hot Check Fund	Old Mason Road Grant	Courthouse Restoration Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-13
REVENUES									
General Revenues	\$ 148,724	\$ 47,163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,887
Property Taxes	778	1,138	421	165	6	-	-	5,621	8,132
Interest Earned	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	3,479	-	-	-	3,479
County Attorney Fees	-	-	5,041	-	-	-	-	-	5,041
Library Revenue	-	-	-	4,375	-	-	-	-	4,375
Court Fines	-	-	-	-	-	-	-	-	-
Operating Grants and Contributions									
City of Brady	-	-	42,000	-	-	-	-	-	42,000
G Rollie White Grant	-	-	5,530	-	-	-	-	-	5,530
Tocker Grant	-	-	1,254	-	-	-	-	-	1,254
Texas Commission of the Arts Grant	-	-	685	-	-	-	-	-	685
Memorials/Donations	-	-	1,895	-	-	-	-	-	1,895
Capital Grants and Contributions									
Old Mason Road Grant - Brady EDC	-	-	-	-	-	13,550	-	-	13,550
Total Revenues	149,502	48,301	56,826	4,540	3,485	13,550	3	5,621	281,828
EXPENDITURES									
Community Development									
Library									
Librarian Salary	-	-	27,697	-	-	-	-	-	27,697
Employees' Salaries	-	-	36,551	-	-	-	-	-	36,551
Longevity Pay	-	-	1,275	-	-	-	-	-	1,275
Payroll Taxes	-	-	5,013	-	-	-	-	-	5,013
Group Insurance	-	-	13,341	-	-	-	-	-	13,341
Retirement	-	-	3,504	-	-	-	-	-	3,504
Supplies	-	-	1,546	-	-	-	-	-	1,546
Repairs & Maintenance	-	-	2,014	-	-	-	-	-	2,014
Utilities	-	-	6,786	-	-	-	-	-	6,786
Books	-	-	5,891	-	-	-	-	-	5,891
Book Repair	-	-	137	-	-	-	-	-	137
Internet Expense	-	-	730	-	-	-	-	-	730
Subscriptions	-	-	74	-	-	-	-	-	74
Out of County Travel	-	-	255	-	-	-	-	-	255
Insurance	-	-	3,300	-	-	-	-	-	3,300
Postage	-	-	92	-	-	-	-	-	92
Equipment	-	-	423	-	-	-	-	-	423
Grant Expenses	-	-	8,063	-	-	-	-	-	8,063
Operating Lease - Copier	-	-	1,049	-	-	-	-	-	1,049
Depreciation	-	-	7,551	-	-	-	-	-	7,551
Total Community Development	-	-	125,292	-	-	-	-	-	125,292

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS

OTHER GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2013

	Interest & Sinking	Permanent Improvement Fund	Library Fund	Law Library Fund	Hot Check Fund	Old Mason Road Grant	Courthouse Restoration Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-13
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 3,223	-	-	-	\$ 3,223
Salaries	-	-	-	-	247	-	-	-	247
Payroll Taxes	-	-	-	-	226	-	-	-	226
Retirement	-	-	-	-	-	-	-	-	211
Books	-	-	-	211	-	-	-	-	1,164
Computer Expense	-	-	-	1,164	-	-	-	-	3,325
Repairs and Maintenance	-	3,325	-	-	-	-	-	-	8,396
Total Miscellaneous	-	3,325	-	1,375	3,696	-	-	-	133,688
Total Expenditures	-	3,325	125,292	1,375	3,696	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	149,502	44,976	(68,466)	3,165	(211)	13,550	3	5,621	148,140
OTHER FINANCING SOURCES (USES)									
Transfers In	-	794	63,769	-	80	6,200	-	-	70,843
Transfers Out	(135,817)	(8,692)	(1,204)	-	(86)	(380,372)	-	-	(526,171)
Total Other Financing Sources (Uses)	(135,817)	(7,898)	62,565	-	(6)	(374,172)	-	-	(455,328)
Change in Net Assets	13,685	37,078	(5,901)	3,165	(217)	(360,622)	3	5,621	(307,188)
Net Assets - Beginning	91,389	126,251	258,628	20,394	1,216	360,647	408	94,468	953,401
Net Assets - Ending	\$ 105,074	\$ 163,329	\$ 252,727	\$ 23,559	\$ 999	\$ 25	\$ 411	\$ 100,089	\$ 646,213

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
REVENUES									
General Revenues									
Property Taxes	\$ 2,189,647	\$ 8,208	-	\$ 43,793	\$ 32,965	\$ 46,199	\$ 45,477	\$ 200,740	\$ 2,567,029
Sales Tax	515,630	-	-	-	-	-	-	-	515,630
Other Taxes	590	-	-	-	-	-	-	-	590
Interest Income	15,780	1,441	-	1,543	776	3,336	1,467	8,132	32,475
Charges for Services									
General Government									
General Administration									
County Judge	191	-	-	-	-	-	-	-	191
Fees of Office	575	-	-	-	-	-	-	-	575
Probate Training	766	-	-	-	-	-	-	-	766
Total General Administration									
Tax Administration									
Tax Assessor-Collector	92,303	-	-	-	-	-	-	-	92,303
Fees of Office	537	-	-	-	-	-	-	-	537
Postage	13,252	-	-	-	-	-	-	-	13,252
Child Protection Fee	106,092	-	-	-	-	-	-	-	106,092
Total Tax Administration									
Non-Departmental									
Courthouse Security	3,118	-	-	-	-	-	-	-	3,118
State Trust	37,125	-	-	-	-	-	-	-	37,125
Pretrial Diversion	500	-	-	-	-	-	-	-	500
Reimbursed Revenue	26,792	-	-	-	-	-	-	-	26,792
Other Revenue	902	-	-	-	-	-	-	-	902
Court Fines	-	-	-	-	-	-	-	4,375	4,375
Total Non-Departmental	68,437	-	-	-	-	-	-	4,375	72,812

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

General Fund	Special Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1		Road and Bridge Precinct No. 2		Road and Bridge Precinct No. 3		Road and Bridge Precinct No. 4		Other Governmental Funds	Total Governmental Funds
\$ 47,493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,493
Justice of Peace												
Fees of Office												343
Hot Check Collection												465
Out of County Service												10,292
Courthouse Security												120,523
Court Fines												1,122
Omni Base Charges												3,625
Parks and Wildlife												10,913
Perdue Collections												8,774
Technology Fees												
County Attorney												
County Attorney Fees											3,479	3,479
District Clerk												
Fees of Office												11,778
Restoration and Preservation												1,777
Archive Fees												695
Court Reporter Fees												1,215
Video Fees												30
Adult Restitution												9,022
Court Fines												25,640
Alternative Disposition Restitution												1,215
Postage												1,150
Victim Restitution												237
Technology Fund												1,517
Jury Fee - Civil												90
Records Management												115
Court Record Preservation												146
County Clerk												
Fees of Office												53,763
Video Fees												478
Restoration and Preservation												2,302
Archive Fees												9,850

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued									
County Clerk - continued									
Records Management	\$ 10,798	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10,798
Crimestopper Fee	70	-	-	-	-	-	-	-	70
Guardianship Fee	700	-	-	-	-	-	-	-	700
Adult Restitution	635	-	-	-	-	-	-	-	635
Technology Fee	312	-	-	-	-	-	-	-	312
Voting Equipment Rental	2,620	-	-	-	-	-	-	-	2,620
Pretrial Diversion	750	-	-	-	-	-	-	-	750
Alternative Disposition Restitution	60	-	-	-	-	-	-	-	60
Out of County Service	50	-	-	-	-	-	-	-	50
Postage	11	-	-	-	-	-	-	-	11
Court Record Preservation	120	-	-	-	-	-	-	-	120
Other Judicial - District									
Reimbursed Revenue - Jurors	3,860	-	-	-	-	-	-	-	3,860
Juvenile Restitution	134	-	-	-	-	-	-	-	134
Total Judicial and Legal	344,690	-	-	-	-	-	-	3,479	348,169
Public Safety									
Sheriff									
Fees of Office	23,783	-	-	-	-	-	-	-	23,783
Estray Sale	3,785	-	-	-	-	-	-	-	3,785
Jail									
Prisoner Care	2,910	-	-	-	-	-	-	-	2,910
Other Revenue	2,293	-	-	-	-	-	-	-	2,293
Total Public Safety	32,771	-	-	-	-	-	-	-	32,771
Community Development									
Library Revenue	-	-	-	-	-	-	-	5,041	5,041
Total Community Development	-	-	-	-	-	-	-	5,041	5,041

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/ Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Highways and Roads									
Auto Registration	\$ -	\$ -	\$ -	117,564 \$	88,173 \$	124,347 \$	122,086 \$	-	452,170
Lateral Road	-	-	-	4,221	3,165	4,464	4,383	-	16,233
Court Fines	-	-	-	11,732	8,799	12,409	12,183	-	45,123
Gross Weight	-	-	-	3,290	2,468	3,480	3,417	-	12,655
Reimbursed Revenue	-	-	-	967	966	483	966	-	3,382
Other Revenue	-	-	-	555	89	2,175	85	-	2,904
Total Highways and Roads	-	-	-	138,329	103,660	147,358	143,120	-	532,467
Total Charges for Services	552,756	-	-	138,329	103,660	147,358	143,120	12,895	1,098,118
Operating Grants and Contributions									
Salary Supplements	15,269	-	-	-	-	-	-	-	15,269
County Judge	20,833	-	-	-	-	-	-	-	20,833
County Attorney	-	-	-	-	-	-	-	-	1,895
Library Memorials/Donation	-	-	-	-	-	-	-	42,000	42,000
City of Brady	-	-	-	-	-	-	-	1,254	1,254
Tocker Grant	-	-	-	-	-	-	-	685	685
Texas Commission on the Arts Grant	-	-	-	-	-	-	-	-	10,707
Indigent Defense Grant	10,707	-	-	-	-	-	-	-	10,707
Homeland Security Grant	12,037	-	-	-	-	-	-	-	12,037
Vine Grant	7,561	-	-	-	-	-	-	-	7,561
G Rollie White Grant	7,500	-	-	-	-	-	-	5,530	13,030
Total Operating Grants and Contributions	73,907	-	-	-	-	-	-	51,364	125,271
Capital Grants and Contributions									
Millersview/Doole Water Grant	-	-	177,285	-	-	-	-	-	177,285
Old Mason Road Grant - Brady EDC	-	-	-	-	-	-	-	13,550	13,550
Total Capital Grants and Contributions	-	-	177,285	-	-	-	-	13,550	190,835
Total Revenues	3,348,310	9,649	177,285	183,665	137,401	196,893	190,064	286,681	4,529,948

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/ Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
EXPENDITURES									
General Administration									
County Judge									
Current									
Salary	\$ 35,112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,112
Deputy Assistant	23,697	-	-	-	-	-	-	-	23,697
Longevity Pay	905	-	-	-	-	-	-	-	905
Salary Supplement	15,000	-	-	-	-	-	-	-	15,000
Emergency Management	3,600	-	-	-	-	-	-	-	3,600
Payroll Taxes	6,037	-	-	-	-	-	-	-	6,037
Group Insurance	14,554	-	-	-	-	-	-	-	14,554
Retirement	5,524	-	-	-	-	-	-	-	5,524
Office Supplies	412	-	-	-	-	-	-	-	412
Postage	36	-	-	-	-	-	-	-	36
Juvenile Board Judge	600	-	-	-	-	-	-	-	600
Out of County Travel	847	-	-	-	-	-	-	-	847
Attorney Fees	186	-	-	-	-	-	-	-	186
Operating Lease Payments	1,481	-	-	-	-	-	-	-	1,481
Total County Judge	107,991	-	-	-	-	-	-	-	107,991
Total General Administration	107,991	-	-	-	-	-	-	-	107,991
Financial Administration									
County Treasurer									
Current									
Salary	36,305	-	-	-	-	-	-	-	36,305
Deputy Assistant	23,697	-	-	-	-	-	-	-	23,697
Longevity Pay	1,120	-	-	-	-	-	-	-	1,120
Part Time Salary	13,894	-	-	-	-	-	-	-	13,894
Payroll Taxes	5,739	-	-	-	-	-	-	-	5,739
Group Insurance	9,703	-	-	-	-	-	-	-	9,703
Retirement	4,279	-	-	-	-	-	-	-	4,279
Payroll Deposit Services	1,709	-	-	-	-	-	-	-	1,709
Document Preservation	1,122	-	-	-	-	-	-	-	1,122

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge		Road and Bridge		Road and Bridge		Other Governmental Funds	Total Governmental Funds
				Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4				
	\$ 55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	55
	150	-	-	-	-	-	-	-	-	-	150
	974	-	-	-	-	-	-	-	-	-	974
	1,095	-	-	-	-	-	-	-	-	-	1,095
	1,016	-	-	-	-	-	-	-	-	-	1,016
	65	-	-	-	-	-	-	-	-	-	65
	1,481	-	-	-	-	-	-	-	-	-	1,481
	2,351	-	-	-	-	-	-	-	-	-	2,351
	104,755	-	-	-	-	-	-	-	-	-	104,755
	104,755	-	-	-	-	-	-	-	-	-	104,755

Financial Administration - continued
 County Treasurer - continued
 Current - continued
 Copier Paper and Supplies
 Dues
 Office Supplies
 Postage
 Computer Expense
 Office Equipment Repairs
 Operating Lease Payments
 Out of County Travel
 Total County Treasurer
 Total Financial Administration

Tax Administration											
Tax Assessor-Collector											
Current											
Salary	36,305	-	-	-	-	-	-	-	-	-	36,305
Deputy Salary	23,697	-	-	-	-	-	-	-	-	-	23,697
Part Time Salary	8,681	-	-	-	-	-	-	-	-	-	8,681
Longevity Pay	490	-	-	-	-	-	-	-	-	-	490
Payroll Taxes	5,292	-	-	-	-	-	-	-	-	-	5,292
Group Insurance	14,554	-	-	-	-	-	-	-	-	-	14,554
Retirement	4,235	-	-	-	-	-	-	-	-	-	4,235
Office Supplies	1,671	-	-	-	-	-	-	-	-	-	1,671
Postage	1,145	-	-	-	-	-	-	-	-	-	1,145
Appraisal District	64,840	-	-	-	-	-	-	-	-	-	64,840
Telephone	1,711	-	-	-	-	-	-	-	-	-	1,711
Internet Fees	274	-	-	-	-	-	-	-	-	-	274
Dues and Subscriptions	170	-	-	-	-	-	-	-	-	-	170
Utilities	6,992	-	-	-	-	-	-	-	-	-	6,992
Office Equipment Repairs	87	-	-	-	-	-	-	-	-	-	87
Out of County Travel	623	-	-	-	-	-	-	-	-	-	623

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Tax Administration - continued									
Tax Assessor-Collector - continued									
Current - continued									
Child Safety and Protection									
Total Tax Assessor/Collector	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10,000
Total Tax Administration	180,767	-	-	-	-	-	-	-	180,767
	180,767	-	-	-	-	-	-	-	180,767
Non-Departmental									
Current									
Park Caretaker	3,600	-	-	-	-	-	-	-	3,600
Unemployment Tax	1,185	-	-	-	-	-	-	-	1,185
Ambulance Service	200,000	-	-	-	-	-	-	-	200,000
Telephone (DPS & TR)	844	-	-	-	-	-	-	-	844
DPS Office Expense	2,433	-	-	-	-	-	-	-	2,433
Legal Notices	2,439	-	-	-	-	-	-	-	2,439
Election Expense	19,365	-	-	-	-	-	-	-	19,365
Bonds and Insurance	64,214	-	-	-	-	-	-	-	64,214
Child Welfare Grant	2,000	-	-	-	-	-	-	-	2,000
Other General Expense	14,756	-	-	-	-	-	-	-	14,756
Reverse 9-1-1 Support	2,181	-	-	-	-	-	-	-	2,181
TAC Software Development Program	48	-	-	-	-	-	-	-	48
Senior Center Meal Delivery	4,028	-	-	-	-	-	-	-	4,028
City Van Driver	10,832	-	-	-	-	-	-	-	10,832
Utilities - Radio Tower	68	-	-	-	-	-	-	-	68
Total Non-Departmental	327,993	-	-	-	-	-	-	-	327,993
Judicial and Legal									
Justice of the Peace									
Current									
Salary	36,306	-	-	-	-	-	-	-	36,306
Deputy Assistant	20,614	-	-	-	-	-	-	-	20,614
Longevity Pay	735	-	-	-	-	-	-	-	735
Part Time Salary	11,411	-	-	-	-	-	-	-	11,411

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge		Road and Bridge		Road and Bridge		Other Governmental Funds	Total Governmental Funds
				Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4				
Judicial and Legal - continued											
Justice of the Peace - continued											
Current - continued											
Payroll Taxes	\$ 5,283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,283
Group Insurance	7,288	-	-	-	-	-	-	-	-	-	7,288
Retirement	4,036	-	-	-	-	-	-	-	-	-	4,036
Office Supplies	1,837	-	-	-	-	-	-	-	-	-	1,837
Office Equipment Repairs	170	-	-	-	-	-	-	-	-	-	170
Postage	1,343	-	-	-	-	-	-	-	-	-	1,343
Omni Base Charges	1,344	-	-	-	-	-	-	-	-	-	1,344
Technology Fund	2,450	-	-	-	-	-	-	-	-	-	2,450
Parks and Wildlife	3,708	-	-	-	-	-	-	-	-	-	3,708
Out of County Service Fees	635	-	-	-	-	-	-	-	-	-	635
Computer Expense	38	-	-	-	-	-	-	-	-	-	38
Copy Paper	96	-	-	-	-	-	-	-	-	-	96
Internet Fees	984	-	-	-	-	-	-	-	-	-	984
Hot Check Restitution	393	-	-	-	-	-	-	-	-	-	393
Perdue Expenses	10,687	-	-	-	-	-	-	-	-	-	10,687
Telephone	1,004	-	-	-	-	-	-	-	-	-	1,004
Out of County Travel	388	-	-	-	-	-	-	-	-	-	388
Utilities	4,422	-	-	-	-	-	-	-	-	-	4,422
Operating Lease Payments	1,856	-	-	-	-	-	-	-	-	-	1,856
Total Justice of the Peace	117,028	-	-	-	-	-	-	-	-	-	117,028
County Attorney											
Current											
Salary	36,305	-	-	-	-	-	-	-	-	-	36,305
Deputy Assistant	22,330	-	-	-	-	-	-	-	-	-	22,330
Longevity Pay	655	-	-	-	-	-	-	-	-	-	655
State Salary Supplement	20,833	-	-	-	-	-	-	-	-	-	20,833
Payroll Taxes	6,129	-	-	-	-	-	-	-	-	-	6,129
Group Insurance	14,554	-	-	-	-	-	-	-	-	-	14,554
Retirement	5,609	-	-	-	-	-	-	-	-	-	5,609

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued									
County Attorney - continued									
Current - continued									
Computer Expense	\$ 5,716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,716
Office Supplies	303	-	-	-	-	-	-	-	303
Postage	72	-	-	-	-	-	-	-	72
Out of County Travel	887	-	-	-	-	-	-	-	887
Office Stipend	6,000	-	-	-	-	-	-	-	6,000
Hot Check Restitution	343	-	-	-	-	-	-	-	343
Total County Attorney	119,736	-	-	-	-	-	-	-	119,736
County Clerk									
Current									
Salary	36,305	-	-	-	-	-	-	-	36,305
Deputy Assistants	44,359	-	-	-	-	-	-	-	44,359
Longevity Pay	2,155	-	-	-	-	-	-	-	2,155
Payroll Taxes	6,336	-	-	-	-	-	-	-	6,336
Group Insurance	21,831	-	-	-	-	-	-	-	21,831
Retirement	5,797	-	-	-	-	-	-	-	5,797
Dues	80	-	-	-	-	-	-	-	80
Internet Fees	871	-	-	-	-	-	-	-	871
Office Supplies	3,846	-	-	-	-	-	-	-	3,846
Postage	719	-	-	-	-	-	-	-	719
Out of County Travel	2,276	-	-	-	-	-	-	-	2,276
Document Preservation	1,403	-	-	-	-	-	-	-	1,403
Records Management	11,796	-	-	-	-	-	-	-	11,796
Probate Fees	147	-	-	-	-	-	-	-	147
Out of County Service Fees	50	-	-	-	-	-	-	-	50
Restitution	100	-	-	-	-	-	-	-	100
Telephone	1,287	-	-	-	-	-	-	-	1,287
Operating Lease Payments	4,479	-	-	-	-	-	-	-	4,479
Total County Clerk	143,837	-	-	-	-	-	-	-	143,837

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued									
District Clerk									
Current									
Salary	\$ 36,305	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,305
Deputy Assistants	23,697	-	-	-	-	-	-	-	23,697
Salary - Part-time	11,075	-	-	-	-	-	-	-	11,075
Longevity Pay	490	-	-	-	-	-	-	-	490
Payroll Taxes	5,475	-	-	-	-	-	-	-	5,475
Group Insurance	14,554	-	-	-	-	-	-	-	14,554
Retirement	4,235	-	-	-	-	-	-	-	4,235
Office Supplies	2,883	-	-	-	-	-	-	-	2,883
Office Equipment Repairs	708	-	-	-	-	-	-	-	708
Copier Paper and Supplies	55	-	-	-	-	-	-	-	55
Dues	80	-	-	-	-	-	-	-	80
Postage	3,392	-	-	-	-	-	-	-	3,392
Alternate Disposition Restitution	1,215	-	-	-	-	-	-	-	1,215
Out of County Travel	1,270	-	-	-	-	-	-	-	1,270
Records Management	770	-	-	-	-	-	-	-	770
Document Preservation	5,784	-	-	-	-	-	-	-	5,784
Equipment	6,240	-	-	-	-	-	-	-	6,240
Operating Lease Payments	4,479	-	-	-	-	-	-	-	4,479
Total District Clerk	122,707	-	-	-	-	-	-	-	122,707
Other Judicial - District									
Current									
Payroll Taxes	281	-	-	-	-	-	-	-	281
District Attorney Office Expense	54,020	-	-	-	-	-	-	-	54,020
Adult Probation	7,113	-	-	-	-	-	-	-	7,113
Juvenile Board Judge	2,567	-	-	-	-	-	-	-	2,567
District Attorney - Other	1,100	-	-	-	-	-	-	-	1,100
Court Reporter	30,688	-	-	-	-	-	-	-	30,688
Court Reporter Professional Fees	1,532	-	-	-	-	-	-	-	1,532
Court Reporter Travel	332	-	-	-	-	-	-	-	332

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge		Road and Bridge		Road and Bridge		Other Governmental Funds	Total Governmental Funds
				Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4				
Judicial and Legal - continued											
Other Judicial - District - continued											
Current - continued											
Court Reporter Operating Supplies	200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	200
County Appointed Defense Expert	7,033	-	-	-	-	-	-	-	-	-	7,033
District Judge Court Coordinator	7,421	-	-	-	-	-	-	-	-	-	7,421
Court Appointed Defense Attorneys	48,767	-	-	-	-	-	-	-	-	-	48,767
Court Appointed CPS Attorney	18,225	-	-	-	-	-	-	-	-	-	18,225
Other General Expense	587	-	-	-	-	-	-	-	-	-	587
Miscellaneous	119	-	-	-	-	-	-	-	-	-	119
Jurors	5,078	-	-	-	-	-	-	-	-	-	5,078
Juvenile Probation	23,104	-	-	-	-	-	-	-	-	-	23,104
Court Appointed Juvenile Attorney	1,286	-	-	-	-	-	-	-	-	-	1,286
Administrative Judge Assessment	897	-	-	-	-	-	-	-	-	-	897
Capital Case Public Defender	2,545	-	-	-	-	-	-	-	-	-	2,545
Total Other Judicial - District	212,895	-	-	-	-	-	-	-	-	-	212,895
Other Judicial - County											
Current											
Court Appointed Defense Attorney	3,396	-	-	-	-	-	-	-	-	-	3,396
Court Appointed Ad Litem Attorney	810	-	-	-	-	-	-	-	-	-	810
Court Appointed Juvenile Attorney	105	-	-	-	-	-	-	-	-	-	105
Court Reporter	703	-	-	-	-	-	-	-	-	-	703
Other General Expense	1,546	-	-	-	-	-	-	-	-	-	1,546
Jurors	114	-	-	-	-	-	-	-	-	-	114
Miscellaneous	5,509	-	-	-	-	-	-	-	-	-	5,509
Total Other Judicial - County	12,183	-	-	-	-	-	-	-	-	-	12,183
Total Judicial and Legal	728,386	-	-	-	-	-	-	-	-	-	728,386
Public Safety											
Sheriff											
Current											
Salary	40,278	-	-	-	-	-	-	-	-	-	40,278
Deputies' Salaries	221,758	-	-	-	-	-	-	-	-	-	221,758

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Public Safety - continued									
Sheriff - continued									
Current - continued									
Overtime Pay	\$ 1,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,481
Longevity Pay	3,170	-	-	-	-	-	-	-	3,170
Emergency Management	3,600	-	-	-	-	-	-	-	3,600
Payroll Taxes	20,949	-	-	-	-	-	-	-	20,949
Group Insurance	46,694	-	-	-	-	-	-	-	46,694
Retirement	18,894	-	-	-	-	-	-	-	18,894
Office Supplies	2,133	-	-	-	-	-	-	-	2,133
Dues	545	-	-	-	-	-	-	-	545
Internet Fees	170	-	-	-	-	-	-	-	170
Postage	564	-	-	-	-	-	-	-	564
Computer Hardware	462	-	-	-	-	-	-	-	462
Fuel and Lubricants	35,116	-	-	-	-	-	-	-	35,116
Uniforms	373	-	-	-	-	-	-	-	373
Auto Repairs	8,313	-	-	-	-	-	-	-	8,313
Telephone	7,612	-	-	-	-	-	-	-	7,612
Aircards	1,354	-	-	-	-	-	-	-	1,354
CopSync	2,846	-	-	-	-	-	-	-	2,846
Tires and Tubes	1,636	-	-	-	-	-	-	-	1,636
Vehicle Insurance	5,000	-	-	-	-	-	-	-	5,000
Out of County Travel	1,155	-	-	-	-	-	-	-	1,155
Seminar Out of County Travel	1,581	-	-	-	-	-	-	-	1,581
Office Equipment Repairs	274	-	-	-	-	-	-	-	274
Vine Grant	9,227	-	-	-	-	-	-	-	9,227
Other Equipment	13,397	-	-	-	-	-	-	-	13,397
Equipment	634	-	-	-	-	-	-	-	634
Operating Lease Payments	1,911	-	-	-	-	-	-	-	1,911
Total Sheriff	451,127	-	-	-	-	-	-	-	451,127

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge		Road and Bridge		Road and Bridge		Other Governmental Funds	Total Governmental Funds
				Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4				
Public Safety - continued											
County Jail											
Current	\$ 114,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	114,113
Jailers	7,300	-	-	-	-	-	-	-	-	-	7,300
Part Time Employees	9,328	-	-	-	-	-	-	-	-	-	9,328
Payroll Taxes	35,172	-	-	-	-	-	-	-	-	-	35,172
Group Insurance	8,024	-	-	-	-	-	-	-	-	-	8,024
Retirement	455	-	-	-	-	-	-	-	-	-	455
Records Management	3,170	-	-	-	-	-	-	-	-	-	3,170
Operating Supplies	190	-	-	-	-	-	-	-	-	-	190
Copier Machine and Supplies	82,750	-	-	-	-	-	-	-	-	-	82,750
Prisoner Boarding	24,452	-	-	-	-	-	-	-	-	-	24,452
Groceries	5,056	-	-	-	-	-	-	-	-	-	5,056
Medical	2,988	-	-	-	-	-	-	-	-	-	2,988
Medical - Out of County	278	-	-	-	-	-	-	-	-	-	278
Cable TV	7,820	-	-	-	-	-	-	-	-	-	7,820
Repairs and Maintenance	810	-	-	-	-	-	-	-	-	-	810
Equipment	26,129	-	-	-	-	-	-	-	-	-	26,129
Utilities	328,035	-	-	-	-	-	-	-	-	-	328,035
Total County Jail	779,162	-	-	-	-	-	-	-	-	-	779,162
Total Public Safety											
Community Development											
County Extension											
Current	21,806	-	-	-	-	-	-	-	-	-	21,806
Salary	23,244	-	-	-	-	-	-	-	-	-	23,244
Deputy Salary	435	-	-	-	-	-	-	-	-	-	435
Longevity Pay	3,480	-	-	-	-	-	-	-	-	-	3,480
Payroll Taxes	7,277	-	-	-	-	-	-	-	-	-	7,277
Group Insurance	1,657	-	-	-	-	-	-	-	-	-	1,657
Retirement	304	-	-	-	-	-	-	-	-	-	304
Operating Supplies	977	-	-	-	-	-	-	-	-	-	977
Office Supplies											

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Fund	General	Special Ad Valorem	Millersview/ Doole Water Grant	Road and Bridge		Road and Bridge		Road and Bridge		Other Governmental Funds	Total Governmental Funds
				Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4				
	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9
	381	-	-	-	-	-	-	-	-	-	381
	411	-	-	-	-	-	-	-	-	-	411
	10,145	-	-	-	-	-	-	-	-	-	10,145
	2,896	-	-	-	-	-	-	-	-	-	2,896
	110	-	-	-	-	-	-	-	-	-	110
	1,803	-	-	-	-	-	-	-	-	-	1,803
	1,920	-	-	-	-	-	-	-	-	-	1,920
	1,777	-	-	-	-	-	-	-	-	-	1,777
	3,209	-	-	-	-	-	-	-	-	-	3,209
	81,841	-	-	-	-	-	-	-	-	-	81,841

Community Development - continued
County Extension - continued
Current - continued
Copier Paper and Supplies
Internet Fees
Postage
Out of County Travel - CA
Out of County Travel - FCS
Stock Show/Conference
Telephone
Utilities
Fuel & Oil
Operating Lease Payments
Total County Extension

Library											
Current											
Librarian Salary	-	-	-	-	-	-	-	-	27,697	-	27,697
Employees' Salaries	-	-	-	-	-	-	-	-	36,551	-	36,551
Longevity Pay	-	-	-	-	-	-	-	-	1,275	-	1,275
Payroll Taxes	-	-	-	-	-	-	-	-	5,013	-	5,013
Group Insurance	-	-	-	-	-	-	-	-	13,341	-	13,341
Retirement	-	-	-	-	-	-	-	-	3,504	-	3,504
Supplies	-	-	-	-	-	-	-	-	1,546	-	1,546
Repairs & Maintenance	-	-	-	-	-	-	-	-	2,014	-	2,014
Utilities	-	-	-	-	-	-	-	-	6,786	-	6,786
Books	-	-	-	-	-	-	-	-	5,891	-	5,891
Book Repair	-	-	-	-	-	-	-	-	137	-	137
Internet Expense	-	-	-	-	-	-	-	-	730	-	730
Subscriptions	-	-	-	-	-	-	-	-	74	-	74
Out of County Travel	-	-	-	-	-	-	-	-	255	-	255
Insurance	-	-	-	-	-	-	-	-	3,300	-	3,300
Miscellaneous Expense	-	-	-	-	-	-	-	-	92	-	92

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Community Development - continued									
Library - continued									
Current - continued									
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	423 \$	423
Operating Lease - Copier	-	-	-	-	-	-	-	1,049	1,049
Grant Expenses	-	-	-	-	-	-	-	8,063	8,063
Total Library	-	-	-	-	-	-	-	117,741	117,741
Total Community Development	81,841	-	-	-	-	-	-	117,741	199,582
Courthouse and Buildings									
Current									
Part Time Salary	18,000	-	-	-	-	-	-	-	18,000
Bailiff	2,835	-	-	-	-	-	-	-	2,835
Payroll Taxes	1,594	-	-	-	-	-	-	-	1,594
Operating Supplies	1,927	-	-	-	-	-	-	-	1,927
Internet Fees	2,871	-	-	-	-	-	-	-	2,871
Maintenance Contracts	10,802	-	-	-	-	-	-	-	10,802
Utilities	26,782	-	-	-	-	-	-	-	26,782
Repairs and Maintenance	12,929	-	-	-	-	-	-	-	12,929
Telephone	6,020	-	-	-	-	-	-	-	6,020
Christmas Lights	1,000	-	-	-	-	-	-	-	1,000
Lawn Maintenance	1,158	-	-	-	-	-	-	-	1,158
Equipment	293	-	-	-	-	-	-	-	293
Operating Lease Payments	1,200	-	-	-	-	-	-	-	1,200
Total Courthouse & Buildings	87,411	-	-	-	-	-	-	-	87,411
Health and Human Services									
Veterans Officer									
Current									
Veteran Service Officer Salary	8,647	-	-	-	-	-	-	-	8,647
Payroll Taxes	662	-	-	-	-	-	-	-	662
Office Supplies	146	-	-	-	-	-	-	-	146
Internet Fee	2	-	-	-	-	-	-	-	2

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Health and Human Services - continued									
Veterans Officer - continued									
Current - continued									
Out of County Travel	\$ 134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134
Postage	11	-	-	-	-	-	-	-	11
Total Veterans Officer	9,602	-	-	-	-	-	-	-	9,602
Total Health and Human Services	9,602	-	-	-	-	-	-	-	9,602
Miscellaneous County Expense									
Current									
Salaries	-	-	-	-	-	-	-	3,223	3,223
Payroll Taxes	-	-	-	-	-	-	-	247	247
Retirement	-	-	-	-	-	-	-	226	226
Copy Machine and Supplies	745	-	-	-	-	-	-	-	745
Predator Control	13,500	-	-	-	-	-	-	-	13,500
Audit	33,050	-	-	-	-	-	-	-	33,050
Board of Development	20,000	-	-	-	-	-	-	-	20,000
Postal Expense	740	-	-	-	-	-	-	-	740
Books	-	-	-	-	-	-	-	211	211
Computer Expense	-	-	-	-	-	-	-	1,164	1,164
Utilities - Highway 190 Barn	22	-	-	-	-	-	-	-	22
Out of County Travel	233	-	-	-	-	-	-	-	233
Office Equipment Repairs	200	-	-	-	-	-	-	-	200
Volunteer Fire Department	4,200	-	-	-	-	-	-	-	4,200
Historical Commission Grant	1,000	-	-	-	-	-	-	-	1,000
Community Center	2,000	-	-	-	-	-	-	-	2,000
G R White Grant	7,500	-	-	-	-	-	-	-	7,500
Autopsy/Indigent Burial	6,820	-	-	-	-	-	-	-	6,820
MHMR Subsidy	3,500	-	-	-	-	-	-	-	3,500
Alcohol Drug Council	1,000	-	-	-	-	-	-	-	1,000
Consultants	-	-	12,000	-	-	-	-	-	12,000
Engineering	-	-	8,144	-	-	-	-	-	8,144
Construction	-	-	157,141	-	-	-	-	-	157,141
Repairs and Maintenance	-	-	-	-	-	-	-	3,325	3,325
Total Miscellaneous County Expense	94,510	-	177,285	-	-	-	-	8,396	280,191

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Fund	General	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge		Road and Bridge		Road and Bridge		Other Governmental Funds	Total Governmental Funds
					Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4				
Highway and Road												
Current												
Commissioner's Salary	\$ -	\$ -	\$ -	\$ -	\$ 32,880	\$ 32,880	\$ 32,880	\$ 32,880	\$ 32,880	\$ -	\$ -	\$ 131,520
Employees' Salary	-	-	-	-	38,448	35,682	40,602	48,668	48,668	-	-	163,400
Longevity Pay	-	-	-	-	580	1,500	240	600	600	-	-	2,920
Contract Labor	-	-	-	-	384	-	-	-	-	-	-	384
Payroll Taxes	-	-	-	-	5,501	5,361	5,640	6,285	6,285	-	-	22,787
Group Insurance	-	-	-	-	14,554	9,070	5,518	17,586	17,586	-	-	46,728
Retirement	-	-	-	-	4,546	2,863	3,864	5,473	5,473	-	-	16,746
Internet Fees	-	-	-	-	-	-	-	2	2	-	-	2
Operating Supplies	-	-	-	-	2,201	4,281	2,012	2,621	2,621	-	-	11,115
Fuel and Oil	-	-	-	-	14,460	20,370	27,506	23,955	23,955	-	-	86,291
Repairs and Maintenance	-	-	-	-	7,776	13,654	9,365	4,999	4,999	-	-	35,794
Utilities	-	-	-	-	1,258	1,076	1,540	1,661	1,661	-	-	5,535
Tires and Tubes	-	-	-	-	2,398	2,256	7,303	2,682	2,682	-	-	14,639
Out of County Travel	-	-	-	-	825	1,226	1,811	1,010	1,010	-	-	4,872
Materials	-	-	-	-	25,718	-	3,170	861	861	-	-	29,749
Insurance	-	-	-	-	5,000	5,000	5,000	5,000	5,000	-	-	20,000
Mobile Phone	-	-	-	-	153	649	-	-	-	-	-	802
Equipment	-	-	-	-	1,500	-	-	-	-	-	-	1,500
Operating Lease Payments	-	-	-	-	30,000	-	-	-	-	-	-	30,000
Total Highway and Road	-	-	-	-	188,182	135,868	146,451	154,283	154,283	-	-	624,784
Capital Outlay	53,439	-	-	-	31,956	31,956	40,956	-	-	7,898	-	166,205
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Principal Payments	90,000	-	-	-	5,690	5,690	11,283	59,149	59,149	325,000	-	496,812
Interest Payments	45,817	-	-	-	-	881	5,127	5,760	5,760	-	-	57,585
Total Expenditures	2,691,674	-	-	177,285	225,828	174,395	203,817	219,192	219,192	459,035	-	4,151,226
Excess Revenues Over (Under) Expenditure:	656,636	-	-	-	(42,163)	(36,994)	(6,924)	(29,128)	(29,128)	(172,354)	-	378,722

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2013

	General Fund	Special Ad Valorem	Millersview/Doole Water Grant	Road and Bridge		Road and Bridge		Road and Bridge		Other Governmental Funds		Total Governmental Funds
				Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4	Governmental Funds	Governmental Funds			
OTHER FINANCING SOURCES (USES)												
Loan Proceeds	\$ -	\$ -	\$ -	\$ 31,956	\$ 31,956	\$ 31,956	\$ -	\$ -	\$ 325,000	\$ -	\$ 420,868	
Sale of Assets	-	-	-	6,246	-	16,940	-	-	-	-	23,186	
Transfers In	177,555	-	-	1,952	1,146	3,654	1,554	70,843	70,843	(145,799)	256,704	
Transfers Out	(98,274)	-	-	(2,680)	(7,043)	(728)	(2,180)	(145,799)	(145,799)	(145,799)	(256,704)	
Total Other Financing Sources (Uses)	79,281	-	-	37,474	26,059	51,822	(626)	250,044	250,044	250,044	444,054	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	735,917	9,649	-	(4,689)	(10,935)	44,898	(29,754)	77,690	77,690	77,690	822,776	
Fund Balance - Beginning	\$ 1,302,134	\$ 218,427	\$ 25	\$ 151,762	\$ 113,485	\$ 350,540	\$ 215,058	\$ 360,344	\$ 360,344	\$ 360,344	\$ 2,711,775	
Fund Balance - Ending	\$ 2,038,051	\$ 228,076	\$ 25	\$ 147,073	\$ 102,550	\$ 395,438	\$ 185,304	\$ 438,034	\$ 438,034	\$ 438,034	\$ 3,534,551	

MCCULLOCH COUNTY
 COMBINING BALANCE SHEET
 OTHER GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2013

	Interest & Sinking	Permanent Improvement Fund	Library Fund	Law Library Fund	Hot Check Fund	Old Mason Road Grant	Courthouse Restoration Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-13
ASSETS									
Cash and Cash Equivalents	\$ 98,261	\$ 161,050	\$ 57,387	\$ 23,656	\$ 1,085	\$ 25	\$ 411	\$ 15,089	\$ 356,964
Receivables, net									
Accounts	516	152	500	-	-	-	-	-	1,168
Taxes	6,297	2,127	-	-	-	-	-	-	8,424
Investment in Equity	-	-	-	-	-	-	-	85,000	85,000
Total Assets	<u>\$ 105,074</u>	<u>\$ 163,329</u>	<u>\$ 57,887</u>	<u>\$ 23,656</u>	<u>\$ 1,085</u>	<u>\$ 25</u>	<u>\$ 411</u>	<u>\$ 100,089</u>	<u>\$ 451,556</u>
LIABILITIES									
Liabilities									
Accounts Payable	-	-	4,915	97	86	-	-	-	\$ 5,098
Deferred Revenues	6,297	2,127	-	-	-	-	-	-	8,424
Total Liabilities	<u>6,297</u>	<u>2,127</u>	<u>4,915</u>	<u>97</u>	<u>86</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,522</u>
FUND BALANCES									
Fund Balance:									
Restricted:									
Special Purposes	-	161,202	52,972	23,559	999	25	411	100,089	339,257
Debt Service	98,777	-	-	-	-	-	-	-	98,777
Total Fund Balance	<u>98,777</u>	<u>161,202</u>	<u>52,972</u>	<u>23,559</u>	<u>999</u>	<u>25</u>	<u>411</u>	<u>100,089</u>	<u>438,034</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 105,074</u>	<u>\$ 163,329</u>	<u>\$ 57,887</u>	<u>\$ 23,656</u>	<u>\$ 1,085</u>	<u>\$ 25</u>	<u>\$ 411</u>	<u>\$ 100,089</u>	<u>\$ 451,556</u>

**MCCULLOCH COUNTY
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2013**

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

Total fund balance - total other governmental funds	\$ 438,034
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Land	5,000
Other Capital Assets	308,147
Accumulated Depreciation	(113,392)
Some liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Deferred Revenues	8,424
Net Assets of Other Governmental Funds	\$ <u>646,213</u>

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

OTHER GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2013

	Interest & Sinking	Permanent Improvement Fund	Library Fund	Law Library Fund	Hot Check Fund	Old Mason Road Grant	Courthouse Restoration Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-13
REVENUES									
General Revenues	\$ 152,616	\$ 48,124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,740
Property Taxes	778	1,138	421	165	6	-	3	5,621	8,132
Interest Earned	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	3,479	-	-	-	3,479
County Attorney Fees	-	-	5,041	-	-	-	-	-	5,041
Library Revenue	-	-	-	4,375	-	-	-	-	4,375
Court Fines	-	-	-	-	-	-	-	-	-
Operating Grants and Contributions	-	-	42,000	-	-	-	-	-	42,000
City of Brady	-	-	1,895	-	-	-	-	-	1,895
Memorials/Donations	-	-	1,254	-	-	-	-	-	1,254
Tucker Grant	-	-	685	-	-	-	-	-	685
Texas Commission on the Arts Grant	-	-	5,530	-	-	-	-	-	5,530
G Rollie White Grant	-	-	-	-	-	-	-	-	-
Capital Grants and Contributions	-	-	-	-	-	13,550	-	-	13,550
Old Mason Road Grant - Brady EDC	-	49,262	-	-	-	13,550	-	-	13,550
Total Revenues	153,394	49,262	56,826	4,540	3,485	13,550	3	5,621	286,681
EXPENDITURES									
Community Development									
Library	-	-	27,697	-	-	-	-	-	27,697
Librarian Salary	-	-	36,551	-	-	-	-	-	36,551
Employees' Salaries	-	-	1,275	-	-	-	-	-	1,275
Longevity Pay	-	-	5,013	-	-	-	-	-	5,013
Payroll Taxes	-	-	13,341	-	-	-	-	-	13,341
Group Insurance	-	-	3,504	-	-	-	-	-	3,504
Retirement	-	-	1,546	-	-	-	-	-	1,546
Supplies	-	-	2,014	-	-	-	-	-	2,014
Repairs & Maintenance	-	-	6,786	-	-	-	-	-	6,786
Utilities	-	-	5,891	-	-	-	-	-	5,891
Books	-	-	137	-	-	-	-	-	137
Book Repair	-	-	730	-	-	-	-	-	730
Internet Expense	-	-	74	-	-	-	-	-	74
Subscriptions	-	-	255	-	-	-	-	-	255
Out of County Travel	-	-	3,300	-	-	-	-	-	3,300
Insurance	-	-	92	-	-	-	-	-	92
Postage	-	-	423	-	-	-	-	-	423
Equipment	-	-	1,049	-	-	-	-	-	1,049
Operating Lease - Copier	-	-	8,063	-	-	-	-	-	8,063
Grant Expenses	-	-	117,741	-	-	-	-	-	117,741
Total Community Development	-	-	117,741	-	-	-	-	-	117,741

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

OTHER GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2013

	Interest & Sinking	Permanent Improvement Fund	Library Fund	Law Library Fund	Hot Check Fund	Old Mason Road Grant	Courthouse Restoration Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-13
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 3,223	\$ -	\$ -	\$ -	\$ 3,223
Salaries	-	-	-	-	247	-	-	-	247
Payroll Taxes	-	-	-	-	226	-	-	-	226
Retirement	-	-	-	211	-	-	-	-	211
Books	-	-	-	1,164	-	-	-	-	1,164
Computer Expense	-	3,325	-	-	-	-	-	-	3,325
Repairs and Maintenance	-	3,325	-	-	-	-	-	-	3,325
Total Miscellaneous	-	7,898	-	1,375	3,696	-	-	-	8,396
Capital Outlay	-	-	7,898	-	-	-	-	-	7,898
Debt Service	-	-	-	-	-	325,000	-	-	325,000
Principal Payments	-	-	-	-	-	325,000	-	-	325,000
Total Expenditures	-	3,325	125,639	1,375	3,696	325,000	-	-	459,035
Excess (Deficiency) of Revenues Over Expenditures	153,394	45,937	(68,813)	3,165	(211)	(311,450)	3	5,621	(172,354)
OTHER FINANCING SOURCES (USES)									
Loan Proceeds	-	-	-	-	-	325,000	-	-	325,000
Transfers In	-	794	63,769	-	80	6,200	-	-	70,843
Transfers Out	(135,817)	(8,692)	(1,204)	-	(86)	-	-	-	(145,799)
Total Other Financing Sources (Uses)	(135,817)	(7,898)	62,565	-	(6)	331,200	-	-	250,044
Net Change in Fund Balances	17,577	38,039	(6,248)	3,165	(217)	19,750	3	5,621	77,690
Fund Balance - Beginning	81,200	123,163	59,220	20,394	1,216	(19,725)	408	94,468	360,344
Fund Balance - Ending	98,777	161,202	52,972	23,559	999	25	411	100,089	438,034

**MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2013**

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 \$ 77,690

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	7,898
Depreciation Expense	(7,551)
Transfer of Prior Year Construction in Progress	(380,372)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statement of Net Assets. 325,000

Loan proceeds are revenue in the governmental funds and increase liabilities in the Statement of Net Assets. (325,000)

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.

Deferred Revenue	(4,853)
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Change in net assets of governmental activities \$ (307,188)

MCCULLOCH COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2013

	Tax Assessor/ Collector	County Clerk	District Clerk	Justice of the Peace	County Attorney	Sheriff Department
ASSETS						
Cash and Cash Equivalents						
Agency Funds	\$ 150,979	\$ 14,593	\$ 36,981	\$ 17,687	\$ 4,504	\$ 8,832
Private-Purpose Trusts	-	35,960	161,703	-	-	283
Cash - Asset Forfeiture	-	-	-	-	-	6,440
Receivables:						
Due from Other Funds	-	-	-	-	-	-
Due from Others	148,467	39,181	263,464	407,131	-	-
Inventory	-	-	-	-	-	896
Total Assets	<u>299,446</u>	<u>89,734</u>	<u>462,148</u>	<u>424,818</u>	<u>4,504</u>	<u>16,451</u>
LIABILITIES						
Accounts Payable	281,104	-	23,580	-	3,331	133
Due to Other Funds	18,342	53,774	276,865	424,818	1,173	9,595
Amount in Asset Forfeiture	-	-	-	-	-	6,440
Total Liabilities	<u>299,446</u>	<u>53,774</u>	<u>300,445</u>	<u>424,818</u>	<u>4,504</u>	<u>16,168</u>
NET ASSETS						
Held in Trust and/or Escrow	-	35,960	161,703	-	-	283
Total Net Assets	<u>\$ -</u>	<u>\$ 35,960</u>	<u>\$ 161,703</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 283</u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2013

	Sheriff's LEOSE	Commissary Profit	State Trust	Payroll Clearing	Richards Library	Totals 9-30-13
ASSETS						
Cash and Cash Equivalents						
Agency Funds	\$ 1,899	\$ 1,053	\$ 66,701	\$ 27,631	\$ 819	\$ 331,679
Private-Purpose Trusts	-	-	-	-	-	197,946
Cash - Asset Forfeiture	-	-	-	-	-	6,440
Receivables:						
Due from Other Funds	-	3,500	12,678	67	-	16,245
Due from Others	-	-	-	-	-	858,243
Inventory	-	-	-	-	-	896
Total Assets	<u>1,899</u>	<u>4,553</u>	<u>79,379</u>	<u>27,698</u>	<u>819</u>	<u>1,411,449</u>
LIABILITIES						
Accounts Payable	-	29	56,013	-	-	364,190
Due to Other Funds	1,899	4,524	23,366	27,698	819	842,873
Amount in Asset Forfeiture	-	-	-	-	-	6,440
Total Liabilities	<u>1,899</u>	<u>4,553</u>	<u>79,379</u>	<u>27,698</u>	<u>819</u>	<u>1,213,503</u>
NET ASSETS						
Held in Trust and/or Escrow	-	-	-	-	-	197,946
Total Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 197,946</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
SEPTEMBER 30, 2013

	<u>County</u>	<u>District</u>		<u>Private- Purpose Trusts</u>
	<u>Clerk</u>	<u>Clerk</u>	<u>Sheriff</u>	<u>9-30-13</u>
ADDITIONS				
Contributions	\$ 4,500	\$ -	\$ 15,001	\$ 19,501
Interest	<u>271</u>	<u>32,777</u>	<u>-</u>	<u>33,048</u>
Total Additions	<u>4,771</u>	<u>32,777</u>	<u>15,001</u>	<u>52,549</u>
DEDUCTIONS				
Refunds of Contributions	<u>4,950</u>	<u>44,596</u>	<u>16,367</u>	<u>65,913</u>
Total Deductions	<u>4,950</u>	<u>44,596</u>	<u>16,367</u>	<u>65,913</u>
Change in Net Assets	(179)	(11,819)	(1,366)	(13,364)
Net Assets - Beginning of the Year	<u>36,139</u>	<u>173,522</u>	<u>1,649</u>	<u>211,310</u>
Net Assets - End of the Year	<u>\$ 35,960</u>	<u>\$ 161,703</u>	<u>\$ 283</u>	<u>\$ 197,946</u>