

BURLESON COUNTY, TEXAS



Comprehensive Annual Financial Report

For the Nine Months Ending

September 30, 2008

BURLESON COUNTY, TEXAS
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James E. Medack, P. C.

CERTIFIED PUBLIC ACCOUNTANT

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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 nine months ended September 30, 2008, 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information for Burleson County, Texas as of September 30, 2008, and the respective changes in financial position, thereof for the nine months then ended in conformity with accounting principles general accepted in the United States of America.



The management's discussion and analysis and the budgetary comparison information on pages 3 through 8 and pages 36 through 42 are not a required part of the basic financial statements but are 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 subjected 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.

As discussed in notes 2 and 3 to the financial statements, the County adopted a change in its fiscal year and its method of accounting for the nine months ending September 30, 2008.

A handwritten signature in cursive script that reads "James E. Medack".

James E. Medack, P.C.
April 3, 2009



Management's Discussion and Analysis



BURLESON COUNTY AUDITOR

April 3, 2009

Honorable Terry Flenniken, District Judge, 21st Judicial District
Honorable Reva Towslee Corbett, District Judge, 335th Judicial District

Honorable Commissioners Court:

| | |
|------------------|------------------------------|
| Mike Sutherland | County Judge |
| Frank Kristof | Commissioner, Precinct No. 1 |
| Vincent Svec | 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 September 30, 2008 together with the results of the operations for the fiscal year of 2008. This statement is presented on a modified accrual basis with adjustments to GASB-34 full accrual 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 September 30, 2008. Please read it in conjunction with the County's financial statements, which follow this section.

Financial Highlights

For fiscal year 2008, the County made two significant changes in financial reporting. First, the County changed from a calendar year to a fiscal year ending September 30th. Secondly, the County changed the method of accounting from the modified cash basis to the modified accrual basis. Therefore, the financial information presented is for the initial nine-month conversion year with the government wide statements reflecting adjustments to full accrual while the fund statements are reported on the modified accrual basis in conformity with generally accepted accounting principles. Also beginning balances have been restated to properly reflect the change in the accepted accounting method.

The assets of Burleson County exceeded its liabilities at the close of the fiscal year by \$10,847,006 (*net assets*). Of this amount, \$8,130,014 (*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 \$6,860,973, an increase of \$1,556,325 in comparison with the prior year restated for the change in accounting method. Of this total amount, \$6,556,389 (95.6 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 \$3,011,329 or 73

percent of total general fund expenditures representing a 34.9 percent increase over the prior year.

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 11 and 12 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 13 through 16 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 17 through 35 of this report.

The Government as a Whole

The County's combined net assets for the years ending December 31, 2007, and September 30, 2008, are shown in Table 1. The changes in net assets for those respective years are shown in Table 2.

**Table 1
Net Assets**

| | <u>12/31/2007</u> | <u>09/30/2008</u> |
|--|-------------------|-------------------|
| Assets | | |
| Current Assets | \$ 12,116,763 | \$ 8,756,733 |
| Capital Assets (net of accumulated depreciation) | <u>4,046,250</u> | <u>4,324,158</u> |
| TOTAL ASSETS | \$ 16,163,013 | \$ 13,080,891 |
| Liabilities | | |
| Current Liabilities | \$ 6,682,296 | \$ 540,667 |
| Long-Term Liabilities | | |
| Due within one year | \$ 216,983 | \$ 314,707 |
| Due after one year | <u>1,607,165</u> | <u>1,378,511</u> |
| TOTAL LIABILITIES | \$ 8,506,444 | \$ 2,233,885 |
| Net Assets | | |
| Invested in capital assets, net of related debt | \$ 2,222,102 | \$ 2,716,992 |
| Unrestricted | <u>5,434,467</u> | <u>8,130,014</u> |
| TOTAL NET ASSETS | \$ 7,656,569 | \$ 10,847,006 |

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

| | <u>12/31/2007</u> | <u>09/30/2008</u> |
|------------------------------------|---------------------|---------------------|
| Expenditures/Expenses | \$ (7,723,515) | \$ (6,725,709) |
| Charges for Services | \$ 1,787,000 | \$ 1,777,614 |
| Operating Grants and Contributions | \$ 188,853 | \$ 162,586 |
| General Revenues | <u>\$ 7,120,834</u> | <u>\$ 6,992,480</u> |
| Total Revenues | \$ 9,096,687 | \$ 8,932,680 |
| Increase in Net Assets | \$ 1,373,172 | \$ 2,206,971 |

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 \$10,847,006 at September 30, 2008.

The largest portion of the County's *net assets* (64.8 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* \$2,716,992 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 \$3,011,329, while the total fund balance (for all governmental funds) reached \$6,860,973. 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 73.0 percent of total general fund expenditures, while the total fund balance represents 166.3 percent of that same amount.

Other Items

The balance of Burleson County's general fund was increased by \$778,986 during the current fiscal year. Key factors in this increase are as follows represented in comparison to the same nine-month period of 2007:

- Change in County's fiscal year created a windfall with 95.3% of budgeted revenues collected while only 74.6% of expenditures realized due to nine-month fiscal year of conversion period.
- Sales Tax revenue increased by \$48,420 or 9.3% over the same nine-month period of the previous year due to a stronger local economy.
- Fines increased by \$143,620 or 38.7% due to an increase in cases completed at the county level and was aided by a restructuring of the court compliance office during 2007.
- Property Tax revenue including penalty/interest, in the General Fund increased by \$98,725 or 3.4% due to increased property valuations and the addition new property to the tax roll.

- Fees of offices increased by \$131,271 or 30.6% primarily due to increased court collections, case loads, and property sales and additions.
- The county began housing inmates in late 2007 for an area county to produce an additional windfall of \$26,595 not previously budgeted. Additional housing revenue will be maintained in reserves to assist with calling debt in the future.

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 27.1 percent of total government fund expenditures with 28.9 percent of total governmental fund balances as of September 30, 2008.

Burleson County's Special Revenue fund balances, including Road & Bridge funds, increased by 29.7 percent or \$810,774 primarily due to the change in fiscal year.

Accounting System

The County's accounting records are now maintained on a modified accrual basis with the conversion from the modified cash basis effective with fiscal year 2008. The Fund Statements as presented are budgeted also budgeted on the modified accrual basis with the exception of payroll. In prior years, the modification from cash was the recording of taxes collected in the fall of 2007 not being reflected in revenue until 2008. This method of accounting had been used consistently for decades to properly reflect taxes into a consistent budget year. For fiscal year 2008, this adjustment and the resulting tax escrow account will no longer be necessary. The County has prepared for and now converted to a September 30th fiscal year end beginning January 2008.

All amounts due Burleson County in 2008 under the modified accrual basis were received in fiscal year 2009 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.

General Fund Budgetary Highlights

It is the practice of the County to budget very conservatively. Actual revenues were 4.7 percent lower than budgeted primarily due to the change in fiscal years. The County budgeted for a full 12-month period to reflect comparative budgeted data between years. When adjusted for the fiscal year change, sales tax was 8.3 percent higher than budgeted due to local economic increases. Property tax revenue was 0.46 percent higher than budgeted due to increased collections. Penalties & Interest on taxes was 21.9 percent lower than budgeted due to the change in the fiscal year. Interest earnings on investments were 3.3 percent lower than budgeted due to declining market rates in the county's approved investment pool versus the depository contract rate. Fees increased 27.8 percent over budgeted amounts due to increased caseloads and filings in various offices when adjusted for the nine-month fiscal year.

Actual operating expenditures were 1.04 percent lower than budgeted, adjusted for the fiscal year change. 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 September 30, 2008, amounts to \$4,324,158 (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.

Major capital asset events during the fiscal year included equipment purchased using *Homeland Security* grants and the construction of a new office building for Justice of the Peace Precinct 2.

Additional information on the County's capital assets can be found in Note 6 on page 26 of this report.

Long-term debt. At the end of the fiscal year, the county had total debt of \$1,693,218 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 8 on pages 27 and 28 of this report.

Economic Factors and Next Year's Budgets

The 2008 annual unemployment rate for Burleson County was 4.4 percent up slightly from 3.8 percent for 2007. This compares favorably to the state's average unemployment rate of 4.9 percent and the national rate of 5.8 percent.

At the end of the fiscal year the unreserved fund balance in the general fund was \$3,011,329. 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 2010 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



Burleson County, Texas
Directory of Elected and Appointed Officials
September 30, 2008

Elected Officials

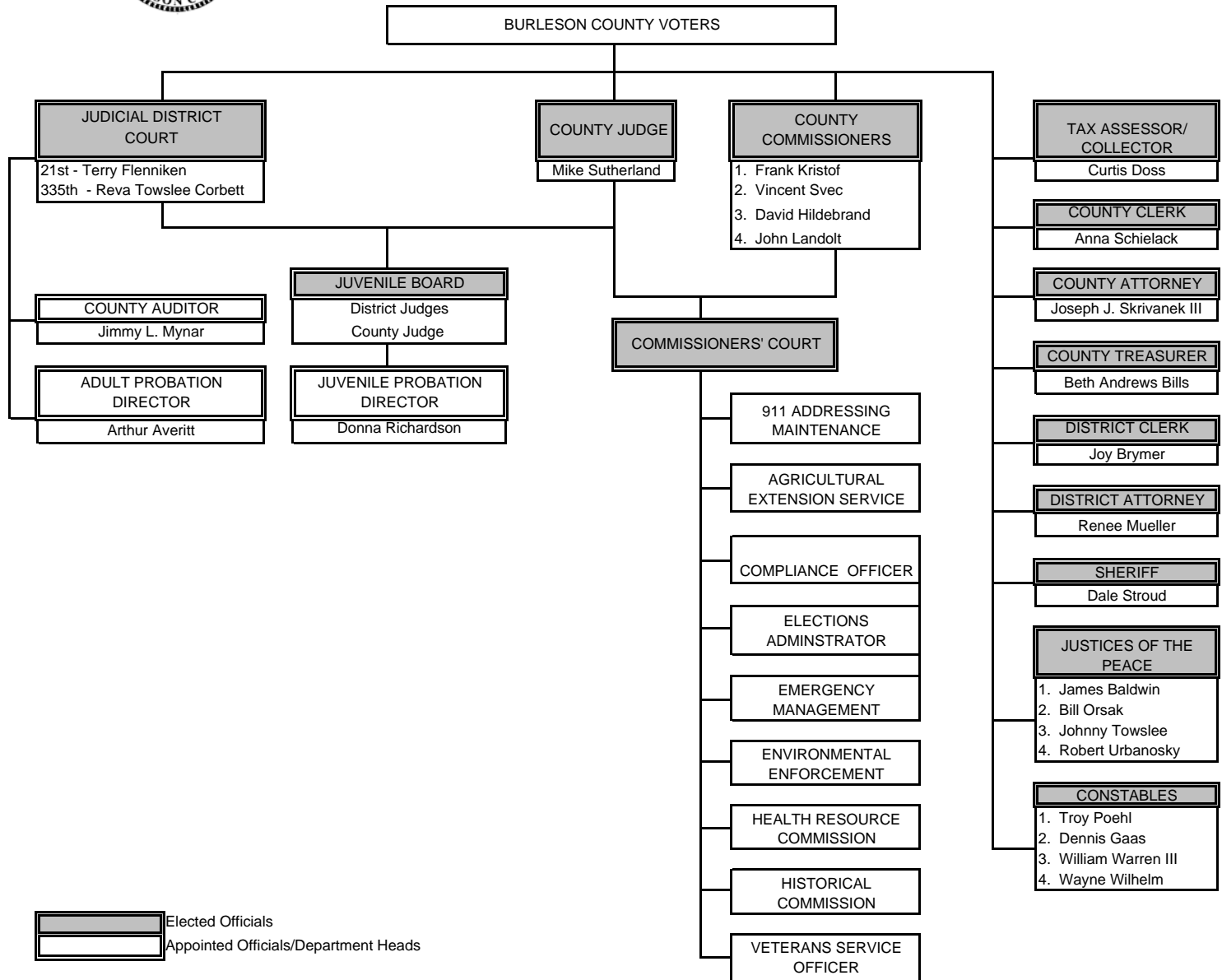
| <u>Title</u> | <u>Name</u> |
|-------------------------------------|----------------------|
| 21st Judicial District Court Judge | Terry Flenniken |
| 335th Judicial District Court Judge | Reva Towslee Corbett |
| County Judge | Mike Sutherland |
| Commissioner, Precinct 1 | Frank Kristof |
| Commissioner, Precinct 2 | Vincent Svec |
| Commissioner, Precinct 3 | David Hildebrand |
| Commissioner, Precinct 4 | John Landolt |
| Tax Assessor/Collector | Curtis Doss |
| County Attorney | Joseph Skrivanek III |
| County Clerk | Anna Schielack |
| District Attorney | Renee Mueller |
| District Clerk | Joy Brymer |
| County Sheriff | Dale Stroud |
| County Treasurer | Beth Andrews Bills |
| Justice of the Peace, Precinct 1 | James Baldwin |
| Justice of the Peace, Precinct 2 | Bill Orsak |
| Justice of the Peace, Precinct 3 | Johnny Towslee |
| Justice of the Peace, Precinct 4 | Robert Urbanosky |
| Constable, Precinct 1 | Troy Poehl |
| Constable, Precinct 2 | Dennis Gaas |
| Constable, Precinct 3 | William Warren III |
| Constable, Precinct 4 | Wayne Wilhelm |

Appointed Officials

| <u>Title</u> | <u>Name</u> |
|-----------------------------|------------------|
| County Auditor | Jimmy L. Mynar |
| Adult Probation Director | Arthur Averitt |
| Juvenile Probation Director | Donna Richardson |



BURLESON COUNTY, TEXAS ORGANIZATION





Basic Financial Statements

BURLESON COUNTY, TEXAS
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2008

| | Governmental Activities | Business-type Activities | Total |
|--|----------------------------|-----------------------------|----------------------|
| ASSETS | | | |
| Cash | \$ 7,026,984 | \$ - | \$ 7,026,984 |
| Cash - Restricted | 6,373 | - | 6,373 |
| Accounts Receivable | 667,174 | - | 667,174 |
| Taxes Receivable | 797,864 | - | 797,864 |
| Due from Other Funds | 213,288 | - | 213,288 |
| Unamortized Bond Issue Costs | 45,050 | - | 45,050 |
| Capital Assets (net of accumulated depreciation) | 4,324,158 | - | 4,324,158 |
| Total Assets | \$ 13,080,891 | \$ - | \$ 13,080,891 |
| LIABILITIES | | | |
| Accounts Payable | \$ 207,401 | \$ - | \$ 207,401 |
| Accrued Payroll | 106,758 | - | 106,758 |
| Accrued Interest Payable | 8,314 | - | 8,314 |
| Due to Individuals | 6,373 | - | 6,373 |
| Deferred Revenues | 211,821 | - | 211,821 |
| Long-Term Liabilities | | | |
| Due within one year | 314,707 | - | 314,707 |
| Due in more than one year | 1,378,511 | - | 1,378,511 |
| Total Liabilities | \$ 2,233,885 | \$ - | \$ 2,233,885 |
| NET ASSETS | | | |
| Invested in capital assets, net of related debt | \$ 2,716,992 | \$ - | \$ 2,716,992 |
| Unrestricted | 8,130,014 | - | 8,130,014 |
| Restricted | - | - | - |
| Total Net Assets | \$ 10,847,006 | \$ - | \$ 10,847,006 |

The accompanying notes are an integral part of this statement.

BURLESON COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| Functions/Programs | Program Revenues | | | Net (Expense) Revenue and Changes in Governmental Activities |
|---|---------------------|-------------------------|--|--|
| | Expenses | Charges for Services | Operating Grants and Contributions | |
| General Administration | \$ 519,084 | \$ 239,923 | \$ 162,586 | \$ (116,575) |
| Judicial | 728,481 | 725,797 | - | (2,684) |
| Legal | 291,692 | 4,138 | - | (287,554) |
| Financial Administration | 324,859 | 130,131 | - | (194,728) |
| Public Facilities | 135,091 | - | - | (135,091) |
| Public Safety | 1,564,046 | 33,866 | - | (1,530,180) |
| Public Transportation | 2,010,676 | 643,759 | - | (1,366,917) |
| Health & Welfare | 100,442 | - | - | (100,442) |
| Conservation | 63,280 | - | - | (63,280) |
| Miscellaneous | 623,557 | - | - | (623,557) |
| Capital Outlay | 34,693 | - | - | (34,693) |
| Depreciation | 276,394 | - | - | (276,394) |
| Bond Issuance Costs | 2,970 | - | - | (2,970) |
| Interest | 50,444 | - | - | (50,444) |
| Total Governmental Activities | <u>\$ 6,725,709</u> | <u>\$ 1,777,614</u> | <u>\$ 162,586</u> | <u>\$ (4,785,509)</u> |
| General Revenues | | | | |
| Property Taxes, Levies for General Purposes | | | | \$ 5,676,577 |
| Penalties & Interest - Taxes | | | | 112,087 |
| Intergovernmental | | | | 46,695 |
| Interest | | | | 259,083 |
| Miscellaneous | | | | 305,641 |
| Sales Tax | | | | 591,690 |
| Royalties | | | | 707 |
| Total General Revenues | | | | <u>\$ 6,992,480</u> |
| Change in Net Assets | | | | \$ 2,206,971 |
| Net Assets - Beginning (as restated) | | | | \$ 8,640,035 |
| Net Assets - Ending | | | | <u><u>\$ 10,847,006</u></u> |

The accompanying notes are an integral part of this statement.

Burleson County, Texas
Balance Sheet
Governmental Funds
September 30, 2008

| | General Fund | Road & Bridge Fund | Lateral Road & Bridge Fund | Debt Service Fund | Capital Improvement Fund | Other Funds | Total Governmental Funds |
|--|---------------------|---------------------|----------------------------|-------------------|--------------------------|---------------------|--------------------------|
| ASSETS | | | | | | | |
| Cash | \$ 3,138,896 | \$ 2,016,763 | \$ 490,281 | \$ 304,584 | \$ - | 1,076,460 | \$ 7,026,984 |
| Cash Restricted | 6,373 | - | - | - | - | - | 6,373 |
| Accounts Receivable | 71,595 | 15,119 | - | - | - | 59,967 | 146,681 |
| Taxes Receivable | 417,534 | 238,348 | 105,649 | 36,333 | - | - | 797,864 |
| Due From Other Funds | 234,768 | 3,804 | 3,296 | 667 | - | - | 242,535 |
| Total Assets | \$ 3,869,166 | \$ 2,274,034 | \$ 599,226 | \$ 341,584 | \$ - | 1,136,427 | \$ 8,220,437 |
| LIABILITIES AND FUND BALANCES | | | | | | | |
| Liabilities | | | | | | | |
| Accounts Payable | \$ 153,704 | \$ 14,675 | \$ 309 | \$ - | \$ - | 38,713 | \$ 207,401 |
| Accrued Payroll | 76,172 | 30,586 | - | - | - | - | 106,758 |
| Due to Other Funds | - | - | - | - | - | 29,247 | 29,247 |
| Due to Individuals | 6,373 | - | - | - | - | - | 6,373 |
| Deferred Revenues | 621,588 | 242,152 | 108,945 | 37,000 | - | - | 1,009,685 |
| Total Liabilities | \$ 857,837 | \$ 287,413 | \$ 109,254 | \$ 37,000 | \$ - | 67,960 | \$ 1,359,464 |
| Fund Balances | | | | | | | |
| Reserved | \$ - | \$ - | \$ - | \$ 304,584 | \$ - | \$ - | \$ 304,584 |
| Unreserved: | | | | | | | |
| Designated for Capital Improvements | 67,324 | - | - | - | - | - | 67,324 |
| Undesignated | 2,944,005 | 1,986,621 | 489,972 | - | - | 1,068,467 | 6,489,065 |
| Total Unreserved | 3,011,329 | 1,986,621 | 489,972 | - | - | 1,068,467 | 6,556,389 |
| Total Fund Balances | \$ 3,011,329 | \$ 1,986,621 | \$ 489,972 | \$ 304,584 | \$ - | \$ 1,068,467 | \$ 6,860,973 |
| Total Liabilities and Fund Balances | \$ 3,869,166 | \$ 2,274,034 | \$ 599,226 | \$ 341,584 | \$ - | 1,136,427 | \$ 8,220,437 |

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

Taxes receivable are offset by deferred revenues in the governmental funds and thus are not included in fund balance. \$ 797,864

Fines and fees are reported as revenues when collected in the governmental funds. Net assets includes an amount receivable at year-end. 520,493

Capital Assets used in governmental activities are not current financial resources and therefore are not reported in the funds, net of accumulated depreciation of \$ 3,197,111. 4,324,158

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 | (14,356) | |
| Unamortized Bond Issue Costs | | 45,050 |

Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. (8,314)

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 | (314,707) | |
| Due in more than one year | (1,378,511) | |
| Total Long-Term Liabilities | | (1,693,218) |

Net assets of governmental activities \$ 10,847,006

The accompanying notes are an integral part of this statement.

Burleson County, Texas
Statement of Revenues, Expenditures, and
Changes in Fund Balances
Governmental Funds
For the Nine Months Ending September 30, 2008

| | General Fund | Road & Bridge Fund | Lateral Road & Bridge Fund | Debt Service Fund | Capital Improvement Fund | Other Funds | Total Governmental Funds |
|--|---------------------|-----------------------|-------------------------------------|----------------------|--------------------------------|------------------|--------------------------------|
| Revenues | | | | | | | |
| Taxes | \$ 2,909,601 | 1,661,034 | 754,541 | 262,725 | - | - | \$ 5,587,901 |
| Penalties & Interest - Taxes | 58,544 | 33,421 | 15,072 | 5,050 | - | - | 112,087 |
| Licenses and Permits | 3,953 | 643,759 | - | - | - | - | 647,712 |
| Intergovernmental | 19,166 | 27,529 | - | - | - | - | 46,695 |
| Fees | 497,382 | - | - | - | - | 102,199 | 599,581 |
| Fines & Forfeitures | 514,812 | - | - | - | - | - | 514,812 |
| Interest | 141,455 | 60,071 | 18,821 | 9,217 | 1,190 | 28,329 | 259,083 |
| Miscellaneous | 168,088 | 119,433 | 121 | 42 | - | 70,530 | 358,214 |
| Sales Tax | 591,692 | - | - | - | - | - | 591,692 |
| Grants | 25,684 | - | - | - | - | 136,902 | 162,586 |
| Royalties | 707 | - | - | - | - | - | 707 |
| Total Revenues | \$ 4,931,084 | 2,545,247 | 788,555 | 277,034 | 1,190 | 337,960 | \$ 8,881,070 |
| Expenditures | | | | | | | |
| General Administration | \$ 553,816 | - | - | - | - | - | \$ 553,816 |
| Judicial | 728,481 | - | - | - | - | - | 728,481 |
| Legal | 291,692 | - | - | - | - | - | 291,692 |
| Financial Administration | 324,859 | - | - | - | - | - | 324,859 |
| Public Facilities | 135,091 | - | - | - | - | - | 135,091 |
| Public Safety | 1,564,046 | - | - | - | - | - | 1,564,046 |
| Public Transportation | - | 1,323,178 | 687,498 | - | - | - | 2,010,676 |
| Health & Welfare | 100,442 | - | - | - | - | - | 100,442 |
| Conservation | 63,280 | - | - | - | - | - | 63,280 |
| Miscellaneous | 213,646 | 221,787 | - | 2,278 | - | 185,846 | 623,557 |
| Capital Outlay | 149,086 | 322,900 | 7,500 | - | 109,452 | 52,630 | 641,568 |
| Debt Service - Principal | - | - | - | 216,982 | - | - | 216,982 |
| Debt Service - Interest | - | - | - | 70,255 | - | - | 70,255 |
| Total Expenditures | \$ 4,124,439 | 1,867,865 | 694,998 | 289,515 | 109,452 | 238,476 | \$ 7,324,745 |
| Excess of Revenues Over (Under) Expenditures | \$ 806,645 | 677,382 | 93,557 | (12,481) | (108,262) | 99,484 | \$ 1,556,325 |
| Other Financing Sources (Uses) | | | | | | | |
| Financing Proceeds | \$ - | - | - | - | - | - | \$ - |
| Operating Transfers - In/(Out) | (27,659) | 33,544 | (19,991) | 36,447 | 50,861 | (73,202) | - |
| Certificates of Obligations - Proceeds | - | - | - | - | - | - | - |
| Certificates of Obligations - Premium | - | - | - | - | - | - | - |
| Debt Service Transfers | - | - | - | - | - | - | - |
| Total Financing Sources (Uses) | \$ (27,659) | 33,544 | (19,991) | 36,447 | 50,861 | (73,202) | \$ - |
| Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses | \$ 778,986 | 710,926 | 73,566 | 23,966 | (57,401) | 26,282 | \$ 1,556,325 |
| Fund Balance, January 1 (as restated) | \$ 2,232,343 | 1,275,695 | 416,406 | 280,618 | 57,401 | 1,042,185 | \$ 5,304,648 |
| Fund Balance, September 30 | \$ 3,011,329 | 1,986,621 | 489,972 | 304,584 | - | 1,068,467 | \$ 6,860,973 |

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 NINE MONTHS ENDED SEPTEMBER 30, 2008

Net change in fund balances - governmental funds \$ 1,556,325

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 | 606,875 | |
| Depreciation Expense | <u>(276,394)</u> | |
| Excess of Capital Outlay over Depreciation Expense | | 330,481 |

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.

| | | |
|------------------------------|--------------|----------|
| Proceeds from sale of assets | (59,641) | |
| Gain from sale of assets | <u>7,068</u> | (52,573) |

Interest expense on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. The statement of activities includes the expense. 19,811

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 | 216,982 | |
| Amortization of bond issuance costs | <u>(2,970)</u> | |
| | | 214,012 |

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

| | | |
|----------------------|--|--------|
| Compensated Absences | | 34,732 |
|----------------------|--|--------|

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

| | | |
|------------------------------------|---------------|---------|
| Accounts Receivable - Taxes | 88,676 | |
| Accounts Receivable - Fines & Fees | <u>15,507</u> | 104,183 |

Change in net assets of governmental activities \$ 2,206,971

The accompanying notes are an integral part of this statement.

BURLESON COUNTY, TEXAS
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2008

| | Tax Assessor Collector | District Clerk | County Clerk | Escrow | Jail Inmate Fund | State of Texas Transfer Accounts | County Attorney | County Sheriff | Sheriff Seizure | Unclaimed Money | Total |
|----------------------------------|------------------------------|-------------------|------------------|-------------|------------------------|---|--------------------|-------------------|--------------------|--------------------|---------------------|
| ASSETS | | | | | | | | | | | |
| Cash | \$ 29,785 | 171,339 | \$ - | \$ - | \$ - | \$ 6,580 | \$ - | \$ 5,582 | \$ - | \$ - | \$ 213,286 |
| Cash - Restricted | 431,510 | 573,354 | 54,852 | - | 3,476 | 96,389 | 13,562 | 126,822 | 29,514 | 4,704 | 1,334,183 |
| Due from Other Funds | | | - | - | - | - | - | - | - | - | - |
| Total Assets | \$ 461,295 | \$ 744,693 | \$ 54,852 | \$ - | \$ 3,476 | \$ 102,969 | \$ 13,562 | \$ 132,404 | \$ 29,514 | \$ 4,704 | \$ 1,547,469 |
| LIABILITIES | | | | | | | | | | | |
| Due to Other Funds | | | | | | | | | | | |
| Due to General Fund | \$ 27,092 | \$ 171,339 | \$ - | \$ - | \$ - | \$ 6,580 | \$ - | \$ 5,582 | \$ - | \$ - | \$ 210,593 |
| Due to Lateral Road Fund | 1,859 | - | - | - | - | - | - | - | - | - | 1,859 |
| Due to Road & Bridge Fund | 641 | - | - | - | - | - | - | - | - | - | 641 |
| Due to Debt Service Fund | 193 | - | - | - | - | - | - | - | - | - | 193 |
| Total Due to Other Funds | \$ 29,785 | \$ 171,339 | \$ - | \$ - | \$ - | \$ 6,580 | \$ - | \$ 5,582 | \$ - | \$ - | \$ 213,286 |
| Payable Other Governments | \$ 356,780 | \$ - | \$ - | \$ - | \$ - | \$ 96,389 | \$ - | \$ - | \$ - | \$ - | \$ 453,169 |
| Payable Individuals | 74,730 | 573,354 | 54,852 | - | 3,476 | - | 13,562 | 126,822 | 29,514 | 4,704 | 881,014 |
| Total Liabilities | \$ 461,295 | \$ 744,693 | \$ 54,852 | \$ - | \$ 3,476 | \$ 102,969 | \$ 13,562 | \$ 132,404 | \$ 29,514 | \$ 4,704 | \$ 1,547,469 |
| NET ASSETS | | | | | | | | | | | |
| Held in Trust for Other Purposes | - | - | - | - | - | - | - | - | - | - | - |

The accompanying notes are an integral part of this statement.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2008

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.

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 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. These 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.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2008

(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 government-wide financial statements do not include the fiduciary funds of the County.

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 a 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. As a general rule, 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.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting* as do the fiduciary fund financial statements. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

(C). MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be *available* when it is collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenue to be available if collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2008

The Fiduciary Funds are accounted for on the accrual basis of accounting and 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 (83%) 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 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 Improvements Fund – The Capital Improvements Fund is used to account for funds received and expended for the construction and renovation of capital projects for the County as approved by Commissioners Court.

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.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2008

(E). BUDGETS AND BUDGETARY ACCOUNTING

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

1. Prior to July 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. Beginning with Fiscal Year 2009, Commissioners Court has approved changing from a calendar year to an October 1 through September 30 year beginning October 2008.
2. Public hearings are conducted at which all interested persons' comments concerning the budget are heard.
3. Prior to October 1, the budget is legally enacted by the Commissioner's Court.
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 (modified accrual 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. This liability is recorded as long-term debt in the government-wide financial statements.

(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

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2008

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 non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

(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 including 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
September 30, 2008

(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
2. Fines
3. Grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Taxes and other items not properly included among program revenues are reported instead as general revenues.

(K.) 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 entity 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 unless otherwise approved in settlement by Commissioners Court.

2. CHANGE IN FISCAL YEAR

Effective with the fiscal year beginning January 1, 2008, the County changed from a calendar year end of December 31 to a fiscal year of September 30. A nine-month fiscal transition period from January 1, 2008, through September 30, 2008, precedes the start of the new fiscal-year cycle. These financial statements report this transition period of nine months.

3. CHANGE IN ACCOUNTING METHOD

For years ending prior to January 1, 2008, the County reported its financial activities using the modified cash basis of accounting. In order to comply with generally accepted accounting principles and standards established by the Governmental Accounting Standards Board, the Board of Commissioners decided to change its accounting method to the modified accrual basis of accounting for its fund statements and the accrual basis of accounting for its government-wide statements starting with the short fiscal year ending September 30, 2008. This adjustment affects the beginning fund balance and net asset balance as of January 1, 2008.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2008

The calculation of the impact of the change in accounting method is reflected below:

| | AFFECTED FUNDS | | | | Net Assets |
|--|----------------|--------------------|----------------------------|--------------|--------------|
| | General Fund | Road & Bridge Fund | Lateral Road & Bridge Fund | Other Funds | |
| Balances, as previously reported 12/31/07 | 2,283,960 | 1,304,395 | 420,983 | 1,039,093 | 7,656,572 |
| Add: | | | | | |
| Property Tax Receivable, as of 12/31/07 | - | - | - | - | 709,188 |
| Accounts Receivable - Fines & Fees, as of 12/31/07 | - | - | - | - | 504,986 |
| Accounts Receivable, as of 12/31/07 | 53,535 | 17,812 | - | 5,829 | 77,176 |
| Less: | | | | | |
| Accounts Payable, as of 12/31/07 | 32,402 | 18,194 | 4,577 | 2,737 | 57,910 |
| Accrued Wages as of 12/31/07 | 72,750 | 28,318 | - | - | 101,068 |
| Compensated Leave Payable, as of 12/31/07 | - | - | - | - | 120,784 |
| Accrued Interest Payable, as of 12/31/07 | - | - | - | - | 28,125 |
| Beginning Balance as of 1/1/08 (as adjusted) | \$ 2,232,343 | \$ 1,275,695 | \$ 416,406 | \$ 1,042,185 | \$ 8,640,035 |
| | | | | | |
| | | | | | |

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2008

4. DEPOSITS AND INVESTMENTS

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. Government 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 September 30, 2008, the book balance of the County's deposits was \$8,580,826 and the bank balance was \$8,816,668. Included in the cash balance on the financial statements are government pool investments totaling \$9,847. Additionally, 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 September 30, 2008, these funds totaled \$394,874. Of the remaining balance, \$569,825 was covered by federal depository insurance, \$7,851,969 was collateralized by Federal Home Loan Mortgage Corp securities having a market value of \$11,055,161. Funds invested in the government pool are collateralized by U.S. Government obligations up to the amount of the investment.

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:

| | Carrying <u>Amount</u> | Bank <u>Balance</u> |
|-----------------|---------------------------|------------------------|
| Category 1 | \$ 964,699 | \$ 964,699 |
| Category 2 | 7,606,280 | 7,851,969 |
| Category 3 | -0- | -0- |
| Investment Pool | 9,847 | 9,847 |
| Totals | <u>\$ 8,580,826</u> | <u>\$8,826,515</u> |

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2008

The amounts reported as cash on these financial statements is as follows:

| | |
|--------------|------------------|
| Governmental | \$ 7,033,357 |
| Fiduciary | <u>1,547,469</u> |
| Total | \$ 8,580,826 |

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.

Government Pool investments are not categorized, in accordance with GASB No. 3, because they are not evidenced by securities that exist in physical or book entry form. Government Pool investments as of September 30, 2008, were invested in Texas CLASS, the Texas Cooperative Liquid Assets Securities System. Pursuant to the requirements of the Public Funds Investment Act, Texas Government Code, Section 2256.001 et seq. (the "Act"), a local government may invest funds through investment pools meeting the standards of the Act. CLASS uses amortized costs rather than market value to report net assets to compute share prices. Accordingly, the fair value of the position in CLASS is the same as the value of CLASS shares. The custodial bank for these funds is Wells Fargo. These investments are reported as cash on the financial statements as of September 30, 2008, in the amount of \$9,847, which approximates its fair market value.

5. RECEIVABLES

Receivables as of year-end for the county's individual major funds and nonmajor funds including the applicable allowances for uncollectible accounts are as follows:

| | General | Road & Bridge | Lateral Road & Bridge | Debt Service Fund | Nonmajor and other funds | Total |
|--|-------------------|------------------|-----------------------------|-------------------------|--------------------------------|-------------------|
| <i>Accounts Receivable:</i> | | | | | | |
| Capias warrants | \$1,322,380 | \$ - | \$ - | \$ - | \$ - | \$1,322,380 |
| Intergovernmental | 71,595 | 15,119 | - | - | 59,967 | 146,681 |
| Gross Receivables | <u>1,393,975</u> | <u>15,119</u> | <u>-</u> | <u>-</u> | <u>59,967</u> | <u>1,469,681</u> |
| Less: Allowance for uncollectible accounts | (801,887) | - | - | - | - | (801,887) |
| Net accounts receivable | <u>\$ 592,088</u> | <u>\$15,119</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 59,967</u> | <u>\$ 667,174</u> |
| <i>Taxes Receivable:</i> | | | | | | |
| Taxes | \$ 426,055 | \$243,212 | \$107,805 | \$37,074 | \$ - | \$ 814,146 |
| Less: Allowance for uncollectible accounts | (8,521) | (4,864) | (2,156) | (741) | - | (16,282) |
| Net taxes receivable | <u>\$417,535</u> | <u>\$238,348</u> | <u>\$105,649</u> | <u>\$36,333</u> | <u>-</u> | <u>\$797,864</u> |

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2008

6. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2008, was as follows:

| | Balance 12/31/2007 | Additions/ Completions | Retirements/ Adjustments | Balance 09/30/2008 |
|--|-----------------------|---------------------------|-----------------------------|-----------------------|
| Capital assets not being depreciated: | | | | |
| Land | \$ 82,514 | - | - | \$ 82,514 |
| Construction-in-Progress | 61,294 | 1,598 | 61,294 | 1,598 |
| Total capital assets not being depreciated | \$ 143,808 | 1,598 | - | \$ 84,112 |
| Capital assets, being depreciated | | | | |
| Buildings and Improvements | \$ 3,195,490 | 198,783 | - | \$ 3,394,273 |
| Infrastructure | 53,009 | - | - | 53,009 |
| Equipment | 3,765,544 | 467,789 | 243,457 | 3,989,876 |
| Total capital assets being depreciated | \$ 7,014,043 | 666,572 | 243,457 | \$ 7,437,157 |
| Less accumulated depreciation for: | | | | |
| Buildings and Improvements | \$ (837,540) | (62,161) | - | \$ (899,701) |
| Infrastructure | (2,250) | (1,201) | - | (3,451) |
| Equipment | (2,271,811) | (213,032) | (190,885) | (2,293,958) |
| Total accumulated depreciation | \$ (3,111,601) | (276,394) | (190,885) | \$ (3,197,111) |
| Total capital assets, being depreciated, net | \$ 3,902,442 | 390,178 | 52,572 | \$ 4,240,047 |
| Governmental activities capital assets, net | \$ 4,046,250 | 391,776 | 113,866 | \$ 4,324,158 |

Depreciation was charged to the general fund of \$ 276,394.

As mentioned in note 1(l), the fund financial statements report capital asset acquisitions as capital outlay expenditures. During 2008, this expense account only included amounts expended for items meeting the capitalization limit of \$5,000.

7. 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. The assessed value of the roll as of January 1, 2007, upon which the 2007 levy was based, was \$956,555,249 (County) and \$1,029,611,593 (Road) as certified by the Burleson County Appraisal District.

Taxes are due by January 31 following the October 1 levy date and a tax lien attaches to the property on February 1st. The total 2007 levy was \$4,620,163 (County) and \$772,209 (Road). The tax rate was \$0.4830 (County) and \$0.0750 (Road) per \$100 assessed valuation.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2008

8. LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended September 30, 2008.

| Type of Debt | <u>Balance 12/31/07</u> | <u>Additions</u> | <u>Retirements</u> | <u>Balance 09/30/08</u> | <u>Due Within One Year</u> |
|----------------------------------|-----------------------------|------------------|--------------------|-----------------------------|------------------------------------|
| <u>Governmental Activities:</u> | | | | | |
| General Obligation Bonds | \$ 395,000 | \$ 0 | \$ 125,000 | \$ 270,000 | \$ 135,000 |
| Capital Lease Obligations | 84,148 | 0 | 31,982 | 52,166 | 33,655 |
| Certificates of Obligation | <u>1,345,000</u> | <u>0</u> | <u>60,000</u> | <u>1,285,000</u> | <u>60,000</u> |
| Subtotal | <u>\$1,824,148</u> | <u>0</u> | <u>\$ 216,982</u> | <u>\$ 1,607,166</u> | <u>\$ 228,655</u> |
| Compensated Absences | <u>\$ 120,784</u> | <u>\$ 82,997</u> | <u>\$ 117,729</u> | <u>\$ 86,052</u> | <u>\$ 86,052</u> |
| Total Governmental Activities | <u>\$1,944,932</u> | <u>\$ 82,997</u> | <u>\$ 334,711</u> | <u>\$1,693,218</u> | <u>\$ 314,707</u> |

General Obligation Bonds

Bonds payable at September 30, 2008, 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 2008 is \$16,028. 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.

The annual requirements to amortize all bonds outstanding as of September 30, 2008, are as follows:

| <u>Year Ending September 30</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-------------------------------------|-------------------|------------------|-------------------|
| 2009 | 135,000 | 9,788 | 144,788 |
| 2010 | <u>135,000</u> | <u>3,272</u> | <u>138,272</u> |
| Totals | <u>\$ 270,000</u> | <u>\$ 13,060</u> | <u>\$ 283,060</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

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2008

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 September 30, 2008, were:

| <u>Year Ending</u> | <u>Capital Leases</u> |
|---|-----------------------|
| 2009 | 36,447 |
| 2010 | <u>19,991</u> |
| Total minimum lease payment | \$ 56,438 |
| Less: amount representing interest | <u>(4,272)</u> |
| Present value of future minimum lease payment | <u>\$ 52,166</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 from ad valorem taxes levied against all taxable property within the County. Interest paid on these obligations for the year 2008 is \$ 49,762.

The annual requirements for these certificates as of September 30, 2008, are as follows:

| <u>Year Ending September 30</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|---------------------------------|---------------------|-------------------|---------------------|
| 2009 | 60,000 | 47,963 | 107,963 |
| 2010 | 65,000 | 46,163 | 111,163 |
| 2011 | 65,000 | 44,213 | 109,213 |
| 2012 | 70,000 | 42,262 | 112,262 |
| 2013 | 70,000 | 40,058 | 110,058 |
| <u>Thereafter</u> | <u>955,000</u> | <u>249,516</u> | <u>1,204,516</u> |
| Totals | <u>\$ 1,285,000</u> | <u>\$ 470,175</u> | <u>\$ 1,755,175</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.

Compensated Absences

Compensated absences represent the estimate liability for employees' accrued vacation for which employees are entitled to be paid upon termination. The retirement of this liability is paid from the General Fund and Road and Bridge Fund.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2008

9. OPERATING LEASES

In addition to the capital leases, the County also has entered into certain operating lease agreements. Lease agreements for office space for some of its Justice of the Peace offices were all eliminated as of year end. Remaining lease agreements are for certain office equipment. These leases are generally fixed, however some are subject to possible increase. The amounts projected below assume a 10% maximum annual increase if applicable, although historically, annual increases average 3.5%.

| <u>Year</u> <u>Ending</u> | <u>Operating</u> <u>Leases</u> |
|--|-----------------------------------|
| 2009 | 30,700 |
| 2010 | 32,322 |
| 2011 | 34,106 |
| 2012 | 36,067 |
| 2013 | <u>38,225</u> |
| Total estimated operating lease payments | \$ 171,420 |

10. GRANTS

Brazos Valley Council of Governments (BVCOG)

911 Addressing Maintenance

The County was awarded \$25,000 in 2008 as reimbursement for expenses associated with 911 addressing maintenance. As of September 30, 2008, \$18,750 in reimbursement funds was received in relation to the County's nine-month fiscal year.

Solid Waste Disposal

In April 2008, the County received approval for \$6,274 in funding through the BVCOG under the Texas Commission on Environmental Quality (TCEQ) from the Solid Waste Disposal Fund to purchase equipment for "cleaning up" areas of Burleson County with litter and debris. As of the fiscal year end all funds were received and expended in compliance with the grant requirements.

Texas VINE Annual Maintenance Grant

The County was awarded \$6,739 in April 2008 for the continued maintenance and support of the statewide crime victim notification service for fiscal year 2009 covering September 1, 2008 to August 31, 2009. These funds were expended in October 2008 and reimbursement was received in December 2008. For FY2008 no funds were received or expended as of September 30, 2008.

Indigent Defense Formula Grant

A grant was awarded to the County in the amount of \$13,380 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. As of the year end, \$10,035 had been received and expended in compliance with grant requirements with the remaining \$3,345 processed in December 2008.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2008

In addition, the County was awarded Equalization Funding in the amount of \$7,615 for improvements in indigent defense services. As of September 30, 2008, all funds had been received and expended.

Texas Community Development Program (TCDP)

The County was awarded a pass-through grant of \$250,000 during September 2008 from the Office of Rural Community Affairs (ORCA) in 2006 to assist the Lyons Community Water System in improving their water system. As of September 30, 2008 no funds had been expended or received.

Homeland Security Grant Program (HSGP)

The County received no new grants for FY2008; however, the County received one new grant for FY2009 from the Governor's Division of Emergency Management (GDEM) as the pass thru agency for the National Preparedness Directorate of the Federal Emergency Management Agency under the Department of Homeland Security Appropriation Act of 2008. Grant funding was designed to enhance the County's capacity to prevent, respond to and recover from acts of terrorism and catastrophic events. During 2008, the county continued processing of two grants awarded in 2006 and 2007 as noted.

2007 HSGP

\$68,780 was awarded to the County in 2007 for the purchase of approved communication equipment. This award represented funding available from October 12, 2007 to December 30, 2009. During 2007, \$3,643 was expended and reimbursement received in April 2008. For the 2008 year-end, the County had expended the balance of \$65,137 for equipment purchases with one pending reimbursement of \$10,875 which was received in October 2008.

2006 HSGP

\$46,342 was awarded to the County in 2006 for planning, equipment, training and exercise needs. In March 2007, an additional \$14,340 was awarded through a grant adjustment totaling \$60,682. During 2007, \$51,094 had been received and expended. The balance of \$9,588 was processed during 2008 under the extended grant period of December 31, 2008. Total reimbursements pending at year end of \$7,170 were received in October 2008.

2008 HSGP

A total of \$96,325 was awarded to the County for the purchase of approved communications and emergency equipment during December 2008 covering a performance period of September 1, 2008 to January 15, 2011.

Office of Court Administration (OCA)

The County was awarded funding of \$4,886 in April 2007 by the Office of Court Administration to assist in the purchase of Court Collection Software, technological upgrades necessary to improve the collection of fines and court costs and implement reporting requirements for the submission of monthly reports electronically to OCA. As of September 30, 2008, \$3,600 had been expended with the remaining balance to be expended during FY2009.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2008

Help America Vote Act Grants (HAVA)

A total of \$2,850 additional grant funding was awarded during 2008 by the Texas Office of the Secretary of State as the pass through agency under the federal Help America Vote Act for the purpose of improving accessibility to polling places. The grant period has also been extended on all funding categories until December 31, 2009.

County Education Fund

\$7,000 was allocated for reimbursement of professional election training of County staff. Of this amount, \$4,734 was received and expended during 2005 through 2007. As of the year-end, \$829 had been received and expended in FY2008 according to grant provisions.

TEAM

Effective January 1, 2006, "TEAM" became the new state maintained voter registration database required for counties to use as the official voter registration list. The funding purpose of the TEAM grant is to acquire equipment, software, supplies, and contractual services to integrate with the TEAM system. A total of \$8,000 was awarded in 2006 for eligible reimbursements for periods of January 1, 2006 through December 31, 2007, during which, \$7,762 had been received and expended. For the year 2008 an additional \$60 had been received and expended.

Opportunity for Access

\$1,650 was awarded to the County in 2006 for the purchase of certain equipment or permanent improvements to polling places used during a federal election which was expended in 2007. During 2008, the funding amount was increased by \$850. As of the year end, \$100 had been received and expended in compliance with grant requirements.

Polling Place Accessibility

\$4,500 was awarded to the County in 2006 for the purchase of certain equipment, construction, or other permanent improvements to increase accessibility for persons with limited mobility to polling places used during a federal election which was expended in 2007. During 2008, the funding amount was increased by \$2,000. As of the year end, \$500 had been received and expended in compliance with grant requirements.

11. 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, and 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

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2008

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 contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The contribution rate was 7.64% for calendar year 2008. 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 September 30, 2008, the annual pension cost for the TCDRS plan for its employees was \$174,317 and the employee's contribution was \$159,709. Total actual contributions were \$334,026.

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, 2007, the basis for determining the contribution rate for calendar year 2008. The December 31, 2007, actuarial valuation is the most recent valuation.

Actuarial Valuation Information

| <u>Actuarial valuation date</u> | <u>12/31/05</u> | <u>12/31/06</u> | <u>12/31/07</u> |
|--|--|--|--|
| Actuarial cost method | Entry age | Entry age | Entry age |
| Amortization method | Level percentage of payroll, open | Level percentage of payroll, closed | Level percentage of payroll, closed |
| Amortization period in years | 20.0 | 15.0 | 15.0 |
| Asset valuation method | Long-term appreciation with adjustment | SAF: 10-yr smoothed value ESF: Fund value | SAF: 10-yr smoothed value ESF: Fund value |
| Assumptions: | | | |
| Investment return –includes inflation at the stated rate | 8.00% | 8.00% | 8.00% |
| Projected salary increases - includes inflation at the stated rate | 5.30% | 5.30% | 5.30% |
| Inflation | 3.50% | 3.50% | 3.50% |
| Cost-of-living adjustments | 0.00% | 0.00% | 0.00% |

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2008

**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> |
|-------------------------------------|---------------------------------|--|-------------------------------------|
| 12/31/05 | \$ 185,734 | 100% | \$ -0- |
| 12/31/06 | \$ 200,583 | 100% | \$ -0- |
| 12/31/07 | \$211,087 | 100% | \$ -0- |
| 09/30/08 | \$174,317 | 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> |
|---------------------------------------|---|---|
| 12/31/05 | 4,293,352 | 5,312,377 |
| 12/31/06 | 4,736,715 | 5,649,824 |
| 12/31/07 | 5,261,176 | 6,172,294 |

| 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> |
|---------------------------------------|---|---------------------------------|--|---|
| 12/31/05 | 1,019,025 | 80.82% | 2,496,284 | 40.82% |
| 12/31/06 | 913,109 | 83.84% | 2,635,799 | 34.64% |
| 12/31/07 | 911,118 | 85.24% | 2,848,681 | 31.98% |

12. 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.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2008

During fiscal year 2008, expenses (net of participant contributions) of \$13,325 were recognized for post-employment benefits with nine participants currently eligible.

13. 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 September 30, 2008, the County's transfers between funds consisted of:

| | <u>Transfers from Other Funds</u> | <u>Transfers to Other Funds</u> |
|--------------------------------|---------------------------------------|-------------------------------------|
| General Fund | \$ 73,208 | \$ 100,867 |
| Debt Service Fund | 36,447 | - 0 - |
| Road & Bridge Fund | 50,000 | 16,456 |
| Capital Improvement Fund (CIF) | 100,868 | 50,007 |
| Lateral Road | - 0 - | 19,991 |
| Special Revenue Fund | - 0 - | 73,202 |
| | <u>\$ 260,523</u> | <u>\$ 260,523</u> |

14. COMMITMENTS and CONTINGENCIES

Capital Projects

The County entered into agreements for capital purchases before year end that were not completed due to Hurricane Ike. While an immaterial liability was accrued for work performed at year end, substantial completion would not be reached until well into the new fiscal year. Therefore, the County agreed to designate funds committed from the FY2008 budget and provide for those expenditures in FY2009 when realized. The two projects included \$43,718 for a new telephone system for the courthouse, jail and Sheriff's Department. An additional \$23,606 was designated for the Sheriff's Department storage building.

Health Reimbursement Account (HRA) Plan

Before year end, the County created a HRA Plan in conjunction with the renewal of employee health care plan. In an effort to reduce future costs, the employee deductible was increased from \$250 to \$1,000 allowing for a reduction in monthly premium costs paid by the County. The County has provided in the FY2009 budget for a portion of the cost savings to be used to reimburse employees the difference of the increased deductible upon certain documented proof. A liberal estimate was used to calculate the budget amount based on the savings realized, however, that amount is not significant to the financial statement and any liability of reimbursement is calculated to be immaterial.

BURLESON COUNTY, TEXAS
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Natural Disasters

The County encountered minimal expenses due to Hurricane Ike in September 2008 and a reimbursement request of approximately \$18,000 has been submitted to the Federal Emergency Management Agency (FEMA). The request remains pending FEMA approval and therefore is not recorded as a receivable in these financial statements.

Litigation

The County is party to various legal proceedings which normally occur in governmental operations. An accrual has been made for any contingency in these financial statements.

15. **SUBSEQUENT EVENTS**

Capital Purchases

During October 2008, the county purchased real property in the amount of \$155,000 to house the Justice of the Peace Precinct 4 office. The property now replaces property previously rented. The budget for FY2009 was prepared with the anticipation of the purchase and therefore, no accrual has been made as of year end.

Allowance for Uncollectible Accounts

The County is now reporting uncollected fines, fees, and taxes as receivables at year end, subsequently requiring an analysis for allowances. The County has determined a factor of 2.0% for use in calculating uncollected ad valorem revenue. Fine & fee factors will vary by office. While the County Court can allow for 45% uncollected with misdemeanor cases, the District Court provides for a much higher rate of 85% with primarily felony case loads due to the innate differences in the case types and judgment structures with longer punishment periods. Justices of the Peace receivables are different still at 60% and report a much longer aging than County Court since cases uncollected at any early stage are entered into the OMNIbase system preventing a defendant from driver's license renewal until the debt is paid. While this method is effective, the time to collect varies greatly depending on the time remaining for each defendant's license expiration date.



Required Supplementary Information

BURLESON COUNTY, TEXAS
 Budgetary Comparison Schedule
 General Fund
 For Nine Months Ended September 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--|---------------------|---------------------|-------------------------|--------------------------------|---------------------------|-----------------------------|
| | Original | Final | | | | |
| Revenues | | | | | | |
| Taxes | \$ 2,947,590 | \$ 2,947,590 | \$ 2,909,601 | \$ - | \$ 2,909,601 | \$ (37,989) |
| Penalties & Interest - Taxes | 75,000 | 75,000 | 58,544 | - | 58,544 | (16,456) |
| Licenses & Permits | 4,500 | 4,500 | 3,953 | - | 3,953 | (547) |
| Intergovernmental Revenues | 20,850 | 20,850 | 19,166 | - | 19,166 | (1,684) |
| Fees | 482,079 | 483,504 | 497,382 | 4,060 | 501,442 | 17,938 |
| Fines & Forfeitures | 545,000 | 545,000 | 514,812 | - | 514,812 | (30,188) |
| Interest | 195,000 | 195,000 | 141,455 | - | 141,455 | (53,545) |
| Miscellaneous | 118,600 | 156,652 | 168,088 | 10,333 | 178,421 | 21,769 |
| Sales Tax | 700,000 | 700,000 | 591,692 | (23,016) | 568,676 | (131,324) |
| Grant Revenue | 29,500 | 36,374 | 25,684 | - | 25,684 | (10,690) |
| Royalties | 200 | 200 | 707 | (111) | 596 | 396 |
| Total Revenues | \$ 5,118,319 | \$ 5,164,670 | \$ 4,931,084 | \$ (8,734) | \$ 4,922,350 | \$ (242,320) |
| Expenditures | | | | | | |
| General Administration | \$ 620,272 | \$ 624,887 | \$ 553,816 | \$ (639) | \$ 553,177 | \$ 71,710 |
| Judicial | 881,147 | 898,350 | 728,481 | 3,939 | 732,420 | 165,930 |
| Legal | 298,509 | 298,509 | 291,692 | (42) | 291,650 | 6,859 |
| Financial Administration | 340,148 | 340,148 | 324,859 | 2,020 | 326,879 | 13,269 |
| Public Facilities | 129,704 | 137,446 | 135,091 | 2,713 | 137,804 | (358) |
| Public Safety | 1,714,087 | 1,711,102 | 1,564,046 | 18,883 | 1,582,929 | 128,173 |
| Public Transportation | - | - | - | - | - | - |
| Health & Welfare | 94,682 | 104,907 | 100,442 | 1,016 | 101,458 | 3,449 |
| Conservation | 64,039 | 64,039 | 63,280 | 420 | 63,700 | 339 |
| Miscellaneous | 1,058,110 | 1,058,943 | 213,646 | (99,330) | 114,316 | 944,627 |
| Capital Outlay | 196,600 | 223,227 | 149,086 | - | 149,086 | 74,141 |
| Total Expenditures | \$ 5,397,298 | \$ 5,461,558 | \$ 4,124,439 | \$ (71,020) | \$ 4,053,419 | \$ 1,408,139 |
| Excess of Revenues Over (Under) Expenditures | \$ (278,979) | \$ (296,888) | \$ 806,645 | \$ 62,286 | \$ 868,931 | \$ 1,165,819 |
| Other Financing Sources (Uses): | | | | | | |
| Financing Proceeds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfers In/(Out) | (45,312) | (27,403) | (27,659) | - | (27,659) | (256) |
| Total Other Financing Sources (Uses) | \$ (45,312) | \$ (27,403) | \$ (27,659) | \$ - | \$ (27,659) | \$ (256) |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | \$ (324,291) | \$ (324,291) | \$ 778,986 | \$ 62,286 | \$ 841,272 | \$ 1,165,563 |
| Fund Balance, January 1 (as restated) | | | \$ 2,232,343 | \$ 51,617 | \$ 2,283,960 | |
| Fund Balance, September 30 | | | \$ 3,011,329 | \$ 113,903 | \$ 3,125,232 | |

See accompanying note to budgetary comparison schedules

BURLESON COUNTY, TEXAS
 Budgetary Comparison Schedule
 Special Revenue Fund - Road & Bridge
 For Nine Months Ended September 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--|---------------------|---------------------|-------------------------|--------------------------------|---------------------------|-----------------------------|
| | Original | Final | | | | |
| Revenues | | | | | | |
| Taxes | \$ 1,682,000 | \$ 1,682,000 | \$ 1,661,034 | \$ - | \$ 1,661,034 | \$ (20,966) |
| Penalties & Interest - Taxes | 43,000 | 43,000 | 33,421 | - | 33,421 | (9,579) |
| Licenses & Permits | 671,500 | 671,500 | 643,759 | 17,812 | 661,571 | (9,929) |
| Intergovernmental Revenues | 51,000 | 51,000 | 27,529 | - | 27,529 | (23,471) |
| Interest | 48,100 | 48,100 | 60,071 | - | 60,071 | 11,971 |
| Miscellaneous | 1,500 | 101,767 | 119,433 | - | 119,433 | 17,666 |
| Sales Tax | - | - | - | - | - | - |
| Total Revenues | <u>\$ 2,497,100</u> | <u>\$ 2,597,367</u> | <u>\$ 2,545,247</u> | <u>\$ 17,812</u> | <u>\$ 2,563,059</u> | <u>\$ (34,308)</u> |
| Expenditures | | | | | | |
| Public Transportation | \$ 1,437,327 | \$ 1,566,613 | \$ 1,323,178 | \$ 3,288 | \$ 1,326,466 | \$ 240,147 |
| Miscellaneous | 706,620 | 500,787 | 221,787 | 12,640 | 234,427 | 266,360 |
| Capital Outlay | 380,530 | 547,344 | 322,900 | - | 322,900 | 224,444 |
| Total Expenditures | <u>\$ 2,524,477</u> | <u>\$ 2,614,744</u> | <u>\$ 1,867,865</u> | <u>\$ 15,928</u> | <u>\$ 1,883,793</u> | <u>\$ 730,951</u> |
| Excess of Revenues Over (Under) Expenditures | \$ (27,377) | \$ (17,377) | \$ 677,382 | \$ 1,884 | \$ 679,266 | \$ 696,643 |
| Other Financing Sources (Uses): | | | | | | |
| Financing Proceeds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfers In/(Out) | 33,200 | 33,200 | 33,544 | - | 33,544 | (344) |
| Total Other Financing Sources (Uses) | <u>\$ 33,200</u> | <u>\$ 33,200</u> | <u>\$ 33,544</u> | <u>\$ -</u> | <u>\$ 33,544</u> | <u>\$ (344)</u> |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | \$ 5,823 | \$ 15,823 | \$ 710,926 | \$ 1,884 | \$ 712,810 | \$ 696,299 |
| Fund Balance, January 1 (as restated) | | | <u>\$ 1,275,695</u> | <u>\$ 28,700</u> | <u>\$ 1,304,395</u> | |
| Fund Balance, September 30, 2008 | | | <u>\$ 1,986,621</u> | <u>\$ 30,584</u> | <u>\$ 2,017,205</u> | |

See accompanying note to budgetary comparison schedules

BURLESON COUNTY, TEXAS
 Budgetary Comparison Schedule
 Special Revenue Fund - Lateral Road & Bridge
 For Nine Months Ended September 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--|-------------------|-------------------|--------------------------|--------------------------------|---------------------------|-----------------------------|
| | Original | Final | | | | |
| Revenues | | | | | | |
| Taxes | \$ 758,698 | \$ 758,698 | \$ 754,541 | \$ - | \$ 754,541 | \$ (4,157) |
| Penalties & Interest - Taxes | 16,500 | 16,500 | 15,072 | - | 15,072 | (1,428) |
| Miscellaneous | - | - | 121 | - | 121 | 121 |
| Interest | 22,000 | 22,000 | 18,821 | - | 18,821 | (3,179) |
| Total Revenues | <u>\$ 797,198</u> | <u>\$ 797,198</u> | <u>\$ 788,555</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (8,643)</u> |
| Expenditures | | | | | | |
| Public Transportation | \$ 743,864 | \$ 736,364 | \$ 687,498 | \$ 4,577 | \$ 692,075 | \$ 44,289 |
| Capital Outlay | 5,000 | 12,500 | 7,500 | - | 7,500 | 5,000 |
| Total Expenditures | <u>\$ 748,864</u> | <u>\$ 748,864</u> | <u>\$ 694,998</u> | <u>\$ 4,577</u> | <u>\$ -</u> | <u>\$ 44,289</u> |
| Excess of Revenues Over (Under) Expenditures | \$ 48,334 | \$ 48,334 | \$ 93,557 | \$ (4,577) | \$ 88,980 | \$ (35,646) |
| Other Financing Sources (Uses) | | | | | | |
| Financing Proceeds | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Operating Transfers Out | (19,991) | (19,991) | (19,991) | - | (19,991) | |
| Total Financing Sources (Uses) | (19,991) | (19,991) | (19,991) | - | (19,991) | |
| Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses | 28,343 | 28,343 | \$ 73,566 | \$ (4,577) | \$ 68,989 | |
| Fund Balance, January 1 (as restated) | | | <u>\$ 416,406</u> | <u>\$ 4,577</u> | <u>\$ 420,983</u> | |
| Fund Balance, September 30 | | | <u><u>\$ 489,972</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 489,972</u></u> | |

See accompanying note to budgetary comparison schedules

BURLESON COUNTY, TEXAS
 Budgetary Comparison Schedule
 Debt Service Fund
 For Nine Months Ended September 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--|-------------------|-------------------|--------------------------|--------------------------------|---------------------------|-----------------------------|
| | Original | Final | | | | |
| Revenues | | | | | | |
| Taxes | \$ 265,312 | \$ 265,312 | \$ 262,725 | \$ - | \$ 262,725 | \$ (2,587) |
| Penalties & Interest - Taxes | 6,000 | 6,000 | 5,050 | - | 5,050 | (950) |
| Miscellaneous | - | - | 42 | - | 42 | 42 |
| Interest | 11,700 | 11,700 | 9,217 | - | 9,217 | (2,483) |
| Total Revenues | <u>\$ 283,012</u> | <u>\$ 283,012</u> | <u>\$ 277,034</u> | <u>\$ -</u> | <u>\$ 277,034</u> | <u>\$ (5,978)</u> |
| Expenditures | | | | | | |
| Debt Service - Principal | \$ 185,000 | \$ 185,000 | \$ 216,982 | \$ - | \$ 216,982 | \$ (31,982) |
| Debt Service - Interest | 65,791 | 65,791 | 70,255 | - | 70,255 | (4,464) |
| Miscellaneous | 2,000 | 2,278 | 2,278 | - | 2,278 | - |
| Total Expenditures | <u>\$ 252,791</u> | <u>253,069</u> | <u>289,515</u> | <u>-</u> | <u>289,515</u> | <u>\$ (36,446)</u> |
| Excess of Revenues Over (Under) Expenditures | \$ 30,221 | \$ 29,943 | \$ (12,481) | \$ - | \$ (12,481) | \$ (42,424) |
| Other Financing Sources (Uses) | | | | | | |
| Operating Transfer In | \$ - | \$ - | \$ 36,447 | \$ - | \$ 36,447 | \$ 36,447 |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 36,447</u> | <u>\$ -</u> | <u>\$ 36,447</u> | <u>\$ 36,447</u> |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | \$ 30,221 | \$ 29,943 | \$ 23,966 | \$ - | \$ 23,966 | \$ (5,977) |
| Fund Balance, January 1 | | | <u>\$ 280,618</u> | <u>\$ -</u> | <u>\$ 280,618</u> | |
| Fund Balance, September 30 | | | <u><u>\$ 304,584</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 304,584</u></u> | |

See accompanying note to budgetary comparison schedules

BURLESON COUNTY, TEXAS
 Budgetary Comparison Schedule
 Capital Improvement Fund
 For Nine Months Ended September 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--|---------------------|---------------------|-------------------------|--------------------------------|---------------------------|-----------------------------|
| | Original | Final | | | | |
| Revenues | | | | | | |
| Interest | \$ 3,720 | \$ 3,720 | \$ 1,190 | \$ - | \$ 1,190 | \$ (2,530) |
| Total Revenues | <u>\$ 3,720</u> | <u>\$ 3,720</u> | <u>\$ 1,190</u> | <u>\$ -</u> | <u>\$ 1,190</u> | <u>\$ (2,530)</u> |
| Expenditures | | | | | | |
| Capital Outlay | \$ 173,000 | \$ 173,000 | \$ 109,452 | \$ - | \$ 109,452 | \$ 63,548 |
| Total Expenditures | <u>\$ 173,000</u> | <u>\$ 173,000</u> | <u>\$ 109,452</u> | <u>\$ -</u> | <u>\$ 109,452</u> | <u>\$ 63,548</u> |
| | | | | | | - |
| Excess of Revenues Over (Under) Expenditures | \$ (169,280) | \$ (169,280) | \$ (108,262) | \$ - | \$ (108,262) | \$ 61,018 |
| Other Financing Sources (Uses): | | | | | | |
| Transfer in from General Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfers In/Out | <u>50,000</u> | <u>50,867</u> | <u>50,861</u> | <u>-</u> | <u>50,861</u> | <u>(6)</u> |
| Total Other Financing Sources (Uses) | <u>\$ 50,000</u> | <u>\$ 50,867</u> | <u>\$ 50,861</u> | <u>\$ -</u> | <u>\$ 50,861</u> | <u>\$ (6)</u> |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | <u>\$ (119,280)</u> | <u>\$ (118,413)</u> | <u>\$ (57,401)</u> | <u>\$ -</u> | <u>\$ (57,401)</u> | <u>\$ 61,012</u> |
| Fund Balance, January 1 | | | \$ 57,401 | \$ - | \$ 57,401 | |
| Fund Balance, September 30 | | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |

See accompanying note to budgetary comparison schedules

BURLESON COUNTY, TEXAS
 Budgetary Comparison Schedule
 Non-Major Funds
 For Nine Months Ended September 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--|--------------------|--------------------|----------------------------|--------------------------------|----------------------------|-----------------------------|
| | Original | Final | | | | |
| Revenues | | | | | | |
| Fees | \$ 106,680 | \$ 106,680 | \$ 102,199 | \$ (2,555) | \$ 99,644 | \$ (7,036) |
| Interest | 37,525 | 37,525 | 28,329 | - | 28,329 | (9,196) |
| Miscellaneous | 26,000 | 32,400 | 70,530 | - | 70,530 | 38,130 |
| Grant Revenue | 47,250 | 144,097 | 136,902 | - | 136,902 | (7,195) |
| Total Revenues | <u>\$ 217,455</u> | <u>\$ 320,702</u> | <u>\$ 337,960</u> | <u>\$ (2,555)</u> | <u>\$ 335,405</u> | <u>\$ 14,703</u> |
| Expenditures | | | | | | |
| Public Transportation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous | 263,675 | 324,902 | 185,846 | 2,737 | 188,583 | 136,319 |
| Capital Outlay | 400 | 63,332 | 52,630 | - | 52,630 | 10,702 |
| Total Expenditures | <u>\$ 264,075</u> | <u>\$ 388,234</u> | <u>\$ 238,476</u> | <u>\$ 2,737</u> | <u>\$ 241,213</u> | <u>\$ 147,021</u> |
| Excess of Revenues Over (Under) Expenditures | \$ (46,620) | \$ (67,532) | \$ 99,484 | \$ (5,292) | \$ 94,192 | \$ 161,724 |
| Other Financing Sources (Uses): | | | | | | |
| Operating Transfers In/(Out) | (50,938) | (70,036) | (73,202) | - | (73,202) | (3,166) |
| Total Other Financing Sources (Uses) | <u>\$ (50,938)</u> | <u>\$ (70,036)</u> | <u>\$ (73,202)</u> | <u>\$ -</u> | <u>\$ (73,202)</u> | <u>\$ (3,166)</u> |
| Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses | \$ (97,558) | \$ (137,568) | \$ 26,282 | \$ (5,292) | \$ 20,990 | \$ (158,558) |
| Fund Balance, January 1 (as restated) | | | <u>\$ 1,042,185</u> | <u>\$ (3,092)</u> | <u>\$ 1,039,093</u> | |
| Fund Balance, September 30 | | | <u><u>\$ 1,068,467</u></u> | <u><u>\$ (8,384)</u></u> | <u><u>\$ 1,060,083</u></u> | |

See accompanying note to budgetary comparison schedules

BURLESON COUNTY, TEXAS
Notes to Required Supplementary Information
For the Nine Months Ended September 30, 2008

The annual operating budgets of the funds are prepared and presented on a budgetary basis of accounting which differs from the modified accrual basis of accounting in the following areas:

- Revenues are increased for amounts booked as Accounts Receivable as of December 31, 2007
- Expenses are increased for Accounts Payable and Accrued Wages as of December 31, 2007
- Expenses are decreased for Accrued Wages as of September 30, 2008



Combining and Individual Fund Statements and Schedules

BURLESON COUNTY, TEXAS
Combining Balance Sheet
General Fund
September 30, 2008

ASSETS

| | |
|----------------------|--------------------------------|
| Cash | \$ 3,138,896 |
| Cash Restricted | 6,373 |
| Accounts Receivable | 71,595 |
| Taxes Receivable | 417,534 |
| Due From Other Funds | 234,768 |
| Total Assets | <u><u>\$ 3,869,166</u></u> |

LIABILITIES AND FUND BALANCES

| | |
|---|--------------------------------|
| Liabilities | |
| Accounts Payable | \$ 153,704 |
| Due to Other Funds | - |
| Due to Individuals | 6,373 |
| Accrued Payroll | 76,172 |
| Deferred Revenues | <u>621,588</u> |
| Total Liabilities | \$ 857,837 |
| Fund Balances | |
| Reserved | \$ - |
| Unreserved | <u>3,011,329</u> |
| Total Fund Balances | <u><u>\$ 3,011,329</u></u> |
| Total Liabilities and Fund Balances | <u><u>\$ 3,869,166</u></u> |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget |
|-----------------------------------|------------------|--------------|-------------------------|--------------------------------|---------------------------|--------------|
| | Original | Final | | | | Favorable |
| | | | | | | |
| REVENUES | | | | | | |
| Current Ad Valorem Taxes | \$ 2,832,590 | \$ 2,832,590 | \$ 2,845,603 | \$ - | \$ 2,845,603 | \$ 13,013 |
| Delinquent Ad Valorem Taxes | 115,000 | 115,000 | 63,998 | - | 63,998 | (51,002) |
| Mixed Beverage Tax | - | - | 955 | 102 | 853 | 853 |
| Sales Tax Revenues | 700,000 | 700,000 | 591,692 | 23,016 | 568,675 | (131,325) |
| Penalty & Interest-Ad Valorem | 75,000 | 75,000 | 58,544 | - | 58,544 | (16,456) |
| Alcoholic Beverage, Licenses | 4,500 | 4,500 | 3,953 | - | 3,953 | (547) |
| Payment in Lieu of Taxes | 250 | 250 | 469 | - | 469 | 219 |
| Bureau of Land Management | 18,500 | 18,500 | 18,318 | - | 18,318 | (182) |
| HAVA Grant Funds | - | 600 | 660 | - | 660 | 60 |
| Soc. Sec. Payment for Inmate | 400 | 400 | 400 | - | 400 | - |
| FEMA Reimbursements | - | - | - | - | - | - |
| Federal Flood Control Allocation | 2,100 | 2,100 | 379 | - | 379 | (1,721) |
| State Grants | - | 6,274 | 6,274 | - | 6,274 | (0) |
| Ch.19 Reimbursements | 3,000 | 3,000 | 2,145 | - | 2,145 | (855) |
| Transport Reimb. - Inmates | 1,000 | 1,000 | 2,793 | - | 2,793 | 1,793 |
| Juror Reimbursements-State | 10,000 | 10,000 | 4,114 | (3,910) | 8,024 | (1,976) |
| 911 Funding - BVCOG | 29,500 | 29,500 | 18,750 | - | 18,750 | (10,750) |
| Tax Work - City of Caldwell | 1,203 | 1,203 | 1,232 | - | 1,232 | 29 |
| Tax Work - City of Somerville | 667 | 667 | 674 | - | 674 | 7 |
| Tax Work - City of Snook | 209 | 209 | 218 | - | 218 | 9 |
| Tax Work - Hospital District | 20,555 | 20,555 | 23,014 | - | 23,014 | 2,459 |
| Tax Work - Burleson County M.U.D. | 483 | 483 | 481 | - | 481 | (2) |
| Tax Work - Caldwell ISD | 12,537 | 12,537 | 14,545 | - | 14,545 | 2,008 |
| Tax Work - Somerville ISD | 4,810 | 4,810 | 5,016 | - | 5,016 | 206 |
| Tax Work - Snook ISD | 3,215 | 3,215 | 3,491 | - | 3,491 | 276 |
| Ct Coord/Countries Reimb. | - | - | - | - | - | - |
| City of Caldwell Dispatching | 20,000 | 20,000 | 20,000 | - | 20,000 | - |
| Drug Task Force Reimbursement | 12,000 | 12,000 | 3,500 | - | 3,500 | (8,500) |
| Social Services Coord.-Reimb. | 46,000 | 46,000 | 34,500 | - | 34,500 | (11,500) |
| Computer Reimb-Aprsl Dist | - | - | - | - | - | - |
| Other Local Reimb. - BVCOG | 1,200 | 7,200 | 5,400 | (1,200) | 6,600 | (600) |
| County Judge/Civil & Criminal | 1,000 | 1,000 | 1,010 | - | 1,010 | 10 |
| County Sheriff/Civil & Criminal | 8,000 | 8,000 | 5,289 | - | 5,289 | (2,711) |
| County Attorney/Civil & Criminal | 4,000 | 4,000 | 4,138 | - | 4,138 | 138 |
| County Clerk/Fees of Office | 170,000 | 170,000 | 177,925 | - | 177,925 | 7,925 |
| CC Court Appointed Attorney | 3,000 | 3,000 | 1,623 | - | 1,623 | (1,377) |
| CC-Suppl CT Guardianship Fee | - | - | 1,300 | - | 1,300 | 1,300 |
| JDP Fees- Co. Clerk | - | - | 29 | - | 29 | 29 |
| Tax Collector/Fees of Office | 60,000 | 60,000 | 81,460 | (4,060) | 85,520 | 25,520 |
| District Clerk - Fees of Offic | 60,000 | 60,000 | 37,145 | - | 37,145 | (22,855) |
| DC Court Appointed Attorney | 10,000 | 10,000 | 6,455 | - | 6,455 | (3,545) |
| JDP Fees- Dist. Clerk | - | - | 15 | - | 15 | 15 |
| FAF-DC/Family Protection Fee | 1,500 | 1,500 | 855 | - | 855 | (645) |
| Prosecuter Fee - Dist. Clerk | - | - | 200 | - | 200 | 200 |
| JP#1 Fees of Office | 5,000 | 5,000 | 11,138 | - | 11,138 | 6,138 |
| JP#2 Fees of Office | 15,000 | 15,000 | 15,494 | - | 15,494 | 494 |
| JP#3 Fees of Office | 20,000 | 20,000 | 13,070 | - | 13,070 | (6,930) |
| JP#4 Fees of Office | 10,000 | 10,000 | 8,906 | - | 8,906 | (1,094) |
| Voting Materials/Elect Adm | 400 | 400 | 25 | - | 25 | (375) |
| Constables Service Fee | 3,500 | 3,500 | 3,250 | - | 3,250 | (250) |
| Constable #1 - Service Fees | 6,000 | 6,000 | 5,555 | - | 5,555 | (446) |
| Constable #2 - Service Fees | 9,000 | 9,000 | 6,893 | - | 6,893 | (2,108) |
| Constable #3 - Service Fees | 7,000 | 7,000 | 4,887 | - | 4,887 | (2,113) |
| Constable #4 - Service Fees | 6,000 | 6,000 | 7,992 | - | 7,992 | 1,992 |
| Court Cost Srv.Fee & Interest | 23,000 | 23,000 | 21,065 | - | 21,065 | (1,935) |
| Inmate Housing | - | - | 21,420 | (5,175) | 26,595 | 26,595 |
| Trust Fund Service Fee | 1,000 | 1,000 | 2,120 | - | 2,120 | 1,120 |
| Child Safety Fund | - | - | 283 | - | 283 | 283 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual | Adjustments | Actual | Variance |
|------------------------------------|---------------------|---------------------|---------------------|-----------------|---------------------|-------------------------|
| | Original | Final | GAAP Basis | Budget Basis | Budget Basis | Favorable (Unfavorable) |
| OSSF Permits | 15,000 | 15,000 | 28,190 | - | 28,190 | 13,190 |
| BCHRC-Screening Fees | - | 1,425 | 2,400 | (150) | 2,550 | 1,125 |
| Election Machine Rentals | - | - | 7,687 | - | 7,687 | 7,687 |
| Fines & Forfeitures - JP#1 | 40,000 | 40,000 | 67,771 | - | 67,771 | 27,771 |
| Fines & Forfeitures - JP#2 | 165,000 | 165,000 | 158,305 | - | 158,305 | (6,695) |
| Fines & Forfeitures - JP#3 | 110,000 | 110,000 | 72,637 | - | 72,637 | (37,363) |
| Fines & Forfeitures - JP#4 | 70,000 | 70,000 | 43,742 | - | 43,742 | (26,258) |
| Fines & Forfeitures - CC | 100,000 | 100,000 | 105,207 | - | 105,207 | 5,207 |
| Defer'd Adjud.Fees-County | 20,000 | 20,000 | 49,889 | - | 49,889 | 29,889 |
| Fines & Forfeitures - DC | 40,000 | 40,000 | 17,262 | - | 17,262 | (22,738) |
| Defer'd Adjud.Fees-District | - | - | - | - | - | - |
| Bond Forfeitures - JP# 1 | - | - | - | - | - | - |
| Bond Forfeitures - JP# 2 | - | - | - | - | - | - |
| Bond Forfeitures - JP# 3 | - | - | - | - | - | - |
| Bond Forfeitures - JP# 4 | - | - | - | - | - | - |
| Restitution - County Attorney | - | - | - | - | - | - |
| Restitution - CC | - | - | 1,994 | - | 1,994 | 1,994 |
| Restitution - DC | - | - | - | - | - | - |
| Interest Earnings | 75,000 | 75,000 | 128,688 | - | 128,688 | 53,688 |
| Interest Earnings, Investments | 120,000 | 120,000 | 12,768 | - | 12,768 | (107,232) |
| Rent - Appraisal District | - | - | - | - | - | - |
| Unclaimed Funds- Sheriff | - | 3,642 | 3,758 | - | 3,758 | 116 |
| Unclaimed Funds- County Clerk | - | - | - | - | - | - |
| Unclaimed Funds- Tax Office | - | - | - | - | - | - |
| Unclaimed Funds- JP1 | - | - | - | - | - | - |
| Unclaimed Funds- JP2 | - | - | - | - | - | - |
| Unclaimed Funds- JP3 | - | - | - | - | - | - |
| Unclaimed Funds- JP4 | - | - | - | - | - | - |
| Unclaimed Funds- County Treasurer | - | - | 18 | - | 18 | 18 |
| Donations | - | 6,200 | 13,200 | - | 13,200 | 7,000 |
| Donations/Contrib.-CHC | - | 500 | 3,325 | - | 3,325 | 2,825 |
| Sniper School Reimbursements | - | - | 1,425 | - | 1,425 | 1,425 |
| AG/Serving Civil Papers-Sheriff | - | - | - | - | - | - |
| Auction Sale Proceeds-Sheriff Dept | - | - | 3,871 | - | 3,871 | 3,871 |
| Tax Sale Proration Proceeds | - | - | - | - | - | - |
| Jail Phone Commissions | 25,000 | 25,000 | - | - | - | (25,000) |
| Oil Royalties / Clayton Williams | 200 | 200 | 707 | 111 | 597 | 397 |
| Sale of Assets | - | - | 7,573 | - | 7,573 | 7,573 |
| Fingerprint Fees/Sheriff Dept | - | - | - | - | - | - |
| Reimbursements | - | 19,448 | 27,749 | - | 27,749 | 8,301 |
| Insurance Proceeds | - | 2,262 | 2,262 | - | 2,262 | 0 |
| Total Revenues | \$ 5,118,319 | \$ 5,164,670 | \$ 4,931,084 | \$ 8,734 | \$ 4,922,350 | \$ (242,320) |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| EXPENDITURES | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|------------------|-----------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| COUNTY JUDGE | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Official | \$ 25,545 | \$ 25,545 | \$ 25,545 | \$ - | \$ 25,545 | \$ 0 |
| Salary, Employees | 15,630 | 15,630 | 15,626 | - | 15,626 | 4 |
| Longevity Pay | - | - | - | - | - | - |
| Part-Time Help | - | - | - | - | - | - |
| Total Salaries & Wages | 41,175 | 41,175 | 41,171 | - | 41,171 | 4 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 3,701 | 3,701 | 3,636 | 1 | 3,635 | 66 |
| Retirement | 3,696 | 3,696 | 3,696 | - | 3,696 | 1 |
| Health Insurance | 7,336 | 7,336 | 6,917 | - | 6,917 | 419 |
| Death Benefits | 300 | 300 | 300 | 0 | 300 | 0 |
| Unemployment Insurance | 50 | 50 | 55 | - | 55 | (5) |
| Travel Allowance, Official | 7,200 | 7,200 | 7,200 | - | 7,200 | - |
| Total Benefits & Expenditures | 22,283 | 22,283 | 21,804 | 1 | 21,802 | 481 |
| <u>Departmental Support</u> | | | | | | |
| Surety & Notary Bonds | - | - | - | - | - | - |
| Association & Membership Dues | - | - | - | - | - | - |
| Office Supplies | 750 | 750 | 468 | - | 468 | 282 |
| Postage | 300 | 175 | - | - | - | 175 |
| Equipment Non-Capital | - | 375 | 375 | - | 375 | - |
| Law Books | 300 | 50 | 37 | - | 37 | 13 |
| Publishing Legal Notices | 900 | 1,600 | 1,559 | - | 1,559 | 41 |
| Conference & Seminars | 1,250 | 550 | 523 | - | 523 | 27 |
| Total Departmental Support | 3,500 | 3,500 | 2,962 | - | 2,962 | 538 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Business Machines | 300 | 175 | 30 | - | 30 | 145 |
| Total Repairs & Maintenance | 300 | 175 | 30 | - | 30 | 145 |
| <u>Contractual /Professional</u> | | | | | | |
| Rentals-Machine/Equipment | 1,305 | 1,430 | 1,373 | - | 1,373 | 57 |
| Total Contractual/Professional | 1,305 | 1,430 | 1,373 | - | 1,373 | 57 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total County Judge | \$ 68,563 | \$ 68,563 | \$ 67,339 | \$ 1 | \$ 67,337 | \$ 1,226 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|-------------------|-------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| COUNTY CLERK | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Official | \$ 24,320 | \$ 24,320 | \$ 24,320 | \$ - | \$ 24,320 | \$ 0 |
| Salary, Employees | 51,543 | 51,543 | 51,520 | - | 51,520 | 23 |
| Longevity Pay | - | - | - | - | - | - |
| Part-Time Help | 6,460 | 11,435 | 11,723 | 360 | 11,363 | 73 |
| Overtime/Discretionary | 570 | 570 | - | - | - | 570 |
| Temporary Help | 5,130 | 5,130 | 4,187 | (1) | 4,188 | 942 |
| Total Salaries & Wages | 88,023 | 92,998 | 91,750 | 359 | 91,391 | 1,607 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 7,078 | 7,459 | 6,909 | 46 | 6,863 | 596 |
| Retirement | 6,677 | 7,057 | 7,034 | 28 | 7,006 | 51 |
| Health Insurance | 16,472 | 16,472 | 14,933 | - | 14,933 | 1,539 |
| Death Benefits | 542 | 573 | 571 | 2 | 569 | 4 |
| Unemployment Insurance | 204 | 220 | 215 | - | 215 | 5 |
| Travel Allowance, Official | 4,500 | 4,500 | 4,500 | - | 4,500 | - |
| Total Benefits & Expenditures | 35,473 | 36,281 | 34,161 | 76 | 34,085 | 2,196 |
| <u>Departmental Support</u> | | | | | | |
| Surety & Notary Bonds | - | - | - | - | - | - |
| Association & Membership Dues | 100 | 100 | 80 | - | 80 | 20 |
| Office Supplies | 8,200 | 8,200 | 7,409 | - | 7,409 | 791 |
| Postage | 1,900 | 1,900 | 1,791 | - | 1,791 | 109 |
| Equipment Non-Capital | 3,600 | 3,600 | 2,192 | - | 2,192 | - |
| Law Books | 600 | 600 | 194 | - | 194 | 407 |
| Mileage/Travel Reimbursement | 330 | 330 | - | - | - | 330 |
| Conference & Seminars | 2,000 | 2,000 | 786 | - | 786 | 1,214 |
| Microfilm, Rec, Index, Cashing | 35,000 | 35,000 | 34,875 | - | 34,875 | 125 |
| Total Departmental Support | 51,730 | 51,730 | 47,325 | - | 47,325 | 2,996 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Business Machines | 300 | 300 | 104 | - | 104 | 196 |
| Technical Support | 1,600 | 1,600 | 1,578 | - | 1,578 | 22 |
| Total Repairs & Maintenance | 1,900 | 1,900 | 1,682 | - | 1,682 | 218 |
| <u>Contractual /Professional</u> | | | | | | |
| Rentals-Machine/Equipment | 5,775 | 5,775 | 5,220 | - | 5,220 | 555 |
| Total Contractual/Professional | 5,775 | 5,775 | 5,220 | - | 5,220 | 555 |
| Total County Clerk | \$ 182,901 | \$ 188,684 | \$ 180,139 | \$ 435 | \$ 179,703 | \$ 8,981 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|-------------------|-------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| VETERAN'S SERVICE OFFICER | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Employees | \$ 4,363 | \$ 4,592 | \$ 4,474 | \$ - | \$ 4,474 | \$ 118 |
| Total Salaries & Wages | 4,363 | 4,592 | 4,474 | - | 4,474 | 118 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 334 | 352 | 342 | - | 342 | 10 |
| Retirement | 333 | 351 | 342 | - | 342 | 9 |
| Death Benefits | 27 | 28 | 28 | - | 28 | 0 |
| Unemployment Insurance | 14 | 15 | 14 | - | 14 | 1 |
| Total Benefits & Expenditures | 708 | 746 | 726 | - | 726 | 20 |
| <u>Departmental Support</u> | | | | | | |
| Office Supplies | 100 | - | - | - | - | - |
| Postage | 90 | 41 | 41 | - | 41 | - |
| Equipment Non-Capital | 150 | 150 | 150 | - | 150 | 0 |
| Mileage/Travel Reimbursement | - | - | - | - | - | - |
| Mileage/Travel Reimbursement | 300 | 182 | 159 | - | 159 | 23 |
| Total Departmental Support | 640 | 373 | 350 | - | 350 | 23 |
| Total Veteran's Service Officer | \$ 5,711 | \$ 5,711 | \$ 5,550 | \$ - | \$ 5,550 | \$ 161 |
| NON-DEPARTMENTAL EXPENSE | | | | | | |
| <u>Benefits & Expenditures</u> | | | | | | |
| Health Insurance, Retirees | \$ 9,606 | \$ 9,606 | \$ 6,005 | \$ - | \$ 6,005 | \$ 3,601 |
| Employee Life Insurance | 12,000 | 12,000 | 8,562 | - | 8,562 | 3,438 |
| Worker's Compensation Insurance | 30,000 | 30,000 | 18,261 | - | 18,261 | 11,739 |
| Unemployment Ins, Deficit | 5,000 | 5,000 | - | - | - | 5,000 |
| Total Benefits & Expenditures | 56,606 | 56,606 | 32,828 | - | 32,828 | 23,778 |
| <u>Departmental Support</u> | | | | | | |
| Tax Appraisal District | 93,462 | 93,565 | 93,565 | - | 93,565 | - |
| Total Departmental Support | 93,462 | 93,565 | 93,565 | - | 93,565 | - |
| <u>Repairs & Maintenance</u> | | | | | | |
| Insurance - Property Coverage | 37,000 | 36,897 | 36,298 | - | 36,298 | 599 |
| Insurance - Auto Liability | 15,000 | 15,000 | 2,628 | - | 2,628 | 12,372 |
| General Insurance | 21,000 | 21,000 | 20,322 | - | 20,322 | 678 |
| Public Officials Insurance | 18,500 | 18,500 | 14,181 | - | 14,181 | 4,319 |
| Law Enforcement Insurance | 36,000 | 32,194 | 23,191 | - | 23,191 | 9,003 |
| Insurance - Crime Coverage | 2,000 | 2,000 | 1,913 | - | 1,913 | 87 |
| Insurance - Auto Physical Damage | 11,000 | 14,806 | 14,806 | - | 14,806 | - |
| Total Repairs & Maintenance | 140,500 | 140,397 | 113,339 | - | 113,339 | 27,058 |
| Total Non-Departmental Expense | \$ 290,568 | \$ 290,568 | \$ 239,732 | \$ - | \$ 239,732 | \$ 50,836 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|------------------|------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| COUNTY COURT | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, State Supplement | \$ 15,000 | \$ 15,000 | \$ 10,774 | \$ - | \$ 10,774 | \$ 4,226 |
| Bailiff | 1,500 | 1,500 | 1,200 | - | 1,200 | 300 |
| Total Salaries & Wages | 16,500 | 16,500 | 11,974 | - | 11,974 | 4,526 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 1,262 | 1,262 | 912 | - | 912 | 350 |
| Retirement | 1,261 | 1,261 | 915 | - | 915 | 346 |
| Death Benefits | 102 | 102 | 74 | - | 74 | 28 |
| Total Benefits & Expenditures | 2,625 | 2,625 | 1,901 | - | 1,901 | 724 |
| <u>Departmental Support</u> | | | | | | |
| Office Supplies | 500 | 680 | 679 | - | 679 | 1 |
| Postage | 140 | 110 | 105 | - | 105 | 5 |
| Special Prosecutor | 4,000 | 3,000 | 500 | - | 500 | 2,500 |
| Drug/Blood Testing | 300 | 150 | - | - | - | 150 |
| Medical Exam – Psychiatric | 4,500 | 5,500 | 4,967 | - | 4,967 | 533 |
| Total Departmental Support | 9,440 | 9,440 | 6,251 | - | 6,251 | 3,189 |
| <u>Contractual /Professional</u> | | | | | | |
| Court Reporter – Contract | 3,000 | 3,000 | 1,505 | - | 1,505 | 1,495 |
| Court Appointed Attorneys | 30,000 | 30,000 | 29,997 | - | 29,997 | 3 |
| Ct.Appt.Atty–Guardianships | 1,200 | 1,200 | - | - | - | 1,200 |
| Total Contractual/Professional | 34,200 | 34,200 | 31,502 | - | 31,502 | 2,698 |
| <u>Miscellaneous</u> | | | | | | |
| Petit Jurors | 2,000 | 725 | 6 | - | 6 | 719 |
| Interpreter | 150 | 150 | - | - | - | 150 |
| Misc. Trial Expense | 500 | 300 | - | - | - | 300 |
| Visiting Judge | 500 | 1,775 | 1,771 | - | 1,771 | 4 |
| Total Miscellaneous | 3,150 | 2,950 | 1,777 | - | 1,777 | 1,173 |
| Total County Court | \$ 65,915 | \$ 65,715 | \$ 53,405 | \$ - | \$ 53,405 | \$ 12,310 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|-------------------|-------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| DISTRICT ATTORNEY | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salaries, Employees | \$ 124,170 | \$ 124,170 | \$ 124,170 | \$ - | \$ 124,170 | \$ (0) |
| Longevity Pay | 1,800 | 1,800 | 1,800 | - | 1,800 | - |
| Total Salaries & Wages | 125,970 | 125,970 | 125,970 | - | 125,970 | (0) |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 9,500 | 9,500 | 9,500 | - | 9,500 | (0) |
| Retirement | 11,012 | 11,012 | 11,012 | - | 11,012 | (0) |
| Health Insurance | 16,200 | 16,200 | 16,200 | - | 16,200 | - |
| Workers Compensation Insurance | 1,650 | 1,650 | 1,650 | - | 1,650 | 0 |
| Unemployment Insurance | 434 | 434 | 434 | - | 434 | 0 |
| Total Benefits & Expenditures | 38,796 | 38,796 | 38,796 | - | 38,796 | (0) |
| <u>Departmental Support</u> | | | | | | |
| Association & Membership Dues | 700 | 700 | 700 | - | 700 | (0) |
| Office Supplies | 2,340 | 2,340 | 2,340 | - | 2,340 | - |
| Postage | 480 | 480 | 480 | - | 480 | 0 |
| Equipment Non-Capital | 1,200 | 1,200 | 1,200 | - | 1,200 | 0 |
| Law Library | 936 | 936 | 936 | - | 936 | - |
| Fuel | 1,200 | 1,200 | 1,200 | - | 1,200 | 0 |
| Outside Audit | - | - | - | - | - | - |
| Appeal Costs | 2,000 | 2,000 | 2,000 | - | 2,000 | 0 |
| Mileage/Travel Reimbursement | 300 | 300 | 300 | - | 300 | 0 |
| Conference & Seminars | 2,664 | 2,664 | 2,664 | - | 2,664 | - |
| Telephone/Internet | 990 | 990 | 990 | - | 990 | - |
| Total Departmental Support | 12,810 | 12,810 | 12,810 | - | 12,810 | 0 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Business Machines | 1,000 | 1,000 | 1,000 | - | 1,000 | 0 |
| Vehicle Maintenance | 500 | 500 | 500 | - | 500 | (0) |
| Public Officials Liability In | 2,166 | 2,166 | 2,166 | - | 2,166 | (0) |
| Total Repairs & Maintenance | 3,666 | 3,666 | 3,666 | - | 3,666 | (0) |
| <u>Contractual/Professional</u> | | | | | | |
| Rentals-Machine/Equipment | 1,530 | 1,530 | 1,530 | - | 1,530 | - |
| Court Reporter - Contract | 1,800 | 1,800 | 1,800 | - | 1,800 | - |
| Total Contractual/Professional | 3,330 | 3,330 | 3,330 | - | 3,330 | - |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total District Attorney | \$ 184,572 | \$ 184,572 | \$ 184,572 | \$ - | \$ 184,572 | \$ (0) |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|------------------|----------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| DISTRICT COURT | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Supplement, Dist Judge | \$ 2,700 | \$ 2,700 | \$ 2,700 | \$ - | \$ 2,700 | \$ - |
| Salary, Employees | 15,045 | 15,523 | 15,549 | 37 | 15,512 | 11 |
| Longevity Pay | - | - | - | - | - | - |
| Salary – Court Reporter | 13,792 | 13,792 | 12,322 | (362) | 12,684 | 1,108 |
| Bailiff | 6,615 | 6,615 | 6,615 | - | 6,615 | - |
| Bailiff – Other | 850 | 850 | 765 | - | 765 | 85 |
| Bailiff – AG Court | 1,200 | 1,200 | 825 | - | 825 | 375 |
| Total Salaries & Wages | 40,202 | 40,680 | 38,776 | (325) | 39,101 | 1,579 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 3,076 | 3,113 | 2,828 | (27) | 2,854 | 259 |
| Retirement | 2,865 | 2,902 | 2,756 | (25) | 2,781 | 121 |
| Health Insurance | 4,568 | 4,568 | 4,358 | - | 4,358 | 210 |
| Death Benefits | 233 | 236 | 225 | (1) | 226 | 10 |
| Unemployment Insurance | 100 | 102 | 100 | - | 100 | 2 |
| Travel Allowance, Official | - | - | - | - | - | - |
| Travel Allowance–Court Reporter | - | - | - | - | - | - |
| Total Benefits & Expenditures | 10,842 | 10,921 | 10,267 | (52) | 10,320 | 601 |
| <u>Departmental Support</u> | | | | | | |
| Surety & Notary Bonds | 200 | 50 | - | - | - | 50 |
| Office Supplies | 1,125 | 1,275 | 1,133 | - | 1,133 | 142 |
| Postage | 300 | 171 | 2 | - | 2 | 169 |
| Equipment Non–Capital | 4,000 | 1,529 | 1,529 | - | 1,529 | 0 |
| Law Books | - | 43 | - | - | - | 43 |
| Special Prosecutor | 120,000 | 85,643 | 25,987 | (1,671) | 27,658 | 57,985 |
| Psychiatric Exams | 4,875 | 9,875 | 7,865 | - | 7,865 | 2,010 |
| Publishing Legal Notices | 40 | 40 | - | - | - | 40 |
| Mileage/Travel Reimbursement | - | - | - | - | - | - |
| Conference & Seminars | 1,275 | 1,275 | 780 | - | 780 | 495 |
| Total Departmental Support | 131,815 | 99,901 | 37,296 | (1,671) | 38,967 | 60,934 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs–Business Machines | 2,250 | 750 | 248 | (25) | 273 | 477 |
| Total Repairs & Maintenance | 2,250 | 750 | 248 | (25) | 273 | 477 |
| <u>Contractual /Professional</u> | | | | | | |
| Rentals – Machine/Equipment | - | 2,000 | 1,538 | - | 1,538 | 462 |
| Judicial District Admin. Fee | 2,000 | 700 | 673 | - | 673 | 27 |
| Aid to Other Governments | 4,500 | 1,500 | - | - | - | 1,500 |
| Court Reporter – Contract | 11,430 | 16,430 | 15,769 | (215) | 15,984 | 446 |
| Court Appointed Attorneys | 67,798 | 105,433 | 101,901 | - | 101,901 | 3,532 |
| Attorney Court Cost Reimbursement | - | - | - | - | - | - |
| CPS Court Appointed Attorney | 9,000 | 15,000 | 14,474 | (350) | 14,824 | 176 |
| AG Court Appointed Attorneys | - | 3,157 | 3,157 | - | 3,157 | 0 |
| Total Contractual/Professional | 94,728 | 144,220 | 137,512 | (565) | 138,077 | 6,143 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|-------------------|-------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| <u>Miscellaneous</u> | | | | | | |
| Jury Commissioners | 300 | 300 | 75 | - | 75 | 225 |
| Grand Jurors | 4,500 | 4,500 | 4,355 | - | 4,355 | 145 |
| Petit Jurors | 22,500 | 22,500 | 5,298 | - | 5,298 | 17,202 |
| Feeding Jurors | 500 | 500 | - | - | - | 500 |
| Interpreter | 1,500 | 1,500 | 1,118 | - | 1,118 | 383 |
| Misc. Trial Expenses | 50,000 | 50,000 | 24,309 | - | 24,309 | 25,691 |
| Visiting Judge | 500 | 500 | 186 | - | 186 | 314 |
| Total Miscellaneous | 79,800 | 79,800 | 35,341 | - | 35,341 | 44,459 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total District Court | \$ 359,637 | \$ 376,272 | \$ 259,440 | \$ (2,639) | \$ 262,079 | \$ 114,193 |
| COURT COORDINATOR | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Employees | \$ 4,667 | \$ 5,229 | \$ 5,271 | \$ 43 | \$ 5,228 | \$ 1 |
| Longevity Pay | - | - | - | - | - | - |
| Overtime/Discretionary | 1,780 | 3,499 | 3,498 | - | 3,498 | 1 |
| Total Salaries & Wages | 6,447 | 8,728 | 8,770 | 43 | 8,727 | 2 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 493 | 668 | 607 | 3 | 604 | 64 |
| Retirement | 493 | 668 | 670 | 3 | 667 | 1 |
| Health Insurance | 3,668 | 3,468 | 3,458 | - | 3,458 | 10 |
| Death Benefits | 40 | 54 | 54 | 0 | 54 | (0) |
| Unemployment Insurance | 21 | 29 | 28 | - | 28 | 1 |
| Total Benefits & Expenditures | 4,715 | 4,887 | 4,817 | 7 | 4,811 | 76 |
| <u>Departmental Support</u> | | | | | | |
| Office Supplies | 1,125 | 1,125 | 1,079 | - | 1,079 | 46 |
| Postage | 675 | 675 | 254 | - | 254 | 421 |
| Equipment Non-Capital | 2,000 | 200 | - | - | - | 200 |
| Mileage/Travel Reimbursement | 900 | 547 | - | - | - | 547 |
| Conference & Seminars | 607 | 307 | - | - | - | 307 |
| Nonlocal Travel | 38 | 38 | - | - | - | 38 |
| Total Departmental Support | 5,345 | 2,892 | 1,333 | - | 1,333 | 1,559 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Business Machines | 100 | 100 | - | - | - | 100 |
| Total Repairs & Maintenance | 100 | 100 | - | - | - | 100 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay - Equipment | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total Court Coordinator | \$ 16,607 | \$ 16,607 | \$ 14,920 | \$ 50 | \$ 14,870 | \$ 1,737 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|-------------------|-------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| DISTRICT CLERK | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Official | \$ 25,478 | \$ 25,478 | \$ 25,478 | \$ - | \$ 25,478 | \$ 0 |
| Salary, Employees | 60,603 | 60,603 | 58,562 | 254 | 58,307 | 2,296 |
| Longevity Pay | - | - | - | - | - | - |
| Part-Time Help | 6,840 | 6,840 | 4,594 | (23) | 4,616 | 2,224 |
| Temporary Help | 2,375 | 2,375 | 773 | 82 | 691 | 1,684 |
| Total Salaries & Wages | 95,296 | 95,296 | 89,406 | 314 | 89,092 | 6,204 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 7,290 | 7,286 | 6,768 | 20 | 6,748 | 538 |
| Retirement | 7,100 | 7,100 | 7,102 | 18 | 7,084 | 16 |
| Health Insurance | 18,340 | 19,338 | 19,338 | - | 19,338 | (0) |
| Death Benefits | 576 | 576 | 575 | 0 | 575 | 1 |
| Unemployment Insurance | 224 | 224 | 204 | - | 204 | 20 |
| Total Benefits & Expenditures | 33,530 | 34,524 | 33,986 | 38 | 33,948 | 576 |
| <u>Departmental Support</u> | | | | | | |
| Surety & Notary Bonds | 350 | 350 | - | - | - | 350 |
| Association & Membership Dues | 150 | 150 | 80 | - | 80 | 70 |
| Office Supplies | 6,600 | 5,600 | 3,866 | - | 3,866 | 1,734 |
| Postage | 4,950 | 4,358 | 3,000 | - | 3,000 | 1,358 |
| Equipment Non-Capital | 3,699 | 3,699 | 2,435 | - | 2,435 | 1,264 |
| Law Books | 250 | 250 | - | (145) | 145 | 105 |
| Conference & Seminars | 1,500 | 1,500 | 120 | - | 120 | 1,380 |
| Microfilm, Rec, Cashiering | 6,760 | 6,760 | 939 | - | 939 | 5,821 |
| Total Departmental Support | 24,259 | 22,667 | 10,439 | (145) | 10,584 | 12,083 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Business Machines | 500 | 500 | 211 | (156) | 367 | 133 |
| Technical Support | 1,600 | 1,600 | 1,328 | (112) | 1,440 | 160 |
| Total Repairs & Maintenance | 2,100 | 2,100 | 1,540 | (268) | 1,808 | 292 |
| <u>Contractual /Professional</u> | | | | | | |
| Rentals-Machine/Equipment | 3,500 | 4,098 | 4,098 | - | 4,098 | (0) |
| Total Contractual/Professional | 3,500 | 4,098 | 4,098 | - | 4,098 | (0) |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total District Clerk | \$ 158,685 | \$ 158,685 | \$ 139,469 | \$ (61) | \$ 139,530 | \$ 19,155 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|------------------|------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| JUSTICE OF THE PEACE #1 | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salaries, Official | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ - | \$ 15,000 | \$ 0 |
| Salaries, Employees | 16,767 | 16,767 | 16,766 | - | 16,766 | 1 |
| Longevity Pay | - | - | - | - | - | - |
| Part-Time Help | - | - | - | - | - | - |
| Temporary Help | 1,125 | 1,365 | 1,365 | - | 1,365 | - |
| Total Salaries & Wages | 32,892 | 33,132 | 33,131 | - | 33,131 | 1 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 2,516 | 2,534 | 2,390 | (2) | 2,392 | 142 |
| Retirement | 2,427 | 2,427 | 2,427 | - | 2,427 | 0 |
| Health Insurance | 9,136 | 9,132 | 7,517 | - | 7,517 | 1,615 |
| Death Benefits | 200 | 200 | 197 | - | 197 | 3 |
| Unemployment Insurance | 59 | 59 | 58 | - | 58 | 1 |
| Total Benefits & Expenditures | 14,338 | 14,352 | 12,589 | (2) | 12,591 | 1,761 |
| <u>Departmental Support</u> | | | | | | |
| Surety & Notary Bonds | 150 | 150 | - | - | - | 150 |
| Association & Membership Dues | 56 | 60 | 60 | - | 60 | - |
| Office Supplies | 1,200 | 1,177 | 952 | - | 952 | 225 |
| Postage | 750 | 570 | 539 | - | 539 | 31 |
| Equipment Non-Capital | 187 | 380 | 380 | - | 380 | 0 |
| Law Books | 300 | 434 | (191) | (625) | 434 | 1 |
| Janitorial Supplies | 75 | 75 | - | - | - | 75 |
| Mileage/Travel Reimbursement | 1,650 | 1,650 | 1,379 | - | 1,379 | 271 |
| Conference & Seminars | 487 | 395 | 213 | - | 213 | 183 |
| Telephone/Internet | 1,125 | 1,125 | 1,089 | - | 1,089 | 36 |
| Utilities | 1,050 | 1,050 | 1,003 | - | 1,003 | 47 |
| Total Departmental Support | 7,030 | 7,066 | 5,424 | (625) | 6,049 | 1,017 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Business Machines | 412 | 412 | 80 | - | 80 | 332 |
| Repairs-Building & Grounds | 375 | 375 | - | - | - | 375 |
| Contract Labor | 487 | 191 | - | - | - | 191 |
| Total Repairs & Maintenance | 1,274 | 978 | 80 | - | 80 | 898 |
| <u>Contractual /Professional</u> | | | | | | |
| Box Rent | 20 | 26 | 26 | - | 26 | - |
| Total Contractual/Professional | 20 | 26 | 26 | - | 26 | - |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total Justice of the Peace #1 | \$ 55,554 | \$ 55,554 | \$ 51,250 | \$ (626) | \$ 51,876 | \$ 3,678 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|------------------|------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| JUSTICE OF THE PEACE #2 | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salaries, Official | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ - | \$ 15,000 | \$ 0 |
| Salaries, Employees | 17,125 | 17,125 | 17,115 | (0) | 17,115 | 10 |
| Longevity Pay | - | - | - | - | - | - |
| Part-Time Help | - | - | - | - | - | - |
| Overtime/Discretionary | 2,913 | 2,913 | 2,874 | - | 2,874 | 39 |
| Temporary Help | 3,654 | 3,654 | 3,595 | (42) | 3,637 | 18 |
| Total Salaries & Wages | 38,692 | 38,692 | 38,584 | (42) | 38,626 | 66 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 2,960 | 2,960 | 2,949 | (4) | 2,953 | 7 |
| Retirement | 2,677 | 2,677 | 2,673 | - | 2,673 | 4 |
| Health Insurance | 7,336 | 7,336 | 3,458 | - | 3,458 | 3,878 |
| Death Benefits | 217 | 217 | 217 | (0) | 217 | 0 |
| Unemployment Insurance | 76 | 76 | 69 | - | 69 | 7 |
| Total Benefits & Expenditures | 13,266 | 13,266 | 9,367 | (4) | 9,371 | 3,895 |
| <u>Departmental Support</u> | | | | | | |
| Surety & Notary Bonds | 150 | 150 | - | - | - | 150 |
| Association & Membership Dues | 75 | 75 | 60 | - | 60 | 15 |
| Office Supplies | 1,815 | 1,804 | 1,466 | (319) | 1,784 | 20 |
| Postage | 1,238 | 1,238 | 1,238 | - | 1,238 | - |
| Equipment Non-Capital | 300 | 1,783 | 1,783 | - | 1,783 | 0 |
| Law Books | - | - | - | - | - | - |
| Mileage/Travel Reimbursement | 1,650 | 2,350 | 1,873 | (147) | 2,020 | 330 |
| Conference & Seminars | 450 | 450 | 393 | - | 393 | 57 |
| Telephone/Internet | 1,238 | 1,238 | 1,057 | - | 1,057 | 181 |
| Utilities | 2,475 | 2,075 | 1,733 | - | 1,733 | 342 |
| Total Departmental Support | 9,391 | 11,163 | 9,602 | (466) | 10,068 | 1,095 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Business Machines | 413 | 144 | - | - | - | 144 |
| Repairs-Building & Grounds | - | 400 | 400 | - | 400 | - |
| Contract Labor | 743 | 760 | 760 | - | 760 | - |
| Total Repairs & Maintenance | 1,156 | 1,304 | 1,160 | - | 1,160 | 144 |
| <u>Contractual /Professional</u> | | | | | | |
| Rent-Office/Property | 3,600 | 1,676 | 1,600 | - | 1,600 | 76 |
| Box Rent | 36 | 40 | 40 | - | 40 | - |
| Total Contractual/Professional | 3,636 | 1,716 | 1,640 | - | 1,640 | 76 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total Justice of the Peace #2 | \$ 66,141 | \$ 66,141 | \$ 60,353 | \$ (511) | \$ 60,864 | \$ 5,277 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|------------------|------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| JUSTICE OF THE PEACE #3 | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salaries, Official | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ - | \$ 15,000 | \$ 0 |
| Salaries, Employees | 23,462 | 23,762 | 23,531 | (142) | 23,673 | 89 |
| Longevity Pay | - | - | - | - | - | - |
| Part-Time Help | - | - | - | - | - | - |
| Overtime/Discretionary | 2,387 | 2,087 | - | - | - | 2,087 |
| Total Salaries & Wages | 40,849 | 40,849 | 38,531 | (142) | 38,673 | 2,176 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 3,125 | 3,125 | 2,795 | (9) | 2,805 | 320 |
| Retirement | 3,121 | 3,121 | 2,944 | (11) | 2,954 | 167 |
| Health Insurance | 5,952 | 5,952 | 5,638 | - | 5,638 | 314 |
| Death Benefits | 253 | 253 | 242 | 2 | 240 | 13 |
| Unemployment Insurance | 83 | 83 | 79 | - | 79 | 4 |
| Total Benefits & Expenditures | 12,534 | 12,534 | 11,697 | (18) | 11,715 | 819 |
| <u>Departmental Support</u> | | | | | | |
| Surety & Notary Bonds | 325 | 170 | - | - | - | 170 |
| Association & Membership Dues | 75 | 75 | - | - | - | 75 |
| Office Supplies | 1,000 | 1,155 | 1,153 | - | 1,153 | 2 |
| Postage | 700 | 560 | 252 | - | 252 | 308 |
| Equipment Non-Capital | - | 140 | 138 | - | 138 | 2 |
| Law Books | 150 | 150 | 97 | - | 97 | 53 |
| Mileage/Travel Reimbursement | 1,650 | 1,650 | 1,650 | - | 1,650 | - |
| Conference & Seminars | 350 | 350 | 121 | - | 121 | 229 |
| Total Departmental Support | 4,250 | 4,250 | 3,411 | - | 3,411 | 839 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Business Machines | - | - | - | - | - | - |
| Total Repairs & Maintenance | - | - | - | - | - | - |
| <u>Contractual /Professional</u> | | | | | | |
| Rentals-Machine/Equipment | 1,305 | 1,305 | 1,305 | - | 1,305 | - |
| Total Contractual/Professional | 1,305 | 1,305 | 1,305 | - | 1,305 | - |
| Total Justice of the Peace #3 | \$ 58,938 | \$ 58,938 | \$ 54,944 | \$ (160) | \$ 55,105 | \$ 3,833 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|------------------|------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| JUSTICE OF THE PEACE #4 | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salaries, Official | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ - | \$ 15,000 | \$ 0 |
| Salaries, Employees | 16,800 | 16,800 | 16,648 | - | 16,648 | 152 |
| Longevity Pay | - | - | - | - | - | - |
| Part-Time Help | - | - | - | - | - | - |
| Temporary Help | 1,125 | 1,125 | - | - | - | 1,125 |
| Total Salaries & Wages | 32,925 | 32,925 | 31,648 | - | 31,648 | 1,277 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 2,533 | 2,533 | 2,326 | 8 | 2,317 | 216 |
| Retirement | 2,443 | 2,443 | 2,432 | - | 2,432 | 11 |
| Health Insurance | 4,568 | 4,568 | 3,958 | - | 3,958 | 610 |
| Death Benefits | 200 | 200 | 197 | - | 197 | 3 |
| Unemployment Insurance | 57 | 57 | 60 | - | 60 | (3) |
| Cell Phone Allowance, Official | 180 | 180 | 180 | - | 180 | - |
| Total Benefits & Expenditures | 9,981 | 9,981 | 9,153 | 8 | 9,145 | 836 |
| <u>Departmental Support</u> | | | | | | |
| Surety & Notary Bonds | 200 | 200 | - | - | - | 200 |
| Office Supplies | 2,000 | 1,825 | 1,018 | - | 1,018 | 807 |
| Postage | 1,200 | 700 | 210 | - | 210 | 490 |
| Equipment Non-Capital | 500 | 500 | - | - | - | 500 |
| Law Books | 300 | 200 | - | - | - | 200 |
| Mileage/Travel Reimbursement | 1,650 | 1,825 | 1,752 | - | 1,752 | 73 |
| Conference & Seminars | 500 | 500 | 224 | - | 224 | 276 |
| Telephone/Internet | 1,200 | 1,340 | 1,329 | - | 1,329 | 11 |
| Cell Phone/Pagers | - | - | - | - | - | - |
| Utilities | 1,485 | 1,945 | 1,758 | - | 1,758 | 187 |
| Total Departmental Support | 9,035 | 9,035 | 6,291 | - | 6,291 | 2,744 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Business Machines | 450 | 440 | 41 | - | 41 | 399 |
| Repairs-Building & Grounds | - | 25 | 23 | - | 23 | 2 |
| Contract Labor | 375 | 360 | - | - | - | 360 |
| Total Repairs & Maintenance | 825 | 825 | 64 | - | 64 | 761 |
| <u>Contractual /Professional</u> | | | | | | |
| Rent-Office/Property | 3,375 | 3,375 | 3,275 | - | 3,275 | 100 |
| Box Rental | 66 | 66 | 40 | - | 40 | 26 |
| Total Contractual/Professional | 3,441 | 3,441 | 3,315 | - | 3,315 | 126 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total Justice of the Peace #4 | \$ 56,207 | \$ 56,207 | \$ 50,471 | \$ 8 | \$ 50,463 | \$ 5,744 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|------------------|-----------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| COMPLIANCE OFFICER | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Employees | \$ 3,120 | \$ 3,120 | \$ 3,115 | \$ (0) | \$ 3,115 | \$ 5 |
| Longevity Pay | - | - | - | - | - | - |
| Part-Time Help | - | - | - | - | - | - |
| Total Salaries & Wages | 3,120 | 3,120 | 3,115 | (0) | 3,115 | 5 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 239 | 239 | 203 | (0) | 203 | 36 |
| Retirement | 239 | 239 | 238 | (0) | 238 | 1 |
| Health Insurance | - | - | - | - | - | - |
| Death Benefits | 20 | 20 | 18 | (1) | 19 | 1 |
| Unemployment Insurance | 10 | 10 | - | - | - | 10 |
| Total Benefits & Expenditures | 508 | 508 | 459 | (1) | 461 | 47 |
| <u>Departmental Support</u> | | | | | | |
| Association & Membership Dues | 200 | 185 | - | - | - | 185 |
| Office Supplies | 900 | 900 | 470 | - | 470 | 430 |
| Postage | 750 | 750 | 57 | - | 57 | 694 |
| Equipment Non-Capital | 300 | 300 | - | - | - | 300 |
| Law Books | - | - | - | - | - | - |
| Search Services | 400 | 400 | 289 | (30) | 319 | 81 |
| Conference & Seminars | 600 | 615 | 614 | - | 614 | 1 |
| Total Departmental Support | 3,150 | 3,150 | 1,429 | (30) | 1,459 | 1,691 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Business Machines | 350 | 350 | 280 | - | 280 | 70 |
| Total Repairs & Maintenance | 350 | 350 | 280 | - | 280 | 70 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total Compliance Officer | \$ 7,128 | \$ 7,128 | \$ 5,284 | \$ (32) | \$ 5,316 | \$ 1,812 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|-------------------|-------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| COUNTY ATTORNEY | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Official | \$ 25,170 | \$ 25,170 | \$ 25,170 | \$ - | \$ 25,170 | \$ 0 |
| Salary, State Supplement | 23,438 | 23,438 | 23,438 | - | 23,438 | 0 |
| Salary, Employees | 33,779 | 33,779 | 32,200 | 115 | 32,084 | 1,695 |
| Longevity Pay | - | - | - | - | - | - |
| Part-Time Help | 1,827 | - | - | - | - | - |
| Temporary Help | - | 1,836 | 1,836 | - | 1,836 | (0) |
| Total Salaries & Wages | 84,214 | 84,223 | 82,644 | 115 | 82,528 | 1,695 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 6,442 | 6,443 | 6,259 | (4) | 6,263 | 180 |
| Retirement | 6,434 | 6,434 | 6,174 | 9 | 6,165 | 269 |
| Health Insurance | 7,336 | 7,336 | 7,217 | - | 7,217 | 119 |
| Death Benefits | 522 | 522 | 501 | 1 | 500 | 22 |
| Unemployment Insurance | 114 | 114 | 109 | - | 109 | 5 |
| Total Benefits & Expenditures | 20,848 | 20,849 | 20,259 | 6 | 20,253 | 596 |
| <u>Departmental Support</u> | | | | | | |
| Surety & Notary Bonds | 225 | 225 | - | - | - | 225 |
| Association & Membership Dues | 225 | 225 | - | - | - | 225 |
| Office Supplies | 3,000 | 3,000 | 1,117 | (29) | 1,146 | 1,854 |
| Postage | 1,200 | 1,200 | 608 | - | 608 | 592 |
| Equipment Non-Capital | - | - | - | - | - | - |
| Law Books | 1,125 | 1,125 | 511 | - | 511 | 614 |
| Conference & Seminars | 1,125 | 1,115 | 100 | - | 100 | 1,015 |
| Total Departmental Support | 6,900 | 6,890 | 2,336 | (29) | 2,365 | 4,525 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Business Machines | 400 | 400 | 306 | (50) | 356 | 44 |
| Total Repairs & Maintenance | 400 | 400 | 306 | (50) | 356 | 44 |
| <u>Contractual /Professional</u> | | | | | | |
| Rentals-Machine/Equipment | 1,575 | 1,575 | 1,575 | - | 1,575 | - |
| Total Contractual/Professional | 1,575 | 1,575 | 1,575 | - | 1,575 | - |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total County Attorney | \$ 113,937 | \$ 113,937 | \$ 107,120 | \$ 42 | \$ 107,078 | \$ 6,859 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|------------------|------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| ELECTIONS | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Employees | \$ 21,263 | \$ 21,263 | \$ 21,263 | \$ - | \$ 21,263 | \$ 0 |
| Longevity Pay | - | - | - | - | - | - |
| Part-Time Help | - | 3,058 | 2,790 | 188 | 2,602 | 456 |
| Overtime/Discretionary | - | - | - | - | - | - |
| Temporary Help | 5,000 | 3,369 | 3,264 | 192 | 3,072 | 297 |
| Total Salaries & Wages | 26,263 | 27,690 | 27,317 | 380 | 26,937 | 753 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 2,163 | 2,273 | 1,840 | 26 | 1,814 | 459 |
| Retirement | 1,778 | 1,858 | 1,666 | 14 | 1,652 | 206 |
| Health Insurance | 4,568 | 4,568 | 3,458 | - | 3,458 | 1,110 |
| Death Benefits | 145 | 152 | 137 | 3 | 134 | 18 |
| Unemployment Insurance | 84 | 90 | 93 | - | 93 | (3) |
| Travel Allowance, Employees | 2,000 | 2,000 | 2,000 | - | 2,000 | 0 |
| Total Benefits & Expenditures | 10,738 | 10,941 | 9,194 | 43 | 9,151 | 1,790 |
| <u>Departmental Support</u> | | | | | | |
| Surety & Notary Bonds | 50 | 50 | - | - | - | 50 |
| Association & Membership Dues | 100 | - | - | - | - | - |
| Office Supplies | 1,000 | 1,700 | 1,468 | (188) | 1,656 | 44 |
| Postage | - | - | - | - | - | - |
| Postage-Voters Registration | 1,000 | 1,000 | 897 | - | 897 | 103 |
| Equipment Non-Capital | 6,000 | 6,952 | 6,864 | - | 6,864 | 88 |
| Publishing Legal Notices | 200 | 200 | 56 | - | 56 | 145 |
| Ch. 19 Reimb.Expenditures | 3,000 | 1,488 | 1,229 | - | 1,229 | 259 |
| Mileage/Travel Reimbursement | - | - | - | - | - | - |
| Conference & Seminars | 800 | 300 | 282 | - | 282 | 18 |
| Telephone/Internet | - | - | - | - | - | - |
| Total Departmental Support | 12,150 | 11,690 | 10,795 | (188) | 10,983 | 707 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Business Machines | - | - | - | - | - | - |
| Technical Support | - | - | - | - | - | - |
| Total Repairs & Maintenance | - | - | - | - | - | - |
| <u>Contractual /Professional</u> | | | | | | |
| Election Expense, Judges & C | 1,000 | 1,200 | 1,131 | - | 1,131 | 69 |
| Election Expense, Contractual | 4,000 | 3,230 | 1,047 | - | 1,047 | 2,183 |
| Total Contractual/Professional | 5,000 | 4,430 | 2,177 | - | 2,177 | 2,253 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total Elections | \$ 54,151 | \$ 54,751 | \$ 49,484 | \$ 235 | \$ 49,248 | \$ 5,503 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|------------------|------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| COUNTY TREASURER | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Official | \$ 24,319 | \$ 24,319 | \$ 24,319 | \$ - | \$ 24,319 | \$ 0 |
| Salaries, Employees | 26,031 | 26,596 | 26,301 | 188 | 26,113 | 483 |
| Longevity Pay | - | - | - | - | - | - |
| Part-Time Help | - | - | - | - | - | - |
| Total Salaries & Wages | 50,350 | 50,915 | 50,620 | 188 | 50,432 | 483 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 3,852 | 3,969 | 3,231 | 8 | 3,223 | 746 |
| Retirement | 3,847 | 3,964 | 3,867 | 14 | 3,853 | 111 |
| Health Insurance | 10,520 | 10,520 | 9,496 | - | 9,496 | 1,024 |
| Death Benefits | 312 | 322 | 311 | (1) | 313 | 9 |
| Unemployment Insurance | 83 | 83 | 84 | - | 84 | (1) |
| Total Benefits & Expenditures | 18,614 | 18,858 | 16,989 | 21 | 16,968 | 1,890 |
| <u>Departmental Support</u> | | | | | | |
| Surety & Notary Bonds | - | - | - | - | - | - |
| Association & Membership Dues | 150 | 175 | 175 | - | 175 | - |
| Office Supplies | 1,725 | 1,362 | 1,362 | - | 1,362 | 0 |
| Postage | 1,800 | 1,383 | 1,383 | - | 1,383 | - |
| Equipment Non-Capital | 3,000 | 1,973 | 1,916 | - | 1,916 | 57 |
| Conference & Seminars | 1,125 | 1,031 | 904 | - | 904 | 127 |
| Total Departmental Support | 7,800 | 5,924 | 5,740 | - | 5,740 | 184 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Business Machines | 340 | 1,080 | 1,079 | - | 1,079 | 1 |
| Technical Support | 11,500 | 11,827 | 11,827 | - | 11,827 | - |
| Total Repairs & Maintenance | 11,840 | 12,907 | 12,906 | - | 12,906 | 1 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total County Treasurer | \$ 88,604 | \$ 88,604 | \$ 86,255 | \$ 209 | \$ 86,046 | \$ 2,558 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|-------------------|-------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| TAX ASSESSOR-COLLECTOR | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Official | \$ 24,320 | \$ 24,320 | \$ 24,320 | \$ - | \$ 24,320 | \$ 0 |
| Salaries, Employees | 64,182 | 64,182 | 61,912 | 20 | 61,892 | 2,290 |
| Longevity Pay | - | - | - | - | - | - |
| Part-Time Help | - | - | - | - | - | - |
| Temporary Help | 4,000 | 4,000 | 1,790 | (364) | 2,155 | 1,846 |
| Total Salaries & Wages | 92,502 | 92,502 | 88,022 | (344) | 88,367 | 4,136 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 7,076 | 7,076 | 6,704 | (28) | 6,731 | 345 |
| Retirement | 6,762 | 6,762 | 6,725 | (26) | 6,751 | 11 |
| Health Insurance | 11,004 | 11,004 | 10,375 | - | 10,375 | 629 |
| Death Benefits | 550 | 550 | 546 | (2) | 548 | 2 |
| Unemployment Insurance | 218 | 218 | 205 | - | 205 | 13 |
| Total Benefits & Expenditures | 25,610 | 25,610 | 24,554 | (56) | 24,611 | 999 |
| <u>Departmental Support</u> | | | | | | |
| Surety & Notary Bonds | - | 86 | 86 | - | 86 | 0 |
| Association & Membership Dues | 300 | 300 | 245 | - | 245 | 55 |
| Office Supplies | 5,250 | 5,815 | 5,240 | (75) | 5,315 | 500 |
| Postage | 12,600 | 11,324 | 11,323 | - | 11,323 | 1 |
| Equipment Non-Capital | 3,000 | 3,000 | 1,600 | - | 1,600 | 1,400 |
| Preparing Tax Rolls | - | 578 | 578 | - | 578 | - |
| Conference & Seminars | 1,600 | 1,647 | 1,647 | - | 1,647 | (0) |
| Total Departmental Support | 22,750 | 22,750 | 20,720 | (75) | 20,795 | 1,955 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repair-Business Machines | 700 | 700 | 125 | - | 125 | 575 |
| Technical Support | 18,750 | 18,750 | 18,750 | - | 18,750 | - |
| Total Repairs & Maintenance | 19,450 | 19,450 | 18,875 | - | 18,875 | 575 |
| <u>Contractual /Professional</u> | | | | | | |
| Rentals-Machine/Equipment | 4,500 | 4,500 | 3,525 | - | 3,525 | 975 |
| Total Contractual/Professional | 4,500 | 4,500 | 3,525 | - | 3,525 | 975 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total Tax Assessor-Collector | \$ 164,812 | \$ 164,812 | \$ 155,696 | \$ (476) | \$ 156,172 | \$ 8,640 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|------------------|------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| COUNTY AUDITOR | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary | \$ 39,375 | \$ 39,375 | \$ 39,375 | \$ - | \$ 39,375 | \$ - |
| Salary – Employees | 18,720 | 18,720 | 18,499 | (209) | 18,708 | 12 |
| Longevity Pay | - | - | - | - | - | - |
| Part–Time Help | - | - | - | - | - | - |
| Total Salaries & Wages | 58,095 | 58,095 | 57,874 | (209) | 58,083 | 12 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 4,513 | 4,513 | 4,488 | (16) | 4,504 | 9 |
| Retirement | 4,507 | 4,507 | 4,490 | (16) | 4,506 | 1 |
| Health Insurance | 7,336 | 7,336 | 6,917 | - | 6,917 | 419 |
| Death Benefits | 366 | 366 | 365 | (1) | 366 | 0 |
| Unemployment Insurance | 190 | 190 | 189 | - | 189 | 1 |
| Travel Allowance, Official | 900 | 900 | 900 | - | 900 | - |
| Total Benefits & Expenditures | 17,812 | 17,812 | 17,348 | (33) | 17,382 | 430 |
| <u>Departmental Support</u> | | | | | | |
| Surety & Notary Bond Premium | 200 | 200 | 185 | - | 185 | 15 |
| Association & Membership Dues | 350 | 185 | 185 | - | 185 | - |
| Office Supplies | 1,250 | 1,250 | 1,060 | - | 1,060 | 190 |
| Postage | 75 | 75 | 75 | - | 75 | - |
| Equipment Non–Capital | 2,600 | 3,105 | 1,595 | (1,510) | 3,105 | 0 |
| Law Books | 350 | 10 | - | - | - | 10 |
| Travel Allowance Out of County | 150 | 126 | 64 | - | 64 | 62 |
| Conferences & Seminars | 2,000 | 2,328 | 2,328 | - | 2,328 | 0 |
| Printing & Records Management | 1,250 | 946 | 945 | - | 945 | 1 |
| Total Departmental Support | 8,225 | 8,225 | 6,437 | (1,510) | 7,947 | 278 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs–Business Machines | 200 | 200 | 80 | - | 80 | 120 |
| Technical Support | 2,400 | 2,400 | 1,169 | - | 1,169 | 1,231 |
| Total Repairs & Maintenance | 2,600 | 2,600 | 1,249 | - | 1,249 | 1,351 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total County Auditor | \$ 86,732 | \$ 86,732 | \$ 82,908 | \$ (1,753) | \$ 84,661 | \$ 2,071 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|-------------------|-------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| PUBLIC FACILITY – PUBLIC BUILDINGS | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary – Custodian | \$ 31,185 | \$ 31,185 | \$ 31,160 | \$ 0 | \$ 31,160 | \$ 25 |
| Longevity Pay | - | - | - | - | - | - |
| Overtime/Discretionary | 964 | 802 | 297 | - | 297 | 505 |
| Total Salaries & Wages | 32,149 | 31,987 | 31,457 | 0 | 31,457 | 530 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 2,460 | 2,460 | 2,404 | (0) | 2,405 | 55 |
| Retirement | 2,456 | 2,456 | 2,403 | - | 2,403 | 53 |
| Health Insurance | 7,336 | 6,918 | 6,917 | - | 6,917 | 1 |
| Death Benefits | 200 | 200 | 195 | - | 195 | 5 |
| Unemployment Insurance | 103 | 103 | 101 | - | 101 | 2 |
| Total Benefits & Expenditures | 12,555 | 12,137 | 12,020 | (0) | 12,020 | 117 |
| <u>Departmental Support</u> | | | | | | |
| Equipment Non-Capital | - | 2,251 | 400 | (1,851) | 2,251 | 0 |
| Parts & Supplies | - | 79 | 63 | (16) | 79 | 0 |
| Janitorial Supplies | 3,000 | 3,800 | 3,668 | (125) | 3,793 | 7 |
| Pest Control | 1,500 | 1,750 | 1,750 | - | 1,750 | - |
| Utilities | 52,500 | 56,900 | 56,755 | - | 56,755 | 145 |
| Total Departmental Support | 57,000 | 64,780 | 62,636 | (1,992) | 64,628 | 152 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs Buildings & Grounds | 25,000 | 25,215 | 24,494 | (720) | 25,214 | 1 |
| Elevator Maintenance | 3,000 | 3,327 | 3,327 | - | 3,327 | - |
| Total Repairs & Maintenance | 28,000 | 28,542 | 27,821 | (720) | 28,541 | 1 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay, Bldg Improvement | - | 38,000 | - | - | - | 38,000 |
| Capital Outlay, Equipment | - | - | - | - | - | - |
| Total Capital Outlay | - | 38,000 | - | - | - | 38,000 |
| Total Public Facility – Buildings | \$ 129,704 | \$ 175,446 | 133,934 | \$ (2,713) | \$ 136,647 | \$ 38,799 |
| FIRE PROTECTION | | | | | | |
| <u>Contractual /Professional</u> | | | | | | |
| Rural Fire Protection | \$ 82,500 | \$ 75,958 | \$ 56,490 | \$ (13,880) | \$ 70,370 | \$ 5,588 |
| Bur.Co. Fire Association | - | - | - | - | - | - |
| Total Contractual/Professional | 82,500 | 75,958 | 56,490 | (13,880) | 70,370 | 5,588 |
| Total – Fire Protection | \$ 82,500 | \$ 75,958 | \$ 56,490 | \$ (13,880) | \$ 70,370 | \$ 5,588 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|------------------|------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| CONSTABLE #1 | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Official | \$ 15,356 | \$ 15,356 | \$ 15,356 | \$ - | \$ 15,356 | \$ 0 |
| Total Salaries & Wages | 15,356 | 15,356 | 15,356 | - | 15,356 | 0 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 1,189 | 1,189 | 1,189 | - | 1,189 | 0 |
| Retirement | 1,187 | 1,187 | 1,187 | - | 1,187 | 0 |
| Death Benefits | 97 | 97 | 96 | - | 96 | 1 |
| Cell Phone Allowance, Official | 180 | 180 | 180 | - | 180 | - |
| Total Benefits & Expenditures | 2,653 | 2,653 | 2,652 | - | 2,652 | 1 |
| <u>Departmental Support</u> | | | | | | |
| Surety & Notary Bonds | - | - | - | - | - | - |
| Association & Membership Dues | 218 | 276 | 276 | - | 276 | - |
| Office Supplies | 300 | 72 | 72 | - | 72 | 0 |
| Equipment Non-Capital | - | - | - | - | - | - |
| Ammunition | 105 | - | - | - | - | - |
| Uniforms | 128 | 50 | 50 | - | 50 | 0 |
| Parts & Supplies | - | 166 | 166 | - | 166 | 0 |
| Fuel | 1,875 | 3,280 | 2,917 | (263) | 3,181 | 99 |
| Tires & Tubes | 150 | - | - | - | - | - |
| Telephone/Internet | - | - | - | - | - | - |
| Total Departmental Support | 2,776 | 3,844 | 3,481 | (263) | 3,745 | 99 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Vehicles & Equipment | 500 | 1,010 | 1,001 | (8) | 1,009 | 1 |
| Total Repairs & Maintenance | 500 | 1,010 | 1,001 | (8) | 1,009 | 1 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay-Vehicles | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total Constable Pct #1 | \$ 21,285 | \$ 22,863 | \$ 22,490 | \$ (271) | \$ 22,762 | \$ 101 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|------------------|------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| CONSTABLE #2 | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Official | \$ 16,300 | \$ 16,300 | \$ 16,300 | \$ - | \$ 16,300 | \$ 0 |
| Temporary Help | 4,650 | 4,650 | 3,778 | (238) | 4,015 | 635 |
| Total Salaries & Wages | 20,950 | 20,950 | 20,077 | (238) | 20,315 | 635 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 1,617 | 1,617 | 1,550 | (18) | 1,568 | 49 |
| Retirement | 1,260 | 1,260 | 1,259 | - | 1,259 | 1 |
| Death Benefits | 102 | 102 | 102 | - | 102 | (0) |
| Unemployment Insurance | 15 | 15 | 13 | - | 13 | 2 |
| Cell Phone Allowance, Official | 180 | 180 | 180 | - | 180 | - |
| Total Benefits & Expenditures | 3,174 | 3,174 | 3,104 | (18) | 3,122 | 52 |
| <u>Departmental Support</u> | | | | | | |
| Surety & Notary Bonds | 200 | 112 | - | - | - | 112 |
| Association & Membership Dues | 150 | 150 | - | - | - | 150 |
| Office Supplies | 1,500 | 1,282 | 557 | - | 557 | 725 |
| Equipment Non-Capital | 500 | 806 | 806 | - | 806 | 0 |
| Uniforms | 375 | 375 | 248 | - | 248 | 127 |
| Parts & Supplies | - | 488 | 98 | - | 98 | 390 |
| Fuel | 4,500 | 4,500 | 4,018 | (238) | 4,255 | 245 |
| Tires & Tubes | 500 | 12 | 12 | - | 12 | - |
| Conference & Seminars | 500 | 500 | 127 | - | 127 | 374 |
| Total Departmental Support | 8,225 | 8,225 | 5,865 | (238) | 6,103 | 2,122 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Vehicles & Equipment | 4,500 | 4,500 | 2,466 | - | 2,466 | 2,034 |
| Total Repairs & Maintenance | 4,500 | 4,500 | 2,466 | - | 2,466 | 2,034 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay-Equipment | - | - | - | - | - | - |
| Capital Outlay-Vehicles | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total Constable Pct #2 | \$ 36,849 | \$ 36,849 | \$ 31,512 | \$ (493) | \$ 32,005 | \$ 4,844 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|------------------|------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| CONSTABLE #3 | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Official | \$ 13,249 | \$ 13,249 | \$ 13,249 | \$ - | \$ 13,249 | \$ 0 |
| Salary, Employees | 923 | 923 | 913 | 22 | 892 | 31 |
| Total Salaries & Wages | 14,172 | 14,172 | 14,162 | 22 | 14,141 | 31 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 1,085 | 1,085 | 1,074 | 2 | 1,072 | 13 |
| Retirement | 1,083 | 1,083 | 1,082 | 2 | 1,080 | 3 |
| Health Insurance | 3,668 | 3,668 | 3,458 | - | 3,458 | 210 |
| Death Benefits | 88 | 88 | 88 | (0) | 88 | 0 |
| Unemployment Insurance | 3 | 3 | - | - | - | 3 |
| Total Benefits & Expenditures | 5,927 | 5,927 | 5,702 | 3 | 5,699 | 228 |
| <u>Departmental Support</u> | | | | | | |
| Surety & Notary Bonds | 150 | - | - | - | - | - |
| Association & Membership Dues | 75 | - | - | - | - | - |
| Office Supplies | 225 | 275 | 264 | - | 264 | 11 |
| Postage | 189 | - | - | - | - | - |
| Equipment Non-Capital | 375 | 2,591 | 2,546 | - | 2,546 | 45 |
| Ammunition | 75 | - | - | - | - | - |
| Uniforms | 150 | - | - | - | - | - |
| Fuel | 750 | 630 | 627 | - | 627 | 3 |
| Tires & Tubes | 189 | - | - | - | - | - |
| Conference & Seminars | 375 | 59 | 39 | - | 39 | 20 |
| Total Departmental Support | 2,553 | 3,555 | 3,476 | - | 3,476 | 79 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Vehicles & Equipment | 1,125 | 45 | 45 | - | 45 | 0 |
| Total Repairs & Maintenance | 1,125 | 45 | 45 | - | 45 | 0 |
| Total Constable Pct #3 | \$ 23,777 | \$ 23,699 | \$ 23,385 | \$ 25 | \$ 23,361 | \$ 338 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|------------------|------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| CONSTABLE #4 | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Official | \$ 13,249 | \$ 13,249 | \$ 13,249 | \$ - | \$ 13,249 | \$ 0 |
| Total Salaries & Wages | 13,249 | 13,249 | 13,249 | - | 13,249 | 0 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 1,028 | 1,028 | 1,014 | - | 1,014 | 14 |
| Retirement | 1,026 | 1,026 | 1,012 | - | 1,012 | 14 |
| Health Insurance | 3,668 | 1,668 | - | - | - | 1,668 |
| Death Benefits | 83 | 83 | 82 | - | 82 | 1 |
| Cell Phone Allowance, Official | 180 | 180 | - | - | - | 180 |
| Total Benefits & Expenditures | 5,985 | 3,985 | 2,108 | - | 2,108 | 1,877 |
| <u>Departmental Support</u> | | | | | | |
| Surety & Notary Bonds | 200 | 200 | - | - | - | 200 |
| Association & Membership Dues | 300 | 300 | - | - | - | 300 |
| Office Supplies | 200 | 200 | - | - | - | 200 |
| Postage | 250 | 250 | - | - | - | 250 |
| Equipment Non-Captial | - | - | - | - | - | - |
| Ammunition | 100 | 100 | - | - | - | 100 |
| Uniforms | 100 | 100 | - | - | - | 100 |
| Fuel | 1,500 | 2,500 | 1,511 | (102) | 1,614 | 886 |
| Tires & Tubes | 500 | 500 | - | - | - | 500 |
| Conference & Seminars | 500 | 500 | - | - | - | 500 |
| Cell Phones/Pagers | - | - | - | - | - | - |
| Total Departmental Support | 3,650 | 4,650 | 1,511 | (102) | 1,614 | 3,036 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Vehicles & Equipment | 2,500 | 1,500 | 483 | - | 483 | 1,017 |
| Total Repairs & Maintenance | 2,500 | 1,500 | 483 | - | 483 | 1,017 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay - Equipment | - | - | - | - | - | - |
| Capital Outlay - Vehicles | 18,000 | 20,000 | 19,701 | - | 19,701 | 299 |
| Total Capital Outlay | 18,000 | 20,000 | 19,701 | - | 19,701 | 299 |
| Total Constable Pct #4 | \$ 43,384 | \$ 43,384 | \$ 37,052 | \$ (102) | \$ 37,154 | \$ 6,230 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual | Adjustments | Actual | Variance |
|---|------------------|-----------|------------|--------------|--------------|-------------------------|
| | Original | Final | GAAP Basis | Budget Basis | Budget Basis | Favorable (Unfavorable) |
| SHERIFF | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Official | \$ 27,000 | \$ 27,000 | \$ 27,000 | \$ - | \$ 27,000 | \$ - |
| Salaries, Employees | 250,579 | 215,189 | 208,455 | (813) | 209,268 | 5,921 |
| Longevity Pay | - | - | - | - | - | - |
| Part-Time Help | - | - | - | - | - | - |
| Salary, Clerical | 10,674 | 10,674 | 10,399 | 84 | 10,315 | 359 |
| Hazard Pay-Swat Team | 3,150 | 3,150 | 1,275 | 325 | 950 | 2,200 |
| Overtime/Discretionary | 52,140 | 50,940 | 47,605 | - | 47,605 | 3,335 |
| Temporary Help | 800 | 800 | - | - | - | 800 |
| Total Salaries & Wages | 344,343 | 307,753 | 294,735 | (403) | 295,138 | 12,615 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 26,480 | 26,480 | 21,860 | (9) | 21,869 | 4,611 |
| Retirement | 26,384 | 26,384 | 22,592 | (29) | 22,621 | 3,763 |
| Health Insurance | 46,716 | 36,716 | 35,144 | - | 35,144 | 1,572 |
| Death Benefits | 2,141 | 2,141 | 1,837 | 1 | 1,836 | 305 |
| Unemployment Insurance | 1,021 | 1,021 | 906 | - | 906 | 115 |
| Clothing Allowance-Official | - | - | - | - | - | - |
| Cell Phone Allowance, Employees | 1,800 | 1,800 | 1,020 | 20 | 1,000 | 800 |
| Total Benefits & Expenditures | 104,542 | 94,542 | 83,359 | (17) | 83,376 | 11,166 |
| <u>Departmental Support</u> | | | | | | |
| Surety & Notary Bonds | 650 | 600 | 250 | - | 250 | 350 |
| Association & Membership Fee | - | 50 | 50 | - | 50 | - |
| Office Supplies | 9,000 | 5,092 | 5,023 | - | 5,023 | 69 |
| Postage | 1,200 | 1,200 | 548 | - | 548 | 652 |
| Equipment Non-Capital | 6,125 | 8,177 | 8,177 | - | 8,177 | 0 |
| Law Books | 300 | 413 | 412 | - | 412 | 1 |
| Ammunition | 900 | 1,590 | 1,589 | - | 1,589 | 1 |
| Uniforms | 1,900 | 1,800 | 1,123 | (30) | 1,153 | 647 |
| Parts & Supplies | 2,000 | 2,488 | 2,481 | - | 2,481 | 7 |
| Fuel | 28,500 | 45,500 | 41,866 | (2,760) | 44,626 | 874 |
| Tires & Tubes | 2,625 | 3,000 | 2,896 | - | 2,896 | 104 |
| Pest Control | - | - | - | - | - | - |
| Publishing Legal Notices | 900 | 30 | - | - | - | 30 |
| Estray Expenses | 1,100 | 1,100 | - | (213) | 213 | 887 |
| Investigative Expense | 2,850 | 3,320 | 3,315 | - | 3,315 | 5 |
| Mileage/Travel Reimbursement | - | 130 | 129 | - | 129 | 1 |
| Conference & Seminars | 3,000 | 7,000 | 6,708 | - | 6,708 | 292 |
| Conference-Sniper School | 1,500 | 1,500 | 1,273 | - | 1,273 | 227 |
| Telephone/Internet | 14,500 | 14,900 | 14,807 | (52) | 14,859 | 41 |
| Cell Phones/Pagers | 700 | 250 | 249 | - | 249 | 1 |
| Utilities | 2,800 | 2,800 | 2,449 | - | 2,449 | 351 |
| Total Departmental Support | 80,550 | 100,940 | 93,344 | (3,055) | 96,399 | 4,541 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|-------------------|-------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Business Machines | 1,350 | 1,243 | 642 | - | 642 | 601 |
| Repairs-Vehicles & Equipment | 8,700 | 11,069 | 11,078 | (43) | 11,121 | (52) |
| Repairs-Building & Grounds | - | - | - | - | - | - |
| Technical Support | 1,600 | 1,600 | 1,578 | - | 1,578 | 22 |
| Total Repairs & Maintenance | 11,650 | 13,912 | 13,298 | (43) | 13,341 | 571 |
| <u>Contractual /Professional</u> | | | | | | |
| Rentals-Machine/Equipment | 5,250 | 5,250 | 4,398 | - | 4,398 | 852 |
| Total Contractual/Professional | 5,250 | 5,250 | 4,398 | - | 4,398 | 852 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay-Bldg Improvement | - | 25,000 | 1,598 | - | 1,598 | 23,403 |
| Capital Outlay - Equipment | - | 12,000 | - | - | - | 12,000 |
| Capital Outlay - Vehicles | 90,000 | 91,200 | 90,761 | - | 90,761 | 439 |
| Total Capital Outlay | 90,000 | 128,200 | 92,359 | - | 92,359 | 35,842 |
| <u>Debt Service</u> | | | | | | |
| Transfer Out - Debt Service | - | - | - | - | - | - |
| Total - Sheriff | \$ 636,335 | \$ 650,597 | \$ 581,492 | \$ (3,519) | \$ 585,011 | \$ 65,586 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual | Adjustments | Actual | Variance |
|---|------------------|----------------|----------------|----------------|----------------|-------------------------|
| | Original | Final | GAAP Basis | Budget Basis | Budget Basis | Favorable (Unfavorable) |
| JAIL | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary-Jail Administrator | \$ 23,295 | \$ 23,295 | \$ 23,295 | \$ - | \$ 23,295 | \$ 0 |
| Longevity Pay | - | - | - | - | - | - |
| Part-Time Help | 32,338 | 18,263 | 6,296 | 739 | 5,557 | 12,706 |
| Salary, Jailers | 202,947 | 204,022 | 204,552 | 530 | 204,022 | 0 |
| Salary, Dispatchers | 146,199 | 146,199 | 137,178 | 924 | 136,254 | 9,945 |
| Salary, Clerical | 26,922 | 26,922 | 26,111 | (84) | 26,196 | 726 |
| Hazard Pay-DRT | 3,150 | 3,150 | 3,100 | 450 | 2,650 | 500 |
| Overtime/Discretionary | 27,000 | 40,000 | 39,190 | - | 39,190 | 810 |
| Temporary Help | 1,600 | 1,600 | - | - | - | 1,600 |
| Total Salaries & Wages | 463,451 | 463,451 | 439,723 | 2,559 | 437,163 | 26,288 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 35,495 | 35,495 | 33,230 | 158 | 33,072 | 2,423 |
| Retirement | 35,327 | 35,327 | 33,640 | 196 | 33,445 | 1,882 |
| Health Insurance | 79,762 | 72,762 | 71,984 | - | 71,984 | 778 |
| Death Benefits | 2,867 | 2,867 | 2,726 | 12 | 2,714 | 153 |
| Unemployment Insurance | 1,485 | 1,485 | 1,355 | - | 1,355 | 130 |
| Cell Phones Allowance, Employees | 540 | 540 | 540 | - | 540 | - |
| Total Benefits & Expenditures | 155,476 | 148,476 | 143,476 | 366 | 143,110 | 5,366 |
| <u>Departmental Support</u> | | | | | | |
| Surety & Notary Bonds | 200 | 200 | 121 | - | 121 | 79 |
| Association & Membership Dues | 100 | 100 | 30 | - | 30 | 70 |
| Office Supplies | 2,000 | 2,900 | 2,710 | - | 2,710 | 190 |
| Postage | 150 | 150 | 59 | - | 59 | 91 |
| Equipment Non-Capital | - | - | - | - | - | - |
| Law Books | 100 | 100 | 94 | - | 94 | 6 |
| Ammunition | 150 | 150 | - | - | - | 150 |
| Uniforms | 3,000 | 3,000 | 2,858 | - | 2,858 | 142 |
| Parts & Supplies | 5,060 | 3,865 | 3,629 | (217) | 3,846 | 19 |
| Fuel | 6,200 | 12,000 | 11,528 | (486) | 12,014 | (14) |
| Tires & Tubes | 400 | 700 | 688 | - | 688 | 12 |
| Janitorial Supplies | 9,000 | 9,000 | 7,540 | - | 7,540 | 1,460 |
| Pest Control | 1,080 | 1,080 | 1,080 | - | 1,080 | - |
| Feeding Prisoners | 100,000 | 91,008 | 76,796 | (2,776) | 79,572 | 11,436 |
| Housing Inmates Out of County | - | - | - | - | - | - |
| Counseling & Testing | 1,500 | 2,180 | 2,170 | - | 2,170 | 10 |
| Medical Expense for Inmates | 20,000 | 19,050 | 12,120 | - | 12,120 | 6,930 |
| Prisoner Extradition | 6,500 | 6,500 | 1,797 | - | 1,797 | 4,703 |
| Publishing Legal Notices | 600 | 1,300 | 711 | - | 711 | 589 |
| Mileage/Travel Reimbursement | 600 | 600 | 296 | - | 296 | 304 |
| Conference & Seminars | 2,000 | 2,700 | 2,423 | (200) | 2,623 | 77 |
| Telephone/Internet | - | - | - | - | - | - |
| Cell Phones/Pagers | - | - | - | - | - | - |
| Utilities | 55,752 | 56,559 | 56,559 | - | 56,559 | 0 |
| Total Departmental Support | 214,392 | 213,142 | 183,206 | (3,679) | 186,886 | 26,256 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|-------------------|-------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Business Machines | 1,250 | 1,047 | 390 | - | 390 | 657 |
| Repairs-Vehicles & Equipment | 1,250 | 2,250 | 2,468 | - | 2,468 | (218) |
| Repairs - Building & Grounds | 30,000 | 35,300 | 34,825 | (171) | 34,996 | 304 |
| Technical Support | 1,600 | 1,600 | 828 | - | 828 | 772 |
| Total Repairs & Maintenance | 34,100 | 40,197 | 38,511 | (171) | 38,682 | 1,515 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay - Building | - | - | - | - | - | - |
| Capital Outlay - Equipment | - | - | - | - | - | - |
| Capital Outlay - Vehicles | 28,600 | 30,753 | 30,753 | - | 30,753 | - |
| Total Capital Outlay | 28,600 | 30,753 | 30,753 | - | 30,753 | - |
| <u>Debt Service</u> | | | | | | |
| Transfer Out - Debt Service | - | - | - | - | - | (0) |
| Total - Jail | \$ 896,019 | \$ 896,019 | \$ 835,669 | \$ (926) | \$ 836,595 | \$ 59,424 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|--|------------------|------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| JUVENILE CORRECTION & PROBATION | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Official | \$ 2,070 | \$ 2,070 | \$ 2,070 | \$ - | \$ 2,070 | \$ - |
| Total Salaries & Wages | 2,070 | 2,070 | 2,070 | - | 2,070 | - |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 159 | 159 | 157 | - | 157 | 2 |
| Retirement | 158 | 158 | 158 | - | 158 | (0) |
| Death Benefits | 13 | 13 | 13 | - | 13 | 0 |
| Total Benefits & Expenditures | 330 | 330 | 328 | - | 328 | 2 |
| <u>Departmental Support</u> | | | | | | |
| Medical & Psychological Experts | 3,500 | 3,668 | 3,667 | - | 3,667 | 1 |
| Total Departmental Support | 3,500 | 3,668 | 3,667 | - | 3,667 | 1 |
| <u>Contractual /Professional</u> | | | | | | |
| Court Appointed Attorneys | - | 600 | 600 | - | 600 | - |
| Probation Contract | 37,563 | 37,563 | 37,563 | - | 37,563 | - |
| Total Contractual/Professional | 37,563 | 38,163 | 38,163 | - | 38,163 | - |
| Total Juvenile Correction & Probation | \$ 43,463 | \$ 44,231 | \$ 44,229 | \$ - | \$ 44,229 | \$ 2 |
| CSCD | | | | | | |
| <u>Departmental Support</u> | | | | | | |
| Telephone/Internet | \$ 6,000 | \$ 3,132 | \$ - | \$ - | \$ - | \$ 3,132 |
| Utilities | 5,250 | 6,350 | 6,289 | - | 6,289 | 61 |
| Total Departmental Support | 11,250 | 9,482 | 6,289 | - | 6,289 | 3,193 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay - Land | - | - | - | - | - | - |
| Capital Outlay - Building | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total Department of CSCD | \$ 11,250 | \$ 9,482 | \$ 6,289 | \$ - | \$ 6,289 | \$ 3,193 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|-------------------|------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| DEPARTMENT OF PUBLIC SAFETY | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Employees | \$ 15,200 | \$ 15,200 | \$ 15,200 | \$ - | \$ 15,200 | \$ - |
| Longevity Pay | - | - | - | - | - | - |
| Part-Time Help | 13,680 | 12,412 | 6,613 | 22 | 6,591 | 5,821 |
| Temporary Help | - | 1,268 | 1,268 | - | 1,268 | (0) |
| Total Salaries & Wages | 28,880 | 28,880 | 23,081 | 22 | 23,059 | 5,821 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 2,210 | 2,210 | 1,757 | (0) | 1,757 | 453 |
| Retirement | 2,207 | 2,207 | 1,667 | 2 | 1,665 | 542 |
| Health Insurance | 4,568 | 4,568 | 3,458 | - | 3,458 | 1,110 |
| Death Benefit | 180 | 180 | 135 | 0 | 135 | 45 |
| Unemployment Insurance | 93 | 93 | 74 | - | 74 | 19 |
| Total Benefits & Expenditures | 9,258 | 9,258 | 7,091 | 2 | 7,089 | 2,169 |
| <u>Departmental Support</u> | | | | | | |
| Office Supplies | 2,000 | 1,973 | 1,905 | - | 1,905 | 68 |
| Postage | 260 | 210 | 126 | - | 126 | 84 |
| Equipment – Non-Capital | 1,200 | 790 | 552 | - | 552 | 238 |
| Parts & Supplies | - | 487 | 487 | - | 487 | 0 |
| Conference & Seminars | - | - | - | - | - | - |
| Telephone/Internet | 2,000 | 2,000 | 1,744 | - | 1,744 | 256 |
| Cell Phones/Pagers | 1,500 | 1,500 | 1,116 | - | 1,116 | 384 |
| Utilities | 3,000 | 3,700 | 3,505 | - | 3,505 | 195 |
| Total Departmental Support | 9,960 | 10,660 | 9,434 | - | 9,434 | 1,226 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs – Building & Grounds | 500 | 500 | 145 | - | 145 | 355 |
| Total Repairs & Maintenance | 500 | 500 | 145 | - | 145 | 355 |
| <u>Contractual /Professional</u> | | | | | | |
| Rental-Machine/Equipment | 1,800 | 1,800 | 1,800 | - | 1,800 | - |
| Total Contractual/Professional | 1,800 | 1,800 | 1,800 | - | 1,800 | - |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay – Bldg Improvement | 50,000 | - | - | - | - | - |
| Capital Outlay – Equipment | - | - | - | - | - | - |
| Total Capital Outlay | 50,000 | - | - | - | - | - |
| | | | | | | |
| Total Department of Public Safety | \$ 100,398 | \$ 51,098 | \$ 41,551 | \$ 24 | \$ 41,528 | \$ 9,570 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|------------------|------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| ENVIRONMENTAL ENFORCEMENT | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Employees | \$ 17,539 | \$ 22,019 | \$ 22,323 | \$ 320 | \$ 22,003 | \$ 16 |
| OSSF Inspector | 4,000 | - | - | - | - | - |
| Total Salaries & Wages | 21,539 | 22,019 | 22,323 | 320 | 22,003 | 16 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 1,666 | 2,009 | 1,699 | 22 | 1,678 | 331 |
| Retirement | 1,664 | 2,006 | 1,719 | 26 | 1,693 | 313 |
| Health Insurance | 3,668 | 5,094 | 4,614 | - | 4,614 | 480 |
| Death Benefits | 135 | 163 | 142 | 4 | 137 | 26 |
| Unemployment Insurance | 70 | 84 | 85 | - | 85 | (1) |
| Cell Phone Allowance, Employees | 240 | 240 | 180 | 20 | 160 | 80 |
| Total Benefits & Expenditures | 7,443 | 9,596 | 8,440 | 72 | 8,368 | 1,228 |
| <u>Departmental Support</u> | | | | | | |
| Office Supplies | 600 | 600 | 126 | - | 126 | 474 |
| Postage | 100 | 83 | - | - | - | 83 |
| Equipment Non-Capital | 2,000 | 224 | - | - | - | 224 |
| Parts & Supplies | - | - | - | - | - | - |
| Fuel | 1,500 | 4,500 | 4,027 | (55) | 4,082 | 418 |
| Conference & Seminars | 1,000 | 732 | 268 | - | 268 | 464 |
| Total Departmental Support | 5,200 | 6,139 | 4,421 | (55) | 4,477 | 1,662 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Business Machines | - | - | - | - | - | - |
| Repairs - Vehicles & Equipment | 1,000 | 1,528 | 1,215 | (313) | 1,528 | 0 |
| Total Repairs & Maintenance | 1,000 | 1,528 | 1,215 | (313) | 1,528 | 0 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay - Equipment | - | 6,274 | 6,274 | - | 6,274 | 0 |
| Capital Outlay - Vehicles | - | - | - | - | - | - |
| Total Capital Outlay | - | 6,274 | 6,274 | - | 6,274 | 0 |
| Total Environmental Enforcement | \$ 35,182 | \$ 45,556 | \$ 42,673 | \$ 24 | \$ 42,649 | \$ 2,907 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|------------------|------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| EMERGENCY COORDINATOR | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Employees | \$ 17,290 | \$ 17,290 | \$ 17,654 | \$ 364 | \$ 17,290 | \$ - |
| Longevity Pay | - | - | - | - | - | - |
| Total Salaries & Wages | 17,290 | 17,290 | 17,654 | 364 | 17,290 | - |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 1,341 | 1,341 | 1,355 | 27 | 1,328 | 13 |
| Retirement | 1,339 | 1,339 | 1,361 | 26 | 1,335 | 4 |
| Health Insurance | - | - | - | - | - | - |
| Death Benefits | 109 | 109 | 110 | 2 | 108 | 1 |
| Unemployment Insurance | 56 | 56 | 56 | - | 56 | 0 |
| Cell Phone Allowance, Employees | 240 | 240 | 160 | (20) | 180 | 60 |
| Total Benefits & Expenditures | 3,085 | 3,085 | 3,042 | 35 | 3,007 | 78 |
| <u>Departmental Support</u> | | | | | | |
| Office Supplies | 600 | 750 | 738 | - | 738 | 12 |
| Postage | 50 | 5 | 5 | - | 5 | 0 |
| Equipment Non-Capital | - | 1,070 | 189 | - | 189 | 881 |
| Parts & Supplies | 600 | 2,534 | 2,366 | - | 2,366 | 168 |
| Fuel | 2,000 | 1,930 | 1,722 | (138) | 1,860 | 70 |
| Hazmat Services | - | 16,151 | 16,151 | - | 16,151 | (0) |
| Mileage/Travel Reimbursement | - | - | - | - | - | - |
| Conference & Seminars | 1,000 | 995 | 992 | - | 992 | 3 |
| Telephone/Internet | - | - | - | - | - | - |
| Cell Phones/Pagers | - | 180 | 180 | - | 180 | 0 |
| Total Departmental Support | 4,250 | 23,615 | 22,342 | (138) | 22,480 | 1,135 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Vehicles & Equipment | 1,000 | 1,083 | 1,083 | - | 1,083 | 0 |
| Total Repairs & Maintenance | 1,000 | 1,083 | 1,083 | - | 1,083 | 0 |
| <u>Contractual/Professional</u> | | | | | | |
| Disaster Relief Expenses | - | 10,000 | 8,579 | - | 8,579 | 1,421 |
| Total Repairs & Maintenance | - | 10,000 | 8,579 | - | 8,579 | 1,421 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay-Equipment | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total Emergency Coordinator | \$ 25,625 | \$ 55,073 | \$ 52,700 | \$ 261 | \$ 52,439 | \$ 2,634 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|------------------|------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| 911 ADDRESSING COORDINATOR | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Employees | \$ 20,500 | \$ 20,500 | \$ 20,500 | \$ - | \$ 20,500 | \$ 0 |
| Longevity Pay | - | - | - | - | - | - |
| Part-Time Help | - | - | - | - | - | - |
| Total Salaries & Wages | 20,500 | 20,500 | 20,500 | - | 20,500 | 0 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 1,568 | 1,568 | 1,559 | (2) | 1,560 | 8 |
| Retirement | 1,566 | 1,566 | 1,566 | - | 1,566 | (0) |
| Death Benefits | 127 | 127 | 127 | - | 127 | (0) |
| Unemployment Insurance | 66 | 66 | 66 | - | 66 | 0 |
| Total Benefits & Expenditures | 3,327 | 3,327 | 3,317 | (2) | 3,319 | 8 |
| <u>Departmental Support</u> | | | | | | |
| Office Supplies | 488 | 488 | 246 | - | 246 | 242 |
| Postage | 75 | 75 | - | - | - | 75 |
| Equipment Non-Capital | 5,250 | 5,250 | 380 | - | 380 | 4,870 |
| Parts & Supplies | 1,400 | 1,400 | - | - | - | 1,400 |
| Fuel | 800 | 800 | 796 | - | 796 | 4 |
| Mileage/Travel Reimbursement | - | - | - | - | - | - |
| Conference & Seminars | 1,100 | 1,100 | - | - | - | 1,100 |
| Total Departmental Support | 9,113 | 9,113 | 1,422 | - | 1,422 | 7,691 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Business Machines | 1,050 | 1,050 | 253 | - | 253 | 798 |
| Repairs-Vehicles & Equipment | 525 | 525 | 181 | - | 181 | 344 |
| Total Repairs & Maintenance | 1,575 | 1,575 | 433 | - | 433 | 1,142 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay-Equipment | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total 911 Coordinator | \$ 34,515 | \$ 34,515 | \$ 25,672 | \$ (2) | \$ 25,674 | \$ 8,841 |
| PUBLIC ASSISTANCE | | | | | | |
| <u>Contractual/Professional</u> | | | | | | |
| Health Resource Screenings | \$ - | \$ 1,925 | \$ 1,700 | \$ - | \$ 1,700 | \$ 225 |
| Health Resource Center-Contr | 9,000 | 16,820 | 16,766 | - | 16,766 | 54 |
| Health Resource Center Coord. | 34,500 | 34,500 | 34,497 | - | 34,497 | 3 |
| BCHRC-Transportation Svc | - | 5,780 | 4,680 | (1,040) | 5,720 | 60 |
| Indigent Funeral Expense | 900 | 100 | - | - | - | 100 |
| Retired & Senior Volunteer Program | 1,600 | 100 | - | - | - | 100 |
| Senior Services | 7,500 | 3,000 | 3,000 | - | 3,000 | - |
| Child Protective Services | 4,500 | 1,900 | 1,900 | - | 1,900 | - |
| MHMR Assistance | 1,500 | 1,500 | 1,500 | - | 1,500 | - |
| Disaster Relief Expenses | - | - | - | - | - | - |
| Total Contractual/Professional | 59,500 | 65,625 | 64,043 | (1,040) | 65,083 | 542 |
| Total Public Assistance | \$ 59,500 | \$ 65,625 | \$ 64,043 | \$ (1,040) | \$ 65,083 | \$ 542 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|------------------|------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| COUNTY EXTENSION SERVICE | | | | | | |
| <u>Salaries & Wages</u> | | | | | | |
| Salary, Employees | \$ 15,200 | \$ 15,200 | \$ 15,200 | \$ - | \$ 15,200 | \$ - |
| Salary, Extension Agents | 15,820 | 15,820 | 15,820 | - | 15,820 | 0 |
| Longevity Pay | - | - | - | - | - | - |
| Part-Time Help | - | - | - | - | - | - |
| Temporary Help | 7,500 | 7,092 | 6,834 | (42) | 6,876 | 216 |
| Total Salaries & Wages | 38,520 | 38,112 | 37,854 | (42) | 37,896 | 216 |
| <u>Benefits & Expenditures</u> | | | | | | |
| Social Security | 2,947 | 2,710 | 2,683 | 9 | 2,674 | 36 |
| Retirement | 1,161 | 1,161 | 1,161 | - | 1,161 | (0) |
| Health Insurance | 4,568 | 4,268 | 4,258 | - | 4,258 | 10 |
| Death Benefits | 95 | 95 | 94 | - | 94 | 1 |
| Unemployment Insurance | 73 | 73 | 71 | - | 71 | 2 |
| Benefits & Expenditures | 8,844 | 8,307 | 8,268 | 9 | 8,259 | 48 |
| <u>Departmental Support</u> | | | | | | |
| Association & Membership Dues | 113 | - | - | - | - | - |
| Association Dues/Publ.-FCS | 150 | - | - | - | - | - |
| Office Supplies | 1,875 | 2,610 | 2,601 | - | 2,601 | 9 |
| Postage | 563 | 500 | 500 | - | 500 | - |
| Demonstration Supplies | 188 | 52 | 51 | - | 51 | 1 |
| Educational Materials | 188 | - | - | - | - | - |
| Equipment Non-Capital | 450 | - | - | - | - | - |
| Travel Reimb-AG Agent | 4,688 | 5,903 | 5,514 | (388) | 5,902 | 1 |
| Travel Reimb-FCS Agent | 2,625 | 3,125 | 3,121 | - | 3,121 | 5 |
| Conferences & Seminars-AG | 600 | 945 | 889 | - | 889 | 56 |
| Conferences & Seminars-FCS | 563 | 553 | 549 | - | 549 | 4 |
| Livestock Show Reimbursement | 1,500 | 847 | 847 | - | 847 | (0) |
| Total Departmental Support | 13,503 | 14,535 | 14,073 | (388) | 14,461 | 74 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs- Business Machines | 112 | 25 | 25 | - | 25 | - |
| Total Repairs & Maintenance | 112 | 25 | 25 | - | 25 | - |
| <u>Contractual/Professional</u> | | | | | | |
| Rentals-Machine/Equipment | 3,060 | 3,060 | 3,060 | - | 3,060 | - |
| Total Contractual/Professional | 3,060 | 3,060 | 3,060 | - | 3,060 | - |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay-Equipment | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total County Extension Service | \$ 64,039 | \$ 64,039 | \$ 63,280 | \$ (421) | \$ 63,700 | \$ 339 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|---|---------------------|---------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| OTHER EXPENDITURES | | | | | | |
| <u>Departmental Support</u> | | | | | | |
| Association & Membership Dues | \$ 1,200 | \$ 742 | \$ 450 | \$ - | \$ 450 | \$ 292 |
| Equipment Non-Capital | 5,000 | - | - | - | - | - |
| Legal Services | 7,500 | 12,458 | 112,195 | 100,000 | 12,195 | 263 |
| Reimbursement | - | - | - | - | - | - |
| Drug/Blood Testing | - | - | - | - | - | - |
| Telephone/Internet | 18,375 | 21,250 | 21,206 | - | 21,206 | 44 |
| Courthouse Long Distance Telephone | 3,500 | 3,500 | 3,076 | - | 3,076 | 424 |
| Total Departmental Support | 35,575 | 37,950 | 136,927 | 100,000 | 36,927 | 1,023 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Business Machines | 8,000 | 6,700 | 2,114 | - | 2,114 | 4,586 |
| Total Repairs & Maintenance | 8,000 | 6,700 | 2,114 | - | 2,114 | 4,586 |
| <u>Contractual/Professional</u> | | | | | | |
| Burleson-Lee SWD | 1,500 | 1,500 | 1,500 | - | 1,500 | - |
| Historical Commission | 1,500 | 2,000 | 1,778 | - | 1,778 | 222 |
| BVCOG (Aid to Other Governments) | 3,375 | 3,375 | 3,375 | - | 3,375 | - |
| Economic Development | 17,250 | 17,250 | 17,250 | - | 17,250 | - |
| Auditing & Reports | 25,000 | 25,500 | 25,500 | - | 25,500 | - |
| Total Contractual/Professional | 48,625 | 49,625 | 49,403 | - | 49,403 | 222 |
| <u>Miscellaneous</u> | | | | | | |
| Administration Fee/Cafeteria | - | - | - | - | - | - |
| Bounties | 4,400 | 400 | - | - | - | 400 |
| Petit Jurors-JP | 1,000 | 1,000 | 162 | - | 162 | 838 |
| Autopsy | 9,000 | 28,335 | 26,675 | (670) | 27,345 | 990 |
| JP Warrants | - | - | - | - | - | - |
| Employee Recognition | - | - | - | - | - | - |
| Prior Year Expenditures | - | - | (1,635) | - | (1,635) | 1,635 |
| Total Miscellaneous | 14,400 | 29,735 | 25,202 | (670) | 25,872 | 3,863 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay - Equipment | 10,000 | - | - | - | - | - |
| Total Capital Outlay | 10,000 | - | - | - | - | - |
| <u>Debt Service</u> | | | | | | |
| Transfer Out - Debt Service | - | - | - | - | - | - |
| <u>Contingency</u> | | | | | | |
| Contingency | 951,510 | 934,933 | - | - | - | 934,933 |
| Total Contingency | 951,510 | 934,933 | - | - | - | 934,933 |
| Total Other Expenditures | \$ 1,068,110 | \$ 1,058,943 | \$ 213,646 | \$ 99,330 | \$ 114,316 | \$ 944,627 |
| TOTAL EXPENDITURES ALL FUNDS (GENERAL) | \$ 5,397,298 | \$ 5,461,558 | \$ 4,124,439 | \$ 71,020 | \$ 4,053,418 | \$ 1,408,140 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Variance Favorable (Unfavorable) |
|--|---------------------|---------------------|-------------------------|--------------------------------|---------------------------|--|
| | Original | Final | | | | |
| Other Financial Sources (Uses) | | | | | | |
| Financing Proceeds | - | - | - | - | - | - |
| Operating Transfer In | | | | | | |
| -- Road & Bridge | - | - | - | - | - | - |
| -- JDF | - | - | - | - | - | - |
| -- State Salary Supplement | 38,438 | 38,438 | 34,212 | - | 34,212 | (4,226) |
| -- Capital Improvement Fund | - | - | 7 | - | 7 | 7 |
| -- Records Mgmt Fund--County | 8,000 | 13,783 | 13,783 | - | 13,783 | - |
| -- Miscellaneous Grants | - | 16,635 | 16,957 | - | 16,957 | 322 |
| -- RMP County | - | - | - | - | - | - |
| -- Courthouse Security Func | 8,250 | 8,250 | 8,250 | - | 8,250 | - |
| -- ACSR | - | - | - | - | - | - |
| Operating Transfer Out | | | | | | |
| -- Transfer Out | - | (3,642) | - | - | - | |
| -- Cap.Projects Fund | (100,000) | (100,867) | (100,867) | - | (100,867) | (0) |
| -- Debt Service | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ (45,312) | \$ (27,403) | \$ (27,659) | \$ - | \$ (27,659) | \$ (256) |
| Excess of Revenues and Other Sources Over (Under) Expenditures & Other Uses | \$ (324,291) | \$ (324,291) | \$ 778,987 | \$ (62,286) | \$ 841,273 | \$ 1,165,564 |
| Fund Balance, January 1 | | | \$ 2,232,343 | | \$ 2,283,960 | |
| Fund Balance, September 30 | | | \$ 3,011,329 | | \$ 3,125,233 | |

BURLESON COUNTY, TEXAS
Combining Balance Sheet
Special Revenue Fund
September 30, 2008

| | 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 | \$ 2,016,763 | \$ 490,281 | \$ 28,548 | \$ 44,973 | \$ 575,871 | \$ 185,096 | \$ 9,409 | \$ 1,107 |
| Taxes Receivable | 238,348 | 105,649 | - | - | - | - | - | - |
| Accounts Receivable | 15,119 | - | - | - | - | - | - | - |
| Due from Other Funds | 3,804 | 3,296 | - | - | - | - | - | - |
| Total Assets | <u>\$ 2,274,034</u> | <u>\$ 599,226</u> | <u>\$ 28,548</u> | <u>\$ 44,973</u> | <u>\$ 575,871</u> | <u>\$ 185,096</u> | <u>\$ 9,409</u> | <u>\$ 1,107</u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | | | | | | | |
| Liabilities | | | | | | | | |
| Accounts Payable | \$ 14,675 | \$ 309 | \$ - | \$ 85 | \$ - | \$ 3,875 | \$ 2,398 | \$ - |
| Accrued Payroll | 30,586 | - | - | - | - | - | - | - |
| Deferred Revenues | 242,152 | 108,945 | - | - | - | - | - | - |
| Due to Other Funds | - | - | - | - | - | - | - | - |
| Total Liabilities | <u>\$ 287,413</u> | <u>\$ 109,254</u> | <u>\$ -</u> | <u>\$ 85</u> | <u>\$ -</u> | <u>\$ 3,875</u> | <u>\$ 2,398</u> | <u>\$ -</u> |
| Fund Balance | <u>1,986,621</u> | <u>489,972</u> | <u>28,548</u> | <u>44,888</u> | <u>575,871</u> | <u>181,221</u> | <u>7,011</u> | <u>1,107</u> |
| Total Liabilities and Fund Balances | <u>\$ 2,274,034</u> | <u>\$ 599,226</u> | <u>\$ 28,548</u> | <u>\$ 44,973</u> | <u>\$ 575,871</u> | <u>\$ 185,096</u> | <u>\$ 9,409</u> | <u>\$ 1,107</u> |

BURLESON COUNTY, TEXAS
Combining Balance Sheet
Special Revenue Fund
September 30, 2008

| | Sheriff's Office Computer Fund | Forfeiture Fund | State Salary Supplement Fund | Office Awarded Restitution Fund | Justice Court Technology Fund | LEOSE Fund |
|-------------------------------------|---|--------------------|---------------------------------------|--|--|------------------|
| <u>ASSETS</u> | | | | | | |
| Cash | \$ 5,125 | \$ 17,393 | \$ 699 | \$ 29,584 | \$ 36,471 | \$ 25,781 |
| Taxes Receivable | - | - | - | - | - | - |
| Accounts Receivable | - | - | 33,031 | - | - | - |
| Due from Other Funds | - | - | - | - | - | - |
| Total Assets | <u>\$ 5,125</u> | <u>\$ 17,393</u> | <u>\$ 33,730</u> | <u>\$ 29,584</u> | <u>\$ 36,471</u> | <u>\$ 25,781</u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | | | | | |
| Liabilities | | | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - | \$ 350 | \$ - |
| Accrued Payroll | - | - | - | - | - | - |
| Deferred Revenues | - | - | - | - | - | - |
| Due to Other Funds | - | - | - | - | - | - |
| Total Liabilities | \$ - | \$ - | \$ - | \$ - | \$ 350 | \$ - |
| Fund Balance | 5,125 | 17,393 | 33,730 | 29,584 | 36,121 | 25,781 |
| Total Liabilities and Fund Balances | <u>\$ 5,125</u> | <u>\$ 17,393</u> | <u>\$ 33,730</u> | <u>\$ 29,584</u> | <u>\$ 36,471</u> | <u>\$ 25,781</u> |

BURLESON COUNTY, TEXAS
Combining Balance Sheet
Special Revenue Fund
September 30, 2008

| <u>ASSETS</u> | Misc. Grants | Time Payments | Alternative CSR | Economic Development | Vehicle Inventory | TOTAL |
|--|-------------------------|-------------------------|------------------------|-------------------------|-------------------------|----------------------------|
| Cash | \$ 9,705 | \$ 21,159 | \$ 6,109 | \$ 18,391 | \$ 61,039 | \$ 3,583,504 |
| Taxes Receivable | - | - | - | - | - | 343,997 |
| Accounts Receivable | 18,552 | - | - | 8,384 | - | 75,086 |
| Due from Other Funds | - | - | - | - | - | 7,100 |
| Total Assets | <u>\$ 28,257</u> | <u>\$ 21,159</u> | <u>\$ 6,109</u> | <u>\$ 26,775</u> | <u>\$ 61,039</u> | <u>\$ 4,009,687</u> |
| <u>LIABILITIES AND FUND BALANCE</u> | | | | | | |
| Liabilities | | | | | | |
| Accounts Payable | \$ 210 | \$ 125 | \$ - | \$ - | \$ 31,670 | \$ 53,697 |
| Accrued Payroll | - | - | - | - | - | 30,586 |
| Deferred Revenues | - | - | - | - | - | 351,097 |
| Due to Other Funds | 18,552 | - | - | - | 10,695 | 29,247 |
| Total Liabilities | \$ 18,762 | \$ 125 | \$ - | \$ - | \$ 42,365 | \$ 464,627 |
| Fund Balance | <u>9,495</u> | <u>21,034</u> | <u>6,109</u> | <u>26,775</u> | <u>18,674</u> | <u>3,545,060</u> |
| Total Liabilities and Fund Balances | <u>\$ 28,257</u> | <u>\$ 21,159</u> | <u>\$ 6,109</u> | <u>\$ 26,775</u> | <u>\$ 61,039</u> | <u>\$ 4,009,687</u> |

BURLESON COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Special Revenue Fund
For the Nine Months Ending September 30, 2008

| | Road & Bridge | Lateral Road & Bridge | County Law Library | Court House Security | Right of Way Acquisition | Record Mgmt and Preservation Dist. & Co. | Jail Commissary |
|--|---------------------|-----------------------------|--------------------------|----------------------------|--------------------------------|---|--------------------|
| Revenues | | | | | | | |
| Taxes | \$ 1,661,034 | \$ 754,541 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest - Taxes | 33,421 | 15,072 | - | - | - | - | - |
| Licenses and Permits | 643,759 | - | - | - | - | - | - |
| Intergovernmental | 27,529 | - | - | - | - | - | - |
| Fees | - | - | 8,895 | 19,780 | - | 56,021 | - |
| Interest | 60,071 | 18,821 | 645 | 1,120 | 15,112 | 4,924 | - |
| Miscellaneous | 119,433 | 121 | - | - | 3,267 | - | 24,940 |
| Grants | - | - | - | - | - | - | - |
| Total Revenues | \$ 2,545,247 | \$ 788,555 | \$ 9,540 | \$ 20,900 | \$ 18,379 | \$ 60,945 | \$ 24,940 |
| Expenditures | | | | | | | |
| Personnel Service | \$ 626,492 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee Benefits | 214,435 | - | - | - | - | - | - |
| Repairs & Maintenance | 93,175 | - | - | - | - | - | - |
| Transportation | 254,390 | 687,498 | - | - | - | - | - |
| Public Utilities | 10,224 | - | - | - | - | - | - |
| Maintenance - Other | 124,462 | - | - | - | - | - | - |
| Capital Outlay - Machinery & Equipment | 322,900 | 7,500 | - | - | - | 29,298 | - |
| Miscellaneous | 221,787 | - | 5,356 | 7,142 | - | 48,233 | 26,729 |
| Total Expenditures | \$ 1,867,865 | \$ 694,998 | \$ 5,356 | \$ 7,142 | \$ - | \$ 77,531 | \$ 26,729 |
| Excess of Revenues Over (Under) Expenditures | \$ 677,382 | 93,557 | \$ 4,184 | \$ 13,758 | \$ 18,379 | \$ (16,586) | \$ (1,789) |
| Other Financing Sources (Uses) | | | | | | | |
| Financing Proceeds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfers - In/(Out) | 33,544 | (19,991) | - | (8,250) | - | (13,783) | - |
| Total Financing Sources (Uses) | \$ 33,544 | \$ (19,991) | \$ - | \$ (8,250) | \$ - | \$ (13,783) | \$ - |
| Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses | \$ 710,926 | \$ 73,566 | \$ 4,184 | \$ 5,508 | \$ 18,379 | \$ (30,369) | \$ (1,789) |
| Fund Balance, January 1 (as restated) | 1,275,695 | 416,406 | 24,364 | 39,380 | 557,492 | 211,590 | 8,800 |
| Fund Balance, September 30 | \$ 1,986,621 | \$ 489,972 | \$ 28,548 | \$ 44,888 | \$ 575,871 | \$ 181,221 | \$ 7,011 |

BURLESON COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Special Revenue Fund
For the Nine Months Ending September 30, 2008

| | Attorney Fee Account | Sheriff's Office Computer Fund | Forfeiture Fund | State Salary Supplement Fund | Office Awarded Restitution Fund | Justice Court Technology Fund | LEOSE Fund |
|--|----------------------------|---|--------------------|---------------------------------------|--|--|------------------|
| Revenues | | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Penalties & Interest - Taxes | - | - | - | - | - | - | - |
| Licenses and Permits | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - |
| Fees | 670 | - | - | - | - | 12,426 | 4,407 |
| Interest | 16 | 115 | 449 | 874 | 755 | 836 | 642 |
| Miscellaneous | - | 1,500 | 464 | - | - | - | - |
| Grants | - | - | - | 40,056 | - | - | - |
| Total Revenues | <u>\$ 686</u> | <u>\$ 1,615</u> | <u>\$ 913</u> | <u>\$ 40,930</u> | <u>\$ 755</u> | <u>13,262</u> | <u>\$ 5,049</u> |
| Expenditures | | | | | | | |
| Personnel Service | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Employee Benefits | - | - | - | - | - | - | - |
| Repairs & Maintenance | - | - | - | - | - | - | - |
| Transportation | - | - | - | - | - | - | - |
| Public Utilities | - | - | - | - | - | - | - |
| Maintenance - Other | - | - | - | - | - | - | - |
| Capital Outlay - Machinery & Equipment | - | - | - | - | - | - | - |
| Miscellaneous | - | - | 4,858 | 3,284 | - | 9,605 | 903 |
| Total Expenditures | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 4,858</u> | <u>\$ 3,284</u> | <u>\$ -</u> | <u>\$ 9,605</u> | <u>\$ 903</u> |
| Excess of Revenues Over (Under) Expenditures | \$ 686 | \$ 1,615 | \$ (3,945) | \$ 37,646 | \$ 755 | 3,657 | \$ 4,146 |
| Other Financing Sources (Uses) | | | | | | | |
| Financing Proceeds | \$ - | \$ - | \$ - | \$ - | \$ - | - | \$ - |
| Operating Transfers - In/(Out) | - | - | - | (34,212) | - | - | - |
| Total Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (34,212)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses | \$ 686 | \$ 1,615 | \$ (3,945) | \$ 3,434 | \$ 755 | \$ 3,657 | \$ 4,146 |
| Fund Balance, January 1 (as restated) | 421 | 3,510 | 21,338 | 30,296 | 28,829 | 32,464 | 21,635 |
| Fund Balance, September 30 | <u>\$ 1,107</u> | <u>\$ 5,125</u> | <u>\$ 17,393</u> | <u>\$ 33,730</u> | <u>\$ 29,584</u> | <u>\$ 36,121</u> | <u>\$ 25,781</u> |

BURLESON COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Special Revenue Fund
For the Nine Months Ending September 30, 2008

| | Misc. Grants | Time Payments | Alternative CSR | Economic Development | Vehicle Inventory | TOTAL |
|--|--------------------|-------------------|--------------------|-------------------------|----------------------|---------------------|
| Revenues | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,415,575 |
| Penalties & Interest - Taxes | - | - | - | - | - | 48,493 |
| Licenses and Permits | - | - | - | - | - | 643,759 |
| Intergovernmental | - | - | - | - | - | 27,529 |
| Fees | - | - | - | - | - | 102,199 |
| Interest | 696 | 600 | - | 285 | 1,260 | 107,221 |
| Miscellaneous | 5,000 | 5,165 | 6,104 | 24,075 | 15 | 190,084 |
| Grants | 96,846 | - | - | - | - | 136,902 |
| Total Revenues | \$ 102,542 | \$ 5,765 | \$ 6,104 | \$ 24,360 | \$ 1,275 | \$ 3,671,762 |
| Expenditures | | | | | | |
| Personnel Service | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 626,492 |
| Employee Benefits | - | - | - | - | - | 214,435 |
| Repairs & Maintenance | - | - | - | - | - | 93,175 |
| Transportation | - | - | - | - | - | 941,888 |
| Public Utilities | - | - | - | - | - | 10,224 |
| Maintenance - Other | - | - | - | - | - | 124,462 |
| Capital Outlay - Machinery & Equipment | 23,332 | - | - | - | - | 383,030 |
| Miscellaneous | 57,229 | 7,405 | 9,497 | 5,605 | - | 407,633 |
| Total Expenditures | \$ 80,561 | \$ 7,405 | \$ 9,497 | \$ 5,605 | \$ - | \$ 2,801,339 |
| Excess of Revenues Over (Under) Expenditures | \$ 21,981 | \$ (1,640) | \$ (3,393) | \$ 18,755 | \$ 1,275 | \$ 870,423 |
| Other Financing Sources (Uses) | | | | | | |
| Financing Proceeds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfers - In/(Out) | (16,957) | - | - | - | - | (59,649) |
| Total Financing Sources (Uses) | \$ (16,957) | \$ - | \$ - | \$ - | \$ - | \$ (59,649) |
| Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses | \$ 5,024 | \$ (1,640) | \$ (3,393) | \$ 18,755 | \$ 1,275 | \$ 810,774 |
| Fund Balance, January 1 (as restated) | 4,471 | 22,674 | 9,502 | 8,020 | 17,399 | 2,734,286 |
| Fund Balance, September 30 | \$ 9,495 | \$ 21,034 | \$ 6,109 | \$ 26,775 | \$ 18,674 | \$ 3,545,060 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|------------------------------------|---------------------|---------------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| ROAD & BRIDGE - GENERAL | | | | | | |
| REVENUES | | | | | | |
| Current Ad Valorem Taxes | \$ 1,617,000 | \$ 1,617,000 | \$ 1,624,500 | \$ - | \$ 1,624,500 | \$ 7,500 |
| Delinquent Ad Valorem | 65,000 | 65,000 | 36,534 | - | 36,534 | (28,466) |
| Penalty & Interest-Ad Valore | 43,000 | 43,000 | 33,421 | - | 33,421 | (9,579) |
| Certificate of Title | 15,000 | 15,000 | 11,856 | (1,048) | 12,904 | (2,096) |
| License Fees | 170,000 | 170,000 | 133,676 | (16,335) | 150,011 | (19,990) |
| Motor Vehicles, Licenses | 440,000 | 440,000 | 454,628 | (430) | 455,058 | 15,058 |
| Payment in Lieu of Taxes | - | - | 268 | - | 268 | 268 |
| Gasoline Tax Dist., Lateral | 26,000 | 26,000 | - | - | - | (26,000) |
| Gross & Axle Weight Fees Rei | 25,000 | 25,000 | 27,529 | - | 27,529 | 2,529 |
| Addressing Signs | 1,500 | 1,500 | 1,654 | - | 1,654 | 154 |
| RB1 Disposal Permits | 9,000 | 9,000 | 7,164 | - | 7,164 | (1,836) |
| RB2 Disposal Permits | 8,000 | 8,000 | 7,170 | - | 7,170 | (830) |
| RB3 Disposal Permits | 19,500 | 19,500 | 19,950 | - | 19,950 | 450 |
| RB4 Disposal Permits | 10,000 | 10,000 | 9,315 | - | 9,315 | (685) |
| Tire Disposal Fees | - | - | 1,506 | - | 1,506 | 1,506 |
| Interest Earnings | 20,000 | 20,000 | 28,001 | - | 28,001 | 8,001 |
| Interest Earnings, Investments | 10,000 | 10,000 | 1,189 | - | 1,189 | (8,811) |
| Tax Sale Proration Proceeds | - | - | - | - | - | - |
| Reimbursements | - | - | 10 | - | 10 | 10 |
| Total Revenues | \$ 2,479,000 | \$ 2,479,000 | \$ 2,398,370 | \$ (17,812) | \$ 2,416,183 | \$ (62,817) |
| EXPENDITURES | | | | | | |
| Salaries & Wages | | | | | | |
| Salary, Employees | \$ 10,140 | \$ 10,140 | \$ 7,467 | \$ (122) | \$ 7,589 | \$ 2,551 |
| Overtime/Discretionary | - | - | - | - | - | - |
| Total Salaries & Wages | 10,140 | 10,140 | 7,467 | (122) | 7,589 | 2,551 |
| Benefits & Expenditures | | | | | | |
| Social Security | 776 | 776 | 566 | (9) | 575 | 201 |
| Retirement | 775 | 775 | 571 | (9) | 580 | 195 |
| Health Insurance | 1,834 | 1,834 | 1,347 | - | 1,347 | 487 |
| Health Insurance, Retirees | 11,706 | 11,706 | 7,320 | - | 7,320 | 4,386 |
| Death Benefits | 63 | 63 | 44 | (3) | 47 | 16 |
| Workers Compensation Insurance | 45,000 | 45,000 | 20,592 | - | 20,592 | 24,408 |
| Unemployment Insurance | 33 | 33 | - | - | - | 33 |
| Total Benefits & Expenditures | 60,187 | 60,187 | 30,439 | (22) | 30,461 | 29,726 |
| Departmental Support | | | | | | |
| Association & Membership Due | 2,625 | 2,625 | 1,725 | - | 1,725 | 900 |
| Office Supplies | 750 | 347 | 250 | - | 250 | 97 |
| Sign Supplies | 7,500 | 7,500 | 2,845 | - | 2,845 | 4,655 |
| Equipment Non-Capital | - | - | - | - | - | - |
| Tax Appraisal District | 53,514 | 53,514 | 53,411 | - | 53,411 | 103 |
| Drug/Blood Testing | 750 | 750 | - | - | - | 750 |
| Publishing Legal Notices | 300 | 703 | 703 | - | 703 | 1 |
| Total Departmental Support | 65,439 | 65,439 | 58,933 | - | 58,933 | 6,506 |
| Repairs & Maintenance | | | | | | |
| Repairs-Vehicles & Equipment | 1,500 | 1,000 | - | - | - | 1,000 |
| Contract Labor | - | 500 | 180 | - | 180 | 320 |
| Insurance-Auto Liability | 600 | 600 | 249 | - | 249 | 351 |
| Insurance-Auto Physical Damage | 2,000 | 2,000 | - | - | - | 2,000 |
| Total Repairs & Maintenance | 4,100 | 4,100 | 429 | - | 429 | 3,671 |
| Contractual/Professional | | | | | | |
| Solid Waste Disposal | - | 4,819 | 3,119 | - | 3,119 | 1,700 |
| Solid Waste Disposal-Pct 1 | 35,000 | 29,065 | 24,395 | (2,310) | 26,705 | 2,360 |
| Solid Waste Disposal-Pct 2 | 26,000 | 28,665 | 25,364 | (2,725) | 28,089 | 576 |
| Solid Waste Disposal-Pct 3 | 35,000 | 35,265 | 31,825 | (3,295) | 35,119 | 146 |
| Solid Waste Disposal-Pct 4 | 36,000 | 34,186 | 29,330 | (3,854) | 33,184 | 1,002 |
| Total Contractual/Professional | 132,000 | 132,000 | 114,032 | (12,184) | 126,216 | 5,784 |
| Capital Outlay | | | | | | |
| Capital Outlay-Equipment | 190,000 | 190,000 | - | - | - | 190,000 |
| Total Capital Outlay | 190,000 | 190,000 | - | - | - | 190,000 |
| Contingency | | | | | | |
| Contingency | 11,510 | 11,510 | - | - | - | 11,510 |
| Total Contingency | 11,510 | 11,510 | - | - | - | 11,510 |
| Total Expenditures | \$ 473,376 | \$ 473,376 | \$ 211,300 | \$ (12,327) | \$ 223,628 | \$ 249,748 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--------------------------------------|------------------|----------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| Other Financial Sources (Uses) | | | | | | |
| Financing Proceeds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfer In | 50,000 | 50,000 | 50,000 | - | 50,000 | - |
| Operating Loan from General Fund | - | - | - | - | - | - |
| Operating Transfer Out | (2,000,000) | (2,000,000) | (2,000,000) | - | (2,000,000) | - |
| R&B General | - | - | - | - | - | - |
| ROW Transfers Out | - | - | - | - | - | - |
| Debt Service Transfers | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ (1,950,000) | \$ (1,950,000) | \$ (1,950,000) | \$ - | \$ (1,950,000) | \$ - |
| Excess of Revenues and Other Sources | \$ 55,624 | \$ 55,624 | \$ 237,070 | \$ (5,485) | \$ 242,555 | \$ 186,931 |
| Fund Balance, January 1 | | | \$ 443,257 | | \$ 438,230 | |
| Fund Balance, September 30 | | | \$ 680,327 | | \$ 680,785 | |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--|------------------|------------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| ROAD & BRIDGE - PRECINCT #1 | | | | | | |
| REVENUES | | | | | | |
| Tire Disposal Fee | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest Earnings | 2,400 | 2,400 | 6,223 | - | 6,223 | 3,823 |
| Sale of Materials | - | - | 1,767 | - | 1,767 | 1,767 |
| Sale of Assets | - | 37,535 | 37,535 | - | 37,535 | (0) |
| Reimbursements | - | - | - | - | - | - |
| Financing Proceeds | - | - | - | - | - | - |
| Total Revenue | \$ 2,400 | \$ 39,935 | \$ 45,525 | \$ - | \$ 45,525 | \$ 5,590 |
| EXPENDITURES | | | | | | |
| Salaries & Wages | | | | | | |
| Salary, Official | \$ 24,273 | \$ 24,273 | \$ 24,273 | \$ - | \$ 24,273 | \$ - |
| Salary, Employees | 114,584 | 114,584 | 112,222 | - | 112,222 | 2,362 |
| Longevity Pay | - | - | - | - | - | - |
| Part-Time Help | 25,000 | 24,821 | 15,776 | 504 | 15,271 | 9,550 |
| Overtime/Discretionary | 4,000 | 1,261 | - | - | - | 1,261 |
| Temporary Help | - | 179 | 179 | - | 179 | 1 |
| Total Salaries & Wages | 167,857 | 165,118 | 152,449 | 504 | 151,944 | 13,174 |
| Benefits & Expenditures | | | | | | |
| Social Security | 13,530 | 13,530 | 12,041 | 44 | 11,997 | 1,533 |
| Retirement | 13,512 | 13,512 | 12,321 | 39 | 12,282 | 1,230 |
| Health Insurance | 23,808 | 23,808 | 22,350 | - | 22,350 | 1,458 |
| Death Benefits | 1,097 | 1,097 | 1,000 | 3 | 997 | 100 |
| Unemployment Insurance | 460 | 460 | 409 | - | 409 | 51 |
| Travel Allowance, Official | 9,000 | 9,000 | 9,000 | - | 9,000 | - |
| Total Benefits & Expenditures | 61,407 | 61,407 | 57,121 | 86 | 57,035 | 4,372 |
| Departmental Support | | | | | | |
| Notary & Surety Bonds | 150 | 150 | - | - | - | 150 |
| Office Supplies | 375 | 375 | 214 | - | 214 | 161 |
| Equipment Non-Capital | - | 1,500 | 1,076 | - | 1,076 | 424 |
| Parts & Supplies | 26,250 | 35,455 | 30,703 | (4,442) | 35,146 | 309 |
| Fuel | 3,750 | 45 | 45 | - | 45 | - |
| Tires & Tubes | 750 | 4,088 | 4,087 | - | 4,087 | 1 |
| Gravel, Concrete & Premix | 11,250 | 21,401 | 16,864 | - | 16,864 | 4,537 |
| Pipes & Culverts | 2,250 | 6,767 | 6,766 | - | 6,766 | 1 |
| Mileage/Travel Reimbursement | 450 | 1,450 | 655 | - | 655 | 795 |
| Conference & Seminars | 300 | 300 | 175 | - | 175 | 125 |
| Telephone/Internet | 450 | 875 | 843 | - | 843 | 32 |
| Cell Phones/Pagers | 225 | 225 | 212 | - | 212 | 13 |
| Utilities | 3,375 | 5,400 | 4,881 | - | 4,881 | 519 |
| Total Departmental Support | 49,575 | 78,031 | 66,520 | (4,442) | 70,963 | 7,068 |
| Repairs & Maintenance | | | | | | |
| Repairs-Vehicles & Equipment | 18,000 | 25,946 | 15,327 | - | 15,327 | 10,619 |
| Repairs - Building & Grounds | 750 | 750 | - | - | - | 750 |
| Repairs - Bridges | - | 847 | 847 | - | 847 | 1 |
| Contract Labor | 3,000 | 3,581 | 3,581 | - | 3,581 | (0) |
| Insurance-Property Coverage | 600 | 1,780 | 1,780 | - | 1,780 | 0 |
| Insurance-Auto Liability | 3,800 | 4,332 | 4,332 | - | 4,332 | - |
| Insurance-Crime Coverage | 200 | 200 | 200 | - | 200 | - |
| Insurance-Auto Physical Damage | 500 | 500 | 298 | - | 298 | 202 |
| Total Repairs & Maintenance | 26,850 | 37,936 | 26,364 | - | 26,364 | 11,572 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--|-------------------|-------------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| <u>Contractual/Professional</u> | | | | | | |
| Rentals-Machine/Equipment | 1,500 | 320 | - | - | - | 320 |
| Solid Waste Disposal | 375 | 375 | 256 | - | 256 | 119 |
| Total Contractual/Professional | 1,875 | 695 | 256 | - | 256 | 439 |
| <u>Miscellaneous</u> | | | | | | |
| Prior Year Expenditures | - | - | - | - | - | - |
| Total Miscellaneous | - | - | - | - | - | - |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay-Equipment | 26,250 | 25,085 | 25,050 | - | 25,050 | 35 |
| Capital Outlay - Vehicles | 7,500 | 2,700 | 2,700 | - | 2,700 | - |
| Capital Outlay-R&B Const | 3,750 | 3,750 | - | - | - | 3,750 |
| Total Capital Outlay | 37,500 | 31,535 | 27,750 | - | 27,750 | 3,785 |
| <u>Debt Service</u> | | | | | | |
| Capital Lease - Principal | 14,500 | 14,929 | 14,929 | - | 14,929 | (0) |
| Capital Lease - Interest | 2,300 | 1,871 | 1,527 | - | 1,527 | 344 |
| Total Debt Service | 16,800 | 16,800 | 16,456 | - | 16,456 | 344 |
| <u>Contingency</u> | | | | | | |
| Contingency | 114,431 | 112,308 | - | - | - | 112,308 |
| Total Contingency | 114,431 | 112,308 | - | - | - | 112,308 |
| Total Expenditures | \$ 476,295 | \$ 503,830 | \$ 346,917 | \$ (3,852) | \$ 350,769 | \$ 153,061 |
| Other Financial Sources (Uses) | | | | | | |
| Financing Proceeds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfer In-R&B General | 490,100 | 490,100 | 490,100 | - | 490,100 | - |
| Operating Transfer Out GF | - | - | - | - | - | - |
| Operating Transfer Out -R&B General | - | - | - | - | - | - |
| Debt Service Transfers | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ 490,100 | \$ 490,100 | \$ 490,100 | \$ - | \$ 490,100 | \$ - |
| Excess of Revenues and Other Sources | \$ 16,205 | \$ 26,205 | \$ 188,708 | \$ 3,852 | \$ 184,856 | \$ 158,651 |
| Fund Balance, January 1 | | | \$ 131,544 | | \$ 143,427 | |
| Fund Balance, September 30 | | | \$ 320,252 | | \$ 328,283 | |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--|------------------|------------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| ROAD & BRIDGE - PRECINCT #2 | | | | | | |
| REVENUES | | | | | | |
| Interest Earnings | \$ 4,000 | \$ 4,000 | \$ 5,938 | \$ - | \$ 5,938 | \$ 1,938 |
| Donations | - | 25,000 | - | - | - | (25,000) |
| Sale of Materials | - | - | 3,199 | - | 3,199 | 3,199 |
| Sale of Assets | - | 20,690 | 20,690 | - | 20,690 | - |
| Reimbursements | - | - | 25,064 | - | 25,064 | 25,064 |
| Insurance Proceeds | - | - | - | - | - | - |
| Total Revenue | \$ 4,000 | \$ 49,690 | \$ 54,891 | \$ - | \$ 54,891 | \$ 5,201 |
| EXPENDITURES | | | | | | |
| Salaries & Wages | | | | | | |
| Salary, Official | \$ 24,273 | \$ 24,273 | \$ 24,273 | \$ - | \$ 24,273 | \$ - |
| Salary, Employees | 126,200 | 126,200 | 103,895 | (660) | 104,555 | 21,645 |
| Longevity Pay | - | - | - | - | - | - |
| Part-Time Help | 18,750 | 18,750 | 11,478 | 622 | 10,856 | 7,895 |
| Overtime/Discretionary | - | - | - | - | - | - |
| Temporary Help | - | 3,863 | 2,813 | - | 2,813 | 1,051 |
| Total Salaries & Wages | 169,223 | 173,086 | 142,458 | (38) | 142,496 | 30,590 |
| Benefits & Expenditures | | | | | | |
| Social Security | 13,706 | 13,706 | 11,480 | (5) | 11,485 | 2,221 |
| Retirement | 13,688 | 13,688 | 11,372 | 30 | 11,342 | 2,346 |
| Health Insurance | 29,344 | 29,344 | 23,813 | - | 23,813 | 5,531 |
| Death Benefits | 1,111 | 1,111 | 923 | 2 | 920 | 191 |
| Unemployment Insurance | 467 | 467 | 380 | - | 380 | 87 |
| Cell Phone Allowance, Employees | 945 | 945 | 610 | - | 610 | 335 |
| Travel Allowance, Official | 9,000 | 9,000 | 9,000 | - | 9,000 | - |
| Total Benefits & Expenditures | 68,261 | 68,261 | 57,578 | 28 | 57,550 | 10,711 |
| Departmental Support | | | | | | |
| Surety & Notary Bonds | 200 | 200 | - | - | - | 200 |
| Office Supplies | 500 | 500 | 348 | - | 348 | 152 |
| Equipment Non-Capital | - | 11,071 | 10,871 | - | 10,871 | 200 |
| Parts & Supplies | 30,000 | 29,804 | 24,857 | (481) | 25,338 | 4,466 |
| Fuel | 5,000 | 8,262 | 8,261 | - | 8,261 | 1 |
| Tires & Tubes | 10,000 | 9,000 | 7,965 | - | 7,965 | 1,035 |
| Gravel, Concrete, & Premix | 5,000 | 30,000 | 24,845 | - | 24,845 | 5,155 |
| Pipes & Culvert | 10,000 | 2,500 | 434 | - | 434 | 2,066 |
| Publishing Legal Notices | - | - | - | - | - | - |
| Mileage/Travel Reimbursement | 1,000 | 1,000 | 379 | - | 379 | 621 |
| Conference & Seminars | 2,000 | 800 | 175 | - | 175 | 625 |
| Telephone/Internet | 1,400 | 1,400 | 1,092 | - | 1,092 | 308 |
| Utilities | 1,400 | 1,400 | 1,142 | - | 1,142 | 258 |
| Total Departmental Support | 66,500 | 95,937 | 80,369 | (481) | 80,850 | 15,087 |
| Repairs & Maintenance | | | | | | |
| Repairs-Vehicles & Equipment | 20,000 | 17,207 | 10,750 | (15) | 10,764 | 6,443 |
| Repairs-Building & Grounds | 5,000 | 342 | - | - | - | 342 |
| Contract Labor | 10,000 | 29,825 | 29,136 | - | 29,136 | 689 |
| Insurance-Property Coverage | 800 | 1,176 | 1,176 | - | 1,176 | 0 |
| Insurance-Auto Liability | 5,000 | 5,040 | 5,040 | - | 5,040 | - |
| Insurance-Crime Coverage | 250 | 250 | 250 | - | 250 | - |
| Insurance-Auto Physical Damage | 650 | 2,085 | 2,085 | - | 2,085 | - |
| Total Repairs & Maintenance | 41,700 | 55,925 | 48,437 | (15) | 48,451 | 7,474 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--|-------------------|-------------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| <u>Contractual/Professional</u> | | | | | | |
| Rentals-Machine/Equipment | 10,000 | 15,700 | 15,700 | - | 15,700 | - |
| Solid Waste Disposal | - | - | - | - | - | - |
| Total Contractual/Professional | 10,000 | 15,700 | 15,700 | - | 15,700 | - |
| <u>Miscellaneous</u> | | | | | | |
| Prior Year Expenditures | - | - | - | - | - | - |
| Total Miscellaneous | - | - | - | - | - | - |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay-Building | - | 28,038 | 28,037 | - | 28,037 | 1 |
| Capital Outlay-Equipment | 32,500 | 99,500 | 99,500 | - | 99,500 | (0) |
| Capital Outlay-Vehicles | 7,530 | 53,297 | 48,413 | - | 48,413 | 4,884 |
| Capital Outlay-R&B Const | 8,000 | 3,116 | - | - | - | 3,116 |
| Total Capital Outlay | 48,030 | 183,951 | 175,950 | - | 175,950 | 8,000 |
| <u>Contingency</u> | | | | | | |
| Prior Year Expenditures | 173,430 | 29,974 | - | - | - | 29,974 |
| Total Contingency | 173,430 | 29,974 | - | - | - | 29,974 |
| Total Expenditures | \$ 577,144 | \$ 622,834 | \$ 520,491 | \$ (506) | \$ 520,997 | \$ 101,837 |
| Other Financial Sources (Uses) | | | | | | |
| Financing Proceeds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfer In-R&B General | 544,200 | 544,200 | 544,200 | - | 544,200 | - |
| Operating Transfer Out GF | - | - | - | - | - | - |
| Operation Transfer Out-R&B General | - | - | - | - | - | - |
| Debt Service Transfers | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ 544,200 | \$ 544,200 | \$ 544,200 | \$ - | \$ 544,200 | \$ - |
| Excess of Revenues and Other Sources | \$ (28,944) | \$ (28,944) | \$ 78,599 | \$ 506 | \$ 78,093 | \$ 107,037 |
| Fund Balance, January 1 | | | \$ 168,380 | | \$ 175,585 | |
| Fund Balance, September 30 | | | \$ 246,979 | | \$ 253,678 | |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|---|------------------|------------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| ROAD & BRIDGE – PRECINCT #3 | | | | | | |
| REVENUES | | | | | | |
| Interest Earnings | \$ 6,500 | \$ 6,500 | \$ 10,457 | \$ - | \$ 10,457 | \$ 3,957 |
| Sale of Materials | - | - | 1,652 | - | 1,652 | 1,652 |
| Sale of Assets | - | - | 422 | - | 422 | 422 |
| Reimbursement | - | - | - | - | - | - |
| Insurance Proceeds | - | 4,384 | 4,384 | - | 4,384 | 0 |
| Total Revenue | \$ 6,500 | \$ 10,884 | \$ 16,916 | \$ - | \$ 16,916 | \$ 6,032 |
| EXPENDITURES | | | | | | |
| <u>Total Salaries & Wages</u> | | | | | | |
| Salary, Official | \$ 24,273 | \$ 24,273 | \$ 24,273 | \$ - | \$ 24,273 | \$ - |
| Salary, Employees | 120,000 | 120,000 | 80,990 | (695) | 81,685 | 38,315 |
| Longevity Pay | - | - | - | - | - | - |
| Part-Time Help | 27,000 | 27,000 | 22,991 | 1,007 | 21,984 | 5,016 |
| Overtime/Discretionary | 3,000 | 3,000 | - | - | - | 3,000 |
| Total Salaries & Wages | 174,273 | 174,273 | 128,253 | 311 | 127,942 | 46,331 |
| <u>Total Benefits & Expenditures</u> | | | | | | |
| Social Security | 14,020 | 14,020 | 10,310 | 31 | 10,279 | 3,741 |
| Retirement | 14,002 | 14,002 | 10,457 | 36 | 10,421 | 3,581 |
| Health Insurance | 23,808 | 23,808 | 18,083 | - | 18,083 | 5,725 |
| Death Benefits | 1,136 | 1,136 | 848 | 3 | 845 | 291 |
| Unemployment Insurance | 480 | 480 | 338 | - | 338 | 142 |
| Travel Allowance, Official | 9,000 | 9,000 | 9,000 | - | 9,000 | - |
| Total Benefits & Expenditures | 62,446 | 62,446 | 49,036 | 70 | 48,966 | 13,480 |
| <u>Departmental Support</u> | | | | | | |
| Surety & Notary Bonds | 200 | 200 | - | - | - | 200 |
| Office Supplies | 500 | 480 | 405 | - | 405 | 75 |
| Equipment Non-Capital | 2,000 | 2,000 | 1,644 | - | 1,644 | 356 |
| Parts & Supplies | 40,000 | 15,305 | 14,698 | (606) | 15,304 | 1 |
| Fuel | 30,000 | 30,000 | 26,395 | - | 26,395 | 3,605 |
| Tires & Tubes | 5,000 | 5,000 | - | - | - | 5,000 |
| Gravel, Concrete, & Premix | 30,000 | 66,000 | 65,486 | - | 65,486 | 514 |
| Pipes & Culverts | - | - | - | - | - | - |
| Mileage/Travel Reimbursement | 1,000 | 1,000 | - | - | - | 1,000 |
| Conference & Seminars | 1,000 | 1,000 | 175 | - | 175 | 825 |
| Telephone/Internet | 1,900 | 1,900 | 1,468 | - | 1,468 | 432 |
| Cell Phones/Pagers | - | - | - | - | - | - |
| Utilities | 3,000 | 3,000 | 1,887 | - | 1,887 | 1,113 |
| Total Departmental Support | 114,600 | 125,885 | 112,158 | (606) | 112,764 | 13,121 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Vehicles & Equipment | 10,000 | 23,376 | 18,137 | - | 18,137 | 5,239 |
| Repairs-Building & Grounds | 500 | 700 | 610 | - | 610 | 91 |
| Repairs - Bridges | - | 4,160 | 4,160 | - | 4,160 | 1 |
| Contract Labor | 5,000 | 718 | 409 | - | 409 | 309 |
| Insurance-Property Coverage | 800 | 1,082 | 1,082 | - | 1,082 | (0) |
| Insurance-Auto Liability | 4,000 | 4,149 | 4,149 | - | 4,149 | - |
| Insurance-Crime Coverage | 200 | 200 | 200 | - | 200 | - |
| Insurance-Auto Physical Damage | 300 | 514 | 514 | - | 514 | - |
| Total Repairs & Maintenance | 20,800 | 34,899 | 29,260 | - | 29,260 | 5,639 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--|-------------------|-------------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| <u>Contractual/Professional</u> | | | | | | |
| Box Rent | 140 | 140 | - | - | - | 140 |
| Solid Waste Disposal | 10,000 | 10,000 | 6,395 | (456) | 6,851 | 3,149 |
| Rent for Stockpiling | 2,700 | 2,700 | 2,450 | - | 2,450 | 250 |
| Total Contractual/Professional | 12,840 | 12,840 | 8,845 | (456) | 9,301 | 3,539 |
| <u>Miscellaneous</u> | | | | | | |
| Prior Year Expenditures | - | - | (12) | - | (12) | 12 |
| Total Miscellaneous | - | - | (12) | - | (12) | 12 |
| <u>Total Capital Outlay</u> | | | | | | |
| Capital Outlay-Equipment | 20,000 | 9,000 | - | - | - | 9,000 |
| Capital Outlay-Vehicles | 30,000 | 30,000 | 17,000 | - | 17,000 | 13,000 |
| Capital Outlay-R&B Const | 10,000 | - | - | - | - | - |
| Total Capital Outlay | 60,000 | 39,000 | 17,000 | - | 17,000 | 22,000 |
| <u>Contingency</u> | | | | | | |
| Contingency | 84,203 | 84,203 | - | - | - | 84,203 |
| Total Contingency | 84,203 | 84,203 | - | - | - | 84,203 |
| Total Expenditures | \$ 529,162 | \$ 533,546 | \$ 344,541 | \$ (680) | \$ 345,221 | \$ 188,325 |
| Other Financial Sources (Uses) | | | | | | |
| Financing Proceeds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfer In-R&B General | 485,600 | 485,600 | 485,600 | - | 485,600 | - |
| Operating Transfer Out GF | - | - | - | - | - | - |
| Operating Transfer Out-R&B General | - | - | - | - | - | - |
| Debt Service Transfers | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ 485,600 | \$ 485,600 | \$ 485,600 | \$ - | \$ 485,600 | \$ - |
| Excess of Revenues and Other Sources | \$ (37,062) | \$ (37,062) | \$ 157,974 | \$ 680 | \$ 157,294 | \$ 194,356 |
| Fund Balance, January 1 | | | \$ 293,433 | | \$ 300,934 | |
| Fund Balance, September 30 | | | \$ 451,408 | | \$ 458,229 | |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--|------------------|------------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| ROAD & BRIDGE - PRECINCT #4 | | | | | | |
| REVENUES | | | | | | |
| Interest Earnings | \$ 5,200 | \$ 5,200 | \$ 8,263 | \$ - | \$ 8,263 | \$ 3,063 |
| Sale of Material | - | - | 6,178 | - | 6,178 | 6,178 |
| Sale of Assets | - | 12,658 | 12,658 | - | 12,658 | 0 |
| Reimbursement | - | - | 2,447 | - | 2,447 | 2,447 |
| Total Revenue | \$ 5,200 | \$ 17,858 | \$ 29,546 | \$ - | \$ 29,546 | \$ 11,688 |
| EXPENDITURES | | | | | | |
| Salaries & Wages | | | | | | |
| Salary, Official | \$ 24,273 | \$ 24,273 | \$ 24,273 | \$ - | \$ 24,273 | \$ - |
| Salary, Employees | 111,644 | 111,644 | 99,410 | 512 | 98,898 | 12,746 |
| Longevity Pay | - | - | - | - | - | - |
| Part-Time Help | 36,823 | 36,823 | 37,322 | 732 | 36,590 | 233 |
| Overtime/Discretionary | 2,000 | 2,000 | 508 | - | 508 | 1,492 |
| Total Salaries & Wages | 174,740 | 174,740 | 161,512 | 1,244 | 160,269 | 14,471 |
| Benefits & Expenditures | | | | | | |
| Social Security | 14,097 | 14,097 | 13,031 | 88 | 12,943 | 1,154 |
| Retirement | 14,079 | 14,079 | 13,060 | 96 | 12,964 | 1,115 |
| Health Insurance | 25,676 | 25,676 | 20,006 | - | 20,006 | 5,670 |
| Death Benefits | 1,143 | 1,143 | 1,060 | 8 | 1,052 | 91 |
| Unemployment Insurance | 483 | 483 | 436 | - | 436 | 47 |
| Cell Phone Allowance-Employees | 540 | 540 | 435 | 15 | 420 | 120 |
| Travel Allowance, Official | 9,000 | 9,000 | 9,000 | - | 9,000 | - |
| Total Benefits & Expenditures | 65,018 | 65,018 | 57,028 | 207 | 56,821 | 8,197 |
| Departmental Support | | | | | | |
| Surety & Notary Bonds | 200 | 200 | - | - | - | 200 |
| Office Supplies | 400 | 400 | 259 | - | 259 | 141 |
| Equipment Non-Capital | - | 1,000 | 986 | - | 986 | 14 |
| Parts & Supplies | 20,000 | 25,700 | 24,322 | (12) | 24,334 | 1,366 |
| Fuel | 20,000 | 20,900 | 20,849 | - | 20,849 | 51 |
| Tires & Tubes | 3,000 | 4,100 | 3,731 | - | 3,731 | 369 |
| Gravel, Concrete, & Premix | 47,000 | 75,000 | 64,509 | - | 64,509 | 10,491 |
| Pipes & Culvert | 4,000 | 2,300 | 2,209 | - | 2,209 | 91 |
| Stockpiling | 2,500 | 500 | - | - | - | 500 |
| Publishing Legal Notices | 100 | 100 | - | - | - | 100 |
| Mileage/Travel Reimbursement | 600 | 600 | 293 | - | 293 | 307 |
| Conference & Seminars | 900 | 900 | 892 | - | 892 | 8 |
| Telephone/Internet | 1,600 | 1,600 | 1,399 | - | 1,399 | 201 |
| Cell Phones/Pagers | 500 | 150 | 2 | - | 2 | 148 |
| Utilities | 2,000 | 2,350 | 2,315 | - | 2,315 | 35 |
| Total Departmental Support | 102,800 | 135,800 | 121,768 | (12) | 121,779 | 14,021 |
| Repairs & Maintenance | | | | | | |
| Repairs-Vehicles & Equipment | 12,000 | 3,968 | 3,893 | - | 3,893 | 75 |
| Repairs-Building & Grounds | 100 | - | - | - | - | - |
| Contract Labor | 1,000 | 7,400 | 7,374 | - | 7,374 | 26 |
| Insurance-Property Coverage | 1,000 | 1,314 | 1,314 | - | 1,314 | (0) |
| Insurance-Auto Liability | 4,500 | 4,500 | 4,488 | - | 4,488 | 12 |
| Insurance-Crime Coverage | 200 | 200 | 200 | - | 200 | - |
| Insurance-Auto Physical Damage | - | 1,418 | 1,418 | - | 1,418 | - |
| Total Repairs & Maintenance | 18,800 | 18,800 | 18,687 | - | 18,687 | 113 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|---|-------------------|-------------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| <u>Contractual/Professional</u> | | | | | | |
| Rentals-Machine/Equipment | 300 | 300 | - | - | - | 300 |
| Box Rent | 30 | 30 | 26 | - | 26 | 4 |
| Solid Waste Disposal | - | - | - | - | - | - |
| Total Contractual/Professional | 330 | 330 | 26 | - | 26 | 304 |
| <u>Miscellaneous</u> | | | | | | |
| Prior Year Expenditures | - | - | (150) | - | (150) | 150 |
| Total Miscellaneous | - | - | (150) | - | (150) | 150 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay-Equipment | 30,000 | 61,858 | 61,700 | - | 61,700 | 158 |
| Capital Outlay-Vehicle | 15,000 | 41,000 | 40,500 | - | 40,500 | 500 |
| Total Capital Outlay | 45,000 | 102,858 | 102,200 | - | 102,200 | 658 |
| <u>Contingency</u> | | | | | | |
| Contingency | 78,612 | 412 | - | - | - | 412 |
| Total Contingency | 78,612 | 412 | - | - | - | 412 |
| Total Expenditures | \$ 485,300 | \$ 497,958 | \$ 461,072 | \$ 1,439 | \$ 459,632 | \$ 38,326 |
| Other Financial Sources (Uses) | | | | | | |
| Financing Proceeds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfer In-R&B General | 480,100 | 480,100 | 480,100 | - | 480,100 | - |
| Operating Transfer Out GF | - | - | - | - | - | - |
| Operating Transfer Out-R&B General | - | - | - | - | - | - |
| Debt Service Transfers | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ 480,100 | \$ 480,100 | \$ 480,100 | \$ - | \$ 480,100 | \$ - |
| Excess of Revenues and Other Sources | \$ - | \$ - | \$ 48,574 | \$ (1,439) | \$ 50,013 | \$ 50,013 |
| Fund Balance, January 1 | | | \$ 239,081 | | \$ 246,219 | |
| Fund Balance, September 30 | | | 287,655 | | 296,232 | |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--|-------------------|-------------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| LATERAL ROAD & BRIDGE FUNDS | | | | | | |
| REVENUE | | | | | | |
| Precinct #1 | | | | | | |
| Current Ad Valorem Taxes | \$ 179,768 | \$ 179,768 | \$ 181,001 | \$ - | \$ 181,001 | \$ 1,233 |
| Delinquent Ad Valorem | 6,200 | 6,200 | 3,899 | - | 3,899 | (2,301) |
| Penalty & Interest-Ad Valorem | 4,000 | 4,000 | 3,693 | - | 3,693 | (307) |
| Payment in Lieu of Taxes | - | - | 30 | - | 30 | 30 |
| Interest Earnings | 5,000 | 5,000 | 4,612 | - | 4,612 | (388) |
| Tax Sale Proration Proceeds | - | - | - | - | - | - |
| Total Precinct #1 | \$ 194,968 | \$ 194,968 | \$ 193,235 | \$ - | \$ 193,235 | \$ (1,733) |
| Precinct #2 | | | | | | |
| Current Ad Valorem Taxes | \$ 199,612 | \$ 199,612 | \$ 200,981 | \$ - | \$ 200,981 | \$ 1,369 |
| Delinquent Ad Valorem | 6,900 | 6,900 | 4,330 | - | 4,330 | (2,570) |
| Penalty & Interest-Ad Valorem | 4,500 | 4,500 | 4,101 | - | 4,101 | (399) |
| Payment in Lieu of Taxes | - | - | 33 | - | 33 | 33 |
| Interest Earnings | 6,000 | 6,000 | 5,121 | - | 5,121 | (879) |
| Tax Sale Proration Proceeds | - | - | - | - | - | - |
| Total Precinct #2 | \$ 217,012 | \$ 217,012 | \$ 214,566 | \$ - | \$ 214,566 | \$ (2,446) |
| Precinct #3 | | | | | | |
| Current Ad Valorem Taxes | \$ 178,118 | \$ 178,118 | \$ 179,339 | \$ - | \$ 179,339 | \$ 1,221 |
| Delinquent Ad Valorem | 6,000 | 6,000 | 3,863 | - | 3,863 | (2,137) |
| Penalty & Interest-Ad Valorem | 4,000 | 4,000 | 3,660 | - | 3,660 | (340) |
| Payment in Lieu of Taxes | - | - | 29 | - | 29 | 29 |
| Interest Earnings | 5,500 | 5,500 | 4,570 | - | 4,570 | (930) |
| Tax Sale Proration Proceeds | - | - | - | - | - | - |
| Total Precinct #3 | \$ 193,618 | \$ 193,618 | \$ 191,461 | \$ - | \$ 191,461 | \$ (2,157) |
| Precinct #4 | | | | | | |
| Ad Valorem Taxes | \$ 176,100 | \$ 176,100 | \$ 177,308 | \$ - | \$ 177,308 | \$ 1,208 |
| Delinquent Ad Valorem | 6,000 | 6,000 | 3,820 | - | 3,820 | (2,180) |
| Penalty & Interest-Ad Valorem | 4,000 | 4,000 | 3,618 | - | 3,618 | (382) |
| Payment in Lieu of Taxes | - | - | 29 | - | 29 | 29 |
| Interest Earnings | 5,500 | 5,500 | 4,518 | - | 4,518 | (982) |
| Tax Sale Proration Proceeds | - | - | - | - | - | - |
| Total Precinct #4 | \$ 191,600 | \$ 191,600 | \$ 189,292 | \$ - | \$ 189,292 | \$ (2,308) |
| TOTAL REVENUES | \$ 797,198 | \$ 797,198 | \$ 788,554 | \$ - | \$ 788,554 | \$ (8,644) |
| EXPENDITURES | | | | | | |
| Precinct #1 | | | | | | |
| Departmental Support | | | | | | |
| Fuel | \$ 45,000 | \$ 93,450 | \$ 85,265 | \$ (1,724) | \$ 86,989 | \$ 6,461 |
| Tires & Tubes | 3,750 | 6,504 | 6,504 | - | 6,504 | (0) |
| Gravel, Concrete, & Premix | 83,250 | 92,496 | 91,231 | (1,265) | 92,496 | 0 |
| Pipes & Culverts | 7,500 | 800 | 363 | (399) | 762 | 38 |
| Stockpiling | 3,750 | - | - | - | - | - |
| Tax Appraisal District | 5,648 | 5,648 | 5,648 | - | 5,648 | - |
| Total Departmental Support | 148,898 | 198,898 | 189,011 | (3,388) | 192,399 | 6,499 |
| Miscellaneous | | | | | | |
| Prior Year Expenditures | - | - | - | - | - | - |
| Total Miscellaneous | - | - | - | - | - | - |
| Contingency | | | | | | |
| Contingency | 50,000 | - | - | - | - | - |
| Total Contingency | 50,000 | - | - | - | - | - |
| Total Precinct #1 | \$ 198,898 | \$ 198,898 | \$ 189,011 | \$ (3,388) | \$ 192,399 | \$ 6,499 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|---|-------------------|-------------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| Precinct #2 | | | | | | |
| <u>Departmental Support</u> | | | | | | |
| Parts & Supplies | \$ - | \$ - | \$ 65,464 | \$ - | \$ 65,464 | \$ (65,464) |
| Fuel | 55,000 | 65,464 | - | - | - | 65,464 |
| Tires & Tubes | - | - | 115,680 | - | 115,680 | (115,680) |
| Gravel, Concrete, & Premix | 86,500 | 118,536 | - | - | - | 118,536 |
| Pipes & Culverts | - | - | 6,270 | - | 6,270 | (6,270) |
| Tax Appraisal District | 6,270 | 6,270 | - | - | - | 6,270 |
| Total Departmental Support | 147,770 | 190,270 | 187,414 | - | 187,414 | 2,856 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Vehicles & Equipment | - | - | - | - | - | - |
| Total Repairs & Maintenance | - | - | - | - | - | - |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay-Equipment | - | - | - | - | - | - |
| Capital Outlay-Vehicles | - | 7,500 | 7,500 | - | 7,500 | - |
| Total Capital Outlay | - | 7,500 | 7,500 | - | 7,500 | - |
| <u>Contingency</u> | | | | | | |
| Contingency | 50,000 | - | - | - | - | - |
| Total Contingency | 50,000 | - | - | - | - | - |
| Total Precinct #2 | \$ 197,770 | \$ 197,770 | \$ 194,914 | \$ - | \$ 194,914 | \$ 2,856 |
| Precinct #3 | | | | | | |
| <u>Departmental Support</u> | | | | | | |
| Parts & Supplies | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fuel | 20,000 | 20,000 | 19,202 | (354) | 19,556 | 444 |
| Tires & Tubes | 5,000 | 5,000 | 2,052 | (41) | 2,093 | 2,907 |
| Gravel, Concrete, & Premix | 90,000 | 90,000 | 88,703 | - | 88,703 | 1,297 |
| Pipes & Culverts | 10,000 | 10,000 | 1,802 | - | 1,802 | 8,198 |
| Tax Appraisal District | 5,596 | 5,596 | 5,596 | - | 5,596 | - |
| Total Departmental Support | 130,596 | 130,596 | 117,355 | (394) | 117,749 | 12,847 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs - Vehicles & Equipment | 10,000 | 13,650 | 12,820 | (795) | 13,614 | 36 |
| Contract Labor | 5,000 | 1,350 | 1,350 | - | 1,350 | - |
| Total Repairs & Maintenance | 15,000 | 15,000 | 14,170 | (795) | 14,964 | 36 |
| <u>Capital Outlay</u> | | | | | | |
| Capital Outlay-Equipment | - | - | - | - | - | - |
| Capital Outlay-R&B Construction | 5,000 | 5,000 | - | - | - | 5,000 |
| Total Capital Outlay | 5,000 | 5,000 | - | - | - | 5,000 |
| <u>Debt Service</u> | | | | | | |
| Transfer Out - Debt Service | 19,991 | 19,991 | 19,991 | - | 19,991 | - |
| Total Debt Service | 19,991 | 19,991 | 19,991 | - | 19,991 | - |
| <u>Contingency</u> | | | | | | |
| Contingency | 10,000 | 10,000 | - | - | - | 10,000 |
| Total Contingency | 10,000 | 10,000 | - | - | - | 10,000 |
| Total Precinct #3 | \$ 180,587 | \$ 180,587 | \$ 151,516 | \$ (1,189) | \$ 152,704 | \$ 27,883 |
| Precinct #4 | | | | | | |
| <u>Departmental Support</u> | | | | | | |
| Fuel | \$ 30,000 | \$ 40,000 | \$ 33,578 | \$ - | \$ 33,578 | \$ 6,422 |
| Tires & Tubes | 4,000 | 4,000 | 3,950 | - | 3,950 | 50 |
| Gravel, Concrete, & Premix | 130,000 | 130,000 | 126,160 | - | 126,160 | 3,840 |
| Tax Appraisal District | 5,532 | 5,532 | 5,532 | - | 5,532 | - |
| Reimbursement | 300 | 300 | - | - | - | 300 |
| Total Departmental Support | 169,832 | 179,832 | 169,220 | - | 169,220 | 10,612 |
| <u>Repairs & Maintenance</u> | | | | | | |
| Repairs-Vehicles & Equipment | 10,000 | 11,000 | 10,328 | - | 10,328 | 672 |
| Contract Labor | 1,000 | - | - | - | - | - |
| Total Repairs & Maintenance | 11,000 | 11,000 | 10,328 | - | 10,328 | 672 |
| <u>Miscellaneous</u> | | | | | | |
| Prior Year Expenditures | - | - | - | - | - | - |
| Total Miscellaneous | - | - | - | - | - | - |
| <u>Contingency</u> | | | | | | |
| Contingency | 10,768 | 768 | - | - | - | 768 |
| Total Contingency | 10,768 | 768 | - | - | - | 768 |
| Total Precinct #4 | 191,600 | 191,600 | 179,548 | - | 179,548 | 12,052 |
| TOTAL EXPENDITURES | \$ 768,855 | \$ 768,855 | \$ 714,989 | \$ (4,577) | \$ 719,566 | \$ 49,289 |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--------------------------------------|------------------|-----------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| Other Financial Sources (Uses) | | | | | | |
| Financing Proceeds-Precinct 3 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfer In | - | - | - | - | - | - |
| Operating Transfer Out | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Excess of Revenues and Other Sources | \$ 28,343 | \$ 28,343 | \$ 73,566 | \$ 4,577 | \$ 68,989 | \$ 40,646 |
| Fund Balance, January 1 | | | \$ 416,406 | | \$ 420,983 | |
| Fund Balance, September 30 | | | \$ 489,972 | | \$ 489,972 | |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|---|--------------------|--------------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| STATE SALARY SUPPLEMENT FUND | | | | | | |
| REVENUES | | | | | | |
| State Supplement-County Judge | \$ 15,000 | \$ 15,000 | \$ 7,024 | \$ - | \$ 7,024 | \$ (7,976) |
| Sal Supp Judges/Excess | 1,000 | 1,000 | 1,781 | - | 1,781 | 781 |
| State Supplement-County Attorney | 31,250 | 31,250 | 31,250 | - | 31,250 | - |
| Interest Earnings | 1,500 | 1,500 | 874 | - | 874 | (626) |
| Total Revenues | \$ 48,750 | \$ 48,750 | \$ 40,930 | \$ - | \$ 40,930 | \$ (7,820) |
| EXPENDITURES | | | | | | |
| Interest Disbursements | \$ - | \$ - | \$ 874 | \$ - | \$ 874 | \$ (874) |
| Expenses-County Court | 2,000 | 2,410 | 2,410 | - | 2,410 | 0 |
| Total Expenditures | \$ 2,000 | \$ 2,410 | \$ 3,284 | \$ - | \$ 3,284 | \$ (874) |
| Other Financial Sources (Uses) | | | | | | |
| Operating Transfer In | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfer Out | (34,688) | (34,688) | (34,212) | - | (34,212) | 476 |
| Total Other Financing Sources (Uses) | \$ (34,688) | \$ (34,688) | \$ (34,212) | \$ - | \$ (34,212) | \$ 476 |
| Excess of Revenues Over (Under) | \$ 12,062 | \$ 11,652 | \$ 3,434 | \$ - | \$ 3,434 | \$ (8,218) |
| Fund Balance, January 1 | | | \$ 30,296 | | \$ 30,296 | |
| Fund Balance, September 30 | | | \$ 33,730 | | \$ 33,730 | |

SHERIFF'S DONATIONS FOR EQUIPMENT FUND

| | | | | | | |
|---|-------------------|-------------------|-----------------|-----------------|-----------------|-------------------|
| REVENUES | | | | | | |
| Interest Earnings | \$ 140 | \$ 140 | \$ 115 | \$ - | \$ 115 | \$ (25) |
| Donations | - | 1,400 | 1,500 | - | 1,500 | 100 |
| Total Revenues | \$ 140 | \$ 1,540 | \$ 1,615 | \$ - | \$ 1,615 | \$ 75 |
| EXPENDITURES | | | | | | |
| Departmental Support | | | | | | |
| Equipment Non-Capital | \$ - | \$ 525 | \$ - | \$ - | \$ - | \$ 525 |
| Parts & Supplies | - | 4,517 | - | (875) | 875 | 3,642 |
| Total Departmental Support | - | 5,042 | - | (875) | 875 | 4,167 |
| Capital Outlay | | | | | | |
| Capital Outlay-Equipment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Capital Outlay | - | - | - | - | - | - |
| Contingency | | | | | | |
| Contingency | \$ 4,000 | \$ 4,000 | \$ - | \$ - | \$ - | \$ 4,000 |
| Total Contingency | 4,000 | 4,000 | - | - | - | 4,000 |
| Total Expenditures | \$ 4,000 | \$ 9,042 | \$ - | \$ (875) | \$ 875 | \$ 8,167 |
| Other Financial Sources (Uses) | | | | | | |
| Transfer In-General Fund | \$ - | \$ 3,642 | \$ - | \$ - | \$ - | \$ (3,642) |
| Operating Transfer In-Sheriff's K-9 | - | - | - | - | - | - |
| Operating Transfer Out | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ 3,642 | \$ - | \$ - | \$ - | \$ (3,642) |
| Excess of Revenues Over (Under) | \$ (3,860) | \$ (3,860) | \$ 1,615 | \$ 875 | \$ 740 | \$ 4,600 |
| Fund Balance, January 1 | | | \$ 3,510 | | \$ 4,385 | |
| Fund Balance, September 30 | | | \$ 5,125 | | \$ 5,125 | |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|---|-------------------|-------------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| RECORDS MANAGEMENT AND PRESERVATION FUND | | | | | | |
| REVENUES | | | | | | |
| Co. Clerk | \$ 22,500 | \$ 22,500 | \$ 23,426 | \$ - | \$ 23,426 | \$ 926 |
| Records Archive Fee-CC | 22,125 | 22,125 | 23,440 | - | 23,440 | 1,315 |
| Vital Statistics Presv. Fee | - | - | 209 | - | 209 | 209 |
| CC Criminal Fee | 375 | 375 | 415 | - | 415 | 40 |
| Interest Earnings | 2,250 | 2,250 | 3,334 | - | 3,334 | 1,084 |
| Interest Earnings, Investments | 3,750 | 3,750 | 1,077 | - | 1,077 | (2,673) |
| Total Revenues | \$ 51,000 | \$ 51,000 | \$ 51,902 | \$ - | \$ 51,902 | \$ 902 |
| EXPENDITURES | | | | | | |
| Departmental Support | | | | | | |
| Imaging Sys/County Clerk | \$ 7,000 | \$ 7,000 | \$ 3,875 | \$ - | \$ 3,875 | \$ 3,125 |
| Record Covers & Rebinding | 5,000 | 5,000 | 752 | - | 752 | 4,248 |
| Microfilm, Rec, Index, Restoring | 59,000 | 53,217 | 35,601 | - | 35,601 | 17,616 |
| Maintain CC Records Archive | 24,000 | 24,000 | - | - | - | 24,000 |
| Total Departmental Support | 95,000 | 89,217 | 40,228 | - | 40,228 | 48,989 |
| Repairs & Maintenance | | | | | | |
| Computer Expense | 5,000 | 5,000 | 688 | - | 688 | 4,312 |
| Total Repairs & Maintenance | 5,000 | 5,000 | 688 | - | 688 | 4,312 |
| Capital Outlay | | | | | | |
| Capital Outlay-Equipment | 30,000 | 30,000 | 29,298 | - | 29,298 | 702 |
| Total Capital Outlay | 30,000 | 30,000 | 29,298 | - | 29,298 | 702 |
| Total Expenditures | \$ 130,000 | \$ 124,217 | \$ 70,214 | \$ - | \$ 70,214 | \$ 54,003 |
| Other Financial Sources (Uses) | | | | | | |
| Operating Transfer In | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfer Out | (8,000) | (13,783) | (13,783) | - | (13,783) | - |
| Total Other Financing Sources (Uses) | \$ (8,000) | \$ (13,783) | \$ (13,783) | \$ - | \$ (13,783) | \$ - |
| Excess of Revenues Over (Under) | \$ (87,000) | \$ (87,000) | \$ (32,095) | \$ - | \$ (32,095) | \$ 54,905 |
| Fund Balance, January 1 | | | \$ 192,701 | | \$ 192,701 | |
| Fund Balance, September 30 | | | \$ 160,605 | | \$ 160,605 | |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--------------------------------------|------------------|------------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| ECONOMIC DEVELOPMENT FUND | | | | | | |
| REVENUES | | | | | | |
| Hotel Occupancy Taxes | \$ 26,000 | \$ 26,000 | \$ 24,076 | \$ 2,555 | \$ 21,521 | \$ (4,479) |
| Penalties & Interest-Hotel Occupancy | - | - | - | - | - | - |
| Interest Earnings | - | - | 285 | - | 285 | 285 |
| Total Revenues | \$ 26,000 | \$ 26,000 | \$ 24,361 | \$ 2,555 | \$ 21,807 | \$ (4,193) |
| EXPENDITURES | | | | | | |
| Departmental Support | | | | | | |
| Admin.Costs-Convention Regis | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Advertising/Promotions | - | 6,000 | 5,606 | - | 5,606 | 394 |
| Advertising/Promo - Arts | - | - | - | - | - | - |
| Total Departmental Support | - | 6,000 | 5,606 | - | 5,606 | 394 |
| Repairs & Maintenance | | | | | | |
| Maint. - Visitors Center | - | - | - | - | - | - |
| Total Repairs & Maintenance | - | - | - | - | - | - |
| Contractual/Professional | | | | | | |
| Economic Development | 10,000 | 7,000 | - | - | - | 7,000 |
| Historical/Preserv. Programs | - | - | - | - | - | - |
| Total Contractual/Professional | 10,000 | 7,000 | - | - | - | 7,000 |
| Contingency | | | | | | |
| Contingency | 10,000 | 7,000 | - | - | - | 7,000 |
| Total Contingency | 10,000 | 7,000 | - | - | - | 7,000 |
| Total Expenditures | \$ 20,000 | \$ 20,000 | \$ 5,606 | \$ - | \$ 5,606 | \$ 14,394 |
| Excess of Revenues Over (Under) | \$ 6,000 | \$ 6,000 | \$ 18,755 | \$ 2,555 | \$ 16,201 | \$ 10,201 |
| Fund Balance, January 1 | | | \$ 8,020 | | \$ 2,190 | |
| Fund Balance, September 30 | | | \$ 26,775 | | \$ 18,391 | |
| LAW LIBRARY FUND | | | | | | |
| REVENUES | | | | | | |
| Clerk Fee | \$ 3,000 | \$ 3,000 | \$ 3,360 | \$ - | \$ 3,360 | \$ 360 |
| District Clerk Fee | 4,500 | 4,500 | 5,535 | - | 5,535 | 1,035 |
| Interest | 450 | 450 | 645 | - | 645 | 195 |
| Total Revenues | \$ 7,950 | \$ 7,950 | \$ 9,540 | \$ - | \$ 9,540 | \$ 1,590 |
| EXPENDITURES | | | | | | |
| Departmental Support | | | | | | |
| Equipment Non-Capital | \$ 1,000 | \$ 1,000 | \$ - | \$ - | \$ - | \$ 1,000 |
| Law Books | 7,500 | 7,500 | 5,356 | - | 5,356 | 2,144 |
| Total Departmental Support | 8,500 | 8,500 | 5,356 | - | 5,356 | 3,144 |
| Repairs & Maintenance | | | | | | |
| Business Machine Maintenance | 500 | 500 | - | - | - | 500 |
| Total Repairs & Maintenance | 500 | 500 | - | - | - | 500 |
| Total Expenditures | \$ 9,000 | \$ 9,000 | \$ 5,356 | \$ - | \$ 5,356 | \$ 3,644 |
| Excess of Revenues Over (Under) | \$ (1,050) | \$ (1,050) | \$ 4,184 | \$ - | \$ 4,184 | \$ 5,234 |
| Fund Balance, January 1 | | | \$ 24,364 | | \$ 24,364 | |
| Fund Balance, September 30 | | | \$ 28,549 | | \$ 28,549 | |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|---|------------------|-----------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| ATTORNEY FEE ACCOUNT FUND | | | | | | |
| REVENUES | | | | | | |
| Fees County Attorney | \$ - | \$ - | \$ 670 | \$ - | \$ 670 | \$ 670 |
| Interest Earnings | - | - | 16 | - | 16 | 16 |
| Total Revenues | \$ - | \$ - | \$ 686 | \$ - | \$ 686 | \$ 686 |
| EXPENDITURES | | | | | | |
| Departmental Support | | | | | | |
| Office Supplies | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Legal Expenses/Attorney Fee | - | - | - | - | - | - |
| Total Departmental Support | - | - | - | - | - | - |
| Capital Outlay | | | | | | |
| Capital Outlay | - | - | - | - | - | \$ - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Excess of Revenues Over (Under) | \$ - | \$ - | \$ 686 | \$ - | \$ 686 | \$ 686 |
| Fund Balance, January 1 | | | \$ 421 | | \$ 421 | |
| Fund Balance, September 30 | | | \$ 1,106 | | \$ 1,106 | |
| RECORDS MGMT/PRESERVATION FUND- DISTRICT CLERK | | | | | | |
| REVENUES | | | | | | |
| Records Preservation-District Clerk | \$ 1,500 | \$ 1,500 | \$ 1,351 | \$ - | \$ 1,351 | \$ (149) |
| DC Criminal RMP Fee | - | - | - | - | - | - |
| Interest-Earnings | 150 | 150 | 185 | - | 185 | 35 |
| Total Revenues | \$ 1,650 | \$ 1,650 | \$ 1,536 | \$ - | \$ 1,536 | \$ (114) |
| EXPENDITURES | | | | | | |
| Departmental Support | | | | | | |
| Equipment Non-Capital | \$ - | \$ 4,800 | \$ 4,090 | \$ - | \$ 4,090 | \$ 710 |
| Records Preserv/Restoring | - | - | - | - | - | - |
| Total Departmental Support | - | 4,800 | 4,090 | - | 4,090 | 710 |
| Contingency | | | | | | |
| Contingency | 5,000 | 200 | - | - | - | \$ 200 |
| Total Contingency | 5,000 | 200 | - | - | - | 200 |
| Total Expenditures | \$ 5,000 | \$ 5,000 | \$ 4,090 | \$ - | \$ 4,090 | \$ 910 |
| Other Financial Sources (Uses) | | | | | | |
| Operating Transfer In | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfer Out | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Excess of Revenues Over (Under) | \$ (3,350) | \$ (3,350) | \$ (2,554) | \$ - | \$ (2,554) | \$ 796 |
| Fund Balance, January 1 | | | \$ 6,549 | | \$ 6,549 | |
| Fund Balance, September 30 | | | \$ 3,995 | | \$ 3,995 | |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--------------------------------------|------------------|------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| SHERIFF'S RESTITUTION FUND | | | | | | |
| REVENUES | | | | | | |
| Interest Earnings | \$ 700 | \$ 700 | \$ 755 | \$ - | \$ 755 | \$ 55 |
| Total Revenues | \$ 700 | \$ 700 | \$ 755 | \$ - | \$ 755 | \$ 55 |
| EXPENDITURES | | | | | | |
| Departmental Support | | | | | | |
| Equipment Non-Capital | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Parts & Supplies | - | - | - | - | - | - |
| Total Departmental Support | - | - | - | - | - | - |
| Repairs & Maintenance | | | | | | |
| Repairs - Building & Grounds | \$ - | \$ - | - | - | \$ - | \$ - |
| Total Repairs & Maintenance | - | - | - | - | - | - |
| Capital Outlay | | | | | | |
| Capital Outlay - Vehicles | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Contingency | | | | | | |
| Contingency | 5,000 | 5,000 | - | - | - | 5,000 |
| Total Contingency | 5,000 | 5,000 | - | - | - | 5,000 |
| Total Expenditures | \$ 5,000 | \$ 5,000 | \$ - | \$ - | \$ - | \$ 5,000 |
| Other Financial Sources (Uses) | | | | | | |
| Operating Transfer In-Misc. Grants | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfer Out | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Excess of Revenues Over (Under) | \$ (4,300) | \$ (4,300) | \$ 755 | \$ - | \$ 755 | \$ 5,055 |
| Fund Balance, January 1 | | | \$ 28,829 | | \$ 28,829 | |
| Fund Balance, September 30 | | | \$ 29,584 | | \$ 29,584 | |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--|------------------|-------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| MISCELLANEOUS GRANTS FUND | | | | | | |
| REVENUES | | | | | | |
| Interest Earnings | \$ - | \$ - | \$ 696 | \$ - | \$ 696 | \$ 696 |
| OCA-Indigent Defense Grant | - | - | 10,035 | - | 10,035 | 10,035 |
| OCA/TFID-Equalization Funding | - | - | 7,615 | - | 7,615 | 7,615 |
| OCA MOU-Collections Program | - | - | - | - | - | - |
| GDEM-Homeland Security Grant | - | - | 78,367 | - | 78,367 | 78,367 |
| OAG/Texas Vine Project | - | - | - | - | - | - |
| Donations-KBC Beautiful | - | - | 5,000 | - | 5,000 | 5,000 |
| HAVA Funding | - | - | 829 | - | 829 | 829 |
| Total Revenues | \$ - | \$ - | \$ 102,543 | \$ - | \$ 102,543 | \$ 102,543 |
| EXPENDITURES | | | | | | |
| Misc Grant Interest Expense | \$ - | \$ - | \$ 696 | \$ - | \$ 696 | \$ (696) |
| Total Category | - | - | 696 | - | 696 | (696) |
| Departmental Support | | | | | | |
| Association Dues | \$ - | \$ - | \$ 25 | \$ (25) | \$ 25 | \$ (25) |
| Equipment, Non-Capital | - | - | 51,963 | (444) | 52,408 | (52,408) |
| Parts and Supplies | - | - | 438 | - | 438 | (438) |
| Grant Program Administration | - | - | - | - | - | - |
| Conference & Seminars | - | - | 507 | - | 507 | (507) |
| Telephone/Internet | - | - | - | - | - | - |
| Total Departmental Support | - | - | 52,933 | (469) | 53,377 | (53,377) |
| Repairs & Maintenance | | | | | | |
| Technical Support | - | - | 3,600 | - | 3,600 | (3,600) |
| Total Repairs & Maintenance | - | - | 3,600 | - | 3,600 | (3,600) |
| Contractual/Professional | | | | | | |
| Economic Development Projects | - | - | - | - | - | - |
| Contributions - Others | - | - | - | - | - | - |
| Total Contractual/Professional | - | - | - | - | - | - |
| Capital Outlay | | | | | | |
| Capital Outlay-Equipment | - | - | 23,332 | - | 23,332 | (23,332) |
| Capital Outlay-Software | - | - | - | - | - | - |
| Total Capital Outlay | - | - | 23,332 | - | 23,332 | (23,332) |
| Contingency | | | | | | |
| Contingency | - | - | - | - | - | - |
| Total Contingency | - | - | - | - | - | - |
| Total Expenditures | \$ - | \$ - | \$ 80,561 | \$ (469) | \$ 81,005 | \$ (81,005) |
| Other Financial Sources (Uses) | | | | | | |
| Operating Transfer In-S.O. Restitution | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfer Out | - | - | (16,957) | - | (16,957) | (16,957) |
| Operating Transfer Out-S.O. | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - | \$ (16,957) | \$ - | \$ (16,957) | \$ (16,957) |
| Excess of Revenues Over (Under) | \$ - | \$ - | \$ 5,025 | \$ 469 | \$ 4,580 | \$ 4,580 |
| Fund Balance, January 1 | | | \$ 4,471 | | \$ 4,915 | |
| Fund Balance, September 30 | | | \$ 9,495 | | \$ 9,495 | |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|---------------------------------------|------------------|------------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| JUSTICE COURT TECHNOLOGY FUND | | | | | | |
| REVENUES | | | | | | |
| JP1 – JCT | \$ 1,500 | \$ 1,500 | \$ 3,010 | \$ - | \$ 3,010 | \$ 1,510 |
| JP2 – JCT | 4,500 | 4,500 | 5,250 | - | 5,250 | 750 |
| JP3 – JCT | 3,000 | 3,000 | 2,599 | - | 2,599 | (401) |
| JP4 – JCT | 1,500 | 1,500 | 1,568 | - | 1,568 | 68 |
| Interest Earnings | 750 | 750 | 836 | - | 836 | 86 |
| Insurance Proceeds | - | - | - | - | - | - |
| Total Revenues | \$ 11,250 | \$ 11,250 | \$ 13,262 | \$ - | \$ 13,262 | \$ 2,012 |
| EXPENDITURES | | | | | | |
| Departmental Support | | | | | | |
| Equipment – Non-Capital | \$ 2,000 | \$ 2,000 | \$ 1,991 | \$ - | \$ 1,991 | \$ 9 |
| Internet Service | 1,800 | 2,600 | 2,576 | - | 2,576 | 24 |
| Total Departmental Support | 3,800 | 4,600 | 4,567 | - | 4,567 | 33 |
| Repairs & Maintenance | | | | | | |
| Repairs-Business Machines | 1,000 | 250 | 225 | - | 225 | 25 |
| Technical Support | 6,125 | 6,075 | 4,813 | - | 4,813 | 1,262 |
| Total Repairs & Maintenance | 7,125 | 6,325 | 5,038 | - | 5,038 | 1,287 |
| Capital Outlay | | | | | | |
| Capital Outlay-Equipment | - | - | - | - | - | - |
| Capital Outlay-Software | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Contingency | | | | | | |
| Contingency | 15,000 | 15,000 | - | - | - | 15,000 |
| Total Contingency | 15,000 | 15,000 | - | - | - | 15,000 |
| Total Expenditures | \$ 25,925 | \$ 25,925 | \$ 9,605 | \$ 16,320 | \$ 9,605 | \$ 16,320 |
| Other Financial Sources (Uses) | | | | | | |
| Operating Transfer In | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfer Out | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Excess of Revenues Over (Under) | \$ (14,675) | \$ (14,675) | \$ 3,657 | \$ (16,320) | \$ 3,657 | \$ 18,332 |
| Fund Balance, January 1 | | | \$ 32,463 | | \$ 32,463 | |
| Fund Balance, September 30 | | | \$ 36,121 | | \$ 36,121 | |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--------------------------------------|------------------|------------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| SHERIFF'S FORFEITURE FUND | | | | | | |
| REVENUES | | | | | | |
| Forfeiture Proceeds-Cash | \$ - | \$ - | \$ 464 | \$ - | \$ 464 | \$ 464 |
| Forfeiture Proceeds-Property | - | - | - | - | - | - |
| Interest Earnings | 500 | 500 | 449 | - | 449 | (51) |
| Total Revenues | \$ 500 | \$ 500 | \$ 913 | \$ - | \$ 913 | \$ 413 |
| EXPENDITURES | | | | | | |
| Departmental Support | | | | | | |
| Buy Money | \$ 4,000 | \$ 4,000 | \$ - | \$ - | \$ - | \$ 4,000 |
| Equipment | 5,000 | 5,000 | 2,725 | - | 2,725 | 2,275 |
| Publishing Legal Notices | - | - | - | - | - | - |
| Conference & Seminars | - | - | - | - | - | - |
| Total Departmental Support | 9,000 | 9,000 | 2,725 | - | 2,725 | 6,275 |
| Repairs & Maintenance | | | | | | |
| Repairs-Vehicles & Equipment | - | 3,135 | 2,132 | - | 2,132 | 1,003 |
| Total Repairs & Maintenance | - | 3,135 | 2,132 | - | 2,132 | 1,003 |
| Capital Outlay | | | | | | |
| Capital Outlay-Equipment | - | - | - | - | - | - |
| Capital Outlay-Vehicles | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Contingency | | | | | | |
| Contingency | 5,000 | 1,865 | - | - | - | 1,865 |
| Total Contingency | 5,000 | 1,865 | - | - | - | 1,865 |
| Total Expenditures | \$ 14,000 | \$ 14,000 | \$ 4,857 | \$ - | \$ 4,857 | \$ 9,143 |
| Other Financial Sources (Uses) | | | | | | |
| Operating Transfer In | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfer Out | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Excess of Revenues Over (Under) | \$ (13,500) | \$ (13,500) | \$ (3,944) | \$ - | \$ (3,944) | \$ 9,556 |
| Fund Balance, January 1 | | | \$ 21,338 | | \$ 21,338 | |
| Fund Balance, September 30 | | | \$ 17,393 | | \$ 17,393 | |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--|------------------|-----------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| RECORDS MANAGEMENT AND PRESERVATION FUND - COUNTY | | | | | | |
| REVENUES | | | | | | |
| Record Preservation County Clerk | \$ 4,500 | \$ 4,500 | \$ 4,449 | \$ - | \$ 4,449 | \$ (51) |
| Record Preservation Dist. Clerk | 2,250 | 2,250 | 2,732 | - | 2,732 | 482 |
| Interest Earnings | 150 | 150 | 328 | - | 328 | 178 |
| Total Revenues | \$ 6,900 | \$ 6,900 | \$ 7,508 | \$ - | \$ 7,508 | \$ 608 |
| EXPENDITURES | | | | | | |
| Departmental Support | | | | | | |
| Equipment - Non-Capital | \$ 2,000 | \$ 3,230 | \$ 3,227 | \$ - | \$ 3,227 | \$ 3 |
| Treasurer/Record Preservation | - | - | - | - | - | - |
| Microfilm, Rec, Index, Restoring | - | - | - | - | - | - |
| Total Departmental Support | 2,000 | 3,230 | 3,227 | - | 3,227 | 3 |
| Capital Outlay | | | | | | |
| Capital Outlay Equipment | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Contingency | | | | | | |
| Contingency | 3,000 | 1,770 | - | - | - | 1,770 |
| Total Contingency | 3,000 | 1,770 | - | - | - | 1,770 |
| Total Expenditures | \$ 5,000 | \$ 5,000 | \$ 3,227 | \$ - | \$ 3,227 | \$ 1,773 |
| Other Financial Sources (Uses) | | | | | | |
| Operating Transfer In | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfer Out | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Excess of Revenues Over (Under) | \$ 1,900 | \$ 1,900 | \$ 4,280 | \$ - | \$ 4,280 | \$ 2,380 |
| Fund Balance, January 1 | | | \$ 12,340 | | \$ 12,340 | |
| Fund Balance, September 30 | | | \$ 16,620 | | \$ 16,620 | |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|---------------------------------------|------------------|------------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| COURTHOUSE SECURITY FUND | | | | | | |
| REVENUES | | | | | | |
| Courthouse Security-County Clerk | \$ 4,500 | \$ 4,500 | \$ 5,673 | \$ - | \$ 5,673 | \$ 1,173 |
| Courthouse Security/Dist. Clerk | 1,800 | 1,800 | 1,553 | - | 1,553 | (247) |
| Courthouse Security-JP#1 | 750 | 750 | 2,270 | - | 2,270 | 1,520 |
| JP Security - JP1 | 375 | 375 | 757 | - | 757 | 382 |
| Courthouse Security-JP#2 | 3,000 | 3,000 | 3,993 | - | 3,993 | 993 |
| JP Security - JP2 | 975 | 975 | 1,331 | - | 1,331 | 356 |
| Courthouse Security-JP#3 | 2,250 | 2,250 | 1,943 | - | 1,943 | (307) |
| JP Security - JP3 | 750 | 750 | 648 | - | 648 | (102) |
| Courthouse Security-JP#4 | 1,500 | 1,500 | 1,211 | - | 1,211 | (289) |
| JP Security - JP4 | 450 | 450 | 404 | - | 404 | (46) |
| Interest Earnings | 900 | 900 | 1,120 | - | 1,120 | 220 |
| Total Revenues | \$ 17,250 | \$ 17,250 | \$ 20,900 | \$ - | \$ 20,900 | \$ 3,650 |
| EXPENDITURES | | | | | | |
| Departmental Support | | | | | | |
| Equipment Non-Capital | \$ 5,000 | \$ 5,000 | - | - | - | \$ 5,000 |
| Parts & Supplies | - | - | - | - | - | - |
| Conference & Seminars | 2,500 | 2,500 | 1,582 | - | 1,582 | 918 |
| Total Departmental Support | 7,500 | 7,500 | 1,582 | - | 1,582 | 5,918 |
| Repairs & Maintenance | | | | | | |
| Repairs-Machine Maintenance | 5,000 | 5,000 | - | - | - | 5,000 |
| Repairs - Building & Grounds | 1,500 | 1,500 | - | - | - | 1,500 |
| Total Repairs & Maintenance | 6,500 | 6,500 | - | - | - | 6,500 |
| Contractual/Professional | | | | | | |
| Bailiff, CC-Contract | 750 | 750 | 150 | - | 150 | 600 |
| Bailiff, DC-Contract | 7,500 | 7,500 | 5,185 | - | 5,185 | 2,315 |
| Bailiff, AG-Contract | 500 | 500 | 225 | - | 225 | 275 |
| Bailiff, JP-Contract | 500 | 500 | - | - | - | 500 |
| Total Contractual/Professional | 9,250 | 9,250 | 5,560 | - | 5,560 | 3,690 |
| Capital Outlay | | | | | | |
| Capital Outlay-Equipment | 10,000 | 10,000 | - | - | - | 10,000 |
| Total Capital Outlay | 10,000 | 10,000 | - | - | - | 10,000 |
| Repairs & Maintenance | | | | | | |
| Repairs-Bldg & Grounds-JP1 | - | - | - | - | - | - |
| Repairs-Bldg & Grounds-JP2 | - | - | - | - | - | - |
| Repairs-Bldg & Grounds-JP4 | - | - | - | - | - | - |
| Total Repairs & Maintenance | - | - | - | - | - | - |
| Total Expenditures | \$ 33,250 | \$ 33,250 | \$ 7,142 | \$ - | \$ 7,142 | \$ 26,108 |
| Other Financial Sources (Uses) | | | | | | |
| Operating Transfer In | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfer Out | (8,250) | (8,250) | (8,250) | - | (8,250) | - |
| Total Other Financing Sources (Uses) | \$ (8,250) | \$ (8,250) | \$ (8,250) | \$ - | \$ (8,250) | \$ - |
| Excess of Revenues Over (Under) | \$ (24,250) | \$ (24,250) | \$ 5,508 | \$ - | \$ 5,508 | \$ 29,758 |
| Fund Balance, January 1 | | | \$ 39,380 | | \$ 39,380 | |
| Fund Balance, September 30 | | | \$ 44,888 | | \$ 44,888 | |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--------------------------------------|------------------|------------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| TIME PAYMENT FEE FUND | | | | | | |
| REVENUES | | | | | | |
| Time Payment–County Clerk | \$ 900 | \$ 900 | \$ 1,441 | \$ - | \$ 1,441 | \$ 541 |
| Time Payment–District Clerk | 300 | 300 | 471 | - | 471 | 171 |
| Time Payment–JP#1 | 300 | 300 | 306 | - | 306 | 6 |
| Time Payment–JP#2 | 1,950 | 1,950 | 1,540 | - | 1,540 | (410) |
| Time Payment–JP#3 | 1,350 | 1,350 | 641 | - | 641 | (709) |
| Time Payment–JP#4 | 900 | 900 | 766 | - | 766 | (134) |
| Interest Earnings | 450 | 450 | 600 | - | 600 | 150 |
| Total Revenues | \$ 6,150 | \$ 6,150 | \$ 5,765 | \$ - | \$ 5,765 | \$ (385) |
| EXPENDITURES | | | | | | |
| State Comptroller | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Departmental Support | | | | | | |
| Equipment Non–Capital | 2,000 | 2,710 | 2,709 | - | 2,709 | 1 |
| Total Departmental Support | 2,000 | 2,710 | 2,709 | - | 2,709 | 1 |
| Repairs & Maintenance | | | | | | |
| Repairs–Business Machines | 1,000 | 220 | 128 | - | 128 | 93 |
| Technical Support | 4,500 | 4,570 | 4,569 | - | 4,569 | 1 |
| Total Repairs & Maintenance | 5,500 | 4,790 | 4,696 | - | 4,696 | 94 |
| Capital Outlay | | | | | | |
| Capital Outlay–Equipment | - | - | - | - | - | - |
| Capital Outlay–Software | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Contingency | | | | | | |
| Contingency | 10,000 | 10,000 | - | - | - | 10,000 |
| Total Contingency | 10,000 | 10,000 | - | - | - | 10,000 |
| Total Expenditures | \$ 17,500 | \$ 17,500 | \$ 7,405 | \$ - | \$ 7,405 | \$ 10,095 |
| Other Financial Sources (Uses) | | | | | | |
| Operating Transfer In | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfer Out | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Excess of Revenues Over (Under) | \$ (11,350) | \$ (11,350) | \$ (1,640) | \$ - | \$ (1,640) | \$ 9,710 |
| Fund Balance, January 1 | | | \$ 22,674 | | \$ 22,674 | |
| Fund Balance, September 30 | | | \$ 21,034 | | \$ 21,034 | |
| RIGHT OF WAY ACQUISITION FUND | | | | | | |
| REVENUES | | | | | | |
| Interest Earnings | \$ 1,125 | \$ 1,125 | \$ 11,296 | \$ - | \$ 11,296 | \$ 10,171 |
| Interest Earnings, Investments | 22,510 | 22,510 | 3,816 | - | 3,816 | (18,694) |
| Reimbursement – Overpayment | - | - | 3,267 | - | 3,267 | 3,267 |
| Total Revenues | \$ 23,635 | \$ 23,635 | \$ 18,379 | \$ - | \$ 18,379 | \$ (5,256) |
| EXPENDITURES | | | | | | |
| Capital Outlay | | | | | | |
| Right of Way | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other Financial Sources (Uses) | | | | | | |
| Operating Transfer In–R&B General | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfer Out | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Excess of Revenues Over (Under) | \$ 23,635 | \$ 23,635 | \$ 18,379 | \$ - | \$ 18,379 | \$ (5,256) |
| Fund Balance, January 1 | | | \$ 557,492 | | \$ 557,492 | |
| Fund Balance, September 30 | | | \$ 575,871 | | \$ 575,871 | |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|--------------------------------------|------------------|------------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| ALTERNATIVE CSR FUND | | | | | | |
| REVENUES | | | | | | |
| CC-Alternative CSR | \$ 9,000 | \$ 9,000 | \$ 6,104 | \$ - | \$ 6,104 | \$ (2,896) |
| Probation-Alternative CSR | - | - | - | - | - | - |
| Total Revenue | \$ 9,000 | \$ 9,000 | \$ 6,104 | \$ - | \$ 6,104 | \$ (2,896) |
| CORRECTIONAL EXPENDITURES | | | | | | |
| Departmental Support | | | | | | |
| Equipment Non-Capital | \$ 2,000 | \$ 1,060 | \$ 299 | \$ - | \$ 299 | \$ 761 |
| Parts & Supplies | 7,000 | 7,940 | 7,921 | - | 7,921 | 19 |
| Total Departmental Support | 9,000 | 9,000 | 8,220 | - | 8,220 | 780 |
| Repairs & Maintenance | | | | | | |
| Repairs-Building & Grounds | 4,000 | 4,000 | 1,277 | - | 1,277 | 2,723 |
| Total Repairs & Maintenance | 4,000 | 4,000 | 1,277 | - | 1,277 | 2,723 |
| Capital Outlay | | | | | | |
| Capital Outlay-Building | - | - | - | - | - | - |
| Capital Outlay-Equipment | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Contingency | | | | | | |
| Contingency | 5,000 | 5,000 | - | - | - | 5,000 |
| Total Contingency | 5,000 | 5,000 | - | - | - | 5,000 |
| OTHER EXPENDITURES | | | | | | |
| Capital Outlay | | | | | | |
| Capital Outlay-Software | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Total Expenditures | \$ 18,000 | \$ 18,000 | \$ 9,498 | \$ - | \$ 9,498 | \$ 8,502 |
| Other Financial Sources (Uses) | | | | | | |
| Financing Proceeds | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Transfer In | - | - | - | - | - | - |
| Other Expenditures | - | - | - | - | - | - |
| Operating Transfer Out | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Excess of Revenues and Other Sources | \$ (9,000) | \$ (9,000) | \$ (3,394) | \$ - | \$ (3,394) | \$ 5,606 |
| Fund Balance, January 1 | | | \$ 9,502 | | \$ 9,502 | |
| Fund Balance, September 30 | | | \$ 6,109 | | \$ 6,109 | |
| LEOSE FUND | | | | | | |
| REVENUES | | | | | | |
| LEOSE Allocation/Sheriff | \$ 2,400 | \$ 2,400 | \$ 2,398 | \$ - | \$ 2,398 | \$ (2) |
| LEOSE Allocation/Const. #1 | - | - | - | - | - | - |
| LEOSE Allocation/Const. #2 | 660 | 660 | 670 | - | 670 | 10 |
| LEOSE Allocation/Const. #3 | 660 | 660 | 670 | - | 670 | 10 |
| LEOSE Allocation/Const. #4 | 660 | 660 | 670 | - | 670 | 10 |
| Interest Earnings | 700 | 700 | 642 | - | 642 | (58) |
| Total Revenues | \$ 5,080 | \$ 5,080 | \$ 5,049 | \$ - | \$ 5,049 | \$ (31) |
| EXPENDITURES | | | | | | |
| Departmental Support | | | | | | |
| Conference & Seminars | \$ 3,000 | \$ 3,000 | \$ 598 | \$ - | \$ 598 | \$ 2,402 |
| Constable #1-Conf./Training | 1,000 | 1,000 | - | - | - | 1,000 |
| Constable #2-Conf./Training | 2,000 | 2,000 | 59 | - | 59 | 1,941 |
| Constable #3-Conf./Training | 2,000 | 2,000 | 245 | - | 245 | 1,755 |
| Constable #4-Conf./Training | 1,000 | 1,000 | - | - | - | 1,000 |
| Total Departmental Support | 9,000 | 9,000 | 902 | - | 902 | 8,098 |
| Total Expenditures | \$ 9,000 | \$ 9,000 | \$ 902 | \$ - | \$ 902 | \$ 8,098 |
| Excess of Revenues Over (Under) | \$ (3,920) | \$ (3,920) | \$ 4,147 | \$ - | \$ 4,147 | \$ 8,067 |
| Fund Balance, January 1 | | | \$ 21,634 | | \$ 21,634 | |
| Fund Balance, September 30 | | | \$ 25,781 | | \$ 25,781 | |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|---------------------------------|------------------|-------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| JAIL COMMISSARY FUND | | | | | | |
| REVENUES | | | | | | |
| Interest | \$ - | \$ - | \$ 259 | \$ - | \$ 259 | \$ 259 |
| Sales-Phone Cards (net) | - | - | 19,250 | - | 19,250 | 19,250 |
| Sales Tax Discounts | - | - | 63 | - | 63 | 63 |
| Sales | - | - | 4,118 | - | 4,118 | 4,118 |
| Reimbursements - Inmates | - | - | 1,251 | - | 1,251 | 1,251 |
| Total Revenues | \$ - | \$ - | \$ 24,940 | \$ - | \$ 24,940 | \$ 24,940 |
| EXPENDITURES | | | | | | |
| Phone Cards - Purchases | \$ - | \$ - | \$ 12,270 | \$ (928) | \$ 13,197 | \$ (13,197) |
| Equipment Non-Capital | - | - | 399 | - | 399 | (399) |
| OTC/Reimbursables | - | - | 6,567 | (376) | 6,944 | (6,944) |
| Miscellaneous | - | - | - | - | - | - |
| Office Expense | - | - | 5 | - | 5 | (5) |
| Reimbursement - Inmates | - | - | - | - | - | - |
| Repairs/Maintenance | - | - | - | (114) | 114 | (114) |
| Supplies-Indigent Inmate | - | - | - | - | - | - |
| Supplies | - | - | 7,489 | - | 7,489 | (7,489) |
| Total Expenditures | \$ - | \$ - | \$ 26,729 | \$ (1,418) | \$ 28,147 | \$ (28,147) |
| Excess of Revenues Over (Under) | \$ - | \$ - | \$ (1,789) | \$ 1,418 | \$ (3,207) | \$ (3,207) |
| Fund Balance, January 1 | | | \$ 8,800 | | \$ 10,218 | |
| Fund Balance, September 30 | | | \$ 7,011 | | \$ 7,011 | |

VEHICLE INVENTORY TAX - TA/C

| | | | | | | |
|---------------------------------|-----------------|-----------------|-----------------|-------------|-----------------|-----------------|
| REVENUES | | | | | | |
| Interest | \$ 1,500 | \$ 1,500 | \$ 1,260 | \$ - | \$ 1,260 | \$ (240) |
| Penalties | - | - | 15 | - | 15 | 15 |
| Other Income | - | - | - | - | - | - |
| Total Revenues | \$ 1,500 | \$ 1,500 | \$ 1,274 | \$ - | \$ 1,274 | \$ (226) |
| EXPENDITURES | | | | | | |
| Computer Expense | \$ 1,000 | \$ 1,000 | \$ - | \$ - | \$ - | \$ 1,000 |
| Equipment, Non-Capital | 5,000 | 5,000 | - | - | - | 5,000 |
| Capital Outlay - Equipment | - | - | - | - | - | - |
| Total Expenditures | \$ 6,000 | \$ 6,000 | \$ - | \$ - | \$ - | \$ 6,000 |
| Excess of Revenues Over (Under) | \$ (4,500) | \$ (4,500) | \$ 1,274 | \$ - | \$ 1,274 | \$ 5,774 |
| Fund Balance, January 1 | | | \$ 17,399 | | \$ 17,399 | |
| Fund Balance, September 30 | | | \$ 18,674 | | \$ 18,674 | |

BURLESON COUNTY, TEXAS
Combining Balance Sheet
Debt Service Fund
September 30, 2008

ASSETS

| | |
|----------------------|-------------------|
| Cash | \$ 304,584 |
| Cash Restricted | - |
| Taxes Receivable | 36,333 |
| Due From Other Funds | 667 |
| Total Assets | <u>\$ 341,584</u> |

LIABILITIES AND FUND BALANCES

| | |
|-------------------------------------|-------------------|
| Liabilities | |
| Deferred Revenues | <u>\$ 37,000</u> |
| Total Liabilities | \$ 37,000 |
| Fund Balances | |
| Reserved | \$ 304,584 |
| Unreserved | - |
| Total Fund Balances | <u>\$ 304,584</u> |
| Total Liabilities and Fund Balances | <u>\$ 341,584</u> |

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

| DEBT SERVICE FUND | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|---|------------------|------------------|-------------------------|--------------------------------|---------------------------|--------------------------|
| | Original | Final | | | | |
| REVENUES | | | | | | |
| Accrued Interest-Issuance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Current Ad Valorem Taxes | 255,312 | 255,312 | 256,947 | - | 256,947 | 1,635 |
| Delinquent Ad Valorem | 10,000 | 10,000 | 5,778 | - | 5,778 | (4,222) |
| Penalty & Interest-Ad Valorem | 6,000 | 6,000 | 5,050 | - | 5,050 | (950) |
| Payment In Lieu of Taxes | - | - | 42 | - | 42 | 42 |
| Interest Earnings | 3,700 | 3,700 | 7,646 | - | 7,646 | 3,946 |
| Interest Earnings, Investments | 8,000 | 8,000 | 1,572 | - | 1,572 | (6,428) |
| Tax Sal Proration Proceeds | - | - | - | - | - | - |
| Total Revenue | \$283,012 | \$283,012 | \$277,035 | \$ - | \$277,035 | \$ (5,977) |
| EXPENDITURES | | | | | | |
| Debt Service | | | | | | |
| Principal - CO Series 2004 | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ - | \$ 60,000 | \$ - |
| Principal on Bond 1998 Refund | 125,000 | 125,000 | 125,000 | - | 125,000 | - |
| Principal - Capital Lease | - | - | 31,982 | - | 31,982 | (31,982) |
| Principal - Warrants | - | - | - | - | - | - |
| Interest - CO Series 2004 | 49,763 | 49,763 | 49,763 | - | 49,763 | 1 |
| Interest on Bond/1998 Refund | 16,028 | 16,028 | 16,028 | - | 16,028 | 1 |
| Interest - Capital Lease | - | - | 4,464 | - | 4,464 | (4,464) |
| Interest - Warrants | - | - | - | - | - | - |
| Other Expenses/Fees | 2,000 | 2,278 | 2,278 | - | 2,278 | - |
| Total Debt Service | 252,791 | 253,069 | 289,515 | - | 289,515 | (36,446) |
| Total Expenditures | \$252,791 | \$253,069 | \$289,515 | \$ - | \$289,515 | \$ (36,446) |
| Other Financial Sources (Uses) | | | | | | |
| Operating Transfer In | \$ - | \$ - | \$ 36,447 | \$ - | \$ 36,447 | \$ 36,447 |
| Transfer In - Excess Sales Tax | - | - | - | - | - | - |
| Operating Transfer Out | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ - | \$ - | \$ 36,447 | \$ - | \$ 36,447 | \$ 36,447 |
| Excess of Revenues Over (Under) Expenditures | <u>\$ 30,221</u> | <u>\$ 29,943</u> | <u>\$ 23,967</u> | <u>\$ -</u> | <u>\$ 23,967</u> | <u>\$ (5,976)</u> |
| Fund Balance, January 1 | | | <u>\$280,618</u> | | <u>\$280,618</u> | |
| Fund Balance, September 30 | | | <u><u>\$304,584</u></u> | | <u><u>\$304,584</u></u> | |

BURLESON COUNTY, TEXAS
Combining Balance Sheet
Capital Improvement Fund
September 30, 2008

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
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CAPITAL IMPROVEMENT FUND
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2008

CAPITAL PROJECTS FUND

| REVENUES | Budgeted Amounts | | Actual GAAP Basis | Adjustments Budget Basis | Actual Budget Basis | Final Budget Variance |
|---|-------------------|-------------------|-------------------------|--------------------------------|---------------------------|-----------------------------|
| | Original | Final | | | | |
| Interest Earnings | \$ 720 | \$ 720 | \$ 817 | \$ - | \$ 817 | \$ 97 |
| Interest Earnings, Investment | 3,000 | \$ 3,000 | 374 | - | \$ 374 | (2,626) |
| Total Revenue | \$ 3,720 | \$ 3,720 | \$ 1,190 | \$ - | \$ 1,190 | \$ (2,530) |
| EXPENDITURES | | | | | | |
| Public Facilities | | | | | | |
| Capital Outlay | | | | | | |
| Capital Outlay - Land | \$ - | \$ - | \$ - | \$ - | \$ - | - |
| Capital Outlay - Buildings | 173,000 | 166,781 | 103,234 | - | 103,234 | 63,547 |
| Architect/Engineering Service | - | 6,219 | 6,219 | - | 6,219 | 0 |
| Capital Outlay - Bldg Improvement | - | - | - | - | - | - |
| Capital Outlay - Equipment | - | - | - | - | - | - |
| Total Capital Outlay | 173,000 | 173,000 | 109,452 | - | 109,452 | 63,548 |
| Contingency | | | | | | |
| Contingency | - | - | - | - | - | - |
| Total Contingency | - | - | - | - | - | - |
| Jail | | | | | | |
| Capital Outlay | | | | | | |
| | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| R & B General | | | | | | |
| Capital Outlay | | | | | | |
| Capital Outlay - Equipment | - | - | - | - | - | - |
| Total Capital Outlay | - | - | - | - | - | - |
| Contingency | | | | | | |
| Contingency | - | - | - | - | - | - |
| Total Contingency | - | - | - | - | - | - |
| Total Expenditures | \$ 173,000 | \$ 173,000 | \$ 109,452 | \$ - | \$ 109,452 | \$ 63,548 |
| Other Financial Sources (Uses) | | | | | | |
| Operating Transfer In-Gen Fund | \$ 100,000 | \$ 100,867 | \$ 100,867 | \$ - | \$ 100,867 | \$ 0 |
| Operating Transfer In-R&B General | - | - | - | - | - | - |
| Transfer Out-Public Facilities | - | - | - | - | - | - |
| Operating Transfer Out-GF | - | - | (7) | - | (7) | (7) |
| Operating Transfer Out-RB General | (50,000) | (50,000) | (50,000) | - | (50,000) | - |
| Total Other Financing Sources (Uses) | \$ 50,000 | \$ 50,867 | \$ 50,861 | \$ - | \$ 50,861 | \$ (6) |
| Excess of Revenues Over (Under) Expenditures | \$ (119,280) | \$ (118,413) | \$ (57,401) | \$ - | \$ (57,401) | \$ 61,012 |
| Fund Balance, January 1 | | | \$ 57,401 | | \$ 57,401 | |
| Fund Balance, September 30 | | | \$ - | | \$ - | |