

ANNUAL FINANCIAL REPORT
FOR
HARTLEY COUNTY, TEXAS

FOR THE YEAR ENDED SEPTEMBER 30, 2010

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Hartley County, Texas
Annual Financial Report
For the Year Ended September 30, 2010

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INTRODUCTORY SECTION

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HARTLEY COUNTY, TEXAS

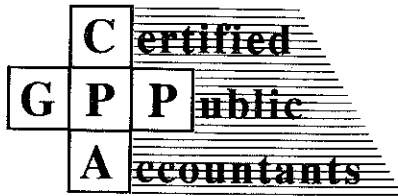
Principal County Officials
September 30, 2010

Ronnie Gordon	County Judge
David Vincent	Commissioner, Precinct 1
Jim Hill	Commissioner, Precinct 2
Carl Kuper	Commissioner, Precinct 3
Butch Owens	Commissioner, Precinct 4
Shane Turner	County Attorney
Diane Thompson	District Clerk
Diane Thompson	County Clerk
Dinkie Parman	County Treasurer
Franky Scott	County Sheriff/Tax Assessor Collector
Edwyna Womble	Justice of the Peace
David Green	District Attorney
Ron Enns	Judge, 69th Judicial District Court

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FINANCIAL SECTION

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Independent Auditors' Report on Financial Statements

To The Honorable County Judge and
Commissioners Comprising the
Commissioners' Court of
Hartley County, Texas
Channing, Texas 79018

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

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

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 Hartley County as of September 30, 2010, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

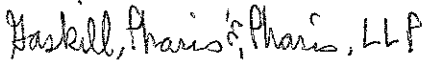
In accordance with *Government Auditing Standards*, we have also issued a report dated January 25, 2011, on our consideration of Hartley County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as listed on the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our

inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Hartley County's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements and supporting schedules listed in the table of contents 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 budgetary comparisons are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United State of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory section has 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 it.

Respectfully submitted,



Gaskill, Pharis & Pharis, L.L.P.

Dalhart, Texas

January 25, 2011

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Hartley County's annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2010. Please read it in conjunction with the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2010

The County's total combined net assets were \$2,392,050 at September 30, 2010.

During the year, the County's expenses were \$97,013 less than the \$2,858,477 generated in taxes and other revenues for governmental activities.

The total cost of the County's programs increased from last year. No new programs were added this year. Expenses in all but one department increased this year and overall expenses were 10.5% higher than in the prior year. The Road and Bridge department expenses increased by 11.6% from the prior year.

The general fund reported a fund balance this year of \$434,136.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts—*management's discussion and analysis* (this section), the *basic financial statements*, *required supplementary information*, and *other supplementary information*. The basic financial statements include two kinds of statements that present different views of the County:

The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County's overall financial status.

The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the County's operations in more detail than the government-wide statements.

The governmental funds statements tell how *general government* services were financed in the *short term* as well as what remains for future spending.

Fiduciary fund statements provide information about the financial relationships in which the County acts solely as a *trustee or agent* for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. The *other supplementary information* section is not required but contains information needed for additional analysis only.

GOVERNMENT-WIDE STATEMENTS

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net assets includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County's net assets and how they have changed. Net assets—the difference between the County's assets and liabilities—is one way to measure the County's financial health or *position*.

Over time, increases or decreases in the County's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.

To assess the overall health of the County, one needs to consider additional nonfinancial factors such as changes in the County's tax base.

The government-wide financial statements of the County include the *Governmental activities*. Most of the County's basic services are included here, such as administration, public safety, county roads, judicial public facilities and public services. Property taxes, fines and fees, and grants finance most of these activities.

FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the County's most significant *funds*—not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

Some funds are required by State law.

The County Commission establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The County has the following kinds of funds:

Governmental funds—Most of the County's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information on the subsequent page, that explain the relationship (or differences) between them.

Fiduciary funds—The County is the trustee, or *fiduciary*, for certain funds. It is also responsible for other assets that—because of a trust arrangement—can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net assets. We exclude these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

The County's combined net assets were \$2,392,050 at September 30, 2010.

Table A-1
County's Net Assets

	Governmental Activities <u>2010</u>	Governmental Activities <u>2009</u>
Current assets:		
Cash and cash equivalents	\$ 806,103	\$ 899,262
Other receivables	<u>581,354</u>	<u>525,048</u>
Total current assets	<u>1,387,457</u>	<u>1,424,310</u>
Noncurrent assets:		
Capital assets	3,604,983	3,489,330

Less accumulated depreciation	<u>(1,249,541)</u>	<u>(1,062,793)</u>
Total noncurrent assets	<u>2,355,442</u>	<u>2,426,537</u>
Total Assets	<u>3,742,899</u>	<u>3,850,847</u>
Current liabilities:		
Accounts payable and accrued liabilities	246,682	441,421
Capital lease payable	-0-	-0-
Bank loan	808,502	955,570
Due to other governments	<u>295,665</u>	<u>158,819</u>
Total current liabilities	<u>1,350,849</u>	<u>1,555,810</u>
Total Liabilities	<u>1,350,849</u>	<u>1,555,810</u>
Net Assets:		
Invested in capital assets	1,546,940	1,470,967
Unrestricted	845,110	824,070
Restricted	-	-
Total Net Assets	<u>\$ 2,392,050</u>	<u>\$ 2,295,037</u>

Changes in net assets. The County's total revenues were \$2,858,477. A significant portion, 64.5 percent of the County's revenue comes from taxes. 2.3 percent comes from grants, 17.7 percent relates to charges for services and the balance 15.5 percent is from vehicle registrations, investment earnings and other miscellaneous revenues.

The total cost of all programs and services was \$2,761,464, 82.8 percent of these costs are for services.

Governmental Activities

Property tax revenue increased by \$99,959 or 5.7% over the prior year as a result of the increasing tax base and an overall property tax rate decrease of .46%.

Table A-2

Changes in County's Net Assets

	Governmental Activities <u>2010</u>	Governmental Activities <u>2009</u>
Program revenues:		
Charges for services	\$ 506,336	\$ 472,501
Operating Grants and Capital Grants and Contributions	66,424	84,234
General revenues:		
Property taxes	1,844,402	1,744,443
Mixed beverage tax	2,367	2,146
Motor vehicle registration	371,739	339,137
Investment earnings	3,170	12,844
Other	<u>64,039</u>	<u>167,963</u>
Total revenues	<u>2,858,477</u>	<u>2,823,268</u>

Expenses:		
Administration	476,272	485,963
Judicial	508,177	433,580
Public safety	855,147	794,483
Public facilities	201,126	151,339
Public services	145,290	118,115
Road and bridge	<u>575,452</u>	<u>515,502</u>
Total expenses	<u>2,761,464</u>	<u>2,498,982</u>
Changes in net assets	<u>\$ 97,013</u>	<u>\$ 324,286</u>

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Revenues from governmental fund types totaled \$2,828,049, an increase of 5.1% over the preceding year.

General Fund Budgetary Highlights

Over the course of the year, the County revised its budget two times. Actual total revenues and total expenditures were within budgeted amounts for departments.

Resources available were \$60,661 above the final budgeted amount. Actual expenditures were below the final budgeted amounts by \$174,171. The positive variances resulted in an excess of revenues over expenditures for the year of \$161,462, which is \$234,832 more favorable than the expected surplus according to the final budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of 2010, the County had invested \$3,604,983 in a broad range of capital assets, including land, machinery and equipment and buildings. (See Table A-3.) This amount represents a net increase (including additions and deductions) of \$115,653 or 3.3 percent over last year. The increase is primarily due to machinery and equipment purchased in the Road and Bridge fund.

Table A-3

County's Capital Assets

	Governmental Activities <u>2010</u>	Governmental Activities <u>2009</u>
Land	\$ 22,129	\$ 22,129
Buildings and improvements	357,890	357,890
Machinery and equipment	1,602,139	1,486,486
Jail	<u>1,622,825</u>	<u>1,622,825</u>
Totals at historical cost	3,604,983	3,489,330
Total accumulated depreciation	<u>(1,249,541)</u>	<u>(1,062,793)</u>
Net capital assets	<u>\$ 2,355,442</u>	<u>\$ 2,426,537</u>

More detailed information about the County's capital assets is presented in the notes to the financial statements.

Long Term Debt

The County has no loans recorded or classified as long-term. More detailed information about the County's debt is presented in the notes to the financial statements.

Table A-4

County's Long Term Debt

	Governmental Activities <u>2010</u>	Governmental Activities <u>2009</u>
Leases payable	\$ -0-	\$ -0-
Total leases payable	\$ -0-	\$ -0-

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Appraised value used for the 2011 budget preparation is \$563,409,651, up 3.7% from last year.

General operating fund expenditures increased in the 2011 budget to \$2,204,277, a 3.2% increase.

If these estimates are realized, the County's budgetary general fund balance is not expected to change appreciably by the close of 2011.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the county's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County's Treasurers Offices.

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BASIC FINANCIAL STATEMENTS

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HARTLEY COUNTY, TEXAS
Statement of Net Assets
September 30, 2010

	<u>Primary Governmental Activities</u>
ASSETS:	
Cash and cash equivalents	\$ 139,532
Investments	666,571
Receivables (net of allowances for uncollectibles of \$60,891)	581,354
Capital assets (net of accumulated depreciation):	
Land	22,129
Jail	1,450,400
Buildings and improvements	109,991
Machinery and equipment	<u>772,922</u>
Total assets	<u>3,742,899</u>
LIABILITIES:	
Accounts payable	209,238
Accrued liabilities	37,444
Due to other governments	295,665
Noncurrent Liabilities:	
Due within one year	808,502
Due in more than one year	<u>-0-</u>
Total liabilities	<u>1,350,849</u>
NET ASSETS:	
Invested in capital assets, net of related debt	1,546,940
Unrestricted	<u>845,110</u>
Total net assets	<u>\$ 2,392,050</u>

The accompanying notes are an integral part of this statement.

HARTLEY COUNTY, TEXAS
Statement of Activities
Year Ended September 30, 2010

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants & Contributions</u>
Governmental Activities:				
Administration	\$ 476,272	\$ 127,245	\$ -0-	\$ -0-
Judicial	508,177	348,437	43,709	-0-
Public safety	855,147	22,054	7,030	-0-
Public facilities	201,126	-0-	-0-	-0-
Public services	145,290	-0-	-0-	-0-
Road and bridge	<u>575,452</u>	<u>8,600</u>	<u>15,685</u>	<u>-0-</u>
Total governmental activities	<u>\$ 2,761,464</u>	<u>\$ 506,336</u>	<u>\$ 66,424</u>	<u>\$ -0-</u>

General Revenues:
Property taxes
Mixed beverage taxes
Motor vehicle registration
Unrestricted investment earnings
Miscellaneous income
Total general revenues
Change in net assets
Net assets - beginning
Net assets - ending

The accompanying notes are an integral part of this statement.

Net (Expense)
Revenue and
Changes in
Net Assets
Governmental
Activities

\$ (349,027)
(116,031)
(826,063)
(201,126)
(145,290)
(551,167)
(2,188,704)

1,844,402
2,367
371,739
3,170
64,039
2,285,717
97,013
2,295,037
\$ 2,392,050

HARTLEY COUNTY, TEXAS
Balance Sheet - Governmental Funds
September 30, 2010

	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS AND OTHER DEBITS					
Assets:					
Cash and cash equivalents	\$ 139,532	\$ -0-	\$ -0-	\$ -0-	\$ 139,532
Investments	666,571	-0-	-0-	-0-	666,571
Other receivables	770	-0-	-0-	-0-	770
Taxes receivable - delinquent	5,379	-0-	-0-	-0-	5,379
Other assets	12,014	-0-	-0-	-0-	12,014
Due from other funds	-0-	41,385	-0-	77,889	119,274
Total assets and other debits	<u>\$ 824,266</u>	<u>\$ 41,385</u>	<u>\$ -0-</u>	<u>\$ 77,889</u>	<u>\$ 943,540</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 207,159	\$ -0-	\$ -0-	\$ -0-	\$ 207,159
Due to other governments	-0-	-0-	-0-	-0-	-0-
Due to other funds	119,274	-0-	-0-	-0-	119,274
Accrued expenses	15,327	-0-	-0-	-0-	15,327
Payroll liabilities	21,853	-0-	-0-	-0-	21,853
Other	26,517	-0-	-0-	-0-	26,517
Total liabilities	<u>390,130</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>390,130</u>
Fund Balances:					
Unreserved, reported in:					
Special revenue funds	-0-	41,385	-0-	77,889	119,274
General fund	434,136	-0-	-0-	-0-	434,136
Total fund balances	<u>434,136</u>	<u>41,385</u>	<u>-0-</u>	<u>77,889</u>	<u>553,410</u>
Total liabilities and fund balances	<u>\$ 824,266</u>	<u>\$ 41,385</u>	<u>\$ -0-</u>	<u>\$ 77,889</u>	<u>\$ 943,540</u>

The accompanying notes are an integral part of this statement.

HARTLEY COUNTY, TEXAS
Reconciliation of the Governmental Funds Balance Sheet
To the Statement of Net Assets
September 30, 2010

Total fund balances - governmental funds balance sheet	\$ 553,410
<p>Amounts reported for governmental activities in the statement of net assets ("SNA") are different because:</p>	
<p>Capital assets used in governmental activities are not reported in the funds Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:</p>	2,355,442
<p style="padding-left: 20px;">Fines and fees receivable - net of allowance for uncollectible</p>	577,609
<p>Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:</p>	
Court costs and other payables not in expense	(839,093)
Debt service payment not in expense	(147,068)
Collection Service Payable	(108,250)
Net assets of governmental activities - statements of net assets	\$ 2,392,050

The accompanying notes are an integral part of this statement.

HARTLEY COUNTY, TEXAS
Statement of Revenues, Expenditures, and Changes
In Fund Balances - Governmental Funds
September 30, 2010

	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenue:					
Property taxes	\$ 1,834,973	\$ -0-	\$ -0-	\$ -0-	\$ 1,834,973
Motor vehicle registration	-0-	371,627	-0-	-0-	371,627
Mixed beverage	2,367	-0-	-0-	-0-	2,367
Penalty and interest	8,738	-0-	-0-	-0-	8,738
Gross weight and axle	-0-	8,600	-0-	-0-	8,600
Licenses and fees	157,298	-0-	-0-	46,789	204,087
Intergovernmental	54,050	15,685	-0-	-0-	69,735
Fines and forfeitures	260,399	-0-	-0-	-0-	260,399
Investment earnings	3,170	-0-	-0-	-0-	3,170
Miscellaneous	<u>60,334</u>	<u>507</u>	<u>-0-</u>	<u>3,512</u>	<u>64,353</u>
Total revenues	<u>2,381,329</u>	<u>396,419</u>	<u>-0-</u>	<u>50,301</u>	<u>2,828,049</u>
Expenditures:					
Current:					
Administration	453,945	-0-	-0-	34,432	488,377
Judicial	480,798	-0-	-0-	-0-	480,798
Public safety	924,245	-0-	-0-	-0-	924,245
Public facilities	186,784	-0-	-0-	-0-	186,784
Public service	145,290	-0-	-0-	-0-	145,290
Road and bridge	-0-	462,206	-0-	-0-	462,206
Capital outlay	<u>28,805</u>	<u>109,759</u>	<u>-0-</u>	<u>11,170</u>	<u>149,734</u>
Total expenditures	<u>2,219,867</u>	<u>571,965</u>	<u>-0-</u>	<u>45,602</u>	<u>2,837,434</u>
Excess (deficiency) of revenues over (under) expenditures	<u>161,462</u>	<u>(175,546)</u>	<u>-0-</u>	<u>4,699</u>	<u>(9,385)</u>
Other Financing Sources (Uses):					
Operating transfers in (out)	<u>(200,000)</u>	<u>200,000</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total other financing sources (uses)	<u>(200,000)</u>	<u>200,000</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net change in fund balances	(38,538)	24,454	-0-	4,699	(9,385)
Fund Balances - beginning	<u>472,674</u>	<u>16,931</u>	<u>-0-</u>	<u>73,190</u>	<u>562,795</u>
Fund Balances - ending	<u>\$ 434,136</u>	<u>\$ 41,385</u>	<u>\$ -0-</u>	<u>\$ 77,889</u>	<u>\$ 553,410</u>

The accompanying notes are an integral part of this statement.

HARTLEY COUNTY, TEXAS
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances
Of Governmental Funds
To the Statement of Activities
Year Ended September 30, 2010

Net Change in fund balances - total governmental funds	\$ (9,385)
<p>Amounts reported for governmental activities in the statement of activities ("SOA") are different because:</p>	
Capital outlays are not reported as expenses in the SOA	149,734
The depreciation of capital assets used in governmental activities is not reported in the funds	(202,574)
Fine and fee revenues in the statement of activities do not provide current financial resources are not reported as revenues in the funds	30,429
Loss on sale of equipment net of depreciation	(7,086)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore are not reported as expenditures in governmental funds	(11,173)
Debt service payments included as expenditures in governmental funds	147,068
Change in net assets of governmental activities - statement of activities	<u>\$ 97,013</u>

The accompanying notes are an integral part of this statement.

HARTLEY COUNTY, TEXAS
Statement of Fiduciary Net Assets
September 30, 2010

	<u>Agency Funds</u>
Assets	
Cash	<u>\$ 147,902</u>
Total assets	<u>\$ 147,902</u>
Liabilities	
Amounts held for individuals and businesses	<u>\$ 147,902</u>
Total liabilities	<u>147,902</u>
Fund balance	<u>-0-</u>
Total liabilities and fund balance	<u>\$ 147,902</u>

See accompanying notes to the basic financial statements.

HARTLEY COUNTY, TEXAS
Notes to Financial Statements
September 30, 2010

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. General Description of Reporting Entity:

The accompanying financial statements of Hartley County (the "County") have been prepared in conformity with accounting principles applicable to governmental units which are generally accepted in the United States of America. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Beginning with the fiscal year 2005 financial statements, the County adopted GASB Statement No. 34—Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments.

GASB Statement 34, as amended by Statement 37, requires that the basic financial statements and required supplementary information (RSI) for general purpose governments should consist of:

- 1) Management’s Discussion and Analysis (MD&A) – MD&A is RSI presented before the basic financial statements, which introduces the basic financial statements and provides an analytical overview of the government’s financial activities.
- 2) Government-wide financial statements using the accrual basis of accounting.
- 3) Fund level financial statements using the modified accrual basis of accounting for governmental type funds and the accrual basis of accounting for proprietary type funds. These are similar to the reporting required prior to the adoption of GASB 34 with a few modifications.
- 4) Required Supplementary Information – RSI, other than MD&A, includes budgetary comparison schedules for the General Fund and Road and Bridge Fund.

1. Reporting Entity

The County’s accompanying financial statements include the accounts of all its operations. The County evaluated whether any other entity should be included in these financial statements. The criteria for including organizations as component units within the County’s reporting entity, as set forth in GASB Statement No. 14, “The Financial Reporting Entity,” include whether:

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

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

HARTLEY COUNTY, TEXAS
Notes to the Financial Statements
Year Ended September 30, 2010

2. Basis of Presentation, Basis of Accounting

a. Basis of Presentation

Government-wide Statements: The statement of net assets and the statement of activities include the financial activities of the overall government. Eliminations been made to minimize the double-counting of internal activities. These statements present information for the governmental activities of the County. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. The County has no business-type activities. Fiduciary funds are not reported in the governmental-wide statements.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The County does not allocate indirect expenses in the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the County's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

The County reports the following major governmental funds:

General Fund. This is the County's primary operating fund. It accounts for all financial resources of the County except those required to be accounted for in another fund.

Road and Bridge Fund: This fund is used to provide and maintain County roads. Revenues are derived from vehicle registration fees.

Capital Project Fund: This fund accumulates funds to be used to finance capital projects.

In addition, the County reports the following fund types:

Special Revenue Funds: These funds are used to account for proceeds of specific revenue sources or financial specified activities as required by law or administrative regulations.

Fiduciary Funds: These funds account for assets held by the County in a trustee capacity as agent or custodian for individuals or businesses.

HARTLEY COUNTY, TEXAS
Notes to the Financial Statements
Year Ended September 30, 2010

b. Measurement Focus, Basis of Accounting

Government-wide Financial Statements: These financial statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements: Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Acquisitions under capital leases are reported as other financing sources.

When the County incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the County's policy to use restricted resources first, then unrestricted resources.

3. Financial Statement Amounts

a. Cash and Cash Equivalents

The governments cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments if they have a maturity of three months or less when purchased.

b. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the fiscal year.

HARTLEY COUNTY, TEXAS
Notes to the Financial Statements
Year Ended September 30, 2010

Allowances for uncollectible tax receivables within the General Fund are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the County is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

c. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

d. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are reported at their estimated fair value at the date of the donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. A capitalization threshold of \$5,000 is used. Infrastructural assets have not been reported retroactively by the County.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Jail	40 years
Buildings and improvements	25-40 years
Vehicles	7-10 years
Office Equipment	3-5 years
Computer Equipment	3-5 years

e. Receivable and Payable Balances

The County believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation. Therefore, no disclosure is provided which disaggregates those balances.

There are no significant receivables which are not scheduled for collection within one year of year end.

f. Compensated Absences

Regular full-time and permanent employees are entitled to vacations of up to twelve days per year. Vacation time earned, but not taken, is paid at termination, but cannot be accumulated beyond one calendar year. Sick leave is not accrued. In governmental funds, the cost of compensated absences earned is recognized when payments are made to employees. A liability of \$15,327 for accrued compensated absences at September 30, 2010 has been recorded in the Government Wide Statement of Net Assets, representing the County's commitment to fund such costs from future operations.

HARTLEY COUNTY, TEXAS
Notes to the Financial Statements
Year Ended September 30, 2010

g. Interfund Activity

Interfund activity results from loans, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Reimbursements occur when one fund incurs a cost, charges the appropriate benefitting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities.

h. Use of Estimates

The preparation of financial statements in conformity with GAAP requires the use of management's estimates. Accordingly, actual results could differ from those estimated.

B. Compliance and Accountability

1. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

<u>Violation</u>	<u>Action Taken</u>
None	

C. Deposits and Investments

The County's funds are required to be deposited under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the County's agent bank approved pledged securities in an amount sufficient to protect County funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

Cash Deposits:

At September 30, 2010, the carrying amount of the County's deposits was \$138,739 and the bank balance was \$150,329. The above cash does not include cash funds which were \$800.

The County's cash deposits at September 30, 2010 and during the year ended September 30, 2010, were entirely covered by FDIC insurance or by pledged collateral held by the County's agent bank in the County's name.

Investments Accounting Policy:

All investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term "short-term" refers to investments which have a remaining term of one year or less at time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

HARTLEY COUNTY, TEXAS
Notes to the Financial Statements
Year Ended September 30, 2010

Public Funds Investment Pools:

Public funds investment pools in Texas ("Pools") are established under the authority of the Interlocal Cooperative Act, Chapter 79 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the "Act"), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the fair value of its underlying investment portfolio within one half of one percent of the value of its shares.

The County's investments in Pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

The investment pools (Texpool, and L.O.G.I.C.) As shown below are 2a7-like pools and are reported by the County at share value, which equates with fair value per share. Financial statements of the pools may be obtained by calling 1-800-839-7827.

	<u>Carrying Amount</u>	<u>Fair Value</u>
General Fund:		
State of Texas Texpool	\$ 272,753	\$ 272,753
LOGIC	<u>393,818</u>	<u>393,818</u>
	<u>\$ 666,571</u>	<u>\$ 666,571</u>

The Texpool portfolio normally consists of United States Treasury Bills and Notes, collateralized certificates of deposit, and repurchase agreements.

The LOGIC portfolio normally consists of obligations of the United States or its agencies, fully collateralized repurchase agreements, and money market funds registered with the Securities and Exchange Commission.

D. Capital Assets

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

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
<u>Governmental activities:</u>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 22,129	\$ -0-	\$ -0-	\$ 22,129
Construction in progress	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total capital assets not being depreciated	<u>22,129</u>	<u>-0-</u>	<u>-0-</u>	<u>22,129</u>

HARTLEY COUNTY, TEXAS
Notes to the Financial Statements
Year Ended September 30, 2010

<i>Capital assets being depreciated:</i>				
Jail	1,622,825	-0-	-0-	1,622,825
Buildings and Improvements	357,890	-0-	-0-	357,890
Machinery and Equipment	<u>1,486,486</u>	<u>149,565</u>	<u>(33,912)</u>	<u>1,602,139</u>
Total capital assets being depreciated	<u>3,467,201</u>	<u>149,565</u>	<u>(33,912)</u>	<u>3,604,983</u>
Less accumulated depreciation for:				
Jail	(131,855)	(40,570)	-0-	(172,425)
Buildings and Improvements	(233,558)	(14,342)	-0-	(247,900)
Machinery and Equipment	<u>(697,380)</u>	<u>(147,662)</u>	<u>15,826</u>	<u>(829,216)</u>
Total accumulated depreciation	<u>(1,062,793)</u>	<u>(202,574)</u>	<u>15,826</u>	<u>(1,249,541)</u>
Total capital assets being depreciated, net	<u>2,404,408</u>	<u>(53,009)</u>	<u>(18,086)</u>	<u>2,333,313</u>
Governmental activities capital assets, net	<u>\$ 2,426,537</u>	<u>\$ (53,009)</u>	<u>\$ (18,086)</u>	<u>\$ 2,355,442</u>

Depreciation expense was charged to functions/programs of the government as follows:

Governmental activities:	
Administration	\$ 8,903
Public safety	25,512
Public facilities	14,343
Jail	40,571
Road and Bridge	<u>113,245</u>
Total depreciation expense-governmental activities	<u>\$ 202,574</u>

E. Interfund Balances and Activity

1. Due To and From Other Funds

Balances due to and due from other funds at September 30, 2010, consisted of the following:

<u>Due To Fund</u>	<u>Due From Fund</u>	<u>Amount</u>	<u>Purpose</u>
Road and Bridge	General Fund	\$ 41,385	All cash is pooled in the General Fund
Records Management	General Fund	3,618	
Records Preservation	General Fund	4,135	
Seized Property	General Fund	12,431	
Records Archive	General Fund	8,687	
Courthouse Security	General Fund	23,709	
Justice Court Technology	General Fund	<u>25,309</u>	
		<u>\$ 119,274</u>	

2. Transfers To and From Other Funds

Transfers to and from other funds at September 30, 2010, consisted of the following:

<u>Transfers From</u>	<u>Transfers To</u>	<u>Amount</u>	<u>Reason</u>
General Fund	Road and Bridge	\$ 200,000	Supplement Capital Outlay

HARTLEY COUNTY, TEXAS
Notes to the Financial Statements
Year Ended September 30, 2010

F. Notes Payable

Hartley County has an outstanding note payable to First National Bank in Dalhart with a principal amount due as of September 30, 2010 of \$808,502 bearing interest at 3.75% maturing October 30, 2010. The note is secured by County taxes. Total interest expense for the current year is \$34,809 and is included in the Public Safety Function on the Statement of Activities. The County financial statements record the debt as short-term which is in agreement with the underlying note to the bank. The County has established an Interest and Sinking Fund rate to retire the debt over an extended period of time greater than one year. The Budget for the fiscal year ending 2009-2010 does not budget for full retirement of the debt. The County's increasing tax base should allow for retirement of the debt at an accelerated date but no set date can be determined as of the date of these financial statements other than the maturity date on the actual loan.

G. Long-Term Obligations

Hartley County has no long-term borrowing other than the note payable agreement in F. above which is carried on the financial statement as a current payable.

There are no significant lease agreements in effect as of September 30, 2010.

H. Risk Management

The County's major areas of risk management are: public officials and law enforcement liability, general comprehensive liability and property damage, worker's compensation, automobile liability and employee health insurance. The County has obtained insurance with a public entity risk pool in which all risk is transferred to the pool for all the above areas. The County pays a deductible per incident except on the employee health insurance in which the deductible is the responsibility of the employee. There have been no significant reductions in insurance coverage from the prior year and settlements have not exceeded insurance coverage for the current year or the previous years.

I. Retirement Plan

1. Plan Description:

Hartley 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 (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 586 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

HARTLEY COUNTY, TEXAS
Notes to the Financial Statements
Year Ended September 30, 2010

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 County 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 using annuity purchase rates prescribed by the TCDRS.

2. Funding Policy:

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

The County has elected at times in the past to contribute at a rate exceeding the actuarially calculated rate for the plan. The actuarially calculated rate was used in 2009 and 2010. The rate contributed for the months of the accounting year in 2009 was 8% and in 2010 was 9.67%. The current plan type for the 2010 year is variable rate.

The contribution rate payable by the employee members for fiscal year 2010 is the rate of 7% as adopted by the governing body of the County. The employee contribution rate and the employer contribution rate may be changed by the governing body of the County within the options available in the TCDRS Act. No lump sum contributions have been made to TCDRS in the current or prior years.

As December 31, 2009, the most recent actuarial valuation date, the plan was 90.32 percent funded. The actuarial accrued liability for benefits was \$2,698,399, and the actuarial value of assets was \$2,437,303, resulting in an unfunded actuarial accrued liability (UAAL) of \$261,096. The covered payroll (annual payroll of active employees covered by the plan) was \$921,104, and the ratio of the UAAL to covered payroll was 28.35 percent.

The schedule of Actuarial Valuation Information, presents multiyear trend information about whether the actuarial value plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

3. Annual Pension Cost:

The required contribution was determined as part of the December 31, 2009 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions at December 31, 2009 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 payroll on a closed basis. The remaining amortization period at December 31, 2009 was 20 years.

HARTLEY COUNTY, TEXAS
Notes to the Financial Statements
Year Ended September 30, 2010

For the County's accounting year ending September 30, 2010, the annual pension cost for the TCDRS plan for its employees was \$93,356, and the actual contributions were \$93,356.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB statement No. 27 parameters based on the actuarial valuation. The December 31, 2009 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	12/31/07	12/31/08	12/31/09
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, closed
Amortization in years	7.9	20.0	20.0
Asset valuation method	SAF: 10-yr. Smoothed Value	SAF: 10-yr. Smoothed Value	SAF: 10-yr. Smoothed Value
Actuarial Assumptions:			
Investment return *	8.00%	8.00%	8.00%
Projected salary increases*	5.3%	5.3%	5.3%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

* Includes inflation at the stated rate.

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

<u>Accounting</u> <u>Year</u> <u>Ending</u>	<u>Annual</u> <u>Pension</u> <u>Cost (APC)</u>	<u>Percentage</u> <u>of APC</u> <u>Contributed</u>	<u>Net</u> <u>Pension</u> <u>Obligation</u>
9-30-08	62,500	100%	-
9-30-09	72,451	100%	-
9-30-10	93,356	100%	-

HARTLEY COUNTY, TEXAS
Notes to the Financial Statements
Year Ended September 30, 2010

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a/b)	Annual Covered Payroll* (b-c)	UAAL as a Percentage of Covered Payroll <u>((b - a)/c)</u>
12/31/07	2,057,181	2,116,720	59,539	97.19%	817,183	7.29%
12/31/08	2,127,441	2,376,438	248,997	89.52%	870,949	28.59%
12/31/09	2,437,303	2,698,399	261,096	90.32%	921,104	28.35%

* The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

J. Budgets

Significant supplemental changes in appropriations to the original adopted budget were as follows:

	<u>Original Budget</u>	<u>Revisions</u>	<u>Amended Budgeted</u>
General Fund:			
Expenditures			
Administration	\$ 481,883	\$ 3,762	\$ 485,645
Public Service	115,685	30,625	146,310
Public Facilities	151,945	39,627	191,572
Total	<u>\$ 749,513</u>	<u>\$ 74,014</u>	<u>\$ 823,527</u>
Road and Bridge Fund			
Expenditures			
County wide	\$ 205,800	\$ (39,759)	\$ 166,041
Precinct #1	101,902	600	102,502
Capital Outlay	70,000	39,759	109,759
Total	<u>\$ 377,702</u>	<u>\$ 600</u>	<u>\$ 378,302</u>

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REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

HARTLEY COUNTY, TEXAS
General Fund
Budgetary Comparison Schedule
Year Ended September 30, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenue:				
Property taxes	\$ 1,845,260	\$ 1,845,260	\$ 1,826,235	\$ (19,025)
Mixed beverage	1,000	1,000	2,367	1,367
Penalty and interest on delinquent taxes	5,000	5,000	8,738	3,738
Licenses and fees	142,400	142,400	157,298	14,898
Intergovernmental	64,508	64,508	54,050	(10,458)
Fines and forfeitures	208,000	208,000	260,399	52,399
Investment earnings	11,500	11,500	3,170	(8,330)
Miscellaneous	<u>43,000</u>	<u>43,000</u>	<u>69,072</u>	<u>26,072</u>
Total revenues	<u>2,320,668</u>	<u>2,320,668</u>	<u>2,381,329</u>	<u>60,661</u>
Expenditures:				
Current:				
Administration	481,883	485,645	453,945	31,700
Judicial	496,953	496,953	480,798	16,155
Public safety	986,558	986,558	924,245	62,313
Public facilities	151,945	191,572	186,784	4,788
Public service	115,685	146,310	145,290	1,020
Capital Outlay	<u>87,000</u>	<u>87,000</u>	<u>28,805</u>	<u>58,195</u>
Total expenditures	<u>2,320,024</u>	<u>2,394,038</u>	<u>2,219,867</u>	<u>174,171</u>
Excess (deficiency) of revenues				
Over (under) expenditures	<u>644</u>	<u>(73,370)</u>	<u>161,462</u>	<u>234,832</u>
Other financing sources (uses):				
Transfers in	-0-	-0-	-0-	-0-
Transfers out	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-0-</u>
Total other financing sources (uses)	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-0-</u>
Net change in fund balances	(199,356)	(273,370)	(38,538)	234,832
Fund balances - beginning	<u>472,674</u>	<u>472,674</u>	<u>472,674</u>	<u>-0-</u>
Fund balances - ending	<u>\$ 273,318</u>	<u>\$ 199,304</u>	<u>\$ 434,136</u>	<u>\$ 234,832</u>

HARTLEY COUNTY, TEXAS
Road and Bridge Fund
Budgetary Comparison Schedule
Year Ended September 30, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget
				Positive (Negative)
Revenue:				
Motor vehicle licenses	\$ 340,000	\$ 340,000	\$ 371,627	\$ 31,627
Gross and axle weight fees	3,775	3,775	8,600	4,825
Intergovernmental	15,000	15,000	15,685	685
Investment earnings	7,500	7,500	112	(7,388)
Culvert sales	5,000	5,000	-0-	(5,000)
Miscellaneous	1,000	1,000	395	(605)
Sale of equipment	5,000	5,000	-0-	(5,000)
Total revenues	<u>377,275</u>	<u>377,275</u>	<u>396,419</u>	<u>19,144</u>
Expenditures:				
Current:				
County wide	205,800	166,041	104,465	61,576
Precinct #1	101,902	102,502	95,265	7,237
Precinct #2	98,679	98,679	86,667	12,012
Precinct #3	96,611	96,611	88,353	8,258
Precinct #4	98,031	98,031	87,456	10,575
Capital Outlay	70,000	109,759	109,759	-0-
Total expenditures	<u>671,023</u>	<u>671,623</u>	<u>571,965</u>	<u>99,658</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(293,748)</u>	<u>(294,348)</u>	<u>(175,546)</u>	<u>118,802</u>
Other financing sources (uses):				
Transfers in	200,000	200,000	200,000	-0-
Total other financing sources (uses)	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-0-</u>
Net change in fund balances	(93,748)	(94,348)	24,454	118,802
Fund balances - beginning	16,931	16,931	16,931	-0-
Fund balances - ending	<u>\$ (76,817)</u>	<u>\$ (77,417)</u>	<u>\$ 41,385</u>	<u>\$ 118,802</u>

HARTLEY COUNTY, TEXAS

Notes To Required Supplementary Information

September 30, 2010

Budgetary Data

Budgets are prepared for all governmental funds and are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).

The Budgetary Comparison Schedules, included in the required supplementary information, present comparisons of the original and final amended budgets for the period to actual results of operations for the General Fund and Road and Bridge Fund.

COMBINING STATEMENTS, INDIVIDUAL FUND FINANCIAL STATEMENTS
AND BUDGET COMPARISONS AS SUPPLEMENTARY INFORMATION

This supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

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GENERAL FUND

The General Fund accounts for all unrestricted resources except those required to be accounted for in another fund.

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HARTLEY COUNTY, TEXAS

General Fund

Comparative Balance Sheet
September 30, 2010 and 2009

ASSETS

	<u>2010</u>	<u>2009</u>
Cash	\$ 139,532	\$ -0-
Investments	666,571	899,262
Taxes receivable - delinquent (net of allowance of \$3,155)	5,379	11,459
Other receivables	770	770
Due from other funds	-0-	-0-
Other assets	<u>12,014</u>	<u>-0-</u>
Total assets	<u>\$ 824,266</u>	<u>\$ 911,491</u>

LIABILITIES AND FUND BALANCE

LIABILITIES:

Overdraft	\$ -0-	\$ 22,939
Accounts payable	207,159	278,891
Due to other governmental entities	-0-	-0-
Due to other funds	119,274	96,076
Accrued expenses	15,327	15,489
Payroll liabilities	21,853	19,199
Other	<u>26,517</u>	<u>6,223</u>
Total liabilities	<u>\$ 390,130</u>	<u>\$ 438,817</u>

FUND BALANCE:

Unreserved:		
Undesignated	<u>434,136</u>	<u>472,674</u>
Total liabilities and fund balance	<u>\$ 824,266</u>	<u>\$ 911,491</u>

HARTLEY COUNTY, TEXAS

General 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>REVENUES:</u>	<u>2010</u>		<u>2009</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
Taxes	\$ 1,851,260	\$ 1,837,340	\$ 1,746,588
Licenses and fees	142,400	157,298	165,598
Intergovernmental	64,508	54,050	68,549
Fines and forfeitures	208,000	260,399	245,208
Interest	11,500	3,170	8,826
Other	<u>43,000</u>	<u>69,072</u>	<u>44,180</u>
Total revenues	<u>2,320,668</u>	<u>2,381,329</u>	<u>2,278,949</u>
<u>EXPENDITURES:</u>			
Current:			
Administration	485,645	453,945	420,833
Judicial	496,953	480,798	434,226
Public safety	986,558	924,245	876,776
Public facilities	191,572	186,784	134,576
Public service	146,310	145,290	118,116
Capital Outlay	<u>87,000</u>	<u>28,805</u>	<u>37,574</u>
Total expenditures	<u>2,394,038</u>	<u>2,219,867</u>	<u>2,022,101</u>
Excess of revenues over (under) expenditures	(73,370)	161,462	256,848
<u>OTHER FINANCING SOURCES (USES):</u>			
Transfers (out)	(200,000)	(200,000)	(200,000)
Transfers in	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Excess of revenues and other sources over (under) expenditures and other uses	(273,370)	(38,538)	56,848
<u>FUND BALANCE, BEGINNING OF YEAR</u>	<u>472,674</u>	<u>472,674</u>	<u>415,826</u>
<u>FUND BALANCE, END OF YEAR</u>	<u>\$ 199,304</u>	<u>\$ 434,136</u>	<u>\$ 472,674</u>

HARTLEY COUNTY, TEXAS

General Fund

Schedule of Revenues Compared to Budget

For Year End September 30, 2010

With Comparative Actual Amounts for Year Ended September 30, 2009

<u>REVENUES FROM TAXES:</u>	2010		2009
	Budget	Actual	Actual
Taxes I & S	\$ 182,524	\$ 181,345	\$ 180,846
Ad valorem, current	1,656,736	1,643,687	1,547,956
Ad valorem, delinquent	10,000	8,341	14,018
Taxes, delinquent I & S	1,000	1,600	1,622
Mixed Beverage	1,000	2,367	2,146
Total revenues from taxes	1,851,260	1,837,340	1,746,588
 <u>REVENUES FROM LICENSES AND FEES:</u>			
Fees Jury	5,000	2,992	4,284
Justice of the Peace	31,000	26,614	34,934
Court Costs	27,000	36,581	39,388
County Judge	100	68	86
County Sheriff	17,000	17,358	15,618
County Attorney	1,500	1,343	1,144
County Clerk	45,000	50,540	47,919
County Tax Collector	12,300	17,544	17,629
Law Library	2,000	2,240	2,450
District Attorney	1,500	2,018	2,146
County Treasurer	-0-	-0-	-0-
Total revenues from licenses and fees	142,400	157,298	165,598
 <u>REVENUES FROM INTERGOVERNMENTAL:</u>			
Grant - STEP	17,075	7,030	9,998
State - L.E.O.S.E. funds	900	911	941
State - County Judge salary supplement	15,000	15,000	20,000
Grant - Indigent Defense	7,500	7,876	10,476
State supplement - A.T.T.O.	20,833	20,833	20,834
Professional Fees - City of Channing	3,200	2,400	6,300
Total revenues from intergovernmental	64,508	54,050	68,549
 <u>REVENUES FROM FINES AND FORFEITURES:</u>			
Bonds	1,000	5,979	1,448
County and District Clerk	37,000	43,225	41,472
Justice of Peace	170,000	211,195	202,288
Total revenues from fines and forfeitures	208,000	260,399	245,208
 <u>REVENUES FROM OTHER SOURCES:</u>			
Loan proceeds	-0-	-0-	-0-
Interest	11,500	3,170	8,826
Insurance credits	32,000	29,748	28,991
Penalty and interest from taxes	5,000	7,847	7,174
Penalty and interest I & S	-0-	891	810
Septic system inspection	4,500	3,680	3,860
Miscellaneous	1,500	26,906	3,345
Total revenues from other sources	54,500	72,242	53,006
Total Revenues	\$ 2,320,668	\$ 2,381,329	\$ 2,278,949

HARTLEY COUNTY, TEXAS

General Fund

Schedule of Expenditures Compared to Budget

For Year Ended September 30, 2010

With Comparative Actual Amounts for Year Ended September 30, 2009

<u>ADMINISTRATION:</u>	<u>2010</u>		<u>2009</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
County and District Clerk			
Salary of elected official	\$ 40,295	\$ 40,295	\$ 38,745
Salary - deputy	30,467	30,467	29,295
Extra help	12,400	10,343	2,097
Payroll taxes	6,775	6,600	5,737
Health insurance	15,000	15,020	13,756
Retirement	8,856	8,287	6,133
Vehicle allowance	2,500	2,500	2,500
Longevity - official	2,580	2,600	2,360
Longevity - deputy	315	315	75
Election expense	8,500	6,974	13,708
Office expense	2,800	3,023	2,411
Telephone	150	54	83
Seminars and continuing education	3,500	2,596	2,864
Microfilming	4,000	1,563	3,201
Vital statistics	50	-0-	-0-
	<u>138,188</u>	<u>130,637</u>	<u>122,965</u>
County Treasurer			
Salary of elected official	40,295	40,295	38,745
Salary administrative assistant	10,700	9,940	2,936
Payroll Taxes	4,214	3,842	3,434
Health insurance	7,500	7,510	7,566
Retirement	5,507	5,140	3,769
Vehicle allowance	2,500	2,500	2,500
Longevity - official	1,590	1,590	1,410
Office expenses	1,200	1,197	899
Telephone	50	8	8
Seminars and continuing education	3,500	2,562	3,189
Computer expense and training	1,000	1,271	882
	<u>78,056</u>	<u>75,855</u>	<u>65,338</u>
County Tax Collector			
Salary of deputy - Channing	30,467	30,467	29,295
Salary of deputy - Dalhart	30,467	30,467	29,295
Extra help	12,400	9,188	6,379
Payroll taxes	5,911	5,511	5,052
Health insurance	15,000	14,509	13,270
Retirement	7,726	7,087	5,731
Longevity	3,930	3,815	3,515
Office expense	3,000	2,113	1,200
Appraisal District	62,100	62,098	58,796
	<u>171,001</u>	<u>165,255</u>	<u>152,533</u>

(Continued)

HARTLEY COUNTY, TEXAS

General 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>
General Administration			
Workers compensation insurance	\$ 14,000	\$ 10,774	\$ 10,872
Public official liability insurance	4,000	1,511	1,437
General liability insurance	4,000	3,108	3,223
Law enforcement liability	4,000	1,940	2,212
Safety program	1,000	896	700
Copy machine	5,000	6,647	7,296
Supplies	9,000	4,993	1,356
Banking fees	1,100	1,176	840
Newspaper and publications	500	-0-	-0-
Audit	11,800	13,985	11,755
Postage	8,000	7,514	6,454
Legal notices	1,000	2,783	1,001
Equipment repairs	4,000	93	-0-
Bond premiums	2,500	493	2,189
Association dues	3,000	4,196	3,381
Property insurance	15,000	15,860	14,014
Vehicle insurance	3,500	3,364	6,497
Drug Testing	1,000	-0-	65
Septic inspection training	1,000	125	445
Forensic services	5,000	2,740	6,260
	<u>98,400</u>	<u>82,198</u>	<u>79,997</u>
Total Administration	<u>485,645</u>	<u>453,945</u>	<u>420,833</u>

(Continued)

HARTLEY COUNTY, TEXAS

General Fund

Schedule of Expenditures, Compared to Budget

For Year Ended September 30, 2010

With Comparative Actual Amounts for Year Ended September 30, 2009

<u>JUDICIAL:</u>	<u>2010</u>		<u>2009</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
County Judge			
Salary of elected official	\$ 40,295	\$ 40,295	\$ 38,745
Salary supplement - state	15,000	15,000	15,000
Salary administration assistant	15,233	14,619	13,748
Payroll taxes	5,895	5,588	5,443
Health insurance	11,250	11,265	10,141
Retirement	7,705	7,238	6,049
Vehicle allowance.	3,000	3,000	3,000
Longevity - official	2,560	2,560	2,340
Longevity - administration assistant	365	365	305
Office Expense	1,000	1,067	2,035
Telephone	800	628	621
Seminars and continuing education	<u>3,500</u>	<u>1,776</u>	<u>1,048</u>
	<u>106,603</u>	<u>103,401</u>	<u>98,475</u>
District Judge			
Salary of staff	9,422	9,261	8,435
Salary of extra help.	261	-0-	-0-
Salary of court reporter	8,612	8,612	8,281
Payroll taxes	1,400	1,360	1,279
Health insurance	3,500	2,903	2,802
Retirement	1,830	1,701	1,390
Office expenses	<u>1,400</u>	<u>1,464</u>	<u>1,198</u>
	<u>26,425</u>	<u>25,201</u>	<u>23,385</u>
Judicial			
Public Defender	52,140	52,140	47,400
County Court Reporter	1,000	-0-	2,535
District Court Reporter	1,000	1,447	176
Visiting Judge expense	500	-0-	413
Visiting Judge court reporter	1,250	-0-	2,237
Attorney fee	8,000	21,651	1,383
Ninth Judicial District	600	587	587
District jury	3,120	1,390	3,970
Grand jury	5,000	2,780	3,750
County jury	1,000	-0-	-0-
Law library	5,000	1,275	4,445
Other	<u>6,000</u>	<u>3,415</u>	<u>5,183</u>
	<u>84,610</u>	<u>84,685</u>	<u>72,079</u>

(Continued)

HARTLEY COUNTY, TEXAS

General 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>
Justice of the Peace			
Salary of elected official	\$ 40,295	\$ 40,295	\$ 38,745
Salary - secretary	30,467	30,467	29,295
Interpreter fee	600	600	-0-
Extra help	12,400	10,457	6,406
Payroll taxes	6,611	6,398	5,824
Health insurance	15,000	13,420	12,837
Retirement	8,642	8,027	6,365
Vehicle allowance	1,260	1,260	1,260
Office expense	4,500	4,129	986
Telephone	2,000	792	754
Time payment fee	294	49	175
Longevity - official	405	405	345
Longevity - secretary	390	390	330
Seminars and continuing education	3,000	3,159	1,011
	<u>125,864</u>	<u>119,848</u>	<u>104,333</u>
District Attorney			
Salary - assistant DA	9,904	9,904	9,523
Salary of investigator	5,101	5,101	4,905
Salary (3) office positions	12,745	11,811	11,557
Payroll taxes	2,123	2,038	1,995
Health insurance	5,750	5,030	4,857
Retirement	2,775	2,545	2,168
Office expenses	5,499	4,341	4,547
	<u>43,897</u>	<u>40,770</u>	<u>39,552</u>
County Attorney			
Salary of elected official	40,295	40,295	38,745
Salary supplement	20,833	20,833	20,833
Secretary assistance	15,233	14,619	11,113
Payroll taxes	6,061	5,728	5,488
Health insurance	11,250	11,265	9,805
Retirement	7,922	7,531	6,147
Vehicle allowance	2,500	2,500	2,500
Longevity - official	360	360	300
Telephone	100	61	45
Office expense	1,000	856	753
Computer expense	1,500	839	118
Seminars and continuing education	2,500	2,006	555
	<u>109,554</u>	<u>106,893</u>	<u>96,402</u>
Total Judicial	<u>496,953</u>	<u>480,798</u>	<u>434,226</u>

(Continued)

HARTLEY COUNTY, TEXAS

General Fund

Schedule of Expenditures Compared to Budget

For Year Ended September 30, 2010

With Comparative Actual Amounts for Year Ended September 30, 2009

<u>PUBLIC SAFETY:</u>	2010		2009
	Budget	Actual	Actual
County Sheriff			
Salary of elected official	\$ 40,295	\$ 40,295	\$ 38,745
Salary of chief deputy	38,111	38,111	36,645
Salary of deputies	111,056	111,056	106,785
Payroll taxes	16,663	15,775	15,539
Longevity official	560	560	490
Longevity	3,603	3,563	3,183
Health insurance	37,500	36,527	33,369
Retirement	21,782	20,006	16,994
Uniform allowances	6,000	6,000	6,000
Office expenses	5,000	4,998	2,029
Fuel, oil	35,000	27,320	23,231
Prisoner transport	2,500	3,884	1,458
Vehicle allowance	7,000	7,000	7,000
Repair & maintenance	5,000	4,199	6,913
Telephone	4,200	3,376	3,273
Tires	3,000	2,572	2,203
Continuing education	8,000	5,913	6,700
Professional fees, Channing	3,200	2,700	5,249
Equipment	6,000	6,205	5,661
Salary - STEP Grant	15,191	6,433	10,562
Travel - STEP Grant	2,654	-0-	961
K-9 expense	1,000	439	706
	<u>373,315</u>	<u>346,932</u>	<u>333,696</u>
Probation			
Adult probation	4,219	3,817	2,996
Juvenile probation	31,000	30,793	30,793
	<u>35,219</u>	<u>34,610</u>	<u>33,789</u>
Jail Operations			
Jail Appraisal District Expense	2,000	1,875	1,872
Jail contracts	215,000	184,941	169,200
Prisoner medical	4,000	-0-	-0-
Jail dispatch	45,000	47,390	53,720
Jail interest	-0-	34,809	41,245
Short term principal payment	182,524	147,068	141,279
	<u>448,524</u>	<u>416,083</u>	<u>407,316</u>

(Continued)

HARTLEY COUNTY, TEXAS

General 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>
Fire Protection and Ambulance			
Utilities, Hartley Dept.	\$ 3,500	\$ 2,102	\$ 2,561
Utilities, Channing Dept.	3,500	2,234	1,626
Equipment, Dalhart Dept.	5,000	-0-	5,000
Equipment, Hartley Dept.	6,000	6,000	6,000
Equipment, Channing Dept.	6,000	6,000	6,000
Ambulance service, Dalhart	9,000	8,909	9,982
Ambulance service, Hartley	5,250	5,250	5,250
Ambulance service, Channing	5,250	5,250	5,250
Ambulance service, miscellaneous	16,000	15,999	-0-
Rural fires, Dalhart Dept.	50,000	54,876	40,306
Rural fires, Hartley Dept.	10,000	10,000	10,000
Rural fires, Channing Dept.	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	<u>129,500</u>	<u>126,620</u>	<u>101,975</u>
Total Public Safety	<u>986,558</u>	<u>924,245</u>	<u>876,776</u>
 <u>PUBLIC FACILITIES:</u>			
Building Operation			
Salary of custodian, Precinct Building	1,680	478	730
Salary of maintenance, Courthouse	17,745	17,745	9,645
Salary of janitor, Courthouse	11,200	10,543	-0-
Payroll taxes	2,343	2,217	782
Health insurance	3,750	3,779	-0-
Retirement	3,062	2,833	852
Janitorial	1,250	1,296	1,318
Pest control	480	444	444
Telephone	13,000	14,770	13,123
Utilities	20,000	18,860	15,844
Repairs and maintenance	10,000	10,554	7,918
Lawn maintenance	<u>4,000</u>	<u>4,117</u>	<u>4,921</u>
	<u>88,510</u>	<u>87,636</u>	<u>55,577</u>
Rita Blanca Lake			
Lake operations	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Library			
Library expense	<u>56,062</u>	<u>53,703</u>	<u>48,999</u>
	<u>56,062</u>	<u>53,703</u>	<u>48,999</u>
Landfill			
Landfill expense	<u>17,000</u>	<u>15,445</u>	<u>-0-</u>
	<u>17,000</u>	<u>15,445</u>	<u>-0-</u>
Total Public Facilities	<u>191,572</u>	<u>186,784</u>	<u>134,576</u>

(Continued)

HARTLEY COUNTY, TEXAS

General 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>
<u>PUBLIC SERVICE :</u>			
Extension Service			
Extension expenses	<u>\$ 108,072</u>	<u>\$ 108,072</u>	<u>\$ 83,732</u>
	<u>108,072</u>	<u>108,072</u>	<u>83,732</u>
Veteran Service			
Salary of officer	7,555	7,555	5,449
Payroll taxes	578	578	416
Retirement	755	723	454
Seminars	600	-0-	-0-
	<u>9,488</u>	<u>8,856</u>	<u>6,319</u>
Other Public Service			
Indigent care	300	185	-0-
C.A.S.A.	2,500	2,500	2,500
Texas Panhandle Mental Health Authority	1,000	1,000	1,000
Dalhart Mission	1,200	1,200	1,200
Historical Commission	2,500	2,500	2,500
Panhandle Community Service	1,000	1,000	1,000
XIT Museum	2,400	2,400	2,400
Hartley Cemetery	600	600	600
Channing Cemetery	600	600	600
Channing Community Center	2,000	2,000	2,000
Hartley Community Center	2,000	2,000	2,000
F.C.S Council	1,000	1,000	1,000
Soil and Water Conservation / Dist.	1,200	1,200	1,200
Other	1,000	727	615
Dalhart Senior Citizens Center	1,500	1,500	1,500
Safe Place	1,200	1,200	1,200
Community Education	6,000	6,000	6,000
55 Plus Club	750	750	750
	<u>28,750</u>	<u>28,362</u>	<u>28,065</u>
Total Public Service	<u>146,310</u>	<u>145,290</u>	<u>118,116</u>
Capital Outlay			
Sheriff, equipment	30,000	28,850	23,604
Building	<u>57,000</u>	<u>-0-</u>	<u>13,970</u>
Total Capital Outlay	<u>87,000</u>	<u>28,805</u>	<u>37,574</u>
Total Expenditures	<u>\$ 2,394,038</u>	<u>\$ 2,219,867</u>	<u>\$ 2,022,101</u>

SPECIAL REVENUE FUNDS

Special Revenue Funds account for proceeds of specific revenue sources or finance specified activities as required by law or administrative regulations.

ROAD AND BRIDGE FUND

The Road and Bridge Fund was established to provide and maintain county roads. Revenues are derived from motor vehicle registration fees.

RECORDS MANAGEMENT AND RECORDS PRESERVATION FUNDS

The Records Management Fund and the Records Preservation Fund account for revenues derived from the records management and preservation fees collected by the County Clerk on all recorded documents. The revenues are to be used for specific records preservation and automation projects.

COURTHOUSE SECURITY FUND

The Courthouse Security Fund was established to provide for security measures or services for buildings housing a district or county court. Revenues are derived from the courthouse security fees collected by the District and County Clerk.

JUSTICE COURT TECHNOLOGY

The Justice Court Technology Fund was established to account for the fee collected for the purpose of technological enhancements of the justice court.

SEIZED PROPERTY FUND

The Seized Property Fund was established to account for acquisition and disposition of property related to law enforcement by the County Sheriff.

RECORDS ARCHIVES

The Records Archives Fund was established to provide for maintaining and improving indexing of county documents by the County Clerk.

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