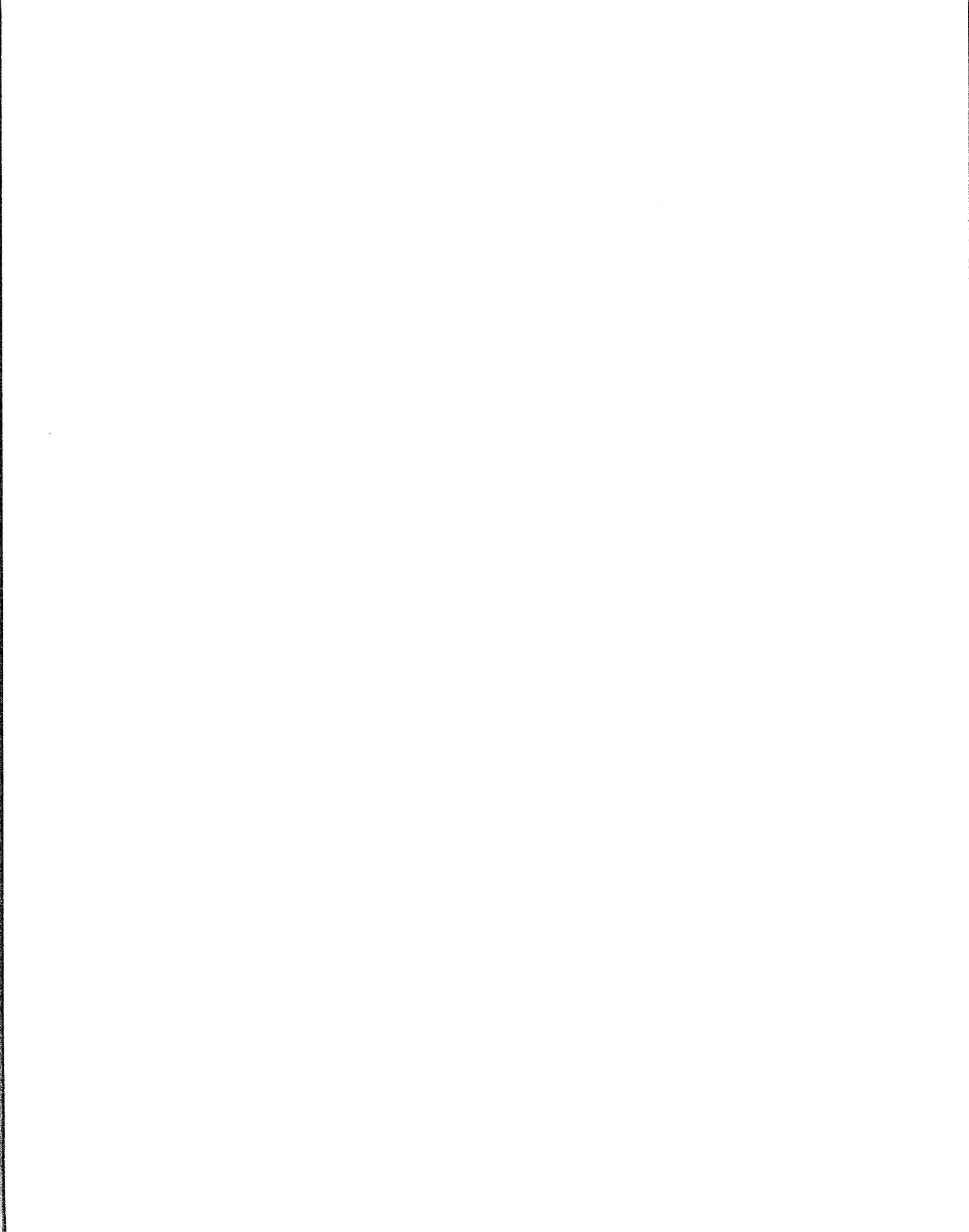


McLENNAN COUNTY, TEXAS
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014

Prepared by:
STAN CHAMBERS, CPA
COUNTY AUDITOR



McLENNAN COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 2014

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INTRODUCTORY SECTION

**Stan Chambers, CPA
County Auditor**



214 N. Fourth Street, Suite 100
Waco, Texas
Voice (254) 757-5156
Fax (254) 757-5157
Stan.chambers@co.Mclennan.tx.us

March 25, 2015

Honorable District Judges
Honorable County Judge
Honorable County Commissioners

The Comprehensive Annual Financial Report of McLennan County, Texas, for the fiscal year ended September 30, 2014, is submitted herewith in accordance with Chapter 114.025 of the Local Government Code. The accompanying financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board and audited in accordance with auditing standards generally accepted in the United States of America by a firm of certified public accountants.

This report consists of management's representations concerning the finances of McLennan County, Texas. Management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, McLennan County management has established a comprehensive internal control framework designed both to protect governmental assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). McLennan County's comprehensive framework, because the cost of internal controls should not outweigh their benefits, has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

McLennan County's financial statements have been audited by Pattillo, Brown and Hill LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County for the fiscal year ended September 30, 2014, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial presentation. The independent auditors concluded, based on the audit, that there was a reasonable basis for rendering an unmodified opinion on McLennan County's financial statements for the fiscal year ended September 30, 2014 that they are fairly presented in conformity with generally accepted accounting principles. The independent auditors' report is presented as the first component of the financial section of this report.

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to compliment MD&A and should be read in conjunction with it. McLennan County's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

Located in Central Texas, McLennan County was incorporated in 1850 and both the County and the County Seat were named after the pioneer, Neil McLennan. The County's population continues to grow and is now 234,906 according to the 2010 census. This is up 10% over the 2000 census of 213,517 and 24.2% over the 1990 census of 189,123. The County has a land area of 1,042 square miles. The decennial census levels in Texas determine which of the various State statutes apply to each particular Texas County.

The County operates as specified under the Constitution and Statutes of the State of Texas, which provide for a Commissioners Court consisting of the County Judge and four Commissioners, one from each of four geographical precincts. The County Judge is elected for a term of four years and the Commissioners for four-year staggered terms.

The County provides the full range of county services contemplated by the Constitution and Statutes of the State of Texas. The primary functions include general government, judiciary, public safety, county roads, environmental protection, health, welfare, culture and recreation, conservation, and infrastructure.

The annual budget serves as the foundation for McLennan County's financial planning and control. All departments of the County are required to submit requests for appropriation to the County Auditor's Office. The County Auditor, who serves as the Budget Officer, presents these requests to Commissioners Court. The County Auditor is also responsible for estimating the revenues for the budget. Through budget workshops the Commissioners Court creates a budget which is voted on and becomes the proposed budget. The proposed budget must be filed with the County Clerk. The Court is required to publish specific information, notices, and hold public hearings as defined by State Statute. After all these requirements are met, the Court may adopt the budget and the tax rate by September 1 or as soon thereafter as is practical. The appropriated budget is adopted by fund, then by department, then by individual line item. Budget-to-actual comparisons are provided in this report for all of the funds for which a budget is adopted by the Commissioners Court.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which McLennan County operates.

Local economy. McLennan County experiences the same economic concerns being felt across Texas and the Nation. However, the tough economy is mitigated to a great degree in McLennan County by its diversified and stable economic base, including manufacturing, high technology companies, retail, higher education institutions, service industries, aviation industry and others. McLennan County provides a high quality labor force, attractive real estate opportunities, favorable tax treatment and abundant natural resources.

McLennan County is strategically located at the approximate geographic center of Texas, often referred to as the "Heart of Texas," and is within 200 miles of 70 percent of the Texas population. Major cities such as Austin, Dallas, Fort Worth, Houston, and San Antonio are within minimal driving distances. The NAFTA (North American Free Trade Agreement) continues to have a strong impact on the County. Interstate Highway 35, considered a main gateway to Mexico, passes through the middle of the County.

Long-term financial planning. The Commissioners Court continues to be very active in economic development to insure and promote continued growth. Vigorous efforts by the McLennan County Commissioners Court and the Greater Waco Chamber of Commerce to attract new industry to the area are continuing, and the prospect of continued growth in the local economy is very encouraging at this time. The establishment of the Waco/McLennan County Economic Development Corporation, a joint venture with the Greater Waco Chamber of Commerce, the Waco Industrial Foundation, the City of Waco and McLennan County, has been a significant instrument in promoting economic development in our area. Both McLennan County and the City of Waco provide the funding for the Corporation, which provides economic incentives to companies meeting certain social and economic performance standards.

Changes to Other Post Employment Benefits. The County has made the decision to change its Other Post Employment Benefits to mitigate the Unfunded Actuarial Accrued Liability (UAAL). The year ended September 30, 2009 was the implementation year for GASB 45 and the UAAL is significant. The Commissioners Court passed an order in late December 2008 that any employees coming to work for the County after January 1, 2009 would not be eligible for the county-paid lifetime health insurance premiums (the terms of this benefit are fully explained in the notes to the financial statements).

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to McLennan County, Texas for its comprehensive annual financial report for the fiscal year ended September 30, 2013. This was the twenty-ninth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the County Auditor's Office. I would like to express my appreciation to everyone who assisted and contributed in the preparation of this report. Credit also must be given to the Board of District Judges for their support in maintaining the highest standard of professionalism, and to the McLennan County Commissioners Court for its management of McLennan County's finances and for their work in helping develop information related to reporting infrastructure and for providing the necessary related software tools.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Stan Chambers", with a long horizontal flourish extending to the right.

Stan Chambers, CPA
McLennan County Auditor





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**McLennan County
Texas**

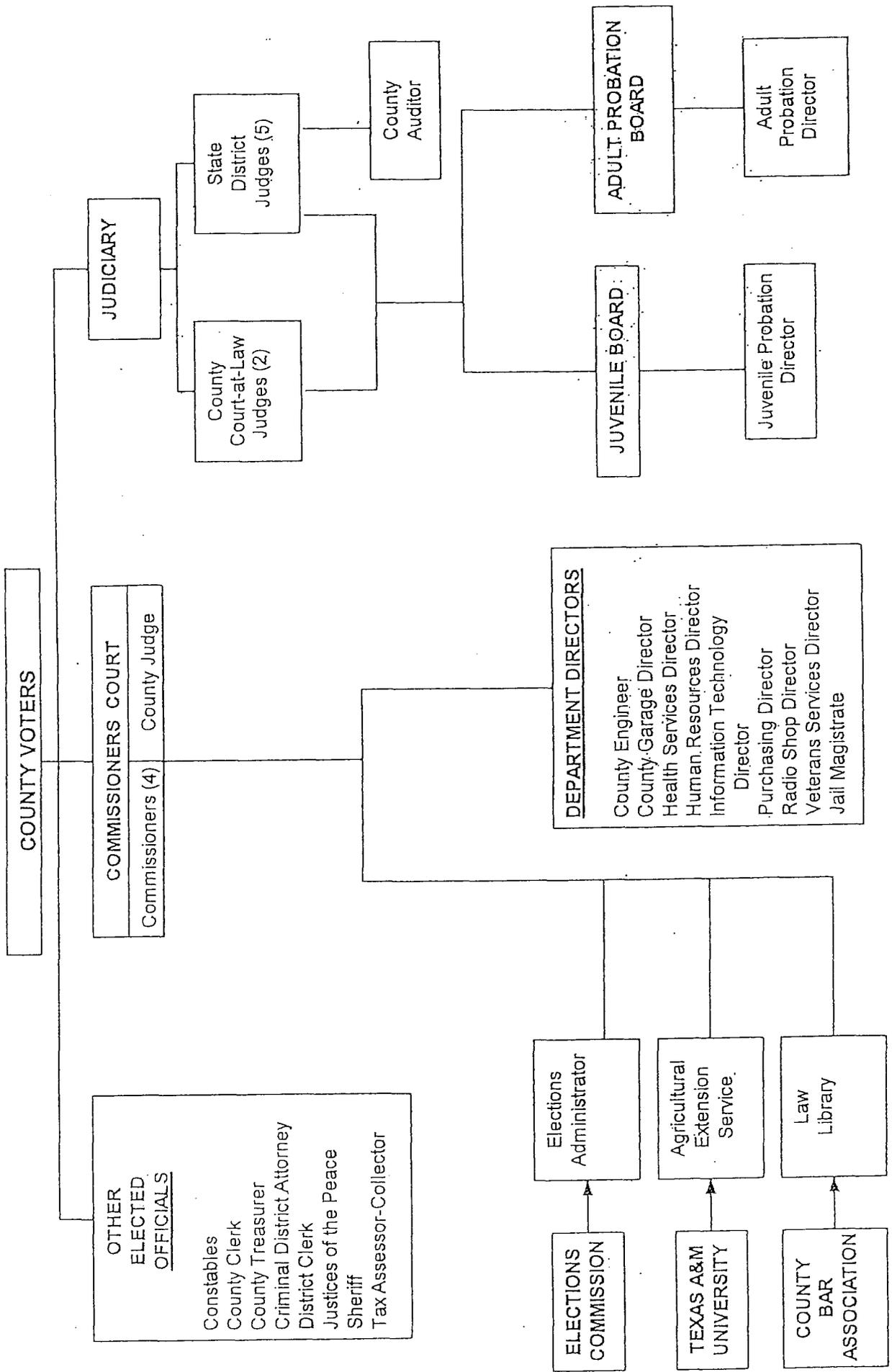
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2013

Executive Director/CEO



McLENNAN COUNTY, TEXAS
ORGANIZATION



MCLENNAN COUNTY, TEXAS

PRINCIPAL OFFICIALS

As of September 30, 2014

ELECTED OFFICIALS

District Officials

Judge, 19th Judicial District Ralph Strother
Judge, 54th Judicial District Matt Johnson
Judge, 74th Judicial District Gary Coley, Jr.
Judge, 170th Judicial District Jim Meyer
Judge, 414th Judicial District Vicki Menard
Criminal District Attorney Abel Reyna
District Clerk Karen Matkin

Commissioners Court

County Judge Scott Felton
Commissioner, Precinct 1 Kelly Snell
Commissioner, Precinct 2 Lester Gibson
Commissioner, Precinct 3 Will Jones
Commissioner, Precinct 4 Ben Perry

County Officials

Judge, County Court at Law, No. 1 Mike Freeman
Judge, County Court at Law, No. 2 Bradley Cates
County Clerk J.A. "Andy" Harwell
County Sheriff Parnell McNamara
County Treasurer Bill Helton
County Tax Assessor-Collector Randy Riggs
Constable, Precinct 1 Walt Strickland
Constable, Precinct 2 John Johnson
Constable, Precinct 3 David Maler
Constable, Precinct 4 Stan Hickey
Constable, Precinct 5 Freddie Cantu
Justice of the Peace, Precinct 1, Place 1 Kristi DeCluitt
Justice of the Peace, Precinct 1, Place 2 Walter Peterson
Justice of the Peace, Precinct 2 Vacant
Justice of the Peace, Precinct 3 David Pareya
Justice of the Peace, Precinct 4 Pat Richardson
Justice of the Peace, Precinct 5 Fernando Villarreal

APPOINTED OFFICIALS

County Auditor Stan Chambers
Director of Juvenile Probation Collin Coker
Director of Adult Probation William Seigman
Elections Director Kathy Van Wolfe

MCLENNAN COUNTY, TEXAS

PRINCIPAL OFFICIALS (continued)

As of September 30, 2014

DEPARTMENTAL DIRECTORS

Purchasing Director.....	Kenneth Bass
Maintenance of Equipment Director	Wayne Canaday
County Engineer	Steve Hendrick
Human Resources Director	Herman Kelly
Health Services Director.....	Eva Cruz Hamby
Mental Health Court Director.....	Tessa Slovak
Veterans Services Director.....	Steve Hernandez
Building Maintenance Director	Sam Sykora
Information Technology Director	Robert Wasson
Jail Magistrate.....	Virgil Bain



FINANCIAL SECTION



PATILLO, BROWN & HILL, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS ■ BUSINESS CONSULTANTS

INDEPENDENT AUDITORS' REPORT

To the Honorable County Judge and Members of the
Commissioners' Court of McLennan County
McLennan County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of McLennan County, Texas, as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise McLennan County, Texas' 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.

Auditors' 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 auditors' 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 McLennan County, Texas, as of September 30, 2014, and the respective changes in financial position and cash flows, where applicable, 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 15 through 30, the budgetary comparisons on pages 80 through 82, and the schedules of funding progress on page 83 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 McLennan County, Texas' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules 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 combining and individual nonmajor fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2015, on our consideration of McLennan 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 of McLennan County, Texas' internal control over financial reporting and compliance.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
March 25, 2015



McLennan County, Texas
Management's Discussion and Analysis
September 30, 2014

This discussion and analysis provides readers of the financial statements of McLennan County, Texas (the County) a narrative overview and analysis of the County's financial activities for the fiscal year that ended September 30, 2014. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers of this discussion and analysis should consider the information presented here in conjunction with additional information that we have furnished in our accompanying letter of transmittal, and in the basic financial statements and notes to the financial statements (which immediately follow this discussion).

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of McLennan County exceeded its liabilities and deferred inflows at September 30, 2014, by \$71.8 million. Net investment in capital assets (net of depreciation and related debt) accounts for almost 40.4% of this amount, with a value of \$29 million. Restricted net position totaled \$23.3 million or 32.4% of net position. Of the remaining net position, \$19.5 million, or 27.1%, may be used to meet the County's ongoing obligations to citizens and creditors.
- The County's total net position increased by a total of \$6 million for the year ended September 30, 2014 when compared to the total net position reported for the year ended September 30, 2013.
- Income from general sources of revenue totaled \$77.7 million, with total expenses in excess of program revenues of \$71.7 million.
- As of September 30, 2014, McLennan County's governmental funds reported combined ending fund balances of \$53.9 million. Of that amount, \$32.3 million was restricted for or committed for specific purposes. \$20.8 million was unassigned for spending at the government's discretion in the Governmental Funds. \$831 thousand was nonspendable due to the nature of the asset as a prepaid asset.
- The unassigned fund balance for the General Fund of \$20.8 million at September 30, 2014 was 30% of the total \$68.8 million of General Fund expenditures for fiscal year 2014.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to McLennan County's basic financial statements. The annual report presented herein is a series of financial statements and notes to those statements, as well as other required supplementary information and schedules. These statements and schedules are organized so the reader can understand McLennan County as a financial operating entity. As the reader moves through the statements, there is ever increasing detail to further explain information presented. The basic financial statements are comprised of three components:

- 1) Government-wide financial statements,
- 2) Fund financial statements, and
- 3) Notes to the financial statements

This report also contains other required supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

There are two government-wide financial statements that are designed to provide readers a broad overview of McLennan County's finances in a manner similar to the financial statements of a private-sector business.

The statement of net position presents information on all of McLennan County's assets and liabilities; the difference between the two is reported as net position. This statement is similar to that of the balance sheet of a private-sector business (with primary sections in a business balance sheet being assets, liabilities, and equity). Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

McLennan County, Texas
Management's Discussion and Analysis
September 30, 2014

The statement of activities presents information showing how the government's net position changed during 2014. Because the statement of activities separates program revenue (that is, revenue generated by specific programs through charges for services, fees, licenses, grants received, and other contributions) from general revenue (revenue provided by taxes and other sources not tied to a particular program), it shows to what extent each program has to rely on general revenues for funding.

All changes in net position are reported using the accrual basis of accounting, similar to the method used by most private-sector businesses. The accrual basis of accounting requires that revenues be reported when they are earned and expenses are reported when the goods and services are received, regardless of the timing of cash being received or paid. This differs from the fund accounting statements, which are recorded using the modified accrual method to primarily record the inflows and outflows of cash. Items such as uncollected taxes, unpaid vendor invoices for items received in 2014, and earned but unused vacation leave are included in the statement of activities as revenue and expense, even though the cash associated with these items will not be received or distributed in 2014.

McLennan County has no separately identified discretely-presented component units included in the government-wide financial statements. By virtue of the County's authority to exercise influence over its operations, the Community Supervision and Corrections Department (Adult Probation Fund) is reflected as a blended component unit special revenue fund and its financial data is included in governmental activities.

In addition McLennan County Public Facilities Corporation (the Corporation or PFC), a nonprofit corporation created under Texas Local Government Code Section 303 on September 2, 2008 is a blended component unit. All of the members of the Board of Directors of the Corporation are appointed by the County's Commissioners Court, and indeed consists of the same individuals that comprise the Commissioners Court. During 2009 the Corporation issued revenue bonds totaling \$49,015,000 to fund the construction of a new 816 bed detention facility. The new detention facility was completed in 2010 and started operating in June of that year.

You will find further information regarding these blended component units in the Summary of Significant Accounting Policies in Note I of the notes to the financial statements.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources segregated for specific activities or objectives. McLennan County, like other local governments, uses fund accounting to ensure and demonstrate compliance with financial and legal requirements. All funds are divided into three categories: governmental funds, proprietary funds and fiduciary funds.

- 1) Governmental Funds are used to account for essentially the same functions reported in the governmental activities in the government-wide financial statements, but unlike the activity statement, the measurement focus is on available resources.
- 2) Fiduciary Funds are used to account for resources that are held by the government as a trustee or agent for parties outside of the government. The resources of fiduciary funds cannot be used to support the government's own programs.
- 3) Proprietary Funds are used to account for the County's health insurance. The County maintains one type of proprietary fund, an Internal Service Fund. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. This Internal Service Fund has been included within governmental activities in the government-wide financial statements.

Governmental Funds

The Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances present a separate column of financial data for the General Fund, the Road and Bridge Fund, the Jail Lease Fund, the Debt Service Fund, the Permanent Improvement Fund, the PFC Jail Operating Fund, and the PFC Revenue Series 2009 Debt Service Fund as the major funds. Data from the remaining governmental funds (i.e., non-major funds) are combined into a single, aggregated presentation. The "governmental fund" financial statements can be found immediately following the "government-wide" financial

McLennan County, Texas
Management's Discussion and Analysis
September 30, 2014

statements. Individual fund data for each of the non-major governmental funds is provided in the Combining and Individual Fund Statements and Schedules following Required Supplementary Information.

Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. As mentioned earlier, government-wide financial statements are reported using accrual accounting; governmental fund financial statements focus on near-term inflows and outflows, as well as balances of available resources. In other words, revenue is reported when earned, provided it is collectible within the reporting period or soon enough afterwards to be used to pay liabilities of the current period. Likewise, liabilities are recognized as expenditures only when payment is due since they must be liquidated with available cash. Such information is useful in evaluating a government's near-term financing requirements in comparison to near-term resources.

The focus of governmental fund financial statements is more limited than that of government-wide financial statements. Because of the difference in the two types of statements, it is useful to compare information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers should better understand the results and long-term impact of near-term financing decisions. The reader is assisted in this comparison between the two bases of accounting by reconciliation statements between the governmental fund balance sheet and the statement of net position, as well as the governmental fund statement of revenues, expenditures, and changes in fund balances and the statement of activities.

McLennan County utilizes and maintains budgetary controls over its operating funds. Budgetary controls are used to ensure compliance with legal provisions required under state statute governing the annual appropriated budget. Budgets for governmental funds are established in accordance with state law and are adopted at the department and account line item levels for all funds. Specific equipment items included in capital outlays are approved on a capital equipment schedule. Appropriations for Capital Projects Funds are approved on an annual basis. A budgetary comparison schedule is provided for the General Fund in this management's discussion and analysis section. Also, the Required Supplementary Information contains budget comparisons for the General Fund, the Road and Bridge Fund, and the Jail Lease Fund. The comparison schedule is used to demonstrate compliance with the budget both as originally adopted and as finally amended.

Budgetary comparisons are not presented for the Adult Probation Fund because its budget is determined by a State grantor agency. A budget for the Public Facilities Corporation (PFC) funds is not presented because its budget, which there is none, would have been prepared by its separate corporate board. A Public Facilities Corporation is not required to prepare or adopt a formal budget under Texas Statutes.

Proprietary Funds

The Internal Service Fund is used to finance, administer and account for McLennan County's self-insured health program, whose purpose is to provide health insurance to employees of the County. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside McLennan County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the programs and expenses of McLennan County. Fiduciary funds are accounted for on the accrual basis. Agency funds are used as clearing accounts for assets held by McLennan County in its role as custodian until the funds are allocated to the parties, organizations, or other government agencies to which they belong. The basic fiduciary fund financial statements can be found following the Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.

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Notes to the Financial Statements

The notes provide additional information essential to a complete understanding of data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements in this report.

GOVERNMENT-WIDE FINANCIAL STATEMENT ANALYSIS

Statement of Net Position

The table following is a condensed Government-wide Summary of Net Position as of September 30, 2014 and 2013:

Summary of Net Position

September 30, 2014

(\$ in thousands)

	2014	2013
Current and other assets	\$ 69,789	\$ 64,005
Capital assets (net of accumulated depreciation) and construction in progress	94,538	98,717
Total assets	\$ 164,327	\$ 162,722
Deferred Losses on Refundings of Debt	\$ 1,621	\$ -
Total deferred outflows of resources	\$ 1,621	\$ -
Current and other liabilities	\$ 7,131	\$ 8,391
Unearned revenues	209	496
Long-term liabilities	86,798	86,374
Total liabilities	\$ 94,138	\$ 95,261
Net position:		
Net investment in capital assets	\$ 29,012	\$ 29,360
Restricted	23,273	23,764
Unrestricted	19,525	14,337
Total net position	\$ 71,810	\$ 67,461

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As noted earlier, net position (and the change in net position from year to year) may serve over time as a useful indicator of a government's financial condition. McLennan County's net position at September 30, 2014 totaled \$71.8 million, representing a \$6 million increase from the September 30, 2013 balance.

McLennan County's total assets were \$164.3 million as of September 30, 2014. Of this amount, \$94.5 million is accounted for by capital assets, which includes net infrastructure of \$9.6 million. Of the remaining County assets, approximately \$56 million were accounted for in cash, cash equivalents, and investments; \$8.9 million in taxes and accounts receivable; and \$4 million due from other governments.

Cash and cash equivalents increased \$5.1 million from \$50.9 million at September 30, 2013 to \$56 million at September 30, 2014.

At September 30, 2014 the County had outstanding liabilities of \$94.1 million, with approximately \$86.8 million in total noncurrent liabilities. Of the long-term liabilities, \$6.3 million was due within a year, with the remainder of \$80.5 million due over an extended period of time. There is a more in-depth discussion of long-term debt in the notes to the financial statements.

Included in other liabilities in the Statement of Net Position is \$6.5 million in accounts payable and accrued liabilities.

A large portion of the County's net position (40.4%) reflects its investment in capital assets, such as equipment, facilities, infrastructure, etc., less any outstanding related debt used to acquire those assets. Capital assets are used to provide services to citizens.

An amount representing 32.4% of the County's net position is subject to restrictions on how it may be used (restricted by either statute or contractual agreement). The remaining balance of \$19.5 million (unrestricted net position) represents the amount that may be used to meet the County's ongoing obligations.

Statement of Activities

The net position of McLennan County increased from governmental operations by \$6 million in 2014. Key elements in changes in net position are shown in the table and graphs on the following pages.

Total revenues from all governmental activities for McLennan County were \$123.5 million in 2014 compared to \$111.4 million in 2013, for an increase of \$12.1 million. The primary components of the revenues changes are as follows:

- Property tax revenue, accounting for 49.6% of total revenues, increased \$5.7 million from \$55.6 million in 2013 to \$61.3 million in 2014.
- Sales tax accounted for 12% of total revenues, increasing \$1.1 million from \$13.8 million in 2013 to \$14.9 million in 2014.
- Grants and contributions accounted for 5.6% of total revenues, showing an increase of \$1.3 million from \$6.3 million in 2013 to \$6.9 million in 2014.
- Charges for services totaled approximately \$38.9 million in 2014 comprising 31% of total revenue in 2014, compared to \$34.4 million of charges for services in 2013, which represented 31% of total revenue in 2013.
- The remaining 18% of revenue in 2014 was provided by other taxes, interest income, rental revenues and miscellaneous sources. In 2013 this same group of revenues comprised 4% of revenues. This is primarily due to the reclassification of revenue for specific services that were included in other taxes in 2013.

Expenses for the year totaled about \$117.5 million in 2014 compared to \$114.9 million in 2013. This represents a 2.3% or \$2.6 million increase in 2014 compared to 2013.

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Highlights of the expenses, by activity are as follows:

- General administration activities accounted for 18.8% of expenses in 2014, increasing by \$2.4 million, or 12.1%, in 2014 compared to 2013.
- Judicial activities accounted for 5.6% of expenses in 2014, decreasing by \$1.1 million, or 14.3%, in 2014 compared to 2013.
- Public Safety activities accounted for 54.4% of expenses in 2014 increasing by \$4.7 million or 7.9%, in 2014 compared to 2013.
- Public Transportation activities accounted for 7.9% of expenses in 2014, increasing by \$76 thousand, or 0.8% in 2014 compared to 2013.
- Health and Welfare activities accounted for 8.5% of expenses in 2014, decreasing by \$2.5 million or 19.8% from 2013.
- Culture–Recreation activities accounted for 0.7% of expenses in 2014 decreasing by \$712 thousand from 2013.
- Other activities consisting of Conservation and Economic Development and Assistance accounted for 0.6% of expenses decreasing by \$21 thousand in 2014 from 2013.
- Interest and fiscal charges accounted for 3.4% of expenses decreasing by \$203 thousand in 2014 from 2013.

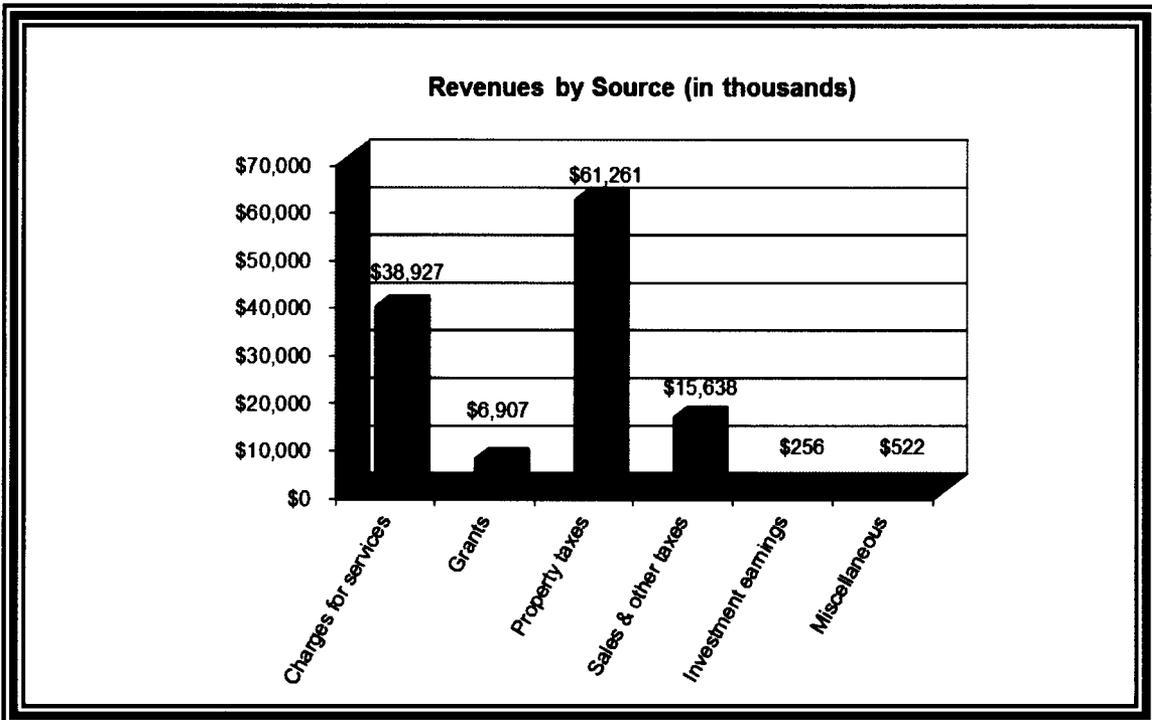
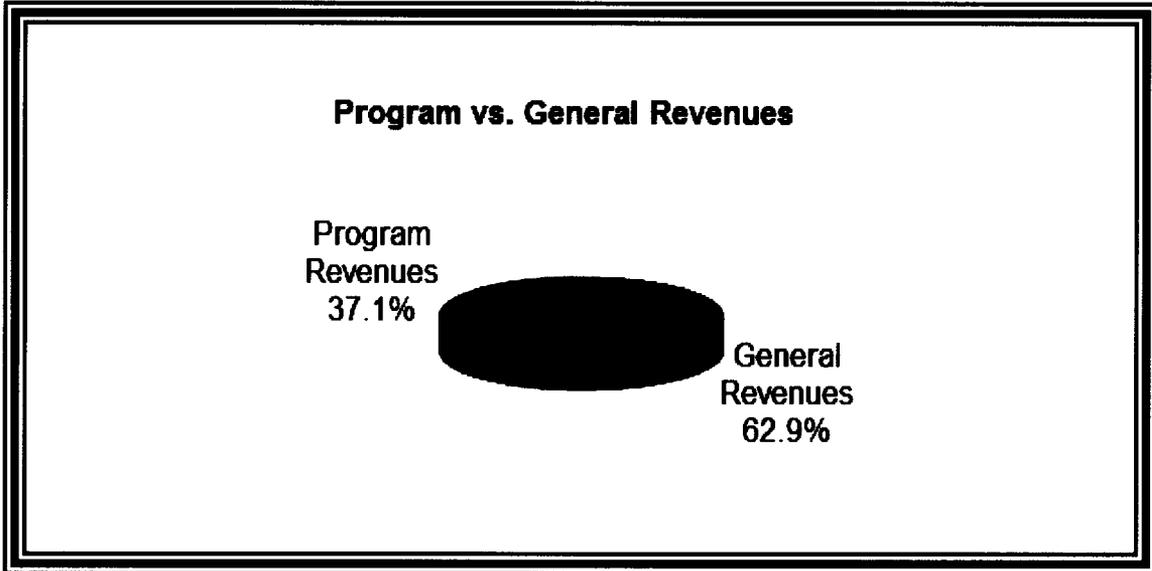
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Summary of Changes in Net Position
For the Fiscal Years Ended September 30, 2014
(\$ in thousands)

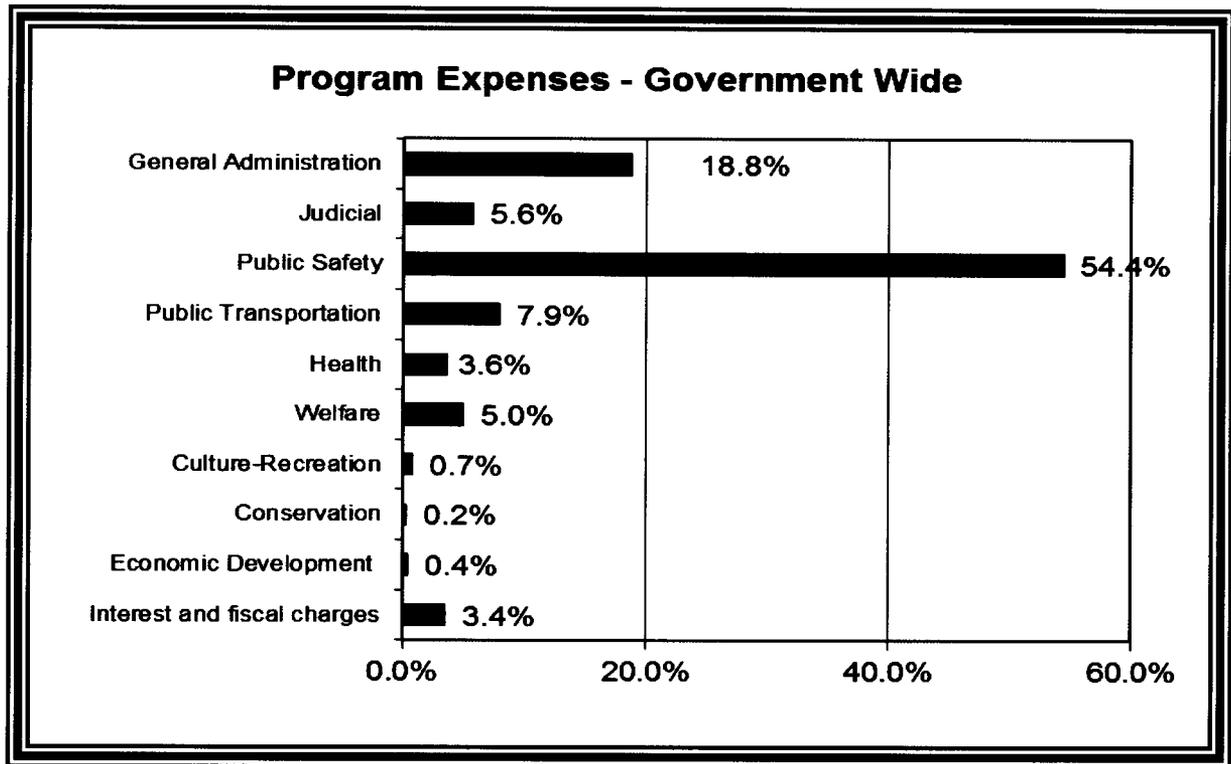
	2014	2013
	Governmental	Governmental
	Activities	Activities
Revenues		
<i>Program Revenues</i>		
Charges for services	\$38,927	\$34,377
Operating grants and contributions	6,831	6,256
Capital grants and contributions	77	71
	<hr/> 45,835	<hr/> 40,704
<i>General Revenues</i>		
Property Taxes	61,261	55,565
Sales Taxes	14,898	13,849
Other Taxes	740	629
Unrestricted investment earnings	256	311
Miscellaneous	522	310
Total General Revenues	<hr/> 77,677	<hr/> 70,664
Total Revenues	<hr/> 123,512	<hr/> 111,368
Expenses		
General administration	22,065	19,676
Judicial	6,628	7,733
Public safety	63,973	59,293
Public transportation	9,282	9,205
Health	4,208	7,592
Welfare	5,815	4,908
Culture-Recreation	847	1,559
Conservation	246	325
Economic development	457	399
Interest and fiscal charges	4,026	4,228
Total expenses	<hr/> 117,547	<hr/> 114,918
Change in net position	5,965	(3,550)
Net position - beginning	67,462	-
Prior period adjustment	(1,617)	71,011
Net position, ending	<hr/> \$71,810	<hr/> \$67,461

**McLennan County, Texas
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The following graphic representations show the relationships between various revenue and expense components presented on the Statement of Activities.



**McLennan County, Texas
Management's Discussion and Analysis
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FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

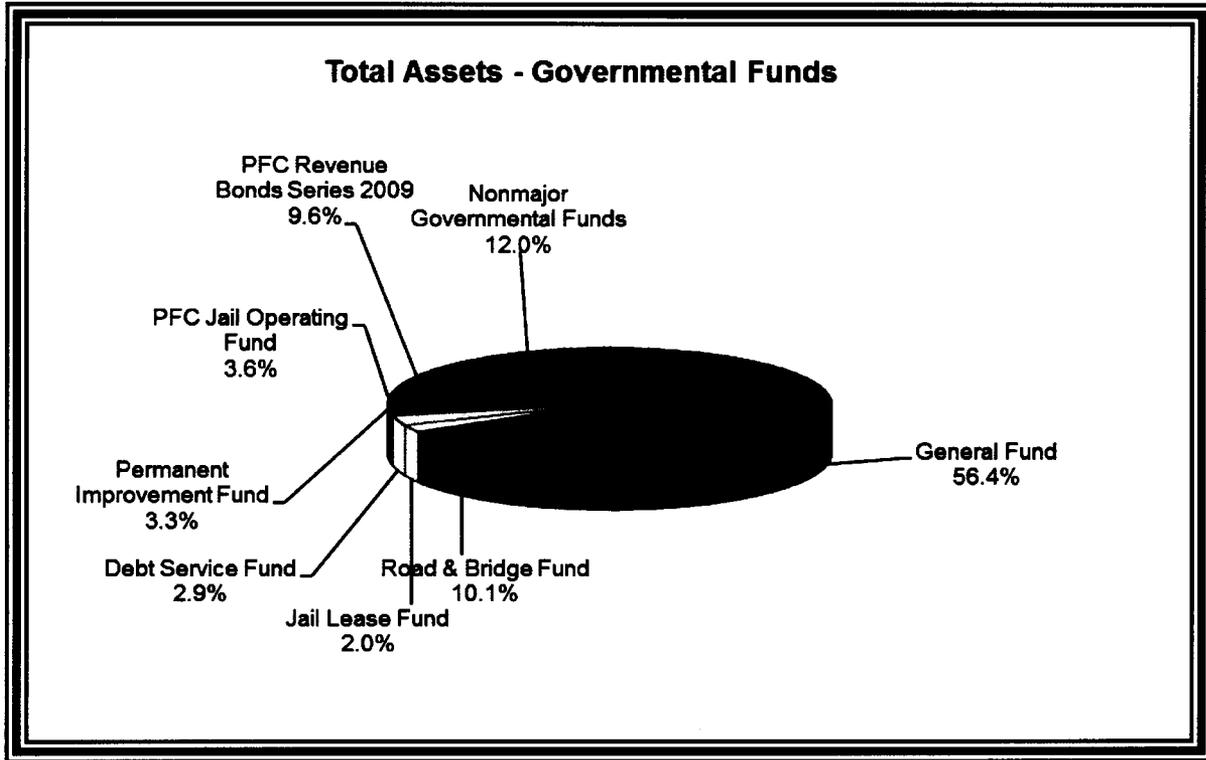
As noted earlier, McLennan County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The following is a financial analysis of the County's governmental funds:

Governmental Funds Balance Sheet Analysis

The General Fund, Road & Bridge Fund, Jail Lease Fund, Debt Service Fund, Permanent Improvement Fund, PFC Jail Operating Fund, and PFC Revenue Bonds Series 2009 Debt Service Fund are the funds considered to be major funds in 2014. The General Fund accounted for 56.4% of total governmental fund assets and 57.4% of the governmental fund balances. The Road & Bridge Fund accounted for 10% of the total governmental fund assets and 10.8% of the governmental fund balances. The Jail Lease Fund accounted for 2% of total governmental fund assets. The Debt Service Fund accounted for 2.9% of the total governmental fund assets and 3.1% of the total governmental fund balances. The Permanent Improvement Fund accounted for 3.3% of the total governmental fund assets and 3.8% of the total governmental fund balances. The PFC Jail Operating Fund accounted for 3.6% of the total governmental fund assets. The PFC Revenue Bonds Series 2009 Debt Service Fund accounted for 9.6% of the total governmental fund assets and 11.6% of the total governmental fund balances.

**McLennan County, Texas
Management's Discussion and Analysis
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A chart showing the relative value of the assets of each major fund, as well as nonmajor governmental funds, follows:



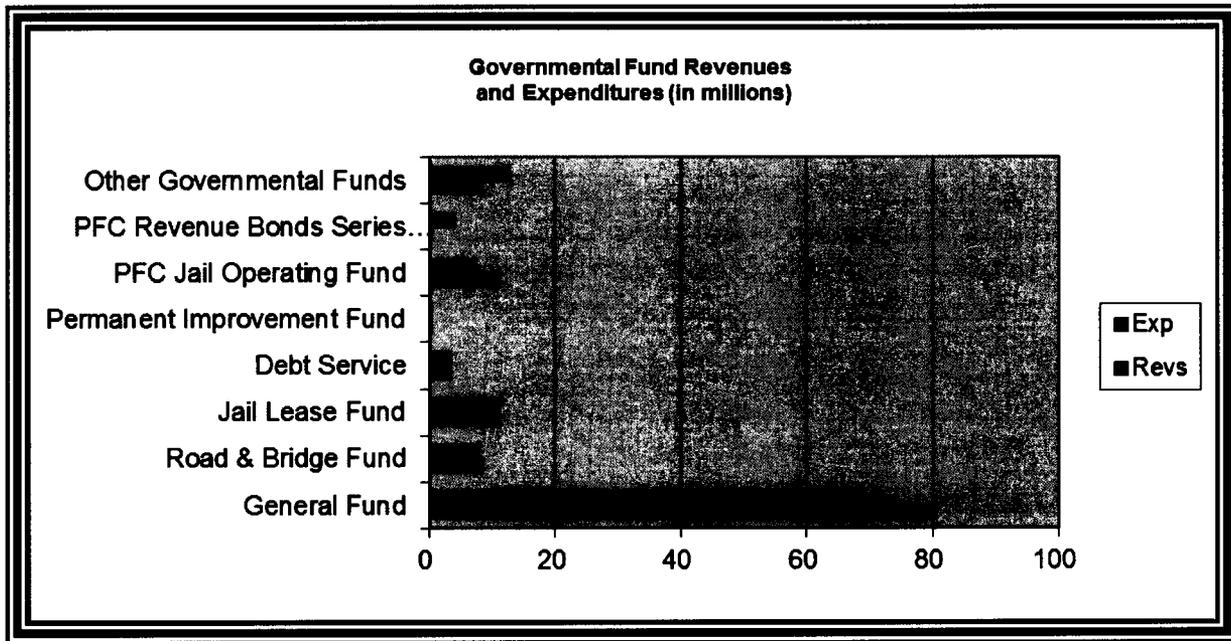
The focus of McLennan County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of September 30, 2014, the County's governmental funds reported combined ending fund balances of \$53.9 million. Of this total amount, \$20.8 million (39%) is unassigned and available for spending without restrictions for general governmental purposes from the General Fund. \$9.3 million (17%) is committed for economic development expenditures in the General Fund. \$5.8 million (11%) is restricted for public transportation expenditures in the Road & Bridge Fund. \$1.7 million (3%) is restricted for debt service expenditures in the Debt Service Fund. \$2.1 million (4%) is committed for capital projects expenditures in the Permanent Improvement Fund. \$6.3 million (11.5%) is restricted for debt service expenditures in the PFC Revenue Bonds Series 2009 Debt Service Fund. \$7.1 million (13%) is restricted for or committed for specific expenditures being stated in the individual Special Revenue or Capital Projects Funds. \$831 thousand (1.5%) is classified as nonspendable due to the nature of the balance sheet item.

The fund balance for the General Fund increased by \$8.2 million from 2013 to 2014. The fund balance of the Road and Bridge Fund decreased by \$451 thousand in 2014 compared to 2013. The fund balance of the Debt Service Fund increased by \$35 thousand in 2014 compared to 2013. The fund balance of the Permanent Improvement Fund decreased by \$777 thousand in 2014 compared to 2013. The fund balance of the PFC Revenue Bonds Series 2009 Debt Service Fund increased by \$142 thousand in 2014 compared to 2013.

**McLennan County, Texas
Management's Discussion and Analysis
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Governmental Funds Revenue/Expenditure Analysis

The following chart shows the revenue and expenditure amounts for the General Fund, Road & Bridge Fund, Jail Lease Fund, Debt Service Fund, Permanent Improvement Fund, PFC Jail Operating Fund, PFC Revenue Bonds Series 2009 Debt Service Fund, and all nonmajor governmental funds. The Road & Bridge Fund, Jail Lease Fund, Debt Service Fund, Permanent Improvement Fund, PFC Jail Operating Fund, and PFC Revenue Bonds Series 2009 Debt Service Fund qualify as major funds due to the relative size of their assets, liabilities, revenue or expenditures or their relevant importance to the financial statements as a whole.



The revenues in the above chart do not include other financing sources which includes proceeds from new debt and the sale of assets, nor does it include other financing uses. The General Fund accounts for 65.5% of all governmental fund revenue and 60% of expenditures.

**McLennan County, Texas
Management's Discussion and Analysis
September 30, 2014**

GENERAL FUND BUDGETARY HIGHLIGHTS

Original Adopted Budget Compared to Final Budget

The following table shows the changes between the original adopted budget and the final budget, as amended, for the General Fund budget for the year ended September 30, 2014:

Comparison of Original Budget and Final Budget			
Year Ended September 30, 2014			
(\$ in Thousands)			
	Budgeted Amounts		Variance with Final Budget Under (Over)
	Original	Final	
Revenues:			
Taxes	\$ 65,161	\$ 65,161	\$ -
Licenses and Permits	4	4	-
Intergovernmental	1,304	1,304	-
Charges for Services	7,884	7,884	-
Miscellaneous	1,253	1,253	-
Total Revenues	75,606	75,606	-
Expenditures:			
Current:			
General Government	21,381	21,438	(57)
Judicial	6,091	6,223	(132)
Public Safety	30,863	31,099	(236)
Public Transportation	358	359	(1)
Health	4,182	4,178	4
Welfare	5,788	5,786	2
Culture-Recreation	29	61	(32)
Conservation	252	241	11
Economic Development and Assistance	9,641	9,643	(2)
Debt Service:			
Principal and Retirements	752	962	(210)
Interest and Fiscal Charges	173	173	-
Total Expenditures	79,510	80,163	(653)
Excess (Deficiency) of Revenue over Expenditures	(3,904)	(4,557)	(653)
Other Financing Sources (Uses):			
Transfers In	1,531	1,531	-
Transfers Out	(5,376)	(5,376)	-
Issuance of Debt	-	621	621
Total Other Financing Sources	(3,845)	(3,224)	621
Net Change in Fund Balance	(7,749)	(7,781)	(32)
Fund Balance at Beginning of Year	20,254	20,254	-
Fund Balance at End of Year	\$ 12,505	\$ 12,473	\$ (32)

McLennan County, Texas
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Under Texas Local Government Code Section 111.0707 through 111.07075, "the county auditor shall certify to the Commissioners Court the receipt of revenue from a new source not anticipated before the adoption of the budget and not included in the budget for that fiscal year. On certification, the court may (or may not, at their option) adopt a special supplemental budget amendment for the purpose of spending the revenue for general purposes or for any of its intended purposes." Due to this statute, the increase in other financing sources totaling \$621 thousand was certified in the General Fund and added to estimated other financing sources that were in the original budget. The increase in total budgeted expenditures is due to the supplemental budget adopted along with the certification of this revenue.

**McLennan County, Texas
Management's Discussion and Analysis
September 30, 2014**

Actuals Compared to Final Budget

The following is a comparison between the General Fund final amended budget and the final actual revenues and expenditures for the fiscal year ended September 30, 2014:

General Fund Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual Year Ended September 30, 2014 (\$ in Thousands)			
	Final Budget	Final Actual	Variance with Final Budget Under (Over)
Revenues:			
Taxes	\$ 65,161	\$ 68,370	\$ (3,209)
Licenses and Permits	4	4	-
Intergovernmental	1,304	2,072	(768)
Charges for Services	7,884	7,944	(60)
Fines and Forfeits	-	5	(5)
Miscellaneous	1,253	1,702	(449)
Total Revenues	75,606	80,097	(4,491)
Expenditures:			
Current:			
General Government	21,438	20,319	1,119
Judicial	6,223	5,874	349
Public Safety	31,099	30,658	441
Public Transportation	359	351	8
Health	4,178	4,130	48
Welfare	5,786	5,576	210
Culture-Recreation	61	44	17
Conservation	241	226	15
Economic Development and Assistance	9,643	457	9,186
Debt Service:			
Principal and Retirements	962	962	-
Interest and Fiscal Charges	173	173	-
Total Expenditures	80,163	68,770	11,393
Excess (Deficiency) of Revenue over Expenditures	(4,557)	11,327	(15,884)
Other Financing Sources (Uses):			
Transfers In	1,531	1,588	57
Transfers Out	(5,376)	(5,376)	-
Issuance of Debt	621	621	-
Total Other Financing Sources	(3,224)	(3,167)	57
Net Change in Fund Balance	(7,781)	8,160	15,941
Fund Balance at Beginning of Year	20,254	22,779	2,525
Fund Balance at End of Year	\$ 12,473	\$ 30,939	\$ 18,466

McLennan County, Texas
Management's Discussion and Analysis
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Actual Revenues Compared to Estimated Revenues

Actual revenues in the General Fund are about \$4.5 million above estimated revenues in the budget. Highlights of these differences are as follows:

- Sales tax collections exceeded the estimated collections by \$1.4 million.
- Property tax collections exceeded the estimated collections by about \$1.8 million.
- Revenues from intergovernmental activities exceeded the estimated collections by \$768 thousand.

Actual Expenditures Compared to Budgeted Expenditures

Actual expenditures in the General Fund were \$11.4 million less than what was budgeted. The main reasons for the variance include:

- Expenditures in the Economic Development and Assistance function were \$9.2 less than what was budgeted. The variance is due to the fact that the entire fund balance for Economic Development and Assistance is budgeted each year in case a project arises that would utilize the funds.
- Expenditures in the Public Safety function were \$441 thousand less than what was budgeted.
- Expenditures in the General Government function were \$1.1 million less than what was budgeted.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

McLennan County's total investment in capital assets, including construction in progress, for governmental type activities as of September 30, 2014, amounts to approximately \$94.5 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, machinery and equipment, infrastructure, and construction in progress.

Additional information about McLennan County's capital assets can be found in Note I (D-4), Note III (C) of the notes to the financial statements and the Capital Assets section immediately preceding the Statistical Section of this report.

Long-Term Debt

At September 30, 2014, McLennan County had approximately \$18.3 million in total general obligation debt outstanding. All of the debt of the County's general obligation debt is backed by the full faith and credit of McLennan County. For internal purposes, various names are used to reference how the debt is used. For example, refunding, permanent improvement, and certificates of obligation are some of the names used to identify the indebtedness. McLennan County maintains a credit rating of AA1 from Moody's Investor Services and a rating of AA from Standard & Poors. There are no special assessment bonds of McLennan County at September 30, 2014.

At September 30, 2014, the McLennan County Public Facilities Corporation, presented as a blended component unit of McLennan County, had approximately \$45.7 million in revenue bonds outstanding. The revenue bonds are the liability of the Corporation. Revenues from rental of jail space to third party entities is the source of funding for debt service on the revenue bonds and is used to cover all the expenses of the new jail's operations. The revenue bonds were rated AA- by Standard & Poors.

Additional information on the County's long-term debt can be found in Note III (D) in the notes to the financial statements.

**McLennan County, Texas
Management's Discussion and Analysis
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ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

There have been several State of Texas and Federal legislative changes that have already impacted the finances of McLennan County and will continue to have an impact on future finances of the County. A listing of conditions and decisions that may impact the future financial condition of the County follows:

- The County increased its combined tax rate by 5 cents to .535293 in 2014. The tax rate remains the same for 2015 but property values have increased and new property added raising \$3.4 million more revenue in 2015 than in 2014.
- The County expects the cost of housing inmates and cost of indigent defense to continue to increase in 2015. However, measures are being taken in an effort to decrease the expenditures related to both of these areas.

Requests for Information

This financial report is designed to provide a general overview of McLennan County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of County Auditor, McLennan County, 214 N. 4th Street, Suite 100, Waco, TX 76701.

BASIC FINANCIAL STATEMENTS

MCLENNAN COUNTY, TEXAS

Statement of Net Position

September 30, 2014

ASSETS

Cash and Investments	\$	56,052,460
Receivables (net of allowances for estimated uncollectibles):		
Taxes		2,747,417
Accounts		6,149,935
Due from Other Governments		4,008,626
Prepaid Assets		830,754
Capital Assets (net of accumulated depreciation)		
Land		3,530,553
Buildings and system		74,924,083
Improvements other than buildings		783,339
Machinery and equipment		5,700,839
Infrastructure		9,564,453
Construction in progress		34,350
Total Assets	\$	<u>164,326,809</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred Losses on Refundings of Debt	\$	1,620,783
Total Deferred Outflows of Resources	\$	<u>1,620,783</u>

LIABILITIES

Accounts Payable	\$	5,289,239
Accrued Interest Payable		1,165,461
Due to Other Governments		181,601
Estimated Claims Incurred but Not Reported		494,546
Unearned Revenue		209,615
Noncurrent liabilities:		
Due within one year		6,326,896
Due in more than one year		80,470,686
Total Liabilities	\$	<u>94,138,044</u>

NET POSITION

Net Investment in Capital Assets	\$	29,011,534
Restricted Net Position		
Restricted for General Government		1,654,498
Restricted for Judicial Functions		1,210,502
Restricted for Public Safety Functions		3,848,338
Restricted for Transportation Functions		6,295,254
Restricted for Welfare Functions		13,910
Restricted for Capital Projects		2,051,566
Restricted for Debt Service		8,203,221
Unrestricted		19,520,725
Total Net Position	\$	<u>71,809,548</u>

The notes to the financial statements are an integral part of this statement.

MCLENNAN COUNTY, TEXAS

Statement of Activities

For the Year Ended September 30, 2014

Functions/Programs:	Expenses			Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities		
General Administration	\$ 22,064,666	\$ 8,001,667	\$ 31,603	\$ -	\$ (14,031,396)		
Judicial	6,628,252	4,667,788	-	-	(1,960,464)		
Public Safety	63,973,200	25,701,680	6,129,960	76,714	(32,064,846)		
Public Transportation	9,282,077	406,453	126,904	-	(8,748,720)		
Health	4,207,493	148,982	-	-	(4,058,511)		
Welfare	5,815,128	-	542,101	-	(5,273,027)		
Culture-Recreation	847,142	439	-	-	(846,703)		
Conservation	245,475	-	-	-	(245,475)		
Economic Development and Assistance	456,962	-	-	-	(456,962)		
Interest and Fiscal Charges	4,025,599	-	-	-	(4,025,599)		
Total Governmental Activities	<u>\$ 117,545,994</u>	<u>\$ 38,927,009</u>	<u>\$ 6,830,568</u>	<u>\$ 76,714</u>	<u>\$ (71,711,703)</u>		
General Revenues:							
Property Taxes					61,260,691		
Sales Tax					14,897,801		
Other Taxes					740,092		
Unrestricted Investment Earnings					255,786		
Miscellaneous					522,158		
Total General Revenues					<u>77,676,528</u>		
Change in Net Position					5,964,825		
Net Position - Beginning					67,461,324		
Prior Period Adjustment					(1,616,601)		
Net Position - Ending					<u>\$ 71,809,548</u>		

The notes to the financial statements are an integral part of this statement.

MCLENNAN COUNTY, TEXAS

Balance Sheet

Governmental Funds

September 30, 2014

	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>Jail Lease Fund</u>
<u>ASSETS</u>			
Assets:			
Cash and Investments	\$ 30,372,686	\$ 6,498,153	\$ 269,999
Receivables (net of allowances for estimated uncollectibles):			
Taxes	2,321,579	55,887	-
Accounts	178,538	120	-
Due from Other Funds	182,556	-	458,731
Due from Other Governments	3,126,410	67,356	605,531
Prepaid Assets	829,822	-	-
Total Assets	<u>\$ 37,011,591</u>	<u>\$ 6,621,516</u>	<u>\$ 1,334,261</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</u>			
Liabilities:			
Accounts Payable	\$ 2,782,495	\$ 667,850	\$ -
Due to Other Funds	1,006,759	-	1,334,261
Due to Other Governments	179,982	1,619	-
Unearned Revenue	-	-	-
Total Liabilities	<u>3,969,236</u>	<u>669,469</u>	<u>1,334,261</u>
Deferred Inflows of Resources:			
Unavailable Revenue			
Property Taxes	2,103,342	55,887	-
Other	-	53,017	-
Total Deferred Inflows of Resources	<u>2,103,342</u>	<u>108,904</u>	<u>-</u>
Fund Balances:			
Nonspendable	829,822	-	-
Restricted for:			
General Government	-	-	-
Judicial	-	-	-
Public Safety	4,493	-	-
Public Transportation	-	5,843,143	-
Welfare	-	-	-
Debt Service	-	-	-
Committed for:			
Capital Projects	-	-	-
Economic Development	9,277,544	-	-
Unassigned	20,827,154	-	-
Total Fund Balance	<u>30,939,013</u>	<u>5,843,143</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 37,011,591</u>	<u>\$ 6,621,516</u>	<u>\$ 1,334,261</u>

The notes to the financial statements are an integral part of this statement.

Debt Service Fund	Permanent Improvement Fund	PFC Jail Operating Fund	PFC Revenue Bonds Series 2009 Debt Service Fund	Other Governmental Funds	Total
\$ 1,670,240	\$ 2,108,771	\$ 1,042,775	\$ 5,556,368	\$ 7,568,294	\$ 55,087,286
243,507	50,160	-	-	76,284	2,747,417
-	-	-	-	23,361	202,019
-	15,676	1,334,261	737,521	-	2,728,745
-	-	-	-	209,329	4,008,626
-	-	-	-	932	830,754
<u>\$ 1,913,747</u>	<u>\$ 2,174,607</u>	<u>\$ 2,377,036</u>	<u>\$ 6,293,889</u>	<u>\$ 7,878,200</u>	<u>\$ 65,604,847</u>
\$ -	\$ 73,076	\$ 1,639,515	\$ -	\$ 126,303	\$ 5,289,239
-	-	737,521	15,676	177,756	3,271,973
-	-	-	-	-	181,601
-	-	-	-	390,315	390,315
-	<u>73,076</u>	<u>2,377,036</u>	<u>15,676</u>	<u>694,374</u>	<u>9,133,128</u>
232,246	49,965	-	-	72,260	2,513,700
-	-	-	-	-	53,017
<u>232,246</u>	<u>49,965</u>	<u>-</u>	<u>-</u>	<u>72,260</u>	<u>2,566,717</u>
-	-	-	-	932	830,754
-	-	-	-	1,654,498	1,654,498
-	-	-	-	1,210,502	1,210,502
-	-	-	-	3,843,845	3,848,338
-	-	-	-	452,111	6,295,254
-	-	-	-	13,910	13,910
1,681,501	-	-	6,278,213	-	7,959,714
-	2,051,566	-	-	-	2,051,566
-	-	-	-	-	9,277,544
-	-	-	-	(64,232)	20,762,922
<u>1,681,501</u>	<u>2,051,566</u>	<u>-</u>	<u>6,278,213</u>	<u>7,111,566</u>	<u>53,905,002</u>
<u>\$ 1,913,747</u>	<u>\$ 2,174,607</u>	<u>\$ 2,377,036</u>	<u>\$ 6,293,889</u>	<u>\$ 7,878,200</u>	<u>\$ 65,604,847</u>



MCLENNAN COUNTY, TEXAS

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

September 30, 2014

Total fund balances - governmental funds \$ 53,905,002

Amounts reported for governmental activities in the statement of net position are different because:

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

These capital assets (net of accumulated depreciation) consist of:

Land	\$ 3,530,553	
Buildings	74,924,083	
Improvements other than buildings	783,339	
Machinery and equipment	5,700,839	
Infrastructure	9,564,453	
Construction in progress	<u>34,350</u>	
Total capital assets		94,537,617

Some fines and fees earned in the current fiscal year, which are not available to provide for current financial resources, are not recorded in the governmental funds. 5,532,503

Some property taxes earned in the current fiscal year, which are not available to provide for current financial resources, are deferred in the governmental funds. 2,747,417

An Internal Service Fund is used by management to charge the costs of health insurance to individual funds. The assets and liabilities of the Internal Service Fund are not included in the governmental funds but are included in the Statement of Net Position. 1,429,270

Some liabilities are not due and payable in the current period and therefore are not reported in the governmental funds. Those liabilities consist of:

Interest Payable	(1,165,461)	
General Obligation Bonds	(2,680,000)	
Revenue Bonds	(970,000)	
Capital Leases	(1,002,880)	
Compensated Absences	<u>(1,674,016)</u>	
Total Current Liabilities		(7,492,357)

General Obligation Bonds	(15,570,000)	
Revenue Bonds	(44,730,000)	
Unamortized Deferred Amount on Refunding	(61,891)	
Unamortized Deferred Original Issue Discount	1,682,674	
Capital Leases	(2,225,853)	
Other Post Employment Benefits	(17,526,330)	
Compensated Absences	<u>(418,504)</u>	
Total Non-current Liabilities		<u>(78,849,904)</u>

Net Position \$ 71,809,548

The notes to the financial statements are an integral part of this statement.

MCLENNAN COUNTY, TEXAS

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended September 30, 2014

	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>Jail Lease Fund</u>
Revenues:			
Taxes	\$ 68,370,053	\$ 4,307,264	\$ -
Licenses and Permits	4,000	2,116,891	-
Intergovernmental	2,072,427	623,772	-
Charges for Services	7,944,485	-	11,115,677
Fines and Forfeits	5,356	928,435	-
Miscellaneous	1,701,531	390,353	-
Total Revenues	80,097,852	8,366,715	11,115,677
Expenditures:			
Current:			
General Government	20,318,582	-	-
Judicial	5,874,047	-	-
Public Safety	30,657,843	-	11,115,677
Public Transportation	351,003	7,775,479	-
Health	4,129,723	-	-
Welfare	5,575,754	-	-
Culture-Recreation	44,211	-	-
Conservation	226,464	-	-
Economic Development and Assistance	456,962	-	-
Debt Service:			
Principal	962,262	118,335	-
Interest and Fiscal Charges	173,066	1,554	-
Capital Projects	-	-	-
Total Expenditures	68,769,917	7,895,368	11,115,677
Excess (Deficiency) of Revenue over Expenditures	11,327,935	471,347	-
Other Financing Sources (Uses):			
Transfers In	1,587,647	-	-
Transfers Out	(5,376,401)	(1,031,000)	-
Proceeds from Refunding Bonds	-	-	-
Payment to Refunded Bonds Agent	-	-	-
Sale of Capital Assets	-	108,269	-
Issuance of Debt	620,998	-	-
Total Other Financing Sources (Uses)	(3,167,756)	(922,731)	-
Net Change in Fund Balance	8,160,179	(451,384)	-
Fund Balance at Beginning of Year	22,778,834	6,294,527	-
Fund Balance at End of Year	\$ 30,939,013	\$ 5,843,143	\$ -

The notes to the financial statements are an integral part of this financial statement.

Debt Service Fund	Permanent Improvement Fund	PFC Jail Operating Fund	PFC Revenue Bonds Series 2009 Debt Service Fund	Other Governmental Funds	Total
\$ 3,358,698	\$ 51,654	\$ -	\$ -	\$ 46,028	\$ 76,133,697
-	-	-	-	-	2,120,891
-	-	-	-	3,960,577	6,656,776
-	-	11,115,677	-	3,767,955	33,943,794
-	-	-	-	304,346	1,238,137
7,748	8,555	105	65,597	52,889	2,226,778
<u>3,366,446</u>	<u>60,209</u>	<u>11,115,782</u>	<u>65,597</u>	<u>8,131,795</u>	<u>122,320,073</u>
-	-	-	-	785,126	21,103,708
-	-	-	-	204,589	6,078,636
-	-	7,117,990	-	11,106,150	59,997,660
-	-	-	-	391,085	8,517,567
-	-	-	-	-	4,129,723
-	-	-	-	206,679	5,782,433
-	-	-	-	-	44,211
-	-	-	-	-	226,464
-	-	-	-	-	456,962
2,595,000	-	-	910,000	-	4,585,597
839,115	-	-	3,087,913	-	4,101,648
-	337,110	-	15,676	28,599	381,385
<u>3,434,115</u>	<u>337,110</u>	<u>7,117,990</u>	<u>4,013,589</u>	<u>12,722,228</u>	<u>115,405,994</u>
(67,669)	(276,901)	3,997,792	(3,947,992)	(4,590,433)	6,914,079
-	-	-	4,090,203	5,376,401	11,054,251
-	(500,000)	(3,997,792)	-	(149,058)	(11,054,251)
8,800,000	-	-	-	-	8,800,000
(8,697,427)	-	-	-	-	(8,697,427)
-	-	-	-	-	108,269
-	-	-	-	-	620,998
<u>102,573</u>	<u>(500,000)</u>	<u>(3,997,792)</u>	<u>4,090,203</u>	<u>5,227,343</u>	<u>831,840</u>
34,904	(776,901)	-	142,211	636,910	7,745,919
1,646,597	2,828,467	-	6,136,002	6,474,656	46,159,083
<u>\$ 1,681,501</u>	<u>\$ 2,051,566</u>	<u>\$ -</u>	<u>\$ 6,278,213</u>	<u>\$ 7,111,566</u>	<u>\$ 53,905,002</u>



MCLENNAN COUNTY, TEXAS

Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of the Governmental Funds to the
Statement of Activities

For the Year Ended September 30, 2014

Net change in fund balances - governmental funds \$ 7,745,919

Amounts reported for governmental activities in the statement of activities are different because:

An Internal Service Fund is used by management to charge the costs of health insurance to individual funds. The net activities of the Internal Service Fund are included in the governmental activities in the statement of activities. (26,706)

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated lives as depreciation expense. In the current period, these amounts are:

Capital outlay	\$ 2,178,670	
Depreciation expense	<u>(6,352,008)</u>	
Excess of depreciation expense over capital outlay		(4,173,338)

Governmental funds report the full amount of proceeds from capital asset sales. However, in the statement of activities, only the gains or losses associated with those sales are reported. In the current period these amounts are:

Sales of capital assets	\$ (108,269)	
Net gains on sales of capital assets	<u>102,396</u>	
		(5,873)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:

Property taxes receivable	\$ 24,796	
Fines and fees receivable	<u>1,059,981</u>	
Total receivables		1,084,777

The liabilities for compensated absences are accrued at the government-wide level but not at the fund level. This is the current year change in those liabilities, reported as expense in the statement of activities. 9,019

The OPEB obligation per GASB 45 are accrued at the government-wide level but not at the fund level. This is the current year change in those liabilities, reported as expense in the statement of activities. (2,607,048)

Accrued interest reported as expense in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. 143,022

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. In the current period these differences are:

Issuance of Debt	(9,420,998)	
Amortization of deferred refunding amount	5,454	
Debt repayment	<u>13,210,597</u>	
Total long-term debt		<u>3,795,053</u>
Change in net position of governmental activities		<u>\$ 5,964,825</u>

The notes to the financial statements are an integral part of this statement.

MCLENNAN COUNTY, TEXAS

Statement of Net Position

Proprietary Fund

September 30, 2014

Governmental
Activities
Internal Service Fund

ASSETS:

Current Assets:

Cash and Investments	\$	965,174
Accounts Receivable		415,413
Due from Other Funds		548,028
Total Assets		<u>1,928,615</u>

LIABILITIES:

Current Liabilities:

Estimated Claims Incurred But Not Reported		494,546
Due to Other Funds		4,799
Total Liabilities		<u>499,345</u>

NET POSITION - Unrestricted \$ 1,429,270

The accompanying notes are an integral part of these financial statements.

MCLENNAN COUNTY, TEXAS

Statement of Revenues, Expenses
and Changes in Net Position

Proprietary Fund

For the Year Ended September 30, 2014

	Governmental Activities <u>Internal Service Fund</u>
OPERATING REVENUES	
Charges for Services	\$ 6,495,179
Total operating revenues	<u>6,495,179</u>
OPERATING EXPENSES	
Insurance Claims	5,734,569
Co Insurance Premiums	453,961
Administrative Costs	336,930
Total operating expenses	<u>6,525,460</u>
OPERATING INCOME/(LOSS)	<u>(30,281)</u>
NON-OPERATING REVENUES (EXPENSES)	
Investments Earnings	3,575
Total non-operating revenues (expenses)	<u>3,575</u>
CHANGE IN NET POSITION	(26,706)
NET POSITION, BEGINNING	1,455,976
NET POSITION, ENDING	<u>\$ 1,429,270</u>

The accompanying notes are an integral part of these financial statements.

MCLENNAN COUNTY, TEXAS

Statement of Cash Flows

Proprietary Fund

For the Year Ended September 30, 2014

	Governmental Activities <u>Internal Service Fund</u>
CASH FLOW FROM OPERATING ACTIVITIES	
Cash received from insurance claims recovery	\$ 200,814
Cash received from customers	6,337,120
Cash paid to suppliers for goods and services	<u>(6,920,675)</u>
Net cash used by operating activities	<u>(382,741)</u>
CASH FLOW FROM INVESTING ACTIVITIES	
Interest on investments	<u>3,575</u>
Net cash provided by investing activities	<u>3,575</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	(379,166)
CASH AND CASH EQUIVALENTS, BEGINNING	<u>1,344,340</u>
CASH AND CASH EQUIVALENTS, ENDING	<u><u>\$ 965,174</u></u>
Reconciliation of operating income to net cash provided (used) by operating activities:	
Operating Income/(Loss)	\$ (30,281)
Adjustment to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Change in assets and liabilities:	
Decrease (increase) in assets:	
Accounts receivable	(347,924)
Due from other funds	(158,059)
(Decrease) increase in liabilities:	
Accounts payable	(62,163)
Due to other funds	4,799
Claims payable	<u>210,887</u>
Net cash used by operations	<u><u>\$ (382,741)</u></u>

The accompanying notes are an integral part of these financial statements.

MCLENNAN COUNTY, TEXAS

Statement of Fiduciary Net Position

Fiduciary Funds

September 30, 2014

	Private Purpose Trust Funds	Agency Funds
Assets:		
Cash and Investments	\$ 67,280	\$ 9,214,847
Total Assets	<u>\$ 67,280</u>	<u>\$ 9,214,847</u>
Liabilities:		
Due to Other Governments	\$ -	\$ 762,964
Due to Others	-	8,451,883
Total Liabilities	<u>\$ -</u>	<u>\$ 9,214,847</u>
Net Position:		
Held in Trust for Pool Participants	\$ 67,280	\$ -
Total Net Position	<u>\$ 67,280</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

MCLENNAN COUNTY, TEXAS

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

Year Ended September 30, 2014

	<u>Private Purpose Trust Funds</u>
Additions:	
Investment Earnings:	
Interest	\$ 253
Total Investment Earnings	<u>253</u>
Total Additions	<u>253</u>
Deductions:	-
Total Deductions	<u>-</u>
Change in Net Position	253
Net Position, Beginning of Year	<u>67,027</u>
Net Position, End of Year	<u><u>\$ 67,280</u></u>

The notes to the financial statements are an integral part of this statement.

MCLENNAN COUNTY, TEXAS

Notes to the Basic Financial Statements

September 30, 2014

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of McLennan County, Texas (the County) reflected in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*. This financial report has been prepared in accordance with GASB Statement No. 34 (Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments) issued in June 1999. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

(a) Reporting Entity

1. Primary Government

McLennan County (the County) is a public corporation and political subdivision of the State of Texas. The Commissioners Court, comprised of the County Judge and four Commissioners, is the general governing body of the County in accordance with Article 5, Paragraph 18 of the Texas Constitution. The County provides the following services as authorized by the statutes of the State of Texas: justice administration (courts, juries, constables, district attorney, clerks, investigators, sheriff, jail), tax collection, road and bridge maintenance, public health, agricultural extension services, fairgrounds venue, juvenile services, assistance to indigents and area economic development.

2. Blended Component Units

The accompanying basic financial statements present the government as defined according to criteria in GASB Statement No. 14, *The Financial Reporting Entity* and in GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units, an Amendment of GASB Statement 14*. Blended component units, while legally separate entities, are, in substance, part of the government's operations.

The McLennan County Community Supervision and Corrections Department (also referred to as the Adult Probation Department and CSCD) is a blended component unit of McLennan County and is governed by the McLennan County Board of District Judges, who appoints the Director of the CSCD. The McLennan County Commissioners Court is required by statute to provide facilities, utilities and equipment for the operation of this department. In addition, the County provides administrative functions including accounting, risk management, payroll preparation and purchasing. The McLennan County CSCD is responsible for the management and monitoring of adult residents of McLennan County who are on criminal probation. Funding for salaries of CSCD personnel and many operating expenses is from various State grants.

On September 2, 2008, the Commissioners Court of McLennan County issued a certificate for order that created a nonprofit public facilities corporation under Chapter 303 of the Texas Local Government Code. The McLennan County Public Facility Corporation (the "Corporation") was organized for the purpose of financing, on behalf of the County, an eligible criminal detention and correctional facility and to be responsible for the operations of such facility. The operations of the facility will be financed on an ongoing basis by the rental of jail space to third party entities, such as Federal agencies and other local governments. All of the members of the Board of Directors of the Corporation are appointed by the Commissioners Court of the County and at September 30, 2014 consisted of the individuals that comprise the Commissioners Court with the exception of County Commissioner Precinct 2. The Corporation is included in the Comprehensive Annual Financial

MCLENNAN COUNTY, TEXAS

Notes to the Basic Financial Statements

September 30, 2014

Report as a blended component unit. The Corporation's funds consist of an Operating Fund, a Capital Projects Fund, and a Debt Service Fund.

(b) Government-wide and Fund Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. Government-wide statements report on all the non-fiduciary activities of the County and its blended component units. The effect of inter-fund transfers has been removed from these statements but continues to be reflected on the fund statements. Primary support of governmental activities is derived from taxes, intergovernmental revenues and charges for services.

The statement of activities exhibits the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function, 2) fines and fees assessed offenders by the judicial system, and 3) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds even though the latter are excluded from the government-wide financial statements. The General Fund, Road and Bridge Fund, Jail Lease Fund, Debt Service Fund, Permanent Improvement Fund, PFC Jail Operating Fund, and the PFC Revenue Bonds Series 2009 Debt Service Fund meet the criteria or have been selected by management as *major governmental funds*. Each major fund is reported in separate columns in the fund financial statements. Nonmajor funds include other Special Revenue Funds and a Capital Projects Fund. The combined amounts for these funds are reflected in a single column in the fund financial statements. Detailed statements for nonmajor funds are presented within Combining and Individual Fund Statements and Schedules.

(c) Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Major revenue types, which have been accrued, are district clerk and county clerk fines and fees, justice of the peace fines and fees, revenue from investments, intergovernmental revenue and charges for services. Grants are recognized as revenue when all applicable eligibility requirements are met.

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as unavailable revenue. Property taxes, sales and other taxes, state and federal grants, federal prisoner reimbursements and detention center revenues associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Property taxes levied prior to September 30, 2013 that were due October 1, 2013, have been assessed to finance the budget of the fiscal year ending September 30, 2014. In accordance with the modified accrual basis of accounting, the balances outstanding at September 30, 2014, and beyond the 60 days after year-end have been reflected as unavailable revenue and taxes receivable in the fund financial statements. Property taxes and interest earned as of September 30 and received within 60 days

MCLENNAN COUNTY, TEXAS

Notes to the Basic Financial Statements

September 30, 2014

of year-end are accrued as income in the current period. Expenditures generally are recorded when a liability is incurred; however, debt service expenditures, claims and judgments, and compensated absences are recorded only when payment is made.

1. The government reports the following major governmental funds:

The General Fund is the general operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues and investment interest income. Primary expenditures are for general administration, judicial, public safety, health services, welfare services, capital acquisition, and debt service.

The Road and Bridge Fund is a constitutional fund used to account for the revenues and expenditures associated with the construction and maintenance of roads and bridges within the County. The principal sources of revenues for the Road and Bridge Fund are property taxes, intergovernmental revenue, and fines and fees.

The Jail Lease Fund was established to account for the lease of the Jack Harwell Detention Center from the Public Facilities Corporation and for the operations of that facility. The facility operations are contracted by LaSalle Management Company, LLC. The principal source of revenues for the Jail Lease Fund is the revenue generated by the facility.

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt Service Funds are required only when they are legally mandated and/or if resources are being accumulated for general long-term debt principal and interest payments maturing in future years. The principal source of revenues for the Debt Service Fund is ad valorem taxes.

The Permanent Improvement Fund is a constitutional fund used to account for the acquisition of and improvements to land and buildings on a continuing basis. The Commissioners Court in its annual budget includes specific appropriations for expenditures from this fund. The principal source of revenues for the Permanent Improvement Fund is ad valorem taxes.

The PFC Jail Operating Fund was established to account for the operations related to the McLennan County Public Facility Corporation's Jack Harwell Detention Center. There is no statutory requirement for a budget for this fund by the Commissioners Court as all of its activity is governed by the Board of Directors of the Public Facilities Corporation. The principal source of revenues for the PFC Jail Operating Fund is revenue generated from leasing the facility to McLennan County.

The PFC Revenue Bonds Series 2009 Debt Service Fund was established to account for the accumulation of resources, as required in the trust indenture, in an interest and sinking fund for use in future principal and interest obligations related to the McLennan County Public Facility Corporation (the "PFC) Revenue Bonds Series 2009. There is no statutory requirement for a budget for this fund by the Commissioners' Court as all of its activity is governed by the trust indenture and the Board of Directors of the Public Facilities Corporation.

2. The government reports the following nonmajor governmental funds:

Special revenue funds are used to account for specific revenue sources (other than for capital projects) that are legally restricted to expenditures for specified purposes. These legal restrictions can come from outside the County or from Commissioners Court.

MCLENNAN COUNTY, TEXAS

Notes to the Basic Financial Statements

September 30, 2014

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital assets and infrastructure. The primary source of funding for capital projects funds is the proceeds from the issuance of debt.

3. Additionally, the government reports the following fund types:

Agency funds are used to account for situations where the County's role is strictly custodial in nature. As a result, all assets reported in an agency fund are offset by a liability to the party on whose behalf the assets are held. Most of these funds are held for legal reasons. Those reasons vary from funds held in trust for minors to funds placed in escrow awaiting a decision and order by the presiding court. Additional agency funds are used to account for cash on hand for tax collections for other governmental entities or for fees collected on behalf of the State and other governmental entities.

Private-purpose trust funds are used to report any trust arrangement under which principal and income benefit individuals, private organizations, or other government.

Internal service fund is used to finance, administer, and account for McLennan County's self-insured health program, whose purpose is to provide health insurance to employees of the County. Due to the fact that these services predominantly benefit governmental rather than business-type functions, the fund has been included with the governmental activities in the government-wide statements.

When both restricted and unrestricted resources are available for use, it is McLennan County's policy to use restricted resources first, then unrestricted resources as they are needed.

(d) Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/ Fund Balance

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with an original maturity of three months or less from the date of acquisition.

State statutes and the County's official Investment Policy authorize the County to invest in obligations of the U.S. Treasury and Governmental Agencies, commercial paper, repurchase agreements, bankers' acceptances, money market mutual funds and direct obligations of the State of Texas.

The County and its component units report investments at fair market value in accordance with provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. All investment income is recognized as revenue in the appropriate fund's statement of activity and/or statement of revenues, expenditures and changes in fund balance.

2. Receivables and Payables

Property taxes are recognized as revenues in the period for which the taxes are levied, regardless of the lien date. Property taxes for the County are levied based on taxable value on the lien date of January 1 prior to September 30 of the same year. They become due October 1 of that same year and delinquent after January 31 of the following year. Accordingly, receivables and revenues for prior-year levies delinquent at year-end are reflected on the government-wide statement based on the full accrual method of accounting and under the modified accrual method in the fund statements.

Accounts receivables from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements have been met and reimbursable costs are incurred.

MCLENNAN COUNTY, TEXAS

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Reimbursements for services performed are recorded as receivables and revenues when they become eligible for accrual in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as unavailable revenue in the fund statements.

Receivables are shown net of an allowance for uncollectable accounts.

Lending or borrowing between funds is reflected as "due to" or "due from" (current portion) or "advances to/from other funds" (noncurrent). Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources. Inter-fund activity reflected in "due to" or "due from" is eliminated on the government-wide statements.

3. Inventories and Prepaid Items

Inventories of the governmental funds consist of expendable supplies and materials held for consumption. The purchase method is used to account for inventory in the governmental funds. The cost is recorded as an expenditure at the time individual items are purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost is recorded as a prepaid item at the time of purchase, but year-end adjustments are made to show the consumption of those items. Prepaid items are considered to be nonspendable fund balance.

4. Capital Assets — Primary Government

Capital assets, which include land, buildings and improvements, equipment, and infrastructure, are reported in the government-wide financial statements. The capitalization threshold for the capitalization of assets is set forth in the following schedule:

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Asset Category	Capitalization Threshold
Land and Land Improvements	Capitalize all
Improvements Other than Buildings	\$5,000
Buildings and Building Improvements	
Buildings and Building Improvements	\$50,000
Building Improvements performed/acquired after building acquisition	\$5,000
Infrastructure	
Roads constructed, acquired or donated since 1980	Capitalize all
New Roads constructed 10/01/03	\$300,000 per mile
Major road renovations and improvements	\$100,000 per mile
Bridges	\$20,000
Furniture, Equipment and Other Personal Property	\$5,000
Leasehold Improvements	\$5,000
Works of Art and Historical Treasures	\$5,000

Capital assets are recorded at historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repair that do not add to the value of the asset or materially extend the asset's life are expensed rather than capitalized.

Capital assets and infrastructure are depreciated using the straight line method over the following estimated useful lives:

MCLENNAN COUNTY, TEXAS

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Asset Category	Years
Buildings	30
Building and land improvements	10 to 25
Infrastructure - Bridges	25 to 45
Infrastructure - Roads	20
Furniture and Fixtures	10
General Equipment	5 to 15
Computer hardware	3 to 5
Passenger vehicles	5
Road maintenance equipment	10

5. Longevity Pay

Substantially all employees of the County are compensated on a salary basis. There are a few employees, mostly part-time or temporary, who are compensated on an hourly basis. Prior to the 2014 fiscal year, longevity pay was added to the salary of each official and each salaried employee of the County at the rate of \$5.00 per month for each full year of continuous service by the employee. As of October 1, 2013, these total amounts were frozen and no additional longevity amounts were added to salaries.

6. Compensated Absences

Vacation leave is accrued by each salaried employee of the County each month at the rate of 0.0385 hours for each hour worked, up to a maximum balance of 200 hours. After 120 months of continuous service, the accrual rate is increased to 0.0577 hours for each hour worked. Upon termination, employees are paid for all accrued and unused vacation time.

Sick leave accrues at the rate of 0.0462 hours for each hour worked, up to a maximum balance of 720 hours. Sick leave may be used only for sickness and other specified purposes, and no payment is made for any unused sick leave.

A liability for unused vacation and compensatory time for all full-time employees is calculated and reported in the government-wide financial statements. For financial reporting, the following criteria must be met to be considered as compensated absences: a) leave or compensation is attributable to services already rendered, and b) leave or compensation is not contingent on a specific event (such as illness).

GASB Interpretation 6 indicates that liabilities for compensated absences should only be recognized in the fund statements to the extent the liabilities have matured and are payable out of current available resources. Compensated absences are paid from the same respective governmental operating funds as the ones from which the related employees' salaries were paid.

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Compensated absences are accrued in the government-wide statements.

7. Health & Life Insurance Benefits

The County at its expense provides term life insurance coverage in the face amount of \$10,000 for each official and each salaried employee.

Each official and each salaried employee is provided medical coverage through the County's self-insured health program. The County pays medical coverage premiums for eligible employees up to the lowest premium amount for the base plan of the County. Covered officials and employees may, at their own option and expense, have their spouses or dependents included in this medical coverage.

8. Other Benefits

Deferred Compensation Plan - The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits the deferral of Federal Income Tax on the deferred portion of the employee's compensation until future years. The deferred portion of compensation is not available to employees until termination, retirement, death, or unforeseeable emergency, and becomes subject to Federal Income Tax when constructively received by the employee.

The assets of the Plan are not subject to the claims of the general creditors of the County, and, in accordance with GASB 32 "Accounting for Deferred Compensation Plans," the County does not present the assets and liabilities related to the Plan in the agency funds.

Cafeteria Plan - All salaried employees have the option of participating in a cafeteria plan created in accordance with Internal Revenue Code Section 125. This plan affords tax savings to the employee by allowing the County to provide certain benefits under an agreement with the employee that reduces the employee's taxable income while increasing his actual net income.

9. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities. On new bond issues, bond premiums and discounts, as well as deferred gains or losses on refunding of debt, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

10. Fund Balance Classification

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- ***Nonspendable***: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash or are not expected to be

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converted to cash within the next year.

- **Restricted:** This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed:** This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by court resolution of the Commissioners Court, the County's highest level of decision making authority. These amounts cannot be used for any other purpose unless the Court removes or changes the specified use by means of a majority vote of Commissioners Court during an open meeting. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.
- **Assigned:** This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Commissioners Court.
- **Unassigned:** This classification includes the residual fund balance for the General Fund. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

When expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned.

11. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenditure) until then. The County has one item that qualifies for reporting in this category and it is the deferred losses on refundings of debt reported in the government-wide statement of net position. A deferred loss on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from multiple sources. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

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12. Change in Accounting Principles/Prior-Period Adjustment

As a result of implementing GASB Statement No. 65, the County has decreased beginning net position as of October 1, 2013 by \$1,616,601. This decrease results from no longer deferring and amortizing bond issuance costs. Further, the County has reclassified its deferred loss on bond refunding, previously reported as a component of long-term debt, to deferred outflows of resources in the government-wide statements in accordance with GASB Statement No. 65. The effect of this change increases the long-term liabilities of the governmental activities by \$1,615,329 and corresponds to an increase in deferred outflows of resources as of October 1, 2013.

II. DETAILED NOTES ON ALL FUNDS

(a) Deposits and Investments

Investments in the local government investment pools, TexPool (rated AAAm by S&P) and TexStar (rated AAAm by S&P), are stated at fair value, which is the same as the value of the pool shares. Investments in the mutual funds, Fidelity (rated AAAm by S&P), are stated at fair value, which is the same as the value of the fund shares.

Regulatory oversight for the operations of these external investment pools is found in the Public Funds Investment Act of the State of Texas. Required oversight for the pools includes compliance with investment guidelines, annual independent audits and the establishment of oversight committees.

1. Interest Rate Risk

In accordance with the County's investment policy, exposure to declines in fair values is managed by limiting the weighted average maturity of its investment portfolio to two years for individual securities and 90 days for investment pools.

2. Credit Risk

According to County policy all of its cash deposits are required to be in an institution that either has its main office or a branch in Texas, and are guaranteed by the Federal Deposit Insurance Corporation or are secured as to principal by obligations described in clauses (1) through (4). Furthermore, the County limits its exposure to credit risk by limiting its investments to (1) obligations of the United States or its agencies; (2) direct obligations of the State of Texas or its agencies; (3) other obligations, the principal and interest of which is guaranteed or insured by or backed by the full credit and good faith of the State of Texas or the United States or their respective agencies; (4) obligations of states, agencies, counties, cities and other political subdivisions of the State of Texas rated as to investment quality by a nationally recognized investment rating firm not less than an A or its equivalent; (5) certificates of deposit meeting the requirements of the Texas Public Funds Investment Act (Chapter 2256, Texas Government Code) that are issued by or through an institution that either has its main office or a branch in Texas, and are guaranteed by the Federal Deposit Insurance Corporation or the National Credit Union Share Insurance Fund, or are secured as to principal by obligations described in clauses (1) through (4) or in any other manner and amount provided by law for county and district deposits; (6) fully collateralized repurchase agreements that have a defined termination date, are fully secured by obligation described in clause (1), and are placed through a primary government securities dealer or a financial institution doing business in the state of Texas; (7) commercial paper with a stated maturity of 270 days or less that is rated at least A-1 or P-1 or the equivalent by two nationally recognized credit rating agencies; (8) no-load money market mutual funds registered with and regulated by the Securities and Exchange Commission that have a weighted average stated maturity of 90 days or less; (9) no-load mutual funds registered with the Securities and Exchange Commission that have a weighted average maturity of less than two

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years, invest exclusively in obligations described in this policy and are continuously rated as to investment quality by at least one nationally recognized investment rating firm of not less than AAA or its equivalent; and (10) government investment pools that invest solely in such obligations, provided that the pools are rated no lower than AAA or AAAM or an equivalent by at least one nationally recognized rating service.

3. Concentration of Credit Risk

The County further limits its credit risk by requiring diversification in the investment portfolio in its investment policy.

4. Custodial Credit Risk Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. At September 30, 2014, all cash deposits with financial institutions were insured by a combination of FDIC coverage, FHLB letters of credit, or collateralized securities.

5. Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2014, the County has no custodial risk with regard to its investments.

(b) Property Taxes and Other Receivables

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied prior to September 30, become due on October 1 and are delinquent after January 31. The County bills and collects property taxes for itself and for the following entities: Cities of Bellmead, Beverly Hills, Bruceville-Eddy, Crawford, Gholson, Hewitt, Lacy-Lakeview, Lorena, Mart, McGregor, Moody, Riesel, Robinson, Waco, West, Woodway; McLennan Community College; Independent School Districts of Axtell, Bosqueville, Bruceville- Eddy, China Spring, Connally, Crawford, Gholson, Hallsburg, LaVega, Lorena, Mart, McGregor, Midway, Riesel, Robinson, Waco, West; Special Districts of Castleman Creek, Elm Creek Watershed, McLennan County Water Control District # 2, McLennan and Hill Counties Tehuacana Creek Water Control District #1 Benefit Tax, Downtown Public Improvement District. The County is the only taxing entity controlled by the Commissioners Court; and the County Tax Assessor/Collector acts only as an intermediary in the collection and distribution of property taxes to the other entities. The County collects and distributes delinquent tax collection fees for law firms.

Collections of the property taxes and subsequent remittances to the proper entities are accounted for in the Tax Assessor/Collector's Agency Fund. Tax collections are recorded as payable to entities at gross amount due before tax collection commission with the exception of McLennan Community College and the Special Districts of Elm Creek Watershed and the McLennan and Hill Counties Tehuacana Creek Water Control District #1 Benefit Tax. Collection commissions are recorded for the County as a receivable from the entities, with the exception of McLennan County's own taxes, whereas the commission is applied to the receivable when received from the entity. Tax collections deposited for the County are distributed on a monthly basis to the General Fund, Permanent Improvement Fund, Road and Bridge Fund and Debt Service Fund of the County. Distribution to the funds is based on the tax rate established for each fund by Commissioners Court order for the tax year for which the collections are made.

The County participates in three Tax Increment Finance (TIF) Districts. When a TIF District is created with the approval of all participating governmental taxing entities, the property included in the District

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has its assessed valuation frozen at the base year value. As projects are developed which increase the assessed valuation of the property, the resulting increases in taxes in years after the base year is returned to the TIF zones which financed the improvements, with taxes on the base year provided to the governmental taxing entities.

The county collects taxes on behalf of a taxing entity having a Special Improvement District (SID), reports delinquencies to the taxing entity, and does not manage the collection of delinquencies for the taxing entity.

Governmental funds report unavailable revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. Grant receivables are monies not yet received from Grantor Agencies to pay for the current period budgeted expenditures.

The County is authorized by the Constitution of Texas to levy taxes up to \$0.80 per \$100 of assessed valuation for general governmental services and the payment of principal and interest on certain permanent improvement long-term debt. In addition, the County is authorized to levy taxes up to \$0.30 per \$100 of assessed valuation to be used exclusively for the construction and maintenance of farm-to-market roads or flood control.

At the end of the current fiscal year, the various components of property taxes and other receivables reported in the governmental funds were as shown in the table following:

	<u>Taxes</u>	<u>Allowance</u>	<u>Net</u>
Delinquent Property Taxes Receivable:			
General Fund	\$ 2,579,532	\$ (257,953)	\$ 2,321,579
Debt Service Fund	270,563	(27,056)	243,507
Permanent Improvement Fund	55,733	(5,573)	50,160
Farm to Market/Flood Control Fund	84,760	(8,476)	76,284
Road and Bridge Fund	62,097	(6,210)	55,887
Total Delinquent Property Taxes Receivable	3,052,685	(305,268)	2,747,417
Due From Other Funds			2,728,745
Due From Other Governments			4,008,626
Miscellaneous Receivables			202,019
Total Receivables			<u>\$ 9,686,807</u>

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Notes to the Basic Financial Statements

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(c) Capital Assets

Capital assets are recorded at cost or, if donated, at fair market value at the date of receipt. In accordance with GASB 34, depreciation policies were adopted to include useful lives and classification by function. Infrastructure assets are valued in two ways: either actual historical cost where the amount can be determined from existing records or using current cost deflated to the year of construction. Once the historical cost is determined, regardless of how it is determined, the asset is then depreciated over its useful life.

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Notes to the Basic Financial Statements

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	Beginning			Ending
	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ 3,527,795	\$ 2,758	\$ -	\$ 3,530,553
Construction in progress	6,944	31,464	(4,058)	34,350
Total capital assets, not being depreciated	3,534,739	34,222	(4,058)	3,564,903
Capital assets being depreciated:				
Buildings	127,907,818	373,813	-	128,281,631
Improvements, other than buildings	1,408,057	11,432	(9,382)	1,410,107
Machinery and equipment	25,845,052	1,763,261	(2,816,303)	24,792,010
Infrastructure	37,273,311	-	-	37,273,311
Total assets being depreciated	192,434,238	2,148,506	(2,825,685)	191,757,059
Less accumulated depreciation for:				
Buildings	(49,295,779)	(4,061,769)	-	(53,357,548)
Improvements, other than buildings	(568,040)	(65,737)	7,009	(626,768)
Machinery and equipment	(20,346,148)	(1,557,826)	2,812,803	(19,091,171)
Infrastructure	(27,042,182)	(666,676)	-	(27,708,858)
Total accumulated depreciation	(97,252,149)	(6,352,008)	2,819,812	(100,784,345)
Total capital assets being depreciated, net	95,182,089	(4,203,502)	(5,873)	90,972,714
Governmental activities, net	\$ 98,716,828	\$ (4,169,280)	\$ (9,931)	\$ 94,537,617

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Depreciation expense for FY 2014 was charged to functions/programs of the primary government as follows:

Governmental activities:	\$ 522,593
Judicial	331,325
Public safety	3,358,301
Public transportation	1,275,312
Health	40,743
Welfare	18,925
Culture and recreation	800,140
Conservation	4,669
Total depreciation expense — governmental activities	<u>\$ 6,352,008</u>

(d) Construction Commitments

McLennan County did not have any active construction projects as of September 30, 2014.

(e) Long-Term Liabilities

1. General Obligation Bonds

McLennan County issues general obligation bonds and tax notes to finance major capital projects. The following listing of debt is for general obligation bonds and tax notes outstanding at September 30, 2014; the debt is for governmental activities only:

Description	Interest Rates	Fiscal Year of Issue	Date of Maturity	Bonds Outstanding
Certificates of Obligation Series 2006	3.3 – 4.2%	2006	2025	2,920,000
Refunding Bonds Series 2009	2.0 – 4.0%	2009	2017	2,245,000
Refunding Bonds Series 2011	2.0 – 4.0%	2011	2021	4,285,000
Refunding Bonds Series 2014	1.5%	2014	2023	8,800,000
Total General Obligation Debt				<u>\$ 18,250,000</u>

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Certificates of Obligation Series 2006 totaling \$4,250,000, dated February 8, 2006 were issued to pay, in whole or in part, contractual obligations to be incurred for (i) improvements and renovations to the McLennan County Courthouse, the McLennan County Courthouse Annex, the Shrine Building, the Archives Building, the Adult Probation Building, the Info Tech Building, the Building Maintenance/Purchasing Building and the Highway 6 Jail; (ii) the construction of a building or the purchase of an existing building for the maintenance of county vehicles, (iii) the demolition of the Radio Shop and construction of a parking lot thereon, (iv) the construction of a new radio tower, a new building for Justice of the Peace Precinct 8 and a new juvenile shelter at the Juvenile Detention Center, (v) the purchase of land and construction of a new building, or the purchase and renovation of an existing building, for Justice of the Peace Precinct 4, (vi) the purchase of land and construction of a new yard for County Precinct 3 and (vii) the purchase of a new phone system for downtown County buildings, and (viii) for paying legal, fiscal and professional fees in connection with these projects. These serial bonds were issued at an effective rate of 3.966%.

Refunding Bonds Series 2009 totaling \$6,205,000, dated June 1, 2009 were issued to advance refund general obligation bonds issued by the County. These bonds were issued at an effective rate of 2.68%. The proceeds were deposited with an escrow agent in an irrevocable trust for the purpose of redeeming the refunded bonds on June 16, 2009. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the statement of net position. The reacquisition price exceeded the net carrying amount of the old debt by \$5,000.

Refunding Bonds Series 2011 totaling \$5,885,000, dated July 11, 2011 were issued to refund general obligation bonds series 2001 issued by the County. These bonds were issued at an effective rate of 2.42%. The proceeds were deposited with an escrow agent for the purpose of redeeming the refunded bonds on July 28, 2011. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the statement of net position.

Refunding Bonds Series 2014 totaling \$8,800,000, dated August 26, 2014 were issued to refund Certificates of Obligation Series 2003 and Refunding Bonds Series 2005 issued by the County. These bonds were issued at an effective rate of 1.5%. The proceeds were deposited with an escrow agent for the purpose of redeeming the refunded bonds on September 3, 2014. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the statement of net position.

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2. Contractual Maturities of General Obligation Bonds

The annual debt service for general obligation bonds is as follows:

Fiscal Year Ending September 30,	Total Debt		
	Principal	Interest	Service
2015	2,680,000	421,546	3,101,546
2016	2,730,000	394,183	3,124,183
2017	2,815,000	333,962	3,148,962
2018	2,075,000	266,667	2,341,667
2019	2,130,000	220,587	2,350,597
2020 – 2024	5,490,000	416,138	5,906,138
2025	330,000	13,860	343,860
Total	\$ 18,250,000	\$ 2,066,943	\$ 20,316,943

3. Revenue Bonds

The McLennan County Public Facility Corporation, a blended component unit of the County, issued Revenue Bonds Series 2009 on January 29, 2009 in the face amount of \$49,015,000 at an effective rate of 6.625%. The Revenue Bonds Series 2009 (the "Bonds") were issued to provide funds to (i) finance a project that consists of the development, design, construction and equipping of an 816 bed secure detention center on land in McLennan County, adjacent to the County's existing detention facility (the land, improvements and its operations are collectively referred to as the "Project"), (ii) to establish a reserve fund for the payment of the Bonds; (iii) to pay interest on the Bonds for a period of approximately 16 months from the date of issuance; (iv) to pay certain operating expenses during construction and for up to one year following completion of construction; and (v) to pay costs of issuing the Series 2009 Bonds. The land on which the detention center is built is subject to a ground lease between the County and the PFC.

In relation to the Project, The County has entered into a lease (the "Lease") with the PFC, wherein the County will lease the new detention center from the PFC. The consideration to be paid by the County to the PFC will be all rental payments received from third party entities that pay the County to house their inmates in the new detention facility.

The Revenue Bonds Series 2009 are payable from and secured by a pledge of all of the PFC's right, title and interest in the Lease, all project revenues, including the right to receive the rental payments (from the third parties housing their inmates in the detention center), other amounts due under the Lease, amounts deposited in the debt service fund, and all other accounts established under the Indenture.

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The County is required under the Lease to pay rental payments which are sufficient in both time and amount, to pay when due, the principal and interest on the Bonds. The County's obligation to pay the rental payments and other additional amounts required pursuant to the Lease, including operation and maintenance costs, is payable solely from the County's project revenues (rentals from third parties) and other available money appropriated annually for such purpose by the Commissioners Court for such purpose. If the County fails to appropriate available money which, together with the County's project revenues, is sufficient for the payment of all such amounts in any fiscal year of the County, the Lease will terminate and the PFC may take possession of the Project.

Description	Interest Rate	Fiscal Year of Issue	Date of Maturity	Bonds Outstanding
McLennan County Public Facility Corporation Revenue Bonds Series 2009	6.625%	2009	2035	\$ 45,700,000

4. Contractual Maturities of Revenue Bonds

The annual debt service for revenue bonds is as follows:

Fiscal Year Ending September 30,	Total Debt		
	Principal	Interest	Service
2015	970,000	3,027,626	3,997,626
2016	1,035,000	2,963,362	3,998,362
2017	1,105,000	2,894,794	3,999,794
2018	1,175,000	2,821,588	3,996,588
2019	1,255,000	2,743,744	3,998,744
2020 – 2024	7,630,000	12,357,282	19,987,282
2025 – 2029	10,525,000	9,470,438	19,995,438
2030 – 2034	14,505,000	5,490,468	19,995,468
2035	7,500,000	496,874	7,996,874
Total	\$ 45,700,000	\$ 42,266,176	\$ 87,966,176

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5. Capital Leases

The County leases some of its assets under capital leases. The economic substance of the capital leases is that the County is financing the acquisition of these assets through the leases over their terms. Accordingly, these acquisitions are reflected in the County's assets and liabilities.

Under State law, the County may not legally obligate the revenue of future years to liquidate any lease obligations due in those years. Therefore, non-appropriation clauses exist in each lease agreement with the provision that in the event funds are not appropriated for the rental payments tentatively required for the next fiscal year, the lessee may terminate that lease agreement.

The County assumes responsibility for all costs and expenses arising from the use, possession and maintenance of all equipment held under the leases. At the end of each of the lease agreements, the security interest of the lessor in the equipment held under the lease is released. A schedule of capital leases, all related to governmental activities is presented on the following page.

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2014, all governmental activities, were as follows:

Fiscal Year Ending September 30,	Obligation
2015	1,145,116
2016	1,135,328
2017	755,912
2018	505,390
Total minimum lease payments	\$ 3,541,746
Less: amount representing interest	(313,012)
Present value of minimum lease payments	\$ 3,228,734

MCLENNAN COUNTY, TEXAS

Notes to the Basic Financial Statements

September 30, 2014

The assets acquired through capital leases are as follows:

	Governmental Activities
Assets:	
Machinery and equipment	\$ 1,257,029
Buildings	<u>7,138,213</u>
Total Cost	8,395,242
Less: Accumulated depreciation	<u>(2,777,897)</u>
Total	<u>\$ 5,617,345</u>

MCLENNAN COUNTY, TEXAS

Notes to the Basic Financial Statements

September 30, 2014

**Schedule of Lease-Purchase Agreements Outstanding
At September 30, 2014**

	Transamerica Financial Services	SunTrust Leasing Corp.	Chase Equipment Leasing	Motorola	Wells Fargo Equipment Finance, Inc.
Effective Date	03/26/02	09/18/07	01/22/10	04/01/13	11/21/13
Original Lease Amount	\$6,152,518	\$985,695	\$136,850	\$499,181	\$620,998
Outstanding Principal at September 30, 2014	\$2,102,858	\$370,841	\$9,731	\$334,292	\$411,013
Total Future Payments Under Lease Agreement	\$2,373,091	\$400,034	\$9,787	\$338,862	\$419,971
Simple Interest Rate	5.28%	4.3942%	2.80%	.0091%	1.45%
Lease Term	15 years	10 years	5 years	3 years	3 years
Property Held Under Lease	Utility Performance Improvement Equipment	Utility Performance Improvement Equipment	Motorgrader	Radios	Chevrolet Tahoes
Debt Service	100% General Fund	100% General Fund	100% R&B Pct 3 Fund	100% General Fund	100% General Fund

MCLENNAN COUNTY, TEXAS

Notes to the Basic Financial Statements

September 30, 2014

6. Notes Payable

Under State law, a Texas county can legally obligate the revenue of future years to liquidate notes payable to financial institutions entered into under Chapter 271 of the Local Government Code. There are no notes payable due at September 30, 2014.

7. Debt Related to Capital Assets

The following table presents the amount of the different types of debt that are related to the County's Capital Assets:

Type of Debt	Total Debt	Debt Related to Capital Assets
General Obligation Bonds	\$ 18,250,000	\$ 18,250,000
Revenue Bonds	45,700,000	45,700,000
Capital Leases	3,228,734	3,228,734
Total	\$ 67,178,734	\$ 67,178,734

MCLENNAN COUNTY, TEXAS

Notes to the Basic Financial Statements

September 30, 2014

8. Changes in Noncurrent Liabilities

Noncurrent liabilities for the year ended September 30, 2014, all of which were from governmental activities, were as follows:

	General Obligation Bonds	Revenue Bonds	Capital Leases	Notes Payable	Compensated Absences	Other Post Employment Benefits	Total Governmental Activity
<u>PRINCIPAL:</u>							
Beginning balance	20,670,000	46,610,000	3,598,651	89,681	2,101,539	14,919,281	87,989,152
Additions	8,800,000	-	620,998	-	1,515,034	3,518,765	14,454,797
Reductions	11,220,000	910,000	990,915	89,681	1,524,054	911,717	15,646,367
Ending Balance	18,250,000	45,700,000	3,228,734	-	2,092,519	17,526,329	86,797,582
<u>UNAMORTIZED REFUNDING COSTS, NET:</u>							
Beginning balance	100,851	(1,716,180)	-	-	-	-	(1,615,329)
Reductions	-	-	-	-	-	-	-
Amortization	(38,960)	33,506	-	-	-	-	(5,454)
Ending Balance	61,891	(1,682,674)	-	-	-	-	(1,620,783)
NET	18,311,891	44,017,326	3,228,734	-	2,092,519	17,526,329	85,176,799
Due within one year	2,680,000	970,000	1,002,880	-	1,674,016	-	6,326,896

MCLENNAN COUNTY, TEXAS

Notes to the Basic Financial Statements

September 30, 2014

Debt service for general obligation bonds and revenue bonds is provided by the Debt Service Funds, capital leases and notes payable are serviced by the General Fund or the special revenue fund that acquired the equipment, and compensated absences and OPEB are liquidated by the same funds in which the respective employees are employed.

(f) Post Employment Benefits Other Than Pension Benefits

1. Plan Description

The County's OPEB provides health benefits to eligible retired employees and is a single employer plan. Separately issued financial statements are not available for the plan.

2. Plan Participants

Members are eligible for retirement with TCDRS at age 60 with 8 years of service, or at any age with 30 years of service, or when age plus years of service equals 75.

3. Normal Retirement Benefits

Health Care Benefit Eligibility Conditions

With the exception of employees who come to work for the County on or after January 1, 2009, who do not qualify for retiree health care benefits, each full-time employee who separates from the service of McLennan County, and who, at the time of their separation, is eligible for retirement under Texas County and District Retirement System (TCDRS) guidelines, and either (1) has total creditable service with TCDRS and continuous service as a full-time employee of McLennan County of twenty (20) years or more, or (2) has total creditable service with TCDRS and continuous service as an elected official of McLennan County of twelve (12) years or more; and whose full salary has been paid entirely from McLennan County funds or Grant funds received from Federal, State or other Local Governments by McLennan County, for 20 years or more, or (2) for twelve (12) years or more as an elected official, and is covered by the McLennan County group health program at the time of their retirement, will have the same dollar amount contributed towards their group medical premiums by the County that the County contributes towards such premiums for its full-time employees.

Retiree Health Care Benefit

For eligible retirees, premiums for medical coverage shall be paid by the County, at the same dollar amount contributed towards their group medical premiums by the County that the County contributes toward such premiums for its full-time employees. If the retiree qualifies (must have Medicare A & B, and may have to be 65 or older) and such plan is available through the County, the retiree may elect a senior health plan instead of a traditional group health plan. If the retiree elects a senior health plan and the premium amount is less than the premium amount the County contributes for its full-time employees, the County will pay the lower premium. Premiums for spouses and dependents shall be paid by the retiree.

Each full-time employee who separates from the service of McLennan County, and who is eligible for retirement under TCDRS, and who is covered by the McLennan County group health program at the time of such retirement, but does not meet the minimum requirements set forth above, will be permitted to continue their participation in current or future group health or senior health plan programs, provided by McLennan County for its employees and retirees, at their sole expense. Coverage for spouses and dependents who are participants in the County's group health program on the date of the employee's retirement may also be continued. Premiums for spouses and dependents shall also be paid by the retiree.

MCLENNAN COUNTY, TEXAS

Notes to the Basic Financial Statements

September 30, 2014

McLennan County Commissioners Court has the authority to establish and amend the benefits of the plan.

Early Retirement Benefits

Only members who have the required time of continuous service are eligible for retiree health benefits. There are no "early retirement benefits".

Deferred Retirement Benefits

Eligible members who terminate employment without retiring with TCDRS can continue the same medical coverage in which they were enrolled at termination. If eligible members elect not to continue medical coverage at termination, they are not eligible for retiree health care benefits when they activate their retirement from TCDRS.

Death-in-Service Retirement Benefits

Provided the County is able to secure an agreement with its insurance providers for such coverage and such does not cause an increase in the County's insurance costs which the County, in its sole discretion, finds unacceptable, in the event of the death of a retiree who has retired from service with McLennan County under TCDRS, the spouse and dependents will be allowed, at their own option and expense, to continue their participation in such health insurance plans as may be provided by the County. This eligibility extends only to persons covered by the retiree's insurance at the time of the death of the retiree. This eligibility for any spouse ceases at the end of the month in which the spouse marries.

Funding Policy and Annual OPEB Cost

The County's annual other post employment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of accrual that, if paid on an ongoing basis, is projected to cover the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excesses) over a period not to exceed thirty years. The County's annual OPEB cost for the fiscal year ending September 30, 2014 is as follows:

Annual required contribution	\$ 3,469,412
Interest on OPEB obligation	671,368
Adjustment to ARC	(622,015)
Annual OPEB cost (expense) end of year	<u>3,518,765</u>
Net estimated employer contributions	(911,717)
Increase in net OPEB obligation	<u>\$ 2,607,048</u>
Net OPEB obligation beginning of year	<u>14,919,281</u>
Net OPEB obligation end of year	<u><u>\$ 17,526,329</u></u>

MCLENNAN COUNTY, TEXAS

Notes to the Basic Financial Statements

September 30, 2014

The County's annual OPEB cost, the amount contributed by the employer, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year ending September 30, 2014 and the preceding two fiscal years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Employer Amount Contributed	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
9/30/2012	\$ 3,564,516	\$ 800,498	22.5%	\$ 12,434,171
9/30/2013	\$ 3,409,493	\$ 924,383	27.1%	\$ 14,919,281
9/30/2014	\$ 3,518,765	\$ 911,717	25.9%	\$ 17,526,329

Funded status

The funded status of the County's retiree health care plan, under GASB Statement No. 45 as of December 31, 2013 is as follows:

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Annual Covered Payroll	Ratio of UAAL to Annual Covered Payroll
	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
12/31/2013	\$0	\$37,250,967	\$37,250,967	0.0%	39,208,089	95.01%

Under the reporting parameters, the County's retiree health care plan is 0.0% funded with an estimated actuarial accrued liability exceeding actuarial assets by \$37,250,967 at December 31, 2013. As of the most recent valuation, the ratio of the unfunded actuarial accrued liability to annual covered payroll is 95.01%. The County's plan follows a pay-as-you-go funding. McLennan County Commissioners Court has the authority to establish and amend the funding policy.

Actuarial methods and assumptions

The Projected Unit Credit actuarial cost method is used to calculate the GASB ARC for the County's retiree health care plan. Using the plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The projected unit credit method then provides for a systematic funding for these anticipated payments. The yearly ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded accrued liability.

Projections of health benefits are based on the plan as understood by the County and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and the County's employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

MCLENNAN COUNTY, TEXAS

Notes to the Basic Financial Statements

September 30, 2014

Actuarial Methods and Assumptions

Inflation Rate	3.00% per annum
Investment Rate of Return	4.50%, net of expenses
Actuarial Cost Method	Projected Unit Credit Cost Method
Amortization Method	Level as a percentage of employee payroll
Amortization Period	30-year open amortization
Payroll Growth	3.00% per annum
Pre-65 Medical Trend	Initial rate of 7.50%, declining to an ultimate rate of 4.75% after 11 years
Post-65 Medical Trend	Initial rate of 7.50%, declining to an ultimate rate of 4.50% after 12 years

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status and the annual required contributions of the County's retiree health care plan are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

(g) Inter-fund Receivables, Payable Balances and Transfers

Inter-fund Receivables and Payables Balances

Activity between funds that represent the current portion of lending/borrowing and inter-fund charges for goods and services arrangements outstanding at fiscal year end are referred to as "due to/from other funds." The composition of inter-fund balances as of September 30, 2014, is as follows:

MCLENNAN COUNTY, TEXAS

Notes to the Basic Financial Statements

September 30, 2014

	Due from Other Funds	Due to Other Funds
Due to / from other funds:		
General Fund	\$ 182,556	\$ 1,006,759
Jail Lease Fund	458,731	1,334,261
PFC Jail Operating Fund	1,334,261	737,521
PFC Rev Bonds 2009 Debt Svc Fund	737,521	15,676
Permanent Improvement Fund	15,676	-
Proprietary Funds	548,028	4,800
Nonmajor Funds	-	177,756
Total	<u>\$ 3,276,773</u>	<u>\$ 3,276,773</u>

Inter-fund Transfers

During the fiscal year ending September 30, 2014, the General Fund transferred \$5,376,401 to the Juvenile Probation Local Fund. The Road and Bridge Fund transferred \$1,031,000 to the General Fund for the purpose of helping the County to reach its fund balance goal in the General Fund. The Permanent Improvement Fund transferred \$500,000 to the General Fund also for the purpose of helping the County to reach this goal. The Jury Fund transferred \$56,648 to the General Fund due to the fact that jury service activity will now be processed through the General Fund. A transfer was made from the PFC Jail Operating Fund to the PFC Revenue Bonds Series 2009 Debt Service Fund for \$3,997,792 in order to support principal and interest payments. Also, a transfer was made from the PFC Capital Project Fund to the PFC Revenue Bonds Series 2009 Debt Service Fund for \$92,410.

MCLENNAN COUNTY, TEXAS

Notes to the Basic Financial Statements

September 30, 2014

	Transfers in	Transfers Out
General Fund	\$ 1,587,647	\$ 5,376,401
Road & Bridge Fund		1,031,000
Permanent Improvement Fund		500,000
PFC Jail Operating Fund		3,997,792
PFC Rev Bonds 2009 Debt Svc Fund	4,090,203	
Nonmajor Governmental Funds	5,376,401	149,058
Total	\$ 11,054,251	\$ 11,054,251

III. OTHER INFORMATION

(a) Risk Management

Property and liability risks - The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. In order to mitigate losses from such occurrences, the County has risk management programs, as discussed on the following page.

The County participates in insurance risk pools offered by the Texas Association of Counties to provide general liability, public officials' liability, vehicular liability, district and county clerk errors and omissions, and law enforcement liability. Another Texas Association of Counties risk pool provides adequate property damage insurance for the County's buildings and their contents. Premiums are paid into the pool annually, and are based on the prior year's experience factors.

The County operates a mainframe computer installation on which nearly the entire County's court records are maintained. The data is backed up daily and stored offsite in a fireproof storage area.

Texas statutes require public officials' faithful performance bonds for substantially all elected and appointed officials. In addition, the County carries a blanket employee dishonesty bond in the amount of \$100,000 per occurrence for all County employees. In addition, tax office employees are covered by a \$100,000 comprehensive dishonesty, disappearance and destruction policy.

The County maintains and operates a helicopter. Aircraft liability in the amount of \$1,000,000 is carried through a commercial insurance company.

The vehicles owned by the County are insured for liability coverage only, with the exception of those vehicles purchased under a capital lease. The County assumes the risk for any property damage to its own vehicles, unless a third party causes the damage, in which case subrogation is pursued with the third party. Full coverage is maintained on the leased vehicles.

Workers' compensation coverage is provided through a risk pool set up by the Texas Association of Counties. Premiums are paid into the pool based on the prior year's experience factor.

Health and medical insurance for employees is offered through the County's self-insured health program to each official and salaried employee. The County pays medical coverage premiums for

MCLENNAN COUNTY, TEXAS

Notes to the Basic Financial Statements

September 30, 2014

eligible employees up to the lowest premium amount for the base plan of the County. Other supplemental insurance policies are offered to employees at their option and cost through third-party providers.

Changes in coverage from prior year - There were no decreases in the insurance coverage maintained by the County in 2014 compared to 2013.

Settlements exceeding coverage - One settlement against the County exceeded the related insurance coverage in the 2014 fiscal year. The amount exceeding coverage was \$575,000 and was due to a lawsuit based on adverse employment action taken by an elected official.

(b) Contingent Liabilities

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. If any expenditures are determined to be disallowed under terms of the grant, the County would be required to reimburse the grantor agency. A contingent liability was not established because potential reimbursements are considered immaterial.

The County is named as a defendant in various lawsuits related to alleged violations of constitutional and employment rights. In all of these cases, the County is denying the allegations and is vigorously defending against them. County officials estimate that the potential claims against the County will not materially adversely affect the financial position of the County.

(c) Related Party Transactions

The general laws of the State of Texas prohibit transactions, with certain exceptions, between the County and its officers or between the County and any entity in which a County officer may have a substantial interest. During the fiscal year ended September 30, 2014, there were no transactions which are known to have violated these prohibitions.

IV. EMPLOYEE RETIREMENT SYSTEM

(a) Plan Description

The County provides retirement, disability and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (the TCDRS). The board of trustees is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of 517 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 board of trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the state statutes governing the TCDRS (TCDRS Act). Members employed by McLennan County can retire at age 60 and above with eight or more years of service, with 30 years of service, regardless of age, or when the sum of their age and years of service equal 75 or more. Members are vested after eight years of employment but must leave their accumulated contributions in the plan to receive any employer-financed benefit.

Benefit amounts are determined by the sum of the employee's contributions 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 contributions and the employer-financed monetary credits to a monthly annuity

MCLENNAN COUNTY, TEXAS

Notes to the Basic Financial Statements

September 30, 2014

using annuity purchase rates prescribed by the TCDRS Act.

(b) Funding Policy

The County 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 County is actuarially determined annually. The County contributed using the actuarially determined rate of 14.03% for the months of the calendar year in 2014. The contribution rate payable by the employee members for the calendar year 2014 was 5% as adopted by the governing body of the County. The employee contribution rate and the County's contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act. If a plan has had adverse experience, the TCDRS Act has provisions that allow the employer to contribute a fixed supplemental contribution rate determined by the System's actuary above the regular rate for 25 years or to reduce benefits earned in the future.

(c) Annual Pension Cost

For the employer's accounting year ended September 30, 2014, the annual pension cost for the TCDRS plan for its employees was \$5,696,828 and the actual contributions were \$5,696,828. The actual contributions were actuarially determined as a percentage of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 and No. 50 parameters based on the actual actuarial valuations as of December 31, 2013, the basis for assessing the adequacy of the financing arrangement beginning with the contribution rates for calendar years 2013. The December 31, 2013 actuarial valuation is the most recent valuation.

The required contribution was determined as part of the December 31, 2013 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2013 included (a) 8.0 percent investment rate of return (net of administrative expenses), and (b) projected salary increases of 5.4 percent. Both (a) and (b) included an inflation component of 3.5 percent. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a ten-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payrolls on a closed basis. The amortization period at December 31, 2013 was 20 years.

(d) Funded Status and Funding Progress

As of December 31, 2013, the most recent actuarial valuation date, the plan was 78.63% funded. The actuarial value of the assets is \$128,335,174 and the actuarial accrued liability for benefits was \$163,205,235, resulting in an unfunded actuarial accrued liability (UAAL) of \$34,870,061. The annual covered payroll (actuarial) of active employees covered by the plan was \$39,208,089 and the ratio of the UAAL to the covered payroll was 88.94%.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

MCLENNAN COUNTY, TEXAS

Notes to the Basic Financial Statements

September 30, 2014

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, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period	20	20	20
Asset Valuation method	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value	SAF: 5-yr smoothed value ESF: Fund value
Actuarial Assumptions:			
Investment return ⁽¹⁾	8.0%	8.0%	8.0%
Projected salary increases ⁽¹⁾	5.4%	5.4%	4.9%
Inflation	3.5%	3.5%	3.0%
Cost-of-living adjustments	0.0%	0.0%	0.0%

⁽¹⁾Includes inflation at the stated rate

Trend Information for the Retirement Plan For the Employees of McLennan County			
Accounting Year Ending	Annual Pension Cost (APC)	Percentage Of APC Contributed	Net Pension Obligation
September 30, 2011	5,803,626	100.00%	\$ -
September 30, 2012	6,122,919	100.00%	\$ -
September 30, 2013	6,346,889	100.00%	\$ -
September 30, 2014	5,696,828	100.00%	\$ -

REQUIRED SUPPLEMENTARY
INFORMATION

MCLENNAN COUNTY, TEXAS

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual

General Fund

For the Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Taxes	\$ 65,161,310	\$ 65,161,310	\$ 68,370,053	\$ 3,208,743
Licenses and Permits	4,000	4,000	4,000	-
Intergovernmental	1,304,227	1,304,227	2,072,427	768,200
Charges for Services	7,883,500	7,883,500	7,944,485	60,985
Fines and Forfeits	-	-	5,356	5,356
Miscellaneous	1,253,350	1,253,350	1,701,531	448,181
Total Revenues	75,606,387	75,606,387	80,097,852	4,491,465
Expenditures:				
Current:				
General Government	21,381,747	21,438,028	20,318,582	(1,119,446)
Judicial	6,090,868	6,222,819	5,874,047	(348,772)
Public Safety	30,863,228	31,099,132	30,657,843	(441,289)
Public Transportation	357,760	358,808	351,003	(7,805)
Health	4,182,498	4,177,477	4,129,723	(47,754)
Welfare	5,787,939	5,786,149	5,575,754	(210,395)
Culture-Recreation	28,864	61,209	44,211	(16,998)
Conservation	251,801	240,944	226,464	(14,480)
Economic Development and Assistance	9,640,620	9,643,120	456,962	(9,186,158)
Debt Service:				
Principal	752,278	962,264	962,262	(2)
Interest and Fiscal Charges	173,068	173,068	173,066	(2)
Total Expenditures	79,510,671	80,163,018	68,769,917	(11,393,101)
Excess (Deficiency) of Revenue over Expenditures	(3,904,284)	(4,556,631)	11,327,935	15,884,566
Other Financing Sources (Uses):				
Transfers In	1,531,000	1,531,000	1,587,647	56,647
Transfers Out	(5,376,401)	(5,376,401)	(5,376,401)	-
Issuance of Debt	-	620,998	620,998	-
Total Other Financing Sources	(3,845,401)	(3,224,403)	(3,167,756)	56,647
Net Change in Fund Balance	(7,749,685)	(7,781,034)	8,160,179	15,941,213
Fund Balance at Beginning of Year	20,254,269	20,254,269	22,778,834	2,524,565
Fund Balance at End of Year	\$ 12,504,584	\$ 12,473,235	\$ 30,939,013	\$ 18,465,778

MCLENNAN COUNTY, TEXAS

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual

Road & Bridge Fund

For the Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Taxes	\$ 3,948,575	\$ 3,948,575	\$ 4,307,264	\$ 358,689
Licenses and Permits	1,935,000	1,935,000	2,116,891	181,891
Intergovernmental	604,891	604,891	623,772	18,881
Fines and Forfeits	762,600	762,600	928,435	165,835
Miscellaneous	53,600	53,600	390,353	336,753
Total Revenues	<u>7,304,666</u>	<u>7,304,666</u>	<u>8,366,715</u>	<u>1,062,049</u>
Expenditures:				
Current:				
Public Transportation	12,118,447	12,094,586	7,775,479	(4,319,107)
Debt Service:				
Principal	88,215	118,445	118,335	(110)
Interest and Fiscal Charges	1,658	1,682	1,554	(128)
Total Expenditures	<u>12,208,320</u>	<u>12,214,713</u>	<u>7,895,368</u>	<u>(4,319,345)</u>
Excess (Deficiency) of Revenue over Expenditures	<u>(4,903,654)</u>	<u>(4,910,047)</u>	<u>471,347</u>	<u>5,381,394</u>
Other Financing Sources (Uses):				
Transfers Out	(1,031,000)	(1,031,000)	(1,031,000)	-
Sale of Capital Assets	-	-	108,269	108,269
Total Other Financing Sources	<u>(1,031,000)</u>	<u>(1,031,000)</u>	<u>(922,731)</u>	<u>108,269</u>
Net Change in Fund Balance	(5,934,654)	(5,941,047)	(451,384)	5,489,663
Fund Balance at Beginning of Year	<u>5,934,681</u>	<u>5,934,681</u>	<u>6,294,527</u>	<u>359,846</u>
Fund Balance at End of Year	<u>\$ 27</u>	<u>\$ (6,366)</u>	<u>\$ 5,843,143</u>	<u>\$ 5,849,509</u>

MCLENNAN COUNTY, TEXAS

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual

Jail Lease Fund

For the Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for Services	\$ 14,000,000	\$ 14,000,000	\$ 11,115,677	\$ (2,884,323)
Total Revenues	<u>14,000,000</u>	<u>14,000,000</u>	<u>11,115,677</u>	<u>(2,884,323)</u>
Expenditures:				
Public Safety:				
Other Services and Charges	14,000,000	14,000,000	11,115,677	(2,884,323)
Total Expenditures	<u>14,000,000</u>	<u>14,000,000</u>	<u>11,115,677</u>	<u>(2,884,323)</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MCLENNAN COUNTY, TEXAS

Required Supplementary Information

For the Year Ended September 30, 2014

**Schedule of Funding Progress for the Retirement Plan
For the Employees of McLennan County**

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Annual Covered Payroll	UAAL as a Percentage of Covered Payroll
	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
12/31/2008	97,988,492	127,864,238	29,875,746	76.63%	34,617,254	86.30%
12/31/2009	107,278,572	136,282,678	29,004,106	78.72%	36,178,602	80.17%
12/31/2010	112,111,516	144,002,241	31,890,725	77.85%	37,810,169	84.34%
12/31/2011	118,736,907	154,460,059	35,723,152	76.87%	38,997,780	91.60%
12/31/2012	120,956,977	160,081,153	39,124,176	75.56%	39,672,248	98.62%
12/31/2013	128,335,174	163,205,235	34,870,061	78.63%	39,208,089	88.94%

**Schedule of Funding Progress for the Health Care Plan
For the Employees of McLennan County**

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Annual Covered Payroll	UAAL as a Percentage of Covered Payroll
	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
12/31/2007	-	39,122,642	39,122,642	-	32,437,789	120.61%
12/31/2009	-	35,532,816	35,532,816	-	36,178,602	98.22%
12/31/2011	-	35,792,573	35,792,573	-	38,997,780	91.78%
12/31/2013	-	37,250,967	37,250,967	-	39,208,089	95.01%

MCLENNAN COUNTY, TEXAS

Notes to the Required Supplementary Information

September 30, 2014

Stewardship, Compliance and Accountability

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except the following Special Revenue and Capital Projects Funds: Adult Probation, Alcohol and Drug Abuse Prevention and Treatment, Bullet Proof Vest, Chapter 19, Constable Forfeited Assets, Contract Elections, District Attorney Apportionment, District Attorney Forfeited Assets, District Attorney Hot Check, Federal Emergency Management Agency Grant, Homeland Security Grant, Indigent Defense Coordinator Grant, Jail Commissary, Justice Assistance Grant, Juvenile Probation Local, Juvenile Probation State Grants, Juvenile Purchase of Services, Law Enforcement Officers Standards and Education, PFC Jail Operating Fund, PFC Revenue Bonds Series 2009 Debt Service, Sheriff Forfeited Assets, Statewide Automated Victim Notification System, Tax Office Administration, Texas Department of Public Safety Grant, Title IV-E, Unclaimed Juvenile Restitution, Waco Foundation Grant, and PFC Capital Projects Funds. In some instances, the Special Revenue Funds listed in the previous sentence may have budgets required by the grantor agency. Since Commissioners Court is not required to adopt a budget for these funds, there are no budgetary comparison schedules presented. All annual appropriations lapse at fiscal year-end.

Annually all departments of the County submit requests for appropriations to the County Auditor, who serves as the Budget Officer. The County Auditor reviews the requests, prepares the revenue estimates, and makes his recommendations to the Commissioners Court. Through budget workshops a proposed budget is created, which must be voted on by Commissioners Court and filed with the County Clerk. Within ten calendar days after the preliminary budget is filed, the Commissioners Court holds public hearings and publishes notices based on the timetable required by state statute. Before September 30, the budget and tax rate are adopted with tax notices mailed on or after October 1.

The appropriated budget is adopted annually by fund, activity, department, and account line item. For management purposes the elected official or department head may request approval from the Commissioners Court to move appropriations between category line items.

The County uses two levels to manage capital expenditures. As a rule, all assets under \$5,000 are recorded as expenditures in the supplies line item. Some of these assets are brought over to the capital asset system for tracking insurance purposes, but are not depreciated. All capital purchases over \$5,000 are individually identified and brought over to the capital asset system for depreciation and inclusion in capital assets under GASB 34 and their expenditure is charged to the 'capital outlay' line items within the budget.

Encumbrance accounting is utilized by governmental entities. Encumbrances lapse at the end of each fiscal year. Encumbrances do not constitute expenditures or liabilities because the commitments will be re-appropriated and purchase orders reissued during the subsequent year.

COMBINING AND INDIVIDUAL
FUND STATEMENTS AND
SCHEDULES



McLENNAN COUNTY, TEXAS

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Adult Probation Fund

The Adult Probation Fund is used to account for the activities of the blended component unit known as the McLennan County Community Supervision and Corrections Department. The primary financial resources are comprised of intergovernmental revenues and charges received for services. Primary expenditures are for public safety personnel costs. The budget for the Adult Probation Fund is established by the grantor agencies.

Alcohol and Drug Abuse Prevention and Treatment Fund

The Alcohol and Drug Abuse Prevention and Treatment Fund was established to account for certain funds used to encourage the youth of the County to resist the use of drugs. Revenues of this fund are derived from fees earned by the Criminal District Attorney in the prosecution of welfare fraud cases and the fund is supplemented by transfers from the Forfeited Assets Fund. Expenditures are made for the costs of providing drug-free activities for the students of the area schools upon request by the school officials, subject to the approval of the Criminal District Attorney and the Commissioners Court.

Alcohol and Drug Court Program Fund

The Alcohol and Drug Court Program Fund was established to account for the collection of fees charged to selected defendants in cases involving alcohol and drugs, as set forth in Health and Safety Code Section 469.001. This statute provides for the creation of a drug court for alcohol and drug diversion monitoring and enforcement for a period of approximately one year for the participants. The fees and expenses of this court are accounted for in this fund and are under the budgetary authority of the Commissioners Court.

Bullet Proof Vest Fund

The Bullet Proof Vest Fund is used to account for the receipt and expenditure of grant funds awarded to the county by the Department of Justice. The funds are used to protect the lives of law enforcement officers by providing officers with armored vests.

Chapter 19 Fund

The Voter Registration Fund is established to account for the state funds received by the voter registrar's office that are based on voter registration statistics such as the numbers of initial voter registrations, cancelled registrations, and updated registrations. The funds available may only be used to defray expenses of the registrar's office in connection with voter registration. The Commissioners Court does not consider the availability of these state funds in adopting the county budget for the office of the voter registrar.

Child Abuse Prevention Fund

The Child Abuse Prevention Fund was established to account for a one-hundred dollar fee collected from defendants convicted of certain child sexual assault and other related convictions. This fund may only be used to fund child abuse prevention programs in the county where the court is located. This fund is administered by the Commissioners Court of the county.

Constable Forfeited Assets Fund

The Forfeited Assets Fund (Constable) is used to account for resources forfeited to the County pursuant to Chapter 59 of the Code of Criminal Procedures and for the expenditures of such funds for authorized purposes.

Contract Elections Fund

The Contract Elections Fund is used to account for State funds received and related expenditures for public elections.

McLENNAN COUNTY, TEXAS

Nonmajor Governmental Funds

County and District Court Technology Fund

The County and District Court Technology Fund is used to account for the court cost known as the "county and district court technology fee" which is required of defendants convicted of a criminal offense in a county court, statutory county court, or district court. The fund is used only to finance the purchase and maintenance of technological enhancements for a county court, statutory county court, or district court and the cost of continuing education and training in regards to those enhancements. This fund is administered by the Commissioners Court of the county.

County Clerk Records Management Fund

The County Clerk Records Management Fund was established to account for the revenues received for the records management and preservation services performed by the county clerk after the filing and recording of a document in the records of the office of the clerk. Expenditures from the fund may only be spent for records management preservation or automation purposes in the county and are subject to approval by the Commissioners Court.

Courthouse Security Fund

The Courthouse Security Fund was established to account for "security fees", which are costs of the court, collected on misdemeanor offenses in a county court, county court at law, district court, or justice court. Money deposited into this fund may be used only for security personnel, services, and items related to buildings that house the operations of district, county, or justice courts. This fund is administered by the Commissioners Court of the county.

Court-Initiated Guardianship Fund

The Court-Initiated Guardianship Fund was established to account for "court-initiated guardianship fees" which are paid by the person against whom the fee for a probate original action or adverse probate action is charged. The funds may only be used to supplement other county funds used to pay the compensation of a guardian ad litem, pay the compensation of an attorney ad litem, or to fund local guardianship programs that provide guardians for indigent incapacitated persons who do not have family members suitable and willing to serve as guardians.

Court Records Preservation Fund

The Court Records Preservation Fund was established to account for "court record preservation" fees that are collected on all civil cases filed in a county court, statutory county court, or district court. The funds may only be used to digitize court records and preserve the records from natural disasters. This fund is administered by the Commissioners Court of the county.

Court Reporter Service Fund

The Court Reporter Service Fund was established to account for a fifteen dollar "court reporter service" fee collected by court clerks for courts that have an official court reporter. The fund is used to maintain the court reporter whom is available for assignment in the court.

Dispute Resolution Fund

The Dispute Resolution Fund was created to account for statutory fees collected by the District and County Clerks and for the expenditure of those funds for the purchases of mediation services.

District Attorney Apportionment Fund

The District Attorney Apportionment Fund was established to account for funds received from the state to be used by the state attorney or prosecutor to help defray the salaries and expenses of the office as defined in the General Appropriations Act.

McLENNAN COUNTY, TEXAS

Nonmajor Governmental Funds

District Attorney Forfeited Assets Fund

The Forfeited Assets Fund (District Attorney) is used to account for resources forfeited to the County pursuant to Chapter 59 of the Code of Criminal Procedures and for the expenditures of such funds for authorized purposes.

District Attorney Hot Check Fund

The District Attorney Hot Check Fund was established to account for fees collected by the district attorney for the collecting and processing of hot checks. Expenditures from this fund shall be at the sole discretion of the attorney and may be used only to defray the salaries and expenses of the prosecutor's office, excluding the district attorney's own salary.

District Attorney Pretrial Intervention Fund

The District Attorney Pretrial Intervention Fund is used to account for fees collected from defendants who participate in a pretrial intervention program administered by the District Attorney. Funds collected are to be used solely to administer the pretrial intervention program and any expenditure may only be made in accordance with a budget approved by the Commissioners Court.

District Clerk Errors and Omissions Fund

The Commissioners Court established the District Clerk Errors and Omissions Fund in accordance with Texas Government Code Section 51.302 to account for filing fees collected and dedicated to expenditures for loss claims against the District Clerk's Office.

District Clerk Records Management Fund

The District Clerk Records Management Fund was established to account for the revenues received for records management and preservation services performed by the district clerk when a case or document is filed in the records office of the district clerk. The funds may only be used for specific records management and preservation, including for automation purposes, and are subject to approval by the Commissioners Court.

District Court Records Technology Fund

The District Court Records Technology Fund was established to account for the "district court records archive fee" which is collected along with the filing of a suit. This fee is for the preservation and restoration services performed in connection with maintaining a district court records archive.

Family Protection Fund

Section 51.961 of the Texas Government Code provides for the establishment of a Family Protection Fee. The Family Protection Fund was established to account for these fee revenues and expenditure of those funds providing child abuse and family violence prevention services.

Farm-to-Market / Flood Control Fund

The Farm-to-Market / Flood Control Fund is used to account for revenues from ad valorem taxes resulting from the Farm-to-Market Lateral Roads tax levy, and for the subsequent transfer of such to the Road and Bridge Fund.

Federal Emergency Management Agency Grant Fund

The Federal Emergency Management Agency Grant Fund is used to account for the receipt and expenditure of grant funds awarded to the county by the US Department of Homeland Security. These funds are to be used to plan, prepare and mitigate an emergency disaster.

Homeland Security Grant Fund

The Homeland Security Grant Fund is used to account for the receipt and expenditure of grant funds awarded to the county by the US Department of Homeland Security. These funds are to be used to prevent, protect against, respond to, and recover from acts of terrorism and other catastrophic events.

McLENNAN COUNTY, TEXAS

Nonmajor Governmental Funds

Indigent Defense Coordinator Grant Fund

The Indigent Defense Coordinator Grant Fund is used to account for the receipt and expenditures of grant funds awarded to the County to support the Indigent Defense Coordinator office.

Jail Commissary Fund

The Jail Commissary Fund is used to account for revenues generated by the sale of personal items to jail inmates and the expenditure of those funds for the benefit of the inmates as required by State law.

Jury Fund

The Jury Fund is a constitutionally designated fund. Revenues for this fund are derived from ad valorem taxes and from jury fees charged in jury cases in accordance with State law. Expenditures are made from the Jury Fund for jury service and jury-connected expenses for five District Courts, two County Courts-at-Law and for nine Justice Courts. Juror lists are prepared from the property tax rolls and voter registration lists. Jurors are randomly selected from the resultant list and are then summoned for service. Both civil and criminal jury panels are chosen from the jury list.

Justice Assistance Grant Fund

The Justice Assistance Grant Fund is used to account for the receipt and expenditure of grant funds awarded to the county by the Criminal Justice Division to support law enforcement.

Justice Court Building Security Fund

The Justice Court Building Security Fund is used to account for a portion of "security fees", which are costs of the court, collected on misdemeanor offenses in a justice court. This fund may only be used for the purpose of providing security personnel, services, and items for a justice court located in a building that is not the county courthouse. This fund is administered under the direction of the Commissioners Court.

Justice Technology Fund

The Justice Technology Fund is used to account for the court cost known as the "justice court technology fee" which is required of defendants convicted of a misdemeanor offense in a justice court. The fund is used only to finance the purchase and maintenance of technological enhancements for the justice court and the cost of continuing education and training for justice court judges and clerks in regards to those enhancements. This fund is administered by the Commissioners Court of the county.

Juvenile Delinquency Prevention Fund

The Juvenile Delinquency Prevention Fund was established to account for "juvenile delinquency prevention and graffiti eradication" fees collected from defendants convicted of graffiti offenses. These funds may only be used to repair damage caused by graffiti, provide educational and intervention programs and materials, provide public rewards for offender information, provide funding for specific teen programs, and to provide funding to the local juvenile probation department. This fund is administered by the Commissioners Court of the county.

Juvenile Probation Local Fund

The Juvenile Probation Local Fund is used to account for juvenile detention and juvenile probation expenditures that are not funded through grants. The budget for the fund is adopted by the Juvenile Board which consists of the District Judges, County Court at Law Judges, and the County Judge.

Juvenile Probation State Grants Fund

The Juvenile Probation State Grants Fund was established in compliance with the Human Resources Code, Section 75.067. Juvenile Probation assistance is provided by the State and administered by the Juvenile Board having jurisdiction in the County. The Juvenile Board consists of the District Judges, the County Judge and the Judges of the County Courts-at-Law. Revenues of the Juvenile Probation Fund are derived primarily from funds supplied by the State. Expenditures are for salaries of probation officers and clerical staff, supplies, communications, travel and transportation expenses and certain other operational items required for the supervision of probationers.

McLENNAN COUNTY, TEXAS

Nonmajor Governmental Funds

Juvenile Purchase of Services Fund

The Juvenile Purchase of Services Fund is used to account for the receipt and expenditure of grant funds awarded to the county by the Heart of Texas Council of Governments for juvenile detention and counseling services.

Law Enforcement Officer Standards and Education Fund

The Law Enforcement Officers Standards and Education Fund is used to account for a fee, of the same name, collected on criminal cases. The expenditures from this fund are to be used only for education and training of the County's law enforcement personnel.

Law Library Fund

The Law Library Fund was created by the Commissioners Court pursuant to Article 1702h, Revised Texas Civil Statutes, for the establishment and maintenance of the County Law Library. Revenues are derived from law library fees assessed against each civil case filed in the County Courts-at-Law and in the District Courts, except tax suits.

Records Management Fund

The Records Management (County) Fund was established to account for the records management and preservation fees. Expenditures from the fund may only be spent for records management preservation or automation purposes in the county and are subject to approval by the Commissioners Court.

Sheriff Forfeited Assets Fund

The Forfeited Assets Fund (Sheriff) is used to account for resources forfeited to the County pursuant to Chapter 59 of the Code of Criminal Procedures and for the expenditures of such funds for authorized purposes.

Statewide Automated Victim Notification System Fund

The Statewide Automated Victim Notification System Fund is used to account for the receipt and expenditure of grant funds awarded to the county by the Criminal Justice Department. The funds are used to implement an automated method of providing victims of crime with the access to information and notification about changes in offender status and court events.

Tax Office Administration Fund

The Tax Office Administration Fund was established in compliance with the Tax Code, to account for the interest earned on monthly vehicle inventory tax deposits required of automobile dealers prior to the time such deposits are applied to the actual vehicle inventory taxes. Expenditures are for expenses of the Tax Office at the discretion of the County Tax Assessor-Collector.

Texas Department of Public Safety Grant Fund

The Texas Department of Public Safety Grant Fund is used to account for receipts and expenditures of grant funds awarded to the county by the Texas Department of Public Safety to repair county roads.

Title IV-E Fund

The Title IV-E Fund is used to account for the receipt and expenditure of grant funds awarded to the county by the Texas Juvenile Probation Commission for foster care maintenance reimbursement.

Unclaimed Juvenile Restitution Fund

The Unclaimed Juvenile Probation Restitution Fund is used to account for funds resulting from unclaimed juvenile restitution payments held by the county. Funds are used for the same purposes for which the county may spend Juvenile State Aid.

McLENNAN COUNTY, TEXAS

Nonmajor Governmental Funds

Waco Foundation Grant Fund

The Waco Foundation Grant is used to account for the receipt and expenditure of grant funds awarded to the county by the Waco Foundation to fund enrichment programs for youths.

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

PFC Capital Projects Fund

The PFC Capital Projects Fund consists of the remaining proceeds from the issuance of the PFC Revenue Bonds Series 2009 and the subsequent completion of a new 816 bed jail (Jack Harwell Detention Center). There is no statutory requirement for a budget for this fund by the Commissioners Court and all activities are governed by the Public Facilities Corporation Board.



MCLENNAN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

September 30, 2014

Special Revenue

	Adult Probation Fund	Alcohol and Drug Abuse Prevention and Treatment Fund	Alcohol and Drug Court Program Fund	Bullet Proof Vest Fund	Chapter 19 Fund	Child Abuse Prevention Fund	Constable Forfeited Assets Fund	Contract Elections Fund	County and District Court Technology Fund	County Clerk Records Management Fund
Assets:										
Cash and Investments	\$ 1,725,308	\$ 48,433	\$ 160,931	\$ -	\$ -	\$ 25,441	\$ 307	\$ 325,803	\$ 33,804	\$ 274,665
Receivables (net of allowances for estimated uncollectibles):										
Taxes	-	-	-	-	-	-	-	-	-	-
Accounts	26	-	-	-	-	-	-	30	-	-
Due from Other Governments	-	-	-	-	-	-	-	-	-	-
Prepaid Assets	-	-	-	-	-	-	-	-	-	632
Total Assets	\$ 1,725,334	\$ 48,433	\$ 160,931	\$ -	\$ -	\$ 25,441	\$ 307	\$ 325,833	\$ 33,804	\$ 275,297
Liabilities:										
Accounts Payable	\$ 21,561	\$ -	\$ 1,154	\$ -	\$ -	\$ -	\$ -	\$ 120	\$ -	\$ 10,844
Due to Other Funds	308,731	-	-	-	-	-	-	-	-	-
Unearned Revenue	330,292	-	1,154	-	-	-	-	120	-	10,844
Total Liabilities	\$ 860,584	\$ -	\$ 2,308	\$ -	\$ -	\$ -	\$ -	\$ 240	\$ -	\$ 21,688
Deferred Inflows of Resources:										
Unavailable Revenue	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	-	-
Fund Balances:										
Nonspendable	-	-	-	-	-	-	-	-	-	632
Restricted for:										
General Government	-	-	-	-	-	-	-	325,713	-	-
Judicial	-	-	-	-	-	-	-	-	33,804	263,821
Public Safety	1,395,042	48,433	159,777	-	-	25,441	307	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Fund Balances	\$ 1,395,042	\$ 48,433	\$ 159,777	\$ -	\$ -	\$ 25,441	\$ 307	\$ 325,713	\$ 33,804	\$ 264,453
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 1,725,334	\$ 48,433	\$ 160,931	\$ -	\$ -	\$ 25,441	\$ 307	\$ 325,833	\$ 33,804	\$ 275,297

continued

continued

MCLENNAN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

September 30, 2014

Special Revenue

	District Clerk Records Management Fund	District Court Records Technology Fund	Family Protection Fund	Farm-to-Market/ Flood Control Fund	Federal Emergency Management Agency Grant Fund	Homeland Security Grant Fund	Indigent Defense Coordinator Grant Fund	Jail Commissary Fund	Jury Fund	Justice Assistance Grant Fund
\$	56,945	20,067	13,910	448,436	-	-	-	291,074	-	-
	-	-	-	76,284	-	-	-	-	-	-
	-	-	-	-	1,900	-	-	11,503	-	-
	-	-	-	-	-	-	-	-	-	59,333
	-	-	-	-	-	-	-	-	-	-
Total Assets	56,945	20,067	13,910	524,720	1,900	-	-	302,577	-	59,333
Liabilities:										
Accounts Payable	-	-	-	349	75	-	-	-	-	-
Due to Other Funds	-	-	-	-	1,825	-	-	-	-	59,333
Unearned Revenue	-	-	-	-	-	-	-	-	-	59,333
Total Liabilities	-	-	-	349	1,900	-	-	-	-	118,666
Deferred Inflows of Resources:										
Unavailable Revenue	-	-	-	72,260	-	-	-	-	-	-
Property Taxes	-	-	-	72,260	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	72,260	-	-	-	-	-	-
Fund Balances:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted for:										
General Government	-	-	-	-	-	-	-	-	-	-
Judicial	56,945	20,067	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	302,577	-	-
Public Transportation	-	-	-	452,111	-	-	-	-	-	-
Welfare	-	-	13,910	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	(59,333)
Total Fund Balances	56,945	20,067	13,910	452,111	-	-	-	302,577	-	(59,333)
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 56,945	\$ 20,067	\$ 13,910	\$ 524,720	\$ 1,900	\$ -	\$ -	\$ 302,577	\$ -	\$ 59,333

continued

MCLENNAN COUNTY, TEXAS
 Combining Balance Sheet
 Nonmajor Governmental Funds
 September 30, 2014

continued

	Special Revenue									
	Justice Court Building Security Fund	Justice Technology Fund	Juvenile Delinquency Prevention Fund	Juvenile Probation Local Fund	Juvenile Probation State Grants Fund	Juvenile Purchase of Services Fund	Law Enforcement Standards and Education Fund	Law Library Fund	Records Management Fund	Sheriff Forfeited Assets Fund
\$	71,616	274,751	1,170	1,153,818	-	-	42,471	353,549	127,964	147,228
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	126,900	-	-	-	-	2,323
	-	-	-	300	-	-	-	-	-	200
	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 71,616	\$ 274,751	\$ 1,170	\$ 1,154,118	\$ 126,900	\$ -	\$ 42,471	\$ 353,549	\$ 127,964	\$ 149,751
\$	-	-	-	47,752	15,302	-	-	6,154	1,349	2,250
	-	-	-	-	111,598	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	47,752	126,900	-	-	6,154	1,349	2,250
Deferred Inflows of Resources:										
Unavailable Revenue	-	-	-	-	-	-	-	-	-	-
Property Taxes	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	-	-
Fund Balances:										
Nonspendable	-	-	-	300	-	-	-	-	-	-
Restricted for:										
General Government	-	-	-	-	-	-	-	-	126,615	-
Judicial	-	274,751	-	-	-	-	-	347,395	-	-
Public Safety	-	-	1,170	1,106,066	-	-	42,471	-	-	147,501
Public Transportation	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Fund Balances	71,616	274,751	1,170	1,106,366	-	-	42,471	347,395	126,615	147,501
\$	71,616	274,751	1,170	1,154,118	126,900	-	42,471	353,549	127,964	149,751

Assets:
 Cash and Investments
 Receivables (net of allowances for estimated uncollectibles):
 Taxes
 Accounts
 Due from Other Governments
 Prepaid Assets

Liabilities:
 Accounts Payable
 Due to Other Funds
 Unearned Revenue
 Total Liabilities

Deferred Inflows of Resources:
 Unavailable Revenue
 Property Taxes
 Total Deferred Inflows of Resources

Fund Balances:
 Nonspendable
 Restricted for:
 General Government
 Judicial
 Public Safety
 Public Transportation
 Welfare
 Unassigned
 Total Fund Balances

Total Liabilities, Deferred Inflows of Resources, and Fund Balance

continued

continued

MCLENNAN COUNTY, TEXAS

Combining Balance Sheet

Nonmajor Governmental Funds

September 30, 2014

	Special Revenue							Capital Projects		
	Statewide Automated Victim Notification System Fund	Tax Office Administration Fund	Texas Department of Public Safety Fund	Title IV-E Fund	Unclaimed Juvenile Restitution Fund	Waco Foundation Grant Fund	PFC Capital Projects Fund	Total Nonmajor Governmental Funds		
Assets:										
Cash and Investments	\$ -	\$ 71,573	\$ -	\$ 458,065	\$ 2,023	\$ 101	\$ -	\$ 7,568,294		
Receivables (net of allowances for estimated uncollectibles):										
Taxes	-	-	-	-	-	-	-	76,284		
Accounts	-	-	-	-	-	-	-	23,361		
Due from Other Governments	-	-	5,000	17,251	-	-	-	209,329		
Prepaid Assets	-	-	-	-	-	-	-	932		
Total Assets	\$ -	\$ 71,573	\$ 5,000	\$ 475,316	\$ 2,023	\$ 101	\$ -	\$ 7,878,200		
Liabilities:										
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126,303		
Due to Other Funds	-	-	5,000	-	-	-	-	177,756		
Unearned Revenue	-	-	5,000	17,251	-	-	-	390,315		
Total Liabilities	-	-	10,000	17,251	-	-	-	694,374		
Deferred Inflows of Resources:										
Unavailable Revenue	-	-	-	-	-	-	-	72,260		
Property Taxes	-	-	-	-	-	-	-	72,260		
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	144,520		
Fund Balances:										
Nonspendable	-	-	-	-	-	-	-	932		
Restricted for:										
General Government	-	71,573	-	-	-	-	-	1,654,498		
Judicial	-	-	-	-	-	-	-	1,210,502		
Public Safety	-	-	-	458,065	2,023	-	-	3,843,845		
Public Transportation	-	-	-	-	-	-	-	452,111		
Welfare	-	-	-	-	-	-	-	13,910		
Unassigned	-	-	(5,000)	-	-	101	-	(64,232)		
Total Fund Balances	-	71,573	(5,000)	458,065	2,023	101	-	7,111,566		
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ -	\$ 71,573	\$ 5,000	\$ 475,316	\$ 2,023	\$ 101	\$ -	\$ 7,878,200		

MCLENNAN COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balance

Nonmajor Governmental Funds

For the Year Ended September 30, 2014

	Special Revenue										
	Adult Probation Fund	Alcohol and Drug Abuse Prevention and Treatment Fund	Alcohol and Drug Court Program Fund	Bullet Proof Vest Fund	Chapter 19 Fund	Child Abuse Prevention Fund	Constable Forfeited Assets Fund	Contract Elections Fund	County and District Court Technology Fund	County Clerk Records Management Fund	
Revenues:											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Charges for Services	1,867,369	-	-	2,652	35,750	-	-	-	-	-	-
Fines and Forfeits	2,313,905	5,600	39,779	-	-	4,116	-	143,384	9,216	361,367	-
Miscellaneous	6,072	-	-	-	-	-	307	-	-	-	-
Total Revenues	4,187,346	5,600	39,779	2,652	35,750	4,116	307	143,384	9,216	361,367	-
Expenditures:											
Current:											
General Government	-	-	-	-	35,750	-	-	92,976	-	295,301	-
Judicial	-	-	-	-	-	-	-	-	-	-	-
Public Safety	4,052,363	6,000	10,942	2,652	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	4,052,363	6,000	10,942	2,652	35,750	-	-	92,976	-	295,301	-
Excess (Deficiency) of Revenue over Expenditures	134,983	(400)	28,837	-	-	4,116	307	50,408	9,216	66,066	-
Other Financing Sources (Uses):											
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	134,983	(400)	28,837	-	-	4,116	307	50,408	9,216	66,066	-
Fund Balance at Beginning of Year	1,260,059	48,833	130,940	-	-	21,325	-	275,305	24,588	198,387	-
Fund Balance at End of Year	\$ 1,395,042	\$ 48,433	\$ 159,777	\$ -	\$ -	\$ 25,441	\$ 307	\$ 325,713	\$ 33,804	\$ 264,453	\$ -

(continued)

MCLENNAN COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balance

Nonmajor Governmental Funds

Year Ended September 30, 2014

Special Revenue

	Courthouse Security Fund	Court-Initiated Guardianship Fund	Court Records Preservation Fund	Court Reporter Service Fund	Dispute Resolution Fund	District Attorney Apportionment Fund	District Attorney Forfeited Assets Fund	District Attorney Hot Check Fund	District Attorney Pretrial Intervention Fund	District Clerk Errors and Omissions Fund
Revenues:										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	29,994	30,102	-	-	-
Charges for Services	102,291	14,700	33,247	50,623	50,631	-	-	63,694	90,405	2,548
Fines and Forfeits	-	-	-	-	-	-	135,793	-	-	-
Miscellaneous	-	-	-	-	-	-	2,212	-	-	-
Total Revenues	102,291	14,700	33,247	50,623	50,631	29,994	168,107	63,694	90,405	2,548
Expenditures:										
Current:										
General Government	-	-	-	-	-	32,434	156,143	43,226	586	-
Judicial	-	-	19,331	26,362	51,081	-	-	-	-	-
Public Safety	37,372	-	-	-	-	-	-	-	-	-
Public Transportation	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-	-
Total Expenditures	37,372	-	19,331	26,362	51,081	32,434	156,143	43,226	586	-
Excess (Deficiency) of Revenue over Expenditures	64,919	14,700	13,916	24,261	(450)	(2,440)	11,964	20,468	89,819	2,548
Other Financing Sources (Uses):										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	64,919	14,700	13,916	24,261	(450)	(2,440)	11,964	20,468	89,819	2,548
Fund Balance at Beginning of Year	90,053	-	30,678	26,132	450	8,773	574,859	329,253	26,285	101,484
Fund Balance at End of Year	\$ 154,972	\$ 14,700	\$ 44,594	\$ 50,393	\$ -	\$ 6,333	\$ 586,823	\$ 349,721	\$ 116,104	\$ 104,032

continued

(continued)

MCLENNAN COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balance

Nonmajor Governmental Funds

Year Ended September 30, 2014

Special Revenue

	District Clerk Records Management Fund	District Court Records Technology Fund	Family Protection Fund	Farm-to-Market / Flood Control Fund	Federal Emergency Management Agency Grant Fund	Homeland Security Grant Fund	Indigent Defense Coordinator Grant Fund	Jail Commissary Fund	Jury Fund	Justice Assistance Grant Fund
Revenues:										
Taxes	\$ -	\$ -	\$ -	\$ 46,028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Charges for Services	19,324	24,620	4,165	-	126,904	107,619	9,037	189,478	-	46,414
Fines and Forfeits	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	2,248	-	-	-	-	-	-
Total Revenues	19,324	24,620	4,165	48,276	126,904	107,619	9,037	190,974	-	46,414
Expenditures:										
Current:										
General Government	-	-	-	-	-	-	-	-	-	-
Judicial	6,546	30,972	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	53,934	-	341,676	-	84,829
Public Transportation	-	-	-	391,085	-	-	-	-	-	-
Welfare	-	-	10,000	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-	-
Total Expenditures	6,546	30,972	10,000	391,085	-	53,934	-	341,676	-	84,829
Excess (Deficiency) of Revenue over Expenditures	12,778	(6,352)	(5,835)	(342,809)	126,904	53,685	9,037	(150,702)	-	(38,415)
Other Financing Sources (Uses):										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	(56,648)	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	(56,648)	-
Net Change in Fund Balance	12,778	(6,352)	(5,835)	(342,809)	126,904	53,685	9,037	(150,702)	(56,648)	(38,415)
Fund Balance at Beginning of Year	44,167	26,419	19,745	794,920	(126,904)	(53,685)	(9,037)	453,279	56,648	(20,918)
Fund Balance at End of Year	\$ 56,945	\$ 20,067	\$ 13,910	\$ 452,111	\$ -	\$ -	\$ -	\$ 302,577	\$ -	\$ (59,333)

continued

(continued)

MCLENNAN COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balance

Nonmajor Governmental Funds

Year Ended September 30, 2014

	Special Revenue									
	Justice Court Building Security Fund	Justice Technology Fund	Juvenile Delinquency Prevention Fund	Juvenile Probation Local Fund	Juvenile Probation State Grants Fund	Juvenile Purchase of Services Fund	Law Enforcement Standards and Education Fund	Law Library Fund	Records Management Fund	Sheriff Forfeited Assets Fund
Revenues:										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	1,609,461	33,500	22,436	-	-	-
Charges for Services	8,160	-	-	16,573	-	-	-	122,825	97,274	-
Fines and Forfeits	-	33,819	150	-	-	-	-	-	-	86,934
Miscellaneous	-	-	-	17,166	-	-	-	-	5,500	1,006
Total Revenues	8,160	33,819	150	33,739	1,609,461	33,500	22,436	122,825	102,774	87,940
Expenditures:										
Current:										
General Government	-	-	-	-	-	-	-	74,180	50,828	-
Judicial	-	38,931	-	-	-	-	-	31,366	-	-
Public Safety	-	-	-	4,710,268	1,609,461	33,500	12,507	-	-	54,270
Public Transportation	-	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	196,679	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	38,931	-	4,906,947	1,609,461	33,500	12,507	105,546	50,828	54,270
Excess (Deficiency) of Revenue over Expenditures	8,160	(5,112)	150	(4,873,208)	-	-	9,929	17,279	51,946	33,670
Other Financing Sources (Uses):										
Transfers In	-	-	-	5,376,401	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	5,376,401	-	-	-	-	-	-
Net Change in Fund Balance	8,160	(5,112)	150	503,193	-	-	9,929	17,279	51,946	33,670
Fund Balance at Beginning of Year	63,456	279,863	1,020	603,173	-	-	32,542	330,116	74,669	113,831
Fund Balance at End of Year	\$ 71,616	\$ 274,751	\$ 1,170	\$ 1,106,366	\$ -	\$ -	\$ 42,471	\$ 347,395	\$ 126,615	\$ 147,501

continued

(continued)

MCLENNAN COUNTY, TEXAS

Combining Statement of Revenues, Expenditures and Changes in Fund Balance

Nonmajor Governmental Funds

Year Ended September 30, 2014

	Special Revenue							Capital Projects			Total Nonmajor Governmental Funds
	Statewide Automated Victim Notification System Fund	Tax Office Administration Fund	Texas Department of Public Safety Fund	Title IV-E Fund	Unclaimed Juvenile Resitution Fund	Waco Foundation Grant Fund	PFC Capital Project Fund				
Revenues:											
Taxes	\$ 23,765	-	-	-	\$ -	-	\$ -	-	-	\$ -	\$ 46,028
Intergovernmental	-	-	-	15,574	-	-	-	-	-	-	3,960,577
Charges for Services	-	30	-	-	-	-	-	-	-	-	3,767,955
Fines and Forfeits	-	46,283	-	-	1,060	-	-	-	-	-	304,346
Miscellaneous	-	5,496	-	1,784	-	9,902	-	7	-	-	52,889
Total Revenues	23,765	51,809	-	17,358	1,060	9,902	-	7	-	-	8,131,795
Expenditures:											
Current:											
General Government	-	3,702	-	-	-	-	-	-	-	-	785,126
Judicial	-	-	-	-	-	-	-	-	-	-	204,589
Public Safety	23,765	-	5,000	58,280	-	9,331	-	-	-	-	11,106,150
Public Transportation	-	-	-	-	-	-	-	-	-	-	391,085
Welfare	-	-	-	-	-	-	-	-	-	-	206,679
Capital Projects	-	-	-	-	-	-	-	28,599	-	-	28,599
Total Expenditures	23,765	3,702	5,000	58,280	-	9,331	-	28,599	-	-	12,722,228
Excess (Deficiency) of Revenue over Expenditures	-	48,107	(5,000)	(40,922)	1,060	571	(28,592)	-	-	(4,590,433)	
Other Financing Sources (Uses):											
Transfers In	-	-	-	-	-	-	-	-	-	-	5,376,401
Transfers Out	-	-	-	-	-	-	-	(92,410)	-	-	(149,058)
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	(92,410)	-	-	5,227,343
Net Change in Fund Balance	-	48,107	(5,000)	(40,922)	1,060	571	(121,002)	-	-	-	636,910
Fund Balance at Beginning of Year	-	23,466	-	498,967	963	(470)	121,002	-	-	-	6,474,656
Fund Balance at End of Year	\$ -	\$ 71,573	\$ (5,000)	\$ 458,065	\$ 2,023	\$ 101	\$ -	\$ -	\$ -	\$ -	\$ 7,111,566

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>GENERAL GOVERNMENT</u>				
Commissioners Court:				
Elected Officials	\$ 171,036	\$ 171,036	\$ 171,037	\$ 1
Regular Assistants	30,987	30,987	30,987	-
Part-time Pay	250	250	-	(250)
Longevity Pay	1,455	1,620	1,620	-
FICA Taxes	12,631	12,631	12,131	(500)
Medicare Taxes	2,954	2,954	2,837	(117)
Retirement	28,583	29,727	29,727	-
Group Life Insurance Premiums	36	36	36	-
Group Health Insurance	15,223	15,223	15,223	-
Unemployment Insurance	407	407	58	(349)
Supplies	5,151	5,151	2,907	(2,244)
Other Services and Charges	250	250	195	(55)
Repair and Maintenance	2,800	2,800	2,750	(50)
Total Commissioners Court	271,763	273,072	269,508	(3,564)
County Judge:				
Elected Officials	107,265	107,265	107,265	-
Regular Deputies	145,890	145,890	141,520	(4,370)
Salary Supplements	15,000	15,000	15,000	-
Longevity Pay	2,220	1,080	1,080	-
FICA Taxes	16,856	16,856	14,520	(2,336)
Medicare Taxes	3,942	3,942	3,639	(303)
Retirement	38,144	38,632	38,631	(1)
Group Life Insurance Premiums	48	48	44	(4)
Group Health Insurance	20,297	20,297	20,297	-
Unemployment Insurance	544	544	260	(284)
Supplies	8,776	8,776	5,008	(3,768)
Other Services and Charges	1,616	1,616	963	(653)
Professional Services	15,000	9,600	5,825	(3,775)
Repair and Maintenance	1,030	1,030	933	(97)
Travel Reimbursement	4,850	850	125	(725)
Professional Development	3,000	3,000	2,822	(178)
Guardianship Services	120,000	129,400	129,400	-
Total County Judge	504,478	503,826	487,333	(16,493)
County Clerk:				
Elected Officials	81,797	81,797	81,797	-
Regular Deputies	835,439	835,439	803,886	(31,553)
Longevity Pay	11,303	10,350	10,350	-
FICA Taxes	57,569	57,569	53,140	(4,429)
Medicare Taxes	13,464	13,464	12,428	(1,036)
Retirement	130,274	130,867	130,867	-
Group Life Insurance Premiums	312	312	306	(7)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Group Health Insurance	131,929	131,929	131,929	-
Unemployment Insurance	1,857	1,857	1,484	(373)
Supplies	11,450	11,450	11,442	(8)
Telephone, Internet, Computer Lines	500	500	469	(31)
Other Services and Charges	446	446	100	(346)
Postage/Shipping	16,000	16,000	15,975	(25)
Travel Reimbursement	650	650	123	(527)
Professional Development	3,800	3,800	1,968	(1,832)
Total County Clerk	1,296,790	1,296,430	1,256,263	(40,167)
Human Resources:				
Department Heads	70,691	70,691	70,691	-
Regular Assistants	112,532	112,532	98,505	(14,027)
Part-time Pay	11,400	11,400	9,392	(2,008)
Longevity Pay	2,690	2,385	2,385	-
FICA Taxes	12,233	12,233	10,771	(1,462)
Medicare Taxes	2,861	2,861	2,519	(342)
Retirement	27,683	26,411	26,411	-
Group Life Insurance Premiums	48	48	41	(7)
Group Health Insurance	20,297	20,297	20,297	-
Unemployment Insurance	395	395	330	(65)
Supplies	7,365	7,289	6,429	(860)
Postage/Shipping	2,800	2,800	1,552	(1,248)
Repair and Maintenance	2,245	2,321	2,320	(1)
Professional Development	700	700	-	(700)
Total Human Resources	273,940	272,363	251,643	(20,720)
Telephone:				
Part-time Pay	17,000	17,166	17,165	(1)
FICA Taxes	1,054	1,065	1,064	(1)
Medicare Taxes	247	249	249	-
Retirement	2,385	2,504	2,504	-
Unemployment Insurance	34	34	31	(3)
Supplies	300	300	138	(162)
Telephone, Internet, Computer Lines	46,000	325	325	-
Other Services and Charges	345	166	-	(166)
Repair and Maintenance	39,085	50,720	47,358	(3,362)
Total Telephone:	106,450	72,529	68,834	(3,694)
Maintenance of Buildings:				
Department Heads	78,519	78,519	78,519	-
Regular Deputies	42,001	42,001	42,001	-
Regular Assistants	755,829	755,829	720,297	(35,532)
Part-time Pay	11,440	11,440	3,595	(7,845)
Longevity Pay	12,795	11,790	11,790	-
FICA Taxes	55,836	55,836	50,815	(5,021)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Medicare Taxes	13,058	13,058	11,884	(1,174)
Retirement	126,352	125,024	125,024	-
Group Life Insurance Premiums	264	264	250	(14)
Group Health Insurance	111,632	111,632	111,632	-
Unemployment Insurance	1,801	1,801	1,565	(236)
Supplies	52,330	52,263	49,185	(3,078)
Motor Vehicle Operating	16,000	16,000	14,204	(1,796)
Telephone, Internet, Computer Lines	1,020	1,087	1,086	(1)
Pager Service	800	800	370	(430)
Other Services and Charges	7,840	7,840	7,807	(33)
Repair and Maintenance	112,538	111,958	82,129	(29,829)
Maint Contracts - Tangi	56,800	57,380	57,380	-
Janitorial Services	90,000	90,000	78,807	(11,193)
Travel Reimbursement	1,000	1,000	885	(115)
Professional Development	500	500	89	(411)
Total Maintenance of Buildings	1,548,355	1,546,022	1,449,314	(96,708)
Maintenance of Equipment:				
Department Heads	70,723	70,723	70,723	-
Regular Assistants	126,395	126,395	126,395	-
Part-time Pay	8,525	8,525	5,512	(3,013)
Longevity Pay	4,032	2,520	2,520	-
FICA Taxes	13,000	12,640	11,951	(689)
Medicare Taxes	3,040	3,040	2,795	(245)
Retirement	29,417	29,958	29,958	-
Group Life Insurance Premiums	48	48	48	-
Group Health Insurance	20,297	20,297	20,297	-
Unemployment Insurance	419	419	377	(42)
Uniform Allowances	720	1,080	1,080	-
Tool Allowances	72	72	36	(36)
Supplies	57,070	57,283	43,697	(13,586)
Motor Vehicle Operating	12,600	11,150	5,587	(5,563)
Tires Tubes and Batteries	28,000	27,513	27,512	(1)
Pager Service	450	500	466	(34)
Other Services and Charges	2,715	3,490	3,191	(299)
Repair and Maintenance	39,290	85,085	78,598	(6,487)
Radio Tower	7,200	8,600	8,208	(392)
Environmental/Haz Waste	1,100	1,600	1,151	(449)
Professional Development	850	850	150	(700)
Total Maintenance of Equipment	425,963	471,788	440,252	(31,535)
Engineering:				
Regular Assistants	251,707	251,707	246,634	(5,073)
Longevity Pay	3,210	2,145	2,145	-
FICA Taxes	15,805	15,805	14,508	(1,297)
Medicare Taxes	3,696	3,696	3,393	(303)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Retirement	35,765	36,329	36,329	-
Group Life Insurance Premiums	60	60	60	(1)
Group Health Insurance	25,371	25,371	25,371	-
Unemployment Insurance	510	510	454	(56)
Supplies	3,997	2,747	1,997	(750)
Motor Vehicle Operating	4,600	4,600	4,018	(582)
Other Services and Charges	7,740	8,040	7,907	(133)
Repair and Maintenance	1,375	2,725	2,438	(287)
Environmental/Haz Waste	1	1	-	(1)
Professional Development	1,200	1,200	1,187	(13)
Total Engineering	355,037	354,936	346,439	(8,496)
Non-Departmental:				
Workers Compensation	290,000	290,000	261,627	(28,373)
Retiree - Group Hlth In	600,000	620,153	620,153	-
Supplies	6,500	7,499	3,133	(4,366)
Telephone, Internet, Computer Lines	160,000	254,443	253,805	(638)
Advertising and Legal Notices	17,500	17,500	9,230	(8,270)
Other Services and Charges	58,150	96,450	96,450	-
General Liability Insurance	600,000	600,000	579,654	(20,346)
Damages, Claims, Judgments	15,000	590,000	589,660	(340)
Postage/Shipping	5,000	5,000	-	(5,000)
Repair and Maintenance	3,500	3,500	2,222	(1,278)
Utilities	1,100,000	1,053,707	1,053,314	(393)
Independent Auditor	36,200	37,850	37,850	-
Bank Service Charges	80,000	100,981	95,270	(5,711)
Tax Appraisal Services	636,670	692,813	668,240	(24,573)
COW - LS Power/Sandy Creek	461,000	461,000	461,000	-
Bond Forfeit Refunds	35,000	-	-	-
County Legal Counsel	175,000	198,000	192,728	(5,272)
Membership Dues	25,000	25,000	24,191	(809)
Contingencies	1,250,000	100,759	-	(100,759)
Total Non-Departmental	5,554,520	5,154,655	4,948,526	(206,128)
Criminal District Attorney:				
Elected Officials	17,318	17,318	17,317	(1)
Regular Deputies	2,870,822	2,870,331	2,790,582	(79,749)
Part-time Pay	18,000	18,000	14,760	(3,240)
Longevity Pay	11,110	11,563	11,563	(1)
FICA Taxes	182,193	177,042	170,413	(6,629)
Medicare Taxes	42,610	42,610	39,914	(2,696)
Retirement	413,844	417,655	417,655	-
Group Life Insurance Premiums	576	576	545	(31)
Group Health Insurance	243,562	243,562	243,562	-
Unemployment Insurance	5,899	5,899	5,199	(700)
Supplies	20,000	23,000	22,999	(1)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Telephone, Internet, Computer Lines	3,000	2,340	2,045	(295)
Other Services and Charges	2,825	2,825	2,825	-
Professional Services	20,000	25,151	25,149	(2)
Postage/Shipping	4,000	4,500	4,347	(153)
Repair and Maintenance	10,400	7,400	7,380	(20)
Travel Reimbursement	16,000	15,000	14,998	(2)
Professional Development	12,000	13,651	13,651	-
Total Criminal District Attorney	3,894,159	3,898,423	3,804,905	(93,518)
Elections Administration:				
Appointed Officials	84,087	84,087	84,087	-
Regular Assistants	162,422	162,422	162,422	-
Part-time Pay	18,650	18,650	2,764	(15,886)
Precinct Election Workers	148,500	148,500	77,015	(71,485)
Longevity Pay	2,798	3,000	3,000	-
FICA Taxes	25,820	25,820	15,358	(10,462)
Medicare Taxes	6,039	6,039	3,592	(2,447)
Retirement	37,594	36,423	36,422	(1)
Group Life Insurance Premiums	60	60	60	-
Group Health Insurance	25,371	25,371	25,371	-
Unemployment Insurance	833	833	455	(378)
Supplies	21,425	41,425	40,933	(492)
Telephone, Internet, Computer Lines	900	900	747	(153)
Advertising and Legal Notices	5,750	5,750	4,845	(905)
Other Services and Charges	2,739	2,739	1,811	(928)
Postage/Shipping	19,194	19,194	18,382	(812)
Repair and Maintenance	11,539	11,539	7,152	(4,387)
Real Property Rentals	5,000	5,000	4,449	(552)
Vehicle Rentals	4,275	4,275	2,300	(1,975)
Equipment Rentals	3,235	3,235	2,520	(715)
Travel Reimbursement	1,746	1,746	1,681	(65)
Software Licensing	137,484	119,984	119,889	(95)
Voter Registration Certificates	37,000	34,500	33,347	(1,153)
Contingencies	150,000	150,000	-	(150,000)
Total Elections Administration	912,461	911,492	648,602	(262,890)
Purchasing:				
Department Heads	72,298	72,298	72,298	-
Regular Assistants	122,498	122,498	118,458	(4,040)
Longevity Pay	2,023	1,733	1,733	(1)
FICA Taxes	12,203	12,203	11,574	(629)
Medicare Taxes	2,854	2,854	2,707	(147)
Retirement	27,614	28,026	28,026	-
Group Life Insurance Premiums	48	48	46	(2)
Group Health Insurance	20,297	20,297	20,297	-
Unemployment Insurance	394	394	351	(43)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Supplies	1,550	850	180	(670)
Other Services and Charges	500	1,200	1,088	(112)
Repair and Maintenance	715	715	615	(100)
Travel Reimbursement	100	100	-	(100)
Professional Development	800	800	745	(55)
Total Purchasing	263,894	264,016	258,118	(5,898)
County Auditor:				
Appointed Officials	124,511	124,511	124,511	-
Regular Assistants	724,838	724,838	618,466	(106,372)
Longevity Pay	8,023	7,774	7,553	(222)
FICA Taxes	53,157	53,157	44,537	(8,620)
Medicare Taxes	12,432	12,432	10,474	(1,958)
Retirement	120,289	109,499	109,499	-
Group Life Insurance Premiums	192	192	171	(21)
Group Health Insurance	81,187	81,187	81,187	-
Unemployment Insurance	1,715	1,715	1,369	(346)
Supplies	24,000	24,000	16,779	(7,221)
Other Services and Charges	10,000	10,000	3,688	(6,312)
Repair and Maintenance	600	600	600	-
Travel Reimbursement	2,000	2,000	941	(1,059)
Professional Development	10,000	10,000	4,606	(5,394)
Total County Auditor	1,172,944	1,161,905	1,024,382	(137,523)
County Treasurer:				
Elected Officials	67,282	67,282	67,282	-
Regular Deputies	157,355	157,355	152,281	(5,074)
Longevity Pay	3,193	3,600	3,600	-
FICA Taxes	14,125	14,125	12,256	(1,869)
Medicare Taxes	3,304	3,304	2,866	(438)
Retirement	31,965	32,570	32,570	-
Group Life Insurance Premiums	60	60	57	(3)
Group Health Insurance	25,371	25,371	25,371	-
Unemployment Insurance	456	456	284	(172)
Supplies	2,400	3,585	3,373	(212)
Other Services and Charges	800	448	448	-
Postage/Shipping	6,300	6,300	3,620	(2,680)
Repair and Maintenance	500	500	483	(17)
Travel Reimbursement	200	-	-	-
Professional Development	2,006	1,373	1,373	-
Total County Treasurer	315,317	316,329	305,865	(10,464)
Tax Office - Ad Valorem:				
Elected Officials	45,287	45,287	45,287	-
Regular Deputies	533,980	533,980	533,980	-
Longevity Pay	9,100	9,450	9,450	-

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
FICA Taxes	36,479	36,479	34,083	(2,396)
Medicare Taxes	8,531	8,531	7,971	(560)
Retirement	82,548	86,143	86,142	(1)
Group Life Insurance Premiums	150	150	135	(15)
Group Health Insurance	63,428	63,428	63,428	-
Unemployment Insurance	1,177	1,177	994	(183)
Supplies	13,147	12,547	11,533	(1,014)
Printing and Binding	20,500	20,500	20,494	(6)
Other Services and Charges	6,419	6,419	6,168	(251)
Postage/Shipping	60,000	60,000	55,281	(4,719)
Repair and Maintenance	1,463	2,063	2,015	(48)
Travel Reimbursement	500	500	271	(229)
Professional Development	10,035	10,035	9,949	(86)
Total Tax Office - Ad Valorem	892,744	896,689	887,182	(9,507)
Tax Office - McGregor Substation:				
Regular Deputies	41,856	41,856	41,856	-
FICA Taxes	2,595	2,595	2,423	(172)
Medicare Taxes	607	607	567	(40)
Retirement	5,872	6,249	6,248	(1)
Group Life Insurance Premiums	12	12	12	-
Group Health Insurance	5,074	5,074	5,074	-
Unemployment Insurance	84	84	78	(6)
Supplies	579	579	366	(213)
Other Services and Charges	477	477	474	(3)
Repair and Maintenance	97	97	-	(97)
Total Tax Office - McGregor Substation	57,253	57,630	57,098	(532)
Tax Office - West Substation:				
Regular Deputies	41,856	41,856	41,856	-
Longevity Pay	1,298	1,320	1,320	-
FICA Taxes	2,676	2,676	2,613	(63)
Medicare Taxes	626	626	611	(15)
Retirement	7,440	6,303	6,303	-
Group Life Insurance Premiums	12	12	12	-
Group Health Insurance	5,074	5,074	5,074	-
Unemployment Insurance	86	86	79	(7)
Supplies	763	763	591	(172)
Other Services and Charges	1	1	-	(1)
Repair and Maintenance	100	100	-	(100)
Total Tax Office - West Substation	59,932	58,817	58,458	(358)
Tax Office - Auto:				
Elected Officials	45,286	45,286	45,287	1
Regular Deputies	794,545	794,545	774,196	(20,349)
Longevity Pay	10,723	10,723	10,678	(46)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
FICA Taxes	52,734	52,734	48,916	(3,818)
Medicare Taxes	12,333	12,333	11,440	(893)
Retirement	119,333	120,857	120,857	-
Group Life Insurance Premiums	258	258	251	(7)
Group Health Insurance	109,095	109,095	109,095	-
Unemployment Insurance	1,701	1,701	1,428	(273)
Supplies	16,400	16,400	15,206	(1,194)
Other Services and Charges	3,852	3,852	3,653	(199)
Postage/Shipping	27,970	35,470	33,815	(1,655)
Repair and Maintenance	763	763	539	(224)
Travel Reimbursement	5,500	5,500	3,985	(1,515)
Professional Development	2,310	2,310	2,036	(274)
Total Tax Office - Auto	1,202,803	1,211,827	1,181,380	(30,447)
Information Technology:				
Department Heads	96,599	96,599	96,599	-
Regular Assistants	828,252	806,460	806,460	-
Longevity Pay	10,583	11,340	11,340	-
FICA Taxes	57,997	57,995	52,380	(5,615)
Medicare Taxes	13,564	13,564	12,250	(1,314)
Retirement	131,241	133,479	133,478	(1)
Group Life Insurance Premiums	204	206	206	(1)
Group Health Insurance	86,261	86,261	86,261	-
Unemployment Insurance	1,871	1,871	1,669	(203)
Supplies	13,595	42,595	42,088	(507)
Motor Vehicle Operating	1,000	1,000	760	(240)
Pager Service	100	100	60	(40)
Internet Services	20,300	-	-	-
Other Services and Charges	10,300	2,300	1,245	(1,055)
Repair and Maintenance	47,044	25,844	25,641	(203)
Travel Reimbursement	1,200	1,200	-	(1,200)
Contract Programmers	4,224	2,848	2,016	(832)
Software Licensing	14,388	16,088	15,453	(635)
Software Support and Main	29,830	49,998	49,998	-
Tyler Tech Hosted Software	202,670	197,670	192,253	(5,417)
Professional Development	4,500	3,500	2,100	(1,400)
Total Information Technology	1,575,723	1,550,918	1,532,255	(18,662)
Records Management:				
Regular Assistants	199,347	199,347	195,389	(3,958)
Part-time Pay	7,464	7,464	5,967	(1,497)
Longevity Pay	3,303	3,303	2,560	(743)
FICA Taxes	13,027	13,027	11,150	(1,877)
Medicare Taxes	3,047	3,047	2,607	(440)
Retirement	29,479	29,733	29,733	-
Group Life Insurance Premiums	72	72	65	(7)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Group Health Insurance	30,445	30,445	30,445	-
Unemployment Insurance	420	420	372	(48)
Supplies	1	1	-	(1)
Motor Vehicle Operating	1	1	-	(1)
Other Services and Charges	1	1	-	(1)
Repair and Maintenance	1	1	-	(1)
Total Records Management	286,608	286,862	278,288	(8,574)
Capital Outlay:				
Capital Outlay	410,613	877,499	763,936	(113,563)
Total Capital Outlay	410,613	877,499	763,936	(113,563)
TOTAL GENERAL GOVERNMENT	21,381,747	21,438,028	20,318,582	(1,119,443)

JUDICIAL

Mental Health Court Services:

Department Heads	52,542	52,542	52,542	-
Regular Assistants	32,422	32,422	32,422	-
Longevity Pay	1,415	1,440	1,440	-
FICA Taxes	5,355	5,355	5,126	(229)
Medicare Taxes	1,252	1,252	1,199	(53)
Retirement	12,119	12,613	12,613	-
Group Life Insurance Premiums	24	24	24	-
Group Health Insurance	10,148	10,148	10,148	-
Unemployment Insurance	173	173	158	(15)
Supplies	1,775	1,325	801	(524)
Other Services and Charges	1,000	913	69	(844)
Repair and Maintenance	1,000	1,000	588	(412)
Court Masters	19,500	19,950	19,950	-
Court Costs	76,000	76,000	61,883	(14,117)
Crt Appointed Attorney - Mental	22,500	22,500	22,225	(275)
Professional Development	1,000	1,087	1,086	(1)
Total Mental Health Court Services	238,225	238,744	222,275	(16,469)

County Court at Law No. 1:

Elected Officials	152,500	152,500	152,500	-
Regular Assistants	91,693	91,693	91,692	(1)
Part-time Pay	1,000	1,000	-	(1,000)
Regular Court Reporters	74,035	74,035	74,035	-
Longevity Pay	2,871	3,660	3,660	-
FICA Taxes	19,970	19,970	17,857	(2,113)
Medicare Taxes	4,670	4,670	4,540	(130)
Retirement	45,190	47,155	47,154	(1)
Group Life Insurance Premiums	54	54	50	(4)
Group Health Insurance	22,834	22,834	22,834	-

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Over (Under)
Unemployment Insurance	644	644	307	(337)
Supplies	10,015	13,840	11,049	(2,791)
Other Services and Charges	4,875	4,875	3,978	(897)
Professional Services	25,292	25,660	25,660	-
Repair and Maintenance	2,550	2,550	344	(2,206)
Travel Reimbursement	500	500	-	(500)
Visiting Judges Compensation	10,500	10,500	605	(9,895)
Professional Development	3,000	3,000	371	(2,629)
Total County Court at Law No. 1	472,193	479,140	456,637	(22,503)
County Court at Law No. 2:				
Elected Officials	152,500	152,500	152,499	(1)
Regular Assistants	91,692	91,692	91,693	1
Part-time Pay	1,425	1,425	-	(1,425)
Regular Court Reporters	74,035	74,035	73,107	(928)
Longevity Pay	2,163	2,340	2,340	-
FICA Taxes	19,953	19,953	17,275	(2,678)
Medicare Taxes	4,666	4,666	4,441	(225)
Retirement	45,151	46,482	46,481	(1)
Group Life Insurance Premiums	54	54	54	-
Group Health Insurance	22,834	22,834	22,834	-
Unemployment Insurance	644	644	305	(339)
Supplies	11,500	11,500	4,279	(7,221)
Other Services and Charges	5,271	7,371	5,927	(1,444)
Professional Services	22,450	22,450	22,238	(212)
Repair and Maintenance	950	950	-	(950)
Travel Reimbursement	300	300	-	(300)
Visiting Judges Compensation	8,500	7,000	-	(7,000)
Professional Development	1,000	400	30	(370)
Total County Court at Law No. 2:	465,088	466,596	443,503	(23,093)
19th District Court:				
Elected Officials	13,500	13,500	13,500	-
Regular Assistants	117,930	116,015	104,283	(11,732)
Regular Court Reporters	74,035	74,035	74,035	-
Longevity Pay	2,535	2,580	2,580	-
FICA Taxes	12,896	12,896	11,729	(1,167)
Medicare Taxes	3,016	3,016	2,743	(273)
Retirement	29,182	28,345	28,345	-
Group Life Insurance Premiums	60	60	54	(6)
Group Health Insurance	25,371	25,371	25,371	-
Unemployment Insurance	416	416	330	(86)
Supplies	18,564	19,204	19,170	(34)
Other Services and Charges	1,477	4,046	3,594	(452)
Judicial Liability Insu	1,583	1,503	1,500	(3)
Repair and Maintenance	2,903	709	654	(55)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Equipment Rentals	872	872	817	(55)
Travel Reimbursement	258	258	84	(174)
Travel - Visiting Judge	1,000	-	-	-
Software Licensing	750	300	263	(37)
Special Prosecutors	3,500	12,908	9,944	(2,964)
Judicial Assessment	3,200	3,200	3,157	(43)
Language Translation	22,000	13,130	12,919	(211)
Court Reporter - General	84,183	159,052	158,975	(77)
Professional Development	2,000	2,630	2,630	-
Membership Dues	290	300	300	-
Total 19th District Court	421,521	494,346	476,977	(17,369)
54th District Court:				
Elected Officials	13,500	13,500	13,500	-
Regular Assistants	117,931	117,931	117,931	-
Part-time Pay	4,450	4,450	1,215	(3,235)
Regular Court Reporters	148,070	148,070	148,070	-
Longevity Pay	3,553	3,720	3,720	-
FICA Taxes	17,825	17,825	17,111	(714)
Medicare Taxes	4,169	4,169	4,002	(167)
Retirement	40,337	41,520	41,519	(1)
Group Life Insurance Premiums	72	72	71	(1)
Group Health Insurance	30,445	30,445	30,445	-
Unemployment Insurance	575	575	494	(81)
Supplies	7,900	8,400	8,216	(184)
Other Services and Charges	4,432	4,432	3,725	(707)
Judicial Liability Insurance	1,800	1,800	1,500	(300)
Repair and Maintenance	1,200	1,002	806	(196)
Travel Reimbursement	200	200	-	(200)
Travel - Visiting Judge	100	100	-	(100)
Psychological Services	1,000	325	-	(325)
Special Prosecutors	20,105	20,105	400	(19,705)
Judicial Assessment	3,300	3,300	3,157	(143)
Jury Meals and Lodging	750	750	88	(662)
Language Translation	15,000	15,873	15,871	(2)
Professional Testimony	500	500	-	(500)
Court Reporter - General	55,278	79,778	77,203	(2,575)
Psychiatric Services	2,000	2,000	-	(2,000)
Professional Development	4,000	4,000	1,339	(2,661)
Total 54th District Court	498,492	524,842	490,384	(34,458)
74th District Court:				
Elected Officials	13,500	13,500	13,500	-
Regular Assistants	85,626	85,626	85,626	-
Regular Court Reporters	74,035	74,035	74,035	-
Longevity Pay	3,708	3,720	3,720	-

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
FICA Taxes	10,966	10,966	10,248	(718)
Medicare Taxes	2,565	2,565	2,397	(168)
Retirement	24,815	25,821	25,820	(1)
Group Life Insurance Premiums	48	48	47	(1)
Group Health Insurance	20,297	20,297	20,297	-
Unemployment Insurance	354	354	298	(56)
Supplies	5,500	6,100	5,687	(413)
Other Services and Charges	985	2,485	2,262	(223)
Professional Services	1,500	1,100	500	(600)
Judicial Liability Insurance	1,500	1,500	1,500	-
Repair and Maintenance	1,979	1,979	1,291	(688)
Travel Reimbursement	1,700	1,700	1,410	(290)
Special Prosecutors	1,200	600	-	(600)
Judicial Assessment	3,200	3,200	3,157	(43)
Language Translation	12,000	10,500	8,827	(1,673)
Court Reporter - General	13,000	28,000	16,708	(11,292)
Professional Development	2,800	3,200	3,199	(1)
Total 74th District Court	281,278	297,296	280,530	(16,767)
170th District Court:				
Elected Officials	13,500	13,500	13,500	-
Regular Assistants	42,813	42,813	42,813	-
Regular Court Reporters	74,035	74,035	74,035	-
Longevity Pay	2,210	2,280	2,280	-
FICA Taxes	8,219	8,219	7,854	(365)
Medicare Taxes	1,922	1,922	1,837	(85)
Retirement	18,598	19,361	19,360	(1)
Group Life Insurance Premiums	36	36	35	(1)
Group Health Insurance	12,529	12,529	12,529	-
Unemployment Insurance	265	265	218	(48)
Supplies	3,775	3,775	2,379	(1,396)
Other Services and Charges	600	600	137	(463)
Judicial Liability Insurance	1,500	1,500	1,500	-
Repair and Maintenance	700	700	645	(55)
Travel - Visiting Judge	200	200	-	(200)
Judicial Assessment	3,200	3,200	3,157	(43)
Language Translation	5,000	5,000	-	(5,000)
Court Reporter - General	7,000	7,000	2,635	(4,365)
Professional Development	500	500	-	(500)
Total 170th District Court	196,602	197,435	184,913	(12,522)
IV-D Court Associate Judge:				
Supplies	2,265	765	470	(295)
Other Services and Charges	1	1	-	(1)
Language Translation	20,000	20,000	15,250	(4,750)
Total IV-D Court Associate Judge	22,266	20,766	15,721	(5,045)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
414th District Court:				
Elected Officials	13,500	13,500	13,500	-
Regular Assistants	40,500	40,500	38,873	(1,627)
Part-time Pay	5,640	5,640	4,158	(1,483)
Regular Court Reporters	74,035	74,035	73,580	(455)
Longevity Pay	1,030	1,080	1,080	-
FICA Taxes	8,352	8,352	7,810	(542)
Medicare Taxes	1,953	1,953	1,827	(126)
Retirement	18,899	19,153	19,153	-
Group Life Insurance Premiums	36	36	35	(1)
Group Health Insurance	15,223	15,223	15,223	-
Unemployment Insurance	269	269	215	(54)
Supplies	3,325	3,325	3,233	(92)
Other Services and Charges	1,697	2,847	2,759	(88)
Professional Services	500	500	-	(500)
Judicial Liability Insurance	1,500	1,500	1,500	-
Repair and Maintenance	2,700	2,700	1,928	(772)
Travel - Visiting Judge	300	150	-	(150)
Judicial Assessment	3,200	3,200	3,157	(43)
Language Translation	1,500	1,100	924	(176)
Professional Development	1,500	900	843	(57)
Total 414th District Court	195,659	195,963	189,796	(6,167)
Visiting Courtroom:				
Supplies	2,350	2,350	95	(2,255)
Other Services and Charges	710	710	461	(249)
Repair and Maintenance	2,412	2,412	285	(2,127)
Total Visiting Courtroom	5,472	5,472	841	(4,631)
District Clerk:				
Elected Officials	81,798	81,798	81,798	-
Regular Deputies	816,702	816,702	806,634	(10,068)
Longevity Pay	11,383	12,133	12,133	(1)
FICA Taxes	56,412	56,412	53,131	(3,281)
Medicare Taxes	13,193	13,193	12,426	(767)
Retirement	127,657	131,511	131,511	-
Group Life Insurance Premiums	300	300	295	(6)
Group Health Insurance	126,855	126,855	126,855	-
Unemployment Insurance	1,820	1,820	1,494	(326)
Supplies	45,528	45,528	43,428	(2,100)
Other Services and Charges	5,562	5,562	4,833	(729)
Postage/Shipping	30,000	30,000	14,987	(15,013)
Repair and Maintenance	8,209	8,209	6,979	(1,230)
Software Support and Maintenance	34,200	34,200	34,200	-
Professional Development	3,000	3,000	1,222	(1,778)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Total District Clerk	1,362,619	1,367,223	1,331,926	(35,297)
J P - Precinct 1-1:				
Elected Officials	59,425	59,425	59,425	-
Regular Deputies	108,348	108,348	108,348	-
Longevity Pay	2,898	3,060	3,060	-
FICA Taxes	10,582	10,582	10,041	(541)
Medicare Taxes	2,475	2,475	2,348	(127)
Retirement	23,945	24,938	24,938	(1)
Group Life Insurance Premiums	48	48	48	-
Group Health Insurance	20,297	20,297	20,297	-
Unemployment Insurance	341	341	202	(139)
Supplies	2,050	2,838	2,650	(188)
Other Services and Charges	1	1	-	(1)
Postage/Shipping	2,000	2,000	1,271	(729)
Repair and Maintenance	300	314	314	(1)
Travel Reimbursement	5,040	4,752	-	(4,752)
Language Translation	1,500	1,000	570	(430)
Professional Development	500	486	436	(50)
Total J P - Precinct 1-1	239,750	240,905	233,947	(6,958)
J P - Precinct 1-2:				
Elected Officials	59,425	59,425	59,425	-
Regular Deputies	102,147	102,147	102,147	-
Longevity Pay	2,068	2,068	1,860	(208)
FICA Taxes	10,146	10,146	9,855	(291)
Medicare Taxes	2,373	2,373	2,305	(68)
Retirement	22,959	23,857	23,857	-
Group Life Insurance Premiums	48	48	48	-
Group Health Insurance	20,297	20,297	20,297	-
Unemployment Insurance	327	327	190	(137)
Supplies	4,160	5,280	5,260	(20)
Other Services and Charges	75	893	158	(735)
Postage/Shipping	1,725	1,725	1,113	(612)
Repair and Maintenance	700	849	381	(468)
Travel Reimbursement	954	2,005	1,863	(142)
Language Translation	1,000	3,400	3,265	(135)
Professional Development	2,000	2,596	2,311	(285)
Total J P - Precinct 1-2	230,404	237,436	234,334	(3,102)
J P - Precinct 2:				
Elected Officials	41,641	41,641	41,641	-
Regular Assistants	30,988	32,912	32,912	-
Longevity Pay	1,920	1,945	1,945	-
FICA Taxes	4,622	4,622	4,013	(609)
Medicare Taxes	1,081	1,081	939	(142)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Retirement	10,460	11,156	11,156	-
Group Life Insurance Premiums	24	24	23	(1)
Group Health Insurance	10,148	10,148	10,148	-
Unemployment Insurance	149	149	62	(87)
Supplies	1,500	380	380	-
Telephone, Internet, Computer Lines	432	395	395	-
Other Services and Charges	969	188	188	-
Repair and Maintenance	1,040	641	641	-
Travel Reimbursement	4,320	3,269	3,268	(1)
Professional Development	900	554	554	-
Total J P - Precinct 2	110,194	109,105	108,264	(840)
J P - Precinct 3				
Elected Officials	59,425	59,425	59,425	-
Regular Deputies	102,508	102,508	102,508	-
Longevity Pay	4,263	4,320	4,320	-
FICA Taxes	10,304	10,304	9,174	(1,130)
Medicare Taxes	2,410	2,410	2,145	(265)
Retirement	23,317	24,269	24,269	-
Group Life Insurance Premiums	48	48	48	-
Group Health Insurance	20,297	20,297	20,297	-
Unemployment Insurance	332	332	191	(141)
Supplies	1,950	2,550	2,412	(138)
Other Services and Charges	2,688	2,688	2,688	-
Repair and Maintenance	2,207	1,607	1,292	(315)
Travel Reimbursement	5,040	5,040	3,434	(1,606)
Professional Development	2,000	2,000	1,371	(629)
Total J P - Precinct 3	236,789	237,798	233,574	(4,224)
J P - Precinct 4				
Elected Officials	26,978	26,978	22,482	(4,496)
Regular Assistants	30,987	30,987	27,604	(3,383)
Part-time Pay	1,000	1,000	58	(942)
Longevity Pay	513	513	400	(113)
FICA Taxes	3,688	3,688	2,865	(823)
Medicare Taxes	862	862	670	(192)
Retirement	8,345	7,424	7,423	(1)
Group Life Insurance Premiums	24	24	16	(8)
Group Health Insurance	10,148	10,148	10,148	-
Unemployment Insurance	119	119	50	(69)
Supplies	700	700	42	(658)
Other Services and Charges	650	650	-	(650)
Repair and Maintenance	636	636	45	(591)
Real Property Rentals	7,500	7,500	7,500	-
Travel Reimbursement	1,500	1,500	1,048	(452)
Professional Development	950	950	593	(357)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Over (Under)
Total J P - Precinct 4	94,600	93,679	80,944	(12,735)
J P - Precinct 5				
Elected Officials	28,396	28,396	28,396	-
Regular Assistants	30,987	30,987	30,987	-
Longevity Pay	535	600	600	-
FICA Taxes	3,715	3,715	3,040	(675)
Medicare Taxes	869	869	711	(158)
Retirement	8,406	8,757	8,756	(1)
Group Life Insurance Premiums	24	24	24	-
Group Health Insurance	10,148	10,148	10,148	-
Unemployment Insurance	120	120	57	(63)
Supplies	1,767	1,750	1,749	(1)
Other Services and Charges	648	535	534	(1)
Repair and Maintenance	951	941	20	(921)
Travel Reimbursement	2,880	2,880	-	(2,880)
Language Translation	2,000	2,315	2,315	-
Professional Development	700	525	520	(5)
Total J P - Precinct 5	92,146	92,562	87,857	(4,705)
J P - Precinct 7:				
Elected Officials	44,670	43,970	2,637	(41,333)
Regular Deputies	60,756	60,756	60,756	-
Longevity Pay	825	825	70	(755)
FICA Taxes	6,588	6,588	3,859	(2,729)
Medicare Taxes	1,540	1,540	902	(638)
Retirement	14,907	9,311	9,310	(1)
Group Life Insurance Premiums	36	36	24	(12)
Group Health Insurance	15,223	15,223	15,223	-
Unemployment Insurance	213	213	111	(102)
Supplies	4,405	4,405	2,113	(2,292)
Postage/Shipping	824	824	579	(245)
Repair and Maintenance	1,910	1,910	1,056	(854)
Travel Reimbursement	4,320	4,320	3,494	(826)
Language Translation	1,000	250	100	(150)
Professional Development	1,545	1,545	835	(710)
Security and Alarm Services	309	309	203	(106)
Total J P - Precinct 7	159,071	152,025	101,272	(50,753)
J P - Precinct 8:				
Elected Officials	44,670	44,670	44,670	-
Regular Assistants	61,973	61,973	58,161	(3,812)
Longevity Pay	2,000	2,000	1,940	(60)
FICA Taxes	6,736	6,736	5,600	(1,136)
Medicare Taxes	1,575	1,575	1,310	(265)
Retirement	15,243	15,317	15,316	(1)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Group Life Insurance Premiums	36	36	33	(3)
Group Health Insurance	15,223	15,223	15,223	-
Unemployment Insurance	217	217	108	(109)
Supplies	1,355	1,580	1,520	(60)
Other Services and Charges	75	75	-	(75)
Postage/Shipping	800	800	490	(310)
Repair and Maintenance	1,816	1,414	497	(917)
Travel Reimbursement	2,880	2,880	295	(2,585)
Professional Development	500	677	676	(1)
Total J P - Precinct 8	155,099	155,173	145,839	(9,334)
J P Collections:				
Elected Officials	31,185	31,185	31,185	-
Longevity Pay	1,680	1,680	1,680	-
FICA Taxes	2,069	2,069	1,891	(178)
Medicare Taxes	484	484	442	(42)
Retirement	4,681	4,798	4,797	(1)
Group Life Insurance Premiums	12	12	12	-
Group Health Insurance	5,074	5,074	5,074	-
Unemployment Insurance	66	66	60	(6)
Supplies	300	260	76	(184)
Other Services and Charges	100	140	87	(53)
Repair and Maintenance	320	320	238	(82)
Total J P Collections	45,971	46,088	45,542	(547)
Pretrial Services:				
Appointed Officials	92,304	82,004	82,000	(4)
Regular Assistants	76,407	85,900	84,446	(1,454)
Part-time Pay	800	800	-	(800)
Longevity Pay	2,545	2,545	1,975	(570)
FICA Taxes	10,667	10,946	9,463	(1,483)
Medicare Taxes	2,496	2,562	2,213	(349)
Retirement	24,139	24,572	24,572	-
Group Life Insurance Premiums	36	36	35	(1)
Group Health Insurance	15,223	15,223	15,223	-
Unemployment Insurance	344	353	307	(46)
Supplies	6,180	9,104	4,016	(5,088)
Other Services and Charges	1,200	1,200	412	(788)
Repair and Maintenance	1	1	-	(1)
Travel Reimbursement	4,500	4,500	2,576	(1,924)
Language Translation	9,000	9,000	7,585	(1,415)
Professional Development	2,200	2,200	283	(1,917)
Total Pretrial Services	248,042	250,946	235,106	(15,839)
Dispute Resolution Center:				
Dispute Resolution Services	18,000	18,000	18,000	-

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Total Dispute Resolution Center	18,000	18,000	18,000	-
Tenth Court of Appeals:				
Elected Officials	1,969	1,969	1,581	(388)
FICA Taxes	127	127	98	(29)
Medicare Taxes	29	29	23	(6)
Retirement	340	232	232	-
Total Tenth Court of Appeals	2,465	2,357	1,935	(422)
Jury Service:				
Grand Jury Commissioner	500	500	270	(230)
Grand Jury Bailiffs	3,200	5,700	5,200	(500)
Grand Jurors	14,142	11,642	10,610	(1,032)
Petit Jurors	240,000	240,000	214,440	(25,560)
Supplies	10,550	10,550	3,306	(7,244)
Telephone, Internet, Computer Lines	280	280	-	(280)
Other Services and Charges	1	1	-	(1)
Postage/Shipping	22,000	22,000	14,723	(7,277)
Repair and Maintenance	3,749	3,749	3,330	(419)
Jury Meals and Lodging	3,500	3,500	2,051	(1,449)
Language Translation	1,000	1,000	-	(1,000)
Total Jury Service	298,922	298,922	253,930	(44,992)
TOTAL JUDICIAL	6,090,868	6,222,819	5,874,047	(348,770)

PUBLIC SAFETY

Constable - Precinct 1:				
Elected Officials	59,425	59,425	59,425	-
Regular Deputies	371,167	389,120	389,120	-
Regular Assistants	16,640	1,387	1,387	-
Longevity Pay	5,583	5,583	4,553	(1,031)
FICA Taxes	28,075	27,843	27,178	(665)
Medicare Taxes	6,566	6,605	6,356	(249)
Retirement	63,530	66,344	66,344	-
Group Life Insurance Premiums	132	132	131	(1)
Group Health Insurance	49,946	50,318	50,318	-
Unemployment Insurance	906	911	721	(190)
Supplies	12,700	11,647	11,633	(14)
Motor Vehicle Operating	39,900	8,300	7,999	(301)
Telephone, Internet, Computer Lines	3,240	3,247	3,140	(107)
Other Services and Charges	745	1,021	1,021	-
Postage/Shipping	4,800	5,950	3,392	(2,558)
Repair and Maintenance	925	11,666	11,664	(2)
Travel Reimbursement	19,091	55,681	54,565	(1,116)
Professional Development	209	140	140	-

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Lease Payments	1	1	-	(1)
Total Constable - Precinct 1	683,581	705,321	699,086	(6,234)
Constable - Precinct 2:				
Elected Officials	21,051	21,051	21,051	-
Part-time Pay	2,000	-	-	-
Longevity Pay	225	240	240	-
FICA Taxes	1,442	1,442	952	(490)
Medicare Taxes	338	338	222	(116)
Retirement	3,266	3,108	3,108	-
Group Life Insurance Premiums	12	12	9	(3)
Group Health Insurance	5,074	5,074	5,074	-
Unemployment Insurance	47	47	-	(47)
Uniform Allowances	40	40	40	-
Supplies	2,223	687	686	(1)
Telephone, Internet, Computer Lines	361	266	265	(1)
Other Services and Charges	860	60	60	-
Repair and Maintenance	1,127	280	280	-
Travel Reimbursement	7,200	4,800	4,800	-
Professional Development	1,200	1,200	1,200	-
Total Constable - Precinct 2	46,466	38,645	37,988	(657)
Constable - Precinct 3:				
Elected Officials	35,451	35,451	35,451	-
Regular Deputies	33,672	33,672	31,068	(2,604)
Longevity Pay	1,675	1,675	1,285	(390)
FICA Taxes	4,389	4,389	4,090	(299)
Medicare Taxes	1,027	1,027	956	(71)
Retirement	9,933	9,915	9,915	-
Group Life Insurance Premiums	24	24	22	(2)
Group Health Insurance	10,148	10,148	10,148	-
Unemployment Insurance	142	142	57	(85)
Uniform Allowances	240	240	145	(95)
Supplies	1,573	2,268	2,265	(3)
Telephone, Internet, Computer Lines	360	360	258	(102)
Other Services and Charges	938	938	937	(1)
Travel Reimbursement	16,869	16,869	16,869	-
Professional Development	1,040	345	344	(1)
Total Constable - Precinct 3	117,481	117,463	113,811	(3,652)
Constable - Precinct 4:				
Elected Officials	21,906	21,906	21,906	-
Longevity Pay	878	960	960	-
FICA Taxes	1,413	1,413	788	(625)
Medicare Taxes	330	330	184	(146)
Retirement	3,196	3,338	3,338	-

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Group Life Insurance Premiums	12	12	12	-
Group Health Insurance	5,074	5,074	5,074	-
Unemployment Insurance	46	46	-	(46)
Uniform Allowances	120	120	120	-
Supplies	650	73	73	-
Telephone, Internet, Computer Lines	315	155	155	-
Other Services and Charges	245	185	185	-
Real Property Rentals	7,500	7,500	7,500	-
Travel Reimbursement	7,200	3,933	3,932	(1)
Professional Development	300	-	-	-
Total Constable - Precinct 4	49,185	45,045	44,227	(818)
Constable - Precinct 5:				
Elected Officials	31,358	31,358	31,358	-
Regular Deputies	32,294	32,294	32,294	-
Part-time Pay	5,000	5,000	3,234	(1,766)
Longevity Pay	450	480	480	-
FICA Taxes	4,284	4,284	4,031	(253)
Medicare Taxes	1,002	1,002	943	(59)
Retirement	9,695	9,834	9,833	(1)
Group Life Insurance Premiums	24	24	21	(3)
Group Health Insurance	10,148	10,148	10,148	-
Unemployment Insurance	138	138	65	(73)
Supplies	1,375	2,093	1,783	(310)
Telephone, Internet, Computer Lines	350	510	312	(198)
Other Services and Charges	1,141	1,241	1,228	(13)
Repair and Maintenance	25	25	-	(25)
Travel Reimbursement	15,816	19,083	19,026	(57)
Professional Development	626	745	-	(745)
Total Constable - Precinct 5	113,726	118,259	114,757	(3,502)
Constable - Precinct 7:				
Elected Officials	44,671	44,671	44,671	-
Regular Deputies	122,501	120,201	119,129	(1,072)
Regular Assistants	28,871	28,871	28,871	-
Longevity Pay	3,908	3,908	3,570	(338)
FICA Taxes	12,397	12,397	11,279	(1,118)
Medicare Taxes	2,899	2,899	2,638	(261)
Retirement	28,053	28,601	28,601	-
Group Life Insurance Premiums	60	60	57	(3)
Group Health Insurance	25,371	25,371	25,371	-
Unemployment Insurance	400	400	274	(126)
Supplies	3,101	4,701	4,687	(14)
Telephone, Internet, Computer Lines	1,001	1,301	1,146	(155)
Other Services and Charges	700	905	873	(32)
Postage/Shipping	400	800	800	-

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Repair and Maintenance	1,660	1,455	609	(846)
Travel Reimbursement	34,384	34,384	34,170	(214)
Professional Development	800	800	761	(39)
Security and Alarm Services	420	420	203	(217)
Total Constable - Precinct 7	311,597	312,145	307,709	(4,436)
Constable - Precinct 8:				
Elected Officials	38,588	38,588	38,588	-
Regular Deputies	32,294	32,294	32,294	-
Regular Assistants	28,872	28,872	28,872	-
Part-time Pay	6,000	6,000	5,740	(260)
Longevity Pay	510	600	600	-
FICA Taxes	6,225	6,225	5,921	(304)
Medicare Taxes	1,451	1,451	1,385	(66)
Retirement	14,795	15,489	15,488	(1)
Group Life Insurance Premiums	36	36	36	-
Group Health Insurance	15,223	15,223	15,223	-
Unemployment Insurance	158	158	123	(35)
Uniform Allowances	240	240	240	-
Supplies	3,495	3,495	3,372	(123)
Telephone, Internet, Computer Lines	620	620	570	(50)
Other Services and Charges	512	512	305	(207)
Postage/Shipping	615	615	613	(3)
Repair and Maintenance	550	550	226	(324)
Travel Reimbursement	13,000	13,000	12,919	(82)
Professional Development	2,000	2,000	2,000	-
Total Constable - Precinct 8	165,184	165,968	164,515	(1,453)
County Sheriff:				
Elected Officials	45,287	45,287	45,287	-
Regular Deputies	3,874,085	3,895,200	3,888,600	(6,600)
Regular Assistants	508,224	561,224	545,379	(15,845)
Part-time Pay	48,500	48,500	23,528	(24,972)
Salary Supplements	6,000	6,000	6,000	-
Longevity Pay	72,347	66,088	61,443	(4,646)
FICA Taxes	282,374	288,407	270,085	(18,322)
Medicare Taxes	66,039	67,451	63,165	(4,286)
Retirement	638,988	666,983	666,982	(1)
Group Life Insurance Premiums	1,182	1,216	1,162	(54)
Group Health Insurance	499,809	514,397	514,397	-
Unemployment Insurance	9,109	9,305	8,221	(1,084)
Supplies	163,831	371,694	365,883	(5,811)
Tools/Equip/Furn <\$1000	-	27,949	27,857	(92)
Aviation Fuel	14,000	13,100	4,534	(8,566)
Protective Clothing	17,500	18,400	15,723	(2,677)
Uniforms and Insignias	10,000	9,700	7,260	(2,440)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Motor Vehicle Operating	386,410	386,410	345,851	(40,559)
Telephone, Internet, Computer Lines	2,700	2,700	2,470	(230)
Cellular and Radio Services	65,000	57,000	54,586	(2,414)
Other Services and Charges	60,000	96,700	91,253	(5,447)
Crime Stopper Services	10,000	10,000	10,000	-
Centralized Dispatch Se	454,763	465,245	465,244	(1)
Repair and Maintenance	35,000	50,000	48,014	(1,986)
Travel Reimbursement	1,400	3,200	3,072	(128)
Travel - Trial Witnesses	1,000	1,000	-	(1,000)
Autopsies and Body Bags	246,253	361,253	338,923	(22,330)
Professional Development	28,750	28,750	25,494	(3,256)
Estray Expenditures	21,000	21,000	17,341	(3,660)
Total County Sheriff	7,569,551	8,094,159	7,917,754	(176,405)
Feeding and Care of Prisoners:				
Elected Officials	45,287	45,287	45,287	-
Regular Deputies	7,037,502	6,672,905	6,667,642	(5,263)
Regular Assistants	1,351,691	1,221,588	1,216,722	(4,866)
Part-time Pay	49,823	79,823	75,549	(4,274)
Salary Supplements	6,000	6,000	6,000	-
Medical Personnel Other than Nurses	95,404	95,404	84,672	(10,732)
Regular Nurses	930,946	862,946	846,553	(16,393)
Overtime Pay	270,000	465,826	465,825	(1)
Longevity Pay	93,373	93,373	86,903	(6,470)
FICA Taxes	617,771	584,151	559,697	(24,454)
Medicare Taxes	143,601	142,189	130,898	(11,291)
Retirement	1,397,954	1,383,124	1,383,124	-
Group Life Insurance Premiums	2,946	2,912	2,723	(189)
Group Health Insurance	1,245,716	1,231,128	1,231,128	-
Unemployment Insurance	19,928	19,732	17,213	(2,519)
Supplies	328,809	433,409	411,633	(21,776)
Uniforms and Insignias	35,000	21,000	20,160	(840)
Motor Vehicle Operating	27,000	43,985	43,985	-
Other Services and Charges	77,842	77,842	68,333	(9,509)
Repair and Maintenance	187,936	187,936	187,731	(205)
Travel Reimbursement	5,500	6,500	6,240	(260)
Travel - Returning Fugitives	45,000	45,000	34,869	(10,131)
Electronic Monitoring Services	49,934	87,934	87,552	(382)
Jail Management Service	200,000	200,000	160,187	(39,813)
Outside Care of Prisoners	5,400,000	5,250,000	5,198,785	(51,216)
Medical Services	609,500	701,500	700,907	(593)
Professional Development	38,000	23,000	20,272	(2,728)
Contract Personnel	35,000	40,000	40,000	-
Management Services	292,002	292,002	292,002	-
Total Feeding and Care of Prisoners	20,639,465	20,316,496	20,092,591	(223,905)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Jail Kitchen:				
Supplies	8,000	3,600	3,583	(17)
Other Services and Charges	300	300	222	(78)
Repair and Maintenance	12,500	14,739	14,739	-
Utilities	61,000	115,644	115,643	(1)
Food Services	1,000,000	966,000	965,696	(304)
Total Jail Kitchen	1,081,800	1,100,283	1,099,884	(399)
Shep Mullen Visitation Center:				
Regular Assistants	30,261	30,261	30,153	(108)
Longevity Pay	68	68	60	(8)
FICA Taxes	1,880	1,880	1,799	(81)
Medicare Taxes	440	440	421	(19)
Retirement	4,255	4,411	4,411	-
Group Life Insurance Premiums	12	12	12	-
Group Health Insurance	5,074	5,074	5,074	-
Unemployment Insurance	61	61	55	(6)
Supplies	895	895	868	(27)
Other Services and Charges	1	1	-	(1)
Repair and Maintenance	2,906	2,906	2,523	(383)
Utilities	8,000	8,000	8,000	-
Total Shep Mullen Visitation Center	53,853	54,009	53,376	(633)
Adult Probation:				
Supplies	2,184	2,184	987	(1,197)
Other Services and Charges	1	1	-	(1)
Repair and Maintenance	28,854	28,779	10,784	(17,995)
Security and Alarm Services	300	375	374	(1)
Total Adult Probation	31,339	31,339	12,145	(19,194)
TOTAL PUBLIC SAFETY	30,863,228	31,099,132	30,657,843	(441,286)
<u>PUBLIC TRANSPORTATION</u>				
County Engineer				
Appointed Officials	95,391	95,391	95,391	-
Longevity Pay	1,220	1,220	1,200	(20)
FICA Taxes	6,022	6,022	5,957	(65)
Medicare Taxes	1,401	1,401	1,393	(8)
Retirement	16,656	16,656	14,100	(2,556)
Group Life Insurance Premiums	12	12	12	-
Group Health Insurance	5,580	5,580	5,580	-
Workers Compensation	150	150	93	(57)
Unemployment Insurance	193	193	176	(17)
Total County Engineer	126,625	126,625	123,903	(2,723)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
McPups Program - Precinct 1:				
Regular Deputies	42,665	42,665	42,665	-
Longevity Pay	835	1,320	1,320	-
FICA Taxes	2,697	2,697	2,663	(34)
Medicare Taxes	631	631	623	(8)
Retirement	6,103	6,420	6,421	1
Group Life Insurance Premiums	12	12	12	-
Group Health Insurance	5,076	5,076	5,076	-
Unemployment Insurance	87	87	80	(7)
Total MCPups Program - Precinct 1	58,106	58,908	58,860	(48)
McPups Program - Precinct 2:				
Regular Deputies	42,666	42,666	42,666	-
Longevity Pay	540	540	540	-
FICA Taxes	2,679	2,679	2,647	(32)
Medicare Taxes	626	626	619	(7)
Retirement	6,062	6,308	6,307	(1)
Group Life Insurance Premiums	12	12	12	-
Group Health Insurance	5,074	5,074	5,074	-
Unemployment Insurance	86	86	79	(7)
Total MCPups Program - Precinct 2	57,745	57,991	57,944	(47)
McPups Program - Precinct 3:				
Regular Deputies	42,665	42,665	39,110	(3,555)
Longevity Pay	260	270	270	-
FICA Taxes	2,661	2,661	2,028	(633)
Medicare Taxes	623	623	474	(149)
Retirement	6,022	5,769	5,769	-
Group Life Insurance Premiums	12	12	11	(1)
Group Health Insurance	5,074	5,074	5,074	-
Unemployment Insurance	85	85	73	(12)
Total MCPups Program - Precinct 3	57,402	57,159	52,808	(4,351)
McPups Program - Precinct 4:				
Regular Deputies	42,665	42,665	42,665	-
Longevity Pay	688	688	660	(28)
FICA Taxes	2,645	2,645	2,170	(475)
Medicare Taxes	629	629	507	(122)
Retirement	6,082	6,325	6,324	(1)
Group Life Insurance Premiums	12	12	9	(3)
Group Health Insurance	5,074	5,074	5,074	-
Unemployment Insurance	87	87	79	(8)
Total MCPups Program - Precinct 4	57,882	58,125	57,489	(636)
TOTAL PUBLIC TRANSPORTATION	357,760	358,808	351,003	(7,805)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
HEALTH				
County Health Services - Administration:				
Department Heads	66,748	66,748	66,748	-
Regular Assistants	290,247	290,247	250,915	(39,332)
Longevity Pay	5,005	5,005	4,860	(145)
FICA Taxes	22,444	22,444	19,058	(3,386)
Medicare Taxes	5,249	5,249	4,457	(792)
Retirement	50,789	47,076	47,075	(1)
Group Life Insurance Premiums	108	108	96	(12)
Group Health Insurance	45,668	45,668	45,668	-
Unemployment Insurance	724	724	589	(135)
Supplies	2,000	1,739	1,614	(125)
Telephone, Internet, Computer Lines	625	257	215	(42)
Other Services and Charges	3,875	3,597	1,600	(1,997)
ATOG - McLennan Co Health	238,564	238,564	238,564	-
Repair and Maintenance	1,652	1,652	1,652	-
Travel Reimbursement	500	99	98	(1)
Software Licensing	36,300	36,300	36,300	-
Medicaid 115 Waiver Program	3,325,000	3,325,000	3,325,000	-
Professional Development	2,000	2,000	2,000	-
Pauper Burials	85,000	85,000	83,215	(1,785)
Total County Health Services - Administration	4,182,498	4,177,477	4,129,723	(47,754)
TOTAL HEALTH	4,182,498	4,177,477	4,129,723	(47,754)

WELFARE

Indigent Defense:				
Court Appointed Attorney - Juvenile	180,000	170,000	166,851	(3,149)
Court Appointed Attorney - CC@L 1	550,000	581,000	579,278	(1,722)
Court Appointed Attorney - CC@L 2	550,000	538,000	532,257	(5,743)
Court Appointed Attorney - 19th DC	800,000	900,950	897,946	(3,004)
Court Appointed Attorney - 54th DC	802,000	732,000	723,420	(8,580)
Court Appointed Attorney - 74th DC	675,000	675,000	672,647	(2,353)
Court Appointed Attorney - 170th DC	25,000	5,000	1,035	(3,965)
Court Appointed Attorney - 414th DC	50,000	7,000	3,385	(3,615)
Court Appointed Attorney - IV-D	175,000	175,000	171,344	(3,656)
Court Appointed Attorney - J P	1,500	-	-	-
Evidence Analysis - General	1,500	-	-	-
Evidence Analysis - 414th DC	500	500	-	(500)
Paraleg - General	15,000	16,183	16,183	(1)
Professional Investigator - Juvenile	2,000	500	371	(129)
Professional Investigator - CC@L 1	1,400	2,631	2,630	(1)
Professional Investigator - CC@L 2	800	1,865	1,865	-
Professional Investigator - 19th DC	90,000	75,000	70,269	(4,731)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Professional Investigator - 54th DC	45,000	55,000	54,954	(46)
Professional Investigator - 74th DC	500	500	-	(500)
Professional Investigator - 170th DC	500	500	-	(500)
Professional Investigator - 414th DC	500	500	-	(500)
Professional Testimony - General	500	500	-	(500)
Professional Testimony - Juvenile	500	750	750	-
Professional Testimony - CC@L 1	3,000	5,200	5,200	-
Professional Testimony - 19th DC	100,000	164,202	164,201	(1)
Professional Testimony - 54th DC	30,000	53,629	53,628	(1)
Professional Testimony - 170th DC	500	500	-	(500)
Professional Testimony - 414th DC	500	500	-	(500)
Psych - Juvenile Courts	54,000	14,000	11,550	(2,450)
Psych - CC@L 1	8,500	5,500	4,850	(650)
Psych - CC@L 2	5,000	2,000	1,850	(150)
Psych - 19th District Court	5,000	2,240	2,100	(140)
Psych - 54th District Court	13,000	-	-	-
Psych - 74th District Court	1,500	-	-	-
Psych - 170th District Cour	500	500	-	(500)
Psych - 414th District Court	500	500	-	(500)
Total Indigent Defense	4,189,200	4,187,150	4,138,564	(48,586)
Children's Protective Services:				
Supplies	1,000	-	-	-
Clothing	15,000	15,859	15,859	-
Other Services and Charges	5,274	5,415	4,988	(427)
Total Children's Protective Services	21,274	21,274	20,847	(427)
Veteran's Service Officer:				
Department Heads	48,872	48,872	48,872	-
Part-time Pay	8,065	8,065	7,395	(670)
Longevity Pay	210	240	240	-
FICA Taxes	3,543	3,543	3,481	(62)
Medicare Taxes	829	829	814	(15)
Retirement	8,018	8,248	8,247	(1)
Group Life Insurance Premiums	12	12	12	-
Group Health Insurance	5,074	5,074	5,074	-
Unemployment Insurance	114	114	103	(11)
Supplies	800	779	771	(8)
Telephone, Internet, Computer Lines	360	360	268	(92)
Other Services and Charges	500	500	-	(500)
Travel Reimbursement	750	710	710	-
Professional Development	820	881	880	(1)
Total Veteran's Service Officer	77,967	78,227	76,867	(1,359)
Other Welfare Activities:				
Civil Defense Emergency Management	143,775	143,775	119,457	(24,318)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
OSSF Services	97,127	97,127	14,048	(83,079)
Library - City Of Waco	711,111	711,111	711,111	-
Library - City of McGregor	5,000	5,000	5,000	-
Library - City Of West	5,000	5,000	5,000	-
Library - City Of Moody	5,000	5,000	5,000	-
Library - City Of Hewit	5,000	5,000	5,000	-
Library - City of Mart	5,000	5,000	5,000	-
Fire Protection Service	129,500	129,500	129,500	-
Animal Shelter Services	60,000	60,000	7,375	(52,625)
Animal Pickup Services	19,000	19,000	19,000	-
Aging Program Planning	7,985	7,985	7,984	(1)
MHMR Crisis Intervention	271,000	271,000	271,000	-
Central Texas Senior Ministries	10,000	10,000	10,000	-
Outside R&M - Water Control	25,000	25,000	25,000	-
Total Other Welfare Activities	1,499,498	1,499,498	1,339,476	(160,023)
TOTAL WELFARE	5,787,939	5,786,149	5,575,754	(210,395)
<u>CULTURE-RECREATION</u>				
Tradinghouse Lake:				
Supplies	3,600	3,600	1,546	(2,054)
Other Services and Charges	900	900	-	(900)
Repair and Maintenance	4,680	4,680	528	(4,152)
Total Tradinghouse Lake	9,180	9,180	2,074	(7,106)
Historical Survey:				
Supplies	200	1,600	1,515	(85)
Other Services and Charges	700	800	777	(23)
Professional Development	2,250	2,150	-	(2,150)
Contingencies	9,034	7,634	-	(7,634)
Total Historical Survey	12,184	12,184	2,293	(9,891)
Heart of Texas Fairgrounds:				
Repair and Maintenance	7,500	39,845	39,844	(1)
Total Heart of Texas Fairgrounds	7,500	39,845	39,844	(1)
TOTAL CULTURE-RECREATION	28,864	61,209	44,211	(16,998)
<u>CONSERVATION</u>				
Texas AgriLife Extension:				
Other Admin Personnel	80,412	79,212	70,285	(8,927)
Regular Assistants	69,048	69,048	69,048	-
Longevity Pay	1,928	1,995	1,995	-
FICA Taxes	9,386	9,386	8,672	(714)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

General Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Medicare Taxes	2,195	2,195	2,028	(167)
Retirement	21,240	10,316	10,316	(0)
Group Life Insurance Premiums	72	72	64	(8)
Group Health Insurance	30,445	30,445	30,445	-
Unemployment Insurance	303	303	258	(45)
Supplies	2,673	4,312	4,031	(281)
Other Services and Charges	1	1	-	(1)
Repair and Maintenance	3,100	2,661	2,660	(1)
Travel Reimbursement	24,298	24,298	21,777	(2,521)
Professional Development	6,700	6,700	4,886	(1,814)
Total Texas AgriLife Extension	251,801	240,944	226,464	(14,480)
TOTAL CONSERVATION	251,801	240,944	226,464	(14,480)
<u>ECONOMIC DEVELOPMENT</u>				
Economic Development:				
Other Services and Charges	1	1	-	(1)
Industrial Business Grants	200,000	200,000	136,987	(63,013)
Greater Waco Chamber of Commerce	128,850	128,850	128,850	-
Varsity Equestrian National Champ	7,500	10,000	10,000	-
Other Purch Svcs - Economic Dev	9,304,269	9,304,269	181,125	(9,123,144)
Total Economic Development	9,640,620	9,643,120	456,962	(9,186,158)
TOTAL ECONOMIC DEVELOPMENT	9,640,620	9,643,120	456,962	(9,186,158)
DEBT SERVICE				
Debt Service:				
DS - Principal - Cap Lease	752,278	962,264	962,262	(2)
DS - Interest - Cap Lease	173,068	173,068	173,066	(2)
Total Debt Service	925,346	1,135,332	1,135,328	(4)
TOTAL DEBT SERVICE	925,346	1,135,332	1,135,328	(4)
TOTAL GENERAL FUND	\$ 79,510,671	\$ 80,163,018	\$ 68,769,917	\$ (11,393,092)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

Road and Bridge Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<u>PUBLIC TRANSPORTATION</u>				
Road and Bridge Precinct One:				
Elected Officials	\$ 42,760	\$ 42,760	\$ 42,760	\$ -
Regular Assistants	773,373	773,373	713,368	(60,005)
Part-time Pay	14,166	14,166	11,960	(2,206)
Longevity Pay	8,019	8,019	7,140	(879)
FICA Taxes	51,976	51,976	45,545	(6,431)
Medicare Taxes	12,156	12,156	10,652	(1,504)
Retirement	117,616	117,616	113,070	(4,546)
Group Life Insurance Premiums	228	228	205	(23)
Group Health Insurance Prems	106,020	106,020	106,020	-
Workers Compensation	20,000	20,000	15,936	(4,064)
Unemployment Insurance	1,677	1,677	1,338	(339)
Supplies	2,100	5,481	4,876	(605)
Road Construction Materials	816,660	811,966	731,385	(80,581)
Telephone, Internet, Comp Line	6,100	6,703	6,702	(1)
Other Services & Charges	25,601	26,581	9,901	(16,680)
Repair & Maintenance	125,002	125,063	88,304	(36,759)
Travel Reimb - Off and Emp	7,200	7,200	7,200	-
Utilities	18,780	18,510	14,177	(4,333)
Professional Development	6,500	6,500	6,281	(219)
Capital Outlay	280,000	280,000	275,616	(4,384)
Contingencies	373,021	373,021	-	(373,021)
Total Road and Bridge Precinct One	2,808,955	2,809,016	2,212,436	(596,580)
Road and Bridge Precinct Two:				
Elected Officials	42,760	42,760	42,760	-
Regular Assistants	830,217	830,217	694,254	(135,963)
Part-time Pay	17,500	17,500	13,525	(3,975)
Longevity Pay	9,036	9,036	7,955	(1,081)
FICA Taxes	55,909	55,909	44,137	(11,772)
Medicare Taxes	13,076	13,076	10,323	(2,753)
Retirement	126,517	126,517	110,895	(15,622)
Group Life Insurance Premiums	228	228	196	(32)
Group Health Insurance Prems	106,020	106,020	106,020	-
Workers Compensation	20,000	20,000	18,115	(1,885)
Unemployment Insurance	1,804	1,804	1,307	(497)
Supplies	27,660	35,817	34,320	(1,497)
Tarpaulins	1,500	1,500	1,491	(9)
Base Materials	41,753	41,753	17,039	(24,714)
Pit Run Gravel	6,000	6,000	-	(6,000)
Sand	1,000	1,000	609	(391)
Grade 4 Gravel	15,000	15,000	8,600	(6,400)
Grade 5 Gravel	30,000	30,000	25,314	(4,686)
Hot Mix	75,000	75,000	20,387	(54,613)
Emulsion	200,000	200,000	139,104	(60,896)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

Road and Bridge Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Transit Mix Concrete	100	100	-	(100)
Metal Culverts	15,000	15,000	13,382	(1,618)
Steel & Hardware	1,000	1,000	655	(345)
Water for Road Construction	1,500	1,500	1,159	(341)
Road Construction Materials	1	1	-	(1)
Motor Vehicle Operatg (FOG)	250,000	250,000	140,510	(109,490)
Tires Tubes & Batteries	15,000	27,000	24,978	(2,022)
Welding Supplies	1,500	1,500	985	(515)
Propane Used in Equipment	500	500	73	(427)
Telephone, Internet, Comp Line	3,500	7,100	6,540	(560)
Other Services & Charges	6,425	6,425	5,046	(1,379)
Repair & Maintenance	106,500	94,500	60,475	(34,025)
Equipment Rentals	3,000	3,000	137	(2,863)
Uniform Rentals	10,000	10,000	6,304	(3,696)
Travel Reimb - Off and Emp	7,200	7,200	-	(7,200)
Utilities	6,750	6,750	4,547	(2,203)
Professional Development	7,000	7,000	5,888	(1,112)
Capital Outlay	138,000	184,100	181,146	(2,954)
Contingencies	726,755	668,898	-	(668,898)
Total Road and Bridge Precinct Two	2,920,711	2,920,711	1,748,176	(1,172,535)
Road and Bridge Precinct Three:				
Elected Officials	42,760	42,760	42,760	-
Regular Assistants	616,644	616,644	513,873	(102,771)
Longevity Pay	7,304	7,304	6,742	(562)
FICA Taxes	41,336	41,336	31,970	(9,366)
Medicare Taxes	9,667	9,667	7,477	(2,190)
Retirement	93,539	93,539	82,179	(11,360)
Group Life Insurance Premiums	168	168	142	(26)
Group Health Insurance Prems	78,120	78,120	78,120	-
Workers Compensation	15,000	15,000	13,579	(1,421)
Unemployment Insurance	1,333	1,333	952	(381)
Supplies	24,075	22,598	12,636	(9,962)
Road Construction Materials	419,183	594,183	517,552	(76,631)
Motor Vehicle Operatg (FOG)	225,000	225,000	55,813	(169,187)
Tires Tubes & Batteries	30,000	31,364	31,255	(109)
Telephone, Internet, Comp Line	5,000	5,613	5,613	-
Other Services & Charges	12,750	12,250	10,730	(1,520)
Repair & Maintenance	50,750	57,082	53,695	(3,387)
Travel Reimb - Off and Emp	7,200	7,200	5,937	(1,263)
Utilities	8,500	8,500	5,184	(3,316)
Professional Development	6,000	6,000	1,433	(4,567)
Capital Outlay	90,000	90,000	64,506	(25,494)
Contingencies	476,414	301,414	-	(301,414)
Total Road and Bridge Precinct Three	2,260,743	2,267,075	1,542,148	(724,927)

MCLENNAN COUNTY, TEXAS

Schedule of Expenditures,
Compared to Budget (GAAP Basis)

Road and Bridge Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Road and Bridge Precinct Four:				
Elected Officials	42,760	42,760	42,760	-
Regular Assistants	808,688	808,688	771,765	(36,923)
Part-time Pay	4,000	4,000	-	(4,000)
Longevity Pay	12,374	14,100	14,100	-
FICA Taxes	53,805	52,079	49,068	(3,011)
Medicare Taxes	12,583	12,583	11,475	(1,108)
Retirement	121,756	121,756	120,956	(800)
Group Life Insurance Premiums	228	228	204	(24)
Group Health Insurance Prems	106,020	106,020	106,020	-
Workers Compensation	20,000	20,000	17,395	(2,605)
Unemployment Insurance	1,736	1,736	1,436	(300)
Supplies	1,150	6,150	6,033	(117)
Road Construction Materials	1,035,083	1,260,083	631,481	(628,602)
Motor Vehicle Operatg (FOG)	1	1	-	(1)
Tires Tubes & Batteries	35,000	35,000	14,388	(20,612)
Telephone, Internet, Comp Line	6,600	6,600	5,181	(1,419)
Other Services & Charges	13,866	13,866	8,422	(5,444)
Repair & Maintenance	243,161	243,161	96,523	(146,638)
Travel Reimb - Off and Emp	7,200	7,200	-	(7,200)
Utilities	9,000	9,000	6,052	(2,948)
Professional Development	7,020	7,020	2,839	(4,181)
Capital Outlay	140,000	300,702	300,531	(171)
Contingencies	1,309,165	888,209	-	(888,209)
Total Road and Bridge Precinct Four	3,991,196	3,960,942	2,206,629	(1,754,313)
Road and Bridge Right-of-Way:				
Cap Outly - Right-Of-Way Purch	136,842	136,842	66,090	(70,752)
Total Road and Bridge Right-of-Way	136,842	136,842	66,090	(70,752)
TOTAL PUBLIC TRANSPORTATION	12,118,447	12,094,586	7,775,479	(4,319,107)
<u>DEBT SERVICE</u>				
Road and Bridge Precinct Three:				
DS - Prin - Pct 3 Motorgrader	28,654	28,654	28,654	-
DS - Int - Pct 3 Motorgrader	709	709	709	-
Total Road and Bridge Precinct Three	29,363	29,363	29,363	-
Road and Bridge Precinct Four:				
DS - Prin - Pct 4 Excavator	59,561.00	89,791.00	89,681	(110)
DS - Int - Pct 4 Excavator	949.00	973.00	845	(128)
Total Road and Bridge Precinct Four	60,510	90,764	90,526	(238)
TOTAL DEBT SERVICE	89,873	120,127	119,889	(238)
TOTAL ROAD AND BRIDGE FUND	\$ 12,208,320	\$ 12,214,713	\$ 7,895,368	\$ (4,319,345)

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Debt Service Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Taxes	\$ 3,240,937	\$ 3,240,937	\$ 3,358,698	\$ 117,761
Miscellaneous	6,700	6,700	7,748	1,048
Total Revenues	3,247,637	3,247,637	3,366,446	118,809
Expenditures:				
Debt Service:				
Principal-Bonds	2,595,000	2,595,000	2,595,000	-
Interest-Bonds	746,244	746,244	835,115	
Paying Agent Services	4,000	4,000	4,000	-
Total Expenditures	3,345,244	3,345,244	3,434,115	-
Excess (Deficiency) of Revenue over Expenditures	(97,607)	(97,607)	(67,669)	118,809
Other Financing Sources (Uses):				
Proceeds from Refunding Bonds	-	-	8,800,000	8,800,000
Payment to Refunded Bonds Agent	-	-	(8,697,427)	(8,697,427)
Total Other Financing Sources (Uses)	-	-	102,573	102,573
Net Change in Fund Balance	(97,607)	(97,607)	34,904	221,382
Fund Balance at Beginning of Year	1,686,100	1,686,100	1,646,597	(39,503)
Fund Balance at End of Year	\$ 1,588,493	\$ 1,588,493	\$ 1,681,501	\$ 181,879

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual

Permanent Improvement Fund

For the Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Taxes	\$ 48,854	\$ 48,854	\$ 51,654	\$ 2,800
Miscellaneous	20,000	20,000	8,555	(11,445)
Total Revenues	68,854	68,854	60,209	(8,645)
Expenditures:				
Capital Projects:				
Plaster/Window/Steps (CH)	35,000	35,000	6,152	(28,848)
Weather Proofing/Crack Repair (CH)	10,000	10,000	5,435	(4,565)
3rd Floor Renovations (DC)	30,000	30,000	20,508	(9,492)
Weather Proofing (RecBldg)	15,000	15,000	2,120	(12,880)
Boiler (RecBldg)	1	1	-	(1)
Countertops/Doors (Tax)	1	25,470	15,933	(9,537)
Sink Hole Reconstruction (RecBldg)	1	1	-	(1)
Roof Repairs (Garage)	1	1	-	(1)
Bath/Breakroom Remodel (Garage)	1	1	-	(1)
HOT Fairgrounds Capital Improvements	100,000	100,000	9,137	(90,863)
Air Handler (Archives)	1	1	-	(1)
Pneumatic Controls Upgrade (Archives)	1	1	-	(1)
RTU Replacements (Jail)	1	1	-	(1)
Seg Gym Skylights (Jail)	14,000	14,000	8,548	(5,452)
Lock Replacements (Jail)	50,000	34,132	19,148	(14,984)
Fire Door/Panel Install (Jail)	15,000	15,000	-	(15,000)
Waterway/Repavement (Jail)	1	1	-	(1)
Glass Blocks/Metail Plates (Jail)	20,000	35,868	30,293	(5,575)
Shower Wall Replace (Jail)	18,000	18,000	13,900	(4,100)
Sink Valve Replace (Jail)	16,000	16,000	12,922	(3,078)
Jail Shower Repairs (Jail)	70,000	85,461	77,082	(8,379)
ADA Modifications	1	1	-	(1)
Kitchen Ceiling (Jail)	-	11,080	-	(11,080)
Grinder (Jail)	-	11,822	11,432	(390)
HVAC Unit (JH Center)	-	16,000	-	(16,000)
Building-Cap Improvements-NOC	100,000	104,500	104,500	-
Contingencies	1,317,961	1,261,451	-	(1,261,451)
Total Expenditures	1,810,971	1,838,793	337,110	(1,501,683)
Excess (Deficiency) of Revenue over Expenditures	(1,742,117)	(1,769,939)	(276,901)	1,493,038
Other Financing Sources (Uses):				
Transfers Out	(500,000)	(500,000)	(500,000)	-
Total Other Financing Sources	(500,000)	(500,000)	(500,000)	-
Net Change in Fund Balance	(2,242,117)	(2,269,939)	(776,901)	1,493,038
Fund Balance at Beginning of Year	2,427,466	2,427,466	2,828,467	401,001
Fund Balance at End of Year	\$ 185,349	\$ 157,527	\$ 2,051,566	\$ 1,894,039

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Alcohol and Drug Court Program Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for Services	\$ 38,500	\$ 38,500	\$ 39,779	\$ 1,279
Total Revenues	<u>38,500</u>	<u>38,500</u>	<u>39,779</u>	<u>1,279</u>
Expenditures:				
Public Safety:				
Part-time Pay	15,000	15,000	2,260	(12,740)
FICA Taxes	930	930	140	(790)
Medicare Taxes	218	218	33	(185)
Retirement	2,445	2,445	357	(2,088)
Workers Compensation	200	200	38	(162)
Unemployment Insurance	30	30	4	(26)
Supplies	4,000	4,000	197	(3,803)
Other Services and Charges	2,100	2,100	363	(1,737)
Professional Services	2,000	2,000	-	(2,000)
Drug and Alcohol Education	22,000	22,000	7,550	(14,450)
Professional Development	3,000	3,000	-	(3,000)
Capital Outlay	1	1	-	(1)
Contingencies	93,576	93,576	-	(93,576)
Total Expenditures	<u>145,500</u>	<u>145,500</u>	<u>10,942</u>	<u>(134,558)</u>
Net Change in Fund Balance	(107,000)	(107,000)	28,837	135,837
Fund Balance at Beginning of Year	<u>107,000</u>	<u>107,000</u>	<u>130,940</u>	<u>23,940</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 159,777</u>	<u>\$ 159,777</u>

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Child Abuse Prevention Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for Services	\$ 4,000	\$ 4,000	\$ 4,116	\$ 116
Total Revenues	<u>4,000</u>	<u>4,000</u>	<u>4,116</u>	<u>116</u>
Expenditures:				
General Government:				
Supplies	1	1	-	(1)
Other Services and Charges	1	1	-	(1)
Capital Outlay	1	1	-	(1)
Contingencies	26,197	26,197	-	(26,197)
Total Expenditures	<u>26,200</u>	<u>26,200</u>	<u>-</u>	<u>(26,200)</u>
Excess (Deficiency) of Revenue over Expenditures	(22,200)	(22,200)	4,116	26,316
Net Change in Fund Balance	(22,200)	(22,200)	4,116	26,316
Fund Balance at Beginning of Year	<u>22,200</u>	<u>22,200</u>	<u>21,325</u>	<u>(875)</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,441</u>	<u>\$ 25,441</u>

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

County and District Court Technology Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for Services	\$ 8,300	\$ 8,300	\$ 9,216	\$ 916
Total Revenues	<u>8,300</u>	<u>8,300</u>	<u>9,216</u>	<u>916</u>
Expenditures:				
General Government:				
Supplies	1	1	-	(1)
Other Services and Charges	1	1	-	(1)
Capital Outlay	1	1	-	(1)
Contingencies	32,859	32,859	-	(32,859)
Judicial:				
Supplies	1	1	-	(1)
Other Services and Charges	1	1	-	(1)
Capital Outlay	1	1	-	(1)
Total Expenditures	<u>32,865</u>	<u>32,865</u>	<u>-</u>	<u>(32,865)</u>
Net Change in Fund Balance	(24,565)	(24,565)	9,216	33,781
Fund Balance at Beginning of Year	<u>24,565</u>	<u>24,565</u>	<u>24,588</u>	<u>23</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,804</u>	<u>\$ 33,804</u>

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

County Clerk Records Management Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for Services	\$ 209,600	\$ 209,600	\$ 361,367	\$ 151,767
Total Revenues	<u>209,600</u>	<u>209,600</u>	<u>361,367</u>	<u>151,767</u>
Expenditures:				
General Government:				
Part-time Pay	1	1	-	(1)
Supplies	35,000	33,339	32,873	(466)
Other Services and Charges	1	1	-	(1)
Repair and Maintenance	3,250	4,000	605	(3,395)
Maintenance Contracts-Tangible	-	56,000	1,500	(54,500)
Equipment Rentals	7,150	20,000	18,013	(1,987)
Microfilm Processing	17,000	16,900	15,600	(1,300)
Software Support and Maintenance	156,000	156,000	150,521	(5,479)
Conservation/Restoration of Records	25,000	12,000	9,495	(2,505)
Capital Outlay	1	73,000	66,694	(6,306)
Contingencies	131,522	3,684	-	(3,684)
Total Expenditures	<u>374,925</u>	<u>374,925</u>	<u>295,301</u>	<u>(79,624)</u>
Net Change in Fund Balance	(165,325)	(165,325)	66,066	231,391
Fund Balance at Beginning of Year	<u>165,325</u>	<u>165,325</u>	<u>198,387</u>	<u>33,062</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 264,453</u>	<u>\$ 264,453</u>

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual

Courthouse Security Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for Services	\$ 106,000	\$ 106,000	\$ 102,291	\$ (3,709)
Total Revenues	<u>106,000</u>	<u>106,000</u>	<u>102,291</u>	<u>(3,709)</u>
Expenditures:				
Public Safety:				
Part-time Pay	60,000	60,000	27,491	(32,509)
FICA Taxes	3,720	3,720	1,691	(2,029)
Medicare Taxes	870	870	395	(475)
Retirement	9,780	9,780	4,065	(5,715)
Workers Compensation	2,394	2,394	757	(1,637)
Unemployment Insurance	120	120	50	(70)
Repair and Maintenance	9,200	9,200	2,923	(6,277)
Capital Outlay	1	1	-	(1)
Contingencies	19,915	19,915	-	(19,915)
Total Expenditures	<u>106,000</u>	<u>106,000</u>	<u>37,372</u>	<u>(68,628)</u>
Net Change in Fund Balance	-	-	64,919	64,919
Fund Balance at Beginning of Year	-	-	90,053	90,053
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 154,972</u>	<u>\$ 154,972</u>

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual

Court-Initiated Guardianship Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for Services	\$ -	\$ -	\$ 14,700	\$ 14,700
Total Revenues	<u>-</u>	<u>-</u>	<u>14,700</u>	<u>14,700</u>
Net Change in Fund Balance	-	-	14,700	14,700
Fund Balance at Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,700</u>	<u>\$ 14,700</u>

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual

Court Records Preservation Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for Services	\$ 31,500	\$ 31,500	\$ 33,247	\$ 1,747
Total Revenues	<u>31,500</u>	<u>31,500</u>	<u>33,247</u>	<u>1,747</u>
Expenditures:				
Judicial:				
Regular Deputies	11,760	11,760	9,360	(2,400)
Longevity Pay	120	120	14	(106)
FICA Taxes	730	730	477	(253)
Medicare Taxes	171	171	111	(60)
Retirement	1,650	1,650	1,382	(268)
Group Life Insurance Premiums	5	5	3	(2)
Group Health Insurance Premiums	2,232	2,232	2,232	-
Workers Compensation	41	41	38	(3)
Unemployment Insurance	24	24	17	(7)
Supplies	2,500	5,127	5,105	(22)
Software Licensing	1	616	592	(24)
Replication of Records	1	1	-	(1)
Conservation/Restoration of Records	1	1	-	(1)
Capital Outlay	1	1	-	(1)
Contingencies	36,263	33,021	-	(33,021)
Total Expenditures	<u>55,500</u>	<u>55,500</u>	<u>19,331</u>	<u>(36,169)</u>
Net Change in Fund Balance	(24,000)	(24,000)	13,916	37,916
Fund Balance at Beginning of Year	<u>24,000</u>	<u>24,000</u>	<u>30,678</u>	<u>6,678</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,594</u>	<u>\$ 44,594</u>

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (GAAP Basis) and Actual

Court Reporter Service Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for Services	\$ 54,000	\$ 54,000	\$ 50,623	\$ (3,377)
Total Revenues	<u>54,000</u>	<u>54,000</u>	<u>50,623</u>	<u>(3,377)</u>
Expenditures:				
General Government:				
Court Reporter-General	5,000	5,000	-	(5,000)
Contingencies	285	285	-	(285)
Judicial:				
Supplies	4,765	4,765	308	(4,457)
Court Reporter-General	42,500	42,500	26,054	(16,446)
Capital Outlay	5,000	5,000	-	(5,000)
Total Expenditures	<u>57,550</u>	<u>57,550</u>	<u>26,362</u>	<u>(10,000)</u>
Net Change in Fund Balance	(3,550)	(3,550)	24,261	27,811
Fund Balance at Beginning of Year	<u>3,550</u>	<u>3,550</u>	<u>26,132</u>	<u>22,582</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,393</u>	<u>\$ 50,393</u>

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Dispute Resolution Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for Services	\$ 54,000	\$ 54,000	\$ 50,631	\$ (3,369)
Total Revenues	<u>54,000</u>	<u>54,000</u>	<u>50,631</u>	<u>(3,369)</u>
Expenditures:				
Judicial:				
Dispute Resolution Services	54,000	54,000	51,081	(2,919)
Total Expenditures	<u>54,000</u>	<u>54,000</u>	<u>51,081</u>	<u>(2,919)</u>
Net Change in Fund Balance	-	-	(450)	(450)
Fund Balance at Beginning of Year	-	-	450	450
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

District Attorney Pretrial Intervention Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for Services	\$ -	\$ -	\$ 90,405	\$ 90,405
Total Revenues	<u>-</u>	<u>-</u>	<u>90,405</u>	<u>90,405</u>
Expenditures:				
General Government:				
Salary Supplements	-	20,000	-	(20,000)
Supplies	-	20,000	586	(19,414)
Other Services and Charges	-	10,000	-	(10,000)
Capital Outlay	-	10,000	-	(10,000)
Total Expenditures	<u>-</u>	<u>60,000</u>	<u>586</u>	<u>(59,414)</u>
Net Change in Fund Balance	-	(60,000)	89,819	149,819
Fund Balance at Beginning of Year	<u>-</u>	<u>60,000</u>	<u>26,285</u>	<u>(33,715)</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 116,104</u>	<u>\$ 116,104</u>

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

District Clerk Errors and Omissions Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for Services	\$ 2,500	\$ 2,500	\$ 2,548	\$ 48
Total Revenues	<u>2,500</u>	<u>2,500</u>	<u>2,548</u>	<u>48</u>
Expenditures:				
Judicial:				
Damages, Claims, Judgements	103,750	103,750	-	(103,750)
Total Expenditures	<u>103,750</u>	<u>103,750</u>	<u>-</u>	<u>(103,750)</u>
Net Change in Fund Balance	<u>(101,250)</u>	<u>(101,250)</u>	<u>2,548</u>	<u>103,798</u>
Fund Balance at Beginning of Year	<u>101,250</u>	<u>101,250</u>	<u>101,484</u>	<u>234</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 104,032</u>	<u>\$ 104,032</u>

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

District Clerk Records Management Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for Services	\$ 19,000	\$ 19,000	\$ 19,324	\$ 324
Total Revenues	<u>19,000</u>	<u>19,000</u>	<u>19,324</u>	<u>324</u>
Expenditures:				
Judicial:				
Supplies	1	1	-	(1)
Capital Outlay	50,000	50,000	6,546	(43,454)
Contingencies	22,845	22,845	-	(22,845)
Total Expenditures	<u>72,846</u>	<u>72,846</u>	<u>6,546</u>	<u>(66,300)</u>
Net Change in Fund Balance	<u>(53,846)</u>	<u>(53,846)</u>	<u>12,778</u>	<u>66,624</u>
Fund Balance at Beginning of Year	<u>53,846</u>	<u>53,846</u>	<u>44,167</u>	<u>(9,679)</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,945</u>	<u>\$ 56,945</u>

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

District Court Records Technology Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for Services	\$ 26,000	\$ 26,000	\$ 24,620	\$ (1,380)
Total Revenues	<u>26,000</u>	<u>26,000</u>	<u>24,620</u>	<u>(1,380)</u>
Expenditures:				
Judicial:				
Regular Deputies	17,640	17,640	14,040	(3,600)
Longevity Pay	48	48	21	(27)
FICA Taxes	1,094	1,094	715	(379)
Medicare Taxes	256	256	167	(89)
Retirement	2,475	2,475	2,073	(402)
Group Life Insurance Premiums	7	7	5	(2)
Group Health Insurance Premiums	2,842	2,842	2,842	-
Workers Compensation	41	41	38	(3)
Unemployment Insurance	35	35	26	(9)
Supplies	1	1	-	(1)
Software Licensing	1	1	-	(1)
Replication of Records	16,000	16,000	11,045	(4,955)
Capital Outlay	1	1	-	(1)
Contingencies	11,409	11,409	-	(11,409)
Total Expenditures	<u>51,850</u>	<u>51,850</u>	<u>30,972</u>	<u>(20,878)</u>
Net Change in Fund Balance	(25,850)	(25,850)	(6,352)	19,498
Fund Balance at Beginning of Year	<u>25,850</u>	<u>25,850</u>	<u>26,419</u>	<u>569</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,067</u>	<u>\$ 20,067</u>

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Family Protection Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for Services	\$ 4,000	\$ 4,000	\$ 4,165	\$ 165
Total Revenues	<u>4,000</u>	<u>4,000</u>	<u>4,165</u>	<u>165</u>
Expenditures:				
Welfare:				
Supplies	1	1	-	(1)
Other Services and Charges	10,000	10,000	10,000	-
Capital Outlay	1	1	-	-
Contingencies	13,663	13,663	-	(13,663)
Total Expenditures	<u>23,665</u>	<u>23,665</u>	<u>10,000</u>	<u>(13,665)</u>
Net Change in Fund Balance	(19,665)	(19,665)	(5,835)	13,830
Fund Balance at Beginning of Year	<u>19,665</u>	<u>19,665</u>	<u>19,745</u>	<u>80</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,910</u>	<u>\$ 13,910</u>

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Farm-to-Market / Flood Control Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (under)
	Original	Final		
Revenues:				
Taxes	\$ 41,000	\$ 41,000	\$ 46,028	\$ 5,028
Miscellaneous - Investment Income	-	-	2,248	2,248
Total Revenues	<u>41,000</u>	<u>41,000</u>	<u>48,276</u>	<u>7,276</u>
Expenditures:				
Public Transportation:				
Base Materials	48,247	48,247	48,247	-
Road Construction Materials	<u>344,002</u>	<u>344,002</u>	<u>342,838</u>	<u>(1,164)</u>
Total Public Transportation	<u>392,249</u>	<u>392,249</u>	<u>391,085</u>	<u>(1,164)</u>
Net Change in Fund Balance	(351,249)	(351,249)	(342,809)	8,440
Fund Balance at Beginning of Year	<u>351,249</u>	<u>351,249</u>	<u>794,920</u>	<u>443,671</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 452,111</u>	<u>\$ 452,111</u>

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Jury Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Other Financing Sources (Uses):				
Transfers Out	-	-	56,648	56,648
Total Other Financing Sources (Uses)	-	-	56,648	56,648
Net Change in Fund Balance	-	-	(56,648)	(56,648)
Fund Balance at Beginning of Year	-	-	56,648	56,648
Fund Balance at End of Year	\$ -	\$ -	\$ -	\$ -

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Justice Court Building Security Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for Services	\$ 7,700	\$ 7,700	\$ 8,160	\$ 460
Total Revenues	<u>7,700</u>	<u>7,700</u>	<u>8,160</u>	<u>460</u>
Expenditures:				
General Government:				
Contingencies	77,815	77,815	-	(77,815)
Judicial:				
Supplies	6	6	-	(6)
Other Services and Charges	6	6	-	(6)
Capital Outlay	6	6	-	(6)
Total Expenditures	<u>77,833</u>	<u>77,833</u>	<u>-</u>	<u>(77,833)</u>
Net Change in Fund Balance	(70,133)	(70,133)	8,160	78,293
Fund Balance at Beginning of Year	<u>70,133</u>	<u>70,133</u>	<u>63,456</u>	<u>(6,677)</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,616</u>	<u>\$ 71,616</u>

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Justice Technology Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Fines and Forfeits	\$ 32,000	\$ 32,000	\$ 33,819	\$ 1,819
Total Revenues	<u>32,000</u>	<u>32,000</u>	<u>33,819</u>	<u>1,819</u>
Expenditures:				
General Government:				
Contingencies	282,699	271,260	-	(271,260)
Judicial:				
Supplies	1,291	4,730	2,931	(1,799)
Other Services and Charges	28,000	36,000	36,000	-
Professional Development	2	2	-	
Capital Outlay	8	8	-	(8)
Total Expenditures	<u>312,000</u>	<u>312,000</u>	<u>38,931</u>	<u>(273,069)</u>
Net Change in Fund Balance	(280,000)	(280,000)	(5,112)	274,888
Fund Balance at Beginning of Year	<u>280,000</u>	<u>280,000</u>	<u>279,863</u>	<u>(137)</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 274,751</u>	<u>\$ 274,751</u>

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Juvenile Delinquency Prevention Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for Services	\$ -	\$ -	\$ 150	\$ 150
Total Revenues	-	-	150	150
Expenditures:				
General Government:				
Supplies	2	2	-	(2)
Other Services and Charges	2	2	-	(2)
Capital Outlay	2	2	-	(2)
Contingencies	864	864	-	(864)
Total Expenditures	870	870	-	(870)
Net Change in Fund Balance	(870)	(870)	150	1,020
Fund Balance at Beginning of Year	870	870	1,020	150
Fund Balance at End of Year	\$ -	\$ -	\$ 1,170	\$ 1,170

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Law Library Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues:				
Charges for Services	\$ 130,000	\$ 130,000	\$ 122,687	\$ (7,313)
Miscellaneous	-	-	138	138
Total Revenues	<u>130,000</u>	<u>130,000</u>	<u>122,825</u>	<u>(7,175)</u>
Expenditures:				
General Government:				
Regular Assistants	1,500	1,500	1,430	(70)
FICA Taxes	96	96	81	(15)
Medicare Taxes	22	22	19	(3)
Retirement	210	210	208	(2)
Workers Compensation	15	15	4	(11)
Unemployment Insurance	5	5	2	(3)
Supplies	14,670	14,670	-	(14,670)
Legal Reference Materials	65,000	68,500	68,075	(425)
Internet Services	5,000	5,000	3,893	(1,107)
Other Services and Charges	675	675	468	(207)
Capital Outlay	1	1	-	(1)
Contingencies	269,427	262,523	-	(262,523)
Judicial:				
Legal Reference Materials	63,379	66,783	31,366	(35,417)
Total Expenditures	<u>420,000</u>	<u>420,000</u>	<u>105,546</u>	<u>(314,454)</u>
Net Change in Fund Balance	(290,000)	(290,000)	17,279	307,279
Fund Balance at Beginning of Year	<u>290,000</u>	<u>290,000</u>	<u>330,116</u>	<u>40,116</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 347,395</u>	<u>\$ 347,395</u>

MCLENNAN COUNTY, TEXAS

Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget (GAAP Basis) and Actual

Records Management Fund

Year Ended September 30, 2014

	Budget		Actual	Variance with Final Budget positive Over (Under)
	Original	Final		
Revenues:				
Charges for Services	\$ 90,000	\$ 90,000	\$ 97,274	\$ 7,274
Miscellaneous	5,000	5,000	5,500	500
Total Revenues	<u>95,000</u>	<u>95,000</u>	<u>102,774</u>	<u>7,774</u>
Expenditures:				
General Government:				
Supplies	19,656	9,651	6,799	(2,852)
Motor Vehicle Operating	650	1,112	1,076	(36)
Other Services and Charges	120	120	15	(105)
Professional Services	23,000	23,000	18,790	(4,210)
Repair and Maintenance	2,100	2,343	2,343	-
Software Licensing	6,197	6,197	4,087	(2,110)
Capital Outlay	1	19,301	17,718	(1,583)
Contingencies	10,000	-	-	-
Total Expenditures	<u>61,724</u>	<u>61,724</u>	<u>50,828</u>	<u>(10,896)</u>
Net Change in Fund Balance	33,276	33,276	51,946	18,670
Fund Balance at Beginning of Year	<u>11,980</u>	<u>11,980</u>	<u>74,669</u>	<u>62,689</u>
Fund Balance at End of Year	<u>\$ 45,256</u>	<u>\$ 45,256</u>	<u>\$ 126,615</u>	<u>\$ 81,359</u>

McLENNAN COUNTY, TEXAS

Agency Funds – Purpose of Funds

Agency funds are used to account for assets held by a government as an agent for individuals, private organizations, and/or other governments. The agency funds used by the County are listed below.

Adult Probation Department Fund

This is a departmental fund used by the Adult Probation Department to account for collections from probationers for fines, probation fees, court costs, probationer support and restitution. All such collections are subsequently remitted to the appropriate individual or County official.

Cafeteria Plan Fund

Funds withheld through payroll belonging to employees are accounted for in this fund until such time as they are reimbursed to the employees for qualifying medical and/or childcare expenses.

County Clerk Court Registry Fund

County Clerk Court Registry funds are required to be preserved until such time as they may be distributed in accordance with court orders issued by a court of competent jurisdiction. In some instances, the funds are invested in savings accounts and time deposits for the benefit of the litigants as directed by the Court.

County Sheriff Inmate Deposit Fund

Funds belonging to jail inmates are accounted for in this fund until such time as they are paid out on behalf of the inmates or returned to the inmates upon discharge.

County Tax Assessor Collector Automobile Fund

Collections by the County Tax Assessor Collector are initially accounted for in the Automobile Fund. All such collections are subsequently remitted to the appropriate State or County entities.

County Tax Assessor Collector Vehicle Inventory Tax Fund

Vehicle dealers make escrow payments of estimated vehicle inventory tax to this fund each month based on their sales for the month. The escrow accounts are closed out each December 31 and remitted to the appropriate taxing entities. Interest earned on this fund is under the control of the Tax Assessor Collector to defray administrative costs of collection and assessment, and is transferred to the Tax Office Administration Fund, a Special Revenue Fund.

County Tax Assessor Collector Ad Valorem Tax Fund

The ad valorem tax collections by the County Tax Assessor Collector are initially accounted for in the Ad Valorem Tax Fund. All such collections are subsequently remitted to the appropriate State, County and other taxing entities.

CSCD Employee Dishonesty Recovery Fund

The CSCD Employee Dishonesty Recovery Fund was created to account for the proceeds of restitution and fidelity bond monies collected related to employee embezzlement. These funds are being held pending final disposition.

District Attorney Seizure Fund

The District Attorney Seizure Fund was established to account for cash seized in criminal cases. The funds are held until their disposition by court order.

District Clerk Court Registry Fund

District Clerk Court Registry funds are required to be preserved until such time as they may be distributed in accordance with court orders issued by a court of competent jurisdiction. In some instances, the funds are invested in savings accounts and time deposits for the benefit of the litigants as directed by the Court.

McLENNAN COUNTY, TEXAS

Agency Funds – Purpose of Funds

Drug Task Force Seizure Fund

The Drug Task Force Seizure Fund was established to account for cash seized in criminal drug-related cases. The funds are held in this fund until their disposition by court order.

Fee Officers Fee Fund

The Fee Officers Fee Fund was established to account for the fee receipts and disbursements of elected County officials. Each fee officer may at any time have cash, bank checking accounts and time deposits which are in an agency status pending remittance of appropriate revenue amounts to the County Treasurer, or pending statutory or court-ordered remittances to entities other than the County. Separate funds are maintained in the county accounting records for the fee receipts and disbursements of each fee officer. For the purposes of this report, however, all such funds are considered to comprise a single Fee Officers Fee Fund.

General Sales Tax Fund

State General Sales Tax collections are accounted for in this fund until such time as remittances are made to the appropriate agencies.

Juvenile Probation Department Fund

The Juvenile Probation Department Fund was established to account for the receipts and disbursements of court ordered restitution collected from juveniles and remitted to the victims of crime, as per court order.

State Fees and Tax on Fines Fund

Statutory collections for fines and fees are accounted for in this fund pending quarterly transmittal to the State Comptroller.

MCLENNAN COUNTY, TEXAS
Combining Statement of Changes in Assets
and Liabilities
All Agency Funds
For the Year Ended September 30, 2014

Description	Balance 9/30/2013	Additions	Deductions	Balance 9/30/2014
<u>ADULT PROBATION DEPARTMENT FUND</u>				
<u>Assets</u>				
Cash and Investments	\$ 182,300	\$ 4,984,169	\$ 4,987,855	\$ 178,614
Total Assets	<u>\$ 182,300</u>	<u>\$ 4,984,169</u>	<u>\$ 4,987,855</u>	<u>\$ 178,614</u>
<u>Liabilities</u>				
Due to Other Governments	\$ 440	\$ 1,495	\$ 1,630	\$ 305
Due to Others	181,860	4,982,674	4,986,225	178,309
Total Liabilities	<u>\$ 182,300</u>	<u>\$ 4,984,169</u>	<u>\$ 4,987,855</u>	<u>\$ 178,614</u>
<u>CAFETERIA PLAN FUND</u>				
<u>Assets</u>				
Cash and Investments	\$ 12,664	\$ 129,218	\$ 132,365	\$ 9,517
Total Assets	<u>\$ 12,664</u>	<u>\$ 129,218</u>	<u>\$ 132,365</u>	<u>\$ 9,517</u>
<u>Liabilities</u>				
Due to Others	\$ 12,664	\$ 129,218	\$ 132,365	\$ 9,517
Total Liabilities	<u>\$ 12,664</u>	<u>\$ 129,218</u>	<u>\$ 132,365</u>	<u>\$ 9,517</u>
<u>COUNTY CLERK COURT REGISTRY FUND</u>				
<u>Assets</u>				
Cash and Investments	\$ 3,340,805	\$ 4,370,944	\$ 4,036,952	\$ 3,674,797
Total Assets	<u>\$ 3,340,805</u>	<u>\$ 4,370,944</u>	<u>\$ 4,036,952</u>	<u>\$ 3,674,797</u>
<u>Liabilities</u>				
Due to Others	\$ 3,340,805	\$ 4,370,944	\$ 4,036,952	\$ 3,674,797
Total Liabilities	<u>\$ 3,340,805</u>	<u>\$ 4,370,944</u>	<u>\$ 4,036,952</u>	<u>\$ 3,674,797</u>
<u>COUNTY SHERIFF INMATE DEPOSIT FUND</u>				
<u>Assets</u>				
Cash and Investments	\$ 94,682	\$ 1,729,993	\$ 1,714,444	\$ 110,231
Total Assets	<u>\$ 94,682</u>	<u>\$ 1,729,993</u>	<u>\$ 1,714,444</u>	<u>\$ 110,231</u>
<u>Liabilities</u>				
Due to Others	\$ 94,682	\$ 1,729,993	\$ 1,714,444	\$ 110,231
Total Liabilities	<u>\$ 94,682</u>	<u>\$ 1,729,993</u>	<u>\$ 1,714,444</u>	<u>\$ 110,231</u>
<u>COUNTY TAX ASSESSOR COLLECTOR AUTOMOBILE FUND</u>				
<u>Assets</u>				
Cash and Investments	\$ 403,830	\$ 61,664,541	\$ 61,846,550	\$ 221,821
Total Assets	<u>\$ 403,830</u>	<u>\$ 61,664,541</u>	<u>\$ 61,846,550</u>	<u>\$ 221,821</u>
<u>Liabilities</u>				
Due to Other Governments	\$ 392,884	\$ 60,630,582	\$ 60,814,105	\$ 209,361
Due to Others	10,946	1,033,959	1,032,445	12,460
Total Liabilities	<u>\$ 403,830</u>	<u>\$ 61,664,541</u>	<u>\$ 61,846,550</u>	<u>\$ 221,821</u>

continued

MCLENNAN COUNTY, TEXAS
Combining Statement of Changes in Assets
and Liabilities
All Agency Funds
For the Year Ended September 30, 2014

continued

Description	Balance 9/30/2013	Additions	Deductions	Balance 9/30/2014
<u>COUNTY TAX ASSESSOR COLLECTOR</u>				
<u>VEHICLE INVENTORY TAX FUND</u>				
<u>Assets</u>				
Cash and Investments	\$ 986,984	\$ 1,743,607	\$ 1,584,658	\$ 1,145,933
Total Assets	<u>\$ 986,984</u>	<u>\$ 1,743,607</u>	<u>\$ 1,584,658</u>	<u>\$ 1,145,933</u>
<u>Liabilities</u>				
Due to Others	\$ 986,984	\$ 1,743,607	\$ 1,584,658	\$ 1,145,933
Total Liabilities	<u>\$ 986,984</u>	<u>\$ 1,743,607</u>	<u>\$ 1,584,658</u>	<u>\$ 1,145,933</u>
<u>COUNTY TAX ASSESSOR COLLECTOR</u>				
<u>AD VALOREM TAX FUND</u>				
<u>Assets</u>				
Cash and Investments	\$ 257,824	\$ 21,467,277	\$ 21,470,626	\$ 254,475
Total Assets	<u>\$ 257,824</u>	<u>\$ 21,467,277</u>	<u>\$ 21,470,626</u>	<u>\$ 254,475</u>
<u>Liabilities</u>				
Due to Other Governments	\$ 132,450	\$ 17,988,759	\$ 18,007,834	\$ 113,375
Due to Others	125,374	3,478,518	3,462,792	141,100
Total Liabilities	<u>\$ 257,824</u>	<u>\$ 21,467,277</u>	<u>\$ 21,470,626</u>	<u>\$ 254,475</u>
<u>CSCD EMPLOYEE DISHONESTY</u>				
<u>RECOVERY FUND</u>				
<u>Assets</u>				
Cash and Investments	\$ 167,116	\$ 632	\$ 632	\$ 167,116
Total Assets	<u>\$ 167,116</u>	<u>\$ 632</u>	<u>\$ 632</u>	<u>\$ 167,116</u>
<u>Liabilities</u>				
Due to Others	\$ 167,116	\$ 632	\$ 632	\$ 167,116
Total Liabilities	<u>\$ 167,116</u>	<u>\$ 632</u>	<u>\$ 632</u>	<u>\$ 167,116</u>
<u>DISTRICT ATTORNEY SEIZURES FUND</u>				
<u>Assets</u>				
Cash and Investments	\$ 153,315	\$ 712,872	\$ 661,750	\$ 204,437
Total Assets	<u>\$ 153,315</u>	<u>\$ 712,872</u>	<u>\$ 661,750</u>	<u>\$ 204,437</u>
<u>Liabilities</u>				
Due to Others	\$ 153,315	\$ 712,872	\$ 661,750	\$ 204,437
Total Liabilities	<u>\$ 153,315</u>	<u>\$ 712,872</u>	<u>\$ 661,750</u>	<u>\$ 204,437</u>
<u>DISTRICT CLERK COURT REGISTRY FUND</u>				
<u>Assets</u>				
Cash and Investments	\$ 2,339,590	\$ 993,963	\$ 1,277,912	\$ 2,055,641
Total Assets	<u>\$ 2,339,590</u>	<u>\$ 993,963</u>	<u>\$ 1,277,912</u>	<u>\$ 2,055,641</u>
<u>Liabilities</u>				
Due to Others	\$ 2,339,590	\$ 993,963	\$ 1,277,912	\$ 2,055,641
Total Liabilities	<u>\$ 2,339,590</u>	<u>\$ 993,963</u>	<u>\$ 1,277,912</u>	<u>\$ 2,055,641</u>

continued

MCLENNAN COUNTY, TEXAS
Combining Statement of Changes in Assets
and Liabilities
All Agency Funds
For the Year Ended September 30, 2014

continued

Description	Balance 9/30/2013	Additions	Deductions	Balance 9/30/2014
<u>DRUG TASK FORCE SEIZURE FUND</u>				
<u>Assets</u>				
Cash and Investments	\$ 3,890	\$ 1	\$ -	\$ 3,891
Total Assets	<u>\$ 3,890</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 3,891</u>
<u>Liabilities</u>				
Due to Others	\$ 3,890	\$ 1	\$ -	\$ 3,891
Total Liabilities	<u>\$ 3,890</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 3,891</u>
<u>FEE OFFICERS FEE FUND</u>				
<u>Assets</u>				
Cash and Investments	\$ 812,806	\$ 20,717,720	\$ 20,786,365	\$ 744,161
Total Assets	<u>\$ 812,806</u>	<u>\$ 20,717,720</u>	<u>\$ 20,786,365</u>	<u>\$ 744,161</u>
<u>Liabilities</u>				
Due to Others	\$ 812,806	\$ 20,717,720	\$ 20,786,365	\$ 744,161
Total Liabilities	<u>\$ 812,806</u>	<u>\$ 20,717,720</u>	<u>\$ 20,786,365</u>	<u>\$ 744,161</u>
<u>GENERAL SALES TAX FUND</u>				
<u>Assets</u>				
Cash and Investments	\$ 365	\$ 8,758	\$ 6,754	\$ 2,369
Total Assets	<u>\$ 365</u>	<u>\$ 8,758</u>	<u>\$ 6,754</u>	<u>\$ 2,369</u>
<u>Liabilities</u>				
Due to Others	\$ 365	\$ 8,758	\$ 6,754	\$ 2,369
Total Liabilities	<u>\$ 365</u>	<u>\$ 8,758</u>	<u>\$ 6,754</u>	<u>\$ 2,369</u>
<u>JUVENILE PROBATION DEPARTMENT FUND</u>				
<u>Assets</u>				
Cash and Investments	\$ 2,576	\$ 37,225	\$ 37,880	\$ 1,921
Total Assets	<u>\$ 2,576</u>	<u>\$ 37,225</u>	<u>\$ 37,880</u>	<u>\$ 1,921</u>
<u>Liabilities</u>				
Due to Others	\$ 2,576	\$ 37,225	\$ 37,880	\$ 1,921
Total Liabilities	<u>\$ 2,576</u>	<u>\$ 37,225</u>	<u>\$ 37,880</u>	<u>\$ 1,921</u>
<u>STATE FEES AND TAX ON FINES FUND</u>				
<u>Assets</u>				
Cash and Investments	\$ 398,002	\$ 3,746,935	\$ 3,705,014	\$ 439,923
Total Assets	<u>\$ 398,002</u>	<u>\$ 3,746,935</u>	<u>\$ 3,705,014</u>	<u>\$ 439,923</u>
<u>Liabilities</u>				
Due to Other Governments	\$ 398,002	\$ 3,746,935	\$ 3,705,014	\$ 439,923
Total Liabilities	<u>\$ 398,002</u>	<u>\$ 3,746,935</u>	<u>\$ 3,705,014</u>	<u>\$ 439,923</u>

continued

MCLENNAN COUNTY, TEXAS
 Combining Statement of Changes in Assets
 and Liabilities
 All Agency Funds
 For the Year Ended September 30, 2014

continued

Description	Balance 9/30/2013	Additions	Deductions	Balance 9/30/2014
TOTAL - ALL AGENCY FUNDS				
<u>Assets</u>				
Cash and Investments	\$ 9,156,749	\$ 122,307,855	\$ 122,249,757	\$ 9,214,847
Total Assets	<u>\$ 9,156,749</u>	<u>\$ 122,307,855</u>	<u>\$ 122,249,757</u>	<u>\$ 9,214,847</u>
<u>Liabilities</u>				
Due to Other Governments	\$ 923,776	\$ 82,367,771	\$ 82,528,583	\$ 762,964
Due to Others	8,232,973	39,940,084	39,721,174	8,451,883
Total Liabilities	<u>\$ 9,156,749</u>	<u>\$ 122,307,855</u>	<u>\$ 122,249,757</u>	<u>\$ 9,214,847</u>



STATISTICAL SECTION

McLENNAN COUNTY, TEXAS
STATISTICAL SECTION

This part of the County's Comprehensive Annual Financial Report presents detailed information to enhance the understanding of the information in the financial statements, note disclosures, and required supplementary information and what the data indicates about the County's overall financial health.

Contents	Page
Financial Trends These schedules contain trend information to aid in understanding how the County's financial performance and well-being have changed over time.	166
Revenue Capacity These schedules contain information to aid in assessing the County's most significant local revenue source – property tax.	177
Debt Capacity These schedules present information to aid in assessing the County's ability to issue additional debt in the future.	192
Demographic and Economic Information These schedules offer demographic and economic indicators to aid in understanding the environment within which the County's financial activities take place.	198
Operating Information These schedules contain service and infrastructure data to aid in understanding how the information in the County's financial report relates to the services the County provides and the activities it performs.	201

MCLENNAN COUNTY, TEXAS
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Governmental Activities:				
Net investment in capital assets	\$ 40,691,733	\$ 38,878,368	\$ 36,068,109	\$ 36,965,521
Restricted	3,298,142	7,417,897	7,649,937	5,431,865
Unrestricted	<u>24,129,906</u>	<u>27,931,763</u>	<u>40,253,187</u>	<u>48,052,831</u>
Total governmental activities net position	<u>\$ 68,119,781</u>	<u>\$ 74,228,028</u>	<u>\$ 83,971,233</u>	<u>\$ 90,450,217</u>

Source: McLennan County Financial Records

Table I

<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$ 27,440,541	\$ 29,135,069	\$ 25,954,771	\$ 28,111,535	\$ 29,363,825	\$ 29,011,534
16,672,470	11,361,732	12,680,139	12,594,499	23,764,573	23,273,221
<u>41,307,465</u>	<u>39,101,051</u>	<u>38,546,730</u>	<u>30,305,337</u>	<u>14,332,926</u>	<u>19,524,793</u>
<u>\$ 85,420,476</u>	<u>\$ 79,597,852</u>	<u>\$ 77,181,640</u>	<u>\$ 71,011,371</u>	<u>\$ 67,461,324</u>	<u>\$ 71,809,548</u>

MCLENNAN COUNTY, TEXAS
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)

	2005	2006	2007	2008
Expenses				
Governmental Activities				
General Administration	\$ 14,908,121	\$ 14,435,895	\$ 14,855,034	\$ 15,808,261
Judicial	5,285,769	5,751,910	6,227,910	6,669,017
Public Safety	30,992,140	32,310,783	33,214,912	34,683,156
Public Transportation	7,697,780	7,313,020	6,988,809	7,819,709
Health	4,482,532	4,629,481	5,266,641	6,061,339
Welfare	2,883,475	3,036,068	3,283,753	3,607,159
Culture - Recreation	2,309,208	2,791,759	1,400,841	2,032,111
Conservation	204,172	212,725	234,964	229,446
Economic Development and Assistance	290,206	959,154	616,903	1,018,783
Interest and Fiscal Charges	2,367,571	2,297,051	2,168,398	2,029,542
Total Expenses	71,420,974	73,737,846	74,258,165	79,958,523
Program Revenues				
Governmental Activities				
Charges for Services				
General Government	2,623,890	3,249,953	3,310,693	3,243,070
Judicial	4,409,914	3,779,238	4,395,474	4,567,278
Public Safety	8,756,883	9,546,714	8,989,499	8,883,675
Other Functions	865,836	995,049	703,067	663,445
Operating Grants and Contributions	7,739,254	6,882,132	5,366,998	7,613,051
Capital Grants and Contributions	267,486	1,677,870	1,458,719	356,397
Total Program Revenues	24,663,263	26,130,956	24,224,450	25,326,916
Net (Expense) Revenue	(46,757,711)	(47,606,890)	(50,033,715)	(54,631,607)
General Revenues and Other Changes in Net Position				
Governmental Activities				
Taxes				
Property Taxes	34,379,131	37,573,209	39,671,579	43,482,285
Other Taxes	12,785,221	13,766,423	14,265,859	15,467,345
Investment Earnings	1,048,467	2,361,846	2,983,877	1,950,448
Gain (loss) on Sale of Capital Assets	-	(20,471)	1,118,564	-
Miscellaneous	105,043	34,130	71,784	210,513
Total	48,317,862	53,715,137	58,111,663	61,110,591
Changes in Net Position	\$ 1,560,151	\$ 6,108,247	\$ 8,077,948	\$ 6,478,984

Source: McLennan County Financial Records

Table II

	2009	2010	2011	2012	2013	2014
\$	17,245,222	\$ 18,007,770	\$ 18,620,842	\$ 18,895,905	\$ 19,675,879	\$ 22,064,666
	7,248,749	7,417,422	7,485,639	7,742,911	7,733,304	6,628,252
	39,168,947	42,138,549	50,595,444	58,890,570	59,292,799	63,973,200
	8,565,342	7,778,514	8,273,879	8,982,384	9,205,139	9,281,312
	6,409,230	6,911,882	7,537,703	13,769,065	7,592,352	4,207,493
	3,576,412	3,673,446	3,976,166	4,366,526	4,908,110	5,815,128
	1,504,867	1,495,216	1,554,300	1,538,146	1,558,664	847,142
	263,812	302,347	297,797	332,517	324,771	245,475
	521,606	1,491,617	1,150,231	2,294,597	398,838	456,962
	4,032,729	4,892,990	4,959,103	4,430,272	4,228,198	4,025,599
	<u>88,536,916</u>	<u>94,109,753</u>	<u>104,451,104</u>	<u>121,242,893</u>	<u>114,918,054</u>	<u>117,545,229</u>
	3,164,407	6,755,330	6,747,099	13,340,768	7,359,796	8,001,667
	4,819,355	3,325,698	4,159,152	4,250,203	3,232,011	4,667,788
	8,979,005	10,639,237	18,781,325	22,673,110	23,062,371	25,701,680
	443,776	371,116	546,860	691,170	722,457	555,874
	5,498,389	4,647,558	6,799,208	6,696,331	6,255,887	6,829,803
	1,104,671	916,841	1,198,595	-	71,650	76,714
	<u>24,009,603</u>	<u>26,655,780</u>	<u>38,232,239</u>	<u>47,651,582</u>	<u>40,704,172</u>	<u>45,833,526</u>
	<u>(64,527,313)</u>	<u>(67,453,973)</u>	<u>(66,218,865)</u>	<u>(73,591,311)</u>	<u>(74,213,882)</u>	<u>(71,711,703)</u>
	46,382,793	47,789,261	49,631,517	52,061,578	55,564,880	61,260,691
	14,954,358	13,152,710	13,186,437	13,542,384	14,478,062	15,637,893
	1,148,987	1,040,369	688,659	378,774	311,385	255,786
	369,965	(803)	(49,267)	1,106,310	82,032	102,396
	150,158	113,727	345,307	331,996	227,476	419,762
	<u>63,006,261</u>	<u>62,095,264</u>	<u>63,802,653</u>	<u>67,421,042</u>	<u>70,663,835</u>	<u>77,676,528</u>
\$	<u>(1,521,052)</u>	<u>\$ (5,358,709)</u>	<u>\$ (2,416,212)</u>	<u>\$ (6,170,269)</u>	<u>\$ (3,550,047)</u>	<u>\$ 5,964,825</u>

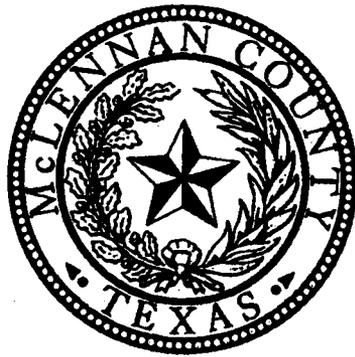


Table III

MCLENNAN COUNTY, TEXAS
Governmental Activities Tax Revenues By Source
 Last Ten Fiscal Years
 (accrual basis of accounting)
 (Unaudited)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Property Taxes	\$ 34,379,131	\$ 37,573,209	\$ 39,671,579	\$ 43,482,285	\$ 46,382,793	\$ 47,789,261	\$ 49,631,517	\$ 52,061,578	\$ 55,564,880	\$ 61,260,691
Sales Taxes	10,512,117	11,459,220	11,845,607	12,273,951	12,336,697	12,495,585	12,523,389	12,942,889	13,848,846	14,897,801
Other Taxes	2,273,104	2,307,203	2,420,252	3,193,394	2,617,661	657,124	663,048	599,495	629,216	740,092
Total Taxes	\$ 47,164,352	\$ 51,339,632	\$ 53,937,438	\$ 58,949,630	\$ 61,337,151	\$ 60,941,970	\$ 62,817,954	\$ 65,603,962	\$ 70,042,942	\$ 76,898,584

Source: McLennan County Financial Records

MCLENNAN COUNTY, TEXAS
Governmental Fund Balances
Last Ten Fiscal Years
(unaudited)

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
General Fund:				
Reserved for Prepaids	\$ 305,649	\$ 211,578	\$ 204,210	\$ -
Nonspendable	-	-	-	-
Unreserved	19,663,517	23,611,104	27,411,353	29,870,304
Restricted for :				
Public Safety	-	-	-	-
Committed For:				
Economic Development	-	-	-	-
Unassigned	-	-	-	-
Total General Fund	<u><u>\$ 19,969,166</u></u>	<u><u>\$ 23,822,682</u></u>	<u><u>\$ 27,615,563</u></u>	<u><u>\$ 29,870,304</u></u>
All Other Governmental Funds:				
Reserved for :				
Capital projects	\$ 683,083	\$ 4,735,797	\$ 4,366,068	\$ 2,252,494
Debt Service	1,795,381	1,920,477	2,054,747	2,228,786
Education	55,302	57,590	60,440	62,078
Unreserved, reported in:				
Special Revenue Funds	14,838,339	16,586,260	17,547,553	19,569,926
Capital Projects Funds	607,072	749,880	1,214,204	933,887
Nonspendable	-	-	-	-
Restricted for :				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Transportation	-	-	-	-
Welfare	-	-	-	-
Capital projects	-	-	-	-
Debt Service	-	-	-	-
Committed for :				
Capital Projects	-	-	-	-
Judicial	-	-	-	-
Public Transportation	-	-	-	-
Unassigned	-	-	-	-
Total All Other Governmental Funds	<u><u>\$ 17,979,177</u></u>	<u><u>\$ 24,050,004</u></u>	<u><u>\$ 25,243,012</u></u>	<u><u>\$ 25,047,171</u></u>

Source: McLennan County Financial Records

GASB 54 was implemented in 2011.

Table IV

2009	2010	2011	2012	2013	2014
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	829,822
28,736,975	27,145,913	-	-	-	-
-	-	-	-	27,949	4,493
-	-	7,924,745	7,104,269	8,208,670	9,277,544
-	-	22,700,077	16,120,679	14,542,215	20,827,154
<u>\$ 28,736,975</u>	<u>\$ 27,145,913</u>	<u>\$ 30,624,822</u>	<u>\$ 23,224,948</u>	<u>\$ 22,778,834</u>	<u>\$ 30,939,013</u>
\$ 4,065,611	\$ -	\$ -	\$ -	\$ -	\$ -
9,320,659	7,160,883	-	-	-	-
54,593	54,429	-	-	-	-
19,063,412	18,550,287	-	-	-	-
3,268,413	4,181,989	-	-	-	-
-	-	-	-	-	932
-	-	600,933	1,091,977	1,376,066	1,654,498
-	-	1,447,799	709,533	1,118,932	1,210,502
-	-	2,469,399	2,445,038	3,255,005	3,843,845
-	-	108,080	403,057	7,089,447	6,295,254
-	-	30,865	25,665	19,745	13,910
-	-	-	-	2,828,467	-
-	-	7,714,967	7,625,710	7,782,599	7,959,714
-	-	3,921,256	4,315,410	121,002	2,051,566
-	-	416,355	367,358	-	-
-	-	6,910,810	6,431,863	-	-
-	-	(11,770)	-	(211,014)	(64,232)
<u>\$ 35,772,688</u>	<u>\$ 29,947,588</u>	<u>\$ 23,608,694</u>	<u>\$ 23,415,611</u>	<u>\$ 23,380,249</u>	<u>\$ 22,965,989</u>

MCLENNAN COUNTY, TEXAS
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Unaudited)

	2005	2006	2007	2008
Revenues:				
Taxes	\$ 44,851,266	\$ 48,871,633	\$ 51,552,447	\$ 56,359,250
Licenses and Permits	1,786,102	1,820,253	1,887,215	1,913,187
Intergovernmental	8,493,880	8,512,786	5,907,990	7,529,708
Charges for Services	8,412,576	9,169,759	9,299,340	10,031,263
Fines and Forfeitures	2,132,639	2,323,514	1,870,289	1,871,241
Miscellaneous	6,482,995	8,357,361	8,705,285	7,004,436
Total Revenues	<u>72,159,458</u>	<u>79,055,306</u>	<u>79,222,566</u>	<u>84,709,085</u>
Expenditures				
Current:				
General Government	15,209,233	14,116,613	14,456,603	15,368,379
Judicial	5,366,157	5,516,560	5,993,688	6,446,573
Public Safety	29,782,974	30,989,699	31,715,864	33,202,863
Public Transportation	6,828,980	6,275,772	6,651,633	7,177,322
Health	4,458,959	4,613,184	5,235,375	6,005,100
Welfare	2,849,378	3,002,493	3,262,859	3,595,216
Culture - Recreation	570,007	603,470	633,514	660,270
Conservation	200,154	209,955	232,401	233,962
Economic Development and Assistance	290,206	959,154	616,903	1,018,783
Debt Service:				
Principal Retirement	3,525,089	3,665,635	3,962,713	4,337,593
Interest and Fiscal Charges	2,373,019	2,310,875	2,227,671	2,054,590
Capital Projects	2,284,006	1,784,761	1,896,997	2,947,063
Total Expenditures	<u>73,738,162</u>	<u>74,048,171</u>	<u>76,886,221</u>	<u>83,047,714</u>
Excess (Deficiency) Revenues over Expenditures	(1,578,704)	5,007,135	2,336,345	1,661,371
Other Financing Sources/Uses				
Transfers In	2,827,897	7,431,894	3,103,306	3,466,318
Transfers Out	(2,827,897)	(7,310,828)	(3,103,306)	(3,466,318)
Premium on Debt Issue	-	-	-	-
Issuance of Refunding Bonds	-	2,422,266	-	-
Proceeds from Refunding Bonds	-	-	-	-
Payment to Refunded Bond Agent	-	(2,422,266)	-	-
Sale of Capital Assets	19,743	112,927	1,299,262	67,049
Proceeds of Lease Purchase Agreement	451,299	111,836	1,051,495	116,845
Issuance of Notes Payable	935,529	321,379	298,788	213,636
Issuance of General Obligation Bonds	-	4,250,000	-	-
Issuance of Revenue Bonds	-	-	-	-
Issuance of Debt	-	-	-	-
Original Issue Discount	-	-	-	-
Total Other Financing Sources/Uses	<u>1,406,571</u>	<u>4,917,208</u>	<u>2,649,545</u>	<u>397,530</u>
Net Change in Fund Balances	<u>\$ (172,133)</u>	<u>\$ 9,924,343</u>	<u>\$ 4,985,890</u>	<u>\$ 2,058,901</u>
Debt Service as a percentage of noncapital expenditures	<u>8.68%</u>	<u>8.44%</u>	<u>8.64%</u>	<u>8.42%</u>

Source: McLennan County Financial Records

Table V

2009	2010	2011	2012	2013	2014
\$ 58,498,187	\$ 60,011,671	\$ 61,979,009	\$ 64,960,096	\$ 69,562,618	\$ 76,133,697
1,990,933	2,001,988	2,031,610	2,100,914	2,145,703	2,120,891
6,210,605	6,948,891	8,415,401	7,496,194	7,090,702	6,656,026
9,770,566	13,673,785	25,212,776	28,339,619	29,060,381	33,943,794
2,251,821	2,045,098	1,832,035	1,911,203	2,165,147	1,238,137
6,218,473	5,871,302	2,725,383	2,716,456	2,370,920	2,226,763
<u>84,940,586</u>	<u>90,552,735</u>	<u>102,196,214</u>	<u>107,524,482</u>	<u>112,395,471</u>	<u>122,319,308</u>
17,693,742	16,947,450	17,336,335	17,805,065	17,955,812	21,103,708
6,596,838	6,727,611	6,926,972	7,144,816	7,227,500	6,078,636
36,754,437	40,461,232	46,257,859	54,229,892	55,647,938	59,997,660
7,908,710	7,443,205	7,106,349	8,233,340	8,126,900	8,516,802
6,269,271	6,736,717	7,473,464	7,530,747	7,503,520	4,129,723
3,547,708	3,639,835	3,949,629	4,332,591	4,879,256	5,782,433
738,272	805,849	750,345	743,610	759,871	44,211
232,982	270,402	276,939	309,416	305,165	226,464
521,606	1,491,617	1,150,231	2,294,597	398,838	456,962
4,437,441	4,247,504	4,676,092	4,939,514	4,982,514	4,585,597
2,990,415	4,889,397	4,741,295	4,394,411	4,220,104	4,101,648
36,738,978	4,561,517	4,163,985	2,227,440	1,453,120	381,385
<u>124,430,402</u>	<u>98,222,336</u>	<u>104,809,495</u>	<u>114,185,439</u>	<u>113,460,538</u>	<u>115,405,229</u>
(39,489,816)	(7,669,601)	(2,613,281)	(6,660,957)	(1,065,067)	6,914,079
3,553,999	6,616,775	8,071,343	5,512,804	10,866,721	11,054,251
(3,553,999)	(6,616,775)	(8,071,343)	(7,512,804)	(10,866,721)	(11,054,251)
-	-	278,793	177,331	499,181	-
6,307,527	-	5,885,000	-	-	-
(6,212,169)	-	(6,062,517)	-	-	8,800,000
218,355	116,591	115,933	890,669	84,410	(8,697,427)
1,558,022	136,850	-	-	-	108,269
-	-	-	-	-	-
-	-	-	-	-	-
49,015,000	-	-	-	-	-
(1,804,732)	-	-	-	-	620,998
<u>49,082,002</u>	<u>253,441</u>	<u>217,209</u>	<u>(932,000)</u>	<u>583,591</u>	<u>831,840</u>
<u>\$ 9,592,187</u>	<u>\$ (7,416,160)</u>	<u>\$ (2,396,072)</u>	<u>\$ (7,592,957)</u>	<u>\$ (481,476)</u>	<u>\$ 7,745,919</u>
<u>15.99%</u>	<u>10.64%</u>	<u>9.43%</u>	<u>8.44%</u>	<u>8.34%</u>	<u>7.67%</u>



Table VI

MCLENNAN COUNTY, TEXAS
Taxable Assessed Value and Actual Value of Property
Last Ten Fiscal Years
(in thousands of dollars)
(Unaudited)

Fiscal Year	Real Property		Personal Property		Total		Direct Tax Rate per \$100 of valuation	Statutory Ratio of Assessed Value to True Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
2005	\$ 7,922,995	\$ 7,922,995	\$ 2,196,989	\$ 2,196,989	\$ 10,119,984	\$ 10,119,984	\$ 0.4449	100.00%
2006	\$ 8,710,431	\$ 8,710,431	\$ 2,119,471	\$ 2,119,471	\$ 10,829,902	\$ 10,829,902	\$ 0.4599	100.00%
2007	\$ 9,438,987	9,438,987	\$ 2,184,785	\$ 2,184,785	\$ 11,623,772	\$ 11,623,772	\$ 0.4519	100.00%
2008	\$ 10,112,257	\$ 10,112,257	\$ 2,232,182	\$ 2,232,182	\$ 12,344,439	\$ 12,344,439	\$ 0.4652	100.00%
2009	\$ 11,021,761	\$ 11,021,761	\$ 2,303,630	\$ 2,303,630	\$ 13,325,391	\$ 13,325,391	\$ 0.4647	100.00%
2010	\$ 11,550,239	\$ 11,550,239	\$ 2,378,254	\$ 2,378,254	\$ 13,928,493	\$ 13,928,493	\$ 0.4647	100.00%
2011	\$ 12,228,624	\$ 12,228,624	\$ 2,351,188	\$ 2,351,188	\$ 14,579,812	\$ 14,579,812	\$ 0.4643	100.00%
2012	\$ 13,049,064	\$ 13,049,064	\$ 2,454,073	\$ 2,454,073	\$ 15,503,137	\$ 15,503,137	\$ 0.4643	100.00%
2013	\$ 13,531,793	\$ 13,531,793	\$ 2,709,106	\$ 2,709,106	\$ 16,240,899	\$ 16,240,899	\$ 0.4843	100.00%
2014	\$ 13,983,537	\$ 13,983,537	\$ 2,558,243	\$ 2,558,243	\$ 16,541,780	\$ 16,541,780	\$ 0.5353	100.00%

The assessment date is January 1

Source: McLennan County Tax Assessor-Collector

Table VII

McLENNAN COUNTY, TEXAS
Property Tax Rates - Direct and Overlapping Governments
(Per \$100 of Assessed Value) (1)
 Last Ten Fiscal Years
 (Unaudited)

Jurisdiction	2005 2004	2006 2005	2007 2006	2008 2007	2009 2008	2010 2009	2011 2010	2012 2011	2013 2012	2014 2013
Direct Government:										
County-wide Taxing Entities:										
McLennan County										
General Fund	0.3700	0.3833	0.3750	0.3958	0.3700	0.3852	0.3789	0.3908	0.4237	0.4677
Jury Fund	0.0012	0.0029	0.0004	0.0008	0.0005	0.0010	0.0008	0.0004	0.0011	0.0000
Debt Service Fund	0.0604	0.0574	0.0564	0.0534	0.0499	0.0432	0.0385	0.0360	0.0353	0.0294
Permanent Improvement Fund	0.0013	0.0050	0.0082	0.0029	0.0301	0.0137	0.0246	0.0155	0.0005	0.0005
Road and Bridge Fund										
Farm to Market Fund	0.0120	0.0113	0.0119	0.0123	0.0142	0.0216	0.0215	0.0215	0.0237	0.0377
Total Direct Rate:	0.4449	0.4599	0.4519	0.4652	0.4647	0.4647	0.4643	0.4643	0.4843	0.5353
Overlapping Governments:										
County-wide Taxing Entities:										
McLennan County College District	0.1261	0.1211	0.1204	0.1511	0.1511	0.1563	0.1528	0.1528	0.1515	0.1495
Special Districts:										
County-Line Special Districts:										
McLennan and Hill Counties Tehuacana										
Creek Water Control and Improvement	0.0283	0.0283	0.0284	0.0250	0.0250	0.0237	0.0237	0.0252	0.2556	0.0252
District No. 1										
McLennan and Hill Counties Tehuacana										
Creek Water Control and Improvement	2.5000	2.5000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
District - Benefit Tax										
Other Special Districts:										
Castleman Creek Special Improvement District	0.1370	0.1370	0.1304	0.1304	0.1304	0.1000	0.1000	0.1000	0.1010	0.1010
Downtown Special Improvement District	0.1000	0.1000	0.1000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Elm Creek Watershed Authority	0.0286	0.0294	0.0294	0.0283	0.0306	0.0327	0.0327	0.0327	0.0327	0.0327
Cities:										
Belmead	0.3052	0.2964	0.2788	0.2533	0.2470	0.2656	0.2748	0.2986	0.2986	0.2986
Beverly Hills	0.2500	0.0000	0.2829	0.2829	0.2829	0.3298	0.3266	0.3625	0.4036	0.4527
Bruceville-Eddy	0.4239	0.4495	0.4495	0.4426	0.4637	0.4822	0.4841	0.4982	0.4982	0.4982
Crawford	0.3341	0.3267	0.3402	0.3822	0.3822	0.4998	0.4999	0.4995	0.4999	0.4999
Gholson	0.2454	0.2454	0.2340	0.2179	0.2179	0.2135	0.2135	0.2135	1.0400	0.2135

(continued)

(continued)

McLENNAN COUNTY, TEXAS
Property Tax Rates - Direct and Overlapping Governments
 (Per \$100 of Assessed Value) (1)
 Last Ten Fiscal Years
 (Unaudited)

Jurisdiction	2005										2011		2012		2013		2014	
	2004	2005	2006	2007	2008	2007	2008	2009	2010	2009	2010	2011	2012	2013	2012	2013	2014	2013
Cities (continued):																		
Hewitt	0.4842	0.4842	0.4842	0.4842	0.4842	0.4842	0.4842	0.4842	0.4998	0.4998	0.4998	0.5150	0.5397	0.5397	0.5397	0.5397	0.5397	
Lacy-Lakeview	0.2810	0.2920	0.3285	0.3285	0.3285	0.3285	0.3285	0.3285	0.3659	0.3659	0.3659	0.3592	0.3592	0.3592	0.3592	0.3572	0.3572	
Lorena	0.4353	0.5246	0.5004	0.5004	0.5068	0.5068	0.5068	0.5068	0.5054	0.5054	0.5389	0.5389	0.5389	0.5614	0.5614	0.5614	0.5614	
Mart	0.7099	0.8320	0.7842	0.7842	0.7988	0.7988	0.7988	0.7988	0.8253	0.8253	0.8067	0.8067	0.8067	0.7802	0.7802	0.7399	0.7399	
McGregor	0.5400	0.5700	0.5650	0.5650	0.5396	0.5396	0.5396	0.5396	0.5414	0.5414	0.5302	0.6000	0.6000	0.6000	0.6000	0.5950	0.5950	
Moody	0.6130	0.4886	0.5004	0.5004	0.5396	0.5396	0.5396	0.5396	0.6173	0.6173	0.6335	0.6261	0.6261	0.6728	0.6728	0.6349	0.6349	
Riesel	0.1627	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500	0.3500	0.3500	0.3500	0.3500	
Robinson	0.3570	0.3870	0.3870	0.3870	0.4170	0.4170	0.4170	0.4170	0.4065	0.4065	0.4155	0.4155	0.4155	0.4700	0.4700	0.4700	0.4700	
Waco	0.6997	0.6997	0.6997	0.6997	0.7862	0.7862	0.7862	0.7862	0.7862	0.7862	0.7862	0.7862	0.7862	0.7862	0.7862	0.7762	0.7762	
West	0.3390	0.3590	0.3676	0.3676	0.4140	0.4140	0.4140	0.4140	0.4548	0.4548	0.4725	0.4825	0.4825	0.5770	0.5770	0.5770	0.5770	
Woodway	0.4572	0.4572	0.4572	0.4572	0.4572	0.4572	0.4572	0.4572	0.4572	0.4572	0.4569	0.4569	0.4569	0.4569	0.4569	0.4569	0.4569	
School Districts:																		
County-Line School Districts:																		
Axtell Independent School District	1.4970	1.5000	1.3700	1.3700	1.1700	1.1700	1.1700	1.1700	1.1700	1.1700	1.1700	1.1700	1.1700	1.1700	1.1700	1.1700	1.7000	
Bruceville-Eddy Independent School District	1.4500	1.4500	1.3250	1.3250	1.3250	1.3250	1.3250	1.3250	1.3250	1.3250	1.3250	1.3250	1.3250	1.3250	1.3250	1.3250	1.3250	
China Spring Independent School District	1.5380	1.5900	1.4595	1.4595	1.4296	1.4296	1.4296	1.4296	1.4070	1.4070	1.4114	1.4114	1.4114	1.3744	1.3744	1.5400	1.5400	
Crawford Independent School District	1.5492	1.6200	1.4915	1.4915	1.2479	1.2479	1.3778	1.3778	1.2689	1.2689	1.2266	1.2131	1.2807	1.2807	1.2807	1.2414	1.2414	
Lorena Independent School District	1.7546	1.7000	1.5815	1.5815	1.2474	1.2474	1.2474	1.2474	1.2800	1.2800	1.2900	1.3100	1.2800	1.6400	1.6400	1.6400	1.6400	
Mart Independent School District	1.6329	1.5380	1.4204	1.4204	1.1954	1.1954	1.1954	1.1954	1.1912	1.1912	1.2018	1.2018	1.2018	1.2071	1.2071	1.2995	1.2995	
Moody Independent School District	1.4200	1.4200	1.2591	1.2591	0.9867	0.9867	0.9867	0.9867	0.9841	0.9841	0.9850	0.9841	0.9841	1.1100	1.1100	1.3413	1.3413	
Oglesby Independent School District	1.5000	1.5000	1.3041	1.3041	1.1052	1.1052	1.1052	1.1052	1.1100	1.1100	1.1100	1.1137	1.1137	1.1137	1.1137	1.1100	1.1100	
Riesel Independent School District	1.6271	1.6454	1.5126	1.5126	1.1963	1.1963	1.1499	1.1499	1.1100	1.1100	1.2989	1.3029	1.3029	1.3029	1.3029	1.3100	1.3100	
Robinson Independent School District	1.6510	1.6274	1.5109	1.5109	1.1800	1.1800	1.3150	1.3150	1.3150	1.3150	1.3150	1.3150	1.3150	1.3150	1.3150	1.5100	1.5100	
Valley Mills Independent School District	1.6750	1.6700	1.5100	1.5100	1.3140	1.3140	1.3140	1.3140	1.3140	1.3140	1.3140	1.3140	1.3140	1.3140	1.3140	1.3140	1.3140	
West Independent School District	1.6964	1.7364	1.5510	1.5510	1.2253	1.2253	1.2253	1.2253	1.2300	1.2300	1.2250	1.2252	1.2252	1.2700	1.2700	1.2700	1.2700	
Other School Districts:																		
Bosqueville Independent School District	1.4921	1.5300	1.4198	1.4198	1.5613	1.5613	1.5551	1.5551	1.5453	1.5453	1.5376	1.4785	1.4785	1.4785	1.4785	1.4782	1.4782	
Connally Independent School District	1.6470	1.6520	1.5118	1.5118	1.2300	1.2300	1.2300	1.2300	1.2888	1.2888	1.2811	1.2691	1.2691	1.2744	1.2744	1.2744	1.2744	
Gholson Independent School District	1.4524	1.4524	1.3278	1.3278	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	
Hallsburg Independent School District	1.5000	1.5000	1.3700	1.3700	1.0401	1.0401	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.0400	1.2913	1.2913	
LaVega Independent School District	1.7200	1.6925	1.5366	1.5366	1.1828	1.1828	1.1828	1.1828	1.3650	1.3650	1.3650	1.4200	1.4200	1.4200	1.4200	1.4650	1.4650	
McGregor Independent School District	1.6500	1.6500	1.5211	1.5211	1.2100	1.2100	1.2100	1.2100	1.1900	1.1900	1.1900	1.1900	1.1900	1.1850	1.1850	1.3550	1.3550	
Midway Independent School District	1.6220	1.6220	1.5065	1.5065	1.3200	1.3200	1.3200	1.3200	1.3200	1.3200	1.3200	1.3200	1.3200	1.3200	1.3200	1.3200	1.3200	
Waco Independent School District	1.5383	1.5640	1.4438	1.4438	1.3591	1.3591	1.3664	1.3664	1.3648	1.3648	1.3610	1.3610	1.3610	1.3548	1.3548	1.3532	1.3532	

(1) Source - Tax Rates obtained from McLennan County Tax-Assessor/Collector's office.

(2) The tax roll generally provides funds for use in the fiscal year ending in the following calendar year.

McLENNAN COUNTY, TEXAS
 Components of Property Tax Rates
 Direct and Overlapping Governments (1)
 (Per \$100 of Assessed Value)
 Last Ten Fiscal Years
 (Unaudited)

Fiscal Year	McLennan County			McLennan Community College			Overlapping Rates					
				City of Bellmead			City of Beverly Hills					
	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate			
2005	0.3828	0.0621	0.4449	0.1086	0.0175	0.1261	0.2296	0.0756	0.3052	0.2500	-	0.2500
2006	0.4010	0.0589	0.4599	0.1046	0.0165	0.1211	0.2197	0.0767	0.2964	-	-	-
2007	0.3940	0.0579	0.4519	0.1050	0.0154	0.1204	0.2101	0.0687	0.2788	0.2829	-	0.2829
2008	0.4103	0.0549	0.4652	0.0993	0.0518	0.1511	0.1883	0.0650	0.2533	0.2829	-	0.2829
2009	0.4132	0.0515	0.4647	0.1001	0.0510	0.1511	0.1840	0.0630	0.2470	0.2829	-	0.2829
2010	0.4194	0.0453	0.4647	0.1048	0.0515	0.1563	0.1958	0.0698	0.2656	0.3298	-	0.3298
2011	0.4258	0.0385	0.4643	0.1003	0.0526	0.1528	0.2114	0.0634	0.2748	0.3266	-	0.3266
2012	0.4283	0.0360	0.4643	0.1003	0.0526	0.1528	0.2111	0.0875	0.2986	0.3625	-	0.3625
2013	0.4490	0.0353	0.4843	0.1033	0.0482	0.1515	0.2111	0.0875	0.2986	0.4036	-	0.4036
2014	0.5059	0.0294	0.5353	0.1043	0.0452	0.1495	0.2144	0.0842	0.2986	0.4527	-	0.4527

Source - Tax Rates obtained from McLennan County Tax-Assessor/Collector's office.

(1) Overlapping rates are those of local governments that apply to property owners within McLennan County. Not all overlapping rates apply to all McLennan County property owners (e.g., the rates for special districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district.)

McLENNAN COUNTY, TEXAS
 Components of Property Tax Rates
 Direct and Overlapping Governments (1)
 (Per \$100 of Assessed Value)
 Last Ten Fiscal Years
 (Unaudited)

Fiscal Year	Overlapping Rates											
	City of Bruceville-Eddy			City of Crawford			City of Gholson			City of Hewitt		
	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate
2005	0.4239	-	0.4239	0.3341	-	0.3341	0.2454	-	0.2454	0.2131	0.2711	0.4842
2006	0.4495	-	0.4495	0.3267	-	0.3267	0.2454	-	0.2454	0.2737	0.2105	0.4842
2007	0.4495	-	0.4495	0.3402	-	0.3402	0.2340	-	0.2340	0.2754	0.2088	0.4842
2008	0.4426	-	0.4426	0.3822	-	0.3822	0.2179	-	0.2179	0.2900	0.1942	0.4842
2009	0.4637	-	0.4637	0.3822	-	0.3822	0.2179	-	0.2179	0.2956	0.1886	0.4842
2010	0.4822	-	0.4822	0.4998	-	0.4998	0.2135	-	0.2135	0.3381	0.1617	0.4998
2011	0.4841	-	0.4841	0.4117	0.0882	0.4999	0.2135	-	0.2135	0.3601	0.1398	0.4998
2012	0.4982	-	0.4982	0.3790	0.1205	0.4995	0.2135	-	0.2135	0.3635	0.1515	0.5150
2013	0.4982	-	0.4982	0.3788	0.1211	0.4999	1.0400	-	1.0400	0.3860	0.1537	0.5397
2014	0.4982	-	0.4982	0.3856	0.1143	0.4999	0.2135	-	0.2135	0.3860	0.1537	0.5397

McLENNAN COUNTY, TEXAS
 Components of Property Tax Rates
 Direct and Overlapping Governments (1)
 (Per \$100 of Assessed Value)
 Last Ten Fiscal Years
 (Unaudited)

Fiscal Year	Overlapping Rates											
	City of Lacy-Lakeview			City of Lorena			City of Mart			City of McGregor		
	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate
2005	0.2375	0.0435	0.2810	0.2973	0.1380	0.4353	0.5563	0.1536	0.7099	0.5018	0.0382	0.5400
2006	0.2561	0.0359	0.2920	0.3116	0.2130	0.5246	0.5826	0.2494	0.8320	0.4700	0.1000	0.5700
2007	0.2959	0.0327	0.3286	0.3176	0.1828	0.5004	0.4794	0.3048	0.7842	0.4700	0.0950	0.5650
2008	0.2975	0.0310	0.3285	0.3342	0.1726	0.5068	0.4986	0.3002	0.7988	0.4681	0.0896	0.5577
2009	0.2115	0.1170	0.3285	0.3448	0.1620	0.5068	0.3532	0.4456	0.7988	0.4753	0.1019	0.5772
2010	0.2417	0.1243	0.3660	0.3508	0.1546	0.5054	0.3671	0.4582	0.8253	0.4832	0.0582	0.5414
2011	0.2345	0.1247	0.3592	0.3817	0.1572	0.5389	0.3043	0.5025	0.8067	0.4872	0.0429	0.5302
2012	0.2445	0.1146	0.3592	0.3817	0.1572	0.5389	0.3043	0.5025	0.8067	0.4013	0.1987	0.6000
2013	0.2605	0.0986	0.3592	0.4082	0.1532	0.5614	0.3376	0.4426	0.7802	0.4131	0.1869	0.6000
2014	0.2648	0.0924	0.3572	0.4131	0.1483	0.5614	0.3605	0.3794	0.7399	0.3961	0.1989	0.5950

McLENNAN COUNTY, TEXAS
Components of Property Tax Rates
Direct and Overlapping Governments (1)
(Per \$100 of Assessed Value)
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	City of West			City of Woodway			Overlapping Rates			Axtell ISD			Bosqueville ISD		
	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate
2005	0.3390	-	0.3390	0.3167	0.1405	0.4572	1.4970	-	1.4970	1.4197	0.0724	1.4921	1.4197	0.0724	1.4921
2006	0.3590	-	0.3590	0.3242	0.1330	0.4572	1.5000	-	1.5000	1.4599	0.0701	1.5300	1.4599	0.0701	1.5300
2007	0.3676	-	0.3676	0.3347	0.1225	0.4572	1.3700	-	1.3700	1.3346	0.0852	1.4198	1.3346	0.0852	1.4198
2008	0.4140	-	0.4140	0.3440	0.1132	0.4572	1.1700	-	1.1700	1.4021	0.1592	1.5613	1.4021	0.1592	1.5613
2009	0.4548	-	0.4548	0.3600	0.0972	0.4572	1.1700	-	1.1700	1.1653	0.3898	1.5551	1.1653	0.3898	1.5551
2010	0.3571	0.0977	0.4548	0.3775	0.0797	0.4572	1.1700	-	1.1700	1.1626	0.3827	1.5453	1.1626	0.3827	1.5453
2011	0.3812	0.0913	0.4725	0.4084	0.0485	0.4569	1.1700	-	1.1700	1.1700	0.3676	1.5376	1.1700	0.3676	1.5376
2012	0.4048	0.0877	0.4925	0.4078	0.0491	0.4569	1.1700	-	1.1700	1.1700	0.3085	1.4785	1.1700	0.3085	1.4785
2013	0.4733	0.1037	0.5770	0.4078	0.0491	0.4569	1.1700	-	1.1700	1.1700	0.3085	1.4785	1.1700	0.3085	1.4785
2014	0.4824	0.0946	0.5770	0.4247	0.0453	0.4700	1.1700	-	1.1700	1.1700	0.3082	1.4782	1.1700	0.3082	1.4782

McLENNAN COUNTY, TEXAS
 Components of Property Tax Rates
 Direct and Overlapping Governments (1)
 (Per \$100 of Assessed Value)
 Last Ten Fiscal Years
 (Unaudited)

Fiscal Year	Bruceville-Eddy ISD			China Spring ISD			Overlapping Rates			Crawford ISD		
	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate
2005	1.4500	-	1.4500	1.3323	0.2057	1.5380	1.5000	0.1470	1.6470	1.4410	0.1082	1.5492
2006	1.4500	-	1.4500	1.4084	0.1816	1.5900	1.4996	0.1524	1.6520	1.5001	0.1199	1.6200
2007	1.3257	-	1.3257	1.2888	0.1707	1.4595	1.3700	0.1418	1.5118	1.3700	0.1215	1.4915
2008	1.1700	0.1550	1.3250	0.9860	0.4436	1.4296	0.9994	0.2306	1.2300	1.1168	0.1311	1.2479
2009	1.1700	0.1550	1.3250	1.0400	0.3896	1.4296	1.1653	0.3898	1.5551	1.1484	0.2294	1.3778
2010	1.1700	0.1550	1.3250	1.0181	0.3889	1.4070	1.1626	0.3827	1.5453	1.0596	0.2093	1.2689
2011	1.1700	0.1550	1.3250	1.0400	0.3714	1.4114	1.0400	0.2411	1.2811	1.0400	0.1866	1.2266
2012	1.1700	0.1550	1.3250	1.0400	0.3714	1.4114	1.0400	0.2291	1.2691	1.0400	0.1731	1.2131
2013	1.1700	0.1550	1.3250	1.0400	0.3344	1.3744	1.0400	0.2291	1.2691	1.0400	0.2407	1.2807
2014	1.1700	0.1550	1.3250	1.0400	0.5000	1.5400	1.0400	0.2344	1.2744	1.0400	0.2014	1.2414

(continued)

McLENNAN COUNTY, TEXAS
 Components of Property Tax Rates
 Direct and Overlapping Governments (1)
 (Per \$100 of Assessed Value)
 Last Ten Fiscal Years
 (Unaudited)

Table VIII

Fiscal Year	Gholson ISD			Hallsburg ISD			Overlapping Rates			LaVega ISD			Lorena ISD		
	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate
2005	1.4524	-	1.4524	1.5000	-	1.5000	1.4825	0.2375	1.7200	1.5000	0.2546	1.7546	1.5000	0.2000	1.7000
2006	1.4524	-	1.4524	1.5000	-	1.5000	1.5000	0.1925	1.6925	1.5000	0.2000	1.7000	1.5000	0.2000	1.7000
2007	1.3278	-	1.3278	1.3700	-	1.3700	1.3700	0.1666	1.5366	1.3700	0.2115	1.5815	1.3700	0.2115	1.5815
2008	1.0400	-	1.0400	1.0401	-	1.0401	1.0201	0.1627	1.1828	1.0392	0.2082	1.2474	1.0392	0.2082	1.2474
2009	1.0400	-	1.0400	1.0400	-	1.0400	1.0400	0.1428	1.1828	1.0400	0.2074	1.2474	1.0400	0.2074	1.2474
2010	1.0400	-	1.0400	1.0400	-	1.0400	1.1459	0.2191	1.3650	1.0672	0.2128	1.2800	1.0672	0.2128	1.2800
2011	1.0400	-	1.0400	1.0400	-	1.0400	1.1700	0.1950	1.3650	1.1700	0.1200	1.2900	1.1700	0.1200	1.2900
2012	1.0400	-	1.0400	1.0400	-	1.0400	1.1700	0.2500	1.4200	1.1700	0.1400	1.3100	1.1700	0.1400	1.3100
2013	1.0400	-	1.0400	1.0400	-	1.0400	1.1700	0.2500	1.4200	1.1700	0.4500	1.6200	1.1700	0.4500	1.6200
2014	1.0400	-	1.0400	1.0400	0.2513	1.2913	1.1700	0.2950	1.4650	1.1700	0.4700	1.6400	1.1700	0.4700	1.6400

(continued)

McLENNAN COUNTY, TEXAS
Components of Property Tax Rates
Direct and Overlapping Governments (1)
(Per \$100 of Assessed Value)
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Overlapping Rates											
	Mart ISD			McGregor ISD			Midway ISD			Moody ISD		
	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate
2005	1.5000	0.1329	1.6329	1.4800	0.1700	1.6500	1.3600	0.2620	1.6220	1.4200	-	1.4200
2006	1.3882	0.1498	1.5380	1.4900	0.1600	1.6500	1.3720	0.2500	1.6220	1.4200	-	1.4200
2007	1.2709	0.1495	1.4204	1.3611	0.1600	1.5211	1.2565	0.2500	1.5065	1.2591	-	1.2591
2008	1.0416	0.1538	1.1954	1.0575	0.1525	1.2100	1.0642	0.2558	1.3200	0.9867	-	0.9867
2009	1.0401	0.1553	1.1954	1.0400	0.1700	1.2100	1.0400	0.2800	1.3200	1.0280	-	1.0280
2010	1.0155	0.1757	1.1912	1.0400	0.1500	1.1900	1.0400	0.2800	1.3200	0.9004	0.4937	1.3941
2011	1.0400	0.1618	1.2018	1.0400	0.1500	1.1900	1.0400	0.2800	1.3200	1.0400	0.3450	1.3850
2012	1.0400	-	1.0400	1.0400	0.1500	1.1900	1.0400	0.2800	1.3200	1.0400	0.3541	1.3941
2013	1.0400	0.1671	1.2071	1.0400	0.1450	1.1850	1.0400	0.2800	1.3200	1.0400	0.3541	1.3941
2014	1.0400	0.1895	1.2295	1.0400	0.3150	1.3550	1.0400	0.2800	1.3200	1.0400	0.3013	1.3413

McLENNAN COUNTY, TEXAS
 Components of Property Tax Rates
 Direct and Overlapping Governments (1)
 (Per \$100 of Assessed Value)
 Last Ten Fiscal Years
 (Unaudited)

Fiscal Year	Oglesby ISD			Riesel ISD			Overlapping Rates			Robinson ISD			Valley Mills ISD		
	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate
2005	1.3300	0.1700	1.5000	1.5000	0.1271	1.6271	1.5000	0.1510	1.6510	1.5000	0.1750	1.6750	1.5000	0.1600	1.6600
2006	1.3300	0.1700	1.5000	1.4999	0.1455	1.6454	1.4999	0.1275	1.6274	1.4999	0.1600	1.6600	1.5000	0.1600	1.6600
2007	1.2370	0.0671	1.3041	1.3700	0.1426	1.5126	1.3700	0.1409	1.5109	1.3700	0.1600	1.5300	1.3500	0.1600	1.5100
2008	1.0400	0.0652	1.1052	1.0562	0.1401	1.1963	1.0443	0.1357	1.1800	1.0443	0.1600	1.2043	1.0400	0.2740	1.3140
2009	1.0400	0.0650	1.1050	0.9996	0.1503	1.1499	1.1590	0.1560	1.3150	1.1590	0.2740	1.4330	1.0400	0.2740	1.3140
2010	1.0400	0.0700	1.1100	1.0039	0.1061	1.1100	1.1691	0.1459	1.3150	1.1691	0.2740	1.4430	1.0400	0.2740	1.3140
2011	1.0400	0.0700	1.1100	1.0400	0.2589	1.2989	1.1700	0.1450	1.3150	1.1700	0.2740	1.4440	1.0400	0.2740	1.3140
2012	1.0400	0.0737	1.1137	1.0400	0.2629	1.3029	1.1700	0.1450	1.3150	1.1700	0.2740	1.4440	1.0400	0.2740	1.3140
2013	1.0400	0.0700	1.1100	1.0400	0.2629	1.3029	1.1700	0.1450	1.3150	1.1700	0.2740	1.4440	1.0400	0.2740	1.3140
2014	1.0400	0.0737	1.1137	1.0400	0.2700	1.3100	1.1700	0.3400	1.5100	1.1700	0.2740	1.4440	1.0400	0.2740	1.3140

(continued)

McLENNAN COUNTY, TEXAS
 Components of Property Tax Rates
 Direct and Overlapping Governments (1)
 (Per \$100 of Assessed Value)
 Last Ten Fiscal Years
 (Unaudited)

Table VIII

Fiscal Year	Overlapping Rates										Total Direct and Overlapping Rates	
	Waco ISD			West ISD			Special Districts					
	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Maint & Operating Tax Rate	Debt Service Tax Rate	Total Tax Rate	Tehuacana Creek WCID #1	Tehuacana Creek WCID Benefit Tax	Castleman Creek SID	Downtown SID		Elm Creek Watershed Authority
2005	1.4198	0.1185	1.5383	1.5000	0.1964	1.6964	0.0283	2.5000	0.1370	0.1000	0.0286	41.6155
2006	1.4455	0.1185	1.5640	1.5000	0.2364	1.7364	0.0283	2.5000	0.1370	0.1000	0.0294	41.6881
2007	1.3218	0.1220	1.4438	1.3700	0.1810	1.5510	0.0284	-	0.1304	0.1000	0.0294	36.7039
2008	1.2165	0.1426	1.3591	1.0426	0.1827	1.2253	0.0250	-	0.1304	-	0.0283	32.4850
2009	1.0456	0.3208	1.3664	1.0400	0.1853	1.2253	0.0250	-	0.1304	-	0.0306	33.1575
2010	1.0389	0.3259	1.3648	1.0441	0.1859	1.2300	0.0237	-	0.1000	-	0.0327	33.8038
2011	1.0400	0.3210	1.3610	1.0400	0.1850	1.2250	0.0237	-	0.1000	-	0.0327	33.7292
2012	1.0400	0.3210	1.3610	1.0400	0.1852	1.2252	0.0252	-	0.1000	-	0.0327	33.7471
2013	1.0400	0.3148	1.3548	1.0400	0.2300	1.2700	0.2556	-	0.1010	-	0.0327	35.7094
2014	1.0400	0.3132	1.3532	1.0400	0.2300	1.2700	0.0252	-	0.1010	-	0.0327	35.4598

McLENNAN COUNTY, TEXAS
Principal Taxpayers
Current Year and Nine Years Ago

Taxpayer	2014			2005		
	2013 Tax Roll* Assessed Value	Rank	Percentage of Total Assessed Value	2004 Tax Roll* Assessed Value	Rank	Percentage of Total Assessed Value
Oncor Electric Delivery Co.	144,211,331	1	0.8718%	104,937,961	2	1.0369%
Mars SnackFood U.S.	75,673,316	3	0.4575%			
L-3 Communications	76,263,750	2	0.4610%	30,334,672	10	0.2998%
Coca-Cola Company	71,733,269	4	0.4336%	61,435,490	5	0.6071%
Allergan Inc.	62,045,624	5	0.3751%			
Inland Western Waco Central LP	53,760,400	6	0.3250%			
Butt H E Grocery Co	50,708,928	8	0.3066%			
Union Pacific Railroad Co.	52,547,850	7	0.3177%			
Caterpillar Logistics	45,990,038	9	0.2780%			
A H P LLC	45,990,038	10	0.2780%			
Baylor University				173,029,827	1	1.7098%
Masterfood USA				86,425,360	3	0.8540%
Southwestern Bell Telephone Co.				73,296,150	4	0.7243%
Owens-Brockway Glass Services				37,794,745	6	0.3735%
Tyco Healthcare				39,774,350	7	0.3930%
Richland Mall				38,831,491	8	0.3837%
Pilgrim's Pride Corporation				34,279,820	9	0.3387%
	<u>\$ 678,924,544</u>		<u>4.1043%</u>	<u>\$ 680,139,866</u>		<u>6.7208%</u>
Total Assessed Valuation	<u>\$ 16,541,780,152</u>			<u>\$ 10,119,983,820</u>		

* The Tax Roll provides funds for the following Fiscal Year.

Source: McLennan County Tax Assessor-Collector

McLENNAN COUNTY, TEXAS
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected
2005	35,047,055	33,409,321	95.33%
2006	37,993,593	36,878,049	97.06%
2007	40,322,975	39,184,618	97.18%
2008	44,027,709	42,941,073	97.53%
2009	47,547,908	46,815,670	98.46%
2010	46,339,667	45,320,194	97.80%
2011	47,702,573	46,734,210	97.97%
2012	50,223,877	49,324,870	98.21%
2013	53,633,113	52,854,054	98.55%
2014	61,764,543	60,882,941	98.57%

Source: McLennan County Financial Records

Table XI

MCLENNAN COUNTY, TEXAS
Ratio of Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	General Obligation Bonds	Revenue Bonds	Bank Notes Payable	Capital Leases Obligation	Total Long Term Debt (1)	Percent of Personal Income	Per Capita
2005	41,410,000		806,476	5,966,422	48,182,898	0.80	217
2006	43,150,000		852,505	5,580,479	49,582,984	0.78	221
2007	40,040,000		768,009	6,162,545	46,970,554	0.67	208
2008	36,720,000		561,038	5,682,403	42,963,441	0.59	188
2009	33,245,000	49,015,000	200,958	6,643,065	89,104,023	1.27	387
2010	30,020,000	49,015,000	49,176	5,910,763	84,994,939	1.17	364
2011	26,985,000	48,265,000	-	4,963,847	80,213,847	0.95	341
2012	23,875,000	47,465,000	148,343	3,963,322	75,451,665	0.87	316
2013	20,670,000	46,610,000	89,681	3,598,650	70,968,331	0.80	297
2014	18,250,000	45,700,000	-	3,228,734	67,178,734	0.69	278

(1) Excludes Compensated Absences and Net OPEB Obligations
Source: McLennan County Financial Records

Table XII

MCLENNAN COUNTY, TEXAS
Ratios of Net General Bonded Debt Outstanding
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Estimated Population	Assessed Value (in thousands of dollars)	Gross Bonded Debt	Less: Amounts Available for Debt Service	Net Bonded Debt	Percent of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2005	222,500	10,119,984	41,410,000	1,795,381	39,614,619	0.3914%	178
2006	224,668	10,829,902	43,150,000	1,920,477	41,229,523	0.3807%	184
2007	226,189	11,623,772	40,040,000	2,054,747	37,985,253	0.3268%	168
2008	228,123	12,344,439	36,720,000	2,228,786	34,491,214	0.2794%	151
2009	230,213	13,325,391	82,260,000	9,320,659	72,939,341	0.5474%	317
2010	233,378	13,928,493	79,035,000	6,896,087	72,138,913	0.5179%	309
2011	234,906	14,579,812	75,250,000	7,351,772	67,898,228	0.4657%	289
2012	238,564	15,503,137	71,340,000	6,940,186	64,399,814	0.4154%	270
2013	238,707	16,240,899	67,280,000	7,782,599	59,497,401	0.3663%	249
2014	241,481	16,541,780	63,775,000	7,959,714	55,815,286	0.3374%	231

Source: McLennan County Financial Records

McLENNAN COUNTY, TEXAS

Computation of Direct and Overlapping Debt

September 30, 2014
(Unaudited)

Jurisdiction	As of	Net Debt Outstanding (1)	Percentage Applicable to County (2)	Amount Applicable to County
Overlapping Debt:				
<u>County-Wide Taxing Entities:</u>				
McLennan County College District	8/31/2014	73,605,000	100%	73,605,000
<u>Special Districts:</u>				
County-Line Special Districts:				
Aquilla-Hackberry Creek Conservation District	9/30/2014	-	25%	-
McLennan and Hill Counties Tehuacana Creek Water Control and Improvement District No. 1	9/30/2014	-	99.46%	-
McLennan and Hill Counties Tehuacana Creek Water Control and Improvement District - Benefit Tax	9/30/2014	-	79.87%	-
Other Special Districts:				
Elm Creek Watershed Authority	9/30/2014	-	100%	-
McLennan County Water Control and Improvement District No. 2	9/30/2014	-	100%	-
Tax Increment District No. 1	9/30/2014	-	100%	-
Tax Increment District No. 2	9/30/2014	-	100%	-
Castlemen Creek	9/30/2014	-	100%	-
<u>Cities:</u>				
Bellmead	9/30/2014	9,150,000	100%	9,150,000
Beverly Hills	9/30/2014	-	100%	-
Bruceville-Eddy	12/31/2014	-	100%	-
Crawford	10/31/2014	1,852,000	100%	1,852,000
Gholson	9/30/2014	-	100%	-
Hewitt	9/30/2014	39,270,000	100%	39,270,000
Lacy-Lakeview	9/30/2014	3,905,000	100%	3,905,000
Lorena	9/30/2014	956,656	100%	956,656
Mart	9/30/2014	851,680	100%	851,680
McGregor	9/30/2014	8,398,990	100%	8,398,990
Moody	9/30/2014	118,387	100%	118,387
Riesel	9/30/2014	671,000	100%	671,000
Robinson	9/30/2014	8,335,000	100%	8,335,000
Waco	9/30/2014	86,570,000	100%	86,570,000
West	9/30/2014	-	100%	-
Woodway	9/30/2014	2,905,000	100%	2,905,000

(continued)

(continued)

McLENNAN COUNTY, TEXAS

Computation of Direct and Overlapping Debt

September 30, 2014
(Unaudited)

<u>Jurisdiction</u>	<u>As of</u>	<u>Net Debt Outstanding (1)</u>	<u>Percentage Applicable to County (2)</u>	<u>Amount Applicable to County</u>
School Districts:				
County-Line School Districts:				
Axtell Independent School District	8/31/2014	-	93%	-
Bruceville-Eddy Independent School District	6/30/2014	6,960,000	97.41%	6,779,736
China Spring Independent School District	6/30/2014	46,340,000	97.01%	44,954,434
Crawford Independent School District	8/31/2014	5,170,180	96.64%	4,996,462
Lorena Independent School District	8/31/2014	32,618,952	97.98%	31,960,049
Mart Independent School District	8/31/2014	2,325,000	79.04%	1,837,680
Moody Independent School District	8/31/2014	10,673,540	53.77%	5,739,162
Oglesby Independent School District	8/31/2014	340,000	7.11%	24,174
Riesel Independent School District	8/31/2014	26,073,029	49.98%	13,031,300
Robinson Independent School District	8/31/2014	8,278,797	98.51%	8,155,443
Valley Mills Independent School District	8/31/2014	7,800,000	46.38%	3,617,640
West Independent School District	8/31/2014	3,095,850	98.48%	3,048,793
Other School Districts:				
Bosqueville Independent School District	6/30/2014	10,463,915	100%	10,463,915
Connally Independent School District	8/31/2014	19,190,000	100%	19,190,000
Gholson Independent School District	8/31/2014	-	100%	-
Hallsburg Independent School District	6/30/2014	2,363,452	100%	2,363,452
LaVega Independent School District	8/31/2014	41,412,763	100%	41,412,763
McGregor Independent School District	8/31/2014	25,042,514	100%	25,042,514
Midway Independent School District	8/31/2014	133,422,229	100%	133,422,229
Waco Independent School District	8/31/2014	179,684,620	100%	179,684,620
Total Overlapping Debt:				\$ 772,313,079
Total Direct Debt:	9/30/2014	\$ 67,003,733	100%	\$ 67,003,733
Total Direct and Overlapping Debt:				\$ 839,316,812

- (1) Source - Except as otherwise indicated, the net debt information in this table was obtained by direct contact with individual jurisdictions without further verification.
- (2) Source - The portion of the debt of any jurisdiction which is considered to be applicable to McLennan County is determined by the ratio of the total assessed value of property of the jurisdiction located within McLennan County to the total assessed value of all property taxed by the entity. This information is obtained by direct contact with the various appraisal districts.

MCLENNAN COUNTY, TEXAS
Legal Debt Margin
Last Ten Fiscal Years
(in thousands of dollars)
(Unaudited)

	2005	2006	2007	2008
<u>Debt Limit (Article 3, Section 52 of the Texas Constitution)</u>				
Assessed Value of Real Property	\$ 7,922,995	\$ 8,710,431	\$ 9,438,987	\$ 10,112,257
Debt Limit (25% of the assessed value)	1,980,749	2,177,608	2,359,747	2,528,064
Legal Debt Margin	<u>\$ 1,980,749</u>	<u>\$ 2,177,608</u>	<u>\$ 2,359,747</u>	<u>\$ 2,528,064</u>
 <u>Debt Limit (Under Texas General Laws)</u>				
Assessed Value of All Taxable Property	\$ 10,119,984	\$ 10,829,902	\$ 11,623,772	\$ 12,344,439
Debt Limit (5% of the assessed value)	505,999	541,495	581,189	617,222
Total Net Debt Applicable to Limit	39,615	41,230	37,985	34,491
Legal Debt Margin	<u>\$ 466,384</u>	<u>\$ 500,265</u>	<u>\$ 543,204</u>	<u>\$ 582,731</u>

Source: McLennan County Financial Records

As to bonds issued under Article 3, Section 52e of the Texas Constitution, counties "may issue bonds or otherwise lend its credit in any amount not to exceed one-fourth of the assessed valuation of the real property of such district or territory.

Government Code 1301.003(c) states "the total indebtedness of any county for the purpose provided in this chapter, shall not be increased by any issue of bonds to a sum exceeding five percent of its said taxable values.

Table XIV

2009	2010	2011	2012	2013	2014
\$ 11,021,761	\$ 11,550,239	\$ 12,228,624	\$ 13,049,064	\$ 13,531,793	\$ 13,983,537
2,755,440	2,887,560	3,057,156	3,262,266	3,382,948	3,495,884
<u>\$ 2,755,440</u>	<u>\$ 2,887,560</u>	<u>\$ 3,057,156</u>	<u>\$ 3,262,266</u>	<u>\$ 3,382,948</u>	<u>\$ 3,495,884</u>
\$ 13,325,391	\$ 13,928,493	\$ 14,579,812	\$ 15,503,137	\$ 16,240,899	\$ 16,541,780
666,270	696,425	728,991	775,157	812,045	827,089
72,939	73,671	67,898	64,400	60,246	56,549
<u>\$ 593,331</u>	<u>\$ 622,754</u>	<u>\$ 661,093</u>	<u>\$ 710,757</u>	<u>\$ 751,799</u>	<u>\$ 770,540</u>

MCLENNAN COUNTY, TEXAS
Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)

Year	Population (1)	Personal Income (in thousands of dollars) (2)	Per Capita Personal Income (2)	School Enrollment (3)	Median Age (4)	Unemployment Rate (5)
2005	225,500	5,991,480	26,928	40,835	32.4	4.7%
2006	224,668	6,385,514	28,422	41,066	-	4.8%
2007	226,189	7,014,000	30,265	41,086	-	4.2%
2008	228,123	7,323,133	31,410	41,366	-	4.6%
2009	230,213	6,998,191	29,845	41,685	-	6.7%
2010	234,906	7,270,047	30,579	42,439	31.3	7.1%
2011	234,906	8,400,653	34,922	44,840	-	8.0%
2012	238,564	8,658,391	35,601	45,361	32.5	6.5%
2013	238,707	8,858,069	36,213	46,434	32.9	6.5%
2014	241,481	9,771,093	36,994	46,532	32.9	6.1%

Source:

- (1) The Texas Association of Counties' County Information Program
- (2) Perryman Group
- (3) Texas Education Agency
- (4) The Texas Association of Counties' County Information Program (available only for selected years)
- (5) The Texas Association of Counties' County Information Program

MCLENNAN COUNTY, TEXAS
Principal Employers
Current Year and Nine Years Ago
 (Unaudited)

Employer	Industry	2014			2005 *		
		Full Time Equivalent Employees	Rank	Percentage of Total County Workforce	Full Time Equivalent Employees	Rank	Percentage of Total County Workforce
Baylor University	Education	2,675	1	2.46 %	>1000	-	N/A
Waco Independent School District	Public Education	2,500	2	2.30 %	>1000	-	N/A
Providence Health Center	Healthcare	2,397	3	2.20 %	>1000	-	N/A
L-3 Communications	Aerospace	2,300	4	2.11 %	>1000	-	N/A
Hillcrest Baptist Medical Center	Healthcare	1,800	5	1.65 %	>1000	-	N/A
Wal-Mart (all locations)	Retail	1,656	6	1.52 %	>1000	-	N/A
City of Waco	Local Government	1,506	7	1.38 %	>1000	-	N/A
H.E. Butt Grocery Co. (all stores)	Retail	1,500	8	1.38 %	>1000	-	N/A
Midway Independent School District	Public Education	1,067	9	0.98 %	>700	-	N/A
Sanderson Farms Inc.	Manufacturing	1,041	10	0.96 %	-	-	-

Source: Greater Waco Chamber of Commerce

* The exact number of full time employees was not available for 2005, thus we are unable to provide the totals as a percentage of the total county workforce or a rank among the top ten employers



Table XVII

MCLENNAN COUNTY, TEXAS
County Employees by Function
Last Ten Fiscal Years
(Unaudited)

Function	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Administration	51	56	56	56	55	54	56	56	71	70
Judicial	90	96	97	104	105	102	103	105	90	85
Legal Services	39	44	46	47	47	47	45	47	51	50
Elections	5	5	5	5	5	5	5	5	5	5
Financial Administration	83	84	85	86	85	86	87	87	87	87
Public Safety	392	395	417	501	502	497	519	501	548	541
Health and Welfare	30	30	42	39	38	39	42	42	14	16
Conservation	7	7	7	7	7	7	7	6	6	5
Culture - Recreation										1
Public Transportation	86	77	78	80	80	79	79	79	75	74
Total	783	794	833	925	924	916	943	928	947	934

McLennan County, Texas
Operating Indicators by Function
Last Ten Fiscal Years
(unaudited)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government										
County Auditor:										
Employees full time	18	18	18	18	18	18	18	17	14	14
Vouchers processed	31,919	32,927	33,737	34,156	33,474	33,094	32,225	31,795	31,324	29,178
Accounts payable checks issued	17,773	18,213	18,551	18,906	18,994	18,982	17,972	16,541	16,615	16,017
Internal audit months completed	385	385	365	370	371	382	382	381	381	381
County Judge:										
Employees full time	4	4	4	4	4	4	4	4	4	4
Probate cases filed	436	605	553	559	534	580	563	584	588	594
Guardianship cases filed	51	70	69	48	51	61	52	51	533	50
Hearings held	563	734	682	651	647	639	617	595	664	678
County Treasurer:										
Employees full time	5	5	5	5	5	5	5	5	5	5
Payroll checks and advices issued	21,574	21,966	21,811	22,679	22,700	23,688	23,132	23,608	23,047	22,727
Cash receipts processed	3,229	3,514	3,407	3,479	3,638	3,590	3,621	4,685	5,495	5,701
Human Resources:										
Employees full time	4	4	4	4	4	4	4	4	4	4
New hires processed	138	132	141	165	127	108	119	81	153	147
Terminations processed	137	140	146	144	135	103	104	100	141	154
Purchasing:										
Employees full time	4	4	4	4	4	4	4	4	4	4
Purchase orders processed	6,049	6,144	6,376	6,259	5,997	6,015	5,954	6,098	5,757	5,991
Tax Assessor/Collector:										
Employees full time	37	37	36	37	36	36	36	36	38	38
Motor vehicle registrations	188,837	193,919	197,351	201,880	182,052	206,545	209,177	210,488	215,252	216,653
Ad valorem assessment notices issued	116,163	117,372	125,207	122,141	117,231	117,845	119,378	118,612	118,748	119,170
Judicial										
Bail Bond Office:										
Employees full time	2	2	2	2	2	2	2	2	3	3
Bonds Posted	12,673	12,301	13,393	12,606	11,500	10,906	10,847	9,785	10,766	9,755
Dismissals	1,152	980	1,298	1,421	855	782	722	890	1,015	1,498
Dispositions	11,154	8,384	9,270	9,389	7,046	6,633	4,777	5,230	n/a *	n/a *
County Clerk:										
Employees full time	24	24	25	26	26	26	26	25	26	26
Civil cases	1,859	2,298	2,627	2,128	1,901	1,750	1,895	1,782	1,868	1,728
Criminal cases	5,063	5,553	6,197	5,834	5,282	4,673	5,427	4,961	5,396	4,691
Probate cases	623	674	623	610	584	640	651	653	656	657
Marriage licenses	2,018	2,036	2,195	1,998	1,866	1,867	2,161	1,903	1,854	1,909

(Continued)

(Continued)

McLennan County, Texas
Operating Indicators by Function
Last Nine Fiscal Years
(unaudited)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Judicial (cont.)										
District Clerk:										
Employees full time	21	22	25	25	25	25	25	25	26	26
Civil cases	3,845	4,034	5,956	6,302	6,874	5,784	7,772	7,035	6,858	5,857
Criminal cases	2,316	2,678	3,175	3,311	2,132	2,554	2,961	2,710	2,807	3,176
Juvenile cases	535	662	648	640	640	614	495	421	410	380
Jurors Summoned	26,000	27,600	27,600	28,400	27,700	27,000	26,400	28,200	27,600	28,100
Jurors Impaneled	1,004	960	906	1,105	1,056	1,044	1,284	1,434	9,821	9,426
Justices of the Peace:										
Employees full time	25	25	24	24	24	24	24	24	25	25
Civil cases filed	2,814	3,735	3,987	4,912	3,732	4,247	4,073	3,082	3,598	2,511
Criminal cases filed	19,701	19,150	18,398	18,466	18,054	18,321	14,258	10,056	13,135	8,540
Mental Health Court Services:										
Employees full time	2	2	2	2	2	2	2	2	2	2
Mental health cases filed	401	366	396	252	217	219	309	250	279	285
90 day commitments	264	227	270	172	137	130	223	178	191	159
Warrants issued	212	254	287	291	293	395	464	453	568	449
Public Safety										
Constables:										
Employees full time	22	22	24	24	24	23	23	25	32	32
Civil process	12,673	10,896	12,670	12,004	10,857	9,758	12,961	12,520	13,024	13,984
County Sheriff:										
Employees full time	94	94	97	97	97	97	102	101	104	104
Total arrests	12,992	13,000	42,129	40,287	40,235	35,725	36,909	35,825	20,725	43,196
Total charges	38,673	39,185	42,411	40,646	40,417	36,032	37,337	37,866	22,600	44,072
Jail:										
Employees full time	185	185	186	229	232	227	230	202	231	231
Total prisoner days	271,184	309,781	328,777	322,175	315,133	312,150	322,965	322,651	317,099	310,777
Prisoner hospital expenditures	\$ 176,942	\$ 188,319	\$ 290,267	\$ 172,989	\$ 312,150	\$ 140,101	\$ 79,654	\$ 106,431	\$ 81,158	\$ 146,805
Prisoner physician expenditures	\$ 274,672	\$ 313,329	\$ 324,129	\$ 55,215	\$ 92,448	\$ 42,970	\$ 50,509	\$ 19,238	\$ 23,123	\$ 165,983
Prisoner pharmacy expenditures	\$ 362,797	\$ 346,818	\$ 336,296	\$ 638,187	\$ 540,354	\$ 481,655	\$ 288,870	\$ 272,393	\$ 281,105	\$ 388,119
Welfare										
County Welfare Department										
Employees full time	14	14	13	10	10	10	10	9	9	9
Clients registered	5,443	5,100	4,347	4,599	4,283	5,580	5,448	6,902	5,576	4,141
Clients seen	4,434	4,407	4,128	4,124	4,044	2,259	2,472	2,690	1,279	995
Clients screened	2,203	2,163	1,532	1,450	1,668	2,259	2,472	2,690	2,019	713
Pauper burials	47	62	75	48	64	72	88	97	92	87

Source: Various County departments

*:The number of dispositions the bail office oversees is no longer calculated

**McLennan County
Capital Asset Statistics by Function
Last Ten Fiscal Years
(unaudited)**

Function	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government										
General Administration	62,359	61,159	61,159	61,159	59,808	67,551	70,837	70,837	70,837	70,837
Legal	13,295	13,295	13,295	13,295	13,295	18,458	18,458	18,458	18,458	18,458
Elections	6,662	6,662	6,662	6,662	6,662	6,662	6,662	6,662	6,662	6,662
Financial Administration	63,365	63,365	63,365	63,365	53,460	56,041	65,946	65,946	65,946	65,946
Judicial	61,105	61,105	65,151	65,151	65,151	67,018	70,314	70,314	70,314	70,314
Public Safety										
Law Enforcement	26,518	26,518	59,668	59,668	35,195	35,195	39,018	39,018	39,018	39,018
Corrections	236,187	298,079	296,343	298,243	240,704	229,857	291,570	428,570	428,570	428,570
Other Protection	390	390	390	390	390	390	390	390	390	390
Public Transportation										
Engineering	1,935	1,935	1,935	1,935	1,935	1,935	-	-	-	-
Maintenance	30,640	31,168	31,840	36,640	37,869	37,869	24,970	40,970	40,970	40,970
Health	7,763	7,763	7,763	7,763	7,763	7,763	7,763	7,763	7,763	7,763
Welfare	51,832	51,832	4,193	4,193	4,418	4,418	5,343	5,343	5,343	5,343
Culture/Recreation	501,150	501,150	502,764	502,764	425,731	425,731	502,764	502,764	502,764	502,764
Conservation	5,000	5,000	5,000	5,000	5,311	5,311	5,000	5,000	5,000	5,000
Infrastructure:										
Road miles	1,074	1,074	1,074	1,074	1,074	1,078	1,078	1,078	1,078	1,078
Number of bridges	190	190	190	188	185	185	188	181	183	183

Source: McLennan County Auditor's Office

Note: All items show square footage unless otherwise indicated.