

REPORT OF AUDIT
McCULLOCH COUNTY
BRADY, TEXAS
SEPTEMBER 30, 2014

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SEPTEMBER 30, 2014**

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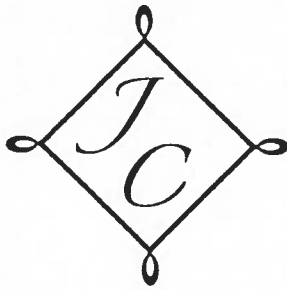
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INTRODUCTORY SECTION

**McCULLOCH COUNTY
COUNTY OFFICIALS
SEPTEMBER 30, 2014**

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
Maggie Sawyer	Justice of the Peace
John Stafford	Sheriff
Silvia Campos	Tax Assessor/Collector
Stefanie Bara	Library Director

FINANCIAL SECTION



Jodi Crudgington, CPA, LLC

Certified Public Accountant

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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, 2014, 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, 2014, 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 January 20, 2015, 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

January 20, 2015

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2014**

McCulloch County, Texas offers this narrative analysis and overview of the significant financial activities of the County for the fiscal year ending September 30, 2014. 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 Position 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 Position 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 position and changes in it. You can think of the County's net position—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 position 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 Position and the Statement of Activities, the County has only one type of basic activity:

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2014**

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 Position 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 Position and Changes in Fiduciary Net Position 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, 2014**

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 position for the prior fiscal year and the current year ended September 30, 2014. Net position has 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 9-30-14	Governmental Activities 9-30-13
	<hr/>	<hr/>
Current and other assets	\$ 5,079,293	\$ 4,795,565
Capital assets	8,736,157	8,446,346
Total assets	<hr/> 13,815,450	<hr/> 13,241,911
Long-term liabilities	1,164,417	1,266,579
Other liabilities	693,476	665,130
Total liabilities	<hr/> 1,857,893	<hr/> 1,931,709
Invested in capital assets, net of related debt	7,271,173	7,004,889
Unrestricted	3,150,126	2,550,183
Restricted	1,536,258	1,755,130
Ending net position	<hr/> <u>\$ 11,957,557</u>	<hr/> <u>\$ 11,310,202</u>

The following schedule presents a comparison between governmental revenues and expenditures for the fiscal year ended September 30, 2014, 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, 2014**

	<u>9-30-14</u>	<u>9-30-13</u>	<u>Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
Revenues:				
Taxes	\$ 3,178,812	\$ 3,031,139	\$ 147,673	4.87
Charges for Services	1,220,653	1,116,991	103,662	9.28
Grants and Contributions	173,619	316,106	(142,487)	(45.08)
Interest	35,917	31,975	3,942	12.33
Sale of Assets	11,964	15,661	(3,697)	(23.61)
Total Revenues	<u>4,620,965</u>	<u>4,511,872</u>	<u>109,093</u>	<u>2.42</u>
Expenses:				
General Administration	113,471	110,005	3,466	3.15
Financial Administration	123,549	104,755	18,794	17.94
Tax Administration	201,310	186,221	15,089	8.10
Non-Departmental	352,996	322,267	30,729	9.54
Judicial and Legal	765,186	732,207	32,979	4.50
Public Safety	881,933	795,100	86,833	10.92
Community Development	216,744	207,698	9,046	4.36
Courthouse and Buildings	289,405	278,173	11,232	4.04
Health and Human Services	10,438	9,602	836	8.71
Miscellaneous	124,072	301,408	(177,336)	(58.84)
Highway and Road	894,506	775,793	118,713	15.30
Total Expenses	<u>3,973,610</u>	<u>3,823,229</u>	<u>150,381</u>	<u>3.93</u>
Increase (Decrease) in Net Position	<u>\$ 647,355</u>	<u>\$ 688,643</u>	<u>\$ (41,288)</u>	<u>(6.00)</u>

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2014**

THE COUNTY'S FUNDS

Financial Highlights and Summary of Operating Results

McCulloch County showed a dramatic increase in net position for FY 2013/14. At year's end, total net position increased by \$647,355, 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 76.

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, 2014**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As of September 30, 2014, the County had \$8,636,157 invested in capital assets, net of depreciation. The following schedule presents a summary of the amount invested in capital assets:

	Capital Assets 9-30-14		Capital Assets 9-30-13
Land	\$ 227,126	\$	222,378
Infrastructure	905,465		905,465
Buildings	8,121,881		7,912,221
Equipment	1,789,394		1,616,393
Vehicles	482,505		339,319
Accumulated Depreciation	(2,890,214)		(2,670,706)
Totals	\$ 8,636,157	\$	8,325,070

The current year additions to fixed assets include the following:

- The Special Ad Valorem Fund purchased a right of way.
- The Library had their roof replaced..
- The Sheriff purchased 4 Chevrolet Tahoes and vehicle computer equipment.
- Precinct #3 purchased a 2014 John Deere motor grader.
- Precinct #1 purchased a 2004 Peterbilt truck and a compactor.
- The General Fund purchase a jail camera system, emergency management equipment, and completed the sidewalk and lighting project.

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2014**

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 \$95,000 of debt related to Courthouse restoration and notes on road equipment were paid down during the year. The Commissioners' Court implemented a replacement program for aging vehicles in the Sheriff's office, adding four new Chevrolet Tahoes and \$99,572 in debt. Additionally, Precinct #3 purchased a motor grader and incurred \$99,010 in debt. The following schedule represents a comparison of long-term debt as of September 30 for the current and prior year.

	Long-Term Debt 9-30-14	Long-Term Debt 9-30-13
Precinct#3 - Motor Grader	\$ 116,053	\$ 121,871
Precinct #3 - Motor Grader	99,010	-
Precinct #4 - Motor Grader	-	37,205
Precinct #4 - Tractor/Rock Crusher	71,608	93,583
Sheriff - 4 Chevrolet Tahoes	99,572	-
Courthouse Restoration - Certificates of Obligation, Series 2008	1,015,000	1,110,000
Precincts #1, #2, #3 - JD Tractor and Boom Mower	63,741	78,798
Totals	\$ 1,464,984	\$ 1,441,457

**MCCULLOCH COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2014**

Analysis of Funds and Transactions of Funds

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

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

The library fund is jointly funded by the City of Brady and McCulloch County for exclusive use of the Richards Memorial Library. The Permanent Improvement Fund is used for long-term purchases such as buildings, 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 Steven Estes, County Treasurer.

MCCULLOCH COUNTY
STATEMENT OF NET POSITION
SEPTEMBER 30, 2014

		<u>Governmental Activities</u>
ASSETS		
Current Assets		
Cash, including time deposits	\$	2,468,276
Receivables, net (Note 1)		937,679
Prepaid Insurance		80,813
Total Current Assets		<u>3,486,768</u>
Noncurrent Assets		
Restricted Cash, including time deposits		1,443,851
Restricted Receivables (Note 1)		28,079
Investment in Equity (Note 1)		105,000
Certificate of Obligation Fees, net of amortization		15,595
Land (Note 5)		227,126
Construction Work in Progress (Note 5)		100,000
Other Capital Assets, net of depreciation (Note 5)		8,409,031
Total Noncurrent Assets		<u>10,328,682</u>
Total Assets		<u>13,815,450</u>
LIABILITIES		
Current Liabilities		
Accounts Payable		373,634
Interest Payable		19,275
Notes Payable (Note 10)		205,567
Certificates of Obligation/Bonds Payable (Note 10)		95,000
Total Current Liabilities		<u>693,476</u>
Noncurrent Liabilities		
Notes Payable (Note 10)		244,417
Certificates of Obligation/Bonds Payable (Note 10)		920,000
Total Noncurrent Liabilities		<u>1,164,417</u>
Total Liabilities		<u>1,857,893</u>
NET POSITION		
Invested in Capital Assets, net or related debt		7,271,173
Unrestricted		3,150,126
Restricted For:		
Special Purposes (Note 1)		1,456,284
Debt Service (Note 1)		79,974
Total Net Position	\$	<u><u>11,957,557</u></u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2014

Functions/Programs	Program Revenues			Capital Grants and Contributions	Governmental Activities	Net (Expense) Revenue and Change in Net Assets
	Expenses	Charges for Services	Operating Grants and Contributions			
Governmental Activities						
General Administration	\$ 113,471	\$ 375	\$ 15,253	\$ -	\$ (97,843)	
Financial Administration	123,549	-	-	-	(123,549)	
Tax Administration	201,310	123,171	-	-	(78,139)	
Non-Departmental	352,996	64,379	-	-	(288,617)	
Judicial and Legal	765,186	486,574	40,043	-	(238,569)	
Public Safety	881,933	28,572	-	-	(853,361)	
Community Development	216,744	4,190	59,723	-	(152,831)	
Courthouse and Buildings	289,405	-	-	43,100	(246,305)	
Health and Human Services	10,438	-	-	-	(10,438)	
Miscellaneous	124,072	-	15,500	-	(108,572)	
Highway and Road	894,506	513,392	-	-	(381,114)	
Total Governmental Activities	3,973,610	1,220,653	130,519	43,100	(2,579,338)	
General Revenues:						
Taxes:						
Property Taxes, Levied for General Purposes					\$ 2,608,269	
Sales Taxes					569,666	
Other Taxes					877	
Interest Revenue					35,917	
Sale of Assets					11,964	
Total General Revenues and Special Items					3,226,693	
Change in Net Position					647,355	
Net Position - Beginning					11,310,202	
Net Position - Ending					\$ 11,957,557	

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	9-30-14
ASSETS								
Cash and Cash Equivalents	\$ 2,702,974	\$ 161,725	\$ 85,575	\$ 113,680	\$ 293,928	\$ 111,321	\$ 381,493	\$ 3,850,696
Receivables, net								
Accounts	9,708	59	187	141	197	193	15,633	26,118
Taxes	73,551	346	1,471	1,107	1,552	1,528	5,546	85,101
Investment in Equity	-	-	-	-	-	-	105,000	105,000
Total Assets	\$ 2,786,233	\$ 162,130	\$ 87,233	\$ 114,928	\$ 295,677	\$ 113,042	\$ 507,672	\$ 4,066,915
LIABILITIES								
Liabilities								
Accounts Payable	\$ 113,820	\$ 1,749	\$ 2,774	\$ 1,703	\$ 3,579	\$ 2,871	\$ 26,897	\$ 153,393
Deferred Revenues	73,551	346	1,471	1,107	1,552	1,528	5,546	85,101
Total Liabilities	187,371	2,095	4,245	2,810	5,131	4,399	32,443	238,494
FUND BALANCES								
Fund Balance:								
Unassigned	2,299,733	-	-	-	-	-	-	2,299,733
Restricted								
Special Purposes	299,129	160,035	82,988	112,118	290,546	108,643	399,185	1,452,644
Debt Service	-	-	-	-	-	-	76,044	76,044
Total Fund Balance	2,598,862	160,035	82,988	112,118	290,546	108,643	475,229	3,828,421
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,786,233	\$ 162,130	\$ 87,233	\$ 114,928	\$ 295,677	\$ 113,042	\$ 507,672	\$ 4,066,915

**MCCULLOCH COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014**

Reconciliation of the Governmental Funds Balance Sheet to the Statement
of Net Position

Total Fund Balance - Total Governmental Funds \$ 3,828,421

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

Land	227,126
Construction Work in Progress	100,000
Other Capital Assets	10,701,108
Accumulated Depreciation	(2,292,077)

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

Accounts Receivable	852,242
Accrued Interest Receivable	1,144
Agency Funds Receivable	62,583
Certificate of Obligation Fees	27,253
Bond Fee	5,000
Accumulated Amortization	(16,658)
Prepaid Insurance	80,813

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

Deferred Revenues	85,101
Certificates of Obligation/Bonds Payable	(1,015,000)
Accrued Interest Payable	(19,275)
Notes Payable	(449,984)
Accounts Payable	(220,240)

Net Position of Governmental Activities \$ 11,957,557

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, 2014

REVENUES	General Fund	Road and Bridge				Total Governmental Funds
		Special Ad Valorem	Precinct No. 1	Precinct No. 2	Precinct No. 3	
General Revenues	\$ 2,283,146	\$ 13,820	\$ 45,663	\$ 34,373	\$ 48,172	\$ 2,636,220
Property Taxes	569,666	-	-	-	-	569,666
Sales Tax	877	-	-	-	-	877
Other Taxes	20,187	1,373	1,291	710	3,424	36,464
Interest Income					1,016	8,463
Charges for Services						
General Government						
General Administration						
County Judge						
Fees of Office	110	-	-	-	-	110
Probate Training	265	-	-	-	-	265
Total General Administration	375	-	-	-	-	375
Tax Administration						
Tax Assessor-Collector						
Fees of Office	108,530	-	-	-	-	108,530
Postage	793	-	-	-	-	793
Child Protection Fee	13,266	-	-	-	-	13,266
Total Tax Administration	122,589	-	-	-	-	122,589
Non-Departmental						
Courthouse Security	2,858	-	-	-	-	2,858
State Trust	30,671	-	-	-	-	30,671
Pretrial Diversion	1,000	-	-	-	-	1,000
Reimbursed Revenue	19,611	-	-	-	-	19,611
Other Revenue	2,066	-	-	-	-	2,066
Court Fines	-	-	-	-	4,795	4,795
Total Non-Departmental	56,206	-	-	-	4,795	61,001
Judicial and Legal						
Justice of Peace						
Fees of Office	31,345	-	-	-	-	31,345
Hot Check Collection	289	-	-	-	-	289
Out of County Service	530	-	-	-	-	530
Courthouse Security	7,580	-	-	-	-	7,580
Court Fines	155,639	-	-	-	-	155,639

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, 2014

General Fund	Special Ad Valorem	Road and Bridge				Total Governmental Funds
		Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4	
\$	\$	\$	\$	\$	\$	
1,266	-	-	-	-	1,266	
1,663	-	-	-	-	1,663	
10,338	-	-	-	-	10,338	
7,583	-	-	-	-	7,583	
-	-	-	-	-	-	
-	-	-	-	1,535	1,535	
12,564	-	-	-	-	12,564	
1,085	-	-	-	-	1,085	
1,095	-	-	-	-	1,095	
30	-	-	-	-	30	
24,534	-	-	-	-	24,534	
1,095	-	-	-	-	1,095	
7,134	-	-	-	-	7,134	
1,230	-	-	-	-	1,230	
144	-	-	-	-	144	
1,401	-	-	-	-	1,401	
90	-	-	-	-	90	
898	-	-	-	-	898	
1,094	-	-	-	-	1,094	
50,935	-	-	-	-	50,935	
257	-	-	-	-	257	
8,955	-	-	-	-	8,955	
16,030	-	-	-	-	16,030	
10,359	-	-	-	-	10,359	
1,060	-	-	-	-	1,060	
28	-	-	-	-	28	
268	-	-	-	-	268	
280	-	-	-	-	280	
500	-	-	-	-	500	
945	-	-	-	-	945	
640	-	-	-	-	640	

Judicial and Legal - continued
 Justice of Peace - continued
 Omni Base Charges
 Parks and Wildlife
 Perdue Collections
 Technology Fees
 County Attorney
 County Attorney Fees
 District Clerk
 Fees of Office
 Archive Fees
 Court Reporter Fees
 Video Fees
 Court Fines
 Alternative Disposition Restitution
 Court Appointed Restitution
 Postage
 Victim Restitution
 Technology Fund
 Jury Fee - Civil
 Records Management
 Court Record Preservation
 County Clerk
 Fees of Office
 Video Fees
 Restoration and Preservation
 Archive Fees
 Records Management
 Guardianship Fee
 Adult Restitution
 Technology Fee
 Voting Equipment Rental
 Pretrial Diversion
 Alternative Disposition Restitution
 Court Record Preservation

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, 2014

	General Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued								
Other Judicial - District								
Reimbursed Revenue - Jurors	5,196	-	-	-	-	-	-	5,196
Juvenile Restitution	1,223	-	-	-	-	-	-	1,223
Court Appointed Restitution	26	-	-	-	-	-	-	26
Other Revenue	1,965	-	-	-	-	-	-	1,965
Total Judicial and Legal	367,294	-	-	-	-	-	1,535	368,829
Public Safety								
Sheriff								
Fees of Office	23,896	-	-	-	-	-	-	23,896
Reimbursed Revenue	47	-	-	-	-	-	-	47
Other Revenue	86	-	-	-	-	-	-	86
Jail								
Prisoner Care	1,980	-	-	-	-	-	-	1,980
Other Revenue	316	-	-	-	-	-	-	316
Total Public Safety	26,325	-	-	-	-	-	-	26,325
Community Development								
Library Revenue	-	-	-	-	-	-	4,190	4,190
Total Community Development	-	-	-	-	-	-	4,190	4,190
Highways and Roads								
Auto Registration	-	-	110,261	82,696	116,623	114,502	-	424,082
Lateral Road	-	-	4,350	3,262	4,601	4,517	-	16,730
Court Fines	-	-	11,004	8,253	11,639	11,427	-	42,323
Gross Weight	-	-	7,508	5,631	7,941	7,797	-	28,877
Other Revenue	-	-	780	35	41	524	-	1,380
Total Highways and Roads	-	-	133,903	99,877	140,845	138,767	-	513,392
Total Charges for Services	572,789	-	133,903	99,877	140,845	138,767	10,520	1,096,701
Operating Grants and Contributions								
Salary Supplements	15,253	-	-	-	-	-	-	15,253
County Judge	23,333	-	-	-	-	-	-	23,333
County Attorney	-	-	-	-	-	-	-	-
Library Memorials/Donation	-	-	-	-	-	-	3,972	3,972

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, 2014

	General Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Operating Grant and Contributions - continued								
City of Brady	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,000	\$ 42,000
Indigent Defense Grant	16,710	-	-	-	-	-	-	16,710
G Rollie White Grant	15,500	-	-	-	-	-	13,751	29,251
Total Operating Grants and Contributions	70,796	-	-	-	-	-	59,723	130,519
Capital Grants and Contributions								
City of Brady	43,100	-	-	-	-	-	-	43,100
Total Capital Grants and Contributions	43,100	-	-	-	-	-	-	43,100
Total Revenues	3,560,561	15,193	180,857	134,960	192,441	167,202	242,333	4,513,547
EXPENDITURES								
Current								
General Administration	111,456	-	-	-	-	-	-	111,456
Financial Administration	123,549	-	-	-	-	-	-	123,549
Tax Administration	195,856	-	-	-	-	-	-	195,856
Non-Departmental	348,217	-	-	-	-	-	-	348,217
Judicial and Legal	761,365	-	-	-	-	-	-	761,365
Public Safety	847,642	-	-	-	-	-	-	847,642
Community Development	63,007	-	-	-	-	-	144,399	207,406
Courthouse and Buildings	101,514	-	-	-	-	-	-	101,514
Health and Human Services	10,438	-	-	-	-	-	-	10,438
Miscellaneous	116,158	-	-	-	-	-	4,666	120,824
Highway and Road	-	32,709	208,150	124,140	185,006	203,294	-	753,299
Capital Outlay	345,050	4,748	43,550	-	199,000	-	26,471	618,819
Debt Service								
Principal	95,000	-	5,019	5,019	10,837	59,180	-	175,055
Interest	42,030	-	671	671	5,574	5,837	-	54,783
Total Expenditures	3,161,282	37,457	257,390	129,830	400,417	268,311	175,536	4,430,223
Excess of Revenues Over (Under) Expenditures	399,279	(22,264)	(76,533)	5,130	(207,976)	(81,109)	66,797	83,324

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, 2014

General Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
\$ 99,572	\$ -	\$ -	\$ -	\$ 99,010	\$ -	\$ -	\$ 198,582
4,055	-	7,909	-	-	-	-	11,964
147,260	4,756	5,161	4,862	4,475	4,849	139,249	310,612
(89,355)	(50,533)	(622)	(424)	(401)	(401)	(168,876)	(310,612)
161,532	(45,777)	12,448	4,438	103,084	4,448	(29,627)	210,546
560,811	(68,041)	(64,085)	9,568	(104,892)	(76,661)	37,170	293,870
2,038,051	228,076	147,073	102,550	395,438	185,304	438,059	3,534,551
\$ 2,598,862	\$ 160,035	\$ 82,988	\$ 112,118	\$ 290,546	\$ 108,643	\$ 475,229	\$ 3,828,421

OTHER FINANCING SOURCES AND USES

Loan Proceeds
 Sale of Assets
 Transfers In
 Transfers Out
 Total Other Financing Sources and Uses

Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses

Fund Balance - Beginning (Note 1)

Fund Balance - Ending

**MCCULLOCH COUNTY
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2014**

Reconciliation of the change in fund balances - total governmental funds to the change in net position of governmental activities:

Net Change in Fund Balances - Total Governmental Funds	\$	293,870
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their useful lives.		
Construction work in progress capitalized		(21,275)
Capital assets capitalized		640,095
Depreciation expense		(329,008)
The issuance of long-term debt provides current financial resources to governmental funds. Also, governmental funds report the effect of issuance costs when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities.		
Amortization Expense		(1,817)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statement of Net Assets.		175,055
Loan Proceeds are revenue in the governmental funds and increase liabilities in the Statement of Net Assets		(198,582)
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.		
Accrued interest receivable		(548)
Prepaid insurance		(7,050)
Accrued interest payable		612
Agency funds receivable		153,494
Accounts Payable		(29,541)
Deferred revenue		(27,950)
Change in net position of governmental activities	\$	<u>647,355</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, 2014

	<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	\$ 2,138,007	\$ 2,285,343	\$ 2,283,146	\$ (2,197)
Sales Tax	533,000	569,666	569,666	-
Other Taxes	-	877	877	-
Interest Income	25,000	18,831	20,187	1,356
Charges for Services				
General Government				
General Administration				
County Judge				
Fees of Office	150	110	110	-
Probate Training	560	265	265	-
Tax Administration				
Tax Assessor-Collector				
Fees of Office	115,000	108,530	108,530	-
Postage	-	793	793	-
Child Protection Fee	13,000	13,266	13,266	-
Non-Departmental				
Other Fees	1,500	-	-	-
Courthouse Security	2,100	2,858	2,858	-
State Trust	30,800	30,671	30,671	-
Pretrial Diversion	-	1,000	1,000	-
Reimbursed Revenue	4,000	19,611	19,611	-
Other Revenue	2,000	2,066	2,066	-
Judicial and Legal				
Justice of Peace	190,000	31,345	31,345	-
Courthouse Security	7,700	7,580	7,580	-
Parks and Wildlife	3,500	1,663	1,663	-
Omni Base Charges	900	1,266	1,266	-
Perdue Collections	9,000	10,338	10,338	-
Court Fines	-	155,639	155,639	-
Technology Fees	7,700	7,583	7,583	-
Hot Check Collection	350	289	289	-
Out of County Service	350	530	530	-
County Attorney				
Bond Forfeitures	3,000	-	-	-
District Clerk				
Fees of Office	15,000	12,564	12,564	-
Court Fines	26,000	24,534	24,534	-
Archive Fees	520	1,085	1,085	-
Court Reporter Fees	-	1,095	1,095	-
Video Fees	15	30	30	-
Restoration and Preservation	1,500	-	-	-
Alternative Disposition Restitution	-	1,095	1,095	-
Postage	-	1,230	1,230	-
Court Appointed Restitution	8,000	7,134	7,134	-
Victim Restitution	-	144	144	-
Technology Fund	1,100	1,401	1,401	-
Jury Fee - Civil	-	90	90	-
Records Management	-	898	898	-
Court Record Preservation	-	1,094	1,094	-

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, 2014

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES - continued				
Charges for Services - continued				
Judicial and Legal - continued				
County Clerk				
Fees of Office	\$ 45,000	\$ 50,935	\$ 50,935	\$ -
Video Fees	600	257	257	-
Restoration and Preservation	1,500	8,955	8,955	-
Archive Fees	6,600	16,030	16,030	-
Guardianship Fee	-	1,060	1,060	-
Court Appointed Restitution	-	28	28	-
Records Management	7,500	10,359	10,359	-
Technology Fee	200	268	268	-
Voting Equipment Rental	2,600	280	280	-
Pretrial Diversion	-	500	500	-
Alternative Disposition Restitution	-	945	945	-
Court Record Preservation	-	640	640	-
Other Judicial - District				
Juvenile Restitution	2,000	1,223	1,223	-
Other Revenue	-	4,716	1,965	(2,751)
Reimbursed Revenue - Jurors	-	5,196	5,196	-
Other Judicial - County				
Court Appointed Restitution	-	26	26	-
Public Safety				
Sheriff				
Fees of Office	20,000	23,896	23,896	-
Other Revenue	-	86	86	-
Reimbursed Revenue	-	47	47	-
Jail				
Prisoner Care	500	1,980	1,980	-
Other Revenue	-	316	316	-
Capital Grants and Contributions				
City of Brady	-	43,100	43,100	-
Operating Grants and Contributions				
Salary Supplement - County Judge	15,200	15,253	15,253	-
Salary Supplement - County Attorney	21,000	23,333	23,333	-
G R White Grant	-	15,500	15,500	-
Indigent Defense Grant	8,815	16,710	16,710	-
Total Revenues	<u>3,271,267</u>	<u>3,564,153</u>	<u>3,560,561</u>	<u>(3,592)</u>

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
EXPENDITURES				
General Administration				
County Judge				
Current				
Salary	\$ 36,165	\$ 36,165	\$ 36,165	\$ -
Salary - Deputy	24,408	24,408	24,408	-
Longevity Pay	1,025	1,025	1,025	-
Salary Supplement	15,911	15,911	15,000	911
Emergency Management	3,600	3,600	3,600	-
Payroll Taxes	6,181	6,181	6,181	-
Group Insurance	15,576	15,576	15,576	-
Retirement	5,656	5,656	5,656	-
Document Preservation	-	-	136	(136)
Office Supplies	600	403	171	232
Copy Paper and Supplies	250	250	-	250
Office Equipment Repairs	-	60	60	-
Postage	50	50	39	11
Dues and Subscriptions	250	250	-	250
Juvenile Board Judge	600	600	600	-
Seminars and Travel	1,000	1,000	901	99
Probate Training	10,362	10,362	400	9,962
Operating Lease Payments	1,400	1,538	1,538	-
Total County Judge	<u>123,034</u>	<u>123,035</u>	<u>111,456</u>	<u>11,579</u>
Total General Administration	<u>123,034</u>	<u>123,035</u>	<u>111,456</u>	<u>11,579</u>
Financial Administration				
County Treasurer				
Current				
Salary - Appointed	37,394	37,394	37,394	-
Salary - Deputy	24,408	42,714	42,714	-
Salary - Part-time	10,600	4,071	4,071	-
Longevity Pay	280	280	280	-
Payroll Taxes	5,560	6,461	6,461	-
Group Insurance	7,788	11,682	11,682	-
Retirement	4,347	5,627	5,627	-
Payroll Deposit Services	1,800	1,800	1,700	100
Document Preservation	2,000	2,000	1,122	878
Copy Paper and Supplies	250	250	232	18
Dues	150	195	195	-
Office Supplies	1,600	1,322	1,318	4
Postage	1,200	1,200	1,021	179
Computer Expense	1,700	1,933	1,933	-
Seminars and Travel	2,000	2,000	1,878	122
Equipment	5,000	5,000	4,383	617
Operating Lease Payments	1,600	1,600	1,538	62
Total County Treasurer	<u>107,677</u>	<u>125,529</u>	<u>123,549</u>	<u>1,980</u>
Total Financial Administration	<u>107,677</u>	<u>125,529</u>	<u>123,549</u>	<u>1,980</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, 2014

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Tax Administration				
Tax Assessor/Collector				
Current				
Salary	\$ 37,394	\$ 37,394	\$ 37,394	\$ -
Salary - Deputy	24,408	24,408	24,408	-
Deputy - Part Time	9,004	9,004	8,915	89
Longevity Pay	550	550	550	-
Payroll Taxes	5,460	5,460	5,452	8
Group Insurance	15,576	15,576	15,576	-
Retirement	4,365	4,365	4,365	-
Dues	150	210	-	210
Internet Fees	480	480	480	-
Office Supplies	2,500	2,500	2,262	238
Copy Paper and Supplies	200	200	167	33
Postage	1,200	1,200	1,136	64
Office Equipment Repairs	-	120	120	-
Utilities	7,500	6,447	7,286	(839)
Telephone	2,040	2,040	1,526	514
Dues and Subscriptions	-	-	210	(210)
Appraisal District	75,918	75,918	73,436	2,482
Seminars and Travel	1,700	2,573	2,573	-
Child Safety and Protection	12,000	12,000	10,000	2,000
Total Tax Assessor/Collector	<u>200,445</u>	<u>200,445</u>	<u>195,856</u>	<u>4,589</u>
Total Tax Administration	<u>200,445</u>	<u>200,445</u>	<u>195,856</u>	<u>4,589</u>
Non-Departmental				
Current				
Parks Department	3,600	3,600	3,600	-
Worker's Compensation	1	1	-	1
Unemployment Compensation	10,000	10,000	9,152	848
Fire/EMS/Dispatch	200,000	200,000	200,000	-
Emergency Management Salary Supplement	15,000	15,000	15,000	-
DPS and TR Telephone	500	500	481	19
DPS Office Expense	3,000	3,000	1,535	1,465
Legal Notices	2,000	2,000	1,111	889
Bonds and Insurance	90,000	77,618	58,408	19,210
Dues	3,000	3,000	2,249	751
Courthouse Security	-	62,289	-	62,289
Election Expense	35,000	35,000	25,415	9,585
Other General Expense	15,000	15,000	9,580	5,420
Reverse 9-1-1 Support	3,000	3,000	2,451	549
TAC Software Development Program	2,500	2,500	550	1,950
Senior Center Meal Delivery	5,000	5,000	3,667	1,333
City Van Driver	15,000	15,000	9,797	5,203
CVCOG Regional Training	-	4,500	4,500	-
Equipment	-	-	135	(135)
Utilities - Radio Tower	840	840	586	254
Capital Outlay	25,000	20,500	14,546	5,954
Total Non-Departmental	<u>428,441</u>	<u>478,348</u>	<u>362,763</u>	<u>115,585</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, 2014

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Judicial and Legal				
Justice of the Peace				
Current				
Salary - Appointed	\$ 37,394	\$ 37,394	\$ 37,394	\$ -
Salary - Deputy	21,233	21,233	21,233	-
Salary - Part-time	7,698	12,634	12,634	-
Longevity Pay	320	320	320	-
Payroll Taxes	5,099	5,476	5,476	-
Group Insurance	7,788	17,396	17,396	-
Retirement	4,126	4,126	4,126	-
Office Supplies	1,400	2,239	2,239	-
Law Books	400	400	-	400
Dues	100	100	-	100
Postage	1,200	1,200	1,052	148
Omni Base Charges	900	1,266	1,266	-
Technology Fund	10,600	10,599	6,103	4,496
Parks and Wildlife	3,500	1,662	1,662	-
Out of County Service Fee	350	530	530	-
Copy Paper and Supplies	200	305	305	-
Internet Fees	624	624	624	-
Hot Check Restitution	350	289	289	-
Perdue Expenses	9,000	10,338	10,338	-
Telephone	1,200	1,036	1,006	30
Utilities	-	5,453	5,754	(301)
Seminars and Travel	2,000	635	635	-
Fine Reimbursements	-	93	93	-
Equipment	400	985	985	-
Operating Lease Payments	2,000	2,000	1,920	80
Total Justice of the Peace	<u>117,882</u>	<u>138,333</u>	<u>133,380</u>	<u>4,953</u>
County Attorney				
Current				
Salary	37,394	37,394	37,394	-
Salary - Deputy	24,408	24,408	24,408	-
Longevity Pay	775	775	775	-
State Salary Supplement	23,333	23,333	23,333	-
Payroll Taxes	6,572	6,572	6,572	-
Group Insurance	15,576	15,576	15,576	-
Retirement	6,014	6,014	6,014	-
Computer Expense	2,500	2,583	2,583	-
Dues	75	125	125	-
Office Supplies	1,000	867	485	382
Postage	100	100	58	42
Seminars and Travel	1,200	1,200	62	1,138
Office Stipend	7,200	7,200	7,200	-
Hot Check Restitution	-	-	-	-
Total County Attorney	<u>126,147</u>	<u>126,147</u>	<u>124,585</u>	<u>1,562</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, 2014

	<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				
Current				
Salary	\$ 37,394	\$ 37,394	\$ 37,394	\$ -
Salary - Deputy	24,408	24,408	24,408	-
Salary - Part-time	10,900	12,206	12,206	-
Longevity Pay	615	615	615	-
Payroll Taxes	5,610	5,709	5,709	-
Group Insurance	15,576	15,576	15,576	-
Retirement	4,369	4,369	4,369	-
Office Supplies	3,750	3,750	3,736	14
Copy Paper and Supplies	300	321	321	-
Dues	130	225	225	-
Postage	3,500	3,674	3,674	-
Alternate Disposition Restitution	-	1,095	1,095	-
Seminars and Travel	1,400	1,497	1,497	-
Video Fees	15	-	-	-
Technology Fund	3,292	-	-	-
Records Management	-	760	760	-
Document Preservation	6,780	7,084	7,084	-
Equipment	7,240	7,028	2,725	4,303
Operating Lease Payments	5,450	4,972	4,296	676
Total District Clerk	130,729	130,683	125,690	4,993
County Clerk				
Current				
Salary	37,394	37,394	37,394	-
Salary - Deputy	24,408	24,408	24,408	-
Salary - Deputy II	21,282	21,282	21,282	-
Longevity Pay	2,215	2,215	2,215	-
Payroll Taxes	6,525	6,525	6,525	-
Group Insurance	23,365	23,365	23,365	-
Retirement	5,971	5,971	5,971	-
Dues	80	125	125	-
Internet Fees	900	900	871	29
Office Supplies	5,800	5,800	4,490	1,310
Postage	700	700	524	176
Alternative Disposition Restitution	-	945	945	-
Copy Paper and Supplies	1,415	1,370	223	1,147
Seminars and Travel	2,000	2,000	744	1,256
Document Preservation	-	148	148	-
Archive Fees	48,716	48,716	-	48,716
Video Fees	2,945	-	-	-
Voting Machine Rental	15,010	-	-	-
Restoration and Preservation	6,028	5,881	-	5,881
Technology Fund	534	-	-	-
Records Management	72,512	75,272	10,745	64,527
Restitution	-	-	507	(507)
Telephone	1,710	1,710	1,476	234
Operating Lease Payments	5,450	5,450	4,296	1,154
Total County Clerk	284,960	270,177	146,254	123,923

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, 2014

	<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				
Current				
Court Appointed Defense Attorneys	\$ 55,000	\$ 55,000	\$ 27,799	\$ 27,201
CPS Court Appointed Attorney	20,000	18,471	8,559	9,912
Visiting Judges	400	400	-	400
Court Coordinator Salary	12,000	13,360	13,360	-
Postage	-	18	18	-
District Attorney Expense	94,000	94,000	94,000	-
Court Reporter Salary	11,400	15,810	15,810	-
Professional Expense	4,000	1,855	1,085	770
Payroll Taxes - District Juvenile	184	184	184	-
District Judge - Juvenile	2,638	2,638	2,400	238
Jurors	6,000	6,000	5,138	862
Adult Probation	6,800	6,860	7,370	(510)
Court Appointed Defense Experts	5,000	5,000	4,853	147
Juvenile Detention	4,000	4,000	-	4,000
Juvenile Probation	36,000	31,590	23,104	8,486
Court Appointed Juvenile Attorneys	-	1,530	1,530	-
Miscellaneous	800	800	300	500
Capital Case Public Defender Program	2,545	2,545	2,545	-
Administrative Judge Assessment	897	945	945	-
Grants - Indigent Defense	8,815	16,710	16,710	-
Equipment	-	622	622	-
Total Other Judicial - District	<u>270,479</u>	<u>278,338</u>	<u>226,332</u>	<u>52,006</u>
Other Judicial - County				
Current				
Court Appointed Defense Attorney	8,000	8,000	2,065	5,935
Visiting Judge	3,000	3,000	1,895	1,105
Court Appointed Ad Litem Attorney	1,500	1,500	300	1,200
Professional Expense	1,500	1,500	-	1,500
Court Reporter Expense	200	200	-	200
Other General Expense	2,000	2,000	-	2,000
Jurors	1,500	1,500	-	1,500
Miscellaneous	6,000	6,000	864	5,136
Total Other Judicial - County	<u>23,700</u>	<u>23,700</u>	<u>5,124</u>	<u>18,576</u>
Total Judicial and Legal	<u>953,897</u>	<u>967,378</u>	<u>761,365</u>	<u>206,013</u>
Public Safety				
Sheriff				
Current				
Salary - Sheriff	43,878	40,221	40,221	-
Salary - Sheriff - Appointed	-	3,656	3,656	-
Salary - Deputies	210,000	214,400	214,400	-
Salary - Deputy Assistant	25,000	25,000	24,730	270
Overtime Pay	8,000	119	119	-
Longevity Pay	3,520	3,520	3,520	-
Payroll Taxes	22,216	21,929	21,929	-
Group Insurance	62,306	53,213	53,213	-
Retirement	20,328	19,795	19,795	-

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, 2014

	Original	Final	Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
Public Safety - continued				
Sheriff - continued				
Current - continued				
Office Supplies	\$ 2,000	\$ 2,253	\$ 2,253	\$ -
Dues	-	-	-	-
Internet Fees	600	616	616	-
Postage	700	700	544	156
Copy Paper and Supplies	300	284	230	54
Computer Hardware	1,200	2,423	2,423	-
Fuel and Oil	30,000	34,652	34,652	-
Uniforms	3,000	3,000	1,445	1,555
Telephone	7,500	7,500	6,670	830
Copsync	2,845	2,845	1,983	862
Aircards	3,600	1,831	1,831	-
Out of County Travel	1,000	1,000	986	14
Seminars and Travel	1,500	353	353	-
Training	2,500	2,500	2,024	476
Auto Repairs	8,000	6,073	6,073	-
Tires and Tubes	3,000	1,604	1,604	-
Vehicle Insurance	5,000	5,000	4,599	-
Records Management Grant Program	2,845	2,845	2,624	221
Equipment	-	-	12,614	(12,614)
Operating Lease Payments	1,800	1,912	1,765	147
Capital Outlay	30,000	37,614	143,186	(105,572)
Total Sheriff	<u>502,638</u>	<u>496,858</u>	<u>610,058</u>	<u>(113,601)</u>
County Jail				
Current				
Salaries	135,000	145,302	145,302	-
Salaries - Part-time	15,000	10,949	10,949	-
Longevity Pay	225	225	225	-
Payroll Taxes	11,493	11,970	11,970	-
Group Insurance	38,941	33,510	31,802	1,708
Retirement	10,516	10,070	10,070	-
Records Management	-	635	635	-
Utilities	27,000	28,243	30,665	(2,422)
Operating Supplies	9,000	9,000	7,597	1,403
Copy Paper and Supplies	-	88	88	-
Prisoner Boarding	120,000	97,468	87,068	10,400
Groceries	17,500	29,348	29,348	-
Medical	8,000	8,000	6,911	1,089
Medical - Out of County	-	608	608	-
Cable TV	600	1,096	1,004	92
Repairs and Maintenance	7,500	7,500	6,528	972
Capital Outlay	-	25,405	25,405	-
Total County Jail	<u>400,775</u>	<u>419,417</u>	<u>406,175</u>	<u>13,242</u>
Total Public Safety	<u>903,413</u>	<u>916,275</u>	<u>1,016,233</u>	<u>(100,359)</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, 2014

	<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	\$ 23,255	\$ 11,979	\$ 11,979	\$ -
Salary - Deputy	24,408	24,408	24,408	-
Longevity Pay	500	500	495	5
Payroll Taxes	3,684	2,821	2,821	-
Group Insurance	7,788	7,788	7,788	-
Retirement	1,744	1,744	1,744	-
Operating Supplies	500	500	56	444
Office Supplies	1,500	1,500	686	814
Internet Fees	360	360	339	21
Postage	300	300	147	153
Computer Expense	350	350	-	350
Fuel and Oil	3,000	3,000	518	2,482
Utilities	2,300	2,586	2,836	(250)
Telephone	2,100	1,815	1,805	10
Out of County Travel - CA	9,500	9,500	-	9,500
Out of County Travel - FCS	5,000	5,000	4,337	663
Stock Show/Conference	1,200	1,200	-	1,200
Operating Lease Payments	4,200	4,200	3,048	1,152
Total County Extension	<u>91,689</u>	<u>79,551</u>	<u>63,007</u>	<u>16,544</u>
Total Community Development	<u>91,689</u>	<u>79,551</u>	<u>63,007</u>	<u>16,544</u>
Courthouse Buildings				
Current				
Salaries - Part-time	7,020	19	-	19
Salary - Maintenance	18,000	18,000	15,442	2,558
Salary - Bailiff	2,100	5,168	5,168	-
Payroll Taxes	1,914	1,577	1,577	-
Group Insurance	1,947	-	-	-
Retirement	491	-	-	-
Operating Supplies	2,500	2,272	2,272	-
Internet Fees	3,000	2,833	2,833	-
Maintenance Contracts	12,000	10,912	10,912	-
Telephone	6,000	6,014	6,014	-
Utilities	29,000	25,250	28,584	(3,334)
Repairs and Maintenance	15,000	22,161	22,161	-
Lawn Maintenance	1,500	558	26	532
Christmas Lighting	1,000	-	-	-
Operating Lease Payments	1,200	1,200	6,525	(5,325)
Capital Outlay	315,000	166,638	-	166,638
Total Courthouse & Buildings	<u>417,672</u>	<u>262,602</u>	<u>101,514</u>	<u>161,088</u>
Health and Human Services				
Veterans Officer				
Current				
Salary	8,647	8,907	8,907	-
Payroll Taxes	662	681	681	-
Office Supplies	900	900	822	78
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, 2014

	<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	\$ 12	\$ 24	\$ 24	\$ -
Seminars and Travel	525	525	-	525
Postage	100	100	4	96
Miscellaneous	160	148	-	148
Total Veterans Officer	<u>11,056</u>	<u>11,335</u>	<u>10,438</u>	<u>897</u>
Total Health and Human Services	<u>11,056</u>	<u>11,335</u>	<u>10,438</u>	<u>897</u>
Miscellaneous County Expense				
Current				
Postage	1,000	1,194	1,197	-
Audit	30,000	34,495	34,495	-
Repairs and Maintenance	2,000	-	-	-
Historical Commission Grant	1,035	1,035	1,035	-
Utilities - Hwy 190 Barn	300	337	349	(12)
Seminars and Travel	700	72	72	-
Volunteer Fire Department Grant	4,200	4,200	4,200	-
Child Welfare Grant	2,000	2,000	2,000	-
Board of Development Grant	20,000	20,000	20,000	-
Community Center Grant	2,400	2,000	2,000	-
G R White Grant	-	15,500	15,500	-
Soil Conservation	6,000	6,000	5,000	1,000
Predator Control	13,500	13,500	13,500	-
Indigent Burial/Autopsy Expense	8,000	9,010	11,610	(2,600)
MHMR Subsidy	3,800	3,500	3,500	-
Alcohol Drug Council	1,000	1,000	1,000	-
Equipment	-	-	700	(700)
Capital Outlay	5,000	171,057	161,913	9,144
Total Miscellaneous County Expense	<u>100,935</u>	<u>284,900</u>	<u>278,071</u>	<u>6,832</u>
Total Expenditures	<u>3,338,259</u>	<u>3,449,398</u>	<u>3,024,252</u>	<u>424,748</u>
Excess (Deficiency) of Revenues				
Over Expenditures	(66,992)	114,755	536,309	421,554
OTHER FINANCING SOURCES (USES)				
Sale of Assets	-	4,055	4,055	-
Loan Proceeds	-	-	99,572	99,572
Transfers In	-	-	147,260	147,260
Transfers Out	<u>(54,712)</u>	<u>(59,234)</u>	<u>(89,355)</u>	<u>(30,121)</u>
Total Other Financing Sources (Uses)	<u>(54,712)</u>	<u>(55,179)</u>	<u>161,532</u>	<u>216,711</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(121,704)	59,576	697,841	638,265
Fund Balance - Beginning	<u>2,038,051</u>	<u>2,038,051</u>	<u>2,038,051</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, 2014

	<u>Original</u>	<u>Final</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
Fund Balance - Ending, Budgetary Basis	\$ <u>1,916,347</u>	\$ <u>2,097,627</u>	2,735,892	\$ <u>638,265</u>
Debt Service - The County budgeted for debt service in the Interest and Sinking Fund				
Principal Payments			(95,000)	
Interest Payments			<u>(42,030)</u>	
Fund Balance - Ending, GAAP Basis			\$ <u>2,598,862</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, 2014

	<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	\$ 8,610	\$ 13,820	\$ 13,820	\$ -
Interest Earned	-	1,373	1,373	-
Total Revenues	<u>8,610</u>	<u>15,193</u>	<u>15,193</u>	<u>-</u>
<u>EXPENDITURES</u>				
Current				
Repairs and Maintenance	-	135,281	32,709	102,572
Capital Outlay	-	-	4,748	(4,748)
Total Expenditures	<u>-</u>	<u>135,281</u>	<u>37,457</u>	<u>97,824</u>
Excess Revenues Over (Under) Expenditures	8,610	(120,088)	(22,264)	97,824
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	-	-	4,756	4,756
Transfers Out	-	-	(50,533)	(50,533)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(45,777)</u>	<u>(45,777)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	8,610	(120,088)	(68,041)	52,047
Fund Balance - Beginning	<u>228,076</u>	<u>228,076</u>	<u>228,076</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 236,686</u>	<u>\$ 107,988</u>	<u>\$ 160,035</u>	<u>\$ 52,047</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, 2014

	<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	\$ 36,253	\$ 45,663	\$ 45,663	\$ -
Interest Earned	1,000	1,291	1,291	-
Charges for Services				
Auto Registration	118,300	110,261	110,261	-
Gross Weight	6,760	7,508	7,508	-
Lateral Road	4,420	4,350	4,350	-
County Clerk Fines	10,920	11,004	11,004	-
Other Revenue	-	780	780	-
Total Revenues	<u>177,653</u>	<u>180,857</u>	<u>180,857</u>	<u>-</u>
EXPENDITURES				
Current				
Commissioner's Salary	33,867	33,867	33,867	-
Employees' Salary	60,000	62,172	62,172	-
Contract Labor	10,000	7,828	-	7,828
Longevity Pay	700	700	700	-
Payroll Taxes	12,573	12,573	7,401	5,172
Group Insurance	26,500	26,500	22,067	4,433
Retirement	8,000	8,000	6,427	1,573
Operating Supplies	12,000	9,796	3,197	6,599
Fuel and Oil	18,000	20,204	20,204	-
Seminars and Travel	1,200	1,200	667	533
Utilities	2,000	2,000	1,317	683
Repairs and Maintenance	10,000	10,000	9,197	803
Tires and Tubes	4,000	4,000	1,716	2,284
Materials	20,000	-	-	-
Insurance	5,000	5,000	4,599	401
Telephone	800	800	119	681
Equipment	36,000	55,500	4,500	51,000
Operating Lease Payments	5,500	36,000	30,000	6,000
Capital Outlay	5,000	5,000	43,550	(38,550)
Debt Service				
Principal Payments	-	-	5,019	(5,019)
Interest Payments	-	-	671	(671)
Total Expenditures	<u>271,140</u>	<u>301,140</u>	<u>257,390</u>	<u>43,750</u>
Excess Revenues Over (Under) Expenditures	(93,487)	(120,283)	(76,533)	43,750
OTHER FINANCING SOURCES (USES)				
Sale of Assets	-	7,909	7,909	-
Transfers In	-	-	5,161	5,161
Transfers Out	-	-	(622)	(622)
Total Other Financing Sources (Uses)	<u>-</u>	<u>7,909</u>	<u>12,448</u>	<u>4,539</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(93,487)	(112,374)	(64,085)	48,289
Fund Balance - Beginning	<u>147,073</u>	<u>147,073</u>	<u>147,073</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 53,586</u>	<u>\$ 34,699</u>	<u>\$ 82,988</u>	<u>\$ 48,289</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, 2014

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Property Taxes	\$ 27,887	\$ 34,373	\$ 34,373	\$ -
Interest Earned	564	710	710	-
Charges for Services				
Auto Registration	91,000	82,696	82,696	-
Gross Weight	5,200	5,631	5,631	-
Lateral Road	3,400	3,262	3,262	-
County Clerk Fines	8,400	8,253	8,253	-
Other Revenue	-	35	35	-
Total Revenues	<u>136,451</u>	<u>134,960</u>	<u>134,960</u>	<u>-</u>
EXPENDITURES				
Current				
Commissioner's Salary	33,867	33,867	33,867	-
Employees' Salary	37,172	37,172	29,282	7,890
Contract Labor	12,000	12,000	-	12,000
Longevity Pay	660	660	660	-
Payroll Taxes	5,485	5,485	4,882	603
Group Insurance	7,761	7,761	7,761	-
Retirement	2,417	2,417	2,417	-
Operating Supplies	8,500	8,500	6,848	1,652
Fuel and Oil	30,000	30,000	10,676	19,324
Seminars and Travel	1,000	1,000	720	280
Utilities	1,200	1,200	1,009	191
Repairs and Maintenance	23,000	23,000	16,267	6,733
Tires and Tubes	4,000	4,000	3,152	848
Materials	10,000	10,000	1,445	8,555
Insurance	5,000	5,000	4,599	401
Telephone	1,160	1,160	555	605
Operating Lease Payments	7,000	7,000	-	7,000
Capital Outlay	20,000	20,000	-	20,000
Debt Service				
Principal Payments	-	-	5,019	(5,019)
Interest Payments	-	-	671	(671)
Total Expenditures	<u>210,222</u>	<u>210,222</u>	<u>129,830</u>	<u>80,392</u>
Excess Revenues Over (Under) Expenditures	(73,771)	(75,262)	5,130	80,392
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	4,862	4,862
Transfers Out	-	-	(424)	(424)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>4,438</u>	<u>4,438</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(73,771)	(75,262)	9,568	84,830
Fund Balance - Beginning	<u>102,550</u>	<u>102,550</u>	<u>102,550</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 28,779</u>	<u>\$ 27,288</u>	<u>\$ 112,118</u>	<u>\$ 84,830</u>

See accompanying notes to the basic financial statements.

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ROAD AND BRIDGE PRECINCT NO. 3
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<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	\$ 37,648	\$ 48,172	\$ 48,172	\$ -
Interest Earned	-	3,424	3,424	-
Charges for Services				
Auto Registration	122,850	116,623	116,623	-
Gross Weight	7,020	7,941	7,941	-
Lateral Road	4,590	4,601	4,601	-
County Clerk Fines	11,340	11,639	11,639	-
Other Revenue	-	41	41	-
Total Revenues	<u>183,448</u>	<u>192,441</u>	<u>192,441</u>	<u>-</u>
<u>EXPENDITURES</u>				
Current				
Commissioner's Salary	33,867	33,867	33,867	-
Employees' Salary	48,000	58,670	58,670	-
Longevity Pay	215	215	215	-
Payroll Taxes	6,279	7,096	7,096	-
Group Insurance	7,788	7,876	7,876	-
Retirement	5,746	5,702	5,702	-
Contract Labor	5,000	-	-	-
Operating Supplies	5,000	5,507	5,507	-
Fuel and Oil	25,000	30,952	28,864	2,088
Seminars and Travel	1,000	439	439	-
Utilities	3,000	1,014	1,014	-
Repairs and Maintenance	10,000	14,483	14,493	(10)
Tires and Tubes	6,000	4,729	4,729	-
Insurance	5,000	5,000	4,599	401
Materials	10,000	11,430	11,430	-
Telephone	500	505	505	-
Operating Lease Payments	11,000	16,410	-	16,410
Capital Outlay	7,000	100,000	199,000	(99,000)
Debt Service				
Principal Payments	6,000	-	10,837	(10,837)
Interest Payments	-	-	5,574	(5,574)
Total Expenditures	<u>196,395</u>	<u>303,895</u>	<u>400,417</u>	<u>(96,522)</u>
Excess Revenues Over (Under) Expenditures	(12,947)	(111,454)	(207,976)	(96,522)
<u>OTHER FINANCING SOURCES (USES)</u>				
Loan Proceeds	-	-	99,010	99,010
Transfers In	-	-	4,475	4,475
Transfers Out	-	-	(401)	(401)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>103,084</u>	<u>103,084</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(12,947)	(111,454)	(104,892)	6,562
Fund Balance - Beginning	<u>395,438</u>	<u>395,438</u>	<u>395,438</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 382,491</u>	<u>\$ 283,984</u>	<u>\$ 290,546</u>	<u>\$ 6,562</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, 2014

	Budgetary Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
General Revenues				
Property Taxes	\$ 37,648	\$ 47,419	\$ 47,419	\$ -
Interest Earned	400	1,016	1,016	-
Charges for Services				
Auto Registration	122,850	114,502	114,502	-
Lateral Road	4,590	4,517	4,517	-
Gross Weight	7,020	7,797	7,797	-
County Clerk Fines	11,340	11,427	11,427	-
Other Revenue	-	524	524	-
Total Revenues	<u>183,848</u>	<u>187,202</u>	<u>187,202</u>	<u>-</u>
EXPENDITURES				
Current				
Commissioner's Salary	33,867	33,867	33,867	-
Employees' Salary	55,467	55,467	55,467	-
Part Time Salary	30,000	30,000	2,484	27,516
Contract Labor	10,000	10,000	-	10,000
Payroll Taxes	9,129	9,129	7,074	2,055
Group Insurance	23,365	23,365	23,365	-
Longevity Plan	660	660	660	-
Retirement	6,300	6,300	6,300	-
Internet Fees	11	24	24	-
Operating Supplies	10,000	13,272	13,272	-
Fuel and Oil	40,000	40,000	31,239	8,761
Utilities	2,500	2,500	1,585	915
Repairs and Maintenance	10,000	10,000	7,934	2,066
Insurance	5,000	5,000	4,599	401
Tires and Tubes	8,000	1,400	1,343	57
Materials	10,000	13,316	13,316	-
Seminars and Travel	1,000	1,000	353	647
Telephone	420	420	412	8
Capital Outlay	10,000	10,000	-	10,000
Debt Service				
Principal Payments	59,180	59,180	59,180	-
Interest Payments	5,928	5,928	5,837	91
Total Expenditures	<u>330,827</u>	<u>330,828</u>	<u>268,311</u>	<u>62,517</u>
Excess Revenues Over (Under) Expenditures	(146,979)	(143,626)	(81,109)	62,517
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	4,849	4,849
Transfers Out	-	-	(401)	(401)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>4,448</u>	<u>4,448</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(146,979)	(143,626)	(76,661)	66,965
Fund Balance - Beginning	<u>185,304</u>	<u>185,304</u>	<u>185,304</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 38,325</u>	<u>\$ 41,678</u>	<u>\$ 108,643</u>	<u>\$ 66,965</u>

See accompanying notes to the basic financial statements.

**MCCULLOCH COUNTY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2014**

	<u>Private- Purpose Trusts/Funds</u>	<u>Agency Funds</u>
ASSETS		
Cash and Cash Equivalents	\$ 106,152	\$ 328,294
Receivables:		
Due from Other Funds	-	9,127
Due from Others	-	852,377
Inventory	-	1,581
Total Assets	<u>106,152</u>	<u>1,191,379</u>
LIABILITIES		
Accounts Payable	-	210,406
Due to Other Funds	-	974,843
Amount in Asset Forfeiture	-	6,130
Total Liabilities	<u>\$ -</u>	<u>\$ 1,191,379</u>
NET POSITION		
Held in Trust and/or Escrow	<u>106,152</u>	<u>-</u>
Total Net Position	<u>\$ 106,152</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

**MCCULLOCH COUNTY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2014**

		Private- Purpose <u>Trusts/Funds</u>
ADDITIONS		
Contributions	\$	37,125
Interest		<u>296</u>
Total Additions		<u>37,421</u>
 DEDUCTIONS		
Refunds of Contributions		<u>93,255</u>
Total Deductions		<u>93,255</u>
Change in Net Position		(55,834)
Net Position - Beginning of the Year		<u>161,986</u>
Net Position - End of the Year	\$	<u><u>106,152</u></u>

See accompanying notes to the basic financial statements.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

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, 2014

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 Position 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, 2014

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 position, consisting of cash and receivables, less the related liabilities. Net position should be reported as restricted when constraints placed on net position 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 position, for the purposes listed:

General Fund	\$ 299,129
Special Ad Valorem	160,473
Road & Bridge Precinct #1	84,077
Road & Bridge Precinct #2	112,845
Road & Bridge Precinct #3	290,679
Road & Bridge Precinct #4	108,280
Other Governmental Funds	<u>480,775</u>
Total Restricted Net Position	<u>\$1,536,258</u>

The restricted net position is listed below in detail:

Special Purposes

General Fund

Records Management	\$ 66,630
Salary Supplement Excess	1,233
Courthouse Security	75,602
Probate Training	10,096
JP Technology	20,705
Archive Fees	69,256
Video Fees	3,140
Document Restoration	15,555

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Voting Machine Rental	\$	15,310
Conservation Dam Maintenance		17,000
Court Record Preservation		1,852
Pre-Trial Diversion		2,750
Subtotal - General Fund	\$	<u>299,129</u>
Special Ad Valorem Fund	\$	<u>160,473</u>
Road & Bridge Precincts		
Road & Bridge Precinct #1	\$	84,077
Road & Bridge Precinct #2		112,845
Road & Bridge Precinct #3		290,679
Road & Bridge Precinct #4		108,280
Subtotal - Road & Bridge Precincts	\$	<u>595,881</u>
Other Governmental Funds		
Permanent Improvement	\$	182,572
Library Fund		48,869
Law Library Fund		26,939
Hot Check Fund		144
CETRZ Grant		36,140
Old Mason Road Grant		25
Millersview-Doole Water Grant		25
Special Road Repair Precincts #1 & #3		105,673
Courthouse Restoration		414
Subtotal - Other Governmental Funds	\$	<u>400,776</u>
Total Special Services	\$	<u><u>1,456,284</u></u>

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Other Governmental Funds	
Interest and Sinking	\$ <u>79,974</u>
Total Debt Service	\$ <u><u>79,974</u></u>

FUND FINANCIAL STATEMENTS

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

GOVERNMENTAL FUNDS

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

The major governmental funds are:

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

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

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

DEBT SERVICE FUNDS

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

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

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

PROPRIETARY FUNDS

The County has no proprietary funds.

FIDUCIARY FUNDS

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

Revenue Recognition

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

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

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

Expenditure Recognition

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

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Cash and Cash Equivalents

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

On February 1, 2011, the County placed \$100,000 with West Texas Rural Counties Association in the Designated Member Equity Fund. An additional \$5,000 was deposited in May 2014, bringing the total to \$105,000.. 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.

Receivables

Receivables at September 30, 2014 consist of miscellaneous accounts receivable, property taxes, and accrued interest on investments.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

The detail of Accounts Receivable consists of the following:

	Current	Noncurrent Restricted
Accounts Receivable - Miscellaneous	\$ 863,103	\$ 16,410
Taxes	73,551	11,550
Interest Receivable	1,025	119
Totals	\$ 937,679	\$ 28,079

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, 2014

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, 2014

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:

Restricted Fund Balance

Special Purposes:

General Fund

Records Management	\$	66,630
Salary Supplement Excess		1,233
Courthouse Security		75,602
Probate Training		10,096
JP Technology		20,705
Archive Fees		69,256
Video Fees		3,140
Document Restoration		15,555
Voting Machine Rental		15,310
Conservation Dam		17,000
Court Record Preservation		1,852
Pre-Trial Diversion		2,750

Special Revenue Funds

Special Ad Valorem	160,035
Road & Bridge Precincts	
Precinct No. 1	82,988
Precinct No. 2	112,118
Precinct No. 3	290,546
Precinct No. 4	108,643

**McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

Other Governmental	\$	399,160
		1,452,619
		1,452,619
Debt Service:		
Interest and Sinking Fund	\$	76,044
		76,044
		76,044

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, 2014 (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, 2014 were approved by the County Commissioners.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

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, 2014 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, 2014:

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY, continued

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 145,390	\$ 89,355
Special Road Repair Precincts #1 & #3	-	8
Interest and Sinking	-	137,029
Special Ad Valorem	4,756	50,534
Library	88,980	-
Road and Bridge Precinct No. 1	5,161	221
Road and Bridge Precinct No. 2	4,862	23
Road and Bridge Precinct No. 3	4,475	-
Road and Bridge Precinct No. 4	4,849	-
Permanent Improvement	-	31,796
Prosecutor's Collections	-	41
CETZR Grant	50,534	-
	<u>\$ 309,007</u>	<u>\$ 309,007</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 \$4,246,743 and the bank balance totaled \$3,725,138. The carrying amount includes \$3,912,102 reported in the Statement of Net Position, with the remaining

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

NOTE 3 - DEPOSITS AND INVESTMENTS, continued

balance consisting of agency funds and trust accounts. Of the bank balances, \$448,986 was insured by the federal deposit insurance corporation and \$3,276,152 was covered by pledged securities held by the depository bank, Commercial National Bank of Brady. All deposits were fully secured as of September 30, 2014.

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, 2014

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended September 30, 2014 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Not being depreciated:				
Land	\$ 222,378	\$ 4,748	\$ -	\$ 227,126
Subtotal	222,378	4,748	-	227,126
Other capital assets:				
Infrastructure	905,465	-	-	905,465
Buildings	7,912,221	209,660	-	8,121,881
Equipment	1,616,393	282,501	(109,500)	1,789,394
Vehicles	339,319	143,186	-	482,505
Subtotal	10,773,398	635,347	(109,500)	11,299,245
Accumulated depreciation:				
Infrastructure	(71,528)	(45,273)	-	(116,801)
Buildings	(1,256,498)	(159,735)	-	(1,416,233)
Equipment	(1,028,444)	(100,391)	109,500	(1,019,335)
Vehicles	(314,236)	(23,609)	-	(337,845)
Subtotal	(2,670,706)	(329,008)	109,500	(2,890,214)
Net other capital assets	8,102,692	306,339	-	8,409,031
Net capital assets	<u>\$ 8,325,070</u>	<u>\$ 311,087</u>	<u>\$ -</u>	<u>\$ 8,636,157</u>

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

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		31,491
Community Development		9,073
Courthouse and Buildings		145,241
Highway and Road		128,665
Miscellaneous		3,248
Total depreciation expense	\$	<u>329,008</u>

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

Jail Project	\$	<u>100,000</u>
Total Construction in Progress	\$	<u>100,000</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 656 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, 2014

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 2014 is 7.00%. The deposit rate payable for the employee members for the calendar year 2014 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, 2014, the annual pension cost for the TCDRS plan for its employees was \$92,207 and the actual contributions were \$92,207.

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

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, 2012 and December 31, 2013, the basis for determining the contributions rates for calendar years 2013 and 2014. The December 31, 2013 actuarial valuation is the most recent valuation.

ACTUARIAL VALUATION INFORMATION

Actuarial Valuation Date	12/31/11	12/31/12	12/31/13
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	5-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%	4.90%
Inflation	3.50%	3.50%	3.00%
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, 2014

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, 2012	\$ 80,976	100%	\$ 0
September 30, 2013	82,764	100%	0
September 30, 2014	92,207	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)
12/31/11	\$ 2,886,725	\$ 2,757,262	\$ (129,463)	104.70%	\$ 1,110,187	(11.66%)
12/31/12	3,122,458	3,120,951	(1,507)	100.05%	1,165,505	(0.13%)
12/31/13	3,064,994	3,024,196	(40,798)	101.35%	1,206,298	(3.38%)

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, 2014

NOTE 7 - OTHER EMPLOYEE BENEFITS, continued

For the year ending September 30, 2014, 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, 2014. 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, 2015	\$	6,467
(2 Kyocera Digital Copiers)	September 30, 2016		6,467
	September 30, 2017		6,467
	September 30, 2018		6,467
	September 30, 2019		2,576
		\$	<u>28,444</u>
 CTWP Leasing - Sheriff	September 30, 2015	\$	1,765
(Kyocera Digital Copier)	September 30, 2016		1,765
	September 30, 2017		294
		\$	<u>3,824</u>

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

NOTE 9 - OPERATING LEASE COMMITMENTS, continued

CTWP Leasing - Justice of the Peace	September 30, 2015	\$ 1,776
(Kyocera Digital Copier)	September 30, 2016	<u>1,332</u>
		<u>\$ 3,108</u>
CTWP Leasing - County Treasurer/County Judge	September 30, 2015	\$ 1,955
(Kyocera Digital Copier)	September 30, 2016	1,955
	September 30, 2017	1,955
	September 30, 2018	1,955
	September 30, 2019	<u>1,955</u>
		<u>\$ 9,775</u>
CTWP Leasing - Extension Office	September 30, 2015	\$ 2,379
(Kyocera Color Copier)	September 30, 2016	2,379
	September 30, 2017	2,379
	September 30, 2018	2,379
	September 30, 2019	<u>1,386</u>
		<u>\$ 10,902</u>
Caterpillar Financial - Precinct No. 1	September 30, 2015	\$ 30,000
(2 Caterpillar Motorgraders)	September 30, 2016	<u>185,495</u>
		<u>\$ 215,495</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, 2014

NOTE 10 - LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2014 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	\$ -	\$ 99,010	\$ -	\$ 99,010	\$ 18,636
Deere Credit - Precinct #3	121,871	-	5,818	116,053	116,053
CNB #1001115600 - Precinct #4	37,205	-	37,205	-	-
CNB #1002355400 - Precinct #4	93,583	-	21,975	71,608	22,916
Welch State Bank - Precinct #1	26,266	-	5,019	21,247	5,111
Welch State Bank - Precinct #2	26,266	-	5,019	21,247	5,111
Welch State Bank - Precinct #2	26,266	-	5,019	21,247	5,111
Government Capital - Sheriff	-	99,572	-	99,572	32,629
Bonds payable:					
Certificates of Obligation, Series 2008	1,110,000	-	95,000	1,015,000	95,000
Total long-term liabilities	<u>\$ 1,441,457</u>	<u>\$ 198,582</u>	<u>\$ 175,055</u>	<u>\$ 1,464,984</u>	<u>\$ 300,567</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, 2014

NOTE 10 - LONG-TERM LIABILITIES, continued

Government Capital - Sheriff

On January 13, 2014, the Sheriff borrowed \$99,572 to finance the purchase of four (4) Chevrolet Tahoes. The note is due and payable in 3 annual payments of \$35,384.77 beginning November 1, 2014, which include interest at 3.81%. The note will be fully paid on November 1, 2016/

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.

Deere Credit - Precinct #3

On August 7, 2014, Precinct #3 borrowed \$99,010 to finance the purchase of a 2014 John Deere Motor Grader. The note is due and payable in 4 annual payments of \$21,644.77 and one payment of \$21,645.77 beginning August 22, 2015. These payments include interest at 3.04%. The note will be fully paid on August 22, 2019.

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, 2014

NOTE 10 - LONG-TERM LIABILITIES, continued

Debt Maturity

Debt service requirements at September 30, 2014 are as follows:

Deere Credit - Precinct #3

<u>Year Ended September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 116,053	\$ 4,668	\$ 120,721
	<u>\$ 116,053</u>	<u>\$ 4,668</u>	<u>\$ 120,721</u>

Government Capital - Sheriff

<u>Year Ended September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 32,630	\$ 2,755	\$ 35,385
2016	32,849	2,536	35,385
2017	34,093	1,292	35,385
	<u>\$ 99,572</u>	<u>\$ 6,583</u>	<u>\$ 106,155</u>

Commercial National Bank #1002355400 - Precinct #4

<u>Year Ended September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 22,917	\$ 3,234	\$ 26,151
2016	23,942	2,209	26,151
2017	24,749	1,402	26,151
	<u>\$ 71,608</u>	<u>\$ 6,845</u>	<u>\$ 78,453</u>

McCULLOCH COUNTY
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

NOTE 10 - LONG-TERM LIABILITIES, continued

Welch State Bank

Year Ended September 30	Principal	Interest	Total
2015	\$ 15,332	\$ 1,738	\$ 17,070
2016	15,749	1,321	17,070
2017	16,175	895	17,070
2018	16,485	585	17,070
	<u>\$ 63,741</u>	<u>\$ 4,539</u>	<u>\$ 68,280</u>

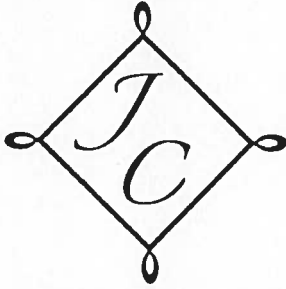
Certificates of Obligation, Series 2008

Year Ended September 30	Principal	Interest	Total
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	115,000	22,972	137,972
2020-2023	490,000	47,462	537,462
	<u>\$ 1,015,000</u>	<u>\$ 202,190</u>	<u>\$ 1,217,190</u>

Deere Credit - Precinct #3

Year Ended September 30	Principal	Interest	Total
2015	\$ 18,636	\$ 3,009	\$ 21,645
2016	19,195	2,450	21,645
2017	19,785	1,860	21,645
2018	20,387	1,258	21,645
2019	21,007	638	21,645
	<u>\$ 99,010</u>	<u>\$ 9,215</u>	<u>\$ 108,225</u>

FEDERAL SECTION



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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, 2014, and the related notes to the financial statements, which collectively comprise McCulloch County, Texas' basic financial statements, and have issued our report thereon dated January 20, 2015.

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 McCulloch County, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of 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

January 20, 2015

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, 2014

	<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	\$ 46,478	\$ 50,179	\$ 50,179	\$ -
Interest Earned	1,000	1,371	1,371	-
Total Revenues	<u>47,478</u>	<u>51,550</u>	<u>51,550</u>	<u>-</u>
<u>EXPENDITURES</u>				
Current				
Repairs and Maintenance	-	31,796	-	31,796
Capital Outlay	214,908	183,112	-	183,112
Total Expenditures	<u>214,908</u>	<u>214,908</u>	<u>-</u>	<u>214,908</u>
Excess Revenues Over (Under) Expenditures	(167,430)	(163,358)	51,550	214,908
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers Out	-	-	(31,796)	(31,796)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(31,796)</u>	<u>(31,796)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(167,430)	(163,358)	19,754	183,112
Fund Balance - Beginning	<u>161,202</u>	<u>161,202</u>	<u>161,202</u>	<u>-</u>
Fund Balance - Ending	<u>\$ (6,228)</u>	<u>\$ (2,156)</u>	<u>\$ 180,956</u>	<u>\$ 183,112</u>

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
LIBRARY
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<u>Budgetary Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u> <u>Positive (Negative)</u>
REVENUES				
General Revenues				
Interest Earned	\$ 300	\$ 449	\$ 449	\$ -
Charges for Services				
Desk	1,600	2,663	2,663	-
Copy Machine	2,000	1,527	1,527	-
Operating Grants and Contributions				
City of Brady	59,234	42,000	42,000	-
G Rollie White Grant	-	13,751	13,751	-
Library Association	-	1,250	1,250	-
Memorials	1,000	3,222	2,722	(500)
Total Revenues	<u>64,134</u>	<u>64,862</u>	<u>64,362</u>	<u>(500)</u>
EXPENDITURES				
Current				
Librarian	28,483	28,483	28,483	-
Assistant's Salary	21,718	21,718	20,812	906
Part Time Salary	18,051	18,051	14,887	3,164
Longevity Pay	440	440	440	-
Payroll Taxes	5,255	5,255	4,945	310
Group Insurance	15,576	15,576	14,278	1,298
Retirement	3,545	3,545	3,481	64
Office Supplies	600	761	761	-
Postage	300	300	142	158
Books	11,250	8,044	8,044	-
Computer Expense	1,400	1,400	1,015	385
Copy Paper and Supplies	1,600	230	230	-
Internet Expense	900	900	599	301
Subscriptions	-	76	76	-
Audit Expense	1,000	-	-	-
Building and Lawn Maintenance	1,750	-	-	-
Seminars and Travel	800	2,050	1,385	665
Utilities	7,000	6,072	6,072	-
Telephone	1,080	1,080	1,036	44
Book Repairs	500	500	482	18
Repairs and Maintenance	-	1,750	1,142	608
Insurance	3,300	3,300	3,035	265
G R White Grant	-	13,207	13,207	-
Equipment	-	5,076	5,076	-
Lease Payments	-	1,191	1,081	110
Capital Outlay	-	-	26,471	(26,471)
Total Expenditures	<u>124,548</u>	<u>139,005</u>	<u>157,180</u>	<u>(18,175)</u>
Excess Revenues Over (Under) Expenditures	(60,414)	(74,143)	(92,818)	(18,675)
OTHER FINANCING SOURCES (USES)				
Transfers In	59,234	59,234	88,715	29,481
Total Other Financing Sources (Uses)	<u>59,234</u>	<u>59,234</u>	<u>88,715</u>	<u>29,481</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,180)	(14,909)	(4,103)	10,806
Fund Balance - Beginning	52,972	52,972	52,972	-
Fund Balance - Ending	<u>\$ 51,792</u>	<u>\$ 38,063</u>	<u>\$ 48,869</u>	<u>\$ 10,806</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, 2014

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
General Revenues				
Interest Earned	\$ 165	\$ 189	\$ 189	\$ -
Charges for Services				
Court Fines	3,675	4,795	4,795	-
Total Revenues	<u>3,840</u>	<u>4,984</u>	<u>4,984</u>	<u>-</u>
EXPENDITURES				
Current				
Books	-	305	305	-
Computer Software	1,164	1,299	1,299	-
Contingency	-	25,055	-	25,055
Total Expenditures	<u>1,164</u>	<u>26,659</u>	<u>1,604</u>	<u>25,055</u>
Excess Revenues Over (Under) Expenditures	2,676	(21,675)	3,380	25,055
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	2,676	(21,675)	3,380	25,055
Fund Balance - Beginning	<u>23,559</u>	<u>23,559</u>	<u>23,559</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 26,235</u>	<u>\$ 1,884</u>	<u>\$ 26,939</u>	<u>\$ 25,055</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, 2014

	<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	\$ 105,847	\$ 113,448	\$ 113,448	\$ -
Interest Earned	-	849	849	-
Total Revenues	<u>105,847</u>	<u>114,297</u>	<u>114,297</u>	<u>-</u>
<u>EXPENDITURES</u>				
Debt Service				
Principal Payments	95,000	95,000	-	95,000
Interest Payments	42,147	42,147	-	42,147
Total Expenditures	<u>137,147</u>	<u>137,147</u>	<u>-</u>	<u>137,147</u>
Excess Revenues Over (Under) Expenditures	(31,300)	(22,850)	114,297	137,147
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers Out	-	-	(137,030)	(137,030)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(137,030)</u>	<u>(137,030)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(31,300)	(22,850)	(22,733)	117
Fund Balance - Beginning	<u>98,777</u>	<u>98,777</u>	<u>98,777</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 67,477</u>	<u>\$ 75,927</u>	<u>\$ 76,044</u>	<u>\$ 117</u>

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
HOT CHECK FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
General Revenues				
Interest	\$ -	\$ 3	\$ 3	\$ -
Hot Check Collections	-	1,930	1,535	(395)
Total Revenues	<u>-</u>	<u>1,933</u>	<u>1,538</u>	<u>(395)</u>
<u>EXPENDITURES</u>				
Current				
Deputy Assistant	-	2,051	2,051	-
Payroll Taxes	-	157	157	-
Retirement	-	144	144	-
Total Expenditures	<u>-</u>	<u>2,352</u>	<u>2,352</u>	<u>-</u>
Excess Revenues Over (Under) Expenditures	-	(419)	(814)	(395)
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers Out	-	-	(41)	(41)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(41)</u>	<u>(41)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	(419)	(855)	(436)
Fund Balance - Beginning	<u>999</u>	<u>999</u>	<u>999</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 999</u>	<u>\$ 580</u>	<u>\$ 144</u>	<u>\$ (436)</u>

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
CETRZ GRANT
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
General Revenues				
Interest Earned	\$ -	\$ 7	\$ 7	\$ -
Total Revenues	<u>-</u>	<u>7</u>	<u>7</u>	<u>-</u>
EXPENDITURES				
Current				
Arch/Engineering	-	14,400	14,400	-
Total Expenditures	<u>-</u>	<u>14,400</u>	<u>14,400</u>	<u>-</u>
Excess Revenues Over (Under) Expenditures	-	(14,393)	(14,393)	-
OTHER FINANCING SOURCES (USES)				
Transfers In	-	50,533	50,533	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>50,533</u>	<u>50,533</u>	<u>-</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	36,140	36,140	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 36,140</u>	<u>\$ 36,140</u>	<u>\$ -</u>

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
COURTHOUSE RESTORATION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
General Revenues				
Interest Earned	\$ 2	\$ 3	\$ 3	\$ -
Total Revenues	<u>2</u>	<u>3</u>	<u>3</u>	<u>-</u>
EXPENDITURES				
Current				
Courthouse Contingency	412	-	-	-
Total Expenditures	<u>412</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess Revenues Over (Under) Expenditures	(410)	3	3	-
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	(410)	3	3	-
Fund Balance - Beginning	411	411	411	-
Fund Balance - Ending	<u>\$ 1</u>	<u>\$ 414</u>	<u>\$ 414</u>	<u>\$ -</u>

MCCULLOCH COUNTY
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL (BUDGETARY BASIS)
 MILLERSVIEW-DOOLE WATER GRANT
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<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				
Grant Revenue	\$ -	\$ 163,671	\$ 163,671	\$ -
Total Revenues	<u>-</u>	<u>163,671</u>	<u>163,671</u>	<u>-</u>
<u>EXPENDITURES</u>				
Current				
Consultants	-	6,000	6,000	-
Engineering	-	3,500	3,500	-
Repairs and Maintenance	-	154,171	154,171	-
Total Expenditures	<u>-</u>	<u>163,671</u>	<u>163,671</u>	<u>-</u>
Excess Revenues Over (Under) Expenditures	-	-	-	-
<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	-	-	-	-
Fund Balance - Beginning	<u>25</u>	<u>25</u>	<u>25</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 25</u>	<u>\$ 25</u>	<u>\$ 25</u>	<u>\$ -</u>

MCCULLOCH COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
SPECIAL ROAD REPAIR PRECINCTS NO. 1 AND NO. 2
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<u>Budgetary Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
General Revenues				
Interest	\$ -	\$ 5,593	\$ 5,593	\$ -
Total Revenues	<u>-</u>	<u>5,593</u>	<u>5,593</u>	<u>-</u>
<u>EXPENDITURES</u>				
Current				
Repairs and Maintenance	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess Revenues Over (Under) Expenditures	-	5,593	5,593	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers Out	-	-	(9)	(9)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(9)</u>	<u>(9)</u>
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	5,593	5,584	(9)
Fund Balance - Beginning	<u>100,089</u>	<u>100,089</u>	<u>100,089</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 100,089</u>	<u>\$ 105,682</u>	<u>\$ 105,673</u>	<u>\$ (9)</u>

MCCULLOCH COUNTY

COMBINING STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES

SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	9-30-14
ASSETS								
Current Assets	\$ 2,468,276	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,468,276
Cash, including time deposits								
Receivables, net	863,103	-	-	-	-	-	-	863,103
Accounts	73,551	-	-	-	-	-	-	73,551
Taxes	1,025	-	-	-	-	-	-	1,025
Interest	80,813	-	-	-	-	-	-	80,813
Prepaid Insurance	3,486,768	-	-	-	-	-	-	3,486,768
Total Current Assets	296,129	161,725	85,575	113,680	293,928	111,321	381,493	1,443,851
Noncurrent Assets								
Restricted Cash, including time deposits	-	59	187	141	197	193	15,633	16,410
Restricted Receivables	-	346	1,471	1,107	1,552	1,528	5,546	11,550
Accounts	-	92	-	2	-	25	-	119
Taxes	-	-	-	-	-	-	105,000	105,000
Interest	15,595	-	-	-	-	-	-	15,595
Investment in Equity	100,201	87,925	25,000	3,000	5,000	1,000	5,000	227,126
Certificate of Obligation Fees, net of amortization	100,000	-	-	-	-	-	-	100,000
Land	6,744,556	-	108,608	391,312	758,382	193,455	212,718	8,409,031
Construction Work in Progress	7,256,481	250,147	220,841	509,242	1,059,059	307,522	725,390	10,328,682
Other Capital Assets, net of depreciation	10,743,249	250,147	220,841	509,242	1,059,059	307,522	725,390	13,815,450
Total Noncurrent Assets								
Total Assets	\$ 334,061	\$ 1,749	\$ 2,774	\$ 1,703	\$ 3,579	\$ 2,871	\$ 26,897	\$ 373,634
	15,176	-	382	382	1,419	1,916	-	19,275
	32,629	-	5,111	5,111	139,799	22,917	-	205,567
	95,000	-	-	-	-	-	-	95,000
	476,866	1,749	8,267	7,196	144,797	27,704	26,897	693,476
	66,943	-	16,136	16,136	96,511	48,691	-	244,417
	920,000	-	-	-	-	-	-	920,000
	986,943	-	16,136	16,136	96,511	48,691	-	1,164,417
	1,463,809	1,749	24,403	23,332	241,308	76,395	26,897	1,857,893
LIABILITIES								
Current Liabilities								
Accounts Payable	5,830,185	87,925	112,361	373,065	527,072	122,847	217,718	7,271,173
Interest Payable	3,150,126	-	-	-	-	-	-	3,150,126
Notes Payable	299,129	160,473	84,077	112,845	290,679	108,280	400,801	1,456,284
Certificates of Obligation/Bonds Payable	-	-	-	-	-	-	79,974	79,974
Total Current Liabilities	\$ 9,279,440	\$ 248,398	\$ 196,438	\$ 485,910	\$ 817,751	\$ 231,127	\$ 698,493	\$ 11,957,557
Noncurrent Liabilities								
Notes Payable								
Certificates of Obligation/Bonds Payable								
Total Noncurrent Liabilities								
Total Liabilities								
NET POSITION								
Invested in Capital Assets, net or related debt								
Unrestricted								
Restricted For:								
Special Purposes								
Debt Service								
Total Net Position								

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
REVENUES								
General Revenues	\$ 2,259,890	\$ 13,793	\$ 45,198	\$ 34,023	\$ 47,681	\$ 46,936	\$ 160,748	\$ 2,608,269
Property Taxes	569,666	-	-	-	-	-	-	569,666
Sales Tax	877	-	-	-	-	-	-	877
Other Taxes	19,658	1,373	1,274	711	3,424	1,014	8,463	35,917
Interest Income								
Charges for Services								
General Government								
General Administration								
County Judge	110	-	-	-	-	-	-	110
Fees of Office	265	-	-	-	-	-	-	265
Probate Training	375	-	-	-	-	-	-	375
Total General Administration								
Tax Administration								
Tax Assessor-Collector	109,112	-	-	-	-	-	-	109,112
Fees of Office	793	-	-	-	-	-	-	793
Postage	13,266	-	-	-	-	-	-	13,266
Child Protection Fee	123,171	-	-	-	-	-	-	123,171
Total Tax Administration								
Non-Departmental								
Courthouse Security	2,858	-	-	-	-	-	-	2,858
State Trust	30,671	-	-	-	-	-	-	30,671
Pretrial Diversion	1,000	-	-	-	-	-	-	1,000
Reimbursed Revenue	19,611	-	-	-	-	-	-	19,611
Other Revenue	5,444	-	-	-	-	-	-	5,444
Court Fines	-	-	-	-	-	-	4,795	4,795
Total Non-Departmental	59,584	-	-	-	-	-	4,795	64,379

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem		Road and Bridge Precinct No. 1		Road and Bridge Precinct No. 2		Road and Bridge Precinct No. 3		Road and Bridge Precinct No. 4		Other Governmental Funds		Total Governmental Funds	
		\$	100,066	\$	-	\$	-	\$	-	\$	-	\$	-	\$	100,066
Judicial and Legal															
Justice of Peace															
Fees of Office	289													289	
Hot Check Collection	530													530	
Out of County Service	7,580													7,580	
Courthouse Security	155,639													155,639	
Court Fines	1,663													1,663	
Parks and Wildlife	1,266													1,266	
Omni Base Charges	7,583													7,583	
Technology Fees	10,338													10,338	
Perdue Collections															
County Attorney															
County Attorney Fees													1,535	1,535	
District Clerk															
Fees of Office	67,462													67,462	
Court Reporter Fees	1,095													1,095	
Video Fees	30													30	
Archive Fees	1,085													1,085	
Adult Restitution	7,134													7,134	
Postage	1,230													1,230	
Victim Restitution	144													144	
Alternative Disposition Restitution	1,095													1,095	
Court Fines	24,534													24,534	
Technology Fund	1,401													1,401	
Jury Fee - Civil	90													90	
Records Management	898													898	
Court Record Preservation	1,094													1,094	
County Clerk															
Fees of Office	45,061													45,061	
Video Fees	257													257	
Restoration and Preservation	8,955													8,955	

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	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								
Records Management	\$ 10,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,359	
Archive Fees	16,030	-	-	-	-	-	16,030	
Guardianship Fee	1,060	-	-	-	-	-	1,060	
Voting Equipment Rental	280	-	-	-	-	-	280	
Pretrial Diversion	500	-	-	-	-	-	500	
Technology Fee	268	-	-	-	-	-	268	
Adult Restitution	28	-	-	-	-	-	28	
Alternative Disposition Restitution	945	-	-	-	-	-	945	
Court Record Preservation	640	-	-	-	-	-	640	
Other Judicial - District								
Reimbursed Revenue - Jurors	5,196	-	-	-	-	-	5,196	
Juvenile Restitution	1,223	-	-	-	-	-	1,223	
Court Appointed Restitution	26	-	-	-	-	-	26	
Other Revenue	1,965	-	-	-	-	-	1,965	
Total Judicial and Legal	485,039	-	-	-	-	1,535	486,574	
Public Safety								
Sheriff								
Fees of Office	26,143	-	-	-	-	-	26,143	
Reimbursed Revenue	47	-	-	-	-	-	47	
Other Revenue	86	-	-	-	-	-	86	
Jail								
Prisoner Care	1,980	-	-	-	-	-	1,980	
Other Revenue	316	-	-	-	-	-	316	
Total Public Safety	28,572	-	-	-	-	-	28,572	
Community Development								
Library Revenue	-	-	-	-	-	4,190	4,190	
Total Community Development	-	-	-	-	-	4,190	4,190	

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	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				
Highways and Roads										
Auto Registration	\$ -	\$ -	110,261 \$	82,696 \$	116,623 \$	114,502 \$	-	\$	-	424,082
Lateral Road	-	-	4,350	3,262	4,601	4,517	-	-	-	16,730
Court Fines	-	-	11,004	8,253	11,639	11,427	-	-	-	42,323
Gross Weight	-	-	7,508	5,631	7,941	7,797	-	-	-	28,877
Other Revenue	-	-	780	35	41	524	-	-	-	1,380
Total Highways and Roads	-	-	133,903	99,877	140,845	138,767	-	-	-	513,392
Total Charges for Services	696,741	-	133,903	99,877	140,845	138,767	10,520	-	-	1,220,653
Operating Grants and Contributions										
Salary Supplements	15,253	-	-	-	-	-	-	-	-	15,253
County Judge	23,333	-	-	-	-	-	-	-	-	23,333
County Attorney	-	-	-	-	-	-	3,972	-	-	3,972
Library Memorials/Donation	-	-	-	-	-	-	-	-	-	-
Indigent Defense Grant	16,710	-	-	-	-	-	-	42,000	-	16,710
City of Brady	-	-	-	-	-	-	-	-	-	42,000
G Rollie White Grant	15,500	-	-	-	-	-	-	13,751	-	29,251
Total Operating Grants and Contributions	70,796	-	-	-	-	-	-	59,723	-	130,519
Capital Grants and Contributions										
City of Brady	43,100	-	-	-	-	-	-	-	-	43,100
Total Capital Grants and Contributions	43,100	-	-	-	-	-	-	-	-	43,100
Total Revenues	3,660,728	15,166	180,375	134,611	191,950	186,717	239,454	-	-	4,609,001

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	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				
EXPENDITURES										
General Administration										
County Judge	\$ 54,765	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,765
Salary	24,408	-	-	-	-	-	-	-	-	24,408
Deputy Assistant	1,025	-	-	-	-	-	-	-	-	1,025
Longevity Pay	6,181	-	-	-	-	-	-	-	-	6,181
Payroll Taxes	15,576	-	-	-	-	-	-	-	-	15,576
Group Insurance	5,656	-	-	-	-	-	-	-	-	5,656
Retirement	136	-	-	-	-	-	-	-	-	136
Document Preservation	171	-	-	-	-	-	-	-	-	171
Office Supplies	39	-	-	-	-	-	-	-	-	39
Postage	600	-	-	-	-	-	-	-	-	600
Juvenile Board Judge	901	-	-	-	-	-	-	-	-	901
Out of County Travel	400	-	-	-	-	-	-	-	-	400
Probate Training	60	-	-	-	-	-	-	-	-	60
Office Equipment Repairs	1,538	-	-	-	-	-	-	-	-	1,538
Operating Lease Payments	2,015	-	-	-	-	-	-	-	-	2,015
Depreciation										
Total County Judge	113,471	-	-	-	-	-	-	-	-	113,471
Total General Administration	113,471	-	-	-	-	-	-	-	-	113,471
Financial Administration										
County Treasurer										
Salary	37,394	-	-	-	-	-	-	-	-	37,394
Deputy Salary	42,714	-	-	-	-	-	-	-	-	42,714
Longevity Pay	280	-	-	-	-	-	-	-	-	280
Part Time Salary	4,071	-	-	-	-	-	-	-	-	4,071
Payroll Taxes	6,461	-	-	-	-	-	-	-	-	6,461
Group Insurance	11,682	-	-	-	-	-	-	-	-	11,682
Retirement	5,627	-	-	-	-	-	-	-	-	5,627
Payroll Deposit Services	1,700	-	-	-	-	-	-	-	-	1,700

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

General Fund	Special Ad Valorem	Road and Bridge		Road and Bridge		Road and Bridge		Total	
		Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4	Other Governmental Funds	Governmental Funds		
\$ 1,122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,122
232	-	-	-	-	-	-	-	-	232
195	-	-	-	-	-	-	-	-	195
1,933	-	-	-	-	-	-	-	-	1,933
1,318	-	-	-	-	-	-	-	-	1,318
1,021	-	-	-	-	-	-	-	-	1,021
1,538	-	-	-	-	-	-	-	-	1,538
4,383	-	-	-	-	-	-	-	-	4,383
1,878	-	-	-	-	-	-	-	-	1,878
123,549	-	-	-	-	-	-	-	-	123,549
123,549	-	-	-	-	-	-	-	-	123,549

Financial Administration - continued

County Treasurer - continued

Document Preservation	
Copy Paper and Supplies	
Dues	
Computer Expense	
Office Supplies	
Postage	
Operating Lease Payments	
Equipment	
Out of County Travel	
Total County Treasurer	
Total Financial Administration	

Tax Administration

Tax Assessor/Collector

Salary	37,394	-	-	-	-	-	-	-	37,394
Deputy Salary	24,408	-	-	-	-	-	-	-	24,408
Part Time Salary	8,915	-	-	-	-	-	-	-	8,915
Longevity Pay	550	-	-	-	-	-	-	-	550
Payroll Taxes	5,452	-	-	-	-	-	-	-	5,452
Group Insurance	15,576	-	-	-	-	-	-	-	15,576
Retirement	4,365	-	-	-	-	-	-	-	4,365
Office Supplies	2,262	-	-	-	-	-	-	-	2,262
Postage	1,136	-	-	-	-	-	-	-	1,136
Copy Machine	167	-	-	-	-	-	-	-	167
Dues and Subscriptions	210	-	-	-	-	-	-	-	210
Appraisal District	73,436	-	-	-	-	-	-	-	73,436
Telephone	1,526	-	-	-	-	-	-	-	1,526
Internet Fees	480	-	-	-	-	-	-	-	480
Utilities	7,286	-	-	-	-	-	-	-	7,286

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	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				
Tax Administration - continued										
Tax Assessor/Collector - continued										
Office Equipment Repairs	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	120
Out of County Travel	2,573	-	-	-	-	-	-	-	-	2,573
Child Safety and Protection	10,000	-	-	-	-	-	-	-	-	10,000
Depreciation	5,454	-	-	-	-	-	-	-	-	5,454
Total Tax Assessor/Collector	201,310	-	-	-	-	-	-	-	-	201,310
Total Tax Administration	201,310	-	-	-	-	-	-	-	-	201,310
Non-Departmental										
Park Caretaker	3,600	-	-	-	-	-	-	-	-	3,600
Unemployment Compensation	9,152	-	-	-	-	-	-	-	-	9,152
Ambulance Service	200,000	-	-	-	-	-	-	-	-	200,000
Telephone (DPS & TR)	481	-	-	-	-	-	-	-	-	481
DPS Office Expense	1,535	-	-	-	-	-	-	-	-	1,535
Dues	2,249	-	-	-	-	-	-	-	-	2,249
Legal Notices	1,111	-	-	-	-	-	-	-	-	1,111
Election Expense	25,415	-	-	-	-	-	-	-	-	25,415
Bonds and Insurance	63,187	-	-	-	-	-	-	-	-	63,187
Other General Expense	9,580	-	-	-	-	-	-	-	-	9,580
Reverse 9-1-1 Support	2,451	-	-	-	-	-	-	-	-	2,451
TAC Software Development Program	550	-	-	-	-	-	-	-	-	550
Senior Center Meal Delivery	3,667	-	-	-	-	-	-	-	-	3,667
Emergency Mgmt Salary Supplement	15,000	-	-	-	-	-	-	-	-	15,000
CVCOG Regional Training	4,500	-	-	-	-	-	-	-	-	4,500
Emergency Management Equipment	135	-	-	-	-	-	-	-	-	135
City Van Driver	9,797	-	-	-	-	-	-	-	-	9,797
Utilities - Radio Tower	586	-	-	-	-	-	-	-	-	586
Total Non-Departmental	352,996	-	-	-	-	-	-	-	-	352,996

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	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										
Justice of the Peace										
Salary	\$ 37,394	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,394
Deputy Salary	21,233	-	-	-	-	-	-	-	-	21,233
Part Time Salary	12,634	-	-	-	-	-	-	-	-	12,634
Longevity Pay	320	-	-	-	-	-	-	-	-	320
Payroll Taxes	5,476	-	-	-	-	-	-	-	-	5,476
Group Insurance	17,396	-	-	-	-	-	-	-	-	17,396
Retirement	4,126	-	-	-	-	-	-	-	-	4,126
Office Supplies	2,239	-	-	-	-	-	-	-	-	2,239
Postage	1,052	-	-	-	-	-	-	-	-	1,052
Omni Base Charges	1,266	-	-	-	-	-	-	-	-	1,266
Parks and Wildlife	1,663	-	-	-	-	-	-	-	-	1,663
Technology Fund	6,103	-	-	-	-	-	-	-	-	6,103
Out of County Service Fees	530	-	-	-	-	-	-	-	-	530
Copy Paper	305	-	-	-	-	-	-	-	-	305
Internet Fees	623	-	-	-	-	-	-	-	-	623
Hot Check Restitution	289	-	-	-	-	-	-	-	-	289
Perdue Expenses	10,338	-	-	-	-	-	-	-	-	10,338
Telephone	1,006	-	-	-	-	-	-	-	-	1,006
Out of County Travel	635	-	-	-	-	-	-	-	-	635
Utilities	5,754	-	-	-	-	-	-	-	-	5,754
Overpay of Fines Reimbursement	93	-	-	-	-	-	-	-	-	93
Operating Lease Payments	1,920	-	-	-	-	-	-	-	-	1,920
Equipment	985	-	-	-	-	-	-	-	-	985
Total Justice of the Peace	133,380	-	-	-	-	-	-	-	-	133,380
County Attorney										
Salary	60,727	-	-	-	-	-	-	-	-	60,727
Deputy Salary	24,408	-	-	-	-	-	-	-	-	24,408
Longevity Pay	775	-	-	-	-	-	-	-	-	775

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued								
County Attorney - continued								
Payroll Taxes	\$ 6,572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,572
Group Insurance	15,576	-	-	-	-	-	-	15,576
Retirement	6,014	-	-	-	-	-	-	6,014
Computer Expense	2,583	-	-	-	-	-	-	2,583
Dues	125	-	-	-	-	-	-	125
Office Supplies	485	-	-	-	-	-	-	485
Postage	58	-	-	-	-	-	-	58
Out of County Travel	62	-	-	-	-	-	-	62
Office Stipend	7,200	-	-	-	-	-	-	7,200
Total County Attorney	124,585	-	-	-	-	-	-	124,585
County Clerk								
Salary	37,394	-	-	-	-	-	-	37,394
Deputy Salary	45,690	-	-	-	-	-	-	45,690
Longevity Pay	2,215	-	-	-	-	-	-	2,215
Payroll Taxes	6,525	-	-	-	-	-	-	6,525
Group Insurance	23,365	-	-	-	-	-	-	23,365
Retirement	5,971	-	-	-	-	-	-	5,971
Dues	125	-	-	-	-	-	-	125
Alternate Disp Res	945	-	-	-	-	-	-	945
Internet Fees	871	-	-	-	-	-	-	871
Office Supplies	4,490	-	-	-	-	-	-	4,490
Postage	524	-	-	-	-	-	-	524
Out of County Travel	744	-	-	-	-	-	-	744
Contingency - Records Mgt	1,145	-	-	-	-	-	-	1,145
Document Preservation	148	-	-	-	-	-	-	148
Records Management	9,600	-	-	-	-	-	-	9,600

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued								
County Clerk - continued								
Copy Machine & Supplies	\$ 223	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	223
Restitution	507	-	-	-	-	-	-	507
Telephone	1,476	-	-	-	-	-	-	1,476
Operating Lease Payments	4,296	-	-	-	-	-	-	4,296
Depreciation Expense	3,071	-	-	-	-	-	-	3,071
Total County Clerk	149,325	-	-	-	-	-	-	149,325
District Clerk								
Salary	37,394	-	-	-	-	-	-	37,394
Deputy Salary	24,408	-	-	-	-	-	-	24,408
Part Time Salary	12,206	-	-	-	-	-	-	12,206
Longevity Pay	615	-	-	-	-	-	-	615
Payroll Taxes	5,709	-	-	-	-	-	-	5,709
Group Insurance	15,576	-	-	-	-	-	-	15,576
Retirement	4,369	-	-	-	-	-	-	4,369
Office Supplies	3,736	-	-	-	-	-	-	3,736
Copy Paper and Supplies	321	-	-	-	-	-	-	321
Dues	225	-	-	-	-	-	-	225
Postage	3,674	-	-	-	-	-	-	3,674
Alternate Disposition Restitution	1,095	-	-	-	-	-	-	1,095
Out of County Travel	1,497	-	-	-	-	-	-	1,497
Records Management	760	-	-	-	-	-	-	760
Document Preservation	7,084	-	-	-	-	-	-	7,084
Operating Lease Payments	4,296	-	-	-	-	-	-	4,296
Equipment	2,725	-	-	-	-	-	-	2,725
Depreciation Expense	750	-	-	-	-	-	-	750
Total District Clerk	126,440	-	-	-	-	-	-	126,440

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	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										
Juvenile Board Judge	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,400
Payroll Taxes	184	-	-	-	-	-	-	-	-	184
Postage	18	-	-	-	-	-	-	-	-	18
Adult Probation	7,370	-	-	-	-	-	-	-	-	7,370
District Judge Court Coordinator	13,360	-	-	-	-	-	-	-	-	13,360
District Attorney - Other	94,000	-	-	-	-	-	-	-	-	94,000
Court Reporter	15,810	-	-	-	-	-	-	-	-	15,810
Court Reporter Expense	1,085	-	-	-	-	-	-	-	-	1,085
Court Appointed Defense Expert	4,853	-	-	-	-	-	-	-	-	4,853
Court Appointed Defense Attorneys	27,799	-	-	-	-	-	-	-	-	27,799
Court Appointed CPS Attorney	8,559	-	-	-	-	-	-	-	-	8,559
Grants - Indigent Defense	16,710	-	-	-	-	-	-	-	-	16,710
Jurors	5,138	-	-	-	-	-	-	-	-	5,138
Miscellaneous	300	-	-	-	-	-	-	-	-	300
Equipment	622	-	-	-	-	-	-	-	-	622
Juvenile Probation	23,104	-	-	-	-	-	-	-	-	23,104
Court Appointed Juvenile Attorney	1,530	-	-	-	-	-	-	-	-	1,530
Administrative Judge Assessment	945	-	-	-	-	-	-	-	-	945
Capital Case Public Defender	2,545	-	-	-	-	-	-	-	-	2,545
Total Other Judicial - District	226,332	-	-	-	-	-	-	-	-	226,332
Other Judicial - County										
Visiting Judge	1,895	-	-	-	-	-	-	-	-	1,895
Court Appointed Defense Attorney	2,065	-	-	-	-	-	-	-	-	2,065
Court Appointed Ad Litem Attorney	300	-	-	-	-	-	-	-	-	300
Miscellaneous	864	-	-	-	-	-	-	-	-	864
Total Other Judicial - County	5,124	-	-	-	-	-	-	-	-	5,124
Total Judicial and Legal	765,186	-	-	-	-	-	-	-	-	765,186

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Public Safety								
Sheriff								
Salary	\$ 43,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,877
Deputies' Salaries	239,130	-	-	-	-	-	-	239,130
Overtime	119	-	-	-	-	-	-	119
Longevity Pay	3,520	-	-	-	-	-	-	3,520
Payroll Taxes	21,929	-	-	-	-	-	-	21,929
Group Insurance	53,213	-	-	-	-	-	-	53,213
Retirement	19,795	-	-	-	-	-	-	19,795
Office Supplies	2,253	-	-	-	-	-	-	2,253
Internet Fees	616	-	-	-	-	-	-	616
Postage	544	-	-	-	-	-	-	544
Computer Hardware	2,423	-	-	-	-	-	-	2,423
Copy Paper & Supplies	230	-	-	-	-	-	-	230
Fuel & Lubricants	34,652	-	-	-	-	-	-	34,652
Uniforms	1,445	-	-	-	-	-	-	1,445
Auto Repairs	6,073	-	-	-	-	-	-	6,073
Telephone	6,670	-	-	-	-	-	-	6,670
Aircards	1,831	-	-	-	-	-	-	1,831
Copsync	1,983	-	-	-	-	-	-	1,983
Training	2,024	-	-	-	-	-	-	2,024
Tires and Tubes	1,604	-	-	-	-	-	-	1,604
Vehicle Insurance	5,000	-	-	-	-	-	-	5,000
Out of County Travel	986	-	-	-	-	-	-	986
Seminar/Out of County Travel	353	-	-	-	-	-	-	353
Rec Management Grant Program	2,624	-	-	-	-	-	-	2,624
Equipment	12,614	-	-	-	-	-	-	12,614
Operating Lease Payments	1,765	-	-	-	-	-	-	1,765
Interest	2,399	-	-	-	-	-	-	2,399
Depreciation	28,680	-	-	-	-	-	-	28,680
Total Sheriff	498,352	-	-	-	-	-	-	498,352

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	Road and Bridge Precinct No. 1		Road and Bridge Precinct No. 2		Road and Bridge Precinct No. 3		Road and Bridge Precinct No. 4		Other Governmental Funds	Total Governmental Funds
Public Safety - continued												
County Jail												
Jailers	\$ 145,302	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,302
Part Time Employees	10,949	-	-	-	-	-	-	-	-	-	-	10,949
Longevity Pay	225	-	-	-	-	-	-	-	-	-	-	225
Payroll Taxes	11,970	-	-	-	-	-	-	-	-	-	-	11,970
Group Insurance	31,802	-	-	-	-	-	-	-	-	-	-	31,802
Retirement	10,070	-	-	-	-	-	-	-	-	-	-	10,070
Records Management	635	-	-	-	-	-	-	-	-	-	-	635
Operating Supplies	7,597	-	-	-	-	-	-	-	-	-	-	7,597
Copy Machine and Supplies	88	-	-	-	-	-	-	-	-	-	-	88
Prisoner Boarding	87,068	-	-	-	-	-	-	-	-	-	-	87,068
Groceries	29,348	-	-	-	-	-	-	-	-	-	-	29,348
Medical	6,911	-	-	-	-	-	-	-	-	-	-	6,911
Medical - Out of County	608	-	-	-	-	-	-	-	-	-	-	608
Cable TV	1,004	-	-	-	-	-	-	-	-	-	-	1,004
Repairs and Maintenance	6,528	-	-	-	-	-	-	-	-	-	-	6,528
Utilities	30,665	-	-	-	-	-	-	-	-	-	-	30,665
Depreciation	2,811	-	-	-	-	-	-	-	-	-	-	2,811
Total County Jail	383,581	-	-	-	-	-	-	-	-	-	-	383,581
Total Public Safety	881,933	-	-	-	-	-	-	-	-	-	-	881,933
Community Development												
County Extension												
Salary	11,979	-	-	-	-	-	-	-	-	-	-	11,979
Deputy Salary	24,408	-	-	-	-	-	-	-	-	-	-	24,408
Longevity Pay	495	-	-	-	-	-	-	-	-	-	-	495
Payroll Taxes	2,821	-	-	-	-	-	-	-	-	-	-	2,821
Group Insurance	7,788	-	-	-	-	-	-	-	-	-	-	7,788
Retirement	1,744	-	-	-	-	-	-	-	-	-	-	1,744
Operating Supplies	56	-	-	-	-	-	-	-	-	-	-	56

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	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				
Community Development - continued										
County Extension - continued										
Office Supplies	\$ 686	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	686
Internet Fees	339	-	-	-	-	-	-	-	-	339
Postage	147	-	-	-	-	-	-	-	-	147
Out of County Travel - FCS	4,337	-	-	-	-	-	-	-	-	4,337
Telephone	1,805	-	-	-	-	-	-	-	-	1,805
Utilities	2,836	-	-	-	-	-	-	-	-	2,836
Fuel and Oil	518	-	-	-	-	-	-	-	-	518
Operating Lease Payments	3,048	-	-	-	-	-	-	-	-	3,048
Depreciation	565	-	-	-	-	-	-	-	-	565
Total County Extension	63,572	-	-	-	-	-	-	-	-	63,572
Library										
Librarian Salary	-	-	-	-	-	-	-	-	28,483	28,483
Employees' Salaries	-	-	-	-	-	-	-	-	35,699	35,699
Longevity Pay	-	-	-	-	-	-	-	-	440	440
Payroll Taxes	-	-	-	-	-	-	-	-	4,945	4,945
Group Insurance	-	-	-	-	-	-	-	-	14,278	14,278
Retirement	-	-	-	-	-	-	-	-	3,481	3,481
Supplies	-	-	-	-	-	-	-	-	991	991
Repairs & Maintenance	-	-	-	-	-	-	-	-	1,142	1,142
Utilities	-	-	-	-	-	-	-	-	6,072	6,072
Books	-	-	-	-	-	-	-	-	8,349	8,349
Book Repair	-	-	-	-	-	-	-	-	482	482
Internet Expense	-	-	-	-	-	-	-	-	599	599
Subscriptions	-	-	-	-	-	-	-	-	76	76
Telephone	-	-	-	-	-	-	-	-	1,036	1,036
Out of County Travel	-	-	-	-	-	-	-	-	1,385	1,385
Insurance	-	-	-	-	-	-	-	-	3,300	3,300
Postage	-	-	-	-	-	-	-	-	142	142

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	Road and Bridge				Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
			Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4			
Community Development - continued									
Library - continued									
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,076	\$ 5,076	
Grant Expenses	-	-	-	-	-	-	13,207	13,207	
Arch/Engineering Services	-	-	-	-	-	-	14,400	14,400	
Operating Lease - Copier	-	-	-	-	-	-	1,081	1,081	
Depreciation	-	-	-	-	-	-	8,508	8,508	
Total Library	-	-	-	-	-	-	153,172	153,172	
Total Community Development	63,572	-	-	-	-	-	153,172	216,744	
Courthouse and Buildings									
Part Time Salary	15,442	-	-	-	-	-	-	15,442	
Bailiff	5,168	-	-	-	-	-	-	5,168	
Payroll Taxes	1,577	-	-	-	-	-	-	1,577	
Operating Supplies	2,272	-	-	-	-	-	-	2,272	
Internet Fees	2,833	-	-	-	-	-	-	2,833	
Utilities	28,584	-	-	-	-	-	-	28,584	
Repairs and Maintenance	22,161	-	-	-	-	-	-	22,161	
Maintenance Contracts	10,912	-	-	-	-	-	-	10,912	
Telephone	6,014	-	-	-	-	-	-	6,014	
Lawn Maintenance	26	-	-	-	-	-	-	26	
Interest	40,833	-	-	-	-	-	-	40,833	
Operating Lease Payments	6,525	-	-	-	-	-	-	6,525	
Amortization	1,817	-	-	-	-	-	-	1,817	
Depreciation	145,241	-	-	-	-	-	-	145,241	
Total Courthouse & Buildings	289,405	-	-	-	-	-	-	289,405	
Health and Human Services									
Veterans Officer	8,907	-	-	-	-	-	-	8,907	
Veteran Service Officer Salary	681	-	-	-	-	-	-	681	
Payroll Taxes	-	-	-	-	-	-	-	-	

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	Road and Bridge Precinct No. 1		Road and Bridge Precinct No. 2		Road and Bridge Precinct No. 3		Road and Bridge Precinct No. 4		Other Governmental Funds	Total Governmental Funds
				\$		\$		\$		\$		
Health and Human Services - continued												
Veterans Officer - continued												
Office Supplies	\$ 822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	822
Postage	4	-	-	-	-	-	-	-	-	-	-	4
Internet Fees	24	-	-	-	-	-	-	-	-	-	-	24
Total Veterans Officer	10,438	-	-	-	-	-	-	-	-	-	-	10,438
Total Health and Human Services	10,438	-	-	-	-	-	-	-	-	-	-	10,438
Miscellaneous County Expense												
Salaries	-	-	-	-	-	-	-	-	-	-	2,051	2,051
Payroll Taxes	-	-	-	-	-	-	-	-	-	-	157	157
Postage	1,197	-	-	-	-	-	-	-	-	-	-	1,197
Retirement	-	-	-	-	-	-	-	-	-	-	144	144
Books	-	-	-	-	-	-	-	-	-	-	2,314	2,314
Utilities - Highway 190 Barn	349	-	-	-	-	-	-	-	-	-	-	349
Out of County Travel	72	-	-	-	-	-	-	-	-	-	-	72
Predator Control	13,500	-	-	-	-	-	-	-	-	-	-	13,500
Audit	34,495	-	-	-	-	-	-	-	-	-	-	34,495
Board of Development	20,000	-	-	-	-	-	-	-	-	-	-	20,000
Volunteer Fire Department	4,200	-	-	-	-	-	-	-	-	-	-	4,200
Community Center	2,000	-	-	-	-	-	-	-	-	-	-	2,000
Soil Conservation	5,000	-	-	-	-	-	-	-	-	-	-	5,000
Child Welfare Grant	2,000	-	-	-	-	-	-	-	-	-	-	2,000
G R White Grant	15,500	-	-	-	-	-	-	-	-	-	-	15,500
Historical Commission Grant	1,035	-	-	-	-	-	-	-	-	-	-	1,035
Autopsy/Indigent Burial	11,610	-	-	-	-	-	-	-	-	-	-	11,610
MHMR Subsidy	3,500	-	-	-	-	-	-	-	-	-	-	3,500
Alcohol Drug Council	1,000	-	-	-	-	-	-	-	-	-	-	1,000
Equipment	700	-	-	-	-	-	-	-	-	-	-	700
Depreciation	3,248	-	-	-	-	-	-	-	-	-	-	3,248
Total Miscellaneous County Expense	119,406	-	-	-	-	-	-	-	-	-	4,666	124,072

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem				Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
		Valorem									
Highway and Road	\$ -	\$ -	\$ -	\$ -	\$ 33,867	\$ 33,867	\$ 33,867	\$ 33,867	\$ -	\$ 135,468	
Commissioner's Salary	-	-	-	-	62,172	29,282	58,670	55,467	-	205,591	
Employees' Salary	-	-	-	-	700	660	215	660	-	2,235	
Longevity Pay	-	-	-	-	-	-	-	2,484	-	2,484	
Part Time	-	-	-	-	7,401	4,882	7,096	7,074	-	26,453	
Payroll Taxes	-	-	-	-	22,067	7,761	7,876	23,365	-	61,069	
Group Insurance	-	-	-	-	6,427	2,417	5,702	6,300	-	20,846	
Retirement	-	-	-	-	-	-	-	24	-	24	
Internet Fees	-	-	-	-	3,197	6,848	5,507	13,272	-	28,824	
Operating Supplies	-	-	-	-	20,204	10,676	28,864	31,239	-	90,983	
Fuel and Oil	-	-	-	-	9,197	16,267	14,493	7,934	-	80,600	
Repairs and Maintenance	-	32,709	-	-	1,317	1,009	1,014	1,585	-	4,925	
Utilities	-	-	-	-	1,716	3,152	4,729	1,343	-	10,940	
Tires and Tubes	-	-	-	-	667	720	439	353	-	2,179	
Out of County Travel	-	-	-	-	-	1,445	11,430	13,316	-	26,191	
Materials	-	-	-	-	5,000	5,000	5,000	5,000	-	20,000	
Insurance	-	-	-	-	119	555	505	412	-	1,591	
Mobile Phone	-	-	-	-	4,500	-	-	-	-	4,500	
Equipment	-	-	-	-	479	479	5,666	4,314	-	10,938	
Interest	-	-	-	-	30,000	-	-	-	-	30,000	
Operating Lease Payments	-	-	-	-	10,781	25,038	50,876	41,970	-	128,665	
Depreciation	-	-	-	-	-	150,058	241,949	249,979	-	894,506	
Total Highway and Road	-	32,709	-	-	219,811	150,058	241,949	249,979	-	894,506	
Total Expenditures	2,921,266	32,709	-	-	219,811	150,058	241,949	249,979	157,838	3,973,610	
Excess (Deficiency) of Revenues Over Expenditures	739,462	(17,543)	(39,436)	(15,447)	(49,999)	(63,262)	81,616	635,391			

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem		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	Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4	Other Governmental Funds		
OTHER FINANCING SOURCES (USES)												
Sale of Assets	\$ 4,055	\$ -	\$ 7,909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,964
Transfers In	145,390	4,756	5,161	4,862	4,475	4,475	4,849	4,849	139,514	139,514	309,007	309,007
Transfers Out	(89,355)	(50,533)	(221)	(23)	-	-	-	-	(168,875)	(168,875)	(309,007)	(309,007)
Total Other Financing Sources (Uses)	60,090	(45,777)	12,849	4,839	4,475	4,475	4,849	4,849	(29,361)	(29,361)	11,964	11,964
Change in Net Position	799,552	(63,320)	(26,587)	(10,608)	(45,524)	(45,524)	(58,413)	(58,413)	52,255	52,255	647,355	647,355
Net Position - Beginning	8,479,888	311,718	223,025	496,518	863,275	863,275	289,540	289,540	646,238	646,238	11,310,202	11,310,202
Net Position - Ending	\$ 9,279,440	\$ 248,398	\$ 196,438	\$ 485,910	\$ 817,751	\$ 817,751	\$ 231,127	\$ 231,127	\$ 698,493	\$ 698,493	\$ 11,957,557	\$ 11,957,557

MCCULLOCH COUNTY
 COMBINING STATEMENT OF NET POSITION
 OTHER GOVERNMENTAL FUNDS

SEPTEMBER 30, 2014

	Interest & Sinking	Permanent Improvement Fund	Library Fund	Law Library Fund	Hot Check Fund	Old Mason Road Grant	CETRZ Grant	Courthouse Restoration Grant	Millersview-Doole Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-14
ASSETS											
Current Assets											
Cash, including time deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables, net	-	-	-	-	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-	-	-	-	-
Total Current Assets	-	-	-	-	-	-	-	-	-	-	-
Noncurrent Assets											
Restricted cash, including time deposits	75,482	180,751	46,319	27,051	271	25	50,482	414	25	673	381,493
Restricted Receivables											
Accounts	562	205	14,808	-	-	-	58	-	-	-	15,633
Taxes	3,930	1,616	-	-	-	-	-	-	-	-	5,546
Investment in Equity	-	-	-	-	-	-	-	-	-	105,000	105,000
Land	-	-	5,000	-	-	-	-	-	-	-	5,000
Other Capital Assets, net of depreciation	-	-	212,718	-	-	-	-	-	-	-	212,718
Total Noncurrent Assets	79,974	182,572	278,845	27,051	271	25	50,540	414	25	105,673	725,390
Total Assets	\$ 79,974	\$ 182,572	\$ 278,845	\$ 27,051	\$ 271	\$ 25	\$ 50,540	\$ 414	\$ 25	\$ 105,673	\$ 725,390
LIABILITIES											
Liabilities											
Accounts Payable	\$ -	\$ -	\$ 12,258	\$ 112	\$ 127	\$ -	\$ 14,400	\$ -	\$ -	\$ -	\$ 26,897
Total Liabilities	-	-	12,258	112	127	-	14,400	-	-	-	26,897
NET POSITION											
Invested in Capital Assets, net of related debt	-	-	217,718	-	-	-	-	-	-	-	217,718
Restricted For:											
Special Purposes	-	182,572	48,869	26,939	144	25	36,140	414	25	105,673	400,801
Debt Service	79,974	-	-	-	-	-	-	-	-	-	79,974
Total Net Position	\$ 79,974	\$ 182,572	\$ 266,587	\$ 26,939	\$ 144	\$ 25	\$ 36,140	\$ 414	\$ 25	\$ 105,673	\$ 698,493

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION

OTHER GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2014

	Interest & Sinking	Permanent Improvement Fund	Library Fund	Law Library Fund	Hot Check Fund	Old Mason Road Grant	CETRZ Grant	Courthouse Restoration Grant	Millersview Doole Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-14
REVENUES											
General Revenues	\$ 111,080	\$ 49,658	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,748
Property Taxes	849	1,371	449	189	3	-	6	-	-	5,593	8,463
Interest Earned	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	1,535	-	-	-	-	-	1,535
County Attorney Fees	-	-	4,190	-	-	-	-	-	-	-	4,190
Library Revenue	-	-	-	4,795	-	-	-	-	-	-	4,795
Court Fines	-	-	-	-	-	-	-	-	-	-	-
Operating Grants and Contributions	-	-	42,000	-	-	-	-	-	-	-	42,000
City of Brady	-	-	13,751	-	-	-	-	-	-	-	13,751
G Rollie White Grant	-	-	3,972	-	-	-	-	-	-	-	3,972
Memorials/Donations	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	111,929	51,039	64,362	4,984	1,538	-	6	3	-	5,593	239,454
EXPENDITURES											
Community Development											
Library											
Librarian Salary	-	-	28,483	-	-	-	-	-	-	-	28,483
Employees' Salaries	-	-	35,699	-	-	-	-	-	-	-	35,699
Longevity Pay	-	-	440	-	-	-	-	-	-	-	440
Payroll Taxes	-	-	4,945	-	-	-	-	-	-	-	4,945
Group Insurance	-	-	14,278	-	-	-	-	-	-	-	14,278
Retirement	-	-	3,481	-	-	-	-	-	-	-	3,481
Supplies	-	-	991	-	-	-	-	-	-	-	991
Repairs & Maintenance	-	-	1,142	-	-	-	-	-	-	-	1,142
Utilities	-	-	6,072	-	-	-	-	-	-	-	6,072
Books	-	-	8,044	-	-	-	-	-	-	-	8,044
Book Repair	-	-	482	-	-	-	-	-	-	-	482
Internet Expense	-	-	599	-	-	-	-	-	-	-	599
Subscriptions	-	-	76	-	-	-	-	-	-	-	76
Telephone	-	-	1,036	-	-	-	-	-	-	-	1,036
Out of County Travel	-	-	1,385	-	-	-	-	-	-	-	1,385
Insurance	-	-	3,300	-	-	-	-	-	-	-	3,300
Postage	-	-	142	-	-	-	-	-	-	-	142
Equipment	-	-	5,076	-	-	-	-	-	-	-	5,076
Grant Expenses	-	-	13,207	-	-	-	-	-	-	-	13,207
Arch/Engineering Services	-	-	-	-	-	-	14,400	-	-	-	14,400
Operating Lease - Copier	-	-	1,081	-	-	-	-	-	-	-	1,081
Depreciation	-	-	8,508	-	-	-	-	-	-	-	8,508
Total Community Development	-	-	138,467	305	-	-	14,400	-	-	-	153,172
Miscellaneous											
Salaries	-	-	-	-	2,051	-	-	-	-	-	2,051
Payroll Taxes	-	-	-	-	157	-	-	-	-	-	157
Retirement	-	-	-	-	144	-	-	-	-	-	144
Computer Expense	-	-	1,015	1,299	-	-	-	-	-	-	2,314
Total Miscellaneous	-	-	1,015	1,299	2,352	-	-	-	-	-	4,666
Total Expenditures	-	-	139,482	1,604	2,352	-	14,400	-	-	-	157,838

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION

OTHER GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2014

	Interest & Sinking	Permanent Improvement Fund	Library Fund	Law Library Fund	Hot Check Fund	Old Mason Road Grant	CETRZ Grant	Courthouse Restoration Grant	Millersview Doole Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-14
Excess (Deficiency) of Revenues Over Expenditures	\$ 111,929	\$ 51,039	\$ (75,120)	\$ 3,380	\$ (814)	\$ -	\$ (14,394)	\$ 3	\$ -	\$ 5,593	\$ 81,616
OTHER FINANCING SOURCES (USES)											
Transfers In	-	-	88,980	-	-	-	50,534	-	-	-	139,514
Transfers Out	(137,029)	(31,796)	-	-	(41)	-	-	-	-	(9)	(168,875)
Total Other Financing Sources (Uses)	(137,029)	(31,796)	88,980	-	(41)	-	50,534	-	-	(9)	(29,361)
Change in Net Position	(25,100)	19,243	13,860	3,380	(855)	-	36,140	3	-	5,584	52,255
Net Position - Beginning	105,074	163,329	252,727	23,559	999	25	-	411	25	100,089	646,238
Net Position - Ending	\$ 79,974	\$ 182,572	\$ 266,587	\$ 26,939	\$ 144	\$ 25	\$ 36,140	\$ 414	\$ 25	\$ 105,673	\$ 698,493

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	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				
REVENUES										
General Revenues	\$ 2,283,146	\$ 13,820	\$ 45,663	\$ 34,373	\$ 48,172	\$ 47,419	\$ 163,627	\$ 2,636,220		
Property Taxes	569,666	-	-	-	-	-	-	569,666		
Sales Tax	877	-	-	-	-	-	-	877		
Other Taxes	20,187	1,373	1,291	710	3,424	1,016	8,463	36,464		
Interest Income										
Charges for Services										
General Government										
General Administration										
County Judge	110	-	-	-	-	-	-	110		
Fees of Office	265	-	-	-	-	-	-	265		
Probate Training	375	-	-	-	-	-	-	375		
Total General Administration										
Tax Administration										
Tax Assessor-Collector	108,530	-	-	-	-	-	-	108,530		
Fees of Office	793	-	-	-	-	-	-	793		
Postage	13,266	-	-	-	-	-	-	13,266		
Child Protection Fee	122,589	-	-	-	-	-	-	122,589		
Total Tax Administration										
Non-Departmental										
Courthouse Security	2,858	-	-	-	-	-	-	2,858		
State Trust	30,671	-	-	-	-	-	-	30,671		
Pretrial Diversion	1,000	-	-	-	-	-	-	1,000		
Reimbursed Revenue	19,611	-	-	-	-	-	-	19,611		
Other Revenue	2,066	-	-	-	-	-	-	2,066		
Court Fines	-	-	-	-	-	-	4,795	4,795		
Total Non-Departmental	56,206	-	-	-	-	-	4,795	61,001		

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	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										
Justice of Peace										
Fees of Office	\$ 31,345	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,345
Hot Check Collection	289	-	-	-	-	-	-	-	-	289
Out of County Service	530	-	-	-	-	-	-	-	-	530
Courthouse Security	7,580	-	-	-	-	-	-	-	-	7,580
Court Fines	155,639	-	-	-	-	-	-	-	-	155,639
Omni Base Charges	1,266	-	-	-	-	-	-	-	-	1,266
Parks and Wildlife	1,663	-	-	-	-	-	-	-	-	1,663
Perdue Collections	10,338	-	-	-	-	-	-	-	-	10,338
Technology Fees	7,583	-	-	-	-	-	-	-	-	7,583
County Attorney										
County Attorney Fees	-	-	-	-	-	-	-	1,535	-	1,535
District Clerk										
Fees of Office	12,564	-	-	-	-	-	-	-	-	12,564
Archive Fees	1,085	-	-	-	-	-	-	-	-	1,085
Court Reporter Fees	1,095	-	-	-	-	-	-	-	-	1,095
Video Fees	30	-	-	-	-	-	-	-	-	30
Court Fines	24,534	-	-	-	-	-	-	-	-	24,534
Alternative Disposition Restitution	1,095	-	-	-	-	-	-	-	-	1,095
Court Appointed Restitution	7,134	-	-	-	-	-	-	-	-	7,134
Postage	1,230	-	-	-	-	-	-	-	-	1,230
Victim Restitution	144	-	-	-	-	-	-	-	-	144
Technology Fund	1,401	-	-	-	-	-	-	-	-	1,401
Jury Fee - Civil	90	-	-	-	-	-	-	-	-	90
Records Management	898	-	-	-	-	-	-	-	-	898
Court Record Preservation	1,094	-	-	-	-	-	-	-	-	1,094
County Clerk										
Fees of Office	50,935	-	-	-	-	-	-	-	-	50,935
Video Fees	257	-	-	-	-	-	-	-	-	257

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem		Road and Bridge Precinct No. 1		Road and Bridge Precinct No. 2		Road and Bridge Precinct No. 3		Road and Bridge Precinct No. 4		Other Governmental Funds		Total Governmental Funds	
Judicial and Legal - continued															
County Clerk - continued															
Restoration and Preservation	\$ 8,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,955	
Archive Fees	16,030	-	-	-	-	-	-	-	-	-	-	-	-	16,030	
Records Management	10,359	-	-	-	-	-	-	-	-	-	-	-	-	10,359	
Guardianship Fee	1,060	-	-	-	-	-	-	-	-	-	-	-	-	1,060	
Adult Restitution	28	-	-	-	-	-	-	-	-	-	-	-	-	28	
Technology Fee	268	-	-	-	-	-	-	-	-	-	-	-	-	268	
Voting Equipment Rental	280	-	-	-	-	-	-	-	-	-	-	-	-	280	
Pretrial Diversion	500	-	-	-	-	-	-	-	-	-	-	-	-	500	
Alternative Disposition Restitution	945	-	-	-	-	-	-	-	-	-	-	-	-	945	
Court Record Preservation	640	-	-	-	-	-	-	-	-	-	-	-	-	640	
Other Judicial - District															
Reimbursed Revenue - Jurors	5,196	-	-	-	-	-	-	-	-	-	-	-	-	5,196	
Juvenile Restitution	1,223	-	-	-	-	-	-	-	-	-	-	-	-	1,223	
Court Appointed Restitution	26	-	-	-	-	-	-	-	-	-	-	-	-	26	
Other Revenue	1,965	-	-	-	-	-	-	-	-	-	-	-	-	1,965	
Total Judicial and Legal	367,294	-	-	-	-	-	-	-	-	-	-	1,535	-	368,829	
Public Safety															
Sheriff															
Fees of Office	23,896	-	-	-	-	-	-	-	-	-	-	-	-	23,896	
Reimbursed Revenue	47	-	-	-	-	-	-	-	-	-	-	-	-	47	
Other Revenue	86	-	-	-	-	-	-	-	-	-	-	-	-	86	
Jail															
Prisoner Care	1,980	-	-	-	-	-	-	-	-	-	-	-	-	1,980	
Other Revenue	316	-	-	-	-	-	-	-	-	-	-	-	-	316	
Total Public Safety	26,325	-	-	-	-	-	-	-	-	-	-	-	-	26,325	

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	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				
Community Development										
Library Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,190	\$ 4,190
Total Community Development	-	-	-	-	-	-	-	-	4,190	4,190
Highways and Roads										
Auto Registration	-	-	110,261	82,696	116,623	114,502	-	-	-	424,082
Lateral Road	-	-	4,350	3,262	4,601	4,517	-	-	-	16,730
Court Fines	-	-	11,004	8,253	11,639	11,427	-	-	-	42,323
Gross Weight	-	-	7,508	5,631	7,941	7,797	-	-	-	28,877
Other Revenue	-	-	780	35	41	524	-	-	-	1,380
Total Highways and Roads	-	-	133,903	99,877	140,845	138,767	-	-	-	513,392
Total Charges for Services	572,789	-	133,903	99,877	140,845	138,767	10,520	-	1,096,701	-
Operating Grants and Contributions										
Salary Supplements	15,253	-	-	-	-	-	-	-	-	15,253
County Judge	23,333	-	-	-	-	-	-	-	-	23,333
County Attorney	-	-	-	-	-	-	-	3,972	-	3,972
Library Memorials/Donation	-	-	-	-	-	-	-	42,000	-	42,000
City of Brady	-	-	-	-	-	-	-	-	-	16,710
Indigent Defense Grant	16,710	-	-	-	-	-	-	-	-	16,710
G Rollie White Grant	15,500	-	-	-	-	-	-	13,751	-	29,251
Total Operating Grants and Contributions	70,796	-	-	-	-	-	-	59,723	-	130,519
Capital Grants and Contributions										
City of Brady	43,100	-	-	-	-	-	-	-	-	43,100
Total Capital Grants and Contributions	43,100	-	-	-	-	-	-	-	-	43,100
Total Revenues	3,560,561	15,193	180,857	134,960	192,441	187,202	242,333	-	4,513,547	-

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	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				
EXPENDITURES										
General Administration										
County Judge										
Current										
Salary	\$ 36,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,165
Deputy Assistant	24,408	-	-	-	-	-	-	-	-	24,408
Longevity Pay	1,025	-	-	-	-	-	-	-	-	1,025
Salary Supplement	15,000	-	-	-	-	-	-	-	-	15,000
Emergency Management	3,600	-	-	-	-	-	-	-	-	3,600
Payroll Taxes	6,181	-	-	-	-	-	-	-	-	6,181
Group Insurance	15,576	-	-	-	-	-	-	-	-	15,576
Retirement	5,656	-	-	-	-	-	-	-	-	5,656
Document Preservation	136	-	-	-	-	-	-	-	-	136
Office Supplies	171	-	-	-	-	-	-	-	-	171
Postage	39	-	-	-	-	-	-	-	-	39
Juvenile Board Judge	600	-	-	-	-	-	-	-	-	600
Out of County Travel	901	-	-	-	-	-	-	-	-	901
Probate Training	400	-	-	-	-	-	-	-	-	400
Office Equipment Repairs	60	-	-	-	-	-	-	-	-	60
Operating Lease Payments	1,538	-	-	-	-	-	-	-	-	1,538
Total County Judge	111,456	-	-	-	-	-	-	-	-	111,456
Total General Administration	111,456	-	-	-	-	-	-	-	-	111,456
Financial Administration										
County Treasurer										
Current										
Salary	37,394	-	-	-	-	-	-	-	-	37,394
Deputy Assistant	42,714	-	-	-	-	-	-	-	-	42,714
Longevity Pay	280	-	-	-	-	-	-	-	-	280
Part Time Salary	4,071	-	-	-	-	-	-	-	-	4,071
Payroll Taxes	6,461	-	-	-	-	-	-	-	-	6,461

MCCULLOCH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem		Road and Bridge Precinct No. 1		Road and Bridge Precinct No. 2		Road and Bridge Precinct No. 3		Road and Bridge Precinct No. 4		Other Governmental Funds		Total Governmental Funds		
Financial Administration - continued																
County Treasurer - continued																
Current - continued																
Group Insurance	\$ 11,682	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,682
Retirement	5,627	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,627
Payroll Deposit Services	1,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,700
Document Preservation	1,122	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,122
Copy Paper and Supplies	232	-	-	-	-	-	-	-	-	-	-	-	-	-	-	232
Dues	195	-	-	-	-	-	-	-	-	-	-	-	-	-	-	195
Office Supplies	1,318	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,318
Postage	1,021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,021
Computer Expense	1,933	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,933
Operating Lease Payments	1,538	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,538
Equipment	4,383	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,383
Out of County Travel	1,878	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,878
Total County Treasurer	123,549	-	-	-	-	-	-	-	-	-	-	-	-	-	-	123,549
Total Financial Administration	123,549	-	-	-	-	-	-	-	-	-	-	-	-	-	-	123,549
Tax Administration																
Tax Assessor-Collector																
Current																
Salary	37,394	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,394
Deputy Salary	24,408	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,408
Part Time Salary	8,915	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,915
Longevity Pay	550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	550
Payroll Taxes	5,452	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,452
Group Insurance	15,576	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,576
Retirement	4,365	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,365
Office Supplies	2,262	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,262
Postage	1,136	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,136
Copy Machine	167	-	-	-	-	-	-	-	-	-	-	-	-	-	-	167

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	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				
	\$ 73,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,436
Appraisal District	1,526	-	-	-	-	-	-	-	-	1,526
Telephone	480	-	-	-	-	-	-	-	-	480
Internet Fees	210	-	-	-	-	-	-	-	-	210
Dues and Subscriptions	7,286	-	-	-	-	-	-	-	-	7,286
Utilities	120	-	-	-	-	-	-	-	-	120
Office Equipment Repairs	2,573	-	-	-	-	-	-	-	-	2,573
Out of County Travel	10,000	-	-	-	-	-	-	-	-	10,000
Child Safety and Protection	195,856	-	-	-	-	-	-	-	-	195,856
Total Tax Assessor/Collector	195,856	-	-	-	-	-	-	-	-	195,856
Total Tax Administration	195,856	-	-	-	-	-	-	-	-	195,856

Tax Administration - continued
Tax Assessor-Collector - continued

Current - continued	
Appraisal District	\$ 73,436
Telephone	1,526
Internet Fees	480
Dues and Subscriptions	210
Utilities	7,286
Office Equipment Repairs	120
Out of County Travel	2,573
Child Safety and Protection	10,000
Total Tax Assessor/Collector	195,856
Total Tax Administration	195,856

Non-Departmental

Current	
Park Caretaker	3,600
Unemployment Tax	9,152
Ambulance Service	200,000
Telephone (DPS & TR)	481
DPS Office Expense	1,535
Legal Notices	1,111
Election Expense	25,415
Bonds and Insurance	58,408
Dues	2,249
Other General Expense	9,580
Reverse 9-1-1 Support	2,451
TAC Software Development Program	550
Senior Center Meal Delivery	3,667
Emergency Mgmt Salary Supplement	15,000
CVCOG Regional Training	4,500

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Non-Departmental - continued								
Current - continued								
Emergency Management Equipment	\$ 135	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	135
City Van Driver	9,797	-	-	-	-	-	-	9,797
Utilities - Radio Tower	586	-	-	-	-	-	-	586
Total Non-Departmental	348,217	-	-	-	-	-	-	348,217
Judicial and Legal								
Justice of the Peace								
Current								
Salary	37,394	-	-	-	-	-	-	37,394
Deputy Assistant	21,233	-	-	-	-	-	-	21,233
Longevity Pay	320	-	-	-	-	-	-	320
Part Time Salary	12,634	-	-	-	-	-	-	12,634
Payroll Taxes	5,476	-	-	-	-	-	-	5,476
Group Insurance	17,396	-	-	-	-	-	-	17,396
Retirement	4,126	-	-	-	-	-	-	4,126
Office Supplies	2,239	-	-	-	-	-	-	2,239
Postage	1,052	-	-	-	-	-	-	1,052
Omni Base Charges	1,266	-	-	-	-	-	-	1,266
Technology Fund	6,103	-	-	-	-	-	-	6,103
Parks and Wildlife	1,662	-	-	-	-	-	-	1,662
Out of County Service Fees	530	-	-	-	-	-	-	530
Copy Paper	305	-	-	-	-	-	-	305
Internet Fees	624	-	-	-	-	-	-	624
Hot Check Restitution	289	-	-	-	-	-	-	289
Perdue Expenses	10,338	-	-	-	-	-	-	10,338
Telephone	1,006	-	-	-	-	-	-	1,006
Out of County Travel	635	-	-	-	-	-	-	635
Utilities	5,754	-	-	-	-	-	-	5,754
Overpay of Fines Reimbursement	93	-	-	-	-	-	-	93

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued								
Justice of the Peace - continued								
Current - continued								
Operating Lease Payments	\$ 1,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,920
Equipment	985	-	-	-	-	-	-	985
Total Justice of the Peace	133,380	-	-	-	-	-	-	133,380
County Attorney								
Current								
Salary	37,394	-	-	-	-	-	-	37,394
Deputy Assistant	24,408	-	-	-	-	-	-	24,408
Longevity Pay	775	-	-	-	-	-	-	775
State Salary Supplement	23,333	-	-	-	-	-	-	23,333
Payroll Taxes	6,572	-	-	-	-	-	-	6,572
Group Insurance	15,576	-	-	-	-	-	-	15,576
Retirement	6,014	-	-	-	-	-	-	6,014
Computer Expense	2,583	-	-	-	-	-	-	2,583
Dues	125	-	-	-	-	-	-	125
Office Supplies	485	-	-	-	-	-	-	485
Postage	58	-	-	-	-	-	-	58
Out of County Travel	62	-	-	-	-	-	-	62
Office Stipend	7,200	-	-	-	-	-	-	7,200
Total County Attorney	124,585	-	-	-	-	-	-	124,585
County Clerk								
Current								
Salary	37,394	-	-	-	-	-	-	37,394
Deputy Assistants	45,690	-	-	-	-	-	-	45,690
Longevity Pay	2,215	-	-	-	-	-	-	2,215
Payroll Taxes	6,525	-	-	-	-	-	-	6,525
Group Insurance	23,365	-	-	-	-	-	-	23,365

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	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				
\$	5,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,971
Retirement	125	-	-	-	-	-	-	-	-	125
Dues	945	-	-	-	-	-	-	-	-	945
Alternate Disp Res	871	-	-	-	-	-	-	-	-	871
Internet Fees	4,490	-	-	-	-	-	-	-	-	4,490
Office Supplies	524	-	-	-	-	-	-	-	-	524
Postage	148	-	-	-	-	-	-	-	-	148
Document Preservation	10,745	-	-	-	-	-	-	-	-	10,745
Records Management	744	-	-	-	-	-	-	-	-	744
Out of County Service Fees	223	-	-	-	-	-	-	-	-	223
Copy Machine & Supplies	507	-	-	-	-	-	-	-	-	507
Restitution	1,476	-	-	-	-	-	-	-	-	1,476
Telephone	4,296	-	-	-	-	-	-	-	-	4,296
Operating Lease Payments										
Total County Clerk	146,254	-	-	-	-	-	-	-	-	146,254

Judicial and Legal - continued

County Clerk - continued

Current - continued

Retirement	37,394	-	-	-	-	-	-	-	-	37,394
Dues	24,408	-	-	-	-	-	-	-	-	24,408
Deputy Assistants	12,206	-	-	-	-	-	-	-	-	12,206
Salary - Part-time	615	-	-	-	-	-	-	-	-	615
Longevity Pay	5,709	-	-	-	-	-	-	-	-	5,709
Payroll Taxes	15,576	-	-	-	-	-	-	-	-	15,576
Group Insurance	4,369	-	-	-	-	-	-	-	-	4,369
Retirement	3,736	-	-	-	-	-	-	-	-	3,736
Office Supplies	321	-	-	-	-	-	-	-	-	321
Copy Paper and Supplies	225	-	-	-	-	-	-	-	-	225
Dues										
Total District Clerk										

District Clerk

Current

Salary	37,394	-	-	-	-	-	-	-	-	37,394
Deputy Assistants	24,408	-	-	-	-	-	-	-	-	24,408
Salary - Part-time	12,206	-	-	-	-	-	-	-	-	12,206
Longevity Pay	615	-	-	-	-	-	-	-	-	615
Payroll Taxes	5,709	-	-	-	-	-	-	-	-	5,709
Group Insurance	15,576	-	-	-	-	-	-	-	-	15,576
Retirement	4,369	-	-	-	-	-	-	-	-	4,369
Office Supplies	3,736	-	-	-	-	-	-	-	-	3,736
Copy Paper and Supplies	321	-	-	-	-	-	-	-	-	321
Dues	225	-	-	-	-	-	-	-	-	225
Total District Clerk										

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued								
District Clerk - continued								
Current - continued								
Postage	\$ 3,674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,674
Alternate Disposition Restitution	1,095	-	-	-	-	-	-	1,095
Out of County Travel	1,497	-	-	-	-	-	-	1,497
Records Management	760	-	-	-	-	-	-	760
Document Preservation	7,084	-	-	-	-	-	-	7,084
Equipment	2,725	-	-	-	-	-	-	2,725
Operating Lease Payments	4,296	-	-	-	-	-	-	4,296
Total District Clerk	125,690	-	-	-	-	-	-	125,690
Other Judicial - District								
Current								
Payroll Taxes	184	-	-	-	-	-	-	184
Postage	18	-	-	-	-	-	-	18
Adult Probation	7,370	-	-	-	-	-	-	7,370
Juvenile Board Judge	2,400	-	-	-	-	-	-	2,400
District Attorney - Other	94,000	-	-	-	-	-	-	94,000
Court Reporter	15,810	-	-	-	-	-	-	15,810
Court Reporter Professional Fees	1,085	-	-	-	-	-	-	1,085
County Appointed Defense Expert	4,853	-	-	-	-	-	-	4,853
District Judge Court Coordinator	13,360	-	-	-	-	-	-	13,360
Court Appointed Defense Attorneys	27,799	-	-	-	-	-	-	27,799
Court Appointed CPS Attorney	8,559	-	-	-	-	-	-	8,559
Grants - Indigent Defense	16,710	-	-	-	-	-	-	16,710
Miscellaneous	300	-	-	-	-	-	-	300
Equipment	622	-	-	-	-	-	-	622
Jurors	5,138	-	-	-	-	-	-	5,138
Juvenile Probation	23,104	-	-	-	-	-	-	23,104
Court Appointed Juvenile Attorney	1,530	-	-	-	-	-	-	1,530

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Judicial and Legal - continued								
Other Judicial - District - continued								
Current - continued								
Administrative Judge Assessment	\$ 945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	945
Capital Case Public Defender	2,545	-	-	-	-	-	-	2,545
Total Other Judicial - District	226,332	-	-	-	-	-	-	226,332
Other Judicial - County								
Current								
Visiting Judge	1,895	-	-	-	-	-	-	1,895
Court Appointed Defense Attorney	2,065	-	-	-	-	-	-	2,065
Court Appointed Ad Litem Attorney	300	-	-	-	-	-	-	300
Miscellaneous	864	-	-	-	-	-	-	864
Total Other Judicial - County	5,124	-	-	-	-	-	-	5,124
Total Judicial and Legal	761,365	-	-	-	-	-	-	761,365
Public Safety Sheriff								
Current								
Salary	43,877	-	-	-	-	-	-	43,877
Deputies' Salaries	239,130	-	-	-	-	-	-	239,130
Overtime Pay	119	-	-	-	-	-	-	119
Longevity Pay	3,520	-	-	-	-	-	-	3,520
Payroll Taxes	21,929	-	-	-	-	-	-	21,929
Group Insurance	53,213	-	-	-	-	-	-	53,213
Retirement	19,795	-	-	-	-	-	-	19,795
Office Supplies	2,253	-	-	-	-	-	-	2,253
Internet Fees	616	-	-	-	-	-	-	616
Postage	544	-	-	-	-	-	-	544
Computer Hardware	2,423	-	-	-	-	-	-	2,423
Copy Paper and Supplies	230	-	-	-	-	-	-	230

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	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										
Sheriff - continued										
Current - continued										
Fuel and Lubricants	\$ 34,652	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,652
Uniforms	1,445	-	-	-	-	-	-	-	-	1,445
Auto Repairs	6,073	-	-	-	-	-	-	-	-	6,073
Telephone	6,670	-	-	-	-	-	-	-	-	6,670
Aircards	1,831	-	-	-	-	-	-	-	-	1,831
CopSync	1,983	-	-	-	-	-	-	-	-	1,983
Training	2,024	-	-	-	-	-	-	-	-	2,024
Tires and Tubes	1,604	-	-	-	-	-	-	-	-	1,604
Vehicle Insurance	4,599	-	-	-	-	-	-	-	-	4,599
Out of County Travel	986	-	-	-	-	-	-	-	-	986
Seminar Out of County Travel	353	-	-	-	-	-	-	-	-	353
Rec Mgmt Grnt Program	2,624	-	-	-	-	-	-	-	-	2,624
Equipment	12,614	-	-	-	-	-	-	-	-	12,614
Operating Lease Payments	1,765	-	-	-	-	-	-	-	-	1,765
Total Sheriff	466,872	-	-	-	-	-	-	-	-	466,872
County Jail										
Current										
Jailers	145,302	-	-	-	-	-	-	-	-	145,302
Longevity Pay	225	-	-	-	-	-	-	-	-	225
Part Time Employees	10,949	-	-	-	-	-	-	-	-	10,949
Payroll Taxes	11,970	-	-	-	-	-	-	-	-	11,970
Group Insurance	31,802	-	-	-	-	-	-	-	-	31,802
Retirement	10,070	-	-	-	-	-	-	-	-	10,070
Records Management	635	-	-	-	-	-	-	-	-	635
Operating Supplies	7,597	-	-	-	-	-	-	-	-	7,597
Copy Machine and Supplies	88	-	-	-	-	-	-	-	-	88
Prisoner Boarding	87,068	-	-	-	-	-	-	-	-	87,068

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

General Fund	Special Ad Valorem	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				
\$ 29,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	29,348
6,911	-	-	-	-	-	-	-	-	6,911
608	-	-	-	-	-	-	-	-	608
1,004	-	-	-	-	-	-	-	-	1,004
6,528	-	-	-	-	-	-	-	-	6,528
30,665	-	-	-	-	-	-	-	-	30,665
380,770	-	-	-	-	-	-	-	-	380,770
847,642	-	-	-	-	-	-	-	-	847,642
Public Safety - continued									
County Jail - continued									
Current - continued									
Groceries									
Medical									
Medical - Out of County									
Cable TV									
Repairs and Maintenance									
Utilities									
Total County Jail									
Total Public Safety									
Community Development									
County Extension									
Current									
Salary	11,979	-	-	-	-	-	-	-	11,979
Deputy Salary	24,408	-	-	-	-	-	-	-	24,408
Longevity Pay	495	-	-	-	-	-	-	-	495
Payroll Taxes	2,821	-	-	-	-	-	-	-	2,821
Group Insurance	7,788	-	-	-	-	-	-	-	7,788
Retirement	1,744	-	-	-	-	-	-	-	1,744
Operating Supplies	56	-	-	-	-	-	-	-	56
Office Supplies	686	-	-	-	-	-	-	-	686
Internet Fees	339	-	-	-	-	-	-	-	339
Postage	147	-	-	-	-	-	-	-	147
Out of County Travel - FCS	4,337	-	-	-	-	-	-	-	4,337
Telephone	1,805	-	-	-	-	-	-	-	1,805
Utilities	2,836	-	-	-	-	-	-	-	2,836
Fuel & Oil	518	-	-	-	-	-	-	-	518
Operating Lease Payments	3,048	-	-	-	-	-	-	-	3,048
Total County Extension	63,007	-	-	-	-	-	-	-	63,007

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund		Special Ad Valorem	Road and Bridge	Precinct No. 1	Road and Bridge	Precinct No. 2	Road and Bridge	Precinct No. 3	Road and Bridge	Precinct No. 4	Other Governmental Funds	Total Governmental Funds
	\$		\$		\$		\$		\$		\$		\$
Community Development - continued													
Library													
Current													
Librarian Salary													28,483
Employees' Salaries													35,699
Longevity Pay													440
Payroll Taxes													4,945
Group Insurance													14,278
Retirement													3,481
Supplies													991
Repairs & Maintenance													1,142
Utilities													6,072
Books													8,349
Book Repair													482
Internet Expense													599
Subscriptions													76
Telephone													1,036
Out of County Travel													1,385
Insurance													3,035
Postage													142
Equipment													5,076
Operating Lease - Copier													1,081
Grant Expenses													13,207
Arch/Engineering Services													14,400
Total Library													144,399
Total Community Development													144,399
Total	63,007												207,406
Courthouse and Buildings													
Current													
Part Time Salary													-
Bailiff	5,168												5,168

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	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				
Courthouse and Buildings - continued										
Current - continued										
Salaries	\$ 15,442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15,442
Payroll Taxes	1,577	-	-	-	-	-	-	-	-	1,577
Operating Supplies	2,272	-	-	-	-	-	-	-	-	2,272
Internet Fees	2,833	-	-	-	-	-	-	-	-	2,833
Maintenance Contracts	10,912	-	-	-	-	-	-	-	-	10,912
Utilities	28,584	-	-	-	-	-	-	-	-	28,584
Repairs and Maintenance	22,161	-	-	-	-	-	-	-	-	22,161
Telephone	6,014	-	-	-	-	-	-	-	-	6,014
Lawn Maintenance	26	-	-	-	-	-	-	-	-	26
Operating Lease Payments	6,525	-	-	-	-	-	-	-	-	6,525
Total Courthouse & Buildings	101,514	-	-	-	-	-	-	-	-	101,514
Health and Human Services										
Veterans Officer										
Current										
Veteran Service Officer Salary	8,907	-	-	-	-	-	-	-	-	8,907
Payroll Taxes	681	-	-	-	-	-	-	-	-	681
Office Supplies	822	-	-	-	-	-	-	-	-	822
Internet Fee	24	-	-	-	-	-	-	-	-	24
Postage	4	-	-	-	-	-	-	-	-	4
Total Veterans Officer	10,438	-	-	-	-	-	-	-	-	10,438
Total Health and Human Services	10,438	-	-	-	-	-	-	-	-	10,438
Miscellaneous County Expense										
Current										
Salaries	-	-	-	-	-	-	-	-	2,051	2,051
Payroll Taxes	-	-	-	-	-	-	-	-	157	157
Retirement	-	-	-	-	-	-	-	-	144	144
Predator Control	13,500	-	-	-	-	-	-	-	-	13,500

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem		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	Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4	Precinct No. 1	Precinct No. 2	
Miscellaneous County Expense - continued												
Current - continued												
Audit	\$ 34,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,495
Board of Development	20,000	-	-	-	-	-	-	-	-	-	-	20,000
Postal Expense	1,197	-	-	-	-	-	-	-	-	-	-	1,197
Computer Expense	-	-	-	-	-	-	-	-	-	2,314	-	2,314
Utilities - Highway 190 Barn	349	-	-	-	-	-	-	-	-	-	-	349
Out of County Travel	72	-	-	-	-	-	-	-	-	-	-	72
Volunteer Fire Department	4,200	-	-	-	-	-	-	-	-	-	-	4,200
Historical Commission Grant	1,035	-	-	-	-	-	-	-	-	-	-	1,035
Community Center	2,000	-	-	-	-	-	-	-	-	-	-	2,000
Soil Conservation	5,000	-	-	-	-	-	-	-	-	-	-	5,000
Child Welfare Grant	2,000	-	-	-	-	-	-	-	-	-	-	2,000
G R White Grant	15,500	-	-	-	-	-	-	-	-	-	-	15,500
Autopsy/Indigent Burial	11,610	-	-	-	-	-	-	-	-	-	-	11,610
MHMR Subsidy	3,500	-	-	-	-	-	-	-	-	-	-	3,500
Equipment	700	-	-	-	-	-	-	-	-	-	-	700
Alcohol Drug Council	1,000	-	-	-	-	-	-	-	-	-	-	1,000
Total Miscellaneous County Expense	116,158	-	-	-	-	-	-	-	-	4,666	-	120,824

Highway and Road												
Current												
Commissioner's Salary	-	33,867	33,867	33,867	33,867	33,867	33,867	33,867	33,867	-	-	135,468
Employees' Salary	-	62,172	29,282	58,670	55,467	58,670	55,467	58,670	55,467	-	-	205,591
Longevity Pay	-	700	660	215	660	215	660	215	660	-	-	2,235
Part Time	-	-	-	-	2,484	-	2,484	-	2,484	-	-	2,484
Payroll Taxes	-	7,401	4,882	7,096	7,074	7,096	7,074	7,096	7,074	-	-	26,453
Group Insurance	-	22,067	7,761	7,876	23,365	7,876	23,365	7,876	23,365	-	-	61,069
Retirement	-	6,427	2,417	5,702	6,300	5,702	6,300	5,702	6,300	-	-	20,846
Internet Fees	-	-	-	-	24	-	24	-	24	-	-	24
Operating Supplies	-	3,197	6,848	5,507	13,272	5,507	13,272	5,507	13,272	-	-	28,824

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	Road and Bridge		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	Precinct No. 1	Precinct No. 2	Precinct No. 3	Precinct No. 4		
Highway and Road - continued												
Current - continued												
Fuel and Oil	\$ -	\$ -	\$ 20,204	\$ 10,676	\$ 28,864	\$ 31,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,983
Repairs and Maintenance	-	32,709	9,197	16,267	14,493	7,934	-	-	-	-	-	80,600
Utilities	-	-	1,317	1,009	1,014	1,585	-	-	-	-	-	4,925
Tires and Tubes	-	-	1,716	3,152	4,729	1,343	-	-	-	-	-	10,940
Out of County Travel	-	-	667	720	439	353	-	-	-	-	-	2,179
Materials	-	-	-	1,445	11,430	13,316	-	-	-	-	-	26,191
Insurance	-	-	4,599	4,599	4,599	4,599	-	-	-	-	-	18,396
Mobile Phone	-	-	119	555	505	412	-	-	-	-	-	1,591
Equipment	-	-	4,500	-	-	-	-	-	-	-	-	4,500
Operating Lease Payments	-	-	30,000	-	-	-	-	-	-	-	-	30,000
Total Highway and Road	-	32,709	208,150	124,140	185,006	203,294	-	-	-	-	-	753,299
Capital Outlay	345,050	4,748	43,550	-	199,000	-	-	-	-	26,471	-	618,819
Debt Service												
Principal Payments	95,000	-	5,019	5,019	10,837	59,180	-	-	-	-	-	175,055
Interest Payments	42,030	-	671	671	5,574	5,837	-	-	-	-	-	54,783
Total Expenditures	3,161,282	37,457	257,390	129,830	400,417	268,311	175,536	4,430,223				
Excess Revenues Over (Under) Expenditures	399,279	(22,264)	(76,533)	5,130	(207,976)	(81,109)	66,797	83,324				
OTHER FINANCING SOURCES (USES)												
Loan Proceeds	99,572	-	-	-	99,010	-	-	198,582				
Sale of Assets	4,055	-	7,909	-	-	-	-	11,964				
Transfers In	147,260	4,756	5,161	4,862	4,475	4,849	139,249	310,612				
Transfers Out	(89,355)	(50,533)	(622)	(424)	(401)	(401)	(168,876)	(310,612)				
Total Other Financing Sources (Uses)	161,532	(45,777)	12,448	4,438	103,084	4,448	(29,627)	210,546				

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fund	Special Ad Valorem	Road and Bridge Precinct No. 1	Road and Bridge Precinct No. 2	Road and Bridge Precinct No. 3	Road and Bridge Precinct No. 4	Other Governmental Funds	Total Governmental Funds
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 560,811	\$ (68,041)	\$ (64,085)	\$ 9,568	\$ (104,892)	\$ (76,661)	\$ 37,170	\$ 293,870
Fund Balance - Beginning	\$ 2,038,051	\$ 228,076	\$ 147,073	\$ 102,550	\$ 395,438	\$ 185,304	\$ 438,059	\$ 3,534,551
Fund Balance - Ending	\$ 2,598,862	\$ 160,035	\$ 82,988	\$ 112,118	\$ 290,546	\$ 108,643	\$ 475,229	\$ 3,828,421

MCCULLOCH COUNTY
 COMBINING BALANCE SHEET
 OTHER GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2014

	Interest & Sinking	Permanent Improvement Fund	Library Fund	Law Library Fund	Hot Check Fund	Old Mason Road Grant	CETRZ Grant	Courthouse Restoration Grant	Millersview- Doole Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-14
ASSETS											
Cash and Cash Equivalents	\$ 75,482	\$ 180,751	\$ 46,319	\$ 27,051	\$ 271	\$ 25	\$ 50,482	\$ 414	\$ 25	\$ 673	\$ 381,493
Receivables, net											
Accounts	562	205	14,808				58				15,633
Taxes	3,930	1,616									5,546
Investment in Equity										105,000	105,000
Total Assets	\$ 79,974	\$ 182,572	\$ 61,127	\$ 27,051	\$ 271	\$ 25	\$ 50,540	\$ 414	\$ 25	\$ 105,673	\$ 507,672
LIABILITIES											
Liabilities											
Accounts Payable	-	-	\$ 12,258	\$ 112	\$ 127	-	\$ 14,400	-	-	-	\$ 26,897
Deferred Revenues	3,930	1,616									5,546
Total Liabilities	3,930	1,616	12,258	112	127	-	14,400	-	-	-	32,443
FUND BALANCES											
Fund Balance:											
Restricted:											
Special Purposes	-	180,956	48,869	26,939	144	25	36,140	414	25	105,673	399,185
Debt Service	76,044										76,044
Total Fund Balance	76,044	180,956	48,869	26,939	144	25	36,140	414	25	105,673	475,229
TOTAL LIABILITIES AND FUND BALANCE	\$ 79,974	\$ 182,572	\$ 61,127	\$ 27,051	\$ 271	\$ 25	\$ 50,540	\$ 414	\$ 25	\$ 105,673	\$ 507,672

**MCCULLOCH COUNTY
COMBINING BALANCE SHEET
OTHER GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014**

Reconciliation of the Governmental Funds Balance Sheet to the Statement
of Net Position

Total fund balance - total other governmental funds	\$ 475,229
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	
Land	5,000
Other Capital Assets	334,618
Accumulated Depreciation	(121,900)
Some liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Deferred Revenues	5,546
Net Position of Other Governmental Funds	<u>\$ 698,493</u>

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

OTHER GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2014

	Interest & Sinking	Permanent Improvement Fund	Library Fund	Library Fund	Law Library Fund	Hot Check Fund	Old Mason Road Grant	CETRZ Grant	Courthouse Restoration Grant	Millersview-Doole Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-14
REVENUES												
General Revenues												
Property Taxes	\$ 113,448	\$ 50,179	\$ -	\$ 449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 163,627
Interest Earned	849	1,371	-	-	189	3	-	6	-	-	5,593	8,463
Charges for Services	-	-	-	-	-	1,535	-	-	-	-	-	1,535
County Attorney Fees	-	-	4,190	-	-	-	-	-	-	-	-	4,190
Library Revenue	-	-	-	-	4,795	-	-	-	-	-	-	4,795
Court Fines	-	-	-	-	-	-	-	-	-	-	-	-
Operating Grants and Contributions												
City of Brady	-	-	42,000	-	-	-	-	-	-	-	-	42,000
Memorials/Donations	-	-	3,972	-	-	-	-	-	-	-	-	3,972
G Rollie White Grant	-	-	13,751	-	-	-	-	-	-	-	-	13,751
Total Revenues	114,297	51,550	64,362	4,984	4,984	1,538	-	6	3	-	5,593	242,333
EXPENDITURES												
Community Development												
Library												
Librarian Salary	-	-	28,483	-	-	-	-	-	-	-	-	28,483
Employees' Salaries	-	-	35,699	-	-	-	-	-	-	-	-	35,699
Longevity Pay	-	-	440	-	-	-	-	-	-	-	-	440
Payroll Taxes	-	-	4,945	-	-	-	-	-	-	-	-	4,945
Group Insurance	-	-	14,278	-	-	-	-	-	-	-	-	14,278
Retirement	-	-	3,481	-	-	-	-	-	-	-	-	3,481
Supplies	-	-	991	-	-	-	-	-	-	-	-	991
Repairs & Maintenance	-	-	1,142	-	-	-	-	-	-	-	-	1,142
Utilities	-	-	6,072	-	-	-	-	-	-	-	-	6,072
Books	-	-	8,044	-	305	-	-	-	-	-	-	8,349
Book Repair	-	-	482	-	-	-	-	-	-	-	-	482
Internet Expense	-	-	599	-	-	-	-	-	-	-	-	599
Subscriptions	-	-	76	-	-	-	-	-	-	-	-	76
Telephone	-	-	1,036	-	-	-	-	-	-	-	-	1,036
Out of County Travel	-	-	1,385	-	-	-	-	-	-	-	-	1,385
Insurance	-	-	3,035	-	-	-	-	-	-	-	-	3,035
Postage	-	-	142	-	-	-	-	-	-	-	-	142
Equipment	-	-	5,076	-	-	-	-	-	-	-	-	5,076
Operating Lease - Copier	-	-	1,081	-	-	-	-	-	-	-	-	1,081
Grant Expenses	-	-	13,207	-	-	-	-	-	-	-	-	13,207
Arch/Engineering Services	-	-	-	-	-	-	-	14,400	-	-	-	14,400
Total Community Development	-	-	129,694	305	305	-	-	14,400	-	-	-	144,399
Miscellaneous												
Salaries	-	-	-	-	-	2,051	-	-	-	-	-	2,051
Payroll Taxes	-	-	-	-	-	157	-	-	-	-	-	157
Retirement	-	-	-	-	-	144	-	-	-	-	-	144
Computer Expense	-	-	1,015	-	1,299	-	-	-	-	-	-	2,314
Total Miscellaneous	-	-	1,015	1,299	1,299	2,352	-	-	-	-	-	4,666

MCCULLOCH COUNTY

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

OTHER GOVERNMENTAL FUNDS

YEAR ENDED SEPTEMBER 30, 2014

	Interest & Sinking	Permanent Improvement Fund	Library Fund	Law Library Fund	Hot Check Fund	Old Mason Road Grant	CETRZ Grant	Courthouse Restoration Grant	Millersview-Doole Grant	Special Road Repair Precincts #1 & #3	Totals 9-30-14
Capital Outlay	\$ -	\$ -	\$ 26,471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,471
Total Expenditures	-	-	157,180	1,604	2,352	-	14,400	-	-	-	175,536
Excess (Deficiency) of Revenues Over Expenditures	114,297	51,550	(92,818)	3,380	(814)	-	(14,394)	3	-	5,593	66,797
OTHER FINANCING SOURCES (USES)											
Transfers In	-	-	88,715	-	-	-	50,534	-	-	-	139,249
Transfers Out	(137,030)	(31,796)	-	-	(41)	-	-	-	-	(9)	(168,876)
Total Other Financing Sources (Uses)	(137,030)	(31,796)	88,715	-	(41)	-	50,534	-	-	(9)	(29,627)
Net Change in Fund Balances	(22,733)	19,754	(4,103)	3,380	(955)	-	36,140	3	-	5,584	37,170
Fund Balance - Beginning	96,777	161,202	52,972	23,559	999	25	-	411	25	100,089	438,059
Fund Balance - Ending	\$ 76,044	\$ 180,956	\$ 48,869	\$ 26,939	\$ 144	\$ 25	\$ 36,140	\$ 414	\$ 25	\$ 105,673	\$ 475,229

**MCCULLOCH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 OTHER GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2014**

Reconciliation of the change in fund balances - total governmental funds to the change in net position of governmental activities:

Net Change in Fund Balances - Total Governmental Funds	\$	37,170
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives.</p>		
Capital Assets Capitalized		26,471
Depreciation Expense		(8,508)
<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>		
Deferred Revenue		(2,878)
		(2,878)
Change in net position of governmental activities	\$	<u><u>52,255</u></u>

MCCULLOCH COUNTY
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2014

	Tax		County Clerk		District Clerk	Justice of the Peace		County Attorney	Sheriff Department	
	Assessor/Collector		County Clerk			Peace		Attorney		
ASSETS										
Cash and Cash Equivalents										
Agency Funds	\$ 134,086	\$	51,674	\$	18,974	\$	13,643	\$	2,023	\$ 8,007
Private-Purpose Trusts	-		-		105,798		-		-	354
Cash - Asset Forfeiture	-		-		-		-		-	6,130
Receivables:										
Due from Other Funds	-		-		-		-		-	-
Due from Others	-		28,930		330,227		493,086		-	-
Inventory	-		-		-		-		-	1,581
Total Assets	134,086		80,604		454,999		506,729		2,023	16,072
LIABILITIES										
Accounts Payable	129,977		34,850		2,000		-		1,227	171
Due to Other Funds	4,109		45,754		347,201		506,729		796	9,417
Amount in Asset Forfeiture	-		-		-		-		-	6,130
Total Liabilities	134,086		80,604		349,201		506,729		2,023	15,718
NET POSITION										
Held in Trust and/or Escrow	-		-		105,798		-		-	354
Total Net Position	\$ -	\$	-	\$	105,798	\$	-	\$	-	\$ 354

MCCULLOCH COUNTY
COMBINING STATEMENT OF FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 SEPTEMBER 30, 2014

	Sheriffs LEOSE	Commissary Profit	State Trust	Payroll Clearing	Richards Library	Totals 9-30-14
ASSETS						
Cash and Cash Equivalents						
Agency Funds	\$ 2,770	\$ 2,867	\$ 54,046	\$ 33,312	\$ 762	\$ 322,164
Private-Purpose Trusts	-	-	-	-	-	106,152
Cash - Asset Forfeiture	-	-	-	-	-	6,130
Receivables:						
Due from Other Funds	-	-	9,058	69	-	9,127
Due from Others	-	134	-	-	-	852,377
Inventory	-	-	-	-	-	1,581
Total Assets	<u>2,770</u>	<u>3,001</u>	<u>63,104</u>	<u>33,381</u>	<u>762</u>	<u>1,297,531</u>
LIABILITIES						
Accounts Payable	-	39	42,142	-	-	210,406
Due to Other Funds	2,770	2,962	20,962	33,381	762	974,843
Amount in Asset Forfeiture	-	-	-	-	-	6,130
Total Liabilities	<u>2,770</u>	<u>3,001</u>	<u>63,104</u>	<u>33,381</u>	<u>762</u>	<u>1,191,379</u>
NET POSITION						
Held in Trust and/or Escrow	-	-	-	-	-	106,152
Total Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 106,152</u>

MCCULLOCH COUNTY
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2014

	<u>District</u>		<u>Private-</u>
	<u>Clerk</u>	<u>Sheriff</u>	<u>Purpose</u>
			<u>Trusts</u>
			<u>9-30-14</u>
ADDITIONS			
Contributions	\$ 14,187	\$ 22,938	\$ 37,125
Interest	<u>296</u>	<u>-</u>	<u>296</u>
Total Additions	<u>14,483</u>	<u>22,938</u>	<u>37,421</u>
DEDUCTIONS			
Refunds of Contributions	<u>70,388</u>	<u>22,867</u>	<u>93,255</u>
Total Deductions	<u>70,388</u>	<u>22,867</u>	<u>93,255</u>
Change in Net Position	(55,905)	71	(55,834)
Net Position - Beginning of the Year	<u>161,703</u>	<u>283</u>	<u>161,986</u>
Net Position - End of the Year	<u>\$ 105,798</u>	<u>\$ 354</u>	<u>\$ 106,152</u>