

## Municipal Secondary Market Disclosure Information Cover Sheet

This cover sheet should be sent with all submissions made to the Municipal Securities Rulemaking Board (MSRB), Nationally Recognized Municipal Securities Information Repositories (NRMSIRs), and any applicable State Information Depository (SIDs), pursuant to Securities and Exchange Commission (SEC) Rule 15c2-12 or any analogous state statute.

### Provide the following information as exactly as shown on the Official Statement:

1. Name of Issuer and/ or Obligor: **BURLESON CO**
2. Name of Issue(s): **L/t GO Ref Bds Ser 98  
C/O Ser 2004**

### CUSIP Numbers to which the information filed relates:

- Nine-digit number(s) (attach additional sheet if necessary): \_\_\_\_\_
- Six-digit number(s) if information filed relates to all securities of the issuer: \_\_\_\_\_

**Filing Format**  electronic  paper; If available on the Internet, give URL: \_\_\_\_\_

The following information is submitted:  Pursuant to SEC Rule 15(c)2-12  As Voluntarily Disclosure

\* \* \*

### Description of Material Event Notice/Other Material Information

1. \_\_\_ Principal and interest payment delinquencies
2. \_\_\_ Non-payment related defaults
3. \_\_\_ Unscheduled draws on debt service reserves reflecting financial difficulties
4. \_\_\_ Unscheduled draws on credit enhancements reflecting financial difficulties
5. \_\_\_ Substitution of credit or liquidity providers, or their failure to perform
6. \_\_\_ Adverse tax opinions or events affecting the tax-exempt status of the security
7. \_\_\_ Modifications to rights of security holders
8. \_\_\_ Bond calls
9. \_\_\_ Defeasances
10. \_\_\_ Release, substitution, or sale of property securing repayment of the securities
11. \_\_\_ Rating changes
12. \_\_\_ Notice of non-compliance: failure to provide annual financial information
13. \_\_\_ Other material event or voluntary information (specify) \_\_\_\_\_

\* \* \*

### Financial & Operating Data Disclosure Information

(Financial information should not be filed with the MSRB)

- Annual Financial Report or CAFR
- Financial Information & Operating Data
- Other (describe) \_\_\_\_\_
- Fiscal Period Covered: **2005**
- Monthly  Quarterly  Annual  Other (specify) \_\_\_\_\_

\* \* \*

I hereby represent that I am authorized by the issuer or its agent to distribute this information publicly:

Name of Contact Person: JIMMY L. MYNAR Title: COUNTY AUDITOR  
Email Address: [auditor@burlesoncounty.org](mailto:auditor@burlesoncounty.org) Web Site Address: [www.co.burleson.tx.us](http://www.co.burleson.tx.us)  
Voice Telephone Number: 979/567-2331 Fax Number: 979/567-2390  
Employer: BURLESON COUNTY, TEXAS

I am (check one): \_\_\_ The Issuer  The Obligor \_\_\_ The Issuer/Obligor's Dissemination Agent  
Date: 08/01/2006

**BURLESON COUNTY, TEXAS**

**Audited Financial Statements**

**December 31, 2005**

BURLESON COUNTY, TEXAS  
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## INDEPENDENT AUDITORS' REPORT

Honorable Judge Sutherland and the Commissioners' Court  
Burleson County, Texas

Dear Judge Sutherland and Commissioners:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information for Burleson County, Texas, as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Burleson County, Texas' management. Our responsibility is to express an opinion 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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.

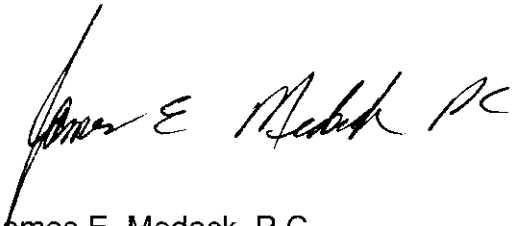
As discussed in Note 1, Burleson County, Texas prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position – modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information for Burleson County, Texas as of December 31, 2005, and the respective changes in financial position – modified cash basis, thereof for the year ended in conformity with the basis of accounting described in Note 1.



The management's discussion and analysis and the budgetary comparison information on pages 3 through 8 and pages 33 through 38 are not a required part of the basic financial statements but are presented as required supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Burleson County, Texas's basic financial statements. In addition, the combining and individual fund statements are presented for additional analysis and are not a required part of the basic financial statements. The combining financial statements have been subject to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink that reads "James E. Medack P.C." The signature is written in a cursive style with a large initial 'J'.

James E. Medack, P.C.  
May 1, 2006

## **Management's Discussion and Analysis**



# BURLESON COUNTY AUDITOR

May 1, 2006

Honorable Terry Flenniken, District Judge, 21<sup>st</sup> Judicial District  
Honorable Reva Towslee Corbett, District Judge, 335<sup>th</sup> Judicial District

Honorable Commissioners Court:

Mike Sutherland	County Judge
Frank Kristof	Commissioner, Precinct No. 1
Donnie Hejl	Commissioner, Precinct No. 2
David Hildebrand	Commissioner, Precinct No. 3
John Landolt	Commissioner, Precinct No. 4

In accordance with the Texas Local Government Code 114.025, I submit herewith my report of the financial position of Burleson County, Texas as of December 31, 2005 together with the results of the operations for the fiscal year of 2005. This statement is the second year of a two-year conversion to GASB-34 financial presentations.

## Management's Discussion and Analysis

This section of Burleson County's annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended December 31, 2005. Please read it in conjunction with the County's financial statements, which follow this section.

### Financial Highlights

The assets of Burleson County exceeded its liabilities at the close of the fiscal year by \$5,040,821 (*net assets*). Of this amount, \$3,632,393 (*unrestricted net assets*) may be used to meet the County's ongoing obligations to citizens and creditors.

As of the close of the fiscal year, the Burleson County's governmental funds reported combined ending fund balances of \$3,578,433, an decrease of \$82,550 in comparison with the prior year. Of this total amount, \$3,423,381 (96 percent) is *available for spending* at the County's discretion (*unreserved fund balance*).

At the end of the fiscal year, unreserved fund balance for the general fund was \$1,467,792 or 35.8 percent of total general fund expenditures.

### Overview of Financial Statements

This discussion and analysis is intended to serve as an introduction to Burleson County's basic financial statements. Burleson County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

## Government-wide Financial Statements

The *government-wide financial statements* are designed to provide readers a broad overview of Burleson County's finances, in a manner similar to private sector business.

- The *Statement of Net Assets* presents information on all of Burleson County's assets and liabilities, with the difference reported as *net assets*. Over time, increases or decreases in net assets may serve as an indicator of whether the County's financial position is improving or deteriorating.
- The *Statement of Activities* presents information showing how the county's net assets changed during the year. All changes in net assets are reported in the modified cash basis.

The government-wide financial statements are presented on pages 9 and 10 of this report.

## 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 and when applicable by bond covenants.
- The Commissioner's Court 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 at the bottom of the governmental funds statement, or 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* and a *statement of changes in 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.

The fund financial statements are presented on pages 11 and 12 of this report.



## Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 15 through 32 of this report.

### The Government as a Whole

The County's combined net assets for the years ending December 31, 2004, and December 31, 2005, are shown in Table 1. The changes in net assets for those respective years are shown in Table 2.

<b>Table 1</b>		
<b>Net Assets</b>		
	<b>12/31/2004</b>	<b>12/31/2005</b>
<b>Assets</b>		
Current Assets	\$ 9,162,342	\$ 9,804,128
Capital Assets (net of accumulated depreciation)	<u>3,245,579</u>	<u>3,650,369</u>
<b>TOTAL ASSETS</b>	<b>\$12,407,921</b>	<b>\$13,454,497</b>
<b>Liabilities</b>		
Current Liabilities	\$ 5,495,874	\$ 6,171,735
Long-Term Liabilities		
Due within one year	\$ 239,822	\$ 214,280
Due after one year	<u>2,216,951</u>	<u>2,027,661</u>
<b>TOTAL LIABILITIES</b>	<b>\$ 7,952,647</b>	<b>\$ 8,413,676</b>
<b>Net Assets</b>		
Invested in capital assets, net of related debt	\$ 788,806	1,408,428
Unrestricted	<u>3,666,468</u>	<u>3,632,393</u>
<b>TOTAL NET ASSETS</b>	<b>\$ 4,455,274</b>	<b>\$ 5,040,821</b>

**Table 2**  
**Summary of Annual Expenditures & Revenues resulting in**  
**Changes in Net Assets**

	<b>12/31/2004</b>	<b>12/31/2005</b>
Expenditures/Expenses	\$ (6,695,030)	\$(6,987,203)
Charges for Services	\$ 1,793,536	1,891,176
Operating Grants and Contributions	\$ 213,825	120,729
General Revenues	<u>\$ 4,920,141</u>	<u>\$ 5,509,400</u>
Increase in Net Assets	\$ 232,472	534,102

## **Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Burleson County, assets exceeded liabilities by \$5,040,821 at December 31, 2005.

The largest portion of the County's *net assets* (72.1 percent) reflects its cash investments (cash and securities). This balance also represents the balance of unrestricted net assets, which may be used to meet the government's ongoing obligations to citizens and creditors.

An additional portion of the County's *net assets* \$1,408,428 represents investments in capital assets (e.g., land, buildings, machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Burleson County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

At the end of the fiscal year, Burleson County is able to report positive balances in net assets, for the government as a whole, as well as for its separate governmental activities. The same situation held true for the prior fiscal year.

## **Financial Analysis of the Government's Funds**

*Governmental funds.* The focus of Burleson County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

The general fund is the chief operating fund of Burleson County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$1,467,792, while the total fund balance (for all governmental funds) reached \$3,578,433. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total balance to total general fund expenditures. Unreserved fund balance represents 35.3 percent of total general fund expenditures, while the total fund balance represents 86.2 percent of that same amount.

### **Other Items**

The fund balance of Burleson County's general fund increased by \$264,387 during the current fiscal year. Key factors in this increase are as follows:

- Sales Tax revenue increased by \$106,570 or 28.06% due to a stronger local economy spurred in part by the influx of hurricane evacuees during Fall 2005.
- Fines increased by \$71,237 or 13.7% due to a combination of new court software implementation and the creation of a court compliance office.
- Property Tax revenue in the General Fund increased by \$61,233 or 2.6% despite a reallocation of ½ cent to the tax rate for the Road & Bridge Fund and 1.4 cents to the Debt Service Fund due to increased property valuations.

The Road and Bridge Funds represent the consolidation of the primary road and bridge fund and the four precinct funds. These funds are the chief operating funds of the road and bridge departments and represent 25.8 percent of total government fund expenditures with 18.1 percent of total governmental fund balances as of December 31, 2005.

The capital projects fund for the jail expansion project was closed in 2005. In 2004 Burleson County received *Certificate of Obligation* proceeds in the amount of \$1,500,000 for the jail project. This capital project was substantially completed in early 2005.

Burleson County's Special Revenue fund balances, including Road & Bridge funds, increased by only 1.9 percent or \$35,881.

### **Accounting System**

The County's accounting records are maintained on a modified cash basis. The modification from cash is the recording of taxes collected in the fall of 2005 not being reflected in revenue until 2006. This method of accounting has been used consistently for decades to properly reflect taxes into a consistent budget year. Once conversion to a September 30 fiscal year end occurs, this adjustment and the resulting tax escrow account would no longer be necessary.

All amounts due Burleson County in 2005 under the cash basis were received in 2005 with the exceptions as shown by the internal audits of each office. Disbursements are shown in comparison with budgeted amounts. Purchases, contracts and other expenditures are checked against the budget for availability of funds.

As part of the two-year conversion to GASB-34 compliant reporting, the county plans to migrate to the modified accrual accounting for 2007 to ensure financial statements are GAAP (generally accepted accounting principals) compliant.

### **General Fund Budgetary Highlights**

It is the practice of the County to budget very conservatively. Actual revenues were 38.16 percent higher than budgeted. Sales Tax was 24.7 percent higher than budgeted due to local economic increases. Property tax revenue was 1.8 percent lower than budgeted while Penalties & Interest on taxes was 52.9 percent higher than budgeted. Interest earnings on investments were 6.5 percent lower than budgeted due to lower interest rates over the prior year. Fees increased 3.0 percent over budgeted amounts due to a reclassification between district clerk fees and district court fines collections.

Actual operating expenditures were 3.0 percent lower than budgeted. This can be attributed mostly to conservative spending on the part of the departments in the general fund.

### **Capital Asset and Debt Administration**

*Capital assets.* Burleson County's investment in capital assets for its governmental activities as of December 31, 2005, amounts to \$3,650,369 (net of depreciation). This investment in capital assets includes land, buildings and building improvements, other improvements, transportation, machinery, equipment and other assets, and construction-in-progress. Infrastructure will be reported prospectively beginning with fiscal year 2005.

Major capital asset events during the fiscal year included equipment purchased using *Homeland Security* grants and the county jail expansion project recorded as construction-in-progress as of December 31, 2005.

Additional information on the County's capital assets can be found in Note 4 on page 22 of this report.

*Long-term debt.* At the end of the fiscal year, the county had total debt of \$2,241,941 outstanding. This debt is 100% backed by the full faith and credit of the County.

Additional information on the County's long-term debt can be found in Note 6 on pages 23 through 25 of this report.

### **Economic Factors and Next Year's Budgets**

The 2005 annual unemployment rate for Burleson County was 4.0 percent down from 5.2 percent for 2004. This compares favorably to the state's average unemployment rate of 5.3 percent and the national rate of 5.1 percent.

At the end of the fiscal year the unreserved fund balance in the general fund was \$1,467,792. It is intended that the use of available fund balance within the limits of county policy will avoid the need to raise tax rates during the 2006 fiscal year.

### **Acknowledgements**

For their assistance and cooperation during the year, I thank the District Judges, Commissioners' Court, elected officials, department heads, and employees in the various departments with whom we work. The interest and support of the Commissioner's Court in planning and conducting the financial operations of the county is appreciated. Those officials and employees exercising responsible and progressive management of the County's assets have contributed to the current status of Burleson County's financial condition being the finest in over a decade.

### **Requests for Information**

This financial report is designed to provide a general overview of Burleson County's finances. Questions concerning information in this report should be addressed to the County Auditor, Burleson County, 100 W. Buck Street, Suite 400, Caldwell, Texas 77836.

Respectfully submitted,

  
Jimmy L. Mynar  
County Auditor

## **Basic Financial Statements**

BURLESON COUNTY, TEXAS  
STATEMENT OF NET ASSETS - MODIFIED CASH BASIS  
DECEMBER 31, 2005

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash	\$ 3,630,335	\$ -	\$ 3,630,335
Cash - Restricted	3,901	-	3,901
Cash Equivalents	2,803	-	2,803
Taxes Receivable	4,115,183	-	4,115,183
Due from Agency Funds	1,997,936	-	1,997,936
Due from Other Funds	10	-	10
Unamortized Bond Issue Costs	53,960	-	53,960
Capital Assets (net of accumulated depreciation)	3,650,369	-	3,650,369
<b>Total Assets</b>	<b>\$ 13,454,497</b>	<b>\$ -</b>	<b>\$ 13,454,497</b>
<b>LIABILITIES</b>			
Due to Other Governments	\$ 48,690	\$ -	\$ 48,690
Due to Individuals	3,701	-	3,701
Unearned Income	2,004,161	-	2,004,161
Reserve for Uncollected Taxes	4,115,183	-	4,115,183
Long-Term Liabilities			
Due within one year	214,280	-	214,280
Due in more than one year	2,027,661	-	2,027,661
<b>Total Liabilities</b>	<b>\$ 8,413,676</b>	<b>\$ -</b>	<b>\$ 8,413,676</b>
<b>NET ASSETS</b>			
Invested in capital assets	\$ 1,408,428	\$ -	\$ 1,408,428
Unrestricted	3,632,393	-	3,632,393
Restricted		-	-
<b>Total Net Assets</b>	<b>\$ 5,040,821</b>	<b>-</b>	<b>\$ 5,040,821</b>

The accompanying notes are an integral part of this statement.

BURLESON COUNTY, TEXAS  
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2005

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Governmental Activities
		Charges for Services	Operating Grants and Contributions	
General Administration	580,008	233,865	120,729	(225,414)
Judicial	717,517	798,301	-	80,784
Legal	308,649	6,424	-	(302,225)
Financial Administration	378,011	186,194	-	(191,817)
Public Facilities	148,978	-	-	(148,978)
Public Safety	1,624,827	23,898	-	(1,600,929)
Public Transportation	2,132,522	642,494	-	(1,490,028)
Health & Welfare	25,105	-	-	(25,105)
Conservation	65,650	-	-	(65,650)
Miscellaneous	327,346	-	-	(327,346)
Capital Outlay	236,673	-	-	(236,673)
Depreciation	324,538	-	-	(324,538)
Bond Issuance Costs	2,970	-	-	(2,970)
Interest	114,409	-	-	(114,409)
Total Governmental Activities	<u>6,987,203</u>	<u>1,891,176</u>	<u>120,729</u>	<u>(4,975,298)</u>
 General Revenues				
Property Taxes, Levies for General Purposes				4,379,933
Penalties & Interest - Taxes				98,123
Intergovernmental				46,676
Interest				303,667
Miscellaneous				194,092
Sales Tax				486,379
Royalties				530
Total General Revenues				<u>5,509,400</u>
Change in Net Assets				534,102
Net Assets - Beginning (as restated)				4,506,719
Net Assets - Ending				<u><u>5,040,821</u></u>

The accompanying notes are an integral part of this statement.

Burlison County, Texas  
Balance Sheet - Modified Cash Basis  
Governmental Funds  
December 31, 2005

	General Fund	Road & Bridge Fund	Lateral Road & Bridge Fund	Debt Service Fund	Capital Projects Fund	Other Funds	Total Governmental Funds
<b>ASSETS</b>							
Cash	\$ 1,459,970	\$ 647,625	\$ 284,410	\$ 155,052	\$ -	\$ 1,083,278	\$ 3,630,335
Cash Restricted	3,901	-	-	-	-	-	3,901
Cash Equivalents	-	-	-	-	-	2,803	2,803
Taxes Receivable	2,187,086	1,197,634	526,029	204,434	-	-	4,115,183
Due From Other Funds	1,155,009	535,175	230,493	91,106	-	9	2,011,792
<b>Total Assets</b>	<b>\$ 4,805,966</b>	<b>\$ 2,380,434</b>	<b>\$ 1,040,932</b>	<b>\$ 450,592</b>	<b>\$ -</b>	<b>\$ 1,086,090</b>	<b>\$ 9,764,014</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities</b>							
Due to Other Governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,690	\$ 48,690
Due to Other Funds	-	-	-	-	-	13,846	13,846
Due to Individuals	3,701	-	-	-	-	-	3,701
Unearned Income	1,147,387	535,175	230,493	91,106	-	-	2,004,161
Reserve for Uncollected Taxes	2,187,086	1,197,634	526,029	204,434	-	-	4,115,183
<b>Total Liabilities</b>	<b>\$ 3,338,174</b>	<b>\$ 1,732,809</b>	<b>\$ 756,522</b>	<b>\$ 295,540</b>	<b>\$ -</b>	<b>\$ 62,536</b>	<b>\$ 6,185,581</b>
<b>Fund Balances</b>							
Reserved	\$ -	\$ -	\$ -	\$ 155,052	\$ -	\$ -	\$ 155,052
Unreserved	1,467,792	647,625	284,410	-	-	1,023,554	3,423,381
<b>Total Fund Balances</b>	<b>\$ 1,467,792</b>	<b>\$ 647,625</b>	<b>\$ 284,410</b>	<b>\$ 155,052</b>	<b>\$ -</b>	<b>\$ 1,023,554</b>	<b>\$ 3,578,433</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 4,805,966</b>	<b>\$ 2,380,434</b>	<b>\$ 1,040,932</b>	<b>\$ 450,592</b>	<b>\$ -</b>	<b>\$ 1,086,090</b>	<b>\$ 9,764,014</b>

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital Assets used in governmental activities are not current financial resources and therefore are not reported in the funds, net of accumulated depreciation of \$ 2,872,983.	\$ 3,650,369
Bond issue costs are recognized as expenditures in the governmental funds. The statement of net assets includes the unamortized portion of these amounts.	
Bond Issue Costs	59,406
Amortization of Bond Issue Costs	(5,446)
Unamortized Bond Issue Costs	53,960
Long-term liabilities are not due and payable in the current period and, therefore, they are not reported in the funds	
Due within one year	(214,280)
Due in more than one year	(2,027,661)
Total Long-Term Liabilities	(2,241,941)
Net assets of governmental activities	<u>\$ 5,040,821</u>

The accompanying notes are an integral part of this statement.



Burlison County, Texas  
Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Modified Cash Basis  
Governmental Funds  
For the Year Ending December 31, 2005

	General Fund	Road & Bridge Fund	Lateral Road & Bridge Fund	Debt Service Fund	Capital Projects Fund	Other Funds	Total Governmental Funds
<b>Revenues</b>							
Taxes	\$ 2,343,873	1,242,835	546,667	246,558	-	-	\$ 4,379,933
Penalties & Interest - Taxes	52,809	28,002	12,301	5,011	-	-	98,123
Licenses and Permits	4,173	642,494	-	-	-	-	646,667
Intergovernmental	20,465	26,211	-	-	-	-	46,676
Fees	541,663	-	-	-	-	113,330	654,993
Fines & Forfeitures	589,516	-	-	-	-	-	589,516
Interest	213,767	33,996	13,147	5,340	3,528	33,889	303,667
Miscellaneous	96,214	46,479	-	-	-	66,558	209,251
Sales Tax	486,379	-	-	-	-	-	486,379
Grants	15,000	-	-	-	-	105,729	120,729
Royalties	530	-	-	-	-	-	530
<b>Total Revenues</b>	<b>\$ 4,364,389</b>	<b>2,020,017</b>	<b>572,115</b>	<b>256,909</b>	<b>3,528</b>	<b>319,506</b>	<b>\$ 7,536,464</b>
<b>Expenditures</b>							
General Administration	\$ 580,008	-	-	-	-	-	\$ 580,008
Judicial	717,517	-	-	-	-	-	717,517
Legal	308,649	-	-	-	-	-	308,649
Financial Administration	378,011	-	-	-	-	-	378,011
Public Facilities	148,978	-	-	-	-	-	148,978
Public Safety	1,624,827	-	-	-	-	-	1,624,827
Public Transportation	-	1,575,474	557,048	-	-	-	2,132,522
Health & Welfare	25,105	-	-	-	-	-	25,105
Conservation	65,650	-	-	-	-	-	65,650
Miscellaneous	87,964	184,452	-	1,279	-	53,651	327,346
Capital Outlay	216,301	217,478	-	-	387,255	160,126	981,160
Debt Service - Principal	-	-	-	271,891	-	-	271,891
Debt Service - Interest	-	-	-	114,409	-	-	114,409
<b>Total Expenditures</b>	<b>\$ 4,153,010</b>	<b>1,977,404</b>	<b>557,048</b>	<b>387,579</b>	<b>387,255</b>	<b>213,777</b>	<b>\$ 7,676,073</b>
Excess of Revenues Over (Under) Expenditures	\$ 211,379	42,613	15,067	(130,670)	(383,727)	105,729	\$ (139,609)
<b>Other Financing Sources (Uses)</b>							
Financing Proceeds	\$ -	57,059	-	-	-	-	\$ 57,059
Operating Transfers - In/(Out)	53,008	(78,755)	-	131,060	519	(105,832)	-
Certificates of Obligations - Proceeds	-	-	-	-	-	-	-
Certificates of Obligations - Premium	-	-	-	-	-	-	-
Debt Service Transfers	-	-	-	-	-	-	-
<b>Total Financing Sources (Uses)</b>	<b>\$ 53,008</b>	<b>(21,696)</b>	<b>-</b>	<b>131,060</b>	<b>519</b>	<b>(105,832)</b>	<b>\$ 57,059</b>
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	\$ 264,387	20,917	15,067	390	(383,208)	(103)	\$ (82,550)
Fund Balance, January 1 (as restated)	\$ 1,203,405	626,708	269,343	154,662	383,208	1,023,657	\$ 3,660,983
Fund Balance, December 31	\$ 1,467,792	647,625	284,410	155,052	-	1,023,554	\$ 3,578,433

The accompanying notes are an integral part of this statement.

BURLESON COUNTY, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE  
OF GOVERNMENTAL ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2005

Net change in fund balances - governmental funds \$ (82,550)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets allocated over their estimated useful lives and reported as depreciation expense. In the current period, these amounts are:

Capital Outlay	744,487	
Depreciation Expense	(324,538)	
Excess of Capital Outlay over Depreciation Expense	419,949	419,949

In the statement of activities, only the gain on the sale of capital assets is reported, whereas in the governmental funds, the entire proceeds from the sale increase financial resources. Thus the change in net assets differs from the change in fund balances by the cost of the capital assets net of accumulated depreciation.

(15,159)

The issuance of long term debt (e.g. bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance cost, premiums, discounts, and similar items when debt is first issued, whereas the amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Bond and notes payable principal retirement	271,891	
Amortization of bond issuance costs	(2,970)	
Notes payable proceeds	(57,059)	211,862

Change in net assets of governmental activities \$ 534,102

The accompanying notes are an integral part of this statement.

BURLESON COUNTY, TEXAS  
Statement of Fiduciary Net Assets  
Fiduciary Funds  
December 31, 2005

	Tax Assesor Collector	District Clerk	County Clerk	Escrow	Jail Inmate Fund	State of Texas Transfer Accounts	County Attorney	County Sheriff	Crimestoppers	Sheriff Seizure	Unclaimed Money	Total
<b>ASSETS</b>												
Cash	\$ 21,377	\$ 144,492	\$ 43,425	\$ 1,775,459	\$ -	\$ 7,622	\$ 1,720	\$ 3,841	\$ -	\$ -	\$ -	\$ 1,997,936
Cash - Restricted	1,789,585	396,876	14,188	-	2,184	61,238	4,911	64,575	250	7,953	3,413	2,345,173
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,810,962</b>	<b>\$ 541,368</b>	<b>\$ 57,613</b>	<b>\$ 1,775,459</b>	<b>\$ 2,184</b>	<b>\$ 68,860</b>	<b>\$ 6,631</b>	<b>\$ 68,416</b>	<b>\$ 250</b>	<b>\$ 7,953</b>	<b>\$ 3,413</b>	<b>\$ 4,343,109</b>
<b>LIABILITIES</b>												
Due to Other Funds												
Due to General Fund	\$ 4,871	\$ 144,492	\$ 43,425	\$ 941,675	\$ -	\$ 7,622	\$ 1,720	\$ 3,841	\$ -	\$ -	\$ -	\$ 1,147,646
Due to Lateral Road Fund	-	-	-	228,687	-	-	-	-	-	-	-	228,687
Due to Road & Bridge Fund	16,506	-	-	514,766	-	-	-	-	-	-	-	531,272
Due to Debt Service Fund	-	-	-	90,331	-	-	-	-	-	-	-	90,331
Total Due to Other Funds	\$ 21,377	\$ 144,492	\$ 43,425	\$ 1,775,459	\$ -	\$ 7,622	\$ 1,720	\$ 3,841	\$ -	\$ -	\$ -	\$ 1,997,936
Due to Other Governments	\$ 1,726,332	\$ -	\$ 6,688	\$ -	\$ -	\$ 61,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,794,258
Due to Individuals	63,253	362,683	300	-	2,184	-	4,911	64,575	250	7,953	3,413	509,522
Bonds, Pending Court Settlements, Fees	-	34,193	7,200	-	-	-	-	-	-	-	-	41,393
<b>Total Liabilities</b>	<b>\$ 1,810,962</b>	<b>\$ 541,368</b>	<b>\$ 57,613</b>	<b>\$ 1,775,459</b>	<b>\$ 2,184</b>	<b>\$ 68,860</b>	<b>\$ 6,631</b>	<b>\$ 68,416</b>	<b>\$ 250</b>	<b>\$ 7,953</b>	<b>\$ 3,413</b>	<b>\$ 4,343,109</b>
<b>NET ASSETS</b>												
Held in Trust for Other Purposes	-	-	-	-	-	-	-	-	-	-	-	-

The accompanying notes are an integral part of this statement.

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2005

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Burleson County was founded in 1846 and is located in East Central Texas and its economy is based on agribusiness, manufacturing, and mineral production. The County operates under a Commissioner Court form of government.

(A). REPORTING ENTITY

The Commissioners' Court (the "Court") consists of four County Commissioners and the County Judge who are elected by the public. The Court has the primary accountability for fiscal matters. These financial statements present the operation of Burleson County, Texas on a modified cash basis which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. This presentation differs from accounting principles generally accepted in the United States of America in the treatment of revenue recognition, expense accrual, reflection of fixed assets and infrastructure and debt recognition. These statements have not been modified to present generally accepted accounting principles and the differences from the modified cash basis have not been determined.

In evaluating how to define the County for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic—but not the only—criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. A second criterion used in evaluating component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. The third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the County is able to exercise oversight responsibilities. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the government's reporting entity.

Excluded from the reporting entity:

School Districts – Caldwell, Somerville, and Snook Independent School Districts. These potential component units have separate elected and/or appointed boards and provide services to residents, generally within the geographic boundaries of the government. These are excluded from the reporting entity because the government does not have the

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2005

ability to exercise influence or control over their daily operations, approve budgets, or provide funding.

Special Districts – Burleson County Hospital District and Burleson County MUD #1. The potential component units have separate elected boards, who are elected by the area's constituents. These are independent units that select management staff, set user charges establish budgets, and control all aspects of daily activities. The County provides no direct funding to these component units.

Cities – City of Caldwell, Somerville and Snook. These potential component units have separate elected boards and/or management. These board members are elected by the residents located within the governing body boundaries. They are independent because they set their own user fees and tax rates, establish the budgets, and oversee all aspects of daily activity. No direct funding is provided to these units by the County.

(B). GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The Statement of Net Assets and the Statement of Activities are government-wide financial statements. *Governmental activities* include programs supported primarily by taxes, grants and other intergovernmental revenues.

The Statement of Activities demonstrates how other people or entities that participate in programs the County operates have shared in the payment of the direct costs. The "charges for services" column includes payments made by parties that purchase, use or directly benefit from goods or services provided by a given function or segment of the County, such as vehicle registration. The "grants and contributions" column includes amounts paid by organizations outside the County to help meet the operational or capital requirements of a given function. If a revenue is not program revenue, it is general revenue used to support all of the County's functions. Taxes are always general revenues.

Interfund activities between Governmental Funds appear as due to/due from on the Governmental fund Balance Sheet and as other resources and other uses on the Governmental Fund Statement of Revenues, Expenditures and Changes in fund Balance. All interfund transactions between Governmental Funds are eliminated on the government-wide statements. Interfund activities between Governmental Funds and Fiduciary Funds remain as due to/due from on the government-wide Statement of Activities.

The fund financial statements provide reports on the financial condition and results of operations for two fund categories – governmental and fiduciary. Since the resources in the fiduciary funds cannot be used for County operations, they are not included in the government-wide statements. The County considers some governmental funds major and reports their financial condition and results of operations in a separate column.

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2005

The government-wide financial statements use the modified cash basis of accounting as do the fiduciary fund financial statements. Revenues are recorded when collected and expenses are recorded when paid. Grants and similar items are recognized as revenue when collected and all eligibility requirements imposed by the provider have been met.

(C). MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Governmental fund financial statements use the current financial resources measurement focus and the modified cash basis of accounting. With this measurement focus, only current assets, current liabilities and fund balances are included on the balance sheet. Operating statements of these funds present net increases and decreases in current assets (i.e., revenues and other financing sources and expenditures and other financing uses).

The financial statements of the County are recorded on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. Consequently, revenue and the related assets are recognized when received rather than when earned, and expenses are recognized when paid rather than when the obligation is incurred. The general fund includes the accounts of the County Treasurer's office only. Transactions of the other county officeholders are not recorded in the accounts of the County Treasurer until various events occur causing monies to be deposited with the County Treasurer. All funds maintained by the county officeholders are recorded within agency funds until remitted to the Treasurer, and are shown as due from other funds.

The Fiduciary Funds are accounted for on the modified cash basis of accounting. With this measurement focus, only cash and investments associated with the funds are included on the Statement of Fiduciary Net Assets.

(D). FUND ACCOUNTING

The County reports the following funds:

**The General Fund** – The General fund is the County's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund. This fund is operated and maintained separately by the Commissioners' Court decision. There are not any outside requirements for the self-imposed separation, and the funds can be used for general County operations.

**Other Major Governmental Funds** – The Road & Bridge Fund is designated to receive the Road & Bridge tax allocation from the general tax. A portion of these monies is expended in the fund, but the bulk (84%) is transferred to the four Precinct funds. The Farm to Market Fund is also a major special revenue fund. The Road and Bridge and the Farm to Market Precinct Funds have been combined into the Road and Bridge and Farm to Market Fund, respectively, to represent two major

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2005

governmental funds with a common purpose. However, the Farm to Market is funded by a separate statutory property tax.

**Other Funds** – The County accounts for, as Special Revenue Funds, resources restricted to, or designated for, specific purposes by the County or a grantor in Special Revenue Funds. Most Federal and some State financial assistance is accounted for in a Special Revenue Fund, and sometimes unused balances must be returned to the grantor. Most of the County's Special Revenue Funds are not from grants but simply have restrictions on their use.

**Debt Service Fund** – Debt Service Fund is used to account for the accumulation of financial resources for the payment of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the County. The fund balance of the Debt Service Fund is reserved to signify the amounts that are restricted exclusively for debt service expenditures.

**The Capital Projects Fund** – The Capital Projects Fund is used to account for funds received and expended for the construction and renovation of the jail expansion for the County.

Fiduciary Funds:

**Agency Funds** – The County accounts for resources held for others in a custodial capacity in Agency Funds. The County's Agency Funds are the County Attorney's funds, Sheriff's funds, Justice of the Peace's funds, County Clerk's funds, Tax Assessor Collector's funds and District Clerk's funds.

(E). BUDGETS AND BUDGETARY ACCOUNTING

The County follows these procedures in establishing the budgets reflected in the financial statements.

1. Prior to October 1, the various County officials submit to the Commissioner's Court a proposed budget for the fiscal year commencing the following January 1. the operating budget includes proposed expenditures and the means of financing those expenditures.
2. Public hearings are conducted at which all interested persons' comments concerning the budget are heard.
3. Prior to January 1, the budget is legally enacted by the Commissioner's Court.

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2005

4. The annual budget adopted by the County for the General and Special Revenue Funds is prepared in accordance with the basis of accounting utilized by that fund (cash basis). The County amends the budget throughout the year, approving such additional revenues/expenses. The amended budget is used in presenting the Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual.
5. During the current year, it was noted that some funds had expenditures in excess of revenues. These differences were compensated for with an accumulation of prior years' surpluses.
6. The County does not utilize the method of encumbrance for its expenses and all annual appropriations lapse at year end.

(F). COMPENSATED ABSENCES

The County provides its employees with vacation and sick leave. Sick leave may be accumulated from year to year up to sixteen weeks. Vacation is to be used prior to year end but may be carried over up to the limitations outlined by County policy. Exceptions to the maximum accruals can only be approved by Commissioners' Court upon request by the employee's supervisor. Upon termination, any accumulated vacation time will be paid; however, no accumulated sick leave will be paid. Since the County maintains its books on the cash basis of accounting, no liability is presented on the financial statements. However, as of year end, the liability for accumulated compensated absences totaled \$125,993, which includes \$79,508 compensatory time (comp time).

(G). INTERFUND TRANSACTIONS

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivable/payables".

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.



BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2005

(H). USE OF ESTIMATES

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as of the date of financial statements and the reported amounts of income and expenses during the period. Operating results in the future could vary from the amounts derived from management's estimates.

(I). CAPITAL ASSETS

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements.

*Government-wide Statements*

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Infrastructure items such as roads, highways, and bridges are not included.

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.

Major outlays for capital assets and improvements are capitalized as projects are constructed. These amounts are reported as construction-in-progress.

Property, plant, and equipment of the government are depreciated using the straight-line method over the following estimated useful lives.

Furniture and Fixtures	10-20 years
Buildings and Building Improvements	20-40 years
System Infrastructure	15-30 years
Equipment	3-10 years
Heavy Equipment	8-30 years

*Fund Financial Statements*

In the fund financial statements, capital assets are accounted for as capital outlay expenditures of the governmental fund upon acquisitions.

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2005

(J.) PROGRAM REVENUES

Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

2. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has joined together with other Texas counties in the Texas Association of Counties public risk pool for all of its insurance needs, which currently operates as a common risk management and insurance program for member counties and county-related entity members. Burleson County pays an annual premium for this coverage and is not liable for any amount in excess of this annual payment and deductible as per policy agreements. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

3. CASH AND DEPOSITS

The County's depository agreement with Citizens State Bank requires collateralization of funds; in excess of FDIC coverage, to have fair market value equal to at least 100% of County funds on deposit in the bank. All of the pledged collateral for the County's demand and time deposits are U.S. Treasury securities as required by the depository agreement. This collateral is held at the Texas Independent Bank in a fiduciary account in the name of the depository bank and pledged to Burleson County. Deposits are stated at cost and displayed on the statement of assets, liabilities and fund equity as "Cash". At December 31, 2005, the book balance of the County's deposits was \$7,977,344 and the bank balance was \$7,662,380. Included in these funds are those that the County maintains in trust for other governments and/or individuals as required by statute or court order. These are segregated from all other County funds and generally are maintained as separate accounts. Therefore, these funds are separately secured by federal depository insurance. At December 31, 2005, these funds totaled \$344,013. Of the remaining balance, \$323,551 was covered by federal depository insurance and \$6,994,816 was collateralized by securities consisting of U.S. Treasury Notes having a market value of \$12,957,030.

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2005

Cash deposits held at financial institutions can be categorized according to three levels of risk. These three levels of risk are:

- Category 1 Deposits which are insured or collateralized with securities held by the County or by its agent in the County's name.
- Category 2 Deposits which are collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.
- Category 3 Deposits which are not collateralized or insured.

The County's cash and investments are categorized as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Category 1	\$ 667,564	\$ 667,564
Category 2	7,309,780	6,994,816
Category 3	-0-	-0-
Totals	<u>\$7,977,344</u>	<u>\$7,662,380</u>

The only restrictions on cash are for those funds held in trust for other individuals, governments or bonds and pending court settlements as reported in the agency funds.

The County has no investments other than Certificates of Deposits which are included in cash.

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2005, was as follows:

	Balance 12/31/2004	Additions/ Completions	Retirements/A djustments	Balance 12/31/2005
<b>Capital assets not being depreciated:</b>				
Land	38,164	18,000	-	56,164
Construction-in-Progress	1,293,425	29,635	1,293,425	29,635
<b>Total capital assets not being depreciated</b>	<u>1,331,589</u>	<u>47,635</u>	<u>1,293,425</u>	<u>85,799</u>
<b>Capital assets, being depreciated</b>				
Buildings and Improvements	1,341,832	1,687,761	-	3,029,593
Equipment	3,222,931	302,516	117,487	3,407,960
<b>Total capital assets being depreciated</b>	4,564,763	1,990,277	117,487	6,437,553
Less accumulated depreciation for:				-
Buildings and Building Improvements	(615,839)	(64,429)	-	(680,268)
Equipment	(2,034,934)	(260,109)	(102,328)	(2,192,715)
Total accumulated depreciation	<u>(2,650,773)</u>	<u>(324,538)</u>	<u>(102,328)</u>	<u>(2,872,983)</u>
<b>Total capital assets, being depreciated, net</b>	<u>1,913,990</u>	<u>1,665,739</u>	<u>15,159</u>	<u>3,564,570</u>
<b>Governmental activities capital assets, net</b>	<u>3,245,579</u>	<u>1,713,374</u>	<u>1,308,584</u>	<u>3,650,369</u>

Depreciation was charged to the general fund of \$ 324,538.

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2005

5. PROPERTY TAXES

The County's property tax is levied each October 1 on assessed value listed as of the prior January 1 for all real and business personal property located in the County. Taxes are due by January 31 following the October 1 levy date and a tax lien attaches to the property on January 1<sup>st</sup>. Total value for County property on the 2005 tax roll was approximately \$785,976,425 (County) and \$848,814,846 (Road) and produced a total levy of \$4,156,401 (County) and \$654,185 (Road). Property tax revenue is recorded on the cash basis. The amount shown as property taxes receivable represents property taxes unpaid at December 31, 2005, and has not been recorded as revenue. An offsetting reserve for uncollected taxes has been provided. The County also has given taxpayers whose age is over 65 a freeze on their tax levy. For 2005, the amount of the tax levy for this group was approximately \$308,278, bringing the County total levy for 2005 to \$4,464,679. This levy was based upon a rate of .52882 (County) and .07707 (Road), all of which are within permitted guidelines as per State Statute.

6. LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended December 31, 2005.

Type of Debt	<u>Balance</u> <u>12/31/04</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/05</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
Governmental Activities:					
General Obligation Bonds	\$ 740,000	\$ 0	\$ 110,000	\$ 630,000	\$ 115,000
Capital Lease Obligations	183,512	0	88,630	94,882	44,280
Certificates of Obligation	1,500,000	0	40,000	1,460,000	55,000
Warrants Payable	<u>33,261</u>	<u>57,059</u>	<u>33,261</u>	<u>57,059</u>	<u>0</u>
 Total General Long-Term Debt	 <u>\$2,456,773</u>	 <u>\$ 57,059</u>	 <u>\$ 271,891</u>	 <u>\$2,241,941</u>	 <u>\$ 214,280</u>

General Obligation Bonds

Bonds payable at December 31, 2005, are comprised as follows:

On September 15, 1998, the County issued \$1,165,000 in general obligation refunding bonds with interest rates ranging between 4.15% and 4.85%. Interest paid on bonds for the year 2005 is \$32,690. All bonds are to be paid from and secured by a lien and pledge of ad valorem taxes levied on all taxable property located with Burleson County, Texas.

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2005

The annual requirements to amortize all bonds outstanding as of December 31, 2005, are as follows:

<u>Year Ending</u> <u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	\$ 115,000	\$ 27,430	\$ 142,430
2007	120,000	21,878	141,878
2008	125,000	16,028	141,028
2009	135,000	9,788	144,788
2010	<u>135,000</u>	<u>3,272</u>	<u>138,272</u>
Total	<u>\$ 630,000</u>	<u>\$ 78,396</u>	<u>\$ 708,396</u>

There are certain limitations and restrictions contained in the bond indenture. The County is in compliance with all significant limitations and restrictions in the bond indenture.

Capital Lease Obligations

The County has entered into separate lease agreements as lessee to finance the acquisition of road equipment for the Road & Bridge, police cars, and computer hardware and software. These leases qualify as capital leases for accounting purposes; therefore, they have been recorded at the present value of the future minimum lease payments as of the date of their inception. The leases are secured by the equipment purchased.

Future minimum lease payments required under these capital leases and the present value of the net minimum lease payments at December 31, 2005, were:

<u>Year</u> <u>Ending</u>	<u>Capital</u> <u>Leases</u>
2006	\$ 44,280
2007	26,498
2008	16,456
2009	<u>16,456</u>
Total minimum lease payment	\$ 103,690
Less: amount representing interest	<u>( 8,808)</u>
Present value of future minimum lease payment	<u>\$ 94,882</u>

Certificates of Obligation

The County issued, in April 2004, \$1,500,000 of Series 2004 Certificates of Obligation with interest rates ranging from 3.0% to 4.25%. The proceeds were used for the expansion of the County's jail facilities. These certificates constitute direct tax obligations of the County

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2005

from ad valorem taxes levied against all taxable property within the County. Interest paid on these obligations for the year 2005 is \$ 72,550.

The annual requirements for these certificates as of December 31, 2005, are as follows:

<u>Year Ending</u> <u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2006	55,000	53,213	108,213
2007	60,000	51,563	111,563
2008	60,000	49,762	109,762
2009	60,000	47,963	107,963
2010	65,000	46,163	111,163
<u>Thereafter</u>	<u>1,160,000</u>	<u>376,049</u>	<u>1,536,049</u>
<u>Totals</u>	<u>1,460,000</u>	<u>624,713</u>	<u>2,084,713</u>

There are certain limitations and restrictions contained in the bond indenture. The County is in compliance with all significant limitations and restrictions in the bond indenture.

Warrants Payable

The warrant issued by the County in 2004 was paid in 2005. The County issued in 2005 a time warrant with its depository bank for the purchase of a distribution truck for the Road and Bridge Fund for \$57,059. This warrant carries an interest rate of 6% and is due in May 2007. Total interest paid for warrants in 2005 was \$1,272.

7. OPERATING LEASES

In addition to the capital leases, the County also has entered into certain operating lease agreements. Such lease agreements are for office space for some of its Justice of the Peace offices and for some office equipment. These leases are generally fixed and are not subject to increase without renegotiating agreements. The amounts expended for these leases are minimal.

8. GRANTS

**Brazos Valley Council of Governments**

The County was awarded \$20,000 in 2005 to fund expenses associated with 911 addressing maintenance. As of December 31, 2005 all grant funds were expended in compliance with grant requirements. Of this award for FY05, \$5,000 was received in 2004 with \$15,000 being received in 2005.

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
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**Texas VINE Grant**

The County was awarded \$16,159 in 2004 to establish within the County a notification system that will link statewide a crime victim notification service. For 2004, the County had received \$4,590. The balance of \$11,569 was received in 2005. As of December 31, 2005, all grant funds were expended in compliance with grant requirements.

**Texas VINE Annual Maintenance Grant**

The County was awarded \$11,632 in December 2005 for the continued maintenance and support of the statewide crime victim notification service for fiscal year 2006 covering September 1, 2005 to August 30, 2006. As of December 31, 2005 no funds had been received or expended.

**Indigent Defense Formula Grant**

A grant was awarded to the County in the amount of \$13,738 from Texas Task Force on Defense to assist the County in implementing the provisions of the Indigent Defense Act and the improvement of the indigent criminal defense services in the County.

**Texas Community Development Program (TCDP)**

The County was awarded a grant of \$250,000 from the Office of Rural Community Affairs in 2004 to assist the Rita Community Water System in improving their water system. As of December 31, 2005, \$4,200 had been received.

**Office of Court Administration (OCA)**

OCA and the Judicial Committee on Information Technology awarded the County a grant of \$8,000 in 2003 for use toward the purchase of software replacement of the OCA case management system for the County Clerk and District Clerk. As of the December 31, 2005 year-end, all funds had been expended.

**State Homeland Security Program (SHSP)**

The County received two grants from Texas Engineering Extension Service (TEEX) under the Department of Homeland Security Appropriations Act, 2004. Grant funding was designated to improve the County's ability to respond to potential terrorist use of a weapon of mass destruction.

2004 SHSP

\$40,000 was awarded to the County in 2004 for the purchase of approved hazardous materials containment equipment and mobile radios. For the 2005 year-end, the County had received and expended \$9,992 in cash. A balance of \$119.76 was transferred during a

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2005

reallocation to a new grant in January 2006 under the Governor's Division of Emergency Management.

2004 LETPP (Law Enforcement Terrorism Prevention Program)

\$45,650 was awarded to the County in 2004 for purchase of improved communication and surveillance equipment. As of the year-end, the County had received and expended \$23,586 in cash. The remaining balance of \$22,064 was reobligated in March 2006 by the Governor's Division of Emergency Management, of which \$15,800 was reallocated to the County under a new grant.

**Homeland Security Grant Program (HSGP)**

The County received one grant from the Governor's Division of Emergency Management (GDEM) as the pass thru agency for the federal Office of Domestic Preparedness (ODP) and the Department of Homeland Security (DHS) under the Department of Homeland Security Appropriation Act of 2004. Grant funding was designed to enhance the County's capacity to prevent, respond to and recover from acts of terrorism and catastrophic events.

2005 HSGP

\$15,000 was awarded to the County in 2005 for planning, equipment, training and exercise needs. As of December 31, 2005, no funds have been received or expended.

**Texas Department of Public Safety (TxDPS)**

The County was awarded a grant of \$24,276 in December 2005 by the Texas Department of Public Safety Driver License Division and the Office of Court Administration Selection Committee to assist in the purchase of Case Management Software, computers or technological upgrades necessary to achieve Federal Motor Carrier Safety Administration reporting requirements for the submission of monthly reports electronically to DPS. As of the year-end, no funds have been received or expended.

**Help America Vote Act Grant (HAVA)**

The County was awarded a grant totaling \$71,003 in 2004 from the Texas Office of the Secretary of State as the pass thru agency under the federal Help America Vote Act for the purpose of professional education, acquiring an accessible voting system, and for general compliance. During 2005, Amendment 1 to the grant award agreement in the amount of \$128,149.48 increased the total award to \$199,153 for the purchase of additional HAVA compliant voting equipment. Approximately 95% is federal funds while 5% is provided with state funds. As of the year-end, a County contract had been awarded to Hart Intercivic for the purchase of HAVA compliant voting equipment. The grant contains three basic purpose areas of funding as follows:



BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2005

County Education Fund

\$7,000 was allocated for reimbursement of professional election training of County staff. As of the year-end, \$1,700 had been received and expended according to grant provisions.

Voting System Accessibility

\$48,000 was awarded for the reimbursement of costs incurred to obtain voting equipment consistent with HAVA mandates for each polling place. As of the year-end, no funds had been received or expended.

General HAVA Compliance

\$144,153 was allocated for reimbursement of costs incurred to upgrade voting systems to comply with new federal standards including acquiring an accessible voting system in each polling place. As of the year-end, no funds had been received or expended.

9. PENSION PLAN

**Plan Description.** Burleson County, Texas 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 more than 500 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, TX 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 regardless of age, or when the sum of their age and the years of service equals 75 or more. Members are vested after 8 years of service but must leave his/her accumulated deposits in the plan to receive any employer-financed benefit. Members who withdraw their personal deposits in a lump sum are not entitled to any amounts contributed by their employer.

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

**Funding Policy.** The employer has elected the annually determined contribution rate (Variable-Rate) plan provisions of the TCDRS Act. The plan is funded by monthly

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2005

contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 7.45% for calendar year 2005. The deposit rate payable by the employee members is the rate of 7% as adopted by the governing body of the employer. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

**Annual Pension Cost.** For the employer's accounting year ending December 31, 2005, the annual pension cost for the TCDRS plan for its employees was \$185,734 and the employee's contribution \$174,741. Total actual contributions were \$360,475.

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 as of December 31, 2004, the basis for determining the contribution rate for calendar year 2005. The December 31, 2004, actuarial valuation is the most recent valuation.

**Actuarial Valuation Information**

<u>Actuarial valuation date</u>	<u>12/31/02</u>	<u>12/31/03</u>	<u>12/31/04</u>
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll open	Level percentage of payroll open	Level percentage of payroll open
Amortization period in years	20.0	20.0	20.0
Asset valuation method	Long-term appreciation with adjustment	Long-term appreciation with adjustment	Long-term appreciation with adjustment
Assumptions:			
Investment return –includes inflation at the stated rate	8.00%	8.00%	8.00%
Projected salary increases - includes inflation at the stated rate	5.50%	5.50%	5.50%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2005

**Trend Information  
For the Retirement Plan for the Employees of  
Burleson County, Texas**

Accounting Year <u>Ending</u>	Annual Pension Cost (APC)	Percentage Of APC <u>Contributed</u>	Net Pension <u>Obligation</u>
12/31/03	\$ 174,729	100%	\$ -0-
12/31/04	\$ 187,749	100%	\$ -0-
12/31/05	\$ 185,734	100%	\$ -0-

Schedule of Funding Progress for the Retirement Plan  
For the Employees of Burleson County, Texas

Actuarial Valuation <u>Date</u>	Actuarial Value of Assets <u>(a)</u>	Actuarial Accrued Liability (AAL) <u>(b)</u>
12/31/02	\$ 3,115,962	\$ 3,989,335
12/31/03	3,556,115	4,459,943
12/31/04	3,741,810	4716,519

Actuarial Valuation <u>Date</u>	Unfunded AAL (UAAL) <u>(b-a)</u>	Funded Ratio <u>(a/b)</u>	Annual Covered Payroll <u>(c)</u>	UAAL as a Percentage of Covered Payroll <u>( (b-a) /c)</u>
12/31/02	\$ 873,373	78.11%	\$ 2,061,165	42.37%
12/31/03	903,828	79.73%	2,260,390	39.99%
12/31/04	974,709	79.33%	2,346,864	41.53%

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2005

10. OTHER POST EMPLOYMENT BENEFITS

In addition to pension benefits described in Note 9, the County provides post-employment benefit options for health care, life insurance and dental insurance to eligible retirees, terminated employees, and their dependents. The benefits are provided in accordance with the County’s policy manual and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The criteria to determine eligibility include:

1. The employee must meet the rule of 75 (the sum of age and service be at least 75) to be eligible for retirement; and
2. The employee must make application for service retirement pension payments with the Texas County and District Retirement System (“TCDRS”), and be approved for pension payments from TCDRS, prior to retirement.

The County funds the benefits on pay-as-you-go basis paying 25% or 50% of qualified retired employee’s premiums depending on the age attained at retirement.

During 2005, expense (net of participant contributions) of \$13,345 were recognized for post-employment benefits with eight participants currently eligible.

11. INTERFUND TRANSFERS, RECEIVABLE AND PAYABLES

Transfers from one fund to another fund are reported as interfund receivables and payable if the transfer is temporary in nature and the intent is for the amount to be repaid if the debtor fund has the ability to repay the advance on a timely basis. Operating transfers represent legally authorized transfers from the fund receiving resources to the fund through which the resources are to be expended.

At December 31, 2005, the County’s transfers between funds consisted of:

	<u>Transfers from Other Funds</u>	<u>Transfers to Other Funds</u>
General Fund	\$ 144,039	\$ 91,032
Debt Service Fund	131,060	-0-
Road & Bridge Fund	-0-	78,755
Special Revenue Fund	76,479	182,310
Capital Projects Fund	526	7
	<u>\$ 352,104</u>	<u>\$ 352,104</u>

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2005

12. PRIOR PERIOD ADJUSTMENT

Management reclassified two funds previously reported as fiduciary (agency) funds to special revenue funds as of January 1, 2005. Accordingly, an adjustment was made to the beginning fund balance and beginning net assets as follows:

	Fund Balance	Net Assets
Balance as of December 31, 2004, (as reported in financial statements issued in prior year)	\$ 3,609,537	\$ 4,455,274
Reclassification to Special Revenue Funds	<u>51,446</u>	<u>51,446</u>
Balance as of December 31, 2004 (as adjusted and reported on financial statements)	\$ 3,660,983	\$ 4,506,720

## **Required Supplementary Information**

BURLESON COUNTY, TEXAS  
 Budgetary Comparison Schedule  
 General Fund  
 For Year Ended December 31, 2005

	Budgeted Amounts		Actual Amounts	Variance - Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 2,348,131	\$ 2,348,131	\$ 2,343,873	\$ (4,258)
Penalties & Interest - Taxes	34,533	34,533	52,809	18,276
Licenses & Permits	4,500	4,500	4,173	(327)
Intergovernmental Revenues	21,000	21,000	20,465	(535)
Fees	555,079	555,079	541,663	(13,416)
Fines & Forfeitures	535,000	535,000	589,516	54,516
Interest	105,000	215,340	213,767	(1,573)
Miscellaneous	65,655	72,669	96,214	23,545
Sales Tax	390,000	390,000	486,379	96,379
Grant Revenue	20,000	20,000	15,000	(5,000)
Royalties	200	200	530	330
Total Revenues	<u>\$ 4,079,098</u>	<u>\$ 4,196,452</u>	<u>\$ 4,364,389</u>	<u>\$ 167,937</u>
<b>Expenditures</b>				
General Administration	\$ 575,970	\$ 597,649	\$ 580,008	\$ 17,641
Judicial	748,818	760,986	717,517	43,469
Legal	313,313	313,313	308,649	4,664
Financial Administration	401,654	401,410	378,011	23,399
Public Facilities	150,084	149,862	148,978	884
Public Safety	1,541,574	1,653,134	1,624,827	28,307
Public Transportation	-	-	-	-
Health & Welfare	30,502	25,335	25,105	230
Conservation	72,420	72,420	65,650	6,770
Miscellaneous	96,500	88,241	87,964	277
Capital Outlay	122,375	220,661	216,301	4,360
Total Expenditures	<u>\$ 4,053,210</u>	<u>\$ 4,283,011</u>	<u>\$ 4,153,010</u>	<u>\$ 130,001</u>
-				
Excess of Revenues Over (Under)				
Expenditures	\$ 25,888	\$ (86,559)	\$ 211,379	\$ 297,938
<b>Other Financing Sources (Uses):</b>				
Financing Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfers In/(Out)	(25,755)	55,192	53,008	(2,184)
Total Other Financing Sources (Uses)	<u>\$ (25,755)</u>	<u>\$ 55,192</u>	<u>\$ 53,008</u>	<u>\$ (2,184)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 133	\$ (31,367)	\$ 264,387	\$ 295,754
Fund Balance, January 1			<u>\$ 1,203,405</u>	
Fund Balance, December 31			<u>\$ 1,467,792</u>	

BURLESON COUNTY, TEXAS  
 Budgetary Comparison Schedule  
 Special Revenue Fund - Road & Bridge  
 For Year Ended December 31, 2005

	Budgeted Amounts		Actual Amounts	Variance - Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes	\$ 1,245,092	\$ 1,245,092	1,242,835	\$ (2,257)
Penalties & Interest - Taxes	18,331	18,331	28,002	9,671
Licenses & Permits	621,000	621,000	642,494	21,494
Intergovernmental Revenues	25,000	25,000	26,211	1,211
Interest	25,700	25,700	33,996	8,296
Miscellaneous	4,450	34,731	46,479	11,748
Sales Tax	-	-	-	-
Total Revenues	<u>\$ 1,939,573</u>	<u>\$ 1,969,854</u>	<u>\$ 2,020,017</u>	<u>\$ 50,163</u>
Expenditures				
Public Transportation	\$ 1,698,793	\$ 1,741,465	\$ 1,575,474	\$ 165,991
Miscellaneous	200,545	204,798	184,452	20,346
Capital Outlay	114,000	245,505	217,478	28,027
Total Expenditures	<u>\$ 2,013,338</u>	<u>\$ 2,191,768</u>	<u>\$ 1,977,404</u>	<u>\$ 214,364</u>
Excess of Revenues Over (Under) Expenditures	\$ (73,765)	\$ (221,914)	\$ 42,613	\$ 264,527
Other Financing Sources (Uses):				
Financing Proceeds	\$ -	\$ 57,059	\$ 57,059	\$ -
Operating Transfers In/(Out)	(75,555)	(78,755)	(78,755)	-
Total Other Financing Sources (Uses)	<u>\$ (75,555)</u>	<u>\$ (21,696)</u>	<u>\$ (21,696)</u>	<u>\$ -</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (149,320)	\$ (243,610)	\$ 20,917	\$ 264,527
Fund Balance, January 1			<u>\$ 626,708</u>	
Fund Balance, December 31			<u>\$ 647,625</u>	



BURLESON COUNTY, TEXAS  
 Budgetary Comparison Schedule  
 Special Revenue Fund - Lateral Road & Bridge  
 For Year Ended December 31, 2005

	Budgeted Amounts		Actual Amounts	Variance - Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes	\$ 554,145	\$ 554,145	546,667	\$ (7,478)
Penalties & Interest - Taxes	8,617	8,617	12,301	3,684
Interest	11,500	11,500	13,147	1,647
Total Revenues	\$ 574,262	\$ 574,262	\$ 572,115	\$ (2,147)
Expenditures				
Public Transportation	\$ 661,733	\$ 661,733	\$ 557,048	\$ 104,685
Total Expenditures	\$ 661,733	\$ 661,733	\$ 557,048	\$ 104,685
Excess of Revenues Over (Under) Expenditures	\$ (87,471)	\$ (87,471)	\$ 15,067	\$ (102,538)
Fund Balance, January 1			\$ 269,343	
Fund Balance, December 31			\$ 284,410	

BURLESON COUNTY, TEXAS  
 Budgetary Comparison Schedule  
 Debt Service Fund  
 For Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance - Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 246,967	\$ 246,967	\$ 246,558	\$ (409)
Penalties & Interest - Taxes	3,632	3,632	5,011	1,379
Interest	5,500	5,500	5,340	(160)
Total Revenues	<u>\$ 256,099</u>	<u>\$ 256,099</u>	<u>\$ 256,909</u>	<u>\$ 810</u>
Expenditures				
Debt Service - Principal	\$ 150,000	\$ 150,000	\$ 271,891	\$ (121,891)
Debt Service - Interest	105,240	105,240	114,409	(9,169)
Miscellaneous	-	-	1,279	(1,279)
Total Expenditures	<u>\$ 255,240</u>	<u>255,240</u>	<u>387,579</u>	<u>\$ (132,339)</u>
Excess of Revenues Over (Under) Expenditures	\$ 859	\$ 859	\$ (130,670)	\$ (131,529)
Other Financing Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ 131,060	\$ 131,060
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 131,060</u>	<u>\$ 131,060</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 859	\$ 859	\$ 390	\$ (469)
Fund Balance, January 1			<u>\$ 154,662</u>	
Fund Balance, December 31			<u><u>\$ 155,052</u></u>	

BURLESON COUNTY, TEXAS  
 Budgetary Comparison Schedule  
 Non-Major Funds  
 For Year Ended December 31, 2005

	Budgeted Amounts		Actual Amounts	Variance - Favorable (Unfavorable)
	Original	Final		
Revenues				
Fees	\$ 111,880	\$ 111,880	113,330	\$ 1,450
Interest	23,575	23,575	33,889	10,314
Miscellaneous	1,500	31,342	66,558	35,216
Grant Revenue	36,425	101,210	105,729	4,519
Total Revenues	<u>\$ 173,380</u>	<u>\$ 268,007</u>	<u>\$ 319,506</u>	<u>\$ 51,499</u>
Expenditures				
Public Transportation	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 156,800	\$ 170,297	\$ 53,651	\$ 116,646
Capital Outlay	46,500	120,340	160,126	(39,786)
Total Expenditures	<u>\$ 203,300</u>	<u>\$ 290,637</u>	<u>\$ 213,777</u>	<u>\$ 76,860</u>
Excess of Revenues Over (Under) Expenditures	\$ (29,920)	\$ (22,630)	\$ 105,729	\$ 128,359
Other Financing Sources (Uses):				
Operating Transfers In/(Out)	(31,425)	(108,754)	(105,832)	2,922
Total Other Financing Sources (Uses)	<u>\$ (31,425)</u>	<u>\$ (108,754)</u>	<u>\$ (105,832)</u>	<u>\$ 2,922</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (61,345)	\$ (131,384)	\$ (103)	\$ (131,281)
Fund Balance, January 1			<u>\$ 1,023,657</u>	
Fund Balance, December 31			<u>\$ 1,023,554</u>	

BURLESON COUNTY, TEXAS  
 Budgetary Comparison Schedule  
 Capital Projects Fund  
 For Year Ended December 31, 2005

	Budgeted Amounts		Actual Amounts	Variance - Favorable (Unfavorable)
	Original	Final		
Revenues				
Interest	\$ -	\$ 3,521	\$ 3,528	\$ 7
Total Revenues	\$ -	\$ 3,521	\$ 3,528	\$ 7
Expenditures				
Capital Outlay	\$ -	\$ 387,255	\$ 387,255	\$ -
Total Expenditures	\$ -	\$ 387,255	\$ 387,255	\$ -
Excess of Revenues Over (Under) Expenditures	\$ -	\$ (383,734)	\$ (383,727)	\$ 7
Other Financing Sources (Uses):				
Transfer in from General Fund	\$ -	\$ 526	\$ 526	-
Operating Transfers Out	-	-	(7)	(7)
Total Other Financing Sources (Uses)	\$ -	\$ 526	\$ 519	\$ (7)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ -	\$ (383,208)	\$ (383,208)	\$ -
Fund Balance, January 1			\$ 383,208	
Fund Balance, December 31			\$ -	

# **Combining and Individual Fund Statements and Schedules**

BURLESON COUNTY, TEXAS  
Combining Statement of Assets, Liabilities, and Fund Balances  
Modified Cash Basis  
General Fund  
December 31, 2005

ASSETS

Cash	\$ 1,459,970
Cash Restricted	3,901
Taxes Receivable	2,187,086
Due From Other Funds	1,155,009
 Total Assets	 <u><u>\$ 4,805,966</u></u>

LIABILITIES AND FUND BALANCES

Liabilities	
Due to Individuals	\$ 3,701
Unearned Income	1,147,387
Reserve for Uncollected Taxes	<u>2,187,086</u>
 Total Liabilities	 \$ 3,338,174
 Fund Balances	
Reserved	\$ -
Unreserved	<u>1,467,792</u>
Total Fund Balances	<u><u>\$ 1,467,792</u></u>
 Total Liabilities and Fund Balances	 <u><u>\$ 4,805,966</u></u>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance Favorable (Unfavorable)
	Original	Final		
<b>REVENUES</b>				
Current Ad Valorem Taxes	\$ 2,261,798	\$ 2,261,798	\$ 2,261,707	\$ (91)
Delinquent Ad Valorem Taxes	86,333	86,333	82,166	(4,167)
Sales Tax Revenues	390,000	390,000	486,379	96,379
Penalty & Interest-Ad Valorem	34,533	34,533	52,809	18,276
Alcoholic Beverage, Licenses	4,500	4,500	4,173	(327)
Payment in Lieu of Taxes	500	500	367	(133)
Bureau of Land Management	18,000	18,000	18,329	329
Soc. Sec. Payment for Inmate	400	400	1,200	800
Federal Flood Control Alloca.	2,500	2,500	1,769	(731)
Transport Reimb. -Inmates	3,000	3,000	-	(3,000)
911 Funding - BVCOG	20,000	20,000	15,000	(5,000)
Tax Work - City of Caldwell	1,203	1,203	1,222	19
Tax Work - City of Somerville	667	667	668	1
Tax Work - City of Snook	209	209	216	7
Tax Work - Hospital District	20,555	20,555	-	(20,555)
Tax Work - Burleson County M.U.D.	483	483	965	482
Tax Work - Caldwell ISD	12,537	12,537	12,555	18
Tax Work - Somerville ISD	4,810	4,810	9,622	4,812
Tax Work - Snook ISD	3,215	3,215	3,223	8
Ct Coord/Counties Reimb.	-	-	-	-
City of Caldwell Dispatching	10,000	10,000	12,000	2,000
Drug Task Force Reimbursemen	12,000	12,000	14,000	2,000
Computer Reimb-Aprsl Dist	13,755	13,755	13,755	0
County Judge/Civil & Crimina	6,000	6,000	7,188	1,188
County Sheriff/Civil & Crimi	6,000	6,000	3,471	(2,529)
County Attorney/Civil & Crim	6,000	6,000	6,424	424
County Clerk/Fees of Office	122,000	122,000	169,295	47,295
CC Court Appointed Attorney	500	500	5,300	4,800
Tax Collector/Fees of Office	180,000	180,000	157,723	(22,277)
District Clerk - Fees of Offic	95,000	95,000	50,271	(44,729)
DC Court Appointed Attorney	6,000	6,000	12,338	6,338
JP#1 Fees of Office	3,500	3,500	3,939	439
JP#2 Fees of Office	6,000	6,000	7,932	1,932
JP#3 Fees of Office	8,000	8,000	13,513	5,513
JP#4 Fees of Office	6,000	6,000	7,462	1,462
Voting Materials/Elect Adm	400	400	74	(326)
Constable #1 - Service Fees	6,000	6,000	5,032	(968)
Constable #2 - Service Fees	6,000	6,000	5,202	(798)
Constable #3 - Service Fees	5,500	5,500	3,739	(1,761)
Constable #4 - Service Fees	5,500	5,500	6,455	955
Court Cost Srv.Fee&Interest	18,000	18,000	24,602	6,602
Trust Fund Service Fee	1,000	1,000	7,507	6,507
Child Safety Fund	-	-	126	126
OSSF Permits	24,000	24,000	15,600	(8,400)
Fines & Forfeitures - JP#1	50,000	50,000	57,891	7,891
Fines & Forfeitures - JP#2	135,000	135,000	146,382	11,382

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
Fines & Forfeitures - JP#3	95,000	95,000	104,308	9,308
Fines & Forfeitures - JP#4	65,000	65,000	76,525	11,525
Fines & Forfeitures - CC	190,000	190,000	169,817	(20,183)
Fines & Forfeitures - DC	-	-	34,593	34,593
Restitution - CC	-	-	1,941	1,941
Restitution - DC	-	-	263	263
Interest Earnings	105,000	215,340	213,767	(1,573)
Rent - Appraisal District	8,000	8,000	8,000	-
AG/Serving Civil Papers-Sher	3,000	3,000	4,664	1,664
Auction Sale Proceeds-Sheriff Dep	-	-	1,426	1,426
Jail Phone Commissions	15,000	15,000	16,852	1,852
Oil Royalties / Clayton Willia	200	200	530	330
Sale of Assets	-	-	-	-
Fingerprint Fees/Sheriff Dept	500	500	613	113
Reimbursements	-	7,014	21,500	14,486
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Revenues	\$ 4,079,098	\$ 4,196,452	\$ 4,364,389	\$ 167,937



BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>EXPENDITURES</b>				
<b>COUNTY JUDGE</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 32,445	\$ 32,445	\$ 32,445	\$ -
Salary, Employees	18,728	18,728	18,720	8
Longevity Pay	295	295	295	-
Part-Time Help	800	245	245	-
Total Salaries & Wages	52,268	51,713	51,705	8
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	4,611	4,611	4,463	148
Retirement	4,430	4,430	4,430	0
Health Insurance	8,196	7,604	7,604	(0)
Death Benefits	381	381	381	0
Unemployment Insurance	34	34	34	0
Travel Allowance, Official	8,000	8,000	8,000	(0)
Total Benefits & Expenditures	25,652	25,060	24,912	148
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	178	-	-	-
Office Supplies	1,750	1,190	1,190	0
Postage	400	266	261	5
Law Books	400	330	327	3
Publishing Legal Notices	1,200	1,632	1,632	0
Conference & Seminars	1,500	338	338	0
Total Departmental Support	5,428	3,756	3,748	9
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	200	44	44	-
Total Repairs & Maintenance	200	44	44	-
<b>Total County Judge</b>	\$ 83,548	\$ 80,573	\$ 80,408	\$ 165

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b>COUNTY CLERK</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 30,282	\$ 30,282	\$ 30,282	\$ -
Salary, Employees	60,094	61,817	61,421	396
Longevity Pay	1,050	1,050	1,050	-
Part-Time Help	6,800	6,800	6,184	616
Total Salaries & Wages	98,226	99,949	98,937	1,012
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	7,514	7,646	6,729	917
Retirement	6,812	6,940	6,910	30
Health Insurance	16,391	16,809	16,808	1
Death Benefits	585	596	594	2
Unemployment Insurance	116	119	111	8
Total Benefits & Expenditures	31,418	32,110	31,152	958
<b><u>Departmental Support</u></b>				
Association & Membership Due	100	80	80	-
Office Supplies	9,000	8,492	8,477	15
Postage	2,200	1,970	1,872	98
Law Books	200	320	314	6
Mileage/Travel Reimbursement	400	535	531	4
Conference & Seminars	1,200	1,585	1,574	11
Microfilm, Rec, Index, Casheri	36,000	42,900	42,900	-
Total Departmental Support	49,100	55,882	55,749	133
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	300	100	57	43
Total Repairs & Maintenance	300	100	57	43
<b><u>Contractual /Professional</u></b>				
Rentals-Machine/Equipment	7,000	7,000	6,960	40
Total Contractual/Professional	7,000	7,000	6,960	40
<b>Total County Clerk</b>	\$ 186,044	\$ 195,041	\$ 192,854	\$ 2,187

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b>VETERAN'S SERVICE OFFICER</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Employees	\$ 5,350	\$ 5,350	\$ 5,350	\$ 1
Total Salaries & Wages	5,350	5,350	5,350	1
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	410	410	409	1
Unemployment Insurance	9	9	9	0
Total Benefits & Expenditures	419	419	418	1
<b><u>Departmental Support</u></b>				
Office Supplies	100	100	-	100
Postage	83	83	45	38
Mileage/Travel Reimbursement	100	100	-	100
Mileage/Travel Reimbursement	150	150	77	73
Total Departmental Support	433	433	122	311
<b>Total Veteran's Service Officer</b>	<b>\$ 6,202</b>	<b>\$ 6,202</b>	<b>\$ 5,889</b>	<b>\$ 313</b>
<b>NON-DEPARTMENTAL EXPENSE</b>				
<b><u>Benefits &amp; Expenditures</u></b>				
Health Insurance, Retirees	\$ 6,500	\$ 5,452	\$ 5,452	\$ 0
Employee Life Insurance	4,800	4,514	4,514	0
Worker's Compensation Insuran	25,000	28,206	28,206	(0)
Total Benefits & Expenditures	36,300	38,172	38,172	0
<b><u>Repairs &amp; Maintenance</u></b>				
Tax Appraisal District	73,131	73,131	73,131	-
Insurance - Property Coverage	18,000	30,599	30,599	-
Insurance - Auto Liability	12,000	13,236	13,236	-
General Insurance	17,000	17,176	17,176	-
Public Officials Insurance	15,500	16,981	16,981	-
Law Enforcement Insurance	31,500	32,369	32,369	-
Insurance - Crime Coverage	2,000	1,963	1,963	-
Insurance - Auto Physical Dama	7,000	6,651	6,651	-
Total Repairs & Maintenance	176,131	192,106	192,106	-
<b>Total Non-Departmental Expense</b>	<b>\$ 212,431</b>	<b>\$ 230,278</b>	<b>\$ 230,278</b>	<b>\$ 0</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b>COUNTY COURT</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, State Supplement	\$ 10,000	\$ 10,000	\$ 10,001	\$ (1)
Bailiff	2,000	1,730	1,725	5
Total Salaries & Wages	12,000	11,730	11,726	4
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	918	918	886	32
Retirement	894	894	874	20
Death Benefits	77	77	75	2
Total Benefits & Expenditures	1,889	1,889	1,834	55
<b><u>Departmental Support</u></b>				
Office Supplies	500	500	462	38
Postage	140	-	-	-
Special Prosecutor	1,000	-	-	-
Drug/Blood Testing	300	-	-	-
Meidcal Exam - Psychiatric	5,000	4,668	4,661	7
Total Departmental Support	6,940	5,168	5,123	45
<b><u>Contractual /Professional</u></b>				
Court Reporter - Contract	3,000	1,407	1,390	17
Court Appointed Attorneys	38,100	38,190	38,190	-
Ct.Appt.Atty-Guardianships	-	1,203	1,203	0
Petit Jurors	1,000	52	52	-
Total Contractual/Professional	42,100	40,852	40,835	17
<b>Total County Court</b>	\$ 62,929	\$ 59,639	\$ 59,518	\$ 121

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b>DISTRICT ATTORNEY</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salaries, Employees	\$ 135,560	\$ 135,560	\$ 135,560	\$ (0)
Longevity Pay	989	989	989	(0)
Total Salaries & Wages	136,549	136,549	136,549	(0)
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	10,450	10,450	10,450	0
Retirement	11,025	11,025	11,025	-
Health Insurance	7,910	7,910	7,910	(0)
Workers Compensation Insuran	824	824	824	0
Unemployment Insurance	290	290	290	(0)
Total Benefits & Expenditures	30,499	30,499	30,499	0
<b><u>Departmental Support</u></b>				
Association & Membership Due	500	500	500	(0)
Office Supplies	2,400	2,400	2,400	-
Postage	600	600	600	-
Law Library	1,200	1,200	1,200	-
Fuel	1,200	1,200	1,200	-
Appeal Costs	2,000	2,000	2,000	(0)
Mileage/Travel Reimbursement	300	300	300	-
Conference & Seminars	1,100	1,100	1,100	(0)
Total Departmental Support	9,300	9,300	9,300	(0)
<b><u>Repairs &amp; Maintenance</u></b>				
Vehicle Maintenance	500	500	500	(0)
Public Officials Liability In	2,280	2,280	2,280	-
Rentals-Machine/Equipment	2,000	2,000	2,000	(0)
Capital Outlay	1,110	1,110	1,110	-
Total Repairs & Maintenance	5,890	5,890	5,890	(0)
<b>Total District Attorney</b>	\$ 182,238	\$ 182,238	\$ 182,238	\$ -

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>DISTRICT COURT</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Employees	\$ 16,888	\$ 16,888	\$ 16,877	\$ 11
Longevity Pay	720	720	720	-
Salary - Court Reporter	11,817	11,817	11,814	3
Bailiff	7,560	7,635	7,635	-
Total Salaries & Wages	36,985	37,060	37,047	13
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	3,288	3,288	3,167	121
Retirement	2,934	2,934	2,938	(4)
Health Insurance	4,698	4,803	4,802	1
Death Benefits	252	252	252	(0)
Unemployment Insurance	54	54	51	3
Travel Allowance, Official	3,600	3,600	3,600	-
Travel Allowance-Court Repor	2,400	2,400	2,400	0
Total Benefits & Expenditures	17,226	17,331	17,211	120
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	200	200	-	200
Office Supplies	1,746	1,744	925	819
Postage	400	400	134	266
Psychiatric Exams	5,000	5,945	5,945	-
Publishing Legal Notices	30	32	32	-
Conference & Seminars	200	200	-	200
Total Departmental Support	7,576	8,521	7,036	1,485
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	300	300	-	300
Total Repairs & Maintenance	300	300	-	300
<b><u>Contractual /Professional</u></b>				
Judicial District Admin. Fee	725	725	-	725
Aid to Other Governments	3,500	3,500	2,876	624
Court Reporter - Contract	17,000	15,588	12,305	3,283
Court Appointed Attorneys	82,200	95,938	95,019	919
Attorney Court Cost Reimburs	500	500	275	225
CPS Court Appointed Attorney	10,000	10,287	10,287	-
Total Contractual/Professional	113,925	126,538	120,762	5,776
<b><u>Miscellaneous</u></b>				
Jury Commissioners	300	300	60	240
Grand Jurors	5,500	5,500	2,070	3,430
Petit Jurors	16,000	16,000	12,845	3,155
Feeding Jurors	500	500	219	281
Interpreter	1,000	1,120	1,120	-
Misc. Trial Expenses	3,600	3,480	97	3,383
Visiting Judge	200	200	-	200
Total Miscellaneous	27,100	27,100	16,411	10,689

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b><u>Capital Outlay</u></b>				
Capital Outlay	300	575	575	-
Total Capital Outlay	300	575	575	-
<hr/>				
<b>Total District Court</b>	\$ 203,412	\$ 217,425	\$ 199,041	\$ 18,384
<b>COURT COORDINATOR</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Employees	\$ 4,848	\$ 4,848	\$ 4,846	\$ 2
Longevity Pay	720	720	720	-
Total Salaries & Wages	5,568	5,568	5,566	2
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	426	426	299	127
Retirement	415	415	415	0
Health Insurance	4,698	4,802	4,802	(0)
Death Benefits	36	36	36	0
Unemployment Insurance	9	9	9	0
Total Benefits & Expenditures	5,584	5,688	5,561	127
<b><u>Departmental Support</u></b>				
Office Supplies	1,500	1,500	1,176	324
Postage	900	900	900	-
Mileage/Travel Reimbursement	725	725	-	725
Conference & Seminars	809	705	175	530
Nonlocal Travel	555	555	-	555
Total Departmental Support	4,489	4,385	2,251	2,134
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	100	100	-	100
Total Repairs & Maintenance	100	100	-	100
<b><u>Capital Outlay</u></b>				
Capital Outlay - Equipment	475	475	-	475
Total Capital Outlay	475	475	-	475
<hr/>				
<b>Total Court Coordinator</b>	\$ 16,216	\$ 16,216	\$ 13,378	\$ 2,838

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b>DISTRICT CLERK</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 30,282	\$ 30,282	\$ 30,282	\$ -
Salary, Employees	63,717	36,517	36,011	506
Longevity Pay	1,055	1,055	1,055	-
Part-Time Help	7,000	16,640	14,264	2,376
Total Salaries & Wages	102,054	84,494	81,612	2,882
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	6,124	6,244	6,243	1
Retirement	5,964	5,561	5,561	(0)
Health Insurance	10,494	10,806	10,806	(0)
Death Benefits	512	512	478	34
Unemployment Insurance	85	143	81	62
Total Benefits & Expenditures	23,179	23,266	23,169	97
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	200	200	-	200
Association & Membership Dues	150	150	80	70
Office Supplies	5,000	4,622	3,421	1,201
Postage	5,500	5,500	5,300	200
Law Books	200	200	187	14
Conference & Seminars	1,500	1,500	373	1,127
Microfilm, Rec, Cashi	-	16,871	15,640	1,231
Total Departmental Support	12,550	29,043	25,000	4,043
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	700	700	75	625
Total Repairs & Maintenance	700	700	75	625
<b><u>Contractual /Professional</u></b>				
Rentals-Machine/Equipment	3,300	3,300	2,543	757
Total Contractual/Professional	3,300	3,300	2,543	757
<b><u>Capital Outlay</u></b>				
Capital Outlay	-	980	980	(0)
Total Capital Outlay	-	980	980	(0)
<b>Total District Clerk</b>	\$ 141,783	\$ 141,783	\$ 133,380	\$ 8,403



BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>JUSTICE OF THE PEACE #1</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salaries, Official	\$ 18,115	\$ 18,115	\$ 18,115	\$ 0
Salaries, Employees	20,214	20,214	20,197	17
Longevity Pay	720	720	720	-
Part-Time Help	1,000	1,300	1,143	158
Total Salaries & Wages	40,049	40,349	40,174	175
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	3,064	3,064	2,879	185
Retirement	2,909	2,909	2,908	1
Health Insurance	8,196	9,005	9,004	1
Death Benefits	250	250	250	0
Unemployment Insurance	37	37	35	2
Total Benefits & Expenditures	14,456	15,265	15,075	190
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	200	50	-	50
Association & Membership Dues	75	75	-	75
Office Supplies	1,400	2,000	1,908	92
Postage	900	700	444	256
Law Books	400	400	371	29
Janitorial Supplies	100	100	-	100
Mileage/Travel Reimbursement	1,000	1,000	830	170
Conference & Seminars	500	663	663	(0)
Telephone/Internet	1,400	1,250	1,186	64
Utilities	1,350	1,128	986	142
Total Departmental Support	7,325	7,366	6,388	978
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	550	-	-	-
Contract Labor	650	50	50	-
Total Repairs & Maintenance	1,200	50	50	-
<b><u>Contractual /Professional</u></b>				
Box Rent	20	20	18	2
Total Contractual/Professional	20	20	18	2
<b><u>Capital Outlay</u></b>				
Capital Outlay	1,000	1,515	1,515	(0)
Total Capital Outlay	1,000	1,515	1,515	(0)
<b>Total Justice of the Peace #1</b>	\$ 64,050	\$ 64,565	\$ 63,221	\$ 1,344

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>JUSTICE OF THE PEACE #2</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salaries, Official	\$ 18,115	\$ 18,115	\$ 18,115	\$ 0
Salaries, Employees	20,718	20,718	20,717	1
Longevity Pay	720	720	720	-
Part-Time Help	800	973	973	-
Total Salaries & Wages	40,353	40,526	40,525	1
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	3,087	3,111	3,100	11
Retirement	2,947	2,947	2,947	0
Health Insurance	6,996	6,726	3,602	3,124
Death Benefits	253	253	253	(0)
Unemployment Insurance	38	38	37	1
Total Benefits & Expenditures	13,321	13,075	9,939	3,136
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	200	-	-	-
Association & Membership Due	75	75	75	-
Office Supplies	1,600	1,735	1,735	0
Postage	1,400	1,430	1,430	0
Law Books	400	-	-	-
Mileage/Travel Reimbursement	1,000	1,467	1,467	0
Conference & Seminars	500	500	332	168
Telephone/Internet	1,300	1,326	1,326	(0)
Utilities	1,600	1,600	1,482	118
Total Departmental Support	8,075	8,133	7,846	287
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	500	-	-	-
Contract Labor	600	1,115	1,115	-
Total Repairs & Maintenance	1,100	1,115	1,115	-
<b><u>Contractual /Professional</u></b>				
Rent-Offive/Property	3,600	3,600	3,600	-
Box Rent	36	36	36	-
Total Contractual/Professional	3,636	3,636	3,636	-
<b><u>Capital Outlay</u></b>				
Capital Outlay	160	458	458	(0)
Total Capital Outlay	160	458	458	(0)
<b>Total Justice of the Peace #2</b>	\$ 66,645	\$ 66,943	\$ 63,519	\$ 3,424

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>JUSTICE OF THE PEACE #3</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salaries, Official	\$ 18,115	\$ 18,115	\$ 18,115	\$ 0
Salaries, Employees	27,880	28,580	28,451	129
Longevity Pay	720	720	720	-
Part-Time Help	-	-	-	-
Total Salaries & Wages	46,715	47,415	47,286	129
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	3,574	3,629	3,603	26
Retirement	3,480	3,535	3,523	12
Health Insurance	8,745	7,792	5,403	2,389
Death Benefits	299	304	303	1
Unemployment Insurance	49	54	50	4
Total Benefits & Expenditures	16,147	15,314	12,881	2,433
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	-	71	71	-
Association & Membership Due	75	75	-	75
Office Supplies	1,500	1,429	1,229	200
Postage	600	600	444	156
Law Books	150	174	174	-
Mileage/Travel Reimbursement	1,000	1,000	1,000	-
Conference & Seminars	350	350	193	157
Total Departmental Support	3,675	3,699	3,111	588
<b><u>Contractual /Professional</u></b>				
Rentals-Machine/Equipment	1,860	1,969	1,968	1
Total Contractual/Professional	1,860	1,969	1,968	1
<b>Total Justice of the Peace #3</b>	\$ 68,397	\$ 68,397	\$ 65,247	\$ 3,150

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>JUSTICE OF THE PEACE #4</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salaries, Official	\$ 18,115	\$ 18,115	\$ 18,115	\$ 0
Salaries, Employees	20,214	20,214	20,197	17
Longevity Pay	455	455	455	-
Part-Time Help	800	800	553	247
Total Salaries & Wages	39,584	39,584	39,320	264
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	3,028	3,028	2,883	145
Retirement	2,889	2,889	2,888	1
Health Insurance	8,196	8,196	6,224	1,972
Death Benefits	248	248	248	(0)
Unemployment Insurance	37	37	37	0
Total Benefits & Expenditures	14,398	14,398	12,280	2,118
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	200	200	-	200
Office Supplies	1,500	1,310	1,309	1
Postage	1,000	1,000	726	274
Law Books	300	121	66	55
Mileage/Travel Reimbursement	1,000	1,898	1,898	0
Conference & Seminars	500	500	308	192
Telephone/Internet	1,500	1,500	1,353	147
Cell Phone/Pagers	350	-	-	-
Utilities	1,800	1,621	998	623
Total Departmental Support	8,150	8,150	6,658	1,492
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	500	500	309	191
Contract Labor	500	500	-	500
Total Repairs & Maintenance	1,000	1,000	309	691
<b><u>Contractual /Professional</u></b>				
Rent-Office/Property	6,000	6,000	4,500	1,500
Box Rental	66	66	38	28
Total Contractual/Professional	6,066	6,066	4,538	1,528
<b><u>Capital Outlay</u></b>				
Capital Outlay	-	1,603	1,603	0
Total Capital Outlay	-	1,603	1,603	0
<b>Total Justice of the Peace #4</b>	\$ 69,198	\$ 70,801	\$ 64,708	\$ 6,093

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b>COMPLIANCE OFFICER</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Employees	\$ 19,602	\$ 16,702	\$ 16,700	\$ 2
Longevity Pay	-	175	175	-
Part-Time Help	500	-	-	-
Total Salaries & Wages	20,102	16,877	16,875	2
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	1,500	1,500	1,291	209
Retirement	1,460	1,460	1,257	203
Health Insurance	3,498	3,048	3,033	15
Death Benefits	125	125	108	17
Unemployment Insurance	33	33	23	10
Total Benefits & Expenditures	6,616	6,166	5,712	454
<b><u>Departmental Support</u></b>				
Office Supplies	1,500	1,503	1,502	1
Postage	800	322	289	33
Law Books	100	93	-	93
Conference & Seminars	500	507	503	4
Total Departmental Support	2,900	2,425	2,295	130
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	382	382	217	165
Total Repairs & Maintenance	382	382	217	165
<b><u>Capital Outlay</u></b>				
Capital Outlay	-	1,044	1,044	0
Total Capital Outlay	-	1,044	1,044	0
<b>Total Compliance Officer</b>	\$ 30,000	\$ 26,894	\$ 26,144	\$ 750

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b>COUNTY ATTORNEY</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 31,363	\$ 31,363	\$ 31,363	\$ 0
Salary, State Supplement	25,425	25,425	25,425	-
Salary, Employees	40,034	40,034	40,019	15
Longevity Pay	945	945	945	-
Total Salaries & Wages	97,767	97,767	97,752	15
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	7,409	7,479	7,478	1
Retirement	7,284	7,284	7,043	241
Health Insurance	10,494	10,424	7,204	3,220
Death Benefits	626	626	626	0
Unemployment Insurance	70	70	67	3
Total Benefits & Expenditures	25,883	25,883	22,418	3,465
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	200	200	178	22
Association & Membership Due	200	200	175	25
Office Supplies	3,000	3,000	2,651	349
Postage	1,635	1,589	1,580	9
Law Books	300	300	162	139
Conference & Seminars	400	446	446	0
Total Departmental Support	5,735	5,735	5,191	544
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	400	400	-	400
Total Repairs & Maintenance	400	400	-	400
<b><u>Contractual /Professional</u></b>				
Rentals-Machine/Equipment	2,400	2,400	2,160	240
Total Contractual/Professional	2,400	2,400	2,160	240
<b>Total County Attorney</b>	\$ 132,185	\$ 132,185	\$ 127,521	\$ 4,664

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b>ELECTIONS</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Employees	\$ 23,600	\$ 23,660	\$ 23,660	\$ -
Longevity Pay	130	135	135	-
Part-Time Help	5,000	5,000	3,077	1,924
Overtime/Discretionary	300	295	126	169
Total Salaries & Wages	29,030	29,090	26,997	2,093
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	2,225	2,225	1,938	287
Retirement	2,158	2,158	1,782	376
Health Insurance	4,698	4,802	4,802	(0)
Death Benefits	185	185	153	32
Unemployment Insurance	49	49	45	4
Total Benefits & Expenditures	9,315	9,419	8,720	699
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	-	50	50	-
Association & Membership Due	-	50	50	-
Office Supplies	2,000	2,000	1,405	595
Postage-Voters Registration	2,500	2,500	2,492	8
Publishing Legal Notices	800	596	80	516
Ch. 19 Reimb.Expenditures	1,500	1,500	-	1,500
Conference & Seminars	400	2,100	1,377	723
Total Departmental Support	7,200	8,796	5,454	3,342
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	200	200	-	200
Total Repairs & Maintenance	200	200	-	200
<b><u>Contractual /Professional</u></b>				
Election Expense, Judges & C	12,000	12,000	4,159	7,841
Total Contractual/Professional	12,000	12,000	4,159	7,841
<b><u>Capital Outlay</u></b>				
Capital Outlay	70,260	2,717	1,136	1,581
Total Capital Outlay	70,260	2,717	1,136	1,581
<b>Total Elections</b>	\$ 128,005	\$ 62,222	\$ 46,467	\$ 15,755

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b>COUNTY TREASURER</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 30,282	\$ 30,282	\$ 30,282	\$ -
Salaries, Employees	30,280	30,738	30,063	675
Longevity Pay	245	245	245	-
Part-Time Help	-	-	-	-
Total Salaries & Wages	60,807	61,265	60,590	675
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	4,652	4,687	4,349	338
Retirement	4,530	4,564	4,514	50
Health Insurance	11,145	11,405	11,405	-
Death Benefits	389	389	388	1
Unemployment Insurance	52	52	46	6
Total Benefits & Expenditures	20,768	21,097	20,702	395
<b><u>Departmental Support</u></b>				
Association & Membership Due	100	100	100	-
Office Supplies	2,300	1,789	1,789	-
Postage	2,300	1,585	1,585	-
Conference & Seminars	1,000	1,389	1,389	-
Total Departmental Support	5,700	4,862	4,862	-
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	400	412	412	-
Technical Support	12,700	13,245	13,245	-
Total Repairs & Maintenance	13,100	13,657	13,657	-
<b><u>Capital Outlay</u></b>				
Capital Outlay	2,000	1,494	1,396	98
Total Capital Outlay	2,000	1,494	1,396	98
<b>Total County Treasurer</b>	\$ 102,375	\$ 102,375	\$ 101,208	\$ 1,167



BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b>TAX ASSESSOR-COLLECTOR</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 30,282	\$ 30,282	\$ 30,282	\$ -
Salaries, Employees	75,376	75,376	73,291	2,085
Longevity Pay	1,860	1,860	1,690	170
Part-Time Help	7,280	7,280	3,807	3,473
Total Salaries & Wages	114,798	114,798	109,070	5,728
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	8,782	8,782	8,318	464
Retirement	8,010	8,010	7,842	168
Health Insurance	17,489	17,489	10,490	6,999
Death Benefits	688	688	674	14
Unemployment Insurance	147	147	123	24
Total Benefits & Expenditures	35,116	35,116	27,447	7,669
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	2,000	1,268	96	1,172
Association & Membership Due	300	300	255	45
Office Supplies	6,825	6,075	4,908	1,167
Postage	16,815	16,730	16,007	723
Preparing Tax Rolls	8,500	9,142	9,141	1
Conference & Seminars	1,000	1,175	1,171	4
Total Departmental Support	35,440	34,690	31,578	3,112
<b><u>Repairs &amp; Maintenance</u></b>				
Repair-Business Machines	800	800	85	715
Technical Support	14,000	14,000	13,522	478
Total Repairs & Maintenance	14,800	14,800	13,607	1,193
<b><u>Contractual /Professional</u></b>				
Rentals-Machine/Equipment	6,000	6,000	5,321	679
Total Contractual/Professional	6,000	6,000	5,321	679
<b><u>Capital Outlay</u></b>				
Capital Outlay	1,500	2,250	1,829	421
Total Capital Outlay	1,500	2,250	1,829	421
<b>Total Tax Assessor-Collector</b>	\$ 207,654	\$ 207,654	\$ 188,852	\$ 18,802

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b>COUNTY AUDITOR</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary	\$ 47,000	\$ 47,000	\$ 47,000	\$ (0)
Salary - Assistants, Secretaries, etc.	20,800	18,361	17,746	615
Longevity Pay	225	-	-	-
Part-Time Help	-	2,640	2,640	-
Total Salaries & Wages	68,025	68,001	67,386	615
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	5,250	5,250	5,154	96
Retirement	5,113	4,918	4,868	50
Health Insurance	6,996	7,235	6,819	416
Death Benefits	439	439	418	21
Unemployment Insurance	117	117	112	5
Travel Allowance, Official	600	600	600	-
Total Benefits & Expenditures	18,515	18,559	17,972	587
<b><u>Departmental Support</u></b>				
Surety & Notary Bond Premium	-	-	-	-
Association & Membership Dues	320	300	300	-
Office Supplies	1,500	1,500	1,200	300
Postage	90	90	90	-
Law Books	300	364	364	-
Travel Allowance Out of County	200	136	-	136
Conferences & Seminars	2,500	2,500	1,472	1,028
Printing & Records Management	1,800	1,800	981	819
Total Departmental Support	6,710	6,690	4,407	2,283
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	200	200	-	200
Technical Support	1,675	1,675	1,411	264
Total Repairs & Maintenance	1,875	1,875	1,411	464
<b><u>Capital Outlay</u></b>				
Capital Outlay	1,820	1,820	1,820	0
Total Capital Outlay	1,820	1,820	1,820	0
<b>Total County Auditor</b>	\$ 96,945	\$ 96,945	\$ 92,996	\$ 3,949

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b>PUBLIC FACILITY - PUBLIC</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary - Custodian	\$ 36,319	\$ 36,319	\$ 35,817	\$ 502
Longevity Pay	855	855	855	-
Total Salaries & Wages	37,174	37,174	36,672	502
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	2,844	2,844	2,679	165
Retirement	2,769	2,769	2,732	37
Health Insurance	8,196	8,404	8,404	(0)
Death Benefits	238	238	235	3
Unemployment Insurance	63	63	60	3
Total Benefits & Expenditures	14,110	14,318	14,109	209
<b><u>Departmental Support</u></b>				
Parts & Supplies	-	-	-	-
Janitorial Supplies	4,000	5,500	5,414	86
Pest Control	800	2,000	2,000	-
Utilities	65,000	61,167	61,167	(0)
Total Departmental Support	69,800	68,667	68,581	86
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs Buildings & Grounds	25,000	25,703	25,703	0
Elevator Maintenance	4,000	4,000	3,913	87
Total Repairs & Maintenance	29,000	29,703	29,616	87
<b>Total Public Facility - Buildings</b>	\$ 150,084	\$ 149,862	\$ 148,978	\$ 884
<b>FIRE PROTECTION</b>				
<b><u>Contractual /Professional</u></b>				
Rural Fire Protection	\$ 65,000	\$ 77,240	\$ 77,240	\$ -
Total Contractual/Professional	65,000	77,240	77,240	-
<b>Total - Fire Protection</b>	\$ 65,000	\$ 77,240	\$ 77,240	\$ -

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b>CONSTABLE #1</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 16,223	\$ 16,223	\$ 16,223	\$ (0)
Total Salaries & Wages	16,223	16,223	16,223	(0)
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	1,241	1,241	1,241	(0)
Retirement	1,209	1,209	1,209	0
Death Benefits	104	104	104	0
Total Benefits & Expenditures	2,554	2,554	2,553	1
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	-	-	-	-
Association & Membership Due	290	290	276	14
Office Supplies	400	358	358	0
Ammunition	140	112	112	-
Uniforms	170	253	252	1
Fuel	1,500	2,103	1,845	258
Tires & Tubes	200	249	248	1
Total Departmental Support	2,700	3,365	3,092	274
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	1,000	635	635	0
Total Repairs & Maintenance	1,000	635	635	0
<b>Total Constable Pct #1</b>	<b>\$ 22,477</b>	<b>\$ 22,777</b>	<b>\$ 22,503</b>	<b>\$ 274</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b>CONSTABLE #2</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 18,900	\$ 18,900	\$ 18,900	\$ -
Part-Time Help	2,500	2,535	2,535	-
Total Salaries & Wages	21,400	21,435	21,435	-
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	1,637	1,640	1,640	0
Retirement	1,408	1,408	1,408	(0)
Death Benefits	121	121	121	0
Unemployment Insurance	4	4	4	(0)
Total Benefits & Expenditures	3,170	3,173	3,173	(0)
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	250	164	93	72
Office Supplies	1,200	1,291	1,287	4
Uniforms	400	132	132	0
Fuel	3,000	2,664	2,664	0
Tires & Tubes	500	507	507	-
Conference & Seminars	500	-	-	-
Total Departmental Support	5,850	4,758	4,683	75
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	2,000	2,354	2,342	13
Total Repairs & Maintenance	2,000	2,354	2,342	13
<b><u>Capital Outlay</u></b>				
Capital Outlay	-	900	900	-
Total Capital Outlay	-	900	900	-
<b>Total Constable Pct #2</b>	\$ 32,420	\$ 32,620	\$ 32,532	\$ 88

BURLESON COUNTY, TEXAS  
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BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b>CONSTABLE #3</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 16,223	\$ 16,223	\$ 16,223	\$ (0)
Salary, Employees	700	700	699	1
Total Salaries & Wages	16,923	16,923	16,922	1
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	1,295	1,295	1,295	0
Retirement	1,261	1,261	1,261	0
Health Insurance	3,498	3,603	3,602	1
Death Benefits	108	108	108	(0)
Unemployment Insurance	1	1	-	1
Total Benefits & Expenditures	6,163	6,268	6,266	3
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	200	200	178	22
Association & Membership Due	100	100	45	55
Office Supplies	300	300	126	174
Postage	222	107	-	107
Ammunition	100	100	-	100
Uniforms	200	200	152	48
Fuel	600	610	609	1
Tires & Tubes	250	250	-	250
Conference & Seminars	500	500	-	500
Total Departmental Support	2,472	2,367	1,110	1,257
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	750	750	64	687
Total Repairs & Maintenance	750	750	64	687
<b>Total Constable Pct #3</b>	\$ 26,308	\$ 26,308	\$ 24,360	\$ 1,948

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>CONSTABLE #4</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 16,223	\$ 16,223	\$ 16,223	\$ (0)
Total Salaries & Wages	16,223	16,223	16,223	(0)
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	1,241	1,241	1,126	115
Retirement	1,209	1,209	1,209	0
Health Insurance	4,698	4,802	4,802	(0)
Death Benefits	104	104	104	0
Total Benefits & Expenditures	7,252	7,356	7,241	115
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	-	-	-	-
Association & Membership Due	300	300	276	24
Office Supplies	300	300	281	19
Postage	250	146	111	35
Ammunition	100	100	-	100
Uniforms	200	200	-	200
Fuel	1,400	1,400	1,180	220
Tires & Tubes	500	500	198	302
Conference & Seminars	500	500	-	500
Cell Phones/Pagers	120	120	47	73
Total Departmental Support	3,670	3,566	2,092	1,474
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	1,500	1,500	655	845
Total Repairs & Maintenance	1,500	1,500	655	845
<b>Total Constable Pct #4</b>	<b>\$ 28,645</b>	<b>\$ 28,645</b>	<b>\$ 26,211</b>	<b>\$ 2,434</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>SHERIFF</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 31,363	\$ 28,863	\$ 28,863	\$ 0
Salaries, Employees	262,749	263,911	263,910	1
Longevity Pay	3,105	3,105	2,710	395
Part-Time Help	3,000	500	325	175
Salary, Clerical	1,843	1,846	1,845	1
Hazard Pay-Swat Team	4,000	3,068	1,800	1,268
Overtime/Discretionary	10,000	22,058	21,968	90
Total Salaries & Wages	316,060	323,351	321,421	1,534
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	24,179	24,516	23,396	1,120
Retirement	23,323	24,308	23,956	352
Health Insurance	39,677	40,352	40,352	0
Death Benefits	2,004	2,089	2,058	31
Unemployment Insurance	484	506	444	62
Clothing Allowance-Official	-	-	-	-
Cell Phone Allowance, Employ	-	500	440	60
Total Benefits & Expenditures	89,667	92,271	90,646	1,625
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	300	515	515	-
Association & Membership Fee	250	250	200	50
Office Supplies	3,900	3,858	2,712	1,146
Postage	1,000	1,000	715	285
Office Expense	8,600	8,011	6,685	1,326
Equipment	3,000	2,000	1,558	442
Law Books	600	600	31	569
Ammunition	1,800	1,176	245	931
Uniforms	2,200	2,200	1,023	1,177
Parts & Supplies	2,500	2,500	836	1,664
Fuel	18,000	25,000	21,534	3,466
Tires & Tubes	2,000	1,500	1,284	216
Publishing Legal Notices	1,785	885	528	357
Estray Expenses	400	800	796	4
Mileage/Travel Reimbursement	-	-	-	-
Conference & Seminars	1,000	1,874	1,874	(0)
Conference-Sniper School	1,200	1,860	1,860	0
Telephone/Internet	14,200	12,064	11,865	199
Cell Phones/Pagers	2,100	1,657	1,613	44
Utilities	2,000	2,000	1,121	879
Total Departmental Support	66,835	69,750	56,995	12,755
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	2,000	1,748	1,742	6
Repairs-Vehicles & Equipment	9,000	12,375	12,311	64
Repairs-Building & Grounds	215	3,798	3,797	1
Total Repairs & Maintenance	11,215	17,921	17,851	70



BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b><u>Contractual /Professional</u></b>				
Rentals-Machine/Equipment	8,000	5,408	5,047	361
Total Contractual/Professional	8,000	5,408	5,047	361
<b><u>Capital Outlay</u></b>				
Capital Outlay - Equipment	30,000	62,978	62,978	(0)
Capital Outlay - Vehicles	-	-	-	-
Total Capital Outlay	30,000	62,978	62,978	(0)
<b><u>Debt Service</u></b>				
Transfer Out - Debt Service	35,110	35,152	35,151	1
<b>Total - Sheriff</b>	\$ 556,887	\$ 606,831	\$ 590,090	\$ 16,345

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>JAIL</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary-Jail Administrator	\$ 26,919	\$ 26,660	\$ 26,660	\$ 0
Longevity Pay	4,430	3,410	3,410	-
Part-Time Help	-	10,539	10,384	154
Salary, Jailers	192,270	188,028	187,782	246
Salary, Dispatchers	174,376	168,538	168,538	(0)
Salary, Clerical	21,241	21,241	21,222	19
Overtime/Discretionary	5,000	13,920	13,920	0
Total Salaries & Wages	424,236	432,335	431,916	265
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	32,431	33,121	32,805	316
Retirement	31,583	32,188	31,416	772
Health Insurance	68,860	66,038	66,036	2
Death Benefits	2,713	2,768	2,699	69
Unemployment Insurance	721	733	675	58
Cell Phones Allowance, Employ	-	180	180	-
Total Benefits & Expenditures	136,308	135,028	133,811	1,217
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	200	213	213	-
Association & Membership Due	100	-	-	-
Postage	150	48	48	0
Office Expense	1,000	840	840	(0)
Equipment	1,000	4,119	4,119	0
Law Books	100	15	15	-
Ammunition	150	30	30	0
Uniforms	3,000	2,813	2,812	1
Parts & Supplies	700	210	207	3
Fuel	5,736	8,200	8,131	69
Tires & Tubes	300	198	198	-
Janitorial Supplies	7,500	9,516	9,510	6
Pest Control	1,500	1,184	1,184	0
Feeding Prisoners	73,000	73,233	72,973	260
Housing Inmates Out of Count	-	31,440	31,440	-
Counseling & Testing	1,500	3,290	3,290	-
Medical Expense for Inmates	20,000	32,108	32,107	1
Prisoner Extradition	6,500	6,505	6,504	1
Publishing Legal Notices	600	1,100	1,093	7
Mileage/Travel Reimbursement	600	450	443	7
Conference & Seminars	1,500	1,250	1,243	7
Cell Phones/Pagers	250	-	-	-
Utilities	54,000	60,000	59,429	571
Total Departmental Support	179,386	236,762	235,828	934

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	1,500	450	450	-
Repairs-Vehicles & Equipment	1,500	5,457	2,998	2,459
Repairs - Building & Grounds	25,000	44,865	44,865	0
Total Repairs & Maintenance	28,000	50,772	48,313	2,459
<b><u>Capital Outlay</u></b>				
Capital Outlay - Building	-	546	546	0
Capital Outlay - Equipment	3,100	3,523	3,523	1
Total Capital Outlay	3,100	4,069	4,068	1
<b><u>Debt Service</u></b>				
Transfer Out - Debt Service	14,268	14,286	14,286	(0)
<b>Total - Jail</b>	\$ 785,298	\$ 873,252	\$ 868,222	\$ 5,030

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b>JUVENILE CORRECTION &amp; PROBATION</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 2,625	\$ 2,625	\$ 2,625	\$ -
Total Salaries & Wages	2,625	2,625	2,625	-
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	201	201	201	0
Retirement	196	196	196	0
Death Benefits	17	17	17	0
Total Benefits & Expenditures	414	414	413	1
<b><u>Departmental Support</u></b>				
Medical & Psychological Expe	5,000	7,700	7,514	186
Total Departmental Support	5,000	7,700	7,514	186
<b><u>Contractual /Professional</u></b>				
Probation Contract	50,084	50,084	50,084	-
Total Contractual/Professional	50,084	50,084	50,084	-
<b>Total Juvenile Correction &amp;</b>	<b>\$ 58,123</b>	<b>\$ 60,823</b>	<b>\$ 60,636</b>	<b>\$ 187</b>
<b>CSCD</b>				
<b><u>Departmental Support</u></b>				
Utilities	\$ -	\$ 200	\$ 144	\$ 56
Total Departmental Support	-	200	144	56
<b><u>Capital Outlay</u></b>				
Capital Outlay - Land	-	18,000	18,000	-
Capital Outlay - Building	-	21,800	20,027	1,773
Total Capital Outlay	-	39,800	38,027	1,773
<b>Total Department of CSCD</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ 38,171</b>	<b>\$ 1,829</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b>DEPARTMENT OF PUBLIC SAFETY</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Employees	\$ 18,575	\$ 18,575	\$ 18,574	\$ 1
Longevity Pay	110	115	115	-
Part-Time Help	7,480	7,480	7,479	1
Total Salaries & Wages	26,165	26,170	26,168	2
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	2,002	2,002	1,876	126
Retirement	1,392	1,392	1,392	(0)
Health Insurance	4,698	4,802	4,802	(0)
Death Benefit	120	120	120	0
Unemployment Insurance	44	44	42	2
Total Benefits & Expenditures	8,256	8,360	8,232	128
<b><u>Departmental Support</u></b>				
Office Supplies	2,000	2,367	2,367	0
Postage	333	333	74	259
Telephone/Internet	2,400	2,950	2,945	5
Cell Phones/Pagers	3,326	1,645	1,416	229
Utilities	4,000	4,000	3,206	794
Total Departmental Support	12,059	11,295	10,009	1,286
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs - Building & Grounds	-	35	35	-
Total Repairs & Maintenance	-	35	35	-
<b><u>Contractual /Professional</u></b>				
Rental-Machine/Equipment	2,000	2,000	1,980	20
Total Contractual/Professional	2,000	2,000	1,980	20
<b>Total Department of Public Safety</b>	\$ 48,480	\$ 47,860	\$ 46,424	\$ 1,436

BURLESON COUNTY, TEXAS  
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BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>ENVIRONMENTAL ENFORCEMENT</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Employees	\$ -	\$ 7,232	\$ 7,212	\$ 20
OSSF Inspector	13,200	8,303	8,291	12
Total Salaries & Wages	13,200	15,535	15,503	32
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	1,010	1,278	1,186	92
Retirement	983	1,244	1,155	89
Death Benefits	84	106	99	7
Total Benefits & Expenditures	2,077	2,628	2,440	188
<b><u>Departmental Support</u></b>				
Office Supplies	500	753	753	(0)
Fuel	500	700	695	5
Conference & Seminars	500	1,219	1,219	0
Total Departmental Support	1,500	2,672	2,667	5
<b>Total Environmental Enforcement</b>	<b>\$ 16,777</b>	<b>\$ 20,835</b>	<b>\$ 20,611</b>	<b>\$ 224</b>
<b>EMERGENCY COORDINATOR</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Employees	\$ 13,237	\$ 12,737	\$ 12,731	\$ 6
Total Salaries & Wages	13,237	12,737	12,731	6
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	1,031	1,031	986	45
Retirement	1,004	1,004	961	44
Health Insurance	-	853	853	(0)
Death Benefits	86	86	82	4
Unemployment Insurance	23	23	29	(6)
Cell Phone Allowance, Employ	240	160	160	-
Total Benefits & Expenditures	2,384	3,157	3,071	86
<b><u>Departmental Support</u></b>				
Office Supplies	1,200	1,080	1,079	1
Fuel	1,000	1,910	1,845	65
Mileage/Travel Reimbursement	2,200	621	620	1
Conference & Seminars	750	225	223	2
Telephone/Internet	250	408	393	15
Cell Phones/Pagers	-	187	187	(0)
Total Departmental Support	5,400	4,431	4,348	83
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	-	645	644	1
Total Repairs & Maintenance	-	645	644	1
<b><u>Capital Outlay</u></b>				
Capital Outlay-Equipment	-	350	348	2
Total Capital Outlay	-	350	348	2
<b>Total Emergency Coordinator</b>	<b>\$ 21,021</b>	<b>\$ 21,320</b>	<b>\$ 21,142</b>	<b>\$ 178</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b>911 ADDRESSING COORDINATOR</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Employees	\$ 24,912	\$ 24,912	\$ 24,912	\$ 0
Longevity Pay	455	455	455	-
Part-Time Help	4,000	3,120	3,111	9
Total Salaries & Wages	29,367	28,487	28,478	9
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	2,247	2,247	2,179	68
Retirement	1,890	1,890	1,890	0
Death Benefits	162	162	162	(0)
Unemployment Insurance	50	50	48	2
Total Benefits & Expenditures	4,349	4,349	4,279	70
<b><u>Departmental Support</u></b>				
Office Supplies	650	330	330	0
Postage	250	140	100	40
Fuel	425	500	451	49
Conference & Seminars	375	-	-	-
Total Departmental Support	1,700	970	880	90
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	1,400	170	162	8
Repairs-Vehicles & Equipment	700	40	35	5
Total Repairs & Maintenance	2,100	210	197	13
<b><u>Capital Outlay</u></b>				
Capital Outlay-Equipment	500	-	-	-
Total Capital Outlay	500	-	-	-
<b>Total 911 Coordinator</b>	\$ 38,016	\$ 34,016	\$ 33,834	\$ 182
 <b>PUBLIC ASSISTANCE</b>				
<b><u>Contractual/Professional</u></b>				
Health Resource Center-Contr	\$ 6,000	\$ 6	\$ -	\$ 6
Indigent Funeral Expense	1,200	700	700	-
Retired & Senior Volunteer P	525	-	-	-
Senior Services	-	3,269	3,269	-
Child Protective Services	6,000	-	-	-
Disaster Relief Expenses	-	525	525	-
Total Contractual/Professional	13,725	4,500	4,494	6
<b>Total Public Assistance</b>	\$ 13,725	\$ 4,500	\$ 4,494	\$ 6

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>COUNTY EXTENSION SERVICE</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Employees	\$ 18,466	\$ 18,466	\$ 18,257	\$ 209
Salary, Extension Agents	19,453	19,453	17,957	1,496
Longevity Pay	160	160	80	80
Part-Time Help	5,000	5,000	3,187	1,813
Total Salaries & Wages	43,079	43,079	39,481	3,598
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	3,296	3,296	2,893	403
Retirement	1,388	1,388	1,366	22
Health Insurance	3,498	4,802	4,802	(0)
Death Benefits	119	119	117	2
Unemployment Insurance	40	40	36	4
Benefits & Expenditures	8,341	9,645	9,215	430
<b><u>Departmental Support</u></b>				
Association & Membership Due	150	150	90	60
Association Dues/Publ.-FCS	150	150	60	90
Office Supplies	2,500	2,580	2,577	3
Postage	500	500	500	-
Demonstration Supplies	250	270	270	0
Educational Materials	250	170	159	11
Travel Reimb-AG Agent	5,750	5,750	5,384	366
Travel Reimb-FCS Agent	4,500	2,376	2,210	166
Conferences & Seminars-AG	800	800	486	314
Conferences & Seminars-FCS	800	1,600	898	702
Livestock Show Reimbursement	1,500	1,262	422	840
Total Departmental Support	17,150	15,608	13,056	2,552
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs- Business Machines	250	488	488	1
Total Repairs & Maintenance	250	488	488	1
<b><u>Contractual/Professional</u></b>				
Rentals-Machine/Equipment	3,600	3,600	3,411	189
Total Contractual/Professional	3,600	3,600	3,411	189
<b><u>Capital Outlay</u></b>				
Capital Outlay-Equipment	150	150	145	5
Total Capital Outlay	150	150	145	5
<b>Total County Extension Service</b>	\$ 72,570	\$ 72,570	\$ 65,795	\$ 6,775



BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<b>OTHER EXPENDITURES</b>				
<b><u>Departmental Support</u></b>				
Association & Membership Due	\$ 1,000	\$ 1,745	\$ 1,745	\$ -
Legal Services	10,000	3,961	4,484	(523)
Reimbursement	-	750	738	12
Drug/Blood Testing	2,000	-	-	-
Telephone/Internet	24,000	23,010	23,007	3
Courthouse Long Distance Tel	5,000	5,300	5,300	(0)
Total Departmental Support	<u>42,000</u>	<u>34,766</u>	<u>35,274</u>	<u>(508)</u>
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	7,000	5,075	5,067	8
Total Repairs & Maintenance	<u>7,000</u>	<u>5,075</u>	<u>5,067</u>	<u>8</u>
<b><u>Contractual/Professional</u></b>				
Burleson-Lee SWD	1,500	1,500	1,500	-
Historical Commission	1,000	1,000	999	1
BVCOG (Aid to Other Governmen	3,000	3,000	2,250	750
Economic Development	2,000	2,000	2,000	-
Auditing & Reports	24,000	25,000	25,000	-
Total Contractual/Professional	<u>31,500</u>	<u>32,500</u>	<u>31,749</u>	<u>751</u>
<b><u>Miscellaneous</u></b>				
Administration Fee/Cafeteria	500	7	-	7
Bounties	4,000	2,265	2,265	-
Petit Jurors-JP	1,000	1,118	1,118	-
Autopsy	9,000	11,575	11,575	-
JP Warrants	500	-	-	-
Employee Recognition	1,000	935	915	20
Total Miscellaneous	<u>16,000</u>	<u>15,900</u>	<u>15,873</u>	<u>27</u>
<b><u>Capital Outlay</u></b>				
Capital Outlay - Equipment	10,000	96,373	96,369	4
Total Capital Outlay	<u>10,000</u>	<u>96,373</u>	<u>96,369</u>	<u>4</u>
<b><u>Debt Service</u></b>				
Transfer Out - Debt Service	<u>41,102</u>	<u>41,102</u>	<u>41,068</u>	<u>34</u>
<b>Total Other Expenditures</b>	<b>\$ 147,602</b>	<b>\$ 225,716</b>	<b>\$ 225,401</b>	<b>\$ 315</b>
 <b>TOTAL EXPENDITURES ALL FUNDS (GENERAL)</b>				
	<b>\$ 4,143,690</b>	<b>\$ 4,373,551</b>	<b>\$ 4,243,515</b>	<b>\$ 129,641</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
Other Financial Sources (Uses)				
Financing Proceeds				
Operating Transfer In				-
-- Road & Bridge	-	3,200	3,200	-
-- State Salary Supplement	35,425	35,425	36,498	1,073
-- Capital Construction Fund	-	-	8	8
-- Records Mgmt Fund--County	15,000	23,997	23,997	-
-- Miscellaneous Grants	3,300	19,742	16,443	(3,299)
-- RMP County	-	12,894	12,894	-
-- Courthouse Security Fund	11,000	51,000	51,000	-
Operating Transfer Out				
-- Cap.Construction Fund	-	(526)	(526)	(0)
Total Other Financing Sources (Uses)	\$ 64,725	\$ 145,732	\$ 143,513	\$ (2,219)
Excess of Revenues and Other Sources Over (Under) Expenditures & Other Uses	\$ 133	\$ (31,367)	\$ 264,387	\$ 295,358
Fund Balance, January 1			\$ 1,203,405	
Fund Balance, December 31			\$ 1,467,792	

BURLESON COUNTY, TEXAS  
Combining Statement of Assets, Liabilities, and Fund Balances  
Modified Cash Basis  
Special Revenue Fund  
December 31, 2005

	Road & Bridge	Lateral Road & Bridge	County Law Library	Court House Security	Right of Way Acquisition	Record Mgmt and Preservation Dist. & Co.	Jail Commissary	Attorney Fee Account
<u>ASSETS</u>								
Cash	\$ 647,625	\$ 284,410	\$ 19,361	\$ 30,226	\$ 601,374	\$ 156,755	\$ 6,386	\$ 619
Cash Equivalents	-	-	-	-	-	-	-	-
Taxes Receivable	1,197,634	526,029	-	-	-	-	-	-
Due from Other Funds	535,175	230,493	-	-	-	-	9	-
Total Assets	<u>\$ 2,380,434</u>	<u>\$ 1,040,932</u>	<u>\$ 19,361</u>	<u>\$ 30,226</u>	<u>\$ 601,374</u>	<u>\$ 156,755</u>	<u>\$ 6,395</u>	<u>\$ 619</u>
<u>LIABILITIES AND FUND BALANCE</u>								
Liabilities								
Reserve for Uncollected Taxes	\$ 1,197,634	\$ 526,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Income Due From Other Funds	535,175	230,493	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-	603	-
Total Liabilities	<u>\$ 1,732,809</u>	<u>\$ 756,522</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 603</u>	<u>\$ -</u>
Fund Balance	<u>647,625</u>	<u>284,410</u>	<u>19,361</u>	<u>30,226</u>	<u>601,374</u>	<u>156,755</u>	<u>5,792</u>	<u>619</u>
Total Liabilities and Fund Balances	<u>\$ 2,380,434</u>	<u>\$ 1,040,932</u>	<u>\$ 19,361</u>	<u>\$ 30,226</u>	<u>\$ 601,374</u>	<u>\$ 156,755</u>	<u>\$ 6,395</u>	<u>\$ 619</u>

BURLESON COUNTY, TEXAS  
Combining Statement of Assets, Liabilities, and Fund Balances  
Modified Cash Basis  
Special Revenue Fund  
December 31, 2005

	Sheriff's Office Computer Fund	Juvenile Delinquent Prevention Fund	Forfeiture Fund	Sheriff Dept. K-9 Unit	State Salary Supplement Fund	Sheriff's Office Awarded Restitution Fund	Justice Court Technology Fund	LEOSE Fund
<u>ASSETS</u>								
Cash	\$ 4,101	\$ 8,133	\$ 6,793	\$ -	\$ 30,031	\$ 27,132	\$ 33,289	\$ 16,937
Cash Equivalents	-	-	-	-	-	-	-	-
Taxes Receivable	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 4,101</u>	<u>\$ 8,133</u>	<u>\$ 6,793</u>	<u>\$ -</u>	<u>\$ 30,031</u>	<u>\$ 27,132</u>	<u>\$ 33,289</u>	<u>\$ 16,937</u>
<u>LIABILITIES AND FUND BALANCE</u>								
Liabilities								
Reserve for Uncollected Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Income Due From Other Funds	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance	4,101	8,133	6,793	-	30,031	27,132	33,289	16,937
Total Liabilities and Fund Balances	<u>\$ 4,101</u>	<u>\$ 8,133</u>	<u>\$ 6,793</u>	<u>\$ -</u>	<u>\$ 30,031</u>	<u>\$ 27,132</u>	<u>\$ 33,289</u>	<u>\$ 16,937</u>

BURLESON COUNTY, TEXAS  
Combining Statement of Assets, Liabilities, and Fund Balances  
Modified Cash Basis  
Special Revenue Fund  
December 31, 2005

	<u>Misc. Grants</u>	<u>Time Payments</u>	<u>Alternative CSR</u>	<u>Vehicle Inventory</u>	<u>TOTAL</u>
<u>ASSETS</u>					
Cash	\$ 6,172	\$ 48,895	\$ 13,071	\$ 74,003	\$ 2,015,313
Cash Equivalents	-	-	2,803	-	2,803
Taxes Receivable	-	-	-	-	1,723,663
Due from Other Funds	-	-	-	-	765,677
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 6,172</u>	<u>\$ 48,895</u>	<u>\$ 15,874</u>	<u>\$ 74,003</u>	<u>\$ 4,507,456</u>
 <u>LIABILITIES AND FUND BALANCE</u>					
Liabilities					
Reserve for Uncollected Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,723,663
Unearned Income Due From Other Funds	-	-	-	-	765,668
Due to Other Funds	-	-	-	13,846	13,846
Due to Other Governments	-	1,449	-	46,638	48,690
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	\$ -	\$ 1,449	\$ -	\$ 60,484	\$ 2,551,867
Fund Balance	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	6,172	47,446	15,874	13,519	1,955,589
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$ 6,172</u>	<u>\$ 48,895</u>	<u>\$ 15,874</u>	<u>\$ 74,003</u>	<u>\$ 4,507,456</u>

BURLESON COUNTY, TEXAS  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Modified Cash Basis  
Special Revenue Fund  
December 31, 2005

	Road & Bridge	Lateral Road & Bridge	County Law Library	Court House Security	Right of Way Acquisition	Record Mgmt and Preservation Dist. & Co.	Jail Commissary	Attorney Fee Account
Revenues								
Taxes	\$ 1,242,835	\$ 546,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties & Interest - Taxes	28,002	12,301	-	-	-	-	-	-
Licenses and Permits	642,494	-	-	-	-	-	-	-
Intergovernmental	26,211	-	-	-	-	-	-	-
Fees	-	13,147	9,155	19,211	-	65,165	-	234
Interest	33,996	-	544	2,097	18,431	4,725	-	21
Miscellaneous	46,479	-	-	-	-	-	13,850	-
Grants	-	-	-	-	-	-	-	-
Total Revenues	<u>\$ 2,020,017</u>	<u>\$ 572,115</u>	<u>\$ 9,699</u>	<u>\$ 21,308</u>	<u>\$ 18,431</u>	<u>\$ 69,890</u>	<u>\$ 13,850</u>	<u>\$ 255</u>
Expenditures								
Personnel Service	\$ 828,685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	281,277	-	-	-	-	-	-	-
Repairs & Maintenance	96,383	-	-	-	-	-	-	-
Transportation	234,862	557,048	-	-	-	-	-	-
Public Utilities	8,590	-	-	-	-	-	-	-
Maintenance - Other	125,677	-	-	-	-	-	-	-
Capital Outlay - Machinery & Equipment	217,478	-	-	10,466	81,035	4,031	6,664	-
Miscellaneous	184,452	-	6,925	6,782	-	956	2,282	565
Total Expenditures	<u>\$ 1,977,404</u>	<u>\$ 557,048</u>	<u>\$ 6,925</u>	<u>\$ 17,248</u>	<u>\$ 81,035</u>	<u>\$ 4,987</u>	<u>\$ 8,946</u>	<u>\$ 565</u>
Excess of Revenues Over (Under) Expenditures	\$ 42,613	15,067	\$ 2,774	\$ 4,060	\$ (62,604)	\$ 64,903	\$ 4,904	\$ (310)
Other Financing Sources (Uses)								
Financing Proceeds	\$ 57,059	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers - In/(Out)	(78,755)	-	-	(51,000)	35,000	(36,891)	-	-
Total Financing Sources (Uses)	<u>\$ (21,696)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (51,000)</u>	<u>\$ 35,000</u>	<u>\$ (36,891)</u>	<u>\$ -</u>	<u>\$ -</u>
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	\$ 20,917	\$ 15,067	\$ 2,774	\$ (46,940)	\$ (27,604)	\$ 28,012	\$ 4,904	\$ (310)
Fund Balance, January 1	<u>626,708</u>	<u>269,343</u>	<u>16,587</u>	<u>77,166</u>	<u>628,978</u>	<u>128,743</u>	<u>888</u>	<u>929</u>
Fund Balance, December 31	<u>\$ 647,625</u>	<u>\$ 284,410</u>	<u>\$ 19,361</u>	<u>\$ 30,226</u>	<u>\$ 601,374</u>	<u>\$ 156,755</u>	<u>\$ 5,792</u>	<u>\$ 619</u>

BURLESON COUNTY, TEXAS  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Modified Cash Basis  
Special Revenue Fund  
December 31, 2005

	Sheriff's Office Computer Fund	Juvenile Delinquent Prevention Fund	Forfeiture Fund	Sheriff Dept. K-9 Unit	State Salary Supplement Fund	Sheriff's Office Awarded Restitution Fund	Justice Court Technology Fund	LEOSE Fund
Revenues								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties & Interest - Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Fees	-	1,285	-	-	-	-	13,975	4,305
Interest	79	219	867	3	1,124	698	763	528
Miscellaneous	1,500	-	1,281	-	-	-	-	-
Grants	-	-	-	-	40,945	-	-	-
Total Revenues	<u>\$ 1,579</u>	<u>\$ 1,504</u>	<u>\$ 2,148</u>	<u>\$ 3</u>	<u>\$ 42,069</u>	<u>\$ 698</u>	<u>14,738</u>	<u>\$ 4,833</u>
Expenditures								
Personnel Service	\$ -	-	\$ -	-	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Public Utilities	-	-	-	-	-	-	-	-
Maintenance - Other	-	-	-	-	-	-	-	-
Capital Outlay - Machinery & Equipment	-	-	2,802	-	-	-	1,320	-
Miscellaneous	-	157	3,743	-	-	-	-	2,394
Total Expenditures	<u>\$ -</u>	<u>\$ 157</u>	<u>\$ 6,545</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,320</u>	<u>\$ 2,394</u>
Excess of Revenues Over (Under) Expenditures	\$ 1,579	\$ 1,347	\$ (4,397)	\$ 3	\$ 42,069	\$ 698	13,418	\$ 2,439
Other Financing Sources (Uses)								
Financing Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Operating Transfers - In/(Out)	173	-	-	(173)	(36,498)	-	-	-
Total Financing Sources (Uses)	<u>\$ 173</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (173)</u>	<u>\$ (36,498)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	\$ 1,752	\$ 1,347	\$ (4,397)	\$ (170)	\$ 5,571	\$ 698	\$ 13,418	\$ 2,439
Fund Balance, January 1	2,349	6,786	11,190	170	24,460	26,434	19,871	14,498
Fund Balance, December 31	<u>\$ 4,101</u>	<u>\$ 8,133</u>	<u>\$ 6,793</u>	<u>\$ -</u>	<u>\$ 30,031</u>	<u>\$ 27,132</u>	<u>\$ 33,289</u>	<u>\$ 16,937</u>

BURLESON COUNTY, TEXAS  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Modified Cash Basis  
Special Revenue Fund  
December 31, 2005

	Misc. Grants	Time Payments	Alternative CSR	Vehicle Inventory	TOTAL
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,789,502
Penalties & Interest - Taxes	-	-	-	-	40,303
Licenses and Permits	-	-	-	-	689,462
Intergovernmental	-	-	-	-	26,211
Fees	-	-	-	-	126,477
Interest	900	1,302	-	1,588	67,885
Miscellaneous	50	15,543	31,821	2,513	113,037
Grants	64,784	-	-	-	105,729
Total Revenues	<u>\$ 65,734</u>	<u>\$ 16,845</u>	<u>\$ 31,821</u>	<u>\$ 4,101</u>	<u>\$ 2,911,638</u>
Expenditures					
Personnel Service	\$ -	\$ -	\$ -	\$ -	\$ 828,685
Employee Benefits	-	-	-	-	281,277
Repairs & Maintenance	-	-	-	-	96,383
Transportation	-	-	-	-	791,910
Public Utilities	-	-	-	-	8,590
Maintenance - Other	-	-	-	-	125,677
Capital Outlay - Machinery & Equipment	42,628	-	9,607	1,573	377,604
Miscellaneous	13,652	9,697	6,340	158	238,103
Total Expenditures	<u>\$ 56,280</u>	<u>\$ 9,697</u>	<u>\$ 15,947</u>	<u>\$ 1,731</u>	<u>\$ 2,748,229</u>
Excess of Revenues Over (Under) Expenditures	\$ 9,454	\$ 7,148	\$ 15,874	\$ 2,370	\$ 163,409
Other Financing Sources (Uses)					
Financing Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 57,059
Operating Transfers - In/(Out)	(16,443)	-	-	-	(184,587)
Total Financing Sources (Uses)	<u>\$ (16,443)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (127,528)</u>
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	\$ (6,989)	\$ 7,148	\$ 15,874	\$ 2,370	\$ 35,881
Fund Balance, January 1	13,161	40,298	-	11,149	1,919,708
Fund Balance, December 31	<u>\$ 6,172</u>	<u>\$ 47,446</u>	<u>\$ 15,874</u>	<u>\$ 13,519</u>	<u>\$ 1,955,589</u>



BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>ROAD &amp; BRIDGE - GENERAL</b>				
<b>REVENUES</b>				
Current Ad Valorem Taxes	\$ 1,199,314	\$ 1,199,314	\$ 1,199,267	\$ (47)
Delinquent Ad Valorem	45,778	45,778	43,568	(2,210)
Penalty & Interest-Ad Valore	18,331	18,331	28,002	9,671
Certificate of Title	15,000	15,000	12,852	(2,148)
License Fees	155,000	155,000	159,843	4,843
Motor Vehicles, Licenses	440,000	440,000	445,889	5,889
Payment in Lieu of Taxes	250	250	195	(55)
Gasoline Tax Dist., Lateral	25,000	25,000	26,211	1,211
Addressing Signs	4,000	4,000	4,364	364
RB1 Disposal Permits	2,000	2,000	4,341	2,341
RB2 Disposal Permits	2,000	2,000	3,985	1,985
RB3 Disposal Permits	5,000	5,000	11,010	6,010
RB4 Disposal Permits	2,000	2,000	4,575	2,575
Interest Earnings	12,000	12,000	17,737	5,737
Reimbursement	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,925,673</b>	<b>\$ 1,925,673</b>	<b>\$ 1,961,838</b>	<b>\$ 36,165</b>
<b>EXPENDITURES</b>				
<b>Salaries &amp; Wages</b>				
Salary, Employees	\$ 12,325	\$ 12,325	\$ 12,226	\$ 99
Overtime/Discretionary	-	1,458	1,446	12
Total Salaries & Wages	12,325	13,783	13,671	112
<b>Benefits &amp; Expenditures</b>				
Social Security	942	1,054	971	83
Retirement	918	1,027	1,018	9
Health Insurance	1,749	1,801	1,801	(0)
Health Insurance, Retirees	7,800	7,893	7,893	(0)
Death Benefits	79	88	88	0
Workers Compensation Insuran	45,000	45,349	45,349	0
Unemployment Insurance	21	23	-	23
Total Benefits & Expenditures	56,509	57,235	57,120	115
<b>Departmental Support</b>				
Association & Membership Due	3,500	1,025	1,025	-
Office Supplies	1,000	1,000	900	100
Sign Supplies	10,000	10,000	9,869	131
Tax Appraisal District	38,776	38,776	38,776	-
Drug/Blood Testing	1,000	-	-	-
Publishing Legal Notices	300	300	300	-
Total Departmental Support	54,576	51,101	50,870	231
<b>Repairs &amp; Maintenance</b>				
Repairs-Vehicles & Equipment	1,500	50	46	4
Insurance-Auto Physical Dama	-	2,002	2,002	-
Total Repairs & Maintenance	1,500	2,052	2,048	4

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b><u>Contractual/Professional</u></b>				
Solid Waste Disposal-Pct 1	-	20,037	20,026	11
Solid Waste Disposal-Pct 2	-	14,452	14,424	28
Solid Waste Disposal-Pct 3	-	19,725	19,703	22
Solid Waste Disposal-Pct 4	-	21,900	21,892	8
Total Contractual/Professional	-	76,114	76,045	69
<b><u>Capital Outlay</u></b>				
Capital Outlay-Equipment	-	106,959	106,959	0
Total Capital Outlay	-	106,959	106,959	0
<b>Total Expenditures</b>	<b>\$ 124,910</b>	<b>\$ 307,244</b>	<b>\$ 306,714</b>	<b>\$ 531</b>
Other Financial Sources (Uses)				
Financing Proceeds	\$ -	\$ 57,059	\$ 57,059	\$ -
Operating Transfer In	-	70,985	70,986	1
Operating Loan from General Fund	-	-	-	-
Operating Transfer Out	(1,700,000)	(1,700,000)	(1,700,000)	-
ROW Transfers Out	(35,000)	(35,000)	(35,000)	-
Total Other Financing Sources (Uses)	<u>\$ (1,735,000)</u>	<u>\$ (1,606,956)</u>	<u>\$ (1,606,955)</u>	<u>\$ 1</u>
Excess of Revenues and Other Sources Over	<u>\$ 65,763</u>	<u>\$ 11,473</u>	<u>\$ 48,169</u>	<u>\$ 36,696</u>
Fund Balance, January 1			\$ 180,748	
Fund Balance, December 31			<u>\$ 228,917</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>ROAD &amp; BRIDGE - PRECINCT #1</b>				
<b>REVENUES</b>				
Tire Disposal Fee	\$ 200	\$ 200	\$ 452	\$ 252
Interest Earnings	1,500	1,500	2,790	1,290
Sale of Materials	-	-	932	932
Sale of Assets	-	8,965	8,966	1
Reimbursements	-	-	984	984
Financing Proceeds	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,700</b>	<b>\$ 10,665</b>	<b>\$ 14,124</b>	<b>\$ 3,459</b>
<b>EXPENDITURES</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 30,823	\$ 30,823	\$ 30,823	\$ 0
Salary, Employees	119,662	119,662	119,454	208
Longevity Pay	2,335	2,375	2,375	-
Part-Time Help	34,850	30,810	30,425	385
Overtime/Discretionary	2,000	300	212	88
Total Salaries & Wages	189,670	183,970	183,289	681
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	15,244	15,244	14,525	719
Retirement	12,249	12,249	12,104	145
Health Insurance	22,187	23,412	23,412	-
Death Benefits	1,052	1,052	1,040	12
Unemployment Insurance	270	270	253	17
Travel Allowance, Official	9,600	9,600	9,600	-
Total Benefits & Expenditures	60,602	61,827	60,933	894
<b><u>Departmental Support</u></b>				
Notary & Surety Bonds	200	200	-	200
Office Supplies	500	500	28	472
Parts & Supplies	35,000	35,000	34,928	72
Fuel	1,000	23,295	23,295	0
Tires & Tubes	1,000	1,500	1,208	292
Gravel, Concrete & Premix	5,000	14,888	13,716	1,172
Mileage/Travel Reimbursement	600	600	592	9
Conference & Seminars	400	369	196	173
Telephone/Internet	550	550	514	36
Cell Phones/Pagers	700	200	10	190
Utilities	2,500	3,031	3,031	(0)
Total Departmental Support	47,450	80,133	77,516	2,617
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	24,000	20,200	19,077	1,123
Repairs - Building & Grounds	1,000	600	577	23
Contract Labor	4,000	4,275	4,275	0
Insurance-Property Coverage	600	600	600	-
Insurance-Auto Liability	3,023	2,663	2,524	139
Insurance-Crime Coverage	200	200	200	-
Insurance-Auto Physical Dama	775	860	860	-
Total Repairs & Maintenance	33,598	29,398	28,113	1,285

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b><u>Contractual/Professional</u></b>				
Rentals-Machine/Equipment	500	-	-	-
Solid Waste Disposal	30,000	8,420	8,419	1
Total Contractual/Professional	30,500	8,420	8,419	1
<b><u>Capital Outlay</u></b>				
Capital Outlay-Equipment	-	22,000	22,000	-
Capital Outlay - Vehicles	10,000	-	-	-
Capital Outlay-R&B Const	5,000	-	-	-
Total Capital Outlay	15,000	22,000	22,000	-
<b><u>Contingency</u></b>				
Contingency	20,000	-	-	-
Total Contingency	20,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 396,820</b>	<b>\$ 385,748</b>	<b>\$ 380,271</b>	<b>\$ 5,477</b>
Other Financial Sources (Uses)				
Financing Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfer In-R&B General	394,570	394,570	394,570	-
Operating Transfer Out GF	-	(800)	(800)	-
Operating Transfer Out -R&B General	-	(19,237)	(19,237)	-
Debt Service Transfers	(40,555)	(40,555)	(40,555)	-
Total Other Financing Sources (Uses)	\$ 354,015	\$ 333,978	\$ 333,978	\$ -
Excess of Revenues and Other Sources Over	\$ (41,105)	\$ (41,105)	\$ (32,169)	\$ 8,936
Fund Balance, January 1			\$ 87,573	
Fund Balance, December 31			<u>\$ 55,404</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>ROAD &amp; BRIDGE - PRECINCT #2</b>				
<b>REVENUES</b>				
Interest Earnings	\$ 5,000	\$ 5,000	\$ 4,423	\$ (577)
Sale of Materials	-	-	3,165	3,165
Sale of Assets	-	4,025	4,025	-
Reimbursements	-	-	-	-
<b>Total Revenue</b>	<b>\$ 5,000</b>	<b>\$ 9,025</b>	<b>\$ 11,613</b>	<b>\$ 2,588</b>
<b>EXPENDITURES</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 30,823	\$ 30,823	\$ 30,823	\$ 0
Salary, Employees	157,500	134,000	133,484	516
Longevity Pay	1,920	1,920	1,505	415
Part-Time Help	14,234	18,134	17,409	725
Overtime/Discretionary	5,000	2,565	902	1,663
Total Salaries & Wages	209,477	187,442	184,124	3,318
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	16,813	15,713	14,880	833
Retirement	15,313	14,213	13,137	1,076
Health Insurance	32,681	27,081	27,078	3
Death Benefits	1,315	1,315	1,129	186
Unemployment Insurance	305	305	245	60
Cell Phone Allowance, Employ	700	780	780	-
Travel Allowance, Official	9,600	9,600	9,600	-
Total Benefits & Expenditures	76,727	69,007	66,848	2,159
<b><u>Departmental Support</u></b>				
Office Supplies	750	800	794	6
Parts & Supplies	30,000	35,631	35,416	215
Fuel	10,000	24,516	24,515	1
Tires & Tubes	11,775	11,775	11,341	434
Gravel, Concrete, & Premix	27,000	44,584	43,864	720
Pipes & Culvert	10,000	10,000	8,939	1,061
Publishing Legal Notices	100	-	-	-
Mileage/Travel Reimbursement	200	170	98	72
Conference & Seminars	2,000	2,000	1,016	984
Telephone/Internet	2,000	1,500	1,410	90
Cell Phones/Pagers	145	-	-	-
Utilities	3,000	1,600	1,380	220
Total Departmental Support	96,970	132,576	128,774	3,802
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	32,000	26,371	25,481	890
Repairs-Building & Grounds	3,000	-	-	-
Contract Labor	2,000	-	-	-
Insurance-Property Coverage	700	728	728	-
Insurance-Auto Liability	2,800	2,800	2,800	-
Insurance-Crime Coverage	200	200	200	-
Insurance-Auto Physical Dama	650	650	650	-
Total Repairs & Maintenance	41,350	30,749	29,859	890

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b><u>Contractual/Professional</u></b>				
Rentals-Machine/Equipment	1,000	-	-	-
Solid Waste Disposal	25,000	5,748	5,748	0
Total Contractual/Professional	26,000	5,748	5,748	0
<b><u>Capital Outlay</u></b>				
Capital Outlay-Building	1,000	-	-	-
Capital Outlay-Equipment	5,000	19,250	19,250	-
Capital Outlay-Vehicles	5,000	3,500	3,500	-
Capital Outlay-R&B Const	18,000	17,225	17,184	41
Total Capital Outlay	29,000	39,975	39,934	41
<b><u>Contingency</u></b>				
Contingency	25,000	20,500	-	20,500
Total Contingency	25,000	20,500	-	20,500
<b>Total Expenditures</b>	<b>\$ 504,524</b>	<b>\$ 485,997</b>	<b>\$ 455,288</b>	<b>\$ 30,709</b>
Other Financial Sources (Uses)				
Financing Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfer In-R&B General	472,940	472,940	472,940	-
Operating Transfer Out GF	-	(800)	(800)	-
Operation Transfer Out-R&B General	-	(21,752)	(21,752)	(0)
Debt Service Transfers	-	-	-	-
Total Other Financing Sources (Uses)	\$ 472,940	\$ 450,388	\$ 450,388	\$ (0)
Excess of Revenues and Other Sources Over	\$ (26,584)	\$ (26,584)	\$ 6,713	\$ 33,297
Fund Balance, January 1			\$ 100,580	
Fund Balance, December 31			<u>\$ 107,293</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>ROAD &amp; BRIDGE - PRECINCT #3</b>				
<b>REVENUES</b>				
Interest Earnings	\$ 3,200	\$ 3,200	\$ 4,910	\$ 1,710
Sale of Materials	-	-	1,338	1,338
Sale of Assets	-	6,210	6,210	-
Reimbursement	-	-	-	-
<b>Total Revenue</b>	<b>\$ 3,200</b>	<b>\$ 9,410</b>	<b>\$ 12,458</b>	<b>\$ 3,048</b>
<b>EXPENDITURES</b>				
<b><u>Total Salaries &amp; Wages</u></b>				
Salary, Official	\$ 30,823	\$ 30,823	\$ 30,823	\$ 0
Salary, Employees	181,821	176,821	154,072	22,749
Longevity Pay	4,240	4,240	3,415	825
Part-Time Help	10,000	17,200	17,171	29
Overtime/Discretionary	6,000	3,800	623	3,177
Total Salaries & Wages	232,884	232,884	206,103	26,781
<b><u>Total Benefits &amp; Expenditures</u></b>				
Social Security	18,550	18,336	16,186	2,150
Retirement	17,320	17,320	14,831	2,489
Health Insurance	28,634	28,848	28,847	1
Death Benefits	1,488	1,488	1,274	214
Unemployment Insurance	344	344	302	42
Travel Allowance, Official	9,600	9,600	9,600	-
Total Benefits & Expenditures	75,936	75,936	71,040	4,896
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	300	212	177	35
Parts & Supplies	15,000	14,874	14,379	495
Fuel	25,000	34,270	33,205	1,065
Tires & Tubes	5,000	5,895	5,115	780
Gravel, Concrete, & Premix	20,000	6,780	-	6,780
Pipes & Culverts	1,000	1,000	-	1,000
Mileage/Travel Reimbursement	800	800	43	757
Conference & Seminars	1,000	1,088	1,088	0
Telephone/Internet	1,500	1,500	1,362	138
Cell Phones/Pagers	300	300	-	300
Utilities	2,500	2,500	2,112	388
Total Departmental Support	72,400	69,219	57,480	11,739
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	10,000	31,720	28,018	3,702
Repairs-Building & Grounds	500	500	448	52
Contract Labor	5,000	8,255	8,255	-
Insurance-Property Coverage	800	800	800	-
Insurance-Auto Liability	2,800	2,800	2,800	-
Insurance-Crime Coverage	200	200	200	-
Insurance-Auto Physical Dama	200	200	200	-
Total Repairs & Maintenance	19,500	44,475	40,721	3,754

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b><u>Contractual/Professional</u></b>				
Box Rent	-	126	126	-
Solid Waste Disposal	48,000	35,475	20,701	14,774
Rent for Stockpiling	2,500	2,500	1,250	1,250
Total Contractual/Professional	<u>50,500</u>	<u>38,101</u>	<u>22,077</u>	<u>16,024</u>
<b><u>Total Capital Outlay</u></b>				
Capital Outlay-Equipment	20,000	3,490	3,490	-
Capital Outlay-Vehicles	20,000	20,000	13,100	6,900
Capital Outlay-R&B Const	10,000	10,000	-	10,000
Total Capital Outlay	<u>50,000</u>	<u>33,490</u>	<u>16,590</u>	<u>16,900</u>
<b><u>Contingency</u></b>				
Contingency	35,000	35,000	-	35,000
Total Contingency	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>35,000</u>
<b>Total Expenditures</b>	<b>\$ 536,220</b>	<b>\$ 529,105</b>	<b>\$ 414,012</b>	<b>\$ 115,093</b>
Other Financial Sources (Uses)				
Financing Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfer In-R&B General	420,410	420,410	420,410	-
Operating Transfer Out GF	-	(800)	(800)	-
Operating Transfer Out-R&B General	-	(12,525)	(12,525)	(0)
Debt Service Transfers	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ 420,410</u>	<u>\$ 407,085</u>	<u>\$ 407,085</u>	<u>\$ (0)</u>
Excess of Revenues and Other Sources Over	<u>\$ (112,610)</u>	<u>\$ (112,610)</u>	<u>\$ 5,530</u>	<u>\$ 118,140</u>
Fund Balance, January 1			\$ 143,902	
Fund Balance, December 31			<u>\$ 149,431</u>	



BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>ROAD &amp; BRIDGE - PRECINCT #4</b>				
<b>REVENUES</b>				
Interest Earnings	\$ 4,000	\$ 4,000	\$ 4,135	\$ 135
Sale of Material	-	-	4,712	4,712
Sale of Assets	-	11,081	11,081	0
Reimbursement	-	-	56	56
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Revenue</b>	\$ 4,000	\$ 15,081	\$ 19,985	\$ 4,904
<b>EXPENDITURES</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 30,823	\$ 30,823	\$ 30,823	\$ 0
Salary, Employees	154,544	154,544	137,991	16,553
Longevity Pay	2,010	2,010	1,900	110
Part-Time Help	49,839	46,595	27,613	18,982
Overtime/Discretionary	3,000	6,000	4,770	1,230
	<hr/>	<hr/>	<hr/>	<hr/>
Total Salaries & Wages	240,216	239,972	203,098	36,875
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	19,111	19,111	15,984	3,127
Retirement	14,898	15,122	13,795	1,327
Health Insurance	25,685	25,685	22,812	2,873
Death Benefits	1,273	1,293	1,185	108
Unemployment Insurance	357	357	278	79
Cell Phone Allowance-Employee	-	80	80	-
Travel Allowance, Official	9,600	9,600	9,600	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Benefits & Expenditures	70,924	71,248	63,735	7,513
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	200	200	-	200
Office Supplies	400	400	325	75
Parts & Supplies	25,000	25,000	24,392	608
Fuel	10,000	29,850	29,842	8
Tires & Tubes	3,000	500	463	37
Gravel, Concrete, & Premix	20,000	31,050	30,831	219
Pipes & Culvert	6,000	5,600	5,163	437
Stockpiling	2,000	2,115	2,115	-
Publishing Legal Notices	100	100	-	100
Mileage/Travel Reimbursement	1,000	885	510	375
Conference & Seminars	500	500	310	190
Telephone/Internet	1,600	1,600	1,434	167
Cell Phones/Pagers	1,200	1,120	372	748
Utilities	2,300	2,300	2,066	234
	<hr/>	<hr/>	<hr/>	<hr/>
Total Departmental Support	73,300	101,220	97,823	3,397
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	15,000	12,536	10,252	2,284
Repairs-Building & Grounds	100	100	-	100
Contract Labor	1,000	1,000	-	1,000
Insurance-Property Coverage	800	800	800	-
Insurance-Auto Liability	3,000	3,000	3,000	-
Insurance-Crime Coverage	200	200	200	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Repairs & Maintenance	20,100	17,636	14,252	3,384
<b><u>Contractual/Professional</u></b>				

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
Rentals-Machine/Equipment	300	300	-	300
Box Rent	24	24	24	-
Solid Waste Disposal	26,000	10,194	10,194	-
Total Contractual/Professional	26,324	10,518	10,218	300
<b>Capital Outlay</b>				
Capital Outlay-Equipment	-	43,081	31,995	11,086
Capital Outlay-Vehicle	20,000	-	-	-
Total Capital Outlay	20,000	43,081	31,995	11,086
<b>Total Expenditures</b>	\$ 450,864	\$ 483,674	\$ 421,119	\$ 62,555
Other Financial Sources (Uses)				
Financing Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfer In-R&B General	412,080	412,080	412,080	-
Operating Transfer Out GF	-	(800)	(800)	-
Operating Transfer Out-R&B General	-	(17,471)	(17,471)	-
Debt Service Transfers	-	-	-	-
Total Other Financing Sources (Uses)	\$ 412,080	\$ 393,809	\$ 393,809	\$ -
Excess of Revenues and Other Sources Over	\$ (34,784)	\$ (74,784)	\$ (7,325)	\$ 67,459
Fund Balance, January 1			\$ 113,906	
Fund Balance, December 31			<u>106,581</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>LATERAL ROAD &amp; BRIDGE FUNDS</b>				
<b>REVENUE</b>				
<b>Precinct #1</b>				
Current Ad Valorem Taxes	\$ 123,618	\$ 123,618	\$ 122,448	\$ (1,170)
Delinquent Ad Valorem	4,999	4,999	5,198	199
Penalty & Interest-Ad Valore	2,000	2,000	3,082	1,082
Payment in Lieu of Taxes	-	-	21	21
Interest Earnings	1,500	1,500	3,051	1,551
<b>Total Precinct #1</b>	<b>\$ 132,117</b>	<b>\$ 132,117</b>	<b>\$ 133,800</b>	<b>\$ 1,683</b>
<b>Precinct #2</b>				
Current Ad Valorem Taxes	\$ 148,171	\$ 148,171	\$ 146,769	\$ (1,402)
Delinquent Ad Valorem	5,992	5,992	5,006	(86)
Penalty & Interest-Ad Valore	2,397	2,397	3,340	943
Payment in Lieu of Taxes	-	-	23	23
Interest Earnings	3,000	3,000	3,657	657
<b>Total Precinct #2</b>	<b>\$ 159,560</b>	<b>\$ 159,560</b>	<b>\$ 158,795</b>	<b>\$ (765)</b>
<b>Precinct #3</b>				
Current Ad Valorem Taxes	\$ 131,713	\$ 131,713	\$ 130,467	\$ (1,246)
Delinquent Ad Valorem	5,327	5,327	4,450	(877)
Penalty & Interest-Ad Valore	2,131	2,131	2,969	838
Payment in Lieu of Taxes	-	-	21	21
Interest Earnings	3,000	3,000	3,251	251
<b>Total Precinct #3</b>	<b>\$ 142,171</b>	<b>\$ 142,171</b>	<b>\$ 141,158</b>	<b>\$ (1,013)</b>
<b>Precinct #4</b>				
Ad Valorem Taxes	\$ 129,104	\$ 129,104	\$ 127,882	\$ (1,222)
Delinquent Ad Valorem	5,221	5,221	4,362	(859)
Penalty & Interest-Ad Valore	2,089	2,089	2,910	821
Payment in Lieu of Taxes	-	-	21	21
Interest Earnings	4,000	4,000	3,187	(813)
<b>Total Precinct #4</b>	<b>\$ 140,414</b>	<b>\$ 140,414</b>	<b>\$ 138,362</b>	<b>\$ (2,052)</b>
<b>TOTAL REVENUES</b>	<b>\$ 574,262</b>	<b>\$ 574,262</b>	<b>\$ 572,115</b>	<b>\$ (2,147)</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>EXPENDITURES</b>				
<b>Precinct #1</b>				
<b><u>Departmental Support</u></b>				
Fuel	\$ 33,000	\$ 34,600	\$ 34,216	\$ 384
Tires & Tubes	5,000	6,900	6,002	898
Gravel, Concrete, & Premix	82,000	82,415	82,414	1
Pipes & Culverts	5,000	1,085	1,027	58
Tax Appraisal District	3,698	3,698	3,698	-
Total Departmental Support	<u>128,698</u>	<u>128,698</u>	<u>127,356</u>	<u>1,342</u>
<b>Total Precinct #1</b>	<b>\$ 128,698</b>	<b>\$ 128,698</b>	<b>\$ 127,356</b>	<b>\$ 1,342</b>
<b>Precinct #2</b>				
<b><u>Departmental Support</u></b>				
Parts & Supplies	\$ 5,000	\$ 5,011	\$ 5,011	\$ 0
Fuel	20,000	34,631	33,631	1,000
Tires & Tubes	1,000	-	-	-
Gravel, Concrete, & Premix	110,000	110,711	110,710	1
Pipes & Culverts	1,000	-	-	-
Tax Appraisal District	4,433	4,433	4,433	-
Total Departmental Support	<u>141,433</u>	<u>154,786</u>	<u>153,785</u>	<u>1,001</u>
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	2,000	2,000	1,840	160
Total Repairs & Maintenance	<u>2,000</u>	<u>2,000</u>	<u>1,840</u>	<u>160</u>
<b><u>Capital Outlay</u></b>				
Capital Outlay-Vehicles	6,000	12,000	12,000	-
Total Capital Outlay	<u>6,000</u>	<u>12,000</u>	<u>12,000</u>	<u>-</u>
<b><u>Contingency</u></b>				
Contingency	50,000	30,647	-	30,647
Total Contingency	<u>50,000</u>	<u>30,647</u>	<u>-</u>	<u>30,647</u>
<b>Total Precinct #2</b>	<b>\$ 199,433</b>	<b>\$ 199,433</b>	<b>\$ 167,625</b>	<b>\$ 31,808</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>Precinct #3</b>				
<b><u>Departmental Support</u></b>				
Parts & Supplies	\$ 20,000	\$ 20,000	\$ 19,880	\$ 120
Fuel	15,000	15,986	15,986	0
Tires & Tubes	5,000	5,258	5,257	1
Gravel, Concrete, & Premix	90,000	87,516	68,085	19,431
Pipes & Culverts	10,000	9,742	4,284	5,458
Tax Appraisal District	3,940	3,940	3,940	-
Total Departmental Support	143,940	142,442	117,431	25,011
<b><u>Repairs &amp; Maintenance</u></b>				
Contract Labor	3,000	4,498	4,498	1
Total Repairs & Maintenance	3,000	4,498	4,498	1
<b><u>Capital Outlay</u></b>				
Capital Outlay-Equipment	20,000	20,000	-	20,000
Total Capital Outlay	20,000	20,000	-	20,000
<b><u>Contingency</u></b>				
Contingency	4,500	4,500	-	4,500
Total Contingency	4,500	4,500	-	4,500
<b>Total Precinct #3</b>	<b>\$ 171,440</b>	<b>\$ 171,440</b>	<b>\$ 121,929</b>	<b>\$ 49,511</b>
<b>Precinct #4</b>				
<b><u>Departmental Support</u></b>				
Fuel	\$ 20,000	\$ 20,550	\$ 20,547	\$ 3
Tires & Tubes	5,000	4,450	4,255	195
Gravel, Concrete, & Premix	100,000	100,000	99,568	432
Tax Appraisal District	3,862	3,862	3,862	-
Reimbursement	300	300	-	300
Total Departmental Support	129,162	129,162	128,232	930
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	12,000	12,000	11,481	519
Contract Labor	1,000	1,000	425	575
Total Repairs & Maintenance	13,000	13,000	11,906	1,094
<b><u>Contingency</u></b>				
Contingency	20,000	20,000	-	20,000
Total Contingency	20,000	20,000	-	20,000
<b>Total Precinct #4</b>	<b>162,162</b>	<b>162,162</b>	<b>140,138</b>	<b>22,024</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 661,733</b>	<b>\$ 661,733</b>	<b>\$ 557,048</b>	<b>\$ 104,685</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess of Revenues and Other Sources Over	\$ (87,471)	\$ (87,471)	\$ 15,067	\$ 102,538
Fund Balance, January 1			\$ 269,343	
Fund Balance, December 31			<u>\$ 284,410</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>STATE SALARY SUPPLEMENT FUND</b>				
<b>REVENUES</b>				
State Supplement-County Judge	\$ 10,000	\$ 10,000	\$ 9,962	\$ (38)
Sal Supp Judges/Excess	1,000	1,000	1,189	189
State Supplement-County Attorney	25,425	25,425	29,794	4,369
Interest Earnings	700	700	1,124	424
	<u>37,125</u>	<u>37,125</u>	<u>42,069</u>	<u>4,944</u>
<b>Total Revenues</b>	<b>\$ 37,125</b>	<b>\$ 37,125</b>	<b>\$ 42,069</b>	<b>\$ 4,944</b>
<b>EXPENDITURES</b>				
Expenses-County Court	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
<b>Total Expenditures</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 2,000</b>
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	(35,425)	(35,425)	(36,498)	(1,073)
	<u>(35,425)</u>	<u>(35,425)</u>	<u>(36,498)</u>	<u>(1,073)</u>
Total Other Financing Sources (Uses)	\$ (35,425)	\$ (35,425)	\$ (36,498)	\$ (1,073)
Excess of Revenues Over (Under)	\$ (300)	\$ (300)	\$ 5,571	\$ 5,871
Fund Balance, January 1			\$ 24,460	
Fund Balance, December 31			<u>\$ 30,031</u>	

**SHERIFF'S K-9 UNIT FUND**

<b>REVENUES</b>				
Interest Earnings	\$ 30	\$ 30	\$ 3	\$ (27)
	<u>30</u>	<u>30</u>	<u>3</u>	<u>(27)</u>
<b>Total Revenues</b>	<b>\$ 30</b>	<b>\$ 30</b>	<b>\$ 3</b>	<b>\$ (27)</b>
<b>EXPENDITURES</b>				
Parts & Supplies	\$ -	\$ -	\$ -	\$ -
Medical Vet	-	-	-	-
Capital Outlay	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out-SO Donations	-	-	(173)	(173)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (173)	\$ (173)
Excess of Revenues Over (Under)	\$ 30	\$ 30	\$ (170)	\$ (200)
Fund Balance, January 1			\$ 170	
Fund Balance, December 31			<u>\$ -</u>	



BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>SHERIFF'S DONATIONS FOR EQUIPMENT FUND</b>				
<b>REVENUES</b>				
Interest Earnings	\$ 10	\$ 10	\$ 79	\$ 69
Donations	-	-	1,500	1,500
<b>Total Revenues</b>	<b>\$ 10</b>	<b>\$ 10</b>	<b>\$ 1,579</b>	<b>\$ 1,569</b>
<b>EXPENDITURES</b>				
<b>Capital Outlay</b>				
Capital Outlay-Equipment	\$ 500	\$ 500	-	\$ 500
Total Capital Outlay	500	500	-	500
<b>Total Expenditures</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 500</b>
Other Financial Sources (Uses)				
Operating Transfer In-Sheriff's K-9	\$ -	\$ -	\$ 173	\$ 173
Operating Transfer Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 173	\$ 173
Excess of Revenues Over (Under)	\$ (490)	\$ (490)	\$ 1,752	\$ 2,242
Fund Balance, January 1			\$ 2,349	
Fund Balance, December 31			<u>\$ 4,101</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>RECORDS MANAGEMENT AND PRESERVATION FUND</b>				
<b>REVENUES</b>				
Co. Clerk	\$ 27,000	\$ 27,000	\$ 27,605	\$ 605
Records Archive Fee-CC	25,000	25,000	27,100	2,100
CC Criminal Fee	-	-	136	136
Interest Earnings	2,000	2,000	3,898	1,898
<b>Total Revenues</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>\$ 58,739</b>	<b>\$ 4,739</b>
<b>EXPENDITURES</b>				
<b><u>Departmental Support</u></b>				
Cashiering/County Clerk	\$ 7,000	\$ -	\$ -	\$ -
Microfilm, Rec, Index, Restorin	50,000	50,000	3,306	46,694
Maintain CC Records Archive	20,000	20,000	-	20,000
Total Departmental Support	77,000	70,000	3,306	66,694
<b><u>Repairs &amp; Maintenance</u></b>				
Computer Expense	5,000	3,003	225	2,778
Total Repairs & Maintenance	5,000	3,003	225	2,778
<b><u>Capital Outlay</u></b>				
Capital Outlay-Equipment	5,000	5,000	-	5,000
Total Capital Outlay	5,000	5,000	-	5,000
<b>Total Expenditures</b>	<b>\$ 87,000</b>	<b>\$ 78,003</b>	<b>\$ 3,531</b>	<b>\$ 74,472</b>
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	(20,000)	(28,997)	(23,997)	5,000
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (20,000)</b>	<b>\$ (28,997)</b>	<b>\$ (23,997)</b>	<b>\$ 5,000</b>
<b>Excess of Revenues Over (Under)</b>	<b>\$ (53,000)</b>	<b>\$ (53,000)</b>	<b>\$ 31,211</b>	<b>\$ 84,211</b>
Fund Balance, January 1			\$ 105,352	
Fund Balance, December 31			<u>\$ 136,563</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>LAW LIBRARY FUND</b>				
<b>REVENUES</b>				
Clerk Fee	\$ 2,200	\$ 2,200	\$ 4,330	\$ 2,130
District Clerk Fee	4,500	4,500	4,825	325
Interest	300	300	544	244
<b>Total Revenues</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 9,699</b>	<b>\$ 2,699</b>
<b>EXPENDITURES</b>				
<b><u>Departmental Support</u></b>				
Law Books	\$ 7,000	\$ 7,000	\$ 6,925	\$ 75
Total Departmental Support	7,000	7,000	6,925	75
<b><u>Repairs &amp; Maintenance</u></b>				
Business Machine Maintenance	1,000	1,000	-	1,000
Total Repairs & Maintenance	1,000	1,000	-	1,000
<b>Total Expenditures</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>	<b>\$ 6,925</b>	<b>\$ 1,075</b>
Excess of Revenues Over (Under)	\$ (1,000)	\$ (1,000)	\$ 2,774	\$ 3,774
Fund Balance, January 1			\$ 16,587	
Fund Balance, December 31			<u>\$ 19,361</u>	
<b>ATTORNEY FEE ACCOUNT FUND</b>				
<b>REVENUES</b>				
Fees County Attorney	\$ -	\$ -	\$ 234	\$ 234
Interest Earnings	-	-	21	21
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 255</b>	<b>\$ 255</b>
<b>EXPENDITURES</b>				
<b><u>Departmental Support</u></b>				
Office Supplies	\$ -	\$ -	\$ 334	\$ (334)
Legal Expenses/Attorney Fee	-	-	-	-
Total Departmental Support	-	-	334	(334)
<b><u>Capital Outlay</u></b>				
Capital Outlay	-	-	231	(231)
Total Capital Outlay	-	-	<u>231</u>	<u>(231)</u>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 565</b>	<b>\$ (565)</b>
Excess of Revenues Over (Under)	\$ -	\$ -	\$ (311)	\$ (311)
Fund Balance, January 1			\$ 929	
Fund Balance, December 31			<u>\$ 619</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Final Budget Variance</u>
	<u>Original</u>	<u>Final</u>		
<b>RECORDS MGMT/PRESERVATION FUND- DISTRICT CLERK</b>				
<b>REVENUES</b>				
Records Preservation-District Cle	\$ 1,500	\$ 1,500	\$ 1,245	\$ (255)
Interest-Earnings	20	20	55	35
<b>Total Revenues</b>	<b>\$ 1,520</b>	<b>\$ 1,520</b>	<b>\$ 1,300</b>	<b>\$ (220)</b>
<b>EXPENDITURES</b>				
<b><u>Departmental Support</u></b>				
Records Preserv/Restoring	\$ 1,500	\$ 1,500	-	\$ 1,500
Total Departmental Support	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>
<b>Total Expenditures</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ 1,500</b>
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess of Revenues Over (Under)	<u>\$ 20</u>	<u>\$ 20</u>	<u>\$ 1,300</u>	<u>\$ 1,280</u>
Fund Balance, January 1			\$ 1,269	
Fund Balance, December 31			<u>\$ 2,569</u>	

BURLESON COUNTY, TEXAS  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>JUVENILE DELINQUENCY PREVENTION</b>				
<b>REVENUES</b>				
JDP-County Clerk Fees	\$ -	\$ -	\$ 1,285	\$ 1,285
Interest Income	-	-	219	219
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,503</b>	<b>\$ 1,503</b>
<b>EXPENDITURES</b>				
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Graffiti	\$ -	\$ -	\$ 157	\$ (157)
Total Repairs & Maintenance	-	-	157	(157)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 157</b>	<b>\$ (157)</b>
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess of Revenues Over (Under)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,346</b>	<b>\$ 1,346</b>
Fund Balance, January 1			\$ 6,786	
Fund Balance, December 31			<u>\$ 8,133</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>SHERIFF'S RESTITUTION FUND</b>				
<b>REVENUES</b>				
Interest Earnings	\$ 765	\$ 765	\$ 698	\$ (67)
<b>Total Revenues</b>	<b>\$ 765</b>	<b>\$ 765</b>	<b>\$ 698</b>	<b>\$ (67)</b>
<b>EXPENDITURES</b>				
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs - Building & Grounds	\$ -	\$ -	\$ -	\$ -
Total Repairs & Maintenance	-	-	-	-
<b><u>Capital Outlay</u></b>				
Capital Outlay - Vehicles	-	-	-	-
Total Capital Outlay	-	-	-	-
<b><u>Contingency</u></b>				
Contingency	10,000	10,000	-	10,000
Total Contingency	10,000	10,000	-	10,000
<b>Total Expenditures</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>
Other Financial Sources (Uses)				
Operating Transfer In-Misc. Grants	\$ -	\$ -	\$ 20,653	\$ 20,653
Operating Transfer Out	-	-	(20,653)	(20,653)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over (Under)	\$ (9,235)	\$ (9,235)	\$ 698	\$ 9,933
Fund Balance, January 1			\$ 26,434	
Fund Balance, December 31			<u>\$ 27,132</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>MISCELLANEOUS GRANTS FUND</b>				
<b>REVENUES</b>				
Interest Earnings	\$ 200	\$ 200	\$ 900	\$ 700
OCA-Indigent Defense Grant	-	13,738	13,738	-
CPA-Tobacco Compli. Grant.Pct	-	-	-	-
TEEX-Homeland Security Grant	-	33,578	33,577	(1)
OAG/Texas Vine Project	-	11,569	11,569	0
BVCOG-Solid Waste Grant	-	-	-	-
Economic Development Funds	-	-	-	-
ORCA-TCDP Grant #723091	-	4,200	4,200	-
Donations-KBC Beautiful	-	-	50	50
HAVA Funding	-	1,700	1,700	0
<b>Total Revenues</b>	<b>\$ 200</b>	<b>\$ 64,985</b>	<b>\$ 65,734</b>	<b>\$ 749</b>
<b>EXPENDITURES</b>				
<b><u>Departmental Support</u></b>				
Parts and Supplies	\$ 900	\$ 900	\$ 659	\$ 241
Grant Program Administration	-	4,200	-	4,200
Total Departmental Support	900	5,100	659	4,441
<b><u>Repairs &amp; Maintenance</u></b>				
Program Maintenance	-	12,994	12,994	0
Total Repairs & Maintenance	-	12,994	12,994	0
<b><u>Capital Outlay</u></b>				
Capital Outlay-Equipment	-	34,359	34,628	(269)
Capital Outlay-Software	-	-	8,000	(8,000)
Total Capital Outlay	-	34,359	42,628	(8,269)
<b><u>Contingency</u></b>				
Contingency	2,000	2,000	-	2,000
Total Contingency	2,000	2,000	-	2,000
<b>Total Expenditures</b>	<b>\$ 2,900</b>	<b>\$ 54,453</b>	<b>\$ 56,281</b>	<b>\$ (1,828)</b>
Other Financial Sources (Uses)				
Operating Transfer In-S.O. Restitution	\$ -	\$ -	\$ 20,653	\$ 20,653
Operating Transfer Out	-	(15,438)	(16,443)	(1,005)
Operating Transfer Out-S.O. Restitution	-	-	(20,653)	(20,653)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ (15,438)</b>	<b>\$ (16,443)</b>	<b>\$ (1,005)</b>
<b>Excess of Revenues Over (Under)</b>	<b>\$ (2,700)</b>	<b>\$ (4,906)</b>	<b>\$ (6,989)</b>	<b>\$ (2,083)</b>
Fund Balance, January 1			\$ 13,161	
Fund Balance, December 31			<u>\$ 6,172</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>JUSTICE COURT TECHNOLOGY FUND</b>				
<b>REVENUES</b>				
JP1 - JCT	\$ 1,600	\$ 1,600	\$ 2,014	\$ 414
JP2 - JCT	4,300	4,300	4,766	466
JP3 - JCT	3,200	3,200	4,718	1,518
JP4 - JCT	2,300	2,300	2,477	177
Interest Earnings	100	100	763	663
<b>Total Revenues</b>	<b>\$ 11,500</b>	<b>\$ 11,500</b>	<b>\$ 14,738</b>	<b>\$ 3,238</b>
<b>EXPENDITURES</b>				
<b><u>Departmental Support</u></b>				
Internet Service	\$ 1,800	\$ 1,800	\$ -	\$ 1,800
Total Departmental Support	1,800	1,800	-	1,800
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	1,000	680	-	680
Technical Support	8,000	8,000	-	8,000
Total Repairs & Maintenance	9,000	8,680	-	8,680
<b><u>Capital Outlay</u></b>				
Capital Outlay-Equipment	1,000	1,320	1,320	-
Total Capital Outlay	1,000	1,320	1,320	-
<b>Total Expenditures</b>	<b>\$ 11,800</b>	<b>\$ 11,800</b>	<b>\$ 1,320</b>	<b>\$ 10,480</b>
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over (Under)	\$ (300)	\$ (300)	\$ 13,418	\$ 13,718
Fund Balance, January 1			\$ 19,871	
Fund Balance, December 31			<u>\$ 33,289</u>	



BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>SHERIFF'S FORFEITURE FUND</b>				
<b>REVENUES</b>				
Forfeiture Proceeds-Cash	\$ 500	\$ 500	\$ 1,281	\$ 781
Forfeiture Proceeds-Property	1,000	1,000	-	(1,000)
Interest Earnings	100	100	867	767
	<u>1,600</u>	<u>1,600</u>	<u>2,148</u>	<u>548</u>
<b>Total Revenues</b>				
<b>EXPENDITURES</b>				
Buy Money	\$ 300	\$ 300	\$ -	\$ 300
Equipment	-	3,483	3,743	(260)
Publishing Legal Notices	500	500	-	500
Conference & Seminars	500	500	-	500
	<u>1,300</u>	<u>4,783</u>	<u>3,743</u>	<u>1,040</u>
Capital Outlay-Equipment	2,000	5,000	2,802	2,198
	<u>2,000</u>	<u>5,000</u>	<u>2,802</u>	<u>2,198</u>
<b>Total Expenditures</b>				
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>				
Excess of Revenues Over (Under)	\$ (1,700)	\$ (8,183)	\$ (4,397)	\$ 3,786
Fund Balance, January 1			\$ 11,190	
Fund Balance, December 31			<u>6,792</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>RECORDS MANAGEMENT AND PRESERVATION FUND - COUNTY</b>				
<b>REVENUES</b>				
Record Preservation County C	\$ 5,700	\$ 5,700	\$ 6,160	\$ 460
Record Preservation Dist. CI	2,500	2,500	2,919	419
Interest Earnings	450	450	772	322
<b>Total Revenues</b>	<b>\$ 8,650</b>	<b>\$ 8,650</b>	<b>\$ 9,851</b>	<b>\$ 1,201</b>
<b>EXPENDITURES</b>				
<b><u>Departmental Support</u></b>				
Treasurer/Record Preservatio	\$ 500	\$ 500	\$ 500	\$ -
Microfilm, Rec, Index, Restorin	6,000	-	-	-
Total Departmental Support	6,500	500	500	-
<b><u>Capital Outlay</u></b>				
Capital Outlay Equipment	5,000	956	956	0
Total Capital Outlay	5,000	956	956	0
<b>Total Expenditures</b>	<b>\$ 11,500</b>	<b>\$ 1,456</b>	<b>\$ 1,456</b>	<b>\$ 0</b>
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	(12,894)	(12,894)	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ (12,894)</b>	<b>\$ (12,894)</b>	<b>\$ -</b>
<b>Excess of Revenues Over (Under)</b>	<b>\$ (2,850)</b>	<b>\$ (5,700)</b>	<b>\$ (4,499)</b>	<b>\$ 1,201</b>
Fund Balance, January 1			\$ 22,122	
Fund Balance, December 31			<u>\$ 17,623</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>COURTHOUSE SECURITY FUND</b>				
<b>REVENUES</b>				
Courthouse Security-County	\$ 5,500	\$ 5,500	\$ 6,415	\$ 915
Courthouse Security/Didt. Cl	1,400	1,400	1,717	317
Courthouse Security-JP#1	1,300	1,300	1,761	461
Courthouse Security-JP#2	3,000	3,000	3,797	797
Courthouse Security-JP#3	2,400	2,400	3,423	1,023
Courthouse Security-JP#4	1,600	1,600	2,097	497
Interest Earnings	1,500	1,500	2,097	597
<b>Total Revenues</b>	<b>\$ 16,700</b>	<b>\$ 16,700</b>	<b>\$ 21,308</b>	<b>\$ 4,608</b>
<b>EXPENDITURES</b>				
<b><u>Departmental Support</u></b>				
Conference & Seminars	\$ -	\$ 1,180	\$ 1,177	\$ 3
Total Departmental Support	-	1,180	1,177	3
<b><u>Contractual/Professional</u></b>				
Court Bailiff-Contract	7,500	6,320	5,604	716
Total Contractual/Professional	7,500	6,320	5,604	716
<b><u>Capital Outlay</u></b>				
Capital Outlay-Equipment	30,000	10,500	10,466	19,534
Total Capital Outlay	30,000	10,500	10,466	34
<b>Total Expenditures</b>	<b>\$ 37,500</b>	<b>\$ 18,000</b>	<b>\$ 17,247</b>	<b>\$ 753</b>
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	(11,000)	(51,000)	(51,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (11,000)</b>	<b>\$ (51,000)</b>	<b>\$ (51,000)</b>	<b>\$ -</b>
<b>Excess of Revenues Over (Under)</b>	<b>\$ (31,800)</b>	<b>\$ (52,300)</b>	<b>\$ (46,940)</b>	<b>\$ 5,360</b>
Fund Balance, January 1			\$ 77,166	
Fund Balance, December 31			<u>\$ 30,226</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>TIME PAYMENT FEE FUND</b>				
<b>REVENUES</b>				
Time Payment-County Clerk	\$ 4,000	\$ 4,000	\$ 4,465	\$ 465
Time Payment-District Clerk	400	400	554	154
Time Payment-JP#1	600	600	1,099	499
Time Payment-JP#2	4,000	4,000	4,615	615
Time Payment-JP#3	2,000	2,000	1,900	(100)
Time Payment-JP#4	1,200	1,200	2,909	1,709
Interest Earnings	200	200	1,301	1,101
<b>Total Revenues</b>	<b>\$ 12,400</b>	<b>\$ 12,400</b>	<b>\$ 16,845</b>	<b>\$ 4,445</b>
<b>EXPENDITURES</b>				
State Comptroller	\$ 6,000	\$ 6,000	\$ 9,697	\$ (3,697)
	6,000	6,000	9,697	(3,697)
<b>Repairs &amp; Maintenance</b>				
Repairs-Business Machines	1,000	1,000	-	1,000
Technical Support	6,000	6,000	-	6,000
Total Repairs & Maintenance	7,000	7,000	-	7,000
<b>Capital Outlay</b>				
Capital Outlay-Equipment	-	38,000	-	38,000
Total Capital Outlay	-	38,000	-	38,000
<b>Total Expenditures</b>	<b>\$ 13,000</b>	<b>\$ 51,000</b>	<b>\$ 9,697</b>	<b>\$ 41,303</b>
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over (Under)	\$ (600)	\$ (38,600)	\$ 7,148	\$ 45,748
Fund Balance, January 1			\$ 40,298	
Fund Balance, December 31			<u>\$ 47,446</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>RIGHT OF WAY ACQUISITION FUND</b>				
<b>REVENUES</b>				
Interest Earning	\$ 16,000	\$ 16,000	\$ 18,431	\$ 2,431
<b>Total Revenues</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>	<b>\$ 18,431</b>	<b>\$ 2,431</b>
<b>EXPENDITURES</b>				
<b>Capital Outlay</b>				
Right of Way	\$ -	\$ -	\$ 81,035	\$ (81,035)
Total Capital Outlay	-	-	81,035	(81,035)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 81,035</b>	<b>\$ (81,035)</b>
Other Financial Sources (Uses)				
Operating Transfer In-R&B General	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
Operating Transfer Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ -</b>
<b>Excess of Revenues Over (Under)</b>	<b>\$ 51,000</b>	<b>\$ 51,000</b>	<b>\$ (27,604)</b>	<b>\$ (78,604)</b>
Fund Balance, January 1			\$ 628,978	
Fund Balance, December 31			<u>\$ 601,374</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>ALTERNATIVE CSR FUND</b>				
<b>REVENUES</b>				
CC-Alternative CSR	\$ -	\$ 7,880	\$ 9,859	\$ 1,979
Probation-Alternative CSR	-	21,962	21,962	0
	-	-	-	-
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 29,842</b>	<b>\$ 31,821</b>	<b>\$ 1,979</b>
<b>EXPENDITURES</b>				
<b><u>Departmental Support</u></b>				
Parts & Supplies	\$ -	\$ 1,000	\$ 1,076	\$ (76)
	-	-	-	-
Total Departmental Support	-	1,000	1,076	(76)
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Building & Grounds	-	3,250	5,264	(2,014)
	-	-	-	-
Total Repairs & Maintenance	-	3,250	5,264	(2,014)
<b><u>Capital Outlay</u></b>				
Capital Outlay-Building	-	20,705	9,608	11,098
Capital Outlay-Equipment	-	1,000	-	1,000
Total Capital Outlay	-	21,705	9,608	12,098
<b><u>Contingency</u></b>				
Contingency	-	3,887	-	3,887
Total Contingency	-	3,887	-	3,887
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 29,842</b>	<b>\$ 15,947</b>	<b>\$ 13,895</b>
Other Financial Sources (Uses)				
Financing Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess of Revenues and Other Sources Over	\$ -	\$ -	\$ 15,874	\$ 15,874
Fund Balance, January 1			\$ -	
Fund Balance, December 31			<u>\$ 15,874</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>LEOSE FUND</b>				
<b>REVENUES</b>				
LEOSE Allocation/Sheriff	\$ 2,000	\$ 2,000	\$ 2,258	\$ 258
LEOSE Allocation/Const. #1	670	670	-	(670)
LEOSE Allocation/Const. #2	670	670	685	15
LEOSE Allocation/Const. #3	670	670	685	15
LEOSE Allocation/Const. #4	670	670	677	7
Interest Earnings	200	200	528	328
	<u>4,880</u>	<u>4,880</u>	<u>4,833</u>	<u>(47)</u>
<b>Total Revenues</b>	<b>\$ 4,880</b>	<b>\$ 4,880</b>	<b>\$ 4,833</b>	<b>\$ (47)</b>
<b>EXPENDITURES</b>				
<b><u>Departmental Support</u></b>				
Conference & Seminars	\$ 3,000	\$ 3,000	\$ 2,065	\$ 935
Constable #1-Conf./Training	2,000	2,000	-	2,000
Constable #2-Conf./Training	2,000	2,000	329	1,671
Constable #3-Conf./Training	2,000	2,000	-	2,000
Constable #4-Conf./Training	1,300	1,300	-	1,300
Total Departmental Support	<u>10,300</u>	<u>10,300</u>	<u>2,394</u>	<u>7,906</u>
	<u>10,300</u>	<u>10,300</u>	<u>2,394</u>	<u>7,906</u>
<b>Total Expenditures</b>	<b>\$ 10,300</b>	<b>\$ 10,300</b>	<b>\$ 2,394</b>	<b>\$ 7,906</b>
Excess of Revenues Over (Under)	<u>\$ (5,420)</u>	<u>\$ (5,420)</u>	<u>\$ 2,439</u>	<u>\$ 7,859</u>
Fund Balance, January 1			\$ 14,498	
Fund Balance, December 31			<u>\$ 16,937</u>	

BURLESON COUNTY, TEXAS  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2005

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>JAIL COMMISSARY FUND</b>				
<b>REVENUES</b>				
Interest	\$ -	\$ -	\$ 85	\$ 85
Reimbursements/Other	-	-	1,619	1,619
Sales	-	-	12,146	12,146
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,850</b>	<b>\$ 13,850</b>
<b>EXPENDITURES</b>				
Repairs & Maintenance	\$ -	\$ -	\$ 26	\$ (26)
Supplies	-	-	6,638	(6,638)
Capital Outlay - Equipment	-	-	2,282	(2,282)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,946</b>	<b>\$ (8,946)</b>
Excess of Revenues Over (Under)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,904</u>	<u>\$ 4,904</u>
Fund Balance, January 1			\$ 888	
Fund Balance, December 31			<u>\$ 5,792</u>	

**VEHICLE INVENTORY TAX - TA/C**

<b>REVENUES</b>				
Interest	\$ 1,000	\$ 1,000	\$ 1,588	\$ 588
Penalties	-	-	2,513	2,513
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Revenues</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 4,101</b>	<b>\$ 3,101</b>
<b>EXPENDITURES</b>				
Computer Expense	\$ 1,000	\$ 1,000	\$ 158	\$ 842
Capital Outlay - Equipment	3,000	3,000	1,573	1,427
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total Expenditures</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ 1,731</b>	<b>\$ 2,269</b>
Excess of Revenues Over (Under)	<u>\$ (3,000)</u>	<u>\$ (3,000)</u>	<u>\$ 2,370</u>	<u>\$ 5,370</u>
Fund Balance, January 1			\$ 11,149	
Fund Balance, December 31			<u>\$ 13,519</u>	



BURLESON COUNTY, TEXAS  
Combining Statement of Assets, Liabilities, and Fund Balances  
Modified Cash Basis  
Debt Service Fund  
December 31, 2005

ASSETS

Cash	\$ 155,052
Cash Restricted	-
Taxes Receivable	204,434
Due From Agency Fund	91,106
 Total Assets	 <u><u>\$ 450,592</u></u>

LIABILITIES AND FUND BALANCES

Liabilities	
Due to Other Governments	\$ -
Due to Individuals	-
Unearned Income	91,106
Reserve for Uncollected Taxes	<u>204,434</u>
 Total Liabilities	 \$ 295,540
Fund Balances	
Reserved	\$ 155,052
Unreserved	-
Total Fund Balances	<u><u>\$ 155,052</u></u>
 Total Liabilities and Fund Balances	 <u><u>\$ 450,592</u></u>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

<b>DEBT SERVICE FUND</b>	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>REVENUES</b>				
Accrued Interest-Issuance	\$ -	\$ -	\$ -	\$ -
Current Ad Valorem Taxes	237,887	237,887	237,877	(10)
Delinquent Ad Valorem	9,080	9,080	8,642	(438)
Penalty & Interest-Ad Valorem	3,632	3,632	5,012	1,380
Payment In Lieu of Taxes	-	-	39	39
Interest Earnings	5,500	5,500	5,340	(160)
<b>Total Revenue</b>	<b>\$ 256,099</b>	<b>\$ 256,099</b>	<b>\$ 256,909</b>	<b>\$ 810</b>
<b>EXPENDITURES</b>				
<b><u>Debt Service</u></b>				
Principal - CO Series 2004	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Principal on Bond 1998 Refund	110,000	110,000	110,000	-
Principal - Capital Lease	-	-	88,630	(88,630)
Principal - Warrants	-	-	33,261	(33,261)
Interest - CO Series 2004	72,550	72,550	72,550	-
Interest on Bond/1998 Refund	32,690	32,690	32,690	-
Interest - Capital Lease	-	-	7,897	(7,897)
Interest - Warrants	-	-	1,272	(1,272)
Other Expenses/Fees	-	-	1,279	(1,279)
Total Debt Service	<u>255,240</u>	<u>255,240</u>	<u>387,579</u>	<u>(132,339)</u>
<b>Total Expenditures</b>	<b>\$ 255,240</b>	<b>\$ 255,240</b>	<b>\$ 387,579</b>	<b>\$ (132,339)</b>
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ 131,060	\$ 131,060
Operating Transfer Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 131,060</b>	<b>\$ 131,060</b>
Excess of Revenues Over (Under)				
Expenditures	<u>\$ 859</u>	<u>\$ 859</u>	<u>\$ 390</u>	<u>\$ (469)</u>
Fund Balance, January 1			\$ 154,662	
Fund Balance, December 31			<u>\$ 155,052</u>	

BURLESON COUNTY, TEXAS  
Combining Statement of Assets, Liabilities, and Fund Balances  
Modified Cash Basis  
Capital Projects Fund  
December 31, 2005

ASSETS

Cash	\$ -
Total Assets	<u>\$ -</u>

LIABILITIES AND FUND BALANCES

Liabilities	\$ -
Fund Balances	
Reserved	\$ -
Unreserved	-
Total Fund Balances	<u>\$ -</u>
Total Liabilities and Fund Balances	<u>\$ -</u>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - CAPITAL PROJECTS FUND  
FOR THE YEAR ENDED DECEMBER 31, 2005

<b>CAPITAL CONSTRUCTION FUND</b>	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>REVENUES</b>				
Interest Earnings	\$ -	\$ 3,521	\$ 3,528	\$ 7
<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 3,521</b>	<b>\$ 3,528</b>	<b>\$ 7</b>
<b>EXPENDITURES</b>				
Legal Services	\$ -	\$ -	\$ -	\$ -
Architect/Engineering Servic	-	15,304	15,304	-
Preconstruction Expenses	-	-	-	-
Miscellaneous Construction E	-	-	0	(0)
Material-Expansion	-	11,874	11,874	(0)
Labor-Expansion	-	18,174	18,174	0
Subcontractor-Expansion	-	311,773	311,773	(0)
General Conditions-CM/Expans	-	9,589	9,589	1
Const.Mgr.Fee-Expansion	-	16,311	16,311	0
Remodel-Material	-	1,258	1,258	(0)
Remodel-Labor	-	1,992	1,992	(0)
Remodel-Subcontractor	-	468	468	1
Remodel-Gen.Conditions-CM	-	300	300	-
Remodel-Const.Mgr Fee	-	212	213	(1)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 387,255</b>	<b>\$ 387,255</b>	<b>\$ (0)</b>
Other Financial Sources (Uses)				
Operating Transfer In-Gen Fund	\$ -	\$ 526	\$ 526	\$ 0
Operating Transfer Out-GF	-	-	(7)	(7)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ 526</b>	<b>\$ 519</b>	<b>\$ (7)</b>
Excess of Revenues Over (Under)				
Expenditures	\$ -	\$ (383,208)	\$ (383,208)	\$ 0
Fund Balance, January 1			\$ 383,208	
Fund Balance, December 31			<u><u>\$ 0</u></u>	