

**COMBINING BALANCE SHEET**

HARTLEY COUNTY, TEXAS

Special Revenue Funds  
Combining Balance Sheet

September 30, 2010

With Comparative Totals for September 30, 2009

<u>ASSETS</u>	<u>Road and Bridge</u>	<u>Records Management</u>	<u>Records Preservation</u>
Due from other funds	\$ 41,385	\$ 3,618	\$ 4,135
Total assets	<u>\$ 41,385</u>	<u>\$ 3,618</u>	<u>\$ 4,135</u>
<u>LIABILITIES AND FUND BALANCE</u>			
Liabilities:			
Accrued interest payable	\$ -0-	\$ -0-	\$ -0-
Accrued compensated absences	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total liabilities	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund Balance:			
Unreserved - undesignated	<u>41,385</u>	<u>3,618</u>	<u>4,135</u>
Total liabilities and fund balance	<u>\$ 41,385</u>	<u>\$ 3,618</u>	<u>\$ 4,135</u>

<u>Records Archives</u>	<u>Seized Property</u>	<u>Courthouse Security</u>	<u>Justice Court Technology</u>	<u>Totals</u>	
				<u>September 30, 2010</u>	<u>2009</u>
<u>\$ 8,687</u>	<u>\$ 12,431</u>	<u>\$ 23,709</u>	<u>\$ 25,309</u>	<u>\$ 119,274</u>	<u>\$ 96,076</u>
<u>\$ 8,687</u>	<u>\$ 12,431</u>	<u>\$ 23,709</u>	<u>\$ 25,309</u>	<u>\$ 119,274</u>	<u>\$ 96,076</u>
<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>5,955</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>5,955</u>
<u>8,687</u>	<u>12,431</u>	<u>23,709</u>	<u>25,309</u>	<u>119,274</u>	<u>90,121</u>
<u>\$ 8,687</u>	<u>\$ 12,431</u>	<u>\$ 23,709</u>	<u>\$ 25,309</u>	<u>\$ 119,274</u>	<u>\$ 96,076</u>

HARTLEY COUNTY, TEXAS

Special Revenue Funds  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
Year Ended September 30, 2010  
With Comparative Totals for September 30, 2009

<u>REVENUES:</u>	<u>Road and Bridge</u>	<u>Records Management</u>	<u>Records Preservation</u>
Licenses and fees	\$ 371,627	\$ 5,877	\$ 3,232
Gross weight	8,600	-0-	-0-
Intergovernmental - Lateral Road	15,685	-0-	-0-
Other	<u>507</u>	<u>20</u>	<u>44</u>
Total revenues	<u>\$ 396,419</u>	<u>\$ 5,897</u>	<u>\$ 3,276</u>
 <u>EXPENDITURES:</u>			
Current:			
Administration	\$ -0-	\$ 5,311	\$ 5,847
Road and bridge	462,206	-0-	-0-
Capital Outlay	<u>109,759</u>	<u>-0-</u>	<u>-0-</u>
Total expenditures	<u>571,965</u>	<u>5,311</u>	<u>5,847</u>
Excess of revenues over (under) expenditures	<u>(175,546)</u>	<u>586</u>	<u>(2,571)</u>
 <u>OTHER FINANCING SOURCES (USES):</u>			
Transfers in	<u>200,000</u>	<u>-0-</u>	<u>-0-</u>
Total other financing services	<u>200,000</u>	<u>-0-</u>	<u>-0-</u>
Excess of revenues and other financing sources over (under) expenditures	24,454	586	(2,571)
 <u>FUND BALANCE, BEGINNING OF YEAR</u>	 <u>16,931</u>	 <u>3,032</u>	 <u>6,706</u>
 <u>FUND BALANCE, END OF YEAR</u>	 <u>\$ 41,385</u>	 <u>\$ 3,618</u>	 <u>\$ 4,135</u>

Records Archives	Seized Property	Courthouse Security	Justice Court Technology	Totals	
				September 30, 2010	2009
\$ 5,858	\$ 15,315	\$ 8,371	\$ 8,136	\$ 418,416	\$ 379,750
-0-	-0-	-0-	-0-	8,600	9,227
-0-	-0-	-0-	-0-	15,685	15,687
<u>34</u>	<u>13</u>	<u>3,212</u>	<u>189</u>	<u>4,019</u>	<u>6,711</u>
<u>\$ 5,892</u>	<u>\$ 15,328</u>	<u>\$ 11,583</u>	<u>\$ 8,325</u>	<u>\$ 446,720</u>	<u>\$ 411,375</u>
\$ 2,265	\$ 4,800	\$ 4,674	\$ 11,535	\$ 34,432	\$ 49,668
-0-	-0-	-0-	-0-	462,206	413,013
<u>-0-</u>	<u>-0-</u>	<u>11,170</u>	<u>-0-</u>	<u>120,929</u>	<u>155,768</u>
<u>2,265</u>	<u>4,800</u>	<u>15,844</u>	<u>11,535</u>	<u>617,567</u>	<u>618,449</u>
<u>3,627</u>	<u>10,528</u>	<u>(4,261)</u>	<u>(3,210)</u>	<u>(170,847)</u>	<u>(207,074)</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>200,000</u>	<u>200,000</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>200,000</u>	<u>200,000</u>
3,627	10,528	(4,261)	(3,210)	29,153	(7,074)
<u>5,060</u>	<u>1,903</u>	<u>27,970</u>	<u>28,519</u>	<u>90,121</u>	<u>97,195</u>
<u>\$ 8,687</u>	<u>\$ 12,431</u>	<u>\$ 23,709</u>	<u>\$ 25,309</u>	<u>\$ 119,274</u>	<u>\$ 90,121</u>

HARTLEY COUNTY, TEXAS

Road and Bridge Special Revenue Fund  
Comparative Balance Sheet  
September 30, 2010 and 2009

ASSETS

	<u>2010</u>	<u>2009</u>
Due from General Fund	<u>\$ 41,385</u>	<u>\$ 22,886</u>
Total assets	<u>\$ 41,385</u>	<u>\$ 22,886</u>

LIABILITIES AND FUND BALANCE

Liabilities:

Accrued interest payable	\$ -0-	\$ -0-
Accrued compensated absences	<u>-0-</u>	<u>5,955</u>
Total Liabilities	<u>-0-</u>	<u>5,955</u>

Fund Balance:

Unreserved - undesignated	<u>41,385</u>	<u>16,931</u>
Total Liabilities and Fund Balance	<u>\$ 41,385</u>	<u>\$ 22,886</u>

HARTLEY COUNTY, TEXAS

Road and Bridge - Special Revenue Fund  
Comparative Statement of Revenues, Expenditures and Changes  
in Fund Balances - Budget and Actual  
For Year Ended September 30, 2010  
With Comparative Actual Amounts for Year Ended September 30, 2009

	<u>2010</u>		<u>2009</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<u>REVENUES:</u>			
Licenses and fees			
Vehicle registration fees	\$ 340,000	\$ 371,627	\$ 339,137
Gross weight	3,775	8,600	9,227
Intergovernmental			
State of Texas - Lateral Road	15,000	15,685	15,687
Other			
Interest earned	7,500	112	391
Culvert sales	5,000	-0-	-0-
Miscellaneous	1,000	395	289
Sale fo equipment	<u>5,000</u>	<u>-0-</u>	<u>2,405</u>
Total revenues	<u>377,275</u>	<u>396,419</u>	<u>367,136</u>
<u>EXPENDITURES:</u>			
Road and Bridge			
Countywide	166,041	104,465	76,076
Precinct #1	102,502	95,265	83,844
Precinct #2	98,679	86,667	84,267
Precinct #3	96,611	88,353	84,796
Precinct #4	<u>98,031</u>	<u>87,456</u>	<u>84,030</u>
Total Road & Bridge Expenditures	<u>561,864</u>	<u>462,206</u>	<u>413,013</u>
Capital Outlay			
Countywide	109,759	109,759	-0-
Precinct #1	-0-	-0-	-0-
Precinct #2	-0-	-0-	155,768
Precinct #3	-0-	-0-	-0-
Precinct #4	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Capital Outlay Expenditures	<u>109,759</u>	<u>109,759</u>	<u>155,768</u>
Total Expenditures	<u>671,623</u>	<u>571,965</u>	<u>568,781</u>
<u>EXCESS OF REVENUES (UNDER) EXPENDITURES</u>	<u>(294,348)</u>	<u>(175,546)</u>	<u>(201,645)</u>
<u>OTHER FINANCING SOURCES:</u>			
Transfer in	<u>-0-</u>	<u>200,000</u>	<u>200,000</u>
Total other financing sources	<u>-0-</u>	<u>200,000</u>	<u>200,000</u>
<u>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES</u>	(294,348)	24,454	(1,645)
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>16,931</u>	<u>16,931</u>	<u>18,576</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$(277,417)</u>	<u>\$ 41,385</u>	<u>\$ 16,931</u>

HARTLEY COUNTY, TEXAS

Road and Bridge - Special Revenue Fund  
Schedule of Expenditures Compared to Budget  
For Year Ended September 30, 2010

With Comparative Actual Amounts for Year Ended September 30, 2009

	<u>2010</u>		<u>2009</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>ROAD AND BRIDGE:</b>			
Countywide:			
Fuel and oil	\$ 100,000	\$ 67,564	\$ 49,626
Tires	10,000	4,920	7,245
Radio tower rent	4,800	4,610	4,080
Repairs and maintenance	10,000	6,922	15,125
Culverts	3,000	6,176	-0-
Equipment lease	5,000	-0-	-0-
Road improvement	32,241	13,498	-0-
Radio maintenance	1,000	775	-0-
	<u>166,041</u>	<u>104,465</u>	<u>76,076</u>
Precinct #1:			
Salary of commissioner	18,950	18,950	18,950
Salary of operator	35,490	35,490	34,125
Salary of extra help	3,250	2,953	2,109
Payroll taxes	4,604	4,498	4,299
Health insurance	15,000	15,021	13,756
Retirement	6,018	5,613	4,652
Longevity - commissioner	990	990	870
Longevity - operator	600	600	-0-
Seminars and continuing education	2,000	1,411	74
Utilities	3,600	2,104	2,564
Repairs and maintenance	5,000	7,635	2,445
Road improvements	6,000	-0-	-0-
Small equipment	1,000	-0-	-0-
	<u>102,502</u>	<u>95,265</u>	<u>83,844</u>
Precinct #2			
Salary of commissioner	18,950	18,950	18,950
Salary of operator	35,490	35,490	34,125
Salary of extra help	1,500	-0-	-0-
Payroll taxes	4,395	3,891	3,797
Health insurance	15,000	14,561	13,323
Retirement	5,744	5,256	4,436
Seminars and continuing education	2,000	1,172	1,079
Utilities	3,600	2,354	1,750
Repairs and maintenance	5,000	4,993	4,030
Road improvements	6,000	-0-	2,777
Small equipment	1,000	-0-	-0-
	<u>98,679</u>	<u>86,667</u>	<u>84,267</u>

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HARTLEY COUNTY, TEXAS

Road and Bridge - Special Revenue Fund  
Schedule of Expenditures Compared to Budget  
For Year Ended September 30, 2010

With Comparative Actual Amounts for Year Ended September 30, 2009

	<u>2010</u>		<u>2009</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b>Precinct #3:</b>			
Salary of commissioner	\$ 18,950	\$ 18,950	\$ 18,950
Salary of operator	35,490	35,490	34,125
Salary of extra help	2,000	-0-	-0-
Payroll taxes	1,826	3,493	3,662
Health insurance	15,000	15,020	13,717
Retirement	5,935	5,389	4,538
Longevity - operator	1,410	1,410	1,230
Seminars and continuing education	2,500	1,579	2,549
Utilities	1,500	1,005	752
Repairs and maintenance	5,000	5,149	3,084
Road improvements	6,000	-0-	2,189
Small equipment	1,000	868	-0-
	<u>96,611</u>	<u>88,353</u>	<u>84,796</u>
<b>Precinct #4:</b>			
Salary of commissioner	18,950	18,950	18,950
Salary of operator	35,490	35,490	34,125
Salary of extra help	2,000	1,706	2,000
Payroll taxes	5,835	4,364	4,277
Health insurance	15,000	15,020	13,757
Retirement	4,851	5,465	4,649
Seminars and continuing education	2,000	250	1,184
Utilities	1,500	1,000	754
Repairs and maintenance	5,000	4,806	3,989
Road improvements	6,000	-0-	-0-
Small equipment	1,000	-0-	-0-
Longevity - commissioner	405	405	345
	<u>98,031</u>	<u>87,456</u>	<u>84,030</u>
<b>Capital Outlay:</b>			
Countywide equipment	109,759	109,759	155,768
Precinct #1 equipment	-0-	-0-	-0-
Precinct #2 equipment	-0-	-0-	-0-
Precinct #3 equipment	-0-	-0-	-0-
Precinct #4 equipment	-0-	-0-	-0-
	<u>109,759</u>	<u>109,759</u>	<u>155,768</u>
<b>Total Expenditures</b>	<u>\$ 671,623</u>	<u>\$ 571,965</u>	<u>\$ 568,781</u>

HARTLEY COUNTY, TEXAS

Records Management Special Revenue Fund  
Comparative Balance Sheet  
September 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Due from General Fund	<u>\$ 3,618</u>	<u>\$ 3,032</u>
Total assets	<u>\$ 3,618</u>	<u>\$ 3,032</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities		
Accounts payable	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund Balance:		
Unreserved - undesignated	<u>3,618</u>	<u>3,032</u>
Total Liabilities and Fund Balance	<u>\$ 3,618</u>	<u>\$ 3,032</u>

HARTLEY COUNTY, TEXAS

Records Management Special Revenue Fund  
Comparative Statement of Revenues, Expenditures and Changes  
in Fund Balances - Budget and Actual  
For Year Ended September 30, 2010  
With Comparative Actual Amounts for Year Ended September 30, 2009

	<u>2010</u>		<u>2009</u>
<u>REVENUES:</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Licenses and fees:			
Records management fee	\$ 6,500	\$ 5,877	\$ 6,676
Other:			
Interest	<u>260</u>	<u>20</u>	<u>78</u>
Total revenues	<u>6,760</u>	<u>5,897</u>	<u>6,754</u>
 <u>EXPENDITURES:</u>			
Administration:			
Records Re-Creation	1,000	-0-	-0-
Equipment	3,460	-0-	1,048
Computer expense	<u>6,000</u>	<u>5,311</u>	<u>6,377</u>
Total Administration	<u>10,460</u>	<u>5,311</u>	<u>7,425</u>
Capital Outlay - equipment	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total Expenditures	<u>10,460</u>	<u>5,311</u>	<u>7,425</u>
Excess of revenues over (under) expenditures	(3,700)	586	(671)
 <u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>3,032</u>	<u>3,032</u>	<u>3,703</u>
 <u>FUND BALANCE, END OF YEAR</u>	<u>\$ (668)</u>	<u>\$ 3,618</u>	<u>\$ 3,032</u>

HARTLEY COUNTY, TEXAS

Records Preservation Special Revenue Fund  
Comparative Balance Sheet  
September 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Due from General Fund	<u>\$ 4,135</u>	<u>\$ 6,706</u>
Total assets	<u>\$ 4,135</u>	<u>\$ 6,706</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund Balance:		
Unreserved - undesignated	<u>4,135</u>	<u>6,706</u>
Total Liabilities and Fund Balance	<u>\$ 4,135</u>	<u>\$ 6,706</u>

HARTLEY COUNTY, TEXAS

Records Preservation Special Revenue Fund  
Comparative Statement of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For Year Ended September 30, 2010

With Comparative Actual Amounts for Year Ended September 30, 2009

	<u>2010</u>		<u>2009</u>
<u>REVENUES:</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Licenses and fees			
Records preservation fee	\$ 3,300	\$ 3,232	\$ 2,245
Other			
Interest	<u>155</u>	<u>44</u>	<u>92</u>
Total Revenues	<u>3,455</u>	<u>3,276</u>	<u>2,337</u>
 <u>EXPENDITURES:</u>			
Administration			
Supplies - District	3,000	1,487	-0-
Equipment/supplies	3,355	4,360	-0-
Records preservation	<u>1,000</u>	<u>-0-</u>	<u>-0-</u>
Total Expenditures	<u>7,355</u>	<u>5,847</u>	<u>-0-</u>
Excess of Revenues over (under) Expenditures	(3,900)	(2,571)	2,337
 <u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>6,706</u>	<u>6,706</u>	<u>4,369</u>
 <u>FUND BALANCE, END OF YEAR</u>	<u>\$ 2,806</u>	<u>\$ 4,135</u>	<u>\$ 6,706</u>

HARTLEY COUNTY, TEXAS

Seized Property Special Revenue Fund  
Comparative Balance Sheet  
September 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Due from General Fund	<u>\$ 12,431</u>	<u>\$ 1,903</u>
Total assets	<u>\$ 12,431</u>	<u>\$ 1,903</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund Balance:		
Unreserved - undesignated	<u>12,431</u>	<u>1,903</u>
Total Liabilities and Fund Balance	<u>\$ 12,431</u>	<u>\$ 1,903</u>

HARTLEY COUNTY, TEXAS

Seized Property Special Revenue Fund  
Comparative Statement of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For Year Ended September 30, 2010  
With Comparative Actual Amounts for Year Ended September 30, 2009

	<u>2010</u>		<u>2009</u>
<u>REVENUES:</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Licenses and fees			
Seized property fee	\$ 5,000	\$ 15,315	\$ 5,091
Other			
Interest	<u>390</u>	<u>13</u>	<u>219</u>
Total Revenues	<u>5,390</u>	<u>15,328</u>	<u>5,310</u>
<u>EXPENDITURES:</u>			
Administration			
Supplies/equipment	<u>9,000</u>	<u>4,800</u>	<u>13,802</u>
Total Expenditures	<u>9,000</u>	<u>4,800</u>	<u>13,802</u>
Excess of Revenues over (under) Expenditures	(3,610)	10,538	(8,492)
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>1,903</u>	<u>1,903</u>	<u>10,395</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ (1,707)</u>	<u>\$ 12,431</u>	<u>\$ 1,903</u>

HARTLEY COUNTY, TEXAS

Records Archives Special Revenue Fund  
Comparative Balance Sheet  
September 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Due from General Fund	<u>\$ 8,687</u>	<u>\$ 5,060</u>
Total assets	<u>\$ 8,687</u>	<u>\$ 5,060</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund Balance:		
Unreserved - undesignated	<u>8,687</u>	<u>5,060</u>
Total Liabilities and Fund Balance	<u>\$ 8,687</u>	<u>\$ 5,060</u>



HARTLEY COUNTY, TEXAS

Records Archives Special Revenue Fund  
Comparative Statement of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For Year Ended September 30, 2010  
With Comparative Actual Amounts for Year Ended September 30, 2009

	<u>2010</u>		<u>2009</u>
<u>REVENUES:</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Licenses and fees			
Records archives fee	\$ 6,500	\$ 5,858	\$ 6,493
Other			
Interest	<u>300</u>	<u>34</u>	<u>116</u>
Total Revenues	<u>6,800</u>	<u>5,892</u>	<u>6,609</u>
 <u>EXPENDITURES:</u>			
Administration			
Supplies/equipment	3,799	-0-	2,608
Salary	3,450	1,931	3,862
Retirement	287	186	321
Payroll taxes	264	148	295
Archive	<u>4,500</u>	<u>-0-</u>	<u>-0-</u>
Total Expenditures	<u>12,300</u>	<u>2,265</u>	<u>7,086</u>
Excess of Revenues over (under) Expenditures	(5,500)	3,627	(477)
 <u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>5,060</u>	<u>5,060</u>	<u>5,537</u>
 <u>FUND BALANCE, END OF YEAR</u>	<u>\$ (440)</u>	<u>\$ 8,687</u>	<u>\$ 5,060</u>

HARTLEY COUNTY, TEXAS

Courthouse Security Special Revenue Fund  
Comparative Balance Sheet  
September 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Due from General Fund	<u>\$ 23,709</u>	<u>\$ 27,970</u>
Total assets	<u>\$ 23,709</u>	<u>\$ 27,970</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund Balance:		
Unreserved		
Undesignated	<u>23,709</u>	<u>27,970</u>
Total Liabilities and Fund Balance	<u>\$ 23,709</u>	<u>\$ 27,970</u>

HARTLEY COUNTY, TEXAS

Courthouse Security Special Revenue Fund  
Comparative Statement of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For Year Ended September 30, 2010

With Comparative Actual Amounts for Year Ended September 30, 2009

	<u>2010</u>		<u>2009</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<b><u>REVENUES:</u></b>			
Licenses and fees			
Courthouse security fees	\$ 2,000	\$ 1,763	\$ 1,917
JP security fees	8,000	6,608	8,089
Other			
Interest	869	186	539
Building fund	<u>-0-</u>	<u>3,026</u>	<u>1,970</u>
Total Revenues	<u>10,869</u>	<u>11,583</u>	<u>12,515</u>
<b><u>EXPENDITURES:</u></b>			
Administration:			
Salary	8,000	4,082	7,147
Retirement	665	328	656
Supplies/equipment	-0-	-0-	1,791
Payroll taxes	612	264	530
Capital outlay	<u>26,342</u>	<u>11,170</u>	<u>-0-</u>
Total Expenditures	<u>35,619</u>	<u>15,844</u>	<u>10,124</u>
Excess of Revenues over (under) Expenditures	(24,750)	(4,261)	2,391
<b><u>FUND BALANCE, BEGINNING OF YEAR</u></b>	<u>27,970</u>	<u>27,970</u>	<u>25,579</u>
<b><u>FUND BALANCE, END OF YEAR</u></b>	<u>\$ 3,220</u>	<u>\$ 23,709</u>	<u>\$ 27,970</u>

HARTLEY COUNTY, TEXAS

Justice Court Technology Special Revenue Fund  
Comparative Balance Sheet  
September 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>		
Due from General Fund	<u>\$ 25,309</u>	<u>\$ 28,519</u>
Total assets	<u>\$ 25,309</u>	<u>\$ 28,519</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Liabilities	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund Balance:		
Unreserved - undesignated	<u>25,309</u>	<u>28,519</u>
Total Liabilities and Fund Balance	<u>\$ 25,309</u>	<u>\$ 28,519</u>

HARTLEY COUNTY, TEXAS

Justice Court Technology Special Revenue Fund  
Comparative Statement of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For Year Ended September 30, 2010  
With Comparative Actual Amounts for Year Ended September 30, 2009

	<u>2010</u>		<u>2009</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
<u>REVENUES:</u>			
Licenses and fees			
Technology Fund	\$ 8,500	\$ 8,136	\$ 10,102
Other Interest	<u>898</u>	<u>189</u>	<u>612</u>
Total Revenues	<u>9,398</u>	<u>8,325</u>	<u>10,714</u>
<u>EXPENDITURES:</u>			
Supplies/equipment	<u>26,298</u>	<u>11,535</u>	<u>11,231</u>
Total Expenditures	<u>26,298</u>	<u>11,535</u>	<u>11,231</u>
Excess of Revenues over (under) Expenditures	(16,900)	(3,210)	(517)
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>28,519</u>	<u>28,519</u>	<u>29,036</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 11,619</u>	<u>\$ 25,309</u>	<u>\$ 28,519</u>

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## **CAPITAL PROJECTS FUND**

The Capital Projects Fund accounts for accumulated financial resources that will be used for future construction projects.

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HARTLEY COUNTY, TEXAS

Capital Projects Fund  
Comparative Balance Sheet  
September 30, 2010 and 2009

ASSETS

	<u>2010</u>	<u>2009</u>
Due from General Fund	\$ -	\$ -
Total assets	<u>\$ -</u>	<u>\$ -</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Due to general fund	\$ -	\$ -
Fund Balance:		
Unreserved		
Designated for future construction	-	-
Total Liabilities and Fund Balance	<u>\$ -</u>	<u>\$ -</u>

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HARTLEY COUNTY, TEXAS

Capital Projects Fund  
Comparative Statement of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For Year Ended September 30, 2010  
With Comparative Actual Amounts for Year Ended September 30, 2009

	2010		2009
	Budget	Actual	Actual
<u>REVENUES:</u>			
Other Interest	\$ -0-	\$ -0-	\$ -0-
Total Revenues	-0-	-0-	-0-
<u>EXPENDITURES:</u>			
Capital outlay	-0-	-0-	-0-
Total Expenditures	-0-	-0-	-0-
Excess of Revenues over (under) Expenditures	-0-	-0-	-0-
<u>OTHER FINANCING SOURCES:</u>			
Operating transfers to General Fund	-0-	-0-	-0-
Loan proceeds	-0-	-0-	-0-
Total other financing sources	-0-	-0-	-0-
Excess of Revenues and other Financing Sources over (under) Expenditures	-0-	-0-	-0-
<u>FUND BALANCE, BEGINNING OF YEAR</u>	-0-	-0-	-0-
<u>FUND BALANCE, END OF YEAR</u>	\$ -0-	\$ -0-	\$ -0-

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### **AGENCY FUNDS**

Agency Funds accounts for assets received by the governmental unit or its officials in a capacity of trustee or agent for the County, other governmental entity or individual. The receipts and expenditures of such funds are governed by the terms of the statutes, ordinances, regulations or other authority.

### **COUNTY AND DISTRICT CLERK AGENCY FUND**

The County and District Clerk Agency Fund accounts for funds being held through various court actions.

### **COUNTY ATTORNEY FUND**

The County Attorney Fund accounts for hot check collections to the County Attorney and related remittances.

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**COMBINING BALANCE SHEET**

HARTLEY COUNTY, TEXAS

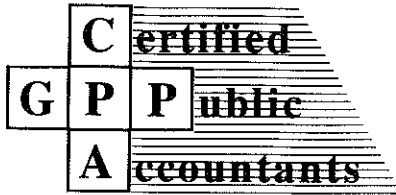
Agency Funds  
Combining Balance Sheet  
September 30, 2010  
With Comparative Totals at September 30, 2009

	<u>County and District Clerk</u>	<u>County Attorney</u>	<u>Totals</u>	
			<u>2010</u>	<u>2009</u>
<u>ASSETS</u>				
Cash	\$ 103,591	\$ 17,055	\$ 120,646	\$ 940,033
Receivable	<u>-0-</u>	<u>27,255</u>	<u>27,255</u>	<u>-0-</u>
Total Assets	<u>\$ 103,591</u>	<u>\$ 44,310</u>	<u>\$ 147,901</u>	<u>\$ 940,033</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Deposit -	<u>\$ 103,591</u>	<u>\$ 44,310</u>	<u>\$ 147,901</u>	<u>\$ 940,033</u>
Total Liabilities	<u>103,591</u>	<u>44,310</u>	<u>147,901</u>	<u>940,033</u>
Beginning Fund Balance	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Ending Fund Balance	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>



**COMPLIANCE SECTION**

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

To the Honorable County Judge and  
Commissioners Comprising the  
Commissioners Court of  
Hartley County, Texas

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Hartley County, Texas, as of and for the year ended September 30, 2010, which collectively comprise Hartley County, Texas' basic financial statements and have issued our report thereon dated January 25, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### Internal Control Over Financial Reporting

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. Internal controls over the County Attorney's "Hot Check", account improved but are still at a point that this must be considered as a material weakness.

The money received into this account is to be paid out to individuals or businesses as the amounts due are collected, less a fee paid to the County Attorney for the collection. This account has not been properly reconciled for many years but any differences were thought to be immaterial. At the end of the fiscal year end September 30, 2009 a detailed listing of amounts owed was prepared by the County Attorney's office and resulted in an unreconciled difference of \$5,851. It was anticipated that the difference would never increase but would possibly decrease as previously undocumented collections might occur. As of September 30, 2010, it was determined that accounting for this "Hot Check" account was still deficient. The County Attorney records indicate \$8,475 out of \$48,933 of receivables and cash to be unaccounted for. We believe controls to be so deficient that this amount is probably also not accurate.

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

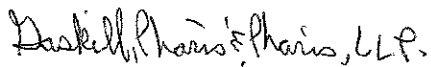
Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hartley County, Texas' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to the management of Hartley County, Texas, in a separate letter dated January 25, 2011.

This report is intended solely for the information and use of management, others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Gaskill, Pharis & Pharis, L.L.P.  
January 25, 2011