

**BURLESON COUNTY, TEXAS  
AUDITOR'S REPORT  
DECEMBER 31, 2006**

BURLESON COUNTY, TEXAS  
Table of Contents

	<u>Page</u>
<b>Independent Auditors' Report</b>	1
<b>Management's Discussion and Analysis</b>	3
<b>Basic Financial Statements:</b>	
<b>Government-Wide Financial Statements:</b>	
Statement of Net Assets - Modified Cash Basis	9
Statement of Activities - Modified Cash Basis	10
<b>Governmental Fund Financial Statements:</b>	
Balance Sheet – Modified Cash Basis	11
Statement of Revenues, Expenditures and Changes in Fund Balances – Modified Cash Basis	12
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Activities to the Statement of Activities	13
<b>Fiduciary Fund Financial Statements:</b>	
Statement of Fiduciary Net Assets – Modified Cash Basis	14
<b>Notes to the Financial Statements</b>	15
<b>Required Supplementary Information:</b>	
<b>Budgetary Comparison Schedules:</b>	
General Fund	34
Special Revenue Funds:	
Road & Bridge	35
Lateral Road & Bridge	36
Debt Service Fund	37
Non Major Funds	38
<b>Combining and Individual Fund Statements:</b>	
Combining Statement of Assets, Liabilities, & Fund Balances Modified Cash Basis – General Fund	39
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Modified Cash Basis – General Fund	40
Combining Statement of Assets, Liabilities, & Fund Balances Modified Cash Basis – Special Revenue Fund	77
Combining Statement of Revenues, Expenditures and Changes in Fund Balances-Modified Cash Basis – Special Revenue Funds	80
Statement of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – Modified Cash Basis - Special Revenue Funds	83
Combining Statement of Asset, Liabilities, and Fund Balances Modified Cash Basis – Debt Service Fund	114
Statement of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual – Modified Cash Basis – Debt Service Fund	115
Combining Statement of Asset, Liabilities, and Fund Balances	

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CERTIFIED PUBLIC ACCOUNTANTS  
  
TEXAS SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITORS' REPORT

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

Dear Judge Sutherland and Commissioners:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information for Burleson County, Texas, as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Burleson County, Texas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

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


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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position – modified cash basis of the governmental activities, each major fund, and the aggregate remaining fund information for Burleson County, Texas as of December 31, 2006, and the respective changes in financial position – modified cash basis, thereof for the year ended in conformity with the basis of accounting described in Note 1.



The management's discussion and analysis and the budgetary comparison information on pages 3 through 8 and pages 34 through 38 are not a required part of the basic financial statements but are presented as required supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

A handwritten signature in black ink, appearing to read "James E. Medack, P.C.", with a stylized flourish at the end.

James E. Medack, P.C.  
June 15, 2007

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



# BURLESON COUNTY AUDITOR

June 15, 2007

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

Honorable Commissioners Court:

Mike Sutherland	County Judge
Frank Kristof	Commissioner, Precinct No. 1
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 December 31, 2006 together with the results of the operations for the fiscal year of 2006. This statement is presented on a modified cash basis with adjustments for conversion to GASB-34 financial presentations.

## Management's Discussion and Analysis

This section of Burleson County's annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended December 31, 2006. Please read it in conjunction with the County's financial statements, which follow this section.

### Financial Highlights

The assets of Burleson County exceeded its liabilities at the close of the fiscal year by \$6,283,397 (*net assets*). Of this amount, \$4,518,976 (*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 \$4,467,986, an increase of \$889,553 in comparison with the prior year. Of this total amount, \$4,251,214 (95 percent) is *available for spending* at the County's discretion (*unreserved fund balance*).

At the end of the fiscal year, unreserved fund balance for the general fund was \$1,995,882 or 41.8 percent of total general fund expenditures.

### Overview of Financial Statements

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

## Government-wide Financial Statements

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

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

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

## Fund Financial Statements

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

- Some funds are required by State law and when applicable by bond covenants.
- The Commissioner's Court establishes other funds to control and manage money for particular purposes or to show that it is properly using certain taxes and grants.

The County has the following kinds of funds:

- *Governmental Funds* - Most of the County's basic services are included in governmental funds, which focus on: 1) how cash and other financial assets that can readily be converted to cash flow in and out, and 2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.
- *Fiduciary Funds* - The County is the trustee, or fiduciary, for certain funds. It is also responsible for other assets that, because of a trust arrangement, can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate *statement of fiduciary net assets* and a *statement of changes in fiduciary net assets*. We exclude these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

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

## Notes to the Financial Statements

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

The notes to the financial statements can be found on pages 15 through 33 of this report.

### The Government as a Whole

The County's combined net assets for the years ending December 31, 2005, and December 31, 2006, are shown in Table 1. The changes in net assets for those respective years are shown in Table 2.

<b>Table 1</b>			
<b>Net Assets</b>			
	<b>12/31/2005</b>	<b>12/31/2006</b>	
<b>Assets</b>			
Current Assets	\$ 9,804,128	\$ 11,026,431	
Capital Assets (net of accumulated depreciation)	<u>3,650,369</u>	<u>3,864,758</u>	
<b>TOTAL ASSETS</b>	<b>\$13,454,497</b>	<b>\$14,891,189</b>	
<b>Liabilities</b>			
Current Liabilities	\$ 6,171,735	\$ 6,507,455	
Long-Term Liabilities			
Due within one year	\$ 214,280	\$ 275,915	
Due after one year	<u>2,027,661</u>	<u>1,824,422</u>	
<b>TOTAL LIABILITIES</b>	<b>\$ 8,413,676</b>	<b>\$ 8,607,792</b>	
<b>Net Assets</b>			
Invested in capital assets, net of related debt	1,408,428	1,764,421	
Unrestricted	<u>3,632,393</u>	<u>4,518,976</u>	
<b>TOTAL NET ASSETS</b>	<b>\$ 5,040,821</b>	<b>\$ 6,283,397</b>	

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

	<b>12/31/2005</b>	<b>12/31/2006</b>
Expenditures/Expenses	\$(6,987,203)	\$(7,815,763)
Charges for Services	1,891,176	2,044,004
Operating Grants and Contributions	120,729	609,636
General Revenues	<u>\$ 5,509,400</u>	<u>\$ 6,404,699</u>
Total Revenues	\$ 7,521,305	\$ 9,058,339
Increase in Net Assets	534,102	1,242,576



## **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 \$6,283,397 at December 31, 2006.

The largest portion of the County's *net assets* (71.9 percent) reflects its cash investments (cash and securities). This balance also represents the balance of unrestricted net assets, which may be used to meet the government's ongoing obligations to citizens and creditors.

An additional portion of the County's *net assets* \$1,764,421 represents investments in capital assets (e.g., land, buildings, machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens: consequently, these assets are not available for future spending. Although Burleson County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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

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

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

The general fund is the chief operating fund of Burleson County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$1,995,882, while the total fund balance (for all governmental funds) reached \$4,467,986. 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 41.8 percent of total general fund expenditures, while the total fund balance represents 93.6 percent of that same amount.

### **Other Items**

The balance of Burleson County's general fund was increased by \$528,090 during the current fiscal year. Key factors in this increase are as follows:

- Sales Tax revenue increased by \$95,807 or 19.7% due to a stronger local economy spurred in part by the increasing oil prices since Fall 2005.
- Due to the increase of sales tax revenue, the fund balance was decreased by \$41,669 to accommodate a transfer of excess sales tax revenue to the Debt Service Fund pursuant to the Texas Tax Code for future reductions to the county's debt obligations.
- Fines increased by \$20,550 or 3.5% due to a combination of new court software implementation and the creation of a court compliance office.
- Property Tax revenue in the General Fund increased by \$354,562 or 15.1% despite a reduction of one cent in the tax rate for the General Fund due to increased property valuations and increased collections of delinquent property taxes.

- Fees of offices increased by \$70,168 or 16.1% due to increase workloads in various departments with approximately one-half attributed to increased tax collection commissions allocated for the Tax Office. Beginning with fiscal year 2007, fees for the Tax Office will decline substantially due to the elimination of the tax commission allocation method. This method was used for many years when the Tax Assessor/Collector's salary was based on fees collected of 2% for all county collections and 7% of all delinquent county collections.
- FEMA (Federal Emergency Management Administration) reimbursements were received in 2006 totaling \$32,963 comprised of \$20,397 for the 2005 Hurricane Rita expenses for assisting evacuees and \$12,566 relating to the 2006 Extreme Wildfire Threat expenses.

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 24.4 percent of total government fund expenditures with 18.4 percent of total governmental fund balances as of December 31, 2006.

Burleson County's Special Revenue fund balances, including Road & Bridge funds, increased by 15.3 percent or \$299,743.

### **Accounting System**

The County's accounting records are maintained on a modified cash basis. The modification from cash is the recording of taxes collected in the fall of 2006 not being reflected in revenue until 2007. This method of accounting has been used consistently for decades to properly reflect taxes into a consistent budget year. The county will continue this method for the year 2007 but will convert to a September 30<sup>th</sup> fiscal year end beginning 2008. For fiscal year 2008, this adjustment and the resulting tax escrow account will no longer be necessary.

All amounts due Burleson County in 2006 under the cash basis were received in 2007 with the exceptions as shown by the internal audits of each office. Disbursements are shown in comparison with budgeted amounts. Purchases, contracts and other expenditures are checked against the budget for availability of funds.

As part of the conversion to GASB-34 compliant reporting, the county plans to migrate to the modified accrual accounting for 2008 to ensure financial statements are GAAP (generally accepted accounting principals) compliant.

### **General Fund Budgetary Highlights**

It is the practice of the County to budget very conservatively. Actual revenues were 8.27 percent higher than budgeted. Sales Tax was 29.4 percent higher than budgeted due to local economic increases. Property tax revenue was 2.0 percent higher than budgeted and Penalties & Interest on taxes was 76.2 percent higher than budgeted due to increased collections. Interest earnings on investments were 48.7 percent higher than budgeted due to increased interest rates in the county's approved investment pool versus the depository contract rate. Fees increased 4.5 percent over budgeted amounts due to increased caseloads and increased tax collection commissions.

Actual operating expenditures were 2.43 percent lower than budgeted. This can be attributed mostly to conservative spending on the part of the departments in the general fund.

## **Capital Asset and Debt Administration**

*Capital assets.* Burleson County's investment in capital assets for its governmental activities as of December 31, 2006, amounts to \$3,864,758 (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, HAVA (Help America Vote Act) grants, and the completion of the Adult Probation building previously recorded as construction-in-progress on December 31, 2005.

Additional information on the County's capital assets can be found in Note 4 on page 23 of this report.

*Long-term debt.* At the end of the fiscal year, the county had total debt of \$2,100,337 outstanding. This debt is 100% backed by the full faith and credit of the County.

Additional information on the County's long-term debt can be found in Note 6 on pages 24 through 26 of this report.

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

The 2006 annual unemployment rate for Burleson County was 4.1 percent up slightly from 4.0 percent for 2005. This compares favorably to the state's average unemployment rate of 4.9 percent and the national rate of 4.6 percent.

At the end of the fiscal year the unreserved fund balance in the general fund was \$1,995,882. 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 2008 fiscal year.

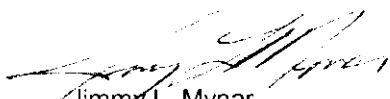
## **Acknowledgements**

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  
December 31, 2006

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Elected Officials

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<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	Donnie Hejl
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	Doris Brewer
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
Constable, Precinct 4	Mary Dubois

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Appointed Officials

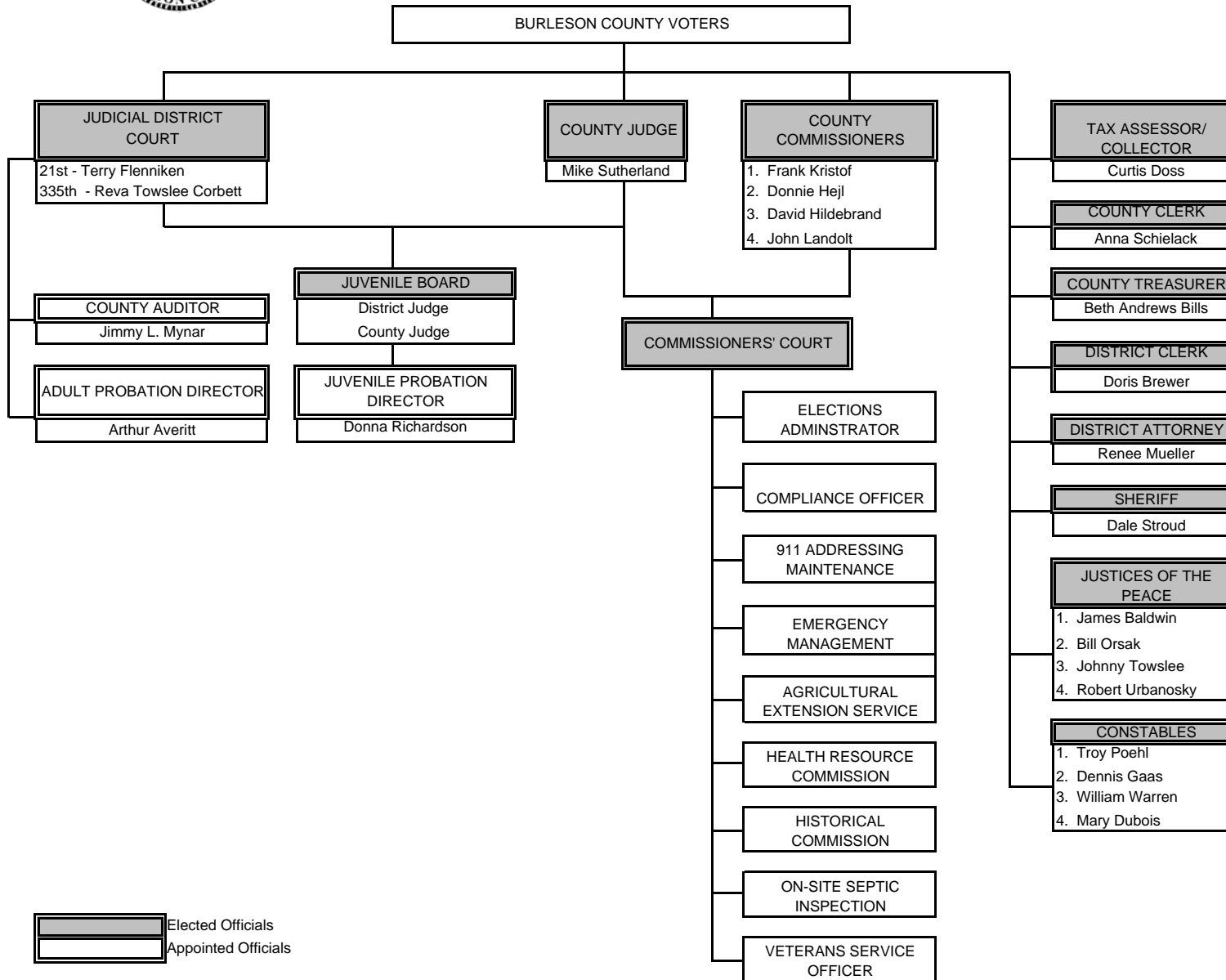
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<u>Title</u>	<u>Name</u>
County Auditor	Jimmy L. Mynar
Adult Probation Director	Arthur Averitt
Juvenile Probation Director	Donna Richardson



## BURLESON COUNTY, TEXAS ORGANIZATION



## **Basic Financial Statements**

BURLESON COUNTY, TEXAS  
STATEMENT OF NET ASSETS - MODIFIED CASH BASIS  
DECEMBER 31, 2006

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash	\$ 4,542,204	\$ -	\$ 4,542,204
Cash - Restricted	3,908	-	3,908
Cash Equivalents	832	-	832
Taxes Receivable	4,233,577	-	4,233,577
Due from Fiduciary Funds	2,194,920	-	2,194,920
Unamortized Bond Issue Costs	50,990	-	50,990
Capital Assets (net of accumulated depreciation)	3,864,758	-	3,864,758
<b>Total Assets</b>	<b>\$ 14,891,189</b>	<b>\$ -</b>	<b>\$ 14,891,189</b>
<b>LIABILITIES</b>			
Due to Other Governments	\$ 57,463	\$ -	\$ 57,463
Due to Other Funds	-	-	-
Due to Individuals	10,687	-	10,687
Unearned Income	2,205,728	-	2,205,728
Reserve for Uncollected Taxes	4,233,577	-	4,233,577
Long-Term Liabilities			
Due within one year	275,915	-	275,915
Due in more than one year	1,824,422	-	1,824,422
<b>Total Liabilities</b>	<b>\$ 8,607,792</b>	<b>\$ -</b>	<b>\$ 8,607,792</b>
<b>NET ASSETS</b>			
Invested in capital assets	\$ 1,764,421	\$ -	\$ 1,764,421
Unrestricted	4,518,976	-	4,518,976
Restricted		-	-
<b>Total Net Assets</b>	<b>\$ 6,283,397</b>	<b>-</b>	<b>\$ 6,283,397</b>

The accompanying notes are an integral part of this statement.

BURLESON COUNTY, TEXAS  
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2006

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Governmental Activities
		Charges for Services	Operating Grants and Contributions	
General Administration	\$ 640,195	\$ 221,119	\$ 609,636	\$ 190,560
Judicial	774,386	845,002	-	70,616
Legal	309,509	6,339	-	(303,170)
Financial Administration	402,579	261,250	-	(141,329)
Public Facilities	205,508	-	-	(205,508)
Public Safety	1,787,771	37,844	-	(1,749,927)
Public Transportation	2,178,199	672,450	-	(1,505,749)
Health & Welfare	58,402	-	-	(58,402)
Conservation	70,316	-	-	(70,316)
Miscellaneous	416,362	-	-	(416,362)
Capital Outlay	514,698	-	-	(514,698)
Depreciation	367,842	-	-	(367,842)
Bond Issuance Costs	2,970	-	-	(2,970)
Interest	87,026	-	-	(87,026)
Total Governmental Activities	<u>\$ 7,815,763</u>	<u>\$ 2,044,004</u>	<u>\$ 609,636</u>	<u>\$ (5,162,123)</u>
General Revenues				
Property Taxes, Levies for General Purposes				\$ 5,082,575
Penalties & Interest - Taxes				124,023
Intergovernmental				126,782
Interest				258,944
Miscellaneous				229,548
Sales Tax				582,186
Royalties				641
Total General Revenues				<u>\$ 6,404,699</u>
Change in Net Assets				\$ 1,242,576
Net Assets - Beginning				\$ 5,040,821
Net Assets - Ending				<u><u>\$ 6,283,397</u></u>

The accompanying notes are an integral part of this statement.



Burleson County, Texas  
Balance Sheet - Modified Cash Basis  
Governmental Funds  
December 31, 2006

	General Fund	Road & Bridge Fund	Lateral Road & Bridge Fund	Debt Service Fund	Other Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash	\$ 2,032,746	\$ 821,816	\$ 353,180	\$ 175,103	\$ 1,159,359	\$ 4,542,204
Cash Restricted	3,908	-	-	-	-	3,908
Cash Equivalents	-	-	-	-	832	832
Taxes Receivable	2,207,040	1,257,696	566,119	202,722	-	4,233,577
Due From Other Funds	1,229,482	606,223	275,990	140,307	62	2,252,064
<b>Total Assets</b>	<b>\$ 5,473,176</b>	<b>\$ 2,685,735</b>	<b>\$ 1,195,289</b>	<b>\$ 518,132</b>	<b>\$ 1,160,253</b>	<b>\$ 11,032,585</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Due to Other Governments	\$ -	\$ -	\$ -	\$ -	\$ 57,463	\$ 57,463
Due to Other Funds	41,669	-	-	-	15,475	57,144
Due to Individuals	3,708	-	-	-	6,979	10,687
Unearned Income	1,224,877	606,223	275,990	98,638	-	2,205,728
Reserve for Uncollected Taxes	2,207,040	1,257,696	566,119	202,722	-	4,233,577
<b>Total Liabilities</b>	<b>\$ 3,477,294</b>	<b>\$ 1,863,919</b>	<b>\$ 842,109</b>	<b>\$ 301,360</b>	<b>\$ 79,917</b>	<b>\$ 6,564,599</b>
<b>Fund Balances</b>						
Reserved	\$ -	\$ -	\$ -	216,772	\$ -	\$ 216,772
Unreserved	1,995,882	821,816	353,180	-	1,080,336	4,251,214
<b>Total Fund Balances</b>	<b>\$ 1,995,882</b>	<b>\$ 821,816</b>	<b>\$ 353,180</b>	<b>\$ 216,772</b>	<b>\$ 1,080,336</b>	<b>\$ 4,467,986</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 5,473,176</b>	<b>\$ 2,685,735</b>	<b>\$ 1,195,289</b>	<b>\$ 518,132</b>	<b>\$ 1,160,253</b>	<b>\$ 11,032,585</b>

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

Capital Assets used in governmental activities are not current financial resources and therefore are not reported in the funds, net of accumulated depreciation of \$ 3,082,193. This amount includes \$21,000 of contributed value of Capital Assets. \$ 3,864,758

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	(8,416)	
Unamortized Bond Issue Costs		50,990

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	(275,915)	
Due in more than one year	(1,824,422)	
Total Long-Term Liabilities		(2,100,337)

Net assets of governmental activities

\$ 6,283,397

The accompanying notes are an integral part of this statement.

Burlison County, Texas  
Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Modified Cash Basis  
Governmental Funds  
For the Year Ending December 31, 2006

	General Fund	Road & Bridge Fund	Lateral Road & Bridge Fund	Debt Service Fund	Other Funds	Total Governmental Funds
<b>Revenues</b>						
Taxes	\$ 2,698,435	1,475,229	649,922	258,989	-	\$ 5,082,575
Penalties & Interest - Taxes	65,844	35,998	16,072	6,109	-	124,023
Licenses and Permits	4,254	672,450	-	-	-	676,704
Intergovernmental	75,701	51,081	-	-	-	126,782
Fees	643,455	-	-	-	113,777	757,232
Fines & Forfeitures	610,068	-	-	-	-	610,068
Interest	148,675	44,491	16,806	7,373	41,599	258,944
Miscellaneous	99,168	60,627	-	-	69,919	229,714
Sales Tax	582,186	-	-	-	-	582,186
Grants	250,713	-	-	-	358,923	609,636
Royalties	641	-	-	-	-	641
<b>Total Revenues</b>	<b>\$ 5,179,140</b>	<b>2,339,876</b>	<b>682,800</b>	<b>272,471</b>	<b>584,218</b>	<b>\$ 9,058,505</b>
<b>Expenditures</b>						
General Administration	\$ 640,195	-	-	-	-	\$ 640,195
Judicial	774,386	-	-	-	-	774,386
Legal	309,509	-	-	-	-	309,509
Financial Administration	402,579	-	-	-	-	402,579
Public Facilities	205,508	-	-	-	-	205,508
Public Safety	1,787,771	-	-	-	-	1,787,771
Public Transportation	-	1,630,617	547,582	-	-	2,178,199
Health & Welfare	58,402	-	-	-	-	58,402
Conservation	70,316	-	-	-	-	70,316
Miscellaneous	106,363	199,819	-	1,778	108,402	416,362
Capital Outlay	418,895	196,410	136,426	-	345,364	1,097,095
Debt Service - Principal	-	-	-	287,173	-	287,173
Debt Service - Interest	-	-	-	87,026	-	87,026
<b>Total Expenditures</b>	<b>\$ 4,773,924</b>	<b>2,026,846</b>	<b>684,008</b>	<b>375,977</b>	<b>453,766</b>	<b>\$ 8,314,521</b>
Excess of Revenues Over (Under) Expenditures	\$ 405,216	313,030	(1,208)	(103,506)	130,452	\$ 743,984
<b>Other Financing Sources (Uses)</b>						
Financing Proceeds	\$ 55,600	-	89,969	-	-	\$ 145,569
Operating Transfers - In/(Out)	67,274	(138,839)	(19,991)	165,226	(73,670)	-
Certificates of Obligations - Proceeds	-	-	-	-	-	-
Certificates of Obligations - Premium	-	-	-	-	-	-
Debt Service Transfers	-	-	-	-	-	-
<b>Total Financing Sources (Uses)</b>	<b>\$ 122,874</b>	<b>(138,839)</b>	<b>69,978</b>	<b>165,226</b>	<b>(73,670)</b>	<b>\$ 145,569</b>
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	\$ 528,090	174,191	68,770	61,720	56,782	\$ 889,553
Fund Balance, January 1	\$ 1,467,792	647,625	284,410	155,052	1,023,554	\$ 3,578,433
Fund Balance, December 31	\$ 1,995,882	821,816	353,180	216,772	1,080,336	\$ 4,467,986

The accompanying notes are an integral part of this statement.

BURLESON COUNTY, TEXAS

RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE  
OF GOVERNMENTAL ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2006

Net change in fund balances - governmental funds \$ 889,553

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	582,397	
Depreciation Expense	(367,842)	
Excess of Capital Outlay over Depreciation Expense		214,555

The statement of activities includes the contribution of donated assets as revenue (at fair market value).

Contribution of donated assets	21,000
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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.

(21,166)

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	287,173	
Amortization of bond issuance costs	(2,970)	
Notes payable proceeds	(145,569)	
		138,634

Change in net assets of governmental activities	\$ 1,242,576
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The accompanying notes are an integral part of this statement.

BURLESON COUNTY, TEXAS  
Statement of Fiduciary Net Assets  
Fiduciary Funds  
December 31, 2006

	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
<b>ASSETS</b>											
Cash	\$ 12,329	\$ 149,095	\$ -	\$ 2,021,327	\$ -	\$ 4,606	\$ 2,526	\$ 4,976	\$ -	\$ -	\$ 2,194,859
Cash - Restricted	3,220,473	452,964	15,862	-	6,354	68,576	7,189	55,175	23,721	3,528	3,853,842
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 3,232,802</b>	<b>\$ 602,059</b>	<b>\$ 15,862</b>	<b>\$ 2,021,327</b>	<b>\$ 6,354</b>	<b>\$ 73,182</b>	<b>\$ 9,715</b>	<b>\$ 60,151</b>	<b>\$ 23,721</b>	<b>\$ 3,528</b>	<b>\$ 6,048,701</b>
<b>LIABILITIES</b>											
Due to Other Funds											
Due to General Fund	\$ 11,151	\$ 149,095	\$ -	\$ 1,048,980	\$ -	\$ 4,606	\$ 2,526	\$ 4,976	\$ -	\$ -	\$ 1,221,334
Due to Lateral Road Fund	-	-	-	273,901	-	-	-	-	-	-	273,901
Due to Road & Bridge Fund	1,178	-	-	600,590	-	-	-	-	-	-	601,768
Due to Debt Service Fund	-	-	-	97,856	-	-	-	-	-	-	97,856
<b>Total Due to Other Funds</b>	<b>\$ 12,329</b>	<b>\$ 149,095</b>	<b>\$ -</b>	<b>\$ 2,021,327</b>	<b>\$ -</b>	<b>\$ 4,606</b>	<b>\$ 2,526</b>	<b>\$ 4,976</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,194,859</b>
Due to Other Governments											
Due to Individuals	\$ 3,139,129	\$ -	\$ -	\$ -	\$ -	\$ 68,576	\$ -	\$ -	\$ -	\$ -	\$ 3,207,705
Bonds, Pending Court Settlements, Fees	81,344	452,964	15,862	-	6,354	-	7,189	55,175	23,721	3,528	646,137
Total Liabilities	-	-	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 3,232,802</b>	<b>\$ 602,059</b>	<b>\$ 15,862</b>	<b>\$ 2,021,327</b>	<b>\$ 6,354</b>	<b>\$ 73,182</b>	<b>\$ 9,715</b>	<b>\$ 60,151</b>	<b>\$ 23,721</b>	<b>\$ 3,528</b>	<b>\$ 6,048,701</b>
<b>NET ASSETS</b>											
Held in Trust for Other Purposes	-	-	-	-	-	-	-	-	-	-	-

The accompanying notes are an integral part of this statement.

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(A). REPORTING ENTITY

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

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

Excluded from the reporting entity:

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

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2006

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

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

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

(B). GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The Statement of Net Assets and the Statement of Activities are government-wide financial statements. *Governmental activities* include programs supported primarily by taxes, grants and other intergovernmental revenues. The 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. All interfund transactions between Governmental Funds are eliminated on the government-wide statements. Interfund activities between Governmental Funds and Fiduciary Funds remain as Due To/Due From on the government-wide Statement of Activities.

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

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2006

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

(C). MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

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

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

(D). FUND ACCOUNTING

The County reports the following funds:

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

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

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2006

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

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

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

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

Fiduciary Funds:

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

(E). BUDGETS AND BUDGETARY ACCOUNTING

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

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



BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2006

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(A). REPORTING ENTITY

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

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

Excluded from the reporting entity:

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BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2006

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

(F). COMPENSATED ABSENCES

The County provides its employees with vacation and sick leave. Sick leave may be accumulated from year to year up to sixteen weeks. Vacation is to be used prior to year end but may be carried over up to the limitations outlined by County policy. Exceptions to the maximum accruals can only be approved by Commissioners' Court upon request by the employee's supervisor. Upon termination, any accumulated vacation time will be paid; however, no accumulated sick leave will be paid. Since the County maintains its books on the cash basis of accounting, no liability is presented on the financial statements. However, as of year end, the liability for accumulated compensated absences totaled \$122,790, which includes \$70,423 compensatory time (comp time).

(G). INTERFUND TRANSACTIONS

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

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

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

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2006

(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  
December 31, 2006

(J.) PROGRAM REVENUES

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

2. RISK MANAGEMENT

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

3. 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. Treasury securities as required by the depository agreement. This collateral is held at the Texas Independent Bank in a fiduciary account in the name of the depository bank and pledged to Burleson County. Deposits are stated at cost and displayed on the statement of assets, liabilities and fund equity as "Cash". At December 31, 2006, the book balance of the County's deposits was \$8,001,760 and the bank balance was \$5,569,259. Included in the cash balance on the financial statements are government pool investments totaling \$2,593,050. 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 December 31, 2006, these funds totaled \$291,172. Of the remaining balance, \$274,967 was covered by federal depository insurance, \$5,003,120 was collateralized by securities consisting of U.S. Treasury Notes having a market value of \$7,364,955. Funds invested in the government pool are collateralized by U.S. Government obligations up to the amount of the investment.

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2006

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

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

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

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Category 1	\$ 566,139	\$ 566,139
Category 2	10,029,506	7,596,170
Category 3	-0-	-0-
Totals	<u>\$10,595,645</u>	<u>\$8,162,309</u>

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

Governmental	\$ 4,546,944
Fiduciary	<u>6,048,701</u>
Total	\$ 10,595,645

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 December 31, 2006, 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 December 31, 2006, in the amount of \$2,593,050, which approximates its fair market value.

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2006

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2006, was as follows:

	Balance 12/31/2005	Additions/ Completions	Retirements/ Adjustments	Balance 12/31/2006
Capital assets not being depreciated:				
Land	56,164	-	-	56,164
Construction-in-Progress	29,635	-	29,635	-
Total capital assets not being depreciated	85,799	-	29,635	56,164
Capital assets, being depreciated				
Buildings and Improvements	3,029,593	83,244	-	3,112,837
Infrastructure	-	41,958	-	41,958
Equipment	3,407,960	507,830	179,798	3,735,992
Total capital assets being depreciated	6,437,553	633,032	179,798	6,890,787
Less accumulated depreciation for:				
Buildings and Improvements	(680,268)	(76,628)	-	(756,896)
Infrastructure	-	(787)	-	(787)
Equipment	(2,192,715)	(290,427)	(158,632)	(2,324,510)
Total accumulated depreciation	(2,872,983)	(367,842)	(158,632)	(3,082,193)
Total capital assets, being depreciated, net	3,564,570	265,190	21,166	3,808,594
Governmental activities capital assets, net	3,650,369	265,190	50,801	3,864,758

Depreciation was charged to the general fund of \$ 367,842.

As mentioned in note 1(I), the fund financial statements report capital asset acquisitions as capital outlay expenditures. During 2006, this expense account also included amounts expended for items not meeting the capitalization limit of \$5,000 as well as pass-through funds of \$220,800 paid on behalf of Rita Water Supply Corporation.

5. PROPERTY TAXES

The County's property tax is levied each October 1 on assessed value listed as of the prior January 1 for all real and business personal property located in the County. Taxes are due by January 31 following the October 1 levy date and a tax lien attaches to the property on January 1<sup>st</sup>. Total value for County property on the 2006 tax roll was approximately \$936,642,584 (County) and \$1,003,963,741 (Road) and produced a total levy of \$4,523,983 (County) and \$752,973 (Road). Property tax revenue is recorded on the cash basis. The amount shown as property taxes receivable represents property taxes unpaid at December 31, 2006, and has not been recorded as revenue. An offsetting reserve for uncollected taxes has been provided. The County also has given taxpayers whose age is over 65 a freeze on their tax levy. For 2006, the amount of the tax levy for this group was approximately \$325,719, bringing the County total levy for 2006 to \$4,849,702. This levy

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2006

as based upon a rate of 0.4830 (County) and 0.0750 (Road), all of which are within permitted guidelines as per State Statute.

6. LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended December 31, 2006.

Type of Debt	<u>Balance</u> <u>12/31/05</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/06</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
Governmental Activities:					
General Obligation Bonds	\$ 630,000	\$ 0	\$ 115,000	\$ 515,000	\$ 120,000
Capital Lease Obligations	94,882	89,969	60,114	124,737	40,315
Certificates of Obligation	1,460,000	0	55,000	1,405,000	60,000
Warrants Payable	<u>57,059</u>	<u>55,600</u>	<u>57,059</u>	<u>55,600</u>	<u>55,600</u>
 Total General Long-Term Debt	 <u>\$2,241,941</u>	 <u>\$ 145,569</u>	 <u>\$ 287,173</u>	 <u>\$2,100,337</u>	 <u>\$ 275,915</u>

General Obligation Bonds

Bonds payable at December 31, 2006, 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 2006 is \$27,430. 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 December 31, 2006, are as follows:

<u>Year Ending</u> <u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	\$ 120,000	\$ 21,878	\$ 141,878
2008	125,000	16,028	141,028
2009	135,000	9,788	144,788
2010	<u>135,000</u>	<u>3,272</u>	<u>138,272</u>
 Totals	 <u>\$ 515,000</u>	 <u>\$ 50,966</u>	 <u>\$ 565,966</u>

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2006

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

Capital Lease Obligations

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

Future minimum lease payments required under these capital leases and the present value of the net minimum lease payments at December 31, 2006, were:

<u>Year</u> <u>Ending</u>	<u>Capital</u> <u>Leases</u>
2007	\$ 46,489
2008	36,447
2009	36,447
2010	<u>19,991</u>
Total minimum lease payment	\$ 139,374
Less: amount representing interest	<u>( 14,637)</u>
Present value of future minimum lease payment	<u>\$ 124,737</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 2006 is \$ 53,213.

The annual requirements for these certificates as of December 31, 2006, are as follows:

<u>Year Ending</u> <u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2007	\$ 60,000	\$ 51,563	\$ 111,563
2008	60,000	49,762	109,762
2009	60,000	47,963	107,963
2010	65,000	46,163	111,163
2011	65,000	44,213	109,213
<u>Thereafter</u>	<u>1,095,000</u>	<u>331,836</u>	<u>1,426,836</u>
Totals	<u>\$ 1,405,000</u>	<u>\$ 571,500</u>	<u>\$ 1,976,500</u>



BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2006

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

Warrants Payable

The warrant issued by the County in 2005 was paid in 2006. The County issued in 2006 a time warrant with its depository bank for the purchase of three law enforcement vehicles for the Sheriff's Department for \$55,600. This warrant carries an interest rate of 8.25% and is due in May 2007. Total interest paid for warrants in 2006 was \$2,225.

7. OPERATING LEASES

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

8. GRANTS

**Brazos Valley Council of Governments (BVCOG)**

911 Addressing Maintenance

The County was awarded \$24,725 in 2006 to fund expenses associated with 911 addressing maintenance. As of December 31, 2006 all grant funds were expended in compliance with grant requirements. In addition to this original award for FY06, amounts for prior fiscal years were reallocated to the County, equipment replacement funds for FY06 were received, and one FY07 reimbursement was received prior to the County's year end as follows:

FY2004 Additional Maintenance Reimbursement	\$ 480
FY2005 Additional Maintenance Reimbursement	1,380
FY2006 Capital Equipment Replacement	4,100
FY2007 County 4Q2006 Maintenance Reimbursement	<u>6,088</u>
Total Additional Funds Received in 2006	<u>\$ 12,048</u>

Solid Waste Reduction/Enforcement Program

The County was awarded \$15,000 in 2006 from BVCOG for the purpose of investigation and clean-up of illegal dumping in the County. County matching funds were approved by Commissioners Court in order to purchase a pickup for such use by the County

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2006

Environmental Enforcement Officer. As of the year end, all funds were received and expended in accordance with the award requirements.

**Texas VINE Annual Maintenance Grant**

The County was awarded \$10,663 as amended in May 2006 for the continued maintenance and support of the statewide crime victim notification service for fiscal year 2006 covering September 1, 2005 to August 31, 2006. As of December 31, 2006, all grant funds had been received and expended.

**Indigent Defense Formula Grant**

A grant was awarded to the County in the amount of \$14,269 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, all funds had been received and expended in compliance with grant requirements.

**Texas Community Development Program (TCDP)**

The County was awarded a pass-through grant of \$250,000 from the Office of Rural Community Affairs (ORCA) in 2004 to assist the Rita Community Water System in improving their water system. Of this award, \$4,200 was received in 2005. As of December 31, 2006, the remaining balance of \$245,800 had been received and all funds expended. An audit performed by ORCA in 2006 determined the county did not expend funds timely, due primarily to delays in document preparation by the County's third party grant administrator. The County was ordered and paid \$354 for interest penalties to ORCA in 2006. Upon recommendation of ORCA, the County has established a separate, non-interest bearing bank account for processing program funds in the future.

**Homeland Security Grant Program (HSGP)**

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

2004 HSGP

\$15,920 was awarded to the County in 2006 for the purchase of approved communication equipment. This award represents funds re-obligated from balances of the 2004 SHSP and 2004 LETPP grants. For the 2006 year-end, the County had received and expended

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2006

\$13,610 in cash. The balance was unspent and reallocated by the Governor's Division of Emergency Management to other programs.

2005 HSGP

\$15,000 was awarded to the County in 2005 for planning, equipment, training and exercise needs. In 2006, a grant adjustment awarded the County an additional \$9,872. As of December 31, 2006, \$5,625 of these funds had been expended. Reimbursement was received in 2007. The balance of the total awarded is being processed during 2007.

2006 HSGP

\$46,342 was awarded to the County in 2006 for planning, equipment, training and exercise needs. As of the 2006 year-end, no funds had been received or expended.

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

The County was awarded a grant of \$24,276 in December 2005 by the Texas Department of Public Safety Driver License Division and the Office of Court Administration Selection Committee to assist in the purchase of Case Management Software, computers or technological upgrades necessary to achieve Federal Motor Carrier Safety Administration reporting requirements for the submission of monthly reports electronically to DPS. As of December 31, 2006, all funds had been received and expended in compliance with grant requirements.

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

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

County Education Fund

\$7,000 was allocated for reimbursement of professional election training of County staff. Of this amount, \$1,700 was received and expended in 2005. As of the year-end, \$1,291 had been received and expended in 2006 according to grant provisions.

Voting System Accessibility

\$48,000 was awarded for the reimbursement of costs incurred to obtain voting equipment consistent with HAVA mandates for each polling place. As of the year-end, all funds had been received or expended in compliance with grant requirements.

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2006

General HAVA Compliance

\$144,153 was allocated for reimbursement of costs incurred to upgrade voting systems to comply with new federal standards including acquiring an accessible voting system in each polling place. As of the year-end, all funds had been received or expended according to grant provisions.

During 2006, the County was awarded three additional HAVA related grants. All funds awarded below represent 100% federal funds with zero state funding. As of December 31, 2006, all funds noted below were expended in accordance with grant requirements.

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. As of the year end, \$6,787 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. As of the year end, no funds had been received or expended.

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. As of the year end, no funds had been received or expended.

9. PENSION PLAN

**Plan Description.** Burleson County, Texas provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional, defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide, agent multiple-employer, public employee retirement system consisting of more than 500 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2006

at ages 60 and above with 8 or more years of service, with 30 years regardless of age, or when the sum of their age and the years of service equals 75 or more. Members are vested after 8 years of service but must leave his/her accumulated deposits in the plan to receive any employer-financed benefit. Members who withdraw their personal deposits in a lump sum are not entitled to any amounts contributed by their employer.

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

**Funding Policy.** The employer has elected the annually determined contribution rate (Variable-Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. It was 7.61% for calendar year 2006. The deposit rate payable by the employee members is the rate of 7% as adopted by the governing body of the employer. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

**Annual Pension Cost.** For the employer's accounting year ending December 31, 2006, the annual pension cost for the TCDRS plan for its employees was \$200,583 and the employee's contribution was \$184,505. Total actual contributions were \$385,088.

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, 2005, the basis for determining the contribution rate for calendar year 2006. The December 31, 2005, actuarial valuation is the most recent valuation.

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2006

**Actuarial Valuation Information**

<u>Actuarial valuation date</u>	<u>12/31/03</u>	<u>12/31/04</u>	<u>12/31/05</u>
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll open	Level percentage of payroll open	Level percentage of payroll open
Amortization period in years	20.0	20.0	20.0
Asset valuation method	Long-term appreciation with adjustment	Long-term appreciation with adjustment	Long-term appreciation with Adjustment
Assumptions:			
Investment return –includes inflation at the stated rate	8.00%	8.00%	8.00%
Projected salary increases - includes inflation at the stated rate	5.50%	5.50%	5.30%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

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

<u>Accounting Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage Of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/04	\$ 187,749	100%	\$ -0-
12/31/05	\$ 185,734	100%	\$ -0-
12/31/06	\$ 200,583	100%	\$ -0-

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

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) (b)</u>
12/31/03	3,556,115	4,459,943
12/31/04	3,741,810	4,716,519
12/31/05	4,293,352	5,312,377

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2006

Actuarial Valuation Date	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ( (b-a) /c)
12/31/03	903,828	79.73%	2,260,390	39.99%
12/31/04	974,709	79.33%	2,346,864	41.53%
12/31/05	1,019,025	80.82%	2,496,284	40.82%

10. OTHER POST EMPLOYMENT BENEFITS

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

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

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

During 2006, expenses (net of participant contributions) of \$15,426 were recognized for post-employment benefits with eight participants currently eligible.

BURLESON COUNTY, TEXAS  
Notes to Financial Statements  
December 31, 2006

11. INTERFUND TRANSFERS, RECEIVABLE AND PAYABLES

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

At December 31, 2006, the County's transfers between funds consisted of:

	<u>Transfers from Other Funds</u>	<u>Transfers to Other Funds</u>
General Fund	\$ 112,670	\$ 45,396
Debt Service Fund	165,227	- 0 -
Road & Bridge Fund	- 0 -	138,839
Special Revenue Fund	40,625	114,296
Lateral Road	- 0 -	19,991
	<u>\$ 318,522</u>	<u>\$ 318,522</u>



## **Required Supplementary Information**

BURLESON COUNTY, TEXAS  
 Budgetary Comparison Schedule  
 General Fund  
 For Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance - Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 2,645,235	\$ 2,645,235	\$ 2,698,435	\$ 53,200
Penalties & Interest - Taxes	37,371	37,371	65,844	28,473
Licenses & Permits	4,500	4,500	4,254	(246)
Intergovernmental Revenues	20,300	53,263	75,701	22,438
Fees	583,179	583,579	643,455	59,876
Fines & Forfeitures	555,000	555,000	610,068	55,068
Interest	100,000	100,000	148,675	48,675
Miscellaneous	98,300	104,980	99,168	(5,812)
Sales Tax	450,000	450,000	582,186	132,186
Grant Revenue	-	239,330	250,713	11,383
Royalties	200	200	641	441
Total Revenues	<u>\$ 4,494,085</u>	<u>\$ 4,773,458</u>	<u>\$ 5,179,140</u>	<u>\$ 405,682</u>
<b>Expenditures</b>				
General Administration	\$ 644,381	\$ 639,847	\$ 640,195	\$ (348)
Judicial	782,591	811,444	774,386	37,058
Legal	317,907	323,505	309,509	13,996
Financial Administration	409,102	406,826	402,579	4,247
Public Facilities	155,974	212,444	205,508	6,936
Public Safety	1,772,134	1,854,099	1,787,771	66,328
Public Transportation	-	-	-	-
Health & Welfare	47,348	78,865	58,402	20,463
Conservation	74,922	74,922	70,316	4,606
Miscellaneous	107,850	109,416	106,363	3,053
Capital Outlay	107,394	424,429	418,895	5,534
Total Expenditures	<u>\$ 4,419,603</u>	<u>\$ 4,935,797</u>	<u>\$ 4,773,924</u>	<u>\$ 161,873</u>
-				
Excess of Revenues Over (Under) Expenditures	\$ 74,482	\$ (162,339)	\$ 405,216	\$ 567,555
<b>Other Financing Sources (Uses):</b>				
Financing Proceeds	\$ -	\$ 55,600	\$ 55,600	\$ -
Operating Transfers In/(Out)	52,698	105,949	67,274	(38,675)
Total Other Financing Sources (Uses)	<u>\$ 52,698</u>	<u>\$ 161,549</u>	<u>\$ 122,874</u>	<u>\$ (38,675)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 127,180	\$ (790)	\$ 528,090	\$ 528,880
Fund Balance, January 1			<u>\$ 1,467,792</u>	
Fund Balance, December 31			<u><u>\$ 1,995,882</u></u>	

BURLESON COUNTY, TEXAS  
 Budgetary Comparison Schedule  
 Special Revenue Fund - Road & Bridge  
 For Year Ended December 31, 2006

	Budgeted Amounts		Actual Amounts	Variance - Favorable (Unfavorable)
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 1,445,513	\$ 1,445,513	1,475,229	\$ 29,716
Penalties & Interest - Taxes	20,156	20,156	35,998	15,842
Licenses & Permits	646,000	646,000	672,450	26,450
Intergovernmental Revenues	26,000	26,000	51,081	25,081
Interest	38,600	38,600	44,491	5,891
Miscellaneous	4,350	40,887	60,627	19,740
Sales Tax	-	-	-	-
Total Revenues	<u>\$ 2,180,619</u>	<u>\$ 2,217,156</u>	<u>\$ 2,339,876</u>	<u>\$ 122,720</u>
<b>Expenditures</b>				
Public Transportation	\$ 1,889,104	\$ 1,706,641	\$ 1,630,617	\$ 76,024
Miscellaneous	104,753	256,832	199,819	57,013
Capital Outlay	150,000	214,150	196,410	17,740
Total Expenditures	<u>\$ 2,143,857</u>	<u>\$ 2,177,623</u>	<u>\$ 2,026,846</u>	<u>\$ 150,777</u>
Excess of Revenues Over (Under) Expenditures	\$ 36,762	\$ 39,533	\$ 313,030	\$ 273,497
<b>Other Financing Sources (Uses):</b>				
Financing Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfers In/(Out)	(133,677)	(138,839)	(138,839)	-
Total Other Financing Sources (Uses)	<u>\$ (133,677)</u>	<u>\$ (138,839)</u>	<u>\$ (138,839)</u>	<u>\$ -</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (96,915)	\$ (99,306)	\$ 174,191	\$ 273,497
Fund Balance, January 1			<u>\$ 647,625</u>	
Fund Balance, December 31			<u>\$ 821,816</u>	

BURLESON COUNTY, TEXAS  
 Budgetary Comparison Schedule  
 Special Revenue Fund - Lateral Road & Bridge  
 For Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance - Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 634,162	\$ 634,162	649,922	\$ 15,760
Penalties & Interest - Taxes	8,623	8,623	16,072	7,449
Interest	15,400	15,400	16,806	1,406
Total Revenues	<u>\$ 658,185</u>	<u>\$ 658,185</u>	<u>\$ 682,800</u>	<u>\$ 24,615</u>
Expenditures				
Public Transportation	\$ 636,583	\$ 600,331	\$ 547,582	\$ 52,749
Capital Outlay	37,000	53,262	136,426	(83,164)
Total Expenditures	<u>\$ 673,583</u>	<u>\$ 653,593</u>	<u>\$ 684,008</u>	<u>\$ 52,749</u>
Excess of Revenues Over (Under) Expenditures	\$ (15,398)	\$ 4,592	\$ (1,208)	\$ (77,364)
Other Financing Sources (Uses)				
Financing Proceeds	\$ -	\$ -	\$ 89,968	
Operating Transfers Out	-	(19,990)	(19,990)	
Total Financing Sources (Uses)	-	(19,990)	69,978	
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	(15,398)	(15,398)	\$ 68,770	
Fund Balance, January 1			<u>\$ 284,410</u>	
Fund Balance, December 31			<u><u>\$ 353,180</u></u>	

BURLESON COUNTY, TEXAS  
 Budgetary Comparison Schedule  
 Debt Service Fund  
 For Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance - Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 253,786	\$ 253,786	\$ 258,988	\$ 5,202
Penalties & Interest - Taxes	3,539	3,539	6,109	2,570
Interest	5,000	5,000	7,373	2,373
Total Revenues	<u>\$ 262,325</u>	<u>\$ 262,325</u>	<u>\$ 272,470</u>	<u>\$ 10,145</u>
Expenditures				
Debt Service - Principal	\$ 170,000	\$ 170,000	\$ 287,173	\$ (117,173)
Debt Service - Interest	80,643	80,643	87,026	(6,383)
Miscellaneous	1,900	1,900	1,778	122
Total Expenditures	<u>\$ 252,543</u>	<u>252,543</u>	<u>375,977</u>	<u>\$ (123,434)</u>
Excess of Revenues Over (Under) Expenditures	\$ 9,782	\$ 9,782	\$ (103,507)	\$ (113,289)
Other Financing Sources (Uses)				
Operating Transfer In	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 165,227</u>	<u>\$ 165,227</u>
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 165,227</u>	<u>\$ 165,227</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 9,782	\$ 9,782	\$ 61,720	\$ 51,938
Fund Balance, January 1			<u>\$ 155,052</u>	
Fund Balance, December 31			<u><u>\$ 216,772</u></u>	

BURLESON COUNTY, TEXAS  
 Budgetary Comparison Schedule  
 Non-Major Funds  
 For Year Ended December 31, 2006

	Budgeted Amounts		Actual Amounts	Variance - Favorable (Unfavorable)
	Original	Final		
Revenues				
Fees	\$ 132,555	\$ 132,555	113,777	\$ (18,778)
Interest	29,100	28,100	41,599	13,499
Miscellaneous	15,500	34,010	69,919	35,909
Grant Revenue	41,425	357,959	358,923	964
Total Revenues	<u>\$ 218,580</u>	<u>\$ 552,624</u>	<u>\$ 584,218</u>	<u>\$ 31,594</u>
Expenditures				
Public Transportation	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 177,464	\$ 189,212	\$ 108,402	\$ 80,810
Capital Outlay	36,000	361,453	345,364	16,089
Total Expenditures	<u>\$ 213,464</u>	<u>\$ 550,665</u>	<u>\$ 453,766</u>	<u>\$ 96,899</u>
Excess of Revenues Over (Under) Expenditures	\$ 5,116	\$ 1,959	\$ 130,452	\$ 128,493
Other Financing Sources (Uses):				
Operating Transfers In/(Out)	(21,425)	(63,699)	(73,670)	(9,971)
Total Other Financing Sources (Uses)	<u>\$ (21,425)</u>	<u>\$ (63,699)</u>	<u>\$ (73,670)</u>	<u>\$ (9,971)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (16,309)	\$ (61,740)	\$ 56,782	\$ (118,522)
Fund Balance, January 1			<u>\$ 1,023,554</u>	
Fund Balance, December 31			<u><u>\$ 1,080,336</u></u>	

**Combining and Individual Fund Statements  
and Schedules**

BURLESON COUNTY, TEXAS  
Combining Statement of Assets, Liabilities, and Fund Balances  
Modified Cash Basis  
General Fund  
December 31, 2006

ASSETS

Cash	\$ 2,032,746
Cash Restricted	3,908
Taxes Receivable	2,207,040
Due From Other Funds	1,229,482
 Total Assets	 <u><u>\$ 5,473,176</u></u>

LIABILITIES AND FUND BALANCES

Liabilities	
Due to Other Funds	\$ 41,669
Due to Individuals	3,708
Unearned Income	1,224,877
Reserve for Uncollected Taxes	<u>2,207,040</u>
 Total Liabilities	 \$ 3,477,294
Fund Balances	
Reserved	\$ -
Unreserved	<u>1,995,882</u>
Total Fund Balances	<u>\$ 1,995,882</u>
 Total Liabilities and Fund Balances	 <u><u>\$ 5,473,176</u></u>



BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		Favorable (Unfavorable)
<b>REVENUES</b>				
Current Ad Valorem Taxes	\$ 2,551,808	\$ 2,551,808	\$ 2,597,478	\$ 45,670
Delinquent Ad Valorem Taxes	93,427	93,427	100,957	7,530
Mixed Beverage Tax	-	-	189	189
Sales Tax Revenues	450,000	450,000	582,186	132,186
Penalty & Interest-Ad Valorem	37,371	37,371	65,844	28,473
Alcoholic Beverage, Licenses	4,500	4,500	4,254	(246)
Payment in Lieu of Taxes	500	500	296	(204)
Bureau of Land Management	18,000	18,000	18,640	640
HAVA Grant Funds	-	200,231	198,940	(1,291)
Soc. Sec. Payment for Inmate	400	400	-	(400)
FEMA Reimbursements	-	32,963	32,963	(0)
Federal Flood Control Alloca.	1,800	1,800	23,802	22,002
State Grants	-	15,000	15,000	-
Ch.19 Reimbursements	-	-	148	148
Transport Reimb. -Inmates	3,000	3,000	-	(3,000)
Juror Reimbursements-State	25,000	25,000	3,026	(21,974)
911 Funding - BVCOG	20,000	24,099	36,773	12,674
Tax Work - City of Caldwell	1,203	1,203	1,214	11
Tax Work - City of Somerville	667	667	668	1
Tax Work - City of Snook	209	209	216	7
Tax Work - Hospital District	20,555	20,555	41,331	20,776
Tax Work - Burleson County M.U.D.	483	483	486	3
Tax Work - Caldwell ISD	12,537	12,537	13,361	824
Tax Work - Somerville ISD	4,810	4,810	5,132	322
Tax Work - Snook ISD	3,215	3,215	3,351	136
Ct Coord/Counties Reimb.	-	-	-	-
City of Caldwell Dispatching	10,000	10,000	10,000	-
Drug Task Force Reimbursemen	12,000	12,000	9,000	(3,000)
Social Services Coord.-Reimb.	-	12,000	6,000	(6,000)
Computer Reimb-Aprsl Dist	-	-	-	-
County Judge/Civil & Crimina	6,000	6,000	2,226	(3,774)
County Sheriff/Civil & Crimi	4,000	4,000	11,009	7,009
County Attorney/Civil & Crim	7,000	7,000	6,339	(661)
County Clerk/Fees of Office	160,000	160,000	166,589	6,589
CC Court Appointed Attorney	3,000	3,000	4,448	1,448
JDP Fees- Co. Clerk	-	-	585	585
Tax Collector/Fees of Office	175,000	175,000	195,489	20,489
District Clerk - Fees of Offic	95,000	95,000	58,064	(36,936)
DC Court Appointed Attorney	1,000	1,000	8,173	7,173
FAF-DC/Family Protection Fee	-	-	1,170	1,170
JP#1 Fees of Office	4,000	4,000	4,884	884
JP#2 Fees of Office	8,000	8,000	13,511	5,511
JP#3 Fees of Office	10,000	10,000	24,622	14,622
JP#4 Fees of Office	6,500	6,500	10,734	4,234
Voting Materials/Elect Adm	400	400	205	(195)
Constables Service Fee	-	-	3,500	3,500

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
Constable #1 - Service Fees	5,500	5,500	5,816	316
Constable #2 - Service Fees	5,500	5,500	5,105	(395)
Constable #3 - Service Fees	4,500	4,500	4,827	327
Constable #4 - Service Fees	5,500	5,500	7,588	2,088
Court Cost Srv.Fee&Interest	18,000	18,000	22,291	4,291
Trust Fund Service Fee	1,000	1,000	2,364	1,364
Child Safety Fund	-	-	557	557
OSSF Permits	20,000	20,000	17,600	(2,400)
Election Machine Rentals	-	-	4,110	4,110
Fines & Forfeitures - JP#1	60,000	60,000	41,057	(18,943)
Fines & Forfeitures - JP#2	135,000	135,000	147,180	12,180
Fines & Forfeitures - JP#3	100,000	100,000	109,201	9,201
Fines & Forfeitures - JP#4	70,000	70,000	57,078	(12,922)
Fines & Forfeitures - CC	190,000	190,000	203,270	13,270
Defer'd Adjud.Fees-County	-	-	14,340	14,340
Fines & Forfeitures - DC	-	-	37,942	37,942
Defer'd Adjud.Fees-District	-	-	-	-
Bond Forfeitures - JP# 1	-	-	-	-
Bond Forfeitures - JP# 2	-	-	-	-
Bond Forfeitures - JP# 3	-	-	248	248
Bond Forfeitures - JP# 4	-	-	-	-
Restitution - CC	-	-	4,616	4,616
Restitution - DC	-	-	625	625
Interest Earnings	100,000	100,000	123,351	23,351
Interest Earnings, Investments	-	-	25,324	25,324
Rent - Appraisal District	8,000	8,000	8,000	(0)
Donations	-	3,700	3,700	-
Sniper School Reimbursements	-	-	1,500	1,500
AG/Serving Civil Papers-Sher	4,000	4,000	-	(4,000)
Auction Sale Proceeds-Sheriff Dep	-	-	14,810	14,810
Jail Phone Commissions	15,000	15,000	19,363	4,363
Oil Royalties / Clayton Willia	200	200	641	441
Sale of Assets	-	5,805	5,806	1
Fingerprint Fees/Sheriff Dept	500	500	-	(500)
Reimbursements	-	1,900	4,351	2,451
Insurance Proceeds	-	3,675	3,675	(0)
<b>Total Revenues</b>	<b>\$ 4,494,085</b>	<b>\$ 4,773,458</b>	<b>\$ 5,179,140</b>	<b>\$ 405,682</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>EXPENDITURES</b>				
<b>COUNTY JUDGE</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 32,445	\$ 32,445	\$ 32,445	\$ -
Salary, Employees	19,248	19,248	19,240	8
Longevity Pay	355	355	355	-
Part-Time Help	800	555	168	387
Total Salaries & Wages	<u>52,848</u>	<u>52,603</u>	<u>52,208</u>	<u>395</u>
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	4,655	4,655	4,521	134
Retirement	4,570	4,570	4,569	1
Health Insurance	7,962	8,207	8,207	(0)
Death Benefits	360	360	360	(0)
Unemployment Insurance	41	41	41	0
Travel Allowance, Official	8,000	8,000	8,000	(0)
Total Benefits & Expenditures	<u>25,588</u>	<u>25,833</u>	<u>25,698</u>	<u>135</u>
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	178	178	178	1
Office Supplies	1,750	942	942	(0)
Postage	400	345	329	17
Law Books	400	97	96	1
Publishing Legal Notices	1,200	2,721	2,721	0
Conference & Seminars	1,500	795	795	(0)
Total Departmental Support	<u>5,428</u>	<u>5,078</u>	<u>5,061</u>	<u>17</u>
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	200	280	280	-
Total Repairs & Maintenance	<u>200</u>	<u>280</u>	<u>280</u>	<u>-</u>
<b><u>Capital Outlay</u></b>				
Capital Outlay	-	795	795	-
	<u>-</u>	<u>795</u>	<u>795</u>	<u>-</u>
<b>Total County Judge</b>	<b>\$ 84,064</b>	<b>\$ 84,589</b>	<b>\$ 84,042</b>	<b>\$ 547</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>COUNTY CLERK</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 30,282	\$ 30,282	\$ 30,282	\$ -
Salary, Employees	64,813	65,323	65,322	1
Longevity Pay	1,170	920	920	-
Part-Time Help	6,800	10,550	10,424	126
Total Salaries & Wages	103,065	107,075	106,949	126
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	8,267	8,273	7,551	722
Retirement	7,706	7,726	7,726	0
Health Insurance	18,324	19,182	19,182	(0)
Death Benefits	608	609	609	(0)
Unemployment Insurance	146	154	140	14
Travel Allowance, Official	5,000	5,000	5,000	(0)
Total Benefits & Expenditures	40,051	40,944	40,208	736
<b><u>Departmental Support</u></b>				
Association & Membership Due	100	100	80	20
Office Supplies	9,000	8,054	7,001	1,053
Postage	2,200	2,200	1,553	647
Law Books	200	200	115	85
Mileage/Travel Reimbursement	400	400	104	296
Conference & Seminars	1,200	1,200	828	372
Microfilm, Rec, Index, Casheri	36,000	39,388	39,388	0
Total Departmental Support	49,100	51,542	49,068	2,474
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	300	-	-	-
Technical Support	3,000	-	-	-
Total Repairs & Maintenance	3,300	-	-	-
<b><u>Contractual /Professional</u></b>				
Rentals-Machine/Equipment	7,000	7,000	6,960	40
Total Contractual/Professional	7,000	7,000	6,960	40
<b>Total County Clerk</b>	\$ 202,516	\$ 206,561	\$ 203,185	\$ 3,376

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>VETERAN'S SERVICE OFFICER</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Employees	\$ 5,506	\$ 5,506	\$ 5,506	\$ 1
Total Salaries & Wages	5,506	5,506	5,506	1
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	421	421	421	(0)
Unemployment Insurance	11	11	10	1
Total Benefits & Expenditures	432	432	432	0
<b><u>Departmental Support</u></b>				
Office Supplies	100	100	-	100
Postage	83	83	79	4
Mileage/Travel Reimbursement	100	100	-	100
Mileage/Travel Reimbursement	150	150	83	67
Total Departmental Support	433	433	163	270
<b>Total Veteran's Service Officer</b>	<b>\$ 6,371</b>	<b>\$ 6,371</b>	<b>\$ 6,100</b>	<b>\$ 271</b>
<b>NON-DEPARTMENTAL EXPENSE</b>				
<b><u>Benefits &amp; Expenditures</u></b>				
Health Insurance, Retirees	\$ 6,500	\$ 6,500	\$ 6,010	\$ 490
Employee Life Insurance	4,900	4,900	4,733	167
Worker's Compensation Insuran	30,000	30,000	28,560	1,440
Unemployment Ins, Deficit	-	-	4,890	(4,890)
Total Benefits & Expenditures	41,400	41,400	44,193	(2,793)
<b><u>Departmental Support</u></b>				
Tax Appraisal District	75,539	75,539	75,539	-
Total Departmental Support	75,539	75,539	75,539	-
<b><u>Repairs &amp; Maintenance</u></b>				
Insurance - Property Coverage	30,000	30,000	33,964	(3,964)
Insurance - Auto Liability	13,500	13,500	14,099	(599)
General Insurance	17,000	17,000	18,537	(1,537)
Public Officials Insurance	17,000	17,000	17,385	(385)
Law Enforcement Insurance	33,000	33,000	35,002	(2,002)
Insurance - Crime Coverage	2,000	2,000	1,963	37
Insurance - Auto Physical Dama	7,000	7,000	10,819	(3,819)
Total Repairs & Maintenance	119,500	119,500	131,769	(12,269)
<b>Total Non-Departmental Expense</b>	<b>\$ 236,439</b>	<b>\$ 236,439</b>	<b>\$ 251,501</b>	<b>\$ (15,062)</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>COUNTY COURT</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, State Supplement	\$ 15,000	\$ 15,315	\$ 15,315	\$ 0
Bailiff	2,000	2,000	1,800	200
Total Salaries & Wages	17,000	17,315	17,115	200
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	1,301	1,301	1,298	3
Retirement	1,294	1,303	1,302	1
Death Benefits	102	103	103	0
Total Benefits & Expenditures	2,697	2,707	2,703	4
<b><u>Departmental Support</u></b>				
Office Supplies	500	500	431	69
Postage	140	130	23	107
Special Prosecutor	1,000	2,500	2,100	400
Drug/Blood Testing	300	300	-	300
Medical Exam - Psychiatric	4,000	4,000	3,750	250
Total Departmental Support	5,940	7,430	6,304	1,126
<b><u>Contractual /Professional</u></b>				
Court Reporter - Contract	2,797	2,797	2,050	747
Court Appointed Attorneys	38,100	38,300	38,300	-
Ct.Appt.Atty-Guardianships	1,203	478	-	478
Total Contractual/Professional	42,100	41,575	40,350	1,225
<b><u>Miscellaneous</u></b>				
Petit Jurors	3,000	758	-	758
Interpreter	-	90	90	-
Visiting Judge	-	652	652	0
Total Miscellaneous	3,000	1,500	742	758
<b>Total County Court</b>	\$ 70,737	\$ 70,527	\$ 67,213	\$ 3,314

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>DISTRICT ATTORNEY</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salaries, Employees	\$ 135,560	\$ 135,560	\$ 135,560	\$ 0
Longevity Pay	989	989	989	(0)
Total Salaries & Wages	136,549	136,549	136,549	0
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	10,450	10,450	10,450	0
Retirement	11,025	11,025	11,025	-
Health Insurance	7,910	7,910	7,910	(0)
Workers Compensation Insuran	824	824	824	(0)
Unemployment Insurance	290	290	290	(0)
Total Benefits & Expenditures	30,499	30,499	30,499	(0)
<b><u>Departmental Support</u></b>				
Association & Membership Due	500	500	500	(0)
Office Supplies	2,400	2,400	2,400	-
Postage	600	600	600	-
Law Library	1,200	1,200	1,200	-
Fuel	1,200	1,200	1,200	-
Appeal Costs	2,000	2,000	2,000	(0)
Mileage/Travel Reimbursement	300	300	300	-
Conference & Seminars	1,100	1,100	1,100	(0)
Total Departmental Support	9,300	9,300	9,300	(0)
<b><u>Repairs &amp; Maintenance</u></b>				
Vehicle Maintenance	500	500	500	(0)
Public Officials Liability In	2,280	2,280	2,280	-
Total Repairs & Maintenance	2,780	2,780	2,780	(0)
<b><u>Contractual/Professional</u></b>				
Rentals-Machine/Equipment	2,000	2,000	2,000	(0)
Total Contractual/Professional	2,000	2,000	2,000	(0)
<b><u>Capital Outlay</u></b>				
Capital Outlay	1,110	1,110	1,110	-
Total Capital Outlay	1,110	1,110	1,110	-
<b>Total District Attorney</b>	\$ 182,238	\$ 182,238	\$ 182,238	\$ 0

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>DISTRICT COURT</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Employees	\$ 18,528	\$ 18,441	\$ 17,956	\$ 485
Longevity Pay	720	720	720	-
Salary - Court Reporter	17,125	17,125	17,123	2
Bailiff	8,568	8,585	8,585	-
Total Salaries & Wages	44,941	44,871	44,384	487
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	3,713	3,713	3,510	204
Retirement	3,420	3,367	3,366	1
Health Insurance	5,181	5,304	5,304	0
Death Benefits	270	270	266	4
Unemployment Insurance	73	73	67	6
Travel Allowance, Official	3,600	3,600	3,600	-
Travel Allowance-Court Repor	-	-	-	-
Total Benefits & Expenditures	16,257	16,327	16,111	216
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	200	-	-	-
Office Supplies	1,500	1,456	469	987
Postage	400	336	336	-
Psychiatric Exams	5,000	4,600	2,428	2,173
Publishing Legal Notices	30	35	35	-
Conference & Seminars	1,000	1,703	1,674	29
Total Departmental Support	8,130	8,130	4,942	3,188
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	300	300	-	300
Total Repairs & Maintenance	300	300	-	300
<b><u>Contractual /Professional</u></b>				
Judicial District Admin. Fee	1,000	698	673	25
Aid to Other Governments	4,000	4,302	4,302	1
Court Reporter - Contract	18,000	37,095	37,095	0
Court Appointed Attorneys	86,000	102,634	102,634	(0)
Attorney Court Cost Reimburs	500	40	40	-
CPS Court Appointed Attorney	12,000	9,055	9,055	0
Total Contractual/Professional	121,500	153,824	153,797	27
<b><u>Miscellaneous</u></b>				
Jury Commissioners	300	300	75	225
Grand Jurors	6,000	6,000	5,104	896
Petit Jurors	36,000	8,797	5,214	3,583
Feeding Jurors	500	500	99	401
Interpreter	2,000	2,000	920	1,080
Misc. Trial Expenses	500	8,500	7,474	1,026
Visiting Judge	500	500	169	331
Total Miscellaneous	45,800	26,597	19,056	7,541



BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b><u>Capital Outlay</u></b>				
Capital Outlay	300	300	-	300
Total Capital Outlay	300	300	-	300
<b>Total District Court</b>	\$ 237,228	\$ 250,349	\$ 238,290	\$ 12,059
<b>COURT COORDINATOR</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Employees	\$ 5,368	\$ 5,368	\$ 5,367	\$ 2
Longevity Pay	720	720	720	-
Total Salaries & Wages	6,088	6,088	6,087	2
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	466	343	254	89
Retirement	463	463	463	(0)
Health Insurance	5,181	5,304	5,304	0
Death Benefits	37	37	37	0
Unemployment Insurance	12	12	11	1
Total Benefits & Expenditures	6,159	6,159	6,069	90
<b><u>Departmental Support</u></b>				
Office Supplies	1,500	2,103	1,847	256
Postage	900	797	267	530
Mileage/Travel Reimbursement	725	725	-	725
Conference & Seminars	809	809	348	461
Nonlocal Travel	555	55	42	13
Total Departmental Support	4,489	4,489	2,503	1,986
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	100	100	-	100
Total Repairs & Maintenance	100	100	-	100
<b><u>Capital Outlay</u></b>				
Capital Outlay - Equipment	475	475	-	475
Total Capital Outlay	475	475	-	475
<b>Total Court Coordinator</b>	\$ 17,311	\$ 17,311	\$ 14,659	\$ 2,652

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>DISTRICT CLERK</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 30,282	\$ 30,282	\$ 30,282	\$ -
Salary, Employees	41,580	42,987	42,736	251
Longevity Pay	1,250	1,455	1,455	-
Part-Time Help	7,000	11,044	11,121	(77)
Total Salaries & Wages	80,112	85,768	85,594	174
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	6,129	6,546	6,546	(0)
Retirement	6,097	6,276	6,276	(0)
Health Insurance	11,943	13,046	12,679	367
Death Benefits	481	495	495	0
Unemployment Insurance	100	100	94	6
Total Benefits & Expenditures	24,750	26,463	26,089	374
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	200	200	-	200
Association & Membership Dues	75	-	-	-
Office Supplies	5,000	5,000	4,572	428
Postage	5,500	4,888	4,514	374
Law Books	300	281	281	-
Conference & Seminars	1,300	421	301	120
Microfilm, Rec, Cashi	-	13,240	13,240	(0)
Total Departmental Support	12,375	24,030	22,907	1,123
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	500	163	163	0
Technical Support	3,000	-	-	-
Total Repairs & Maintenance	3,500	163	163	0
<b><u>Contractual /Professional</u></b>				
Rentals-Machine/Equipment	2,700	2,755	2,755	0
Total Contractual/Professional	2,700	2,755	2,755	0
<b><u>Capital Outlay</u></b>				
Capital Outlay	400	130	130	0
Total Capital Outlay	400	130	130	0
<b>Total District Clerk</b>	\$ 123,837	\$ 139,309	\$ 137,639	\$ 1,670

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>JUSTICE OF THE PEACE #1</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salaries, Official	\$ 18,115	\$ 18,115	\$ 18,115	\$ 0
Salaries, Employees	20,734	20,734	20,717	17
Longevity Pay	720	720	720	-
Part-Time Help	1,000	1,000	453	547
Total Salaries & Wages	40,569	40,569	40,005	564
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	3,104	2,859	2,724	135
Retirement	3,011	3,011	3,010	1
Health Insurance	10,362	10,607	10,607	(0)
Death Benefits	237	237	237	(0)
Unemployment Insurance	45	45	42	3
Total Benefits & Expenditures	16,759	16,759	16,621	138
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	200	200	178	23
Association & Membership Dues	75	75	36	39
Office Supplies	1,450	1,490	1,490	0
Postage	900	900	898	2
Law Books	400	400	387	14
Janitorial Supplies	100	44	-	44
Mileage/Travel Reimbursement	1,200	1,850	1,688	162
Conference & Seminars	500	500	337	163
Telephone/Internet	1,300	1,316	1,316	(0)
Utilities	1,400	1,400	1,194	206
Total Departmental Support	7,525	8,175	7,523	652
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	550	150	-	150
Contract Labor	650	400	-	400
Total Repairs & Maintenance	1,200	550	-	550
<b><u>Contractual /Professional</u></b>				
Box Rent	20	20	18	2
Total Contractual/Professional	20	20	18	2
<b><u>Capital Outlay</u></b>				
Capital Outlay	-	-	-	-
Total Capital Outlay	-	-	-	-
<b>Total Justice of the Peace #1</b>	\$ 66,073	\$ 66,073	\$ 64,167	\$ 1,906

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>JUSTICE OF THE PEACE #2</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salaries, Official	\$ 18,115	\$ 18,115	\$ 18,115	\$ 0
Salaries, Employees	21,238	21,238	21,237	1
Longevity Pay	720	720	720	-
Part-Time Help	1,000	1,975	1,492	483
Overtime/Discretionary	-	2,042	2,042	-
Total Salaries & Wages	41,073	44,090	43,606	484
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	3,158	3,389	3,336	53
Retirement	3,050	3,249	3,205	44
Health Insurance	7,962	4,108	4,104	4
Death Benefits	240	256	253	3
Unemployment Insurance	46	52	44	8
Total Benefits & Expenditures	14,456	11,054	10,941	113
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	200	178	178	1
Association & Membership Due	75	75	55	20
Office Supplies	2,000	2,313	2,280	33
Postage	1,400	1,400	1,307	94
Law Books	400	-	-	-
Mileage/Travel Reimbursement	1,400	2,050	2,000	50
Conference & Seminars	500	380	380	0
Telephone/Internet	1,400	1,295	1,299	(4)
Utilities	1,800	1,682	1,559	123
Total Departmental Support	9,175	9,373	9,057	316
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	500	500	244	256
Contract Labor	700	1,085	985	100
Total Repairs & Maintenance	1,200	1,585	1,229	356
<b><u>Contractual /Professional</u></b>				
Rent-Office/Property	3,600	3,600	3,600	-
Box Rent	36	38	38	-
Total Contractual/Professional	3,636	3,638	3,638	-
<b><u>Capital Outlay</u></b>				
Capital Outlay	200	-	-	-
Total Capital Outlay	200	-	-	-
<b>Total Justice of the Peace #2</b>	\$ 69,740	\$ 69,740	\$ 68,470	\$ 1,270

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
<b>JUSTICE OF THE PEACE #3</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salaries, Official	\$ 18,115	\$ 18,115	\$ 18,115	\$ 0
Salaries, Employees	28,660	29,107	29,107	0
Longevity Pay	775	778	778	1
Part-Time Help	-	-	-	-
Total Salaries & Wages	<u>47,550</u>	<u>48,000</u>	<u>47,999</u>	<u>1</u>
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	3,638	3,638	3,603	35
Retirement	3,619	3,653	3,653	0
Health Insurance	9,953	9,466	6,155	3,311
Death Benefits	285	288	288	(0)
Unemployment Insurance	59	59	59	0
Total Benefits & Expenditures	<u>17,554</u>	<u>17,104</u>	<u>13,758</u>	<u>3,346</u>
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	-	-	-	-
Association & Membership Due	75	75	-	75
Office Supplies	1,500	1,500	1,274	226
Postage	600	600	509	91
Law Books	150	150	78	72
Mileage/Travel Reimbursement	1,200	1,200	1,200	-
Conference & Seminars	350	350	185	165
Total Departmental Support	<u>3,875</u>	<u>3,875</u>	<u>3,246</u>	<u>629</u>
<b><u>Contractual /Professional</u></b>				
Rentals-Machine/Equipment	1,908	1,908	1,820	88
Total Contractual/Professional	<u>1,908</u>	<u>1,908</u>	<u>1,820</u>	<u>88</u>
<b>Total Justice of the Peace #3</b>	<b>\$ 70,887</b>	<b>\$ 70,887</b>	<b>\$ 66,823</b>	<b>\$ 4,064</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>JUSTICE OF THE PEACE #4</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salaries, Official	\$ 18,115	\$ 18,115	\$ 18,115	\$ 0
Salaries, Employees	20,734	20,734	20,717	17
Longevity Pay	515	515	515	-
Part-Time Help	900	900	106	794
Total Salaries & Wages	40,264	40,264	39,452	812
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	3,099	3,099	2,869	230
Retirement	3,014	3,014	3,013	1
Health Insurance	9,162	9,162	5,304	3,858
Death Benefits	238	238	238	0
Unemployment Insurance	44	44	41	3
Cell Phone Allowance, Official	240	240	240	-
Total Benefits & Expenditures	15,797	15,797	11,704	4,093
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	200	200	178	23
Office Supplies	1,700	1,700	1,208	492
Postage	1,100	700	585	115
Law Books	300	300	55	245
Mileage/Travel Reimbursement	1,600	2,000	1,894	106
Conference & Seminars	500	500	236	264
Telephone/Internet	1,500	1,500	1,348	152
Cell Phone/Pagers	-	-	-	-
Utilities	1,800	1,800	1,589	211
Total Departmental Support	8,700	8,700	7,093	1,607
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	500	500	-	500
Contract Labor	500	500	-	500
Total Repairs & Maintenance	1,000	1,000	-	1,000
<b><u>Contractual /Professional</u></b>				
Rent-Office/Property	4,200	4,200	4,200	-
Box Rental	66	66	38	28
Total Contractual/Professional	4,266	4,266	4,238	28
<b><u>Capital Outlay</u></b>				
Capital Outlay	-	-	-	-
Total Capital Outlay	-	-	-	-
<b>Total Justice of the Peace #4</b>	\$ 70,027	\$ 70,027	\$ 62,488	\$ 7,539

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>COMPLIANCE OFFICER</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Employees	\$ 20,122	\$ 20,117	\$ 18,659	\$ 1,458
Longevity Pay	230	235	235	-
Part-Time Help	500	500	-	500
Total Salaries & Wages	20,852	20,852	18,894	1,958
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	1,595	1,595	1,441	154
Retirement	1,549	1,549	1,438	111
Health Insurance	3,981	3,981	3,736	245
Death Benefits	122	122	113	9
Unemployment Insurance	42	42	37	5
Total Benefits & Expenditures	7,289	7,289	6,765	524
<b><u>Departmental Support</u></b>				
Association & Membership Dues	200	200	-	200
Office Supplies	1,200	1,200	478	722
Postage	1,000	1,000	390	610
Law Books	100	100	-	100
Search Services	300	280	168	112
Conference & Seminars	500	520	520	0
Total Departmental Support	3,300	3,300	1,556	1,744
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	382	122	80	42
Total Repairs & Maintenance	382	122	80	42
<b><u>Capital Outlay</u></b>				
Capital Outlay	-	260	259	1
Total Capital Outlay	-	260	259	1
<b>Total Compliance Officer</b>	\$ 31,823	\$ 31,823	\$ 27,554	\$ 4,269

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>COUNTY ATTORNEY</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 31,363	\$ 31,363	\$ 31,363	\$ 0
Salary, State Supplement	25,425	31,735	31,735	(0)
Salary, Employees	41,074	41,074	35,964	5,110
Longevity Pay	1,065	1,065	-	1,065
Total Salaries & Wages	98,927	105,237	99,062	6,175
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	7,568	7,608	7,552	56
Retirement	7,528	7,567	7,539	28
Health Insurance	11,943	11,861	6,207	5,654
Death Benefits	594	597	594	3
Unemployment Insurance	84	84	70	14
Total Benefits & Expenditures	27,717	27,717	21,962	5,755
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	200	213	213	-
Association & Membership Due	200	200	200	-
Office Supplies	3,000	3,000	2,626	374
Postage	1,635	1,635	812	823
Law Books	1,500	945	77	869
Conference & Seminars	800	556	555	1
Total Departmental Support	7,335	6,549	4,483	2,066
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	400	711	711	0
Total Repairs & Maintenance	400	711	711	0
<b><u>Contractual /Professional</u></b>				
Rentals-Machine/Equipment	2,400	2,163	2,163	1
Total Contractual/Professional	2,400	2,163	2,163	1
<b><u>Capital Outlay</u></b>				
Capital Outlay	3,700	4,412	4,412	(0)
Total Capital Outlay	3,700	4,412	4,412	(0)
<b>Total County Attorney</b>	\$ 140,479	\$ 146,789	\$ 132,793	\$ 13,996



BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
<b>ELECTIONS</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Employees	\$ 24,180	\$ 24,180	\$ 24,180	\$ -
Longevity Pay	195	195	195	-
Part-Time Help	6,000	6,663	6,662	1
Overtime/Discretionary	-	-	-	-
Total Salaries & Wages	<u>30,375</u>	<u>31,038</u>	<u>31,037</u>	<u>1</u>
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	2,324	2,435	2,308	127
Retirement	2,297	2,357	1,914	443
Health Insurance	5,181	4,464	4,436	28
Death Benefits	181	186	151	35
Unemployment Insurance	60	65	65	0
Travel Allowance, Employees	-	782	782	-
Total Benefits & Expenditures	<u>10,043</u>	<u>10,289</u>	<u>9,656</u>	<u>633</u>
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	-	50	50	-
Association & Membership Due	50	50	50	-
Office Supplies	2,000	2,010	1,724	286
Postage-Voters Registration	2,000	2,000	1,939	61
Publishing Legal Notices	800	200	109	92
Ch. 19 Reimb.Expenditures	1,500	1,500	-	1,500
Mileage/Travel Reimbursement	1,000	91	91	(0)
Conference & Seminars	400	1,691	1,419	272
Total Departmental Support	<u>7,750</u>	<u>7,592</u>	<u>5,382</u>	<u>2,210</u>
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	7,000	7,600	7,597	3
Total Repairs & Maintenance	<u>7,000</u>	<u>7,600</u>	<u>7,597</u>	<u>3</u>
<b><u>Contractual /Professional</u></b>				
Election Expense, Judges & C	16,000	16,000	12,937	3,063
Total Contractual/Professional	<u>16,000</u>	<u>16,000</u>	<u>12,937</u>	<u>3,063</u>
<b><u>Capital Outlay</u></b>				
Capital Outlay	8,000	206,880	205,232	1,648
Total Capital Outlay	<u>8,000</u>	<u>206,880</u>	<u>205,232</u>	<u>1,648</u>
<b>Total Elections</b>	<b>\$ 79,168</b>	<b>\$ 279,399</b>	<b>\$ 271,842</b>	<b>\$ 7,557</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>COUNTY TREASURER</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 30,282	\$ 30,282	\$ 30,282	\$ -
Salaries, Employees	31,980	31,534	31,534	(0)
Longevity Pay	360	363	363	1
Part-Time Help	-	-	-	-
Total Salaries & Wages	62,622	62,179	62,179	0
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	4,791	4,194	4,194	0
Retirement	4,766	4,732	4,732	0
Health Insurance	12,353	12,965	12,659	306
Death Benefits	376	373	373	(0)
Unemployment Insurance	65	65	61	4
Total Benefits & Expenditures	22,351	22,329	22,019	310
<b><u>Departmental Support</u></b>				
Association & Membership Due	100	100	100	-
Office Supplies	2,300	2,056	2,056	(0)
Postage	2,300	1,740	1,740	-
Conference & Seminars	1,200	563	563	0
Total Departmental Support	5,900	4,459	4,459	(0)
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	400	383	383	0
Technical Support	13,400	13,954	13,954	-
Total Repairs & Maintenance	13,800	14,337	14,337	0
<b><u>Capital Outlay</u></b>				
Capital Outlay	2,000	3,768	3,768	-
Total Capital Outlay	2,000	3,768	3,768	-
<b>Total County Treasurer</b>	\$ 106,673	\$ 107,072	\$ 106,761	\$ 311

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance
	<u>Original</u>	<u>Final</u>		Favorable (Unfavorable)
<b>TAX ASSESSOR-COLLECTOR</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 30,282	\$ 30,282	\$ 30,282	\$ -
Salaries, Employees	77,456	77,456	76,981	475
Longevity Pay	1,855	1,855	1,820	35
Part-Time Help	7,280	7,280	6,364	916
Total Salaries & Wages	<u>116,873</u>	<u>116,873</u>	<u>115,447</u>	<u>1,426</u>
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	8,941	8,941	8,804	137
Retirement	8,340	8,340	8,301	39
Health Insurance	11,943	12,311	12,311	0
Death Benefits	658	658	655	3
Unemployment Insurance	173	173	159	14
Total Benefits & Expenditures	<u>30,055</u>	<u>30,423</u>	<u>30,230</u>	<u>193</u>
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	2,000	2,000	1,835	165
Association & Membership Due	300	300	145	155
Office Supplies	7,000	5,574	5,574	0
Postage	16,815	16,172	16,172	0
Preparing Tax Rolls	8,500	10,547	10,546	1
Conference & Seminars	1,600	641	483	158
Total Departmental Support	<u>36,215</u>	<u>35,234</u>	<u>34,755</u>	<u>479</u>
<b><u>Repairs &amp; Maintenance</u></b>				
Repair-Business Machines	700	700	115	585
Technical Support	14,000	16,286	16,286	(0)
Total Repairs & Maintenance	<u>14,700</u>	<u>16,986</u>	<u>16,401</u>	<u>585</u>
<b><u>Contractual /Professional</u></b>				
Rentals-Machine/Equipment	6,000	3,700	3,525	175
Total Contractual/Professional	<u>6,000</u>	<u>3,700</u>	<u>3,525</u>	<u>175</u>
<b><u>Capital Outlay</u></b>				
Capital Outlay	2,600	3,227	3,227	0
Total Capital Outlay	<u>2,600</u>	<u>3,227</u>	<u>3,227</u>	<u>0</u>
 <b>Total Tax Assessor-Collector</b>	 \$ 206,443	 \$ 206,443	 \$ 203,584	 \$ 2,859

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>COUNTY AUDITOR</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary	\$ 48,500	\$ 48,500	\$ 48,500	\$ 0
Salary - Assistants, Secretaries, etc.	21,840	21,840	21,600	240
Longevity Pay	80	80	80	-
Part-Time Help	-	-	-	-
Total Salaries & Wages	70,420	70,420	70,180	240
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	5,456	5,456	5,272	184
Retirement	5,427	5,427	5,409	18
Health Insurance	9,162	9,407	9,407	(0)
Death Benefits	428	428	426	2
Unemployment Insurance	143	143	134	9
Travel Allowance, Official	900	900	900	-
Total Benefits & Expenditures	21,516	21,761	21,548	213
<b><u>Departmental Support</u></b>				
Surety & Notary Bond Premium	100	185	185	-
Association & Membership Dues	320	435	435	-
Office Supplies	1,500	1,547	1,518	29
Postage	80	80	60	20
Law Books	250	312	312	(0)
Travel Allowance Out of County	200	200	130	70
Conferences & Seminars	2,500	2,500	2,467	33
Printing & Records Management	1,800	874	401	473
Total Departmental Support	6,750	6,133	5,508	625
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	200	266	266	(0)
Technical Support	1,700	1,726	1,726	-
Total Repairs & Maintenance	1,900	1,992	1,992	(0)
<b><u>Capital Outlay</u></b>				
Capital Outlay	1,200	1,174	1,135	39
Total Capital Outlay	1,200	1,174	1,135	39
<b>Total County Auditor</b>	\$ 101,786	\$ 101,480	\$ 100,364	\$ 1,116

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>PUBLIC FACILITY - PUBLIC</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary - Custodian	\$ 37,671	\$ 37,671	\$ 36,820	\$ 851
Longevity Pay	940	940	720	220
Total Salaries & Wages	38,611	38,611	37,540	1,071
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	2,954	2,954	2,700	254
Retirement	2,938	2,938	2,857	81
Health Insurance	9,162	9,162	9,039	123
Death Benefits	232	232	225	7
Unemployment Insurance	77	77	72	5
Total Benefits & Expenditures	15,363	15,363	14,893	470
<b><u>Departmental Support</u></b>				
Parts & Supplies	-	-	-	-
Janitorial Supplies	4,000	4,242	4,242	(0)
Pest Control	800	1,750	1,750	-
Utilities	65,000	61,183	61,182	1
Total Departmental Support	69,800	67,175	67,174	1
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs Buildings & Grounds	28,200	87,165	81,771	5,394
Elevator Maintenance	4,000	4,130	4,130	(0)
Total Repairs & Maintenance	32,200	91,295	85,901	5,394
<b>Total Public Facility - Buildings</b>	\$ 155,974	\$ 212,444	\$ 205,508	\$ 6,936
<b>FIRE PROTECTION</b>				
<b><u>Contractual /Professional</u></b>				
Rural Fire Protection	\$ 83,000	\$ 92,666	\$ 90,960	\$ 1,706
Bur.Co. Fire Association	-	4,400	4,400	-
Total Contractual/Professional	83,000	97,066	95,360	1,706
<b>Total - Fire Protection</b>	\$ 83,000	\$ 97,066	\$ 95,360	\$ 1,706

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>CONSTABLE #1</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 18,900	\$ 18,900	\$ 18,900	\$ -
Total Salaries & Wages	18,900	18,900	18,900	-
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	1,464	1,464	1,464	(0)
Retirement	1,457	1,457	1,457	0
Death Benefits	115	115	115	0
Cell Phone Allowance, Official	240	240	240	-
Total Benefits & Expenditures	3,276	3,276	3,276	0
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	-	-	-	-
Association & Membership Due	290	290	276	14
Office Supplies	400	213	117	96
Ammunition	140	140	134	6
Uniforms	170	207	294	(87)
Fuel	1,500	2,020	2,019	1
Tires & Tubes	200	30	-	30
Telephone/Internet	480	480	474	6
Total Departmental Support	3,180	3,380	3,314	66
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	1,000	800	692	108
Total Repairs & Maintenance	1,000	800	692	108
<b>Total Constable Pct #1</b>	<b>\$ 26,356</b>	<b>\$ 26,356</b>	<b>\$ 26,182</b>	<b>\$ 174</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>CONSTABLE #2</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 18,900	\$ 18,900	\$ 18,900	\$ -
Part-Time Help	2,500	2,500	265	2,235
Total Salaries & Wages	<u>21,400</u>	<u>21,400</u>	<u>19,165</u>	<u>2,235</u>
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	1,637	1,654	1,483	171
Retirement	1,438	1,455	1,455	(0)
Death Benefits	113	114	115	(1)
Unemployment Insurance	5	5	2	
Cell Phone Allowance, Official	-	220	220	-
Total Benefits & Expenditures	<u>3,193</u>	<u>3,448</u>	<u>3,275</u>	<u>173</u>
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	-	93	93	1
Office Supplies	1,500	1,389	428	961
Uniforms	400	418	331	87
Fuel	3,600	3,600	2,697	903
Tires & Tubes	500	535	535	-
Conference & Seminars	500	210	60	150
Total Departmental Support	<u>6,500</u>	<u>6,245</u>	<u>4,143</u>	<u>2,102</u>
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	<u>3,000</u>	<u>3,000</u>	<u>2,475</u>	<u>525</u>
Total Repairs & Maintenance	<u>3,000</u>	<u>3,000</u>	<u>2,475</u>	<u>525</u>
<b><u>Capital Outlay</u></b>				
Capital Outlay	-	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Constable Pct #2</b>	<b>\$ 34,093</b>	<b>\$ 34,093</b>	<b>\$ 29,058</b>	<b>\$ 5,035</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>CONSTABLE #3</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 16,223	\$ 16,223	\$ 16,223	\$ (0)
Salary, Employees	700	700	698	2
Total Salaries & Wages	16,923	16,923	16,921	2
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	1,295	1,295	1,294	1
Retirement	1,288	1,288	1,288	0
Health Insurance	3,981	4,104	4,104	0
Death Benefits	102	102	101	1
Unemployment Insurance	1	1	-	1
Total Benefits & Expenditures	6,667	6,790	6,787	3
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	200	11	-	11
Association & Membership Due	100	100	55	45
Office Supplies	300	300	190	110
Postage	222	222	165	57
Ammunition	100	100	-	100
Uniforms	200	44	44	0
Fuel	600	600	541	59
Tires & Tubes	250	36	-	36
Conference & Seminars	500	171	-	171
Total Departmental Support	2,472	1,584	995	590
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	750	1,515	1,515	(0)
Total Repairs & Maintenance	750	1,515	1,515	(0)
<b>Total Constable Pct #3</b>	\$ 26,812	\$ 26,812	\$ 26,218	\$ 594



BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>CONSTABLE #4</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 16,223	\$ 16,223	\$ 16,223	\$ (0)
Total Salaries & Wages	16,223	16,223	16,223	(0)
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	1,260	1,260	1,185	75
Retirement	1,259	1,259	1,253	6
Health Insurance	5,181	5,181	4,704	477
Death Benefits	99	99	99	0
Cell Phone Allowance, Official	240	240	240	-
Total Benefits & Expenditures	8,039	8,039	7,480	559
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	-	-	-	-
Association & Membership Due	300	300	276	24
Office Supplies	500	500	128	372
Postage	250	250	-	250
Ammunition	100	100	-	100
Uniforms	200	200	-	200
Fuel	1,500	1,500	1,392	108
Tires & Tubes	500	500	194	306
Conference & Seminars	500	500	-	500
Cell Phones/Pagers	120	120	-	120
Total Departmental Support	3,970	3,970	1,990	1,980
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	1,500	1,500	514	986
Total Repairs & Maintenance	1,500	1,500	514	986
<b><u>Capital Outlay</u></b>				
Capital Outlay - Equipment	1,200	1,200	-	1,200
Total Capital Outlay	1,200	1,200	-	1,200
<b>Total Constable Pct #4</b>	<b>\$ 30,932</b>	<b>\$ 30,932</b>	<b>\$ 26,206</b>	<b>\$ 4,726</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>SHERIFF</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 31,363	\$ 31,363	\$ 31,363	\$ 0
Salaries, Employees	270,958	270,958	264,606	6,352
Longevity Pay	3,320	3,320	2,857	463
Part-Time Help	3,000	3,000	784	2,216
Salary, Clerical	1,843	1,852	1,852	0
Hazard Pay-Swat Team	3,000	3,000	2,900	100
Overtime/Discretionary	50,000	40,465	32,549	7,916
Total Salaries & Wages	363,484	353,958	336,910	17,048
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	27,926	27,197	25,000	2,197
Retirement	27,552	26,826	25,718	1,108
Health Insurance	49,792	46,792	42,659	4,133
Death Benefits	2,172	2,115	2,029	86
Unemployment Insurance	667	648	614	34
Clothing Allowance-Official	-	-	-	-
Cell Phone Allowance, Employ	1,560	1,900	1,900	-
Total Benefits & Expenditures	109,669	105,478	97,920	7,558
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	300	555	555	-
Association & Membership Fee	250	250	-	250
Office Supplies	3,500	3,962	3,962	0
Postage	1,000	1,000	681	319
Office Expense	9,100	4,947	4,946	1
Equipment	2,600	840	838	2
Law Books	500	71	71	-
Ammunition	1,800	1,145	625	520
Uniforms	2,000	535	535	0
Parts & Supplies	2,500	2,500	2,115	385
Fuel	22,000	27,117	26,938	179
Tires & Tubes	2,000	2,372	2,372	0
Publishing Legal Notices	1,400	1,078	545	533
Estray Expenses	700	1,200	999	201
Mileage/Travel Reimbursement	-	-	-	-
Conference & Seminars	1,300	1,300	865	435
Conference-Sniper School	-	1,500	1,342	158
Telephone/Internet	14,200	14,200	13,947	253
Cell Phones/Pagers	2,100	1,100	408	692
Utilities	2,000	2,000	1,337	663
Total Departmental Support	69,250	67,672	63,079	4,593
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	2,500	1,866	1,389	477
Repairs-Vehicles & Equipment	8,500	16,867	13,192	3,675
Repairs-Building & Grounds	-	1,516	1,516	(0)
Technical Support	3,000	-	-	-
Total Repairs & Maintenance	14,000	20,249	16,097	4,152

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b><u>Contractual /Professional</u></b>				
Rentals-Machine/Equipment	8,000	6,000	5,872	128
Total Contractual/Professional	8,000	6,000	5,872	128
<b><u>Capital Outlay</u></b>				
Capital Outlay - Equipment	74,000	9,079	9,079	(0)
Capital Outlay - Vehicles	-	128,576	128,576	(0)
Total Capital Outlay	74,000	137,655	137,655	(0)
<b><u>Debt Service</u></b>				
Transfer Out - Debt Service	3,727	3,727	3,727	-
<b>Total - Sheriff</b>	<b>\$ 642,130</b>	<b>\$ 694,739</b>	<b>\$ 661,261</b>	<b>\$ 33,478</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>JAIL</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary-Jail Administrator	\$ 27,180	\$ 27,180	\$ 27,180	\$ 0
Longevity Pay	4,835	4,835	3,623	1,212
Part-Time Help	12,708	15,008	14,558	450
Salary, Jailers	241,566	231,266	225,733	5,533
Salary, Dispatchers	178,536	178,536	174,295	4,241
Salary, Clerical	21,761	21,761	21,736	25
Overtime/Discretionary	5,000	19,335	19,240	95
Total Salaries & Wages	491,586	497,921	486,365	9,894
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	37,606	38,335	36,984	1,351
Retirement	36,443	36,409	35,941	468
Health Insurance	84,803	78,803	78,407	396
Death Benefits	2,873	2,930	2,835	95
Unemployment Insurance	983	1,002	924	78
Cell Phones Allowance, Employ	-	760	720	40
Total Benefits & Expenditures	162,708	158,239	155,811	2,428
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	200	-	-	-
Association & Membership Due	100	20	20	-
Postage	150	50	26	25
Office Expense	1,000	1,250	1,218	32
Equipment	2,060	4,175	3,566	609
Law Books	100	-	-	-
Ammunition	150	-	-	-
Uniforms	3,000	4,600	4,567	33
Parts & Supplies	700	896	896	(0)
Fuel	6,310	8,310	7,882	428
Tires & Tubes	300	510	502	8
Janitorial Supplies	7,500	10,360	10,225	135
Pest Control	1,500	1,500	1,500	-
Feeding Prisoners	92,286	111,686	111,423	263
Housing Inmates Out of Count	-	-	-	-
Counseling & Testing	1,500	3,255	3,065	190
Medical Expense for Inmates	25,680	29,034	29,034	-
Prisoner Extradition	7,150	7,940	7,939	1
Publishing Legal Notices	600	650	643	7
Mileage/Travel Reimbursement	600	400	373	27
Conference & Seminars	2,000	400	359	41
Telephone/Internet	-	-	-	-
Cell Phones/Pagers	300	300	-	300
Utilities	59,400	72,800	72,440	360
Total Departmental Support	212,586	258,136	255,679	2,457

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	1,500	500	-	500
Repairs-Vehicles & Equipment	1,500	3,950	2,746	1,204
Repairs - Building & Grounds	30,000	66,700	65,116	1,584
Technical Support	3,000	-	-	-
Total Repairs & Maintenance	<u>36,000</u>	<u>71,150</u>	<u>67,863</u>	<u>3,287</u>
<b><u>Capital Outlay</u></b>				
Capital Outlay - Building	-	-	-	-
Capital Outlay - Equipment	4,109	4,109	2,319	1,790
Total Capital Outlay	<u>4,109</u>	<u>4,109</u>	<u>2,319</u>	<u>1,790</u>
<b><u>Debt Service</u></b>				
Transfer Out - Debt Service	-	-	-	(0)
<b>Total - Jail</b>	<b>\$ 906,989</b>	<b>\$ 989,555</b>	<b>\$ 968,036</b>	<b>\$ 21,519</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>JUVENILE CORRECTION &amp; PROBATION</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 2,625	\$ 2,625	\$ 2,625	\$ -
Total Salaries & Wages	2,625	2,625	2,625	-
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	201	201	200	1
Retirement	200	200	200	0
Death Benefits	16	16	16	0
Total Benefits & Expenditures	417	417	415	2
<b><u>Departmental Support</u></b>				
Medical & Psychological Expe	5,000	5,000	1,644	3,356
Total Departmental Support	5,000	5,000	1,644	3,356
<b><u>Contractual /Professional</u></b>				
Probation Contract	50,084	50,084	50,084	-
Total Contractual/Professional	50,084	50,084	50,084	-
<b>Total Juvenile Correction &amp;</b>	<b>\$ 58,126</b>	<b>\$ 58,126</b>	<b>\$ 54,768</b>	<b>\$ 3,358</b>
<b>CSCD</b>				
<b><u>Departmental Support</u></b>				
Telephone/Internet	\$ 6,000	\$ -	\$ -	\$ -
Utilities	6,000	2,600	2,257	343
Total Departmental Support	12,000	2,600	2,257	343
<b><u>Capital Outlay</u></b>				
Capital Outlay - Land	-	-	-	-
Capital Outlay - Building	-	19,388	19,387	1
Total Capital Outlay	-	19,388	19,387	1
<b>Total Department of CSCD</b>	<b>\$ 12,000</b>	<b>\$ 21,988</b>	<b>\$ 21,645</b>	<b>\$ 343</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>DEPARTMENT OF PUBLIC SAFETY</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Employees	\$ 19,095	\$ 19,095	\$ 19,094	\$ 1
Longevity Pay	175	175	175	-
Part-Time Help	8,705	8,691	8,652	39
Total Salaries & Wages	<u>27,975</u>	<u>27,961</u>	<u>27,921</u>	<u>40</u>
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	2,140	2,140	1,975	165
Retirement	1,466	1,466	1,466	(0)
Health Insurance	5,181	5,304	5,304	0
Death Benefit	116	116	116	0
Unemployment Insurance	56	56	52	4
Total Benefits & Expenditures	<u>8,959</u>	<u>9,082</u>	<u>8,913</u>	<u>169</u>
<b><u>Departmental Support</u></b>				
Office Supplies	2,000	2,530	2,458	72
Postage	333	78	78	-
Equipment - Non-Capital	-	-	-	-
Telephone/Internet	2,400	2,219	2,219	0
Cell Phones/Pagers	2,000	1,351	1,351	0
Utilities	4,000	3,867	3,867	0
Total Departmental Support	<u>10,733</u>	<u>10,045</u>	<u>9,973</u>	<u>72</u>
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs - Building & Grounds	2,000	1,933	1,933	(0)
Total Repairs & Maintenance	<u>2,000</u>	<u>1,933</u>	<u>1,933</u>	<u>(0)</u>
<b><u>Contractual /Professional</u></b>				
Rental-Machine/Equipment	2,000	1,980	1,980	-
Total Contractual/Professional	<u>2,000</u>	<u>1,980</u>	<u>1,980</u>	<u>-</u>
<b><u>Capital Outlay</u></b>				
Capital Outlay - Equipment	-	1,466	1,466	(0)
Total Contractual/Professional	<u>-</u>	<u>1,466</u>	<u>1,466</u>	<u>(0)</u>
<b>Total Department of Public Safety</b>	<b>\$ 51,667</b>	<b>\$ 52,467</b>	<b>\$ 52,186</b>	<b>\$ 281</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>ENVIRONMENTAL ENFORCEMENT</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Employees	\$ 11,830	\$ 11,830	\$ 11,830	\$ -
OSSF Inspector	4,000	5,000	5,000	-
Total Salaries & Wages	15,830	16,830	16,830	-
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	1,211	1,291	1,285	6
Retirement	1,205	1,285	1,281	4
Health Insurance	-	-	-	-
Death Benefits	95	101	101	0
Unemployment Insurance	32	34	22	12
Total Benefits & Expenditures	2,543	2,711	2,689	22
<b><u>Departmental Support</u></b>				
Office Supplies	500	848	848	0
Postage	-	33	19	14
Fuel	1,500	1,500	1,225	275
Conference & Seminars	500	1,262	1,135	127
Total Departmental Support	2,500	3,643	3,226	417
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs - Vehicles & Equipment	750	159	159	0
Total Repairs & Maintenance	750	159	159	0
<b><u>Capital Outlay</u></b>				
Capital Outlay - Equipment	2,000	721	721	-
Capital Outlay - Vehicles	-	20,102	20,102	-
Total Capital Outlay	2,000	20,823	20,823	-
<b>Total Environmental Enforcement</b>	<b>\$ 23,623</b>	<b>\$ 44,166</b>	<b>\$ 43,727</b>	<b>\$ 439</b>



BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance
	<u>Original</u>	<u>Final</u>		<u>Favorable (Unfavorable)</u>
<b>EMERGENCY COORDINATOR</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Employees	\$ 11,830	\$ 11,830	\$ 11,830	\$ -
Longevity Pay	\$ 80	\$ 80	\$ 80	
Total Salaries & Wages	<u>11,910</u>	<u>11,910</u>	<u>11,910</u>	<u>-</u>
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	929	929	927	2
Retirement	925	925	925	0
Health Insurance	-	-	-	-
Death Benefits	73	73	73	0
Unemployment Insurance	24	24	24	0
Cell Phone Allowance, Employ	240	240	240	-
Total Benefits & Expenditures	<u>2,191</u>	<u>2,191</u>	<u>2,189</u>	<u>2</u>
<b><u>Departmental Support</u></b>				
Office Supplies	600	504	504	(0)
Parts & Supplies	600	-	-	-
Fuel	2,000	1,812	1,806	6
Mileage/Travel Reimbursement	200	-	-	-
Conference & Seminars	750	-	-	-
Telephone/Internet	70	162	162	0
Cell Phones/Pagers	180	180	178	2
Total Departmental Support	<u>4,400</u>	<u>2,658</u>	<u>2,651</u>	<u>7</u>
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	750	330	254	76
Total Repairs & Maintenance	<u>750</u>	<u>330</u>	<u>254</u>	<u>76</u>
<b><u>Capital Outlay</u></b>				
Capital Outlay-Equipment	-	619	619	1
Total Capital Outlay	<u>-</u>	<u>619</u>	<u>619</u>	<u>1</u>
<b>Total Emergency Coordinator</b>	<b>\$ 19,251</b>	<b>\$ 17,708</b>	<b>\$ 17,622</b>	<b>\$ 86</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>911 ADDRESSING COORDINATOR</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Employees	\$ 25,432	\$ 25,432	\$ 25,432	\$ 0
Longevity Pay	515	515	515	-
Part-Time Help	-	-	-	-
Total Salaries & Wages	25,947	25,947	25,947	0
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	1,985	1,985	1,985	0
Retirement	1,975	1,975	1,975	0
Death Benefits	156	156	156	0
Unemployment Insurance	52	52	49	3
Total Benefits & Expenditures	4,168	4,168	4,165	3
<b><u>Departmental Support</u></b>				
Office Supplies	650	650	267	383
Postage	250	50	22	29
Fuel	450	650	548	102
Conference & Seminars	375	375	-	375
Total Departmental Support	1,725	1,725	836	889
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	1,400	700	416	284
Repairs-Vehicles & Equipment	700	607	63	544
Total Repairs & Maintenance	2,100	1,307	479	828
<b><u>Capital Outlay</u></b>				
Capital Outlay-Equipment	500	5,299	5,299	0
Total Capital Outlay	500	5,299	5,299	0
<b>Total 911 Coordinator</b>	\$ 34,440	\$ 38,446	\$ 36,726	\$ 1,720
 <b>PUBLIC ASSISTANCE</b>				
<b><u>Contractual/Professional</u></b>				
Health Resource Center-Contr	\$ 6,000	\$ 6,400	\$ 4,771	\$ 1,629
Health Resource Center Coord.	-	18,000	12,000	6,000
Indigent Funeral Expense	1,200	1,200	100	1,100
Retired & Senior Volunteer P	525	525	-	525
Senior Services	10,000	1,000	-	1,000
Child Protective Services	6,000	6,000	-	6,000
MHMR Assistance	2,000	2,000	2,000	-
Disaster Relief Expenses	-	20,397	16,627	3,770
Total Contractual/Professional	25,725	55,522	35,498	20,024
<b>Total Public Assistance</b>	\$ 25,725	\$ 55,522	\$ 35,498	\$ 20,024

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>COUNTY EXTENSION SERVICE</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Employees	\$ 18,986	\$ 18,986	\$ 18,869	\$ 117
Salary, Extension Agents	19,973	19,973	19,114	859
Longevity Pay	140	140	140	-
Part-Time Help	5,000	5,450	4,956	494
Total Salaries & Wages	44,099	44,549	43,080	1,469
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	3,374	3,374	3,085	289
Retirement	1,455	1,455	1,447	8
Health Insurance	5,181	5,304	5,304	0
Death Benefits	115	115	114	1
Unemployment Insurance	48	48	56	(8)
Benefits & Expenditures	10,173	10,296	10,004	292
<b><u>Departmental Support</u></b>				
Association & Membership Due	150	150	90	60
Association Dues/Publ.-FCS	200	200	150	50
Office Supplies	2,500	2,500	2,460	40
Postage	750	750	750	-
Demonstration Supplies	250	307	306	0
Educational Materials	250	193	79	114
Travel Reimb-AG Agent	6,000	6,153	6,152	1
Travel Reimb-FCS Agent	3,500	3,347	1,732	1,615
Conferences & Seminars-AG	800	800	626	174
Conferences & Seminars-FCS	1,000	1,000	364	636
Livestock Show Reimbursement	1,500	417	412	5
Total Departmental Support	16,900	15,817	13,122	2,695
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs- Business Machines	150	150	-	150
Total Repairs & Maintenance	150	150	-	150
<b><u>Contractual/Professional</u></b>				
Rentals-Machine/Equipment	3,600	4,110	4,110	0
Total Contractual/Professional	3,600	4,110	4,110	0
<b><u>Capital Outlay</u></b>				
Capital Outlay-Equipment	600	600	520	80
Total Capital Outlay	600	600	520	80
<b>Total County Extension Service</b>	\$ 75,522	\$ 75,522	\$ 70,836	\$ 4,686

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<b>OTHER EXPENDITURES</b>				
<b><u>Departmental Support</u></b>				
Association & Membership Due	\$ 1,600	\$ 1,600	\$ 1,255	\$ 345
Legal Services	10,000	10,000	8,689	1,311
Reimbursement	-	-	(15)	15
Drug/Blood Testing	-	-	-	-
Telephone/Internet	24,500	24,500	24,220	280
Courthouse Long Distance Tel	5,000	3,250	3,137	113
Total Departmental Support	41,100	39,350	37,287	2,063
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	8,000	7,840	7,839	1
Total Repairs & Maintenance	8,000	7,840	7,839	1
<b><u>Contractual/Professional</u></b>				
Burleson-Lee SWD	1,500	1,500	1,500	-
Historical Commission	1,000	150	143	7
BVCOG (Aid to Other Governmen	3,000	3,750	3,750	-
Economic Development	8,000	11,000	11,000	-
Auditing & Reports	25,000	25,000	25,000	-
Total Contractual/Professional	38,500	41,400	41,393	7
<b><u>Miscellaneous</u></b>				
Administration Fee/Cafeteria	-	-	-	-
Bounties	4,000	8,995	8,995	-
Petit Jurors-JP	3,000	531	138	393
Autopsy	12,000	10,300	9,746	554
JP Warrants	250	-	-	-
Employee Recognition	1,000	1,000	964	36
Total Miscellaneous	20,250	20,826	19,843	983
<b><u>Capital Outlay</u></b>				
Capital Outlay - Equipment	5,000	10,739	10,739	0
Total Capital Outlay	5,000	10,739	10,739	0
<b><u>Debt Service</u></b>				
Transfer Out - Debt Service	-	-	-	-
<b>Total Other Expenditures</b>	<b>\$ 112,850</b>	<b>\$ 120,155</b>	<b>\$ 117,101</b>	<b>\$ 3,054</b>
 <b>TOTAL EXPENDITURES ALL FUNDS (GENERAL)</b>				
	<b>\$ 4,423,330</b>	<b>\$ 4,939,524</b>	<b>\$ 4,777,651</b>	<b>\$ 161,874</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
Other Financial Sources (Uses)				
Financing Proceeds	-	55,600	55,600	-
Operating Transfer In				
-- Road & Bridge	-	4,000	4,000	-
-- JDP	-	8,268	8,268	0
-- State Salary Supplement	40,425	47,050	48,753	1,703
-- Capital Construction Fund	-	-	-	-
-- Records Mgmt Fund--County	5,000	9,045	9,045	-
-- Miscellaneous Grants	-	13,121	14,412	1,291
-- RMP County	-	15,472	15,472	-
-- Courthouse Security Fund	11,000	11,000	11,000	-
-- ACSR	-	1,720	1,720	-
Operating Transfer Out				
-- Cap. Construction Fund	-	-	-	-
-- Debt Service	-	-	(41,669)	(41,669)
	<u>56,425</u>	<u>165,276</u>	<u>126,601</u>	<u>(38,675)</u>
Total Other Financing Sources (Uses)	\$ 56,425	\$ 165,276	\$ 126,601	\$ (38,675)
Excess of Revenues and Other Sources Over (Under) Expenditures & Other Uses	<u>\$ 127,180</u>	<u>\$ (790)</u>	<u>\$ 528,090</u>	<u>\$ 528,880</u>
Fund Balance, January 1			<u>\$ 1,467,792</u>	
Fund Balance, December 31			<u>\$ 1,995,882</u>	

BURLESON COUNTY, TEXAS  
Combining Statement of Assets, Liabilities, and Fund Balances  
Modified Cash Basis  
Special Revenue Fund  
December 31, 2006

	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	\$ 821,816	\$ 353,180	\$ 20,755	\$ 33,414	\$ 660,882	\$ 195,294	\$ 15,370	\$ 404
Cash Equivalents	-	-	-	-	-	-	-	-
Taxes Receivable	1,257,696	566,119	-	-	-	-	-	-
Due from Other Funds	606,223	275,990	-	-	-	-	62	-
Total Assets	<u>\$ 2,685,735</u>	<u>\$ 1,195,289</u>	<u>\$ 20,755</u>	<u>\$ 33,414</u>	<u>\$ 660,882</u>	<u>\$ 195,294</u>	<u>\$ 15,432</u>	<u>\$ 404</u>
<u>LIABILITIES AND FUND BALANCE</u>								
Liabilities								
Reserve for Uncollected Taxes	\$ 1,257,696	\$ 566,119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Income Due From Other Funds	606,223	275,990	-	-	-	-	-	-
Due to Individuals	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-	733	-
Total Liabilities	<u>\$ 1,863,919</u>	<u>\$ 842,109</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 733</u>	<u>\$ -</u>
Fund Balance	<u>821,816</u>	<u>353,180</u>	<u>20,755</u>	<u>33,414</u>	<u>660,882</u>	<u>195,294</u>	<u>14,699</u>	<u>404</u>
Total Liabilities and Fund Balances	<u>\$ 2,685,735</u>	<u>\$ 1,195,289</u>	<u>\$ 20,755</u>	<u>\$ 33,414</u>	<u>\$ 660,882</u>	<u>\$ 195,294</u>	<u>\$ 15,432</u>	<u>\$ 404</u>

BURLESON COUNTY, TEXAS  
Combining Statement of Assets, Liabilities, and Fund Balances  
Modified Cash Basis  
Special Revenue Fund  
December 31, 2006

	Sheriff's Office Computer Fund	Juvenile Delinquent Prevention Fund	Forfeiture Fund	State Salary Supplement Fund	Sheriff's Office Awarded Restitution Fund	Justice Court Technology Fund	LEOSE Fund
<u>ASSETS</u>							
Cash	\$ 4,239	\$ -	\$ 17,342	\$ 28,559	\$ 22,415	\$ 27,793	\$ 17,573
Cash Equivalents	-	-	-	-	-	-	-
Taxes Receivable	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-
Total Assets	<u>\$ 4,239</u>	<u>\$ -</u>	<u>\$ 17,342</u>	<u>\$ 28,559</u>	<u>\$ 22,415</u>	<u>\$ 27,793</u>	<u>\$ 17,573</u>
<u>LIABILITIES AND FUND BALANCE</u>							
Liabilities							
Reserve for Uncollected Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Income Due From Other Funds	-	-	-	-	-	-	-
Due to Individuals	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance	<u>4,239</u>	<u>-</u>	<u>17,342</u>	<u>28,559</u>	<u>22,415</u>	<u>27,793</u>	<u>17,573</u>
Total Liabilities and Fund Balances	<u>\$ 4,239</u>	<u>\$ -</u>	<u>\$ 17,342</u>	<u>\$ 28,559</u>	<u>\$ 22,415</u>	<u>\$ 27,793</u>	<u>\$ 17,573</u>

BURLESON COUNTY, TEXAS  
Combining Statement of Assets, Liabilities, and Fund Balances  
Modified Cash Basis  
Special Revenue Fund  
December 31, 2006

	<u>Misc. Grants</u>	<u>Time Payments</u>	<u>Alternative CSR</u>	<u>Vehicle Inventory</u>	<u>TOTAL</u>
<u>ASSETS</u>					
Cash	\$ 1,613	\$ 16,261	\$ 1,877	\$ 95,568	\$ 2,334,355
Cash Equivalents	-	-	832	-	832
Taxes Receivable	-	-	-	-	1,823,815
Due from Other Funds	-	-	-	-	882,275
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 1,613</u>	<u>\$ 16,261</u>	<u>\$ 2,709</u>	<u>\$ 95,568</u>	<u>\$ 5,041,277</u>
 <u>LIABILITIES AND FUND BALANCE</u>					
Liabilities					
Reserve for Uncollected Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,823,815
Unearned Income Due From Other Funds	-	-	-	-	882,213
Due to Individuals	-	-	-	6,979	6,979
Due to Other Funds	-	-	-	15,475	15,475
Due to Other Governments	-	-	-	56,730	57,463
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	\$ -	\$ -	\$ -	\$ 79,184	\$ 2,785,945
Fund Balance	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1,613	16,261	2,709	16,384	2,255,332
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$ 1,613</u>	<u>\$ 16,261</u>	<u>\$ 2,709</u>	<u>\$ 95,568</u>	<u>\$ 5,041,277</u>



BURLESON COUNTY, TEXAS  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Modified Cash Basis  
Special Revenue Fund  
December 31, 2006

	Road & Bridge	Lateral Road & Bridge	County Law Library	Court House Security	Right of Way Acquisition	Record Mgmt and Preservation Dist. & Co.	Jail Commissary
<b>Revenues</b>							
Taxes	\$ 1,475,229	\$ 649,922	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties & Interest - Taxes	35,998	16,072	-	-	-	-	-
Licenses and Permits	672,450	-	-	-	-	-	-
Intergovernmental	51,081	-	-	-	-	-	-
Fees	-	-	9,315	21,513	-	65,651	-
Interest	44,491	16,806	647	1,179	24,508	6,638	-
Miscellaneous	60,627	-	-	-	-	-	27,506
Grants	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 2,339,876</b>	<b>\$ 682,800</b>	<b>\$ 9,962</b>	<b>\$ 22,692</b>	<b>\$ 24,508</b>	<b>\$ 72,289</b>	<b>\$ 27,506</b>
<b>Expenditures</b>							
Personnel Service	\$ 848,752	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	294,750	-	-	-	-	-	-
Repairs & Maintenance	97,456	-	-	-	-	-	-
Transportation	227,985	547,582	-	-	-	-	-
Public Utilities	11,575	-	-	-	-	-	-
Maintenance - Other	150,099	-	-	-	-	-	-
Capital Outlay - Machinery & Equipment	196,410	136,426	-	-	-	2,747	-
Miscellaneous	199,819	-	8,568	8,504	-	6,486	18,599
<b>Total Expenditures</b>	<b>\$ 2,026,846</b>	<b>\$ 684,008</b>	<b>\$ 8,568</b>	<b>\$ 8,504</b>	<b>\$ -</b>	<b>\$ 9,233</b>	<b>\$ 18,599</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ 313,030</b>	<b>(1,208)</b>	<b>\$ 1,394</b>	<b>\$ 14,188</b>	<b>\$ 24,508</b>	<b>\$ 63,056</b>	<b>\$ 8,907</b>
<b>Other Financing Sources (Uses)</b>							
Financing Proceeds	\$ -	\$ 89,969	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers - In/(Out)	(138,839)	(19,991)	-	(11,000)	35,000	(24,517)	-
<b>Total Financing Sources (Uses)</b>	<b>\$ (138,839)</b>	<b>\$ 69,978</b>	<b>\$ -</b>	<b>\$ (11,000)</b>	<b>\$ 35,000</b>	<b>\$ (24,517)</b>	<b>\$ -</b>
<b>Excess of Revenues &amp; Other Sources Over (Under) Expenditures &amp; Other Uses</b>	<b>\$ 174,191</b>	<b>\$ 68,770</b>	<b>\$ 1,394</b>	<b>\$ 3,188</b>	<b>\$ 59,508</b>	<b>\$ 38,539</b>	<b>\$ 8,907</b>
Fund Balance, January 1	647,625	284,410	19,361	30,226	601,374	156,755	5,792
<b>Fund Balance, December 31</b>	<b>\$ 821,816</b>	<b>\$ 353,180</b>	<b>\$ 20,755</b>	<b>\$ 33,414</b>	<b>\$ 660,882</b>	<b>\$ 195,294</b>	<b>\$ 14,699</b>

BURLESON COUNTY, TEXAS  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Modified Cash Basis  
Special Revenue Fund  
December 31, 2006

	Attorney Fee Account	Sheriff's Office Computer Fund	Juvenile Delinquent Prevention Fund	Forfeiture Fund	State Salary Supplement Fund	Sheriff's Office Awarded Restitution Fund	Justice Court Technology Fund	LEOSE Fund
<b>Revenues</b>								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties & Interest - Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	12,985	4,313
Interest	14	138	135	344	1,526	908	968	614
Miscellaneous	-	-	-	19,474	-	-	-	-
Grants	-	-	-	-	49,014	-	-	-
Total Revenues	<u>\$ 14</u>	<u>\$ 138</u>	<u>\$ 135</u>	<u>\$ 19,818</u>	<u>\$ 50,540</u>	<u>\$ 908</u>	<u>13,953</u>	<u>\$ 4,927</u>
<b>Expenditures</b>								
Personnel Service	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-
Public Utilities	-	-	-	-	-	-	-	-
Maintenance - Other	-	-	-	-	-	-	-	-
Capital Outlay - Machinery & Equipment	229	-	-	4,969	-	-	16,213	-
Miscellaneous	-	-	-	4,300	3,259	-	3,236	4,291
Total Expenditures	<u>\$ 229</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,269</u>	<u>\$ 3,259</u>	<u>\$ -</u>	<u>\$ 19,449</u>	<u>\$ 4,291</u>
Excess of Revenues Over (Under) Expenditures	\$ (215)	\$ 138	\$ 135	\$ 10,549	\$ 47,281	\$ 908	(5,496)	\$ 636
<b>Other Financing Sources (Uses)</b>								
Financing Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Operating Transfers - In/(Out)	-	-	(8,268)	-	(48,753)	(5,625)	-	-
Total Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,268)</u>	<u>\$ -</u>	<u>\$ (48,753)</u>	<u>\$ (5,625)</u>	<u>\$ -</u>	<u>\$ -</u>
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	\$ (215)	\$ 138	\$ (8,133)	\$ 10,549	\$ (1,472)	\$ (4,717)	\$ (5,496)	\$ 636
Fund Balance, January 1	<u>619</u>	<u>4,101</u>	<u>8,133</u>	<u>6,793</u>	<u>30,031</u>	<u>27,132</u>	<u>33,289</u>	<u>16,937</u>
Fund Balance, December 31	<u>\$ 404</u>	<u>\$ 4,239</u>	<u>\$ -</u>	<u>\$ 17,342</u>	<u>\$ 28,559</u>	<u>\$ 22,415</u>	<u>\$ 27,793</u>	<u>\$ 17,573</u>

BURLESON COUNTY, TEXAS  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Modified Cash Basis  
Special Revenue Fund  
December 31, 2006

	Misc. Grants	Time Payments	Alternative CSR	Vehicle Inventory	TOTAL
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,125,151
Penalties & Interest - Taxes	-	-	-	-	52,070
Licenses and Permits	-	-	-	-	672,450
Intergovernmental	-	-	-	-	51,081
Fees	-	-	-	-	113,777
Interest	1,430	864	-	1,686	102,896
Miscellaneous	2,510	7,917	11,333	1,179	130,546
Grants	309,909	-	-	-	358,923
<b>Total Revenues</b>	<b>\$ 313,849</b>	<b>\$ 8,781</b>	<b>\$ 11,333</b>	<b>\$ 2,865</b>	<b>\$ 3,606,894</b>
<b>Expenditures</b>					
Personnel Service	\$ -	\$ -	\$ -	\$ -	\$ 848,752
Employee Benefits	-	-	-	-	294,750
Repairs & Maintenance	-	-	-	-	97,456
Transportation	-	-	-	-	775,567
Public Utilities	-	-	-	-	11,575
Maintenance - Other	-	-	-	-	150,099
Capital Outlay - Machinery & Equipment	259,726	39,966	21,514	-	678,200
Miscellaneous	49,895	-	1,264	-	308,221
<b>Total Expenditures</b>	<b>\$ 309,621</b>	<b>\$ 39,966</b>	<b>\$ 22,778</b>	<b>\$ -</b>	<b>\$ 3,164,620</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ 4,228</b>	<b>\$ (31,185)</b>	<b>\$ (11,445)</b>	<b>\$ 2,865</b>	<b>\$ 442,274</b>
<b>Other Financing Sources (Uses)</b>					
Financing Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 89,969
Operating Transfers - In/(Out)	(8,787)	-	(1,720)	-	(232,500)
<b>Total Financing Sources (Uses)</b>	<b>\$ (8,787)</b>	<b>\$ -</b>	<b>\$ (1,720)</b>	<b>\$ -</b>	<b>\$ (142,531)</b>
<b>Excess of Revenues &amp; Other Sources Over (Under) Expenditures &amp; Other Uses</b>	<b>\$ (4,559)</b>	<b>\$ (31,185)</b>	<b>\$ (13,165)</b>	<b>\$ 2,865</b>	<b>\$ 299,743</b>
Fund Balance, January 1	6,172	47,446	15,874	13,519	1,955,589
<b>Fund Balance, December 31</b>	<b>\$ 1,613</b>	<b>\$ 16,261</b>	<b>\$ 2,709</b>	<b>\$ 16,384</b>	<b>\$ 2,255,332</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>ROAD &amp; BRIDGE - GENERAL</b>				
<b>REVENUES</b>				
Current Ad Valorem Taxes	\$ 1,395,124	\$ 1,395,124	\$ 1,420,034	\$ 24,910
Delinquent Ad Valorem	50,389	50,389	55,195	4,806
Penalty & Interest-Ad Valore	20,156	20,156	35,998	15,842
Certificate of Title	15,000	15,000	16,608	1,608
License Fees	155,000	155,000	177,300	22,300
Motor Vehicles, Licenses	440,000	440,000	440,987	987
Payment in Lieu of Taxes	250	250	157	(93)
Gasoline Tax Dist., Lateral	26,000	26,000	25,985	(15)
Gross & Axle Weight Fees Rei	-	-	25,096	25,096
Addressing Signs	4,000	4,000	2,817	(1,183)
RB1 Disposal Permits	6,000	6,000	7,340	1,340
RB2 Disposal Permits	6,500	6,500	5,155	(1,345)
RB3 Disposal Permits	16,000	16,000	17,165	1,165
RB4 Disposal Permits	7,500	7,500	7,895	395
Interest Earnings	24,000	24,000	19,638	(4,362)
Interest Earnings, Investments	-	-	3,376	3,376
<b>Total Revenues</b>	<b>\$ 2,165,919</b>	<b>\$ 2,165,919</b>	<b>\$ 2,260,746</b>	<b>\$ 94,827</b>
<b>EXPENDITURES</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Employees	\$ 12,574	\$ 12,584	\$ 12,583	\$ 1
Overtime/Discretionary	-	2,064	2,064	-
Total Salaries & Wages	12,574	14,648	14,647	1
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	962	1,120	1,028	92
Retirement	957	1,115	1,115	0
Health Insurance	1,991	2,052	2,052	0
Health Insurance, Retirees	7,962	9,416	9,416	0
Death Benefits	75	88	88	0
Workers Compensation Insuran	45,000	40,500	39,597	903
Unemployment Insurance	25	29	-	29
Total Benefits & Expenditures	56,972	54,320	53,295	1,025
<b><u>Departmental Support</u></b>				
Association & Membership Due	3,500	2,605	2,605	-
Office Supplies	1,000	1,000	909	91
Sign Supplies	10,000	9,536	9,340	196
Tax Appraisal District	40,052	40,052	40,052	-
Drug/Blood Testing	1,000	596	-	596
Publishing Legal Notices	300	704	160	544
Total Departmental Support	55,852	54,493	53,067	1,426
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	2,000	2,077	2,077	(0)
Insurance-Auto Physical Dama	2,100	569	-	569
Total Repairs & Maintenance	4,100	2,646	2,077	569

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b><u>Contractual/Professional</u></b>				
Solid Waste Disposal-Pct 1	30,000	31,600	31,385	215
Solid Waste Disposal-Pct 2	25,000	24,000	23,717	283
Solid Waste Disposal-Pct 3	32,000	33,980	33,980	(0)
Solid Waste Disposal-Pct 4	32,000	35,041	35,041	(0)
Total Contractual/Professional	119,000	124,621	124,123	498
<b><u>Capital Outlay</u></b>				
Capital Outlay-Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	\$ 248,498	\$ 250,728	\$ 247,210	\$ 3,518
Other Financial Sources (Uses)				
Financing Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfer In	-	-	-	-
Operating Loan from General Fund	-	-	-	-
Operating Transfer Out	(1,800,000)	(1,800,000)	(1,800,000)	-
ROW Transfers Out	(35,000)	(35,000)	(35,000)	-
Debt Service Transfers	(59,123)	(59,284)	(59,284)	(0)
Total Other Financing Sources (Uses)	\$ (1,894,123)	\$ (1,894,284)	\$ (1,894,284)	\$ (0)
Excess of Revenues and Other Sources Over	\$ 23,298	\$ 20,907	\$ 119,252	\$ 98,345
Fund Balance, January 1			\$ 228,917	
Fund Balance, December 31			\$ 348,168	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>ROAD &amp; BRIDGE - PRECINCT #1</b>				
<b>REVENUES</b>				
Tire Disposal Fee	\$ 100	\$ 100	\$ 874	\$ 774
Interest Earnings	2,400	2,400	2,459	59
Sale of Materials	-	-	1,120	1,120
Sale of Assets	-	11,050	11,050	0
Reimbursements	-	-	4,385	4,385
Financing Proceeds	-	-	-	-
<b>Total Revenue</b>	<b>\$ 2,500</b>	<b>\$ 13,550</b>	<b>\$ 19,888</b>	<b>\$ 6,338</b>
<b>EXPENDITURES</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 30,823	\$ 30,823	\$ 30,823	\$ 0
Salary, Employees	123,302	123,302	123,094	208
Longevity Pay	2,575	2,575	2,575	-
Part-Time Help	35,850	35,850	31,705	4,145
Overtime/Discretionary	2,000	2,000	-	2,000
<b>Total Salaries &amp; Wages</b>	<b>194,550</b>	<b>194,550</b>	<b>188,198</b>	<b>6,352</b>
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	15,617	15,617	14,799	818
Retirement	12,808	12,808	12,639	169
Health Insurance	25,087	27,021	27,021	(0)
Death Benefits	1,010	1,010	996	14
Unemployment Insurance	328	328	296	32
Travel Allowance, Official	9,600	9,600	9,600	-
<b>Total Benefits &amp; Expenditures</b>	<b>64,450</b>	<b>66,384</b>	<b>65,352</b>	<b>1,032</b>
<b><u>Departmental Support</u></b>				
Notary & Surety Bonds	-	-	-	-
Office Supplies	500	500	347	153
Parts & Supplies	35,000	35,000	34,899	101
Fuel	1,000	1,000	41	959
Tires & Tubes	1,000	1,000	969	31
Gravel, Concrete & Premix	5,000	3,027	1,289	1,738
Pipes & Culverts	-	320	319	1
Mileage/Travel Reimbursement	600	600	384	216
Conference & Seminars	400	535	534	1
Telephone/Internet	550	635	635	(0)
Cell Phones/Pagers	700	565	-	565
Utilities	2,500	4,133	4,133	(0)
<b>Total Departmental Support</b>	<b>47,250</b>	<b>47,315</b>	<b>43,551</b>	<b>3,764</b>
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	24,000	24,000	23,996	4
Repairs - Building & Grounds	1,000	-	-	-
Contract Labor	4,000	2,000	1,729	271
Insurance-Property Coverage	600	600	600	-
Insurance-Auto Liability	3,000	3,000	3,000	-
Insurance-Crime Coverage	200	200	200	-
Insurance-Auto Physical Dama	775	775	775	-
<b>Total Repairs &amp; Maintenance</b>	<b>33,575</b>	<b>30,575</b>	<b>30,300</b>	<b>275</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b><u>Contractual/Professional</u></b>				
Rentals-Machine/Equipment	500	500	-	500
Solid Waste Disposal	-	2,540	2,540	-
Total Contractual/Professional	<u>500</u>	<u>3,040</u>	<u>2,540</u>	<u>500</u>
<b><u>Capital Outlay</u></b>				
Capital Outlay-Equipment	40,000	59,515	59,515	-
Capital Outlay - Vehicles	5,000	14,725	14,725	-
Capital Outlay-R&B Const	5,000	310	-	310
Total Capital Outlay	<u>50,000</u>	<u>74,550</u>	<u>74,240</u>	<u>310</u>
<b><u>Contingency</u></b>				
Contingency	20,000	2,960	-	2,960
Total Contingency	<u>20,000</u>	<u>2,960</u>	<u>-</u>	<u>2,960</u>
<b>Total Expenditures</b>	<b>\$ 410,325</b>	<b>\$ 419,374</b>	<b>\$ 404,181</b>	<b>\$ 15,193</b>
Other Financial Sources (Uses)				
Financing Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfer In-R&B General	419,238	419,238	419,220	(18)
Operating Transfer Out GF	-	(1,000)	(1,000)	-
Operating Transfer Out -R&B General	-	-	-	-
Debt Service Transfers	(39,554)	(40,555)	(40,555)	(1)
Total Other Financing Sources (Uses)	<u>\$ 379,684</u>	<u>\$ 377,683</u>	<u>\$ 377,666</u>	<u>\$ (19)</u>
Excess of Revenues and Other Sources Over	<u>\$ (28,141)</u>	<u>\$ (28,141)</u>	<u>\$ (6,628)</u>	<u>\$ 21,512</u>
Fund Balance, January 1			\$ 55,404	
Fund Balance, December 31			<u><u>\$ 48,776</u></u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>ROAD &amp; BRIDGE - PRECINCT #2</b>				
<b>REVENUES</b>				
Interest Earnings	\$ 4,000	\$ 4,000	\$ 6,284	\$ 2,284
Donations	\$ -	\$ 3,500	\$ 3,500	-
Sale of Materials	-	-	4,716	4,716
Sale of Assets	-	3,643	3,643	0
Reimbursements	-	8,300	8,942	642
<b>Total Revenue</b>	<b>\$ 4,000</b>	<b>\$ 19,443</b>	<b>\$ 27,086</b>	<b>\$ 7,643</b>
<b>EXPENDITURES</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 30,823	\$ 30,823	\$ 30,823	\$ 0
Salary, Employees	150,000	140,000	139,799	201
Longevity Pay	1,965	1,965	1,670	295
Part-Time Help	25,000	21,931	18,314	3,617
Overtime/Discretionary	5,000	40	-	40
Total Salaries & Wages	212,788	194,759	190,606	4,153
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	17,086	17,086	15,350	1,736
Retirement	15,094	15,094	13,908	1,186
Health Insurance	27,868	30,621	30,620	1
Death Benefits	1,190	1,190	1,096	94
Unemployment Insurance	366	366	313	53
Cell Phone Allowance, Employ	960	960	870	90
Travel Allowance, Official	9,600	9,600	9,600	-
Total Benefits & Expenditures	72,164	74,917	71,759	3,158
<b><u>Departmental Support</u></b>				
Office Supplies	950	950	909	41
Parts & Supplies	30,000	32,124	32,124	0
Fuel	20,000	31,839	31,788	51
Tires & Tubes	12,000	4,104	4,087	17
Gravel, Concrete, & Premix	30,000	89,744	89,744	(0)
Pipes & Culvert	10,000	11,043	11,043	0
Publishing Legal Notices	100	100	-	100
Mileage/Travel Reimbursement	200	200	-	200
Conference & Seminars	2,000	257	160	97
Telephone/Internet	1,700	1,700	1,312	388
Cell Phones/Pagers	-	-	-	-
Utilities	3,000	1,900	1,854	46
Total Departmental Support	109,950	173,961	173,021	940
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	32,000	25,400	25,348	52
Repairs-Building & Grounds	3,000	-	-	-
Contract Labor	2,000	2,000	2,000	-
Insurance-Property Coverage	700	700	700	-
Insurance-Auto Liability	2,800	2,800	2,800	-
Insurance-Crime Coverage	200	200	200	-
Insurance-Auto Physical Dama	650	650	650	-
Total Repairs & Maintenance	41,350	31,750	31,698	52



BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b><u>Contractual/Professional</u></b>				
Rentals-Machine/Equipment	1,000	-	-	-
Solid Waste Disposal	-	-	-	-
Total Contractual/Professional	1,000	-	-	-
<b><u>Capital Outlay</u></b>				
Capital Outlay-Building	-	-	-	-
Capital Outlay-Equipment	10,000	28,473	28,473	0
Capital Outlay-Vehicles	5,000	-	-	-
Capital Outlay-R&B Const	20,000	12,835	12,835	0
Total Capital Outlay	35,000	41,308	41,308	0
<b><u>Contingency</u></b>				
Contingency	30,000	-	-	-
Total Contingency	30,000	-	-	-
<b>Total Expenditures</b>	\$ 502,252	\$ 516,695	\$ 508,391	\$ 8,304
Other Financial Sources (Uses)				
Financing Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfer In-R&B General	498,285	498,285	498,240	(45)
Operating Transfer Out GF	-	(1,000)	(1,000)	-
Operation Transfer Out-R&B General	-	-	-	-
Debt Service Transfers	-	-	-	-
Total Other Financing Sources (Uses)	\$ 498,285	\$ 497,285	\$ 497,240	\$ (45)
Excess of Revenues and Other Sources Over	\$ 33	\$ 33	\$ 15,935	\$ 15,902
Fund Balance, January 1			\$ 107,293	
Fund Balance, December 31			\$ 123,228	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>ROAD &amp; BRIDGE - PRECINCT #3</b>				
<b>REVENUES</b>				
Interest Earnings	\$ 4,000	\$ 4,000	\$ 6,676	\$ 2,676
Sale of Materials	-	-	3,300	3,300
Sale of Assets	-	2,044	2,044	0
Reimbursement	-	-	51	51
<b>Total Revenue</b>	<b>\$ 4,000</b>	<b>\$ 6,044</b>	<b>\$ 12,071</b>	<b>\$ 6,027</b>
<b>EXPENDITURES</b>				
<b><u>Total Salaries &amp; Wages</u></b>				
Salary, Official	\$ 30,823	\$ 30,823	\$ 30,823	\$ 0
Salary, Employees	185,201	185,201	159,985	25,216
Longevity Pay	3,760	3,760	3,055	705
Part-Time Help	25,000	25,000	17,273	7,727
Overtime/Discretionary	6,000	6,000	-	6,000
<b>Total Salaries &amp; Wages</b>	<b>250,784</b>	<b>250,784</b>	<b>211,137</b>	<b>39,647</b>
<b><u>Total Benefits &amp; Expenditures</u></b>				
Social Security	19,919	19,919	16,538	3,381
Retirement	17,913	17,913	15,484	2,429
Health Insurance	32,258	32,440	32,440	(0)
Death Benefits	1,412	1,412	1,221	191
Unemployment Insurance	400	400	371	29
Travel Allowance, Official	9,600	9,600	9,600	-
<b>Total Benefits &amp; Expenditures</b>	<b>81,502</b>	<b>81,684</b>	<b>75,653</b>	<b>6,031</b>
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	200	200	-	200
Office Supplies	500	500	297	203
Parts & Supplies	35,000	41,621	41,621	0
Fuel	25,000	33,157	33,157	0
Tires & Tubes	5,000	5,686	5,686	(0)
Gravel, Concrete, & Premix	30,000	3,407	-	3,407
Pipes & Culverts	1,000	1,000	399	601
Mileage/Travel Reimbursement	1,000	1,000	-	1,000
Conference & Seminars	1,000	1,000	160	840
Telephone/Internet	1,500	1,810	1,806	4
Cell Phones/Pagers	300	300	-	300
Utilities	2,500	3,100	2,879	221
<b>Total Departmental Support</b>	<b>103,000</b>	<b>92,781</b>	<b>86,005</b>	<b>6,776</b>
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	10,000	25,757	25,756	1
Repairs-Building & Grounds	500	419	-	419
Contract Labor	5,000	5,900	5,900	-
Insurance-Property Coverage	800	832	832	-
Insurance-Auto Liability	2,800	2,800	2,800	-
Insurance-Crime Coverage	200	200	200	-
Insurance-Auto Physical Dama	200	281	281	-
<b>Total Repairs &amp; Maintenance</b>	<b>19,500</b>	<b>36,189</b>	<b>35,769</b>	<b>420</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b><u>Contractual/Professional</u></b>				
Box Rent	134	134	132	2
Solid Waste Disposal	10,000	10,000	8,080	1,920
Rent for Stockpiling	2,500	2,500	1,250	1,250
Total Contractual/Professional	12,634	12,634	9,462	3,172
<b><u>Total Capital Outlay</u></b>				
Capital Outlay-Equipment	-	13,800	13,800	-
Capital Outlay-Vehicles	30,000	10,592	3,255	7,337
Capital Outlay-R&B Const	10,000	10,000	-	10,000
Total Capital Outlay	40,000	34,392	17,055	17,337
<b><u>Contingency</u></b>				
Contingency	35,000	35,000	-	35,000
Total Contingency	35,000	35,000	-	35,000
<b>Total Expenditures</b>	\$ 542,420	\$ 543,464	\$ 435,081	\$ 108,383
Other Financial Sources (Uses)				
Financing Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfer In-R&B General	443,673	443,673	443,700	27
Operating Transfer Out GF	-	(1,000)	(1,000)	-
Operating Transfer Out-R&B General	-	-	-	-
Debt Service Transfers	-	-	-	-
Total Other Financing Sources (Uses)	\$ 443,673	\$ 442,673	\$ 442,700	\$ 27
Excess of Revenues and Other Sources Over	\$ (94,747)	\$ (94,747)	\$ 19,690	\$ 114,437
Fund Balance, January 1			\$ 149,431	
Fund Balance, December 31			\$ 169,122	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>ROAD &amp; BRIDGE - PRECINCT #4</b>				
<b>REVENUES</b>				
Interest Earnings	\$ 4,200	\$ 4,200	\$ 6,058	\$ 1,858
Sale of Material	-	-	6,018	6,018
Sale of Assets	-	-	-	-
Reimbursement	-	8,000	8,010	10
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Revenue</b>	<b>\$ 4,200</b>	<b>\$ 12,200</b>	<b>\$ 20,085</b>	<b>\$ 7,885</b>
<b>EXPENDITURES</b>				
<b><u>Salaries &amp; Wages</u></b>				
Salary, Official	\$ 30,823	\$ 30,823	\$ 30,823	\$ 0
Salary, Employees	145,704	145,704	144,520	1,184
Longevity Pay	2,200	2,200	2,200	-
Part-Time Help	43,599	29,599	28,222	1,377
Overtime/Discretionary	5,000	500	-	500
	<hr/>	<hr/>	<hr/>	<hr/>
Total Salaries & Wages	227,326	208,826	205,765	3,061
<b><u>Benefits &amp; Expenditures</u></b>				
Social Security	18,180	18,180	16,307	1,873
Retirement	14,767	14,767	14,260	507
Health Insurance	29,067	29,067	25,221	3,846
Death Benefits	1,164	1,164	1,124	40
Unemployment Insurance	394	394	338	56
Cell Phone Allowance-Employe	720	720	240	480
Travel Allowance, Official	9,600	9,600	9,600	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Benefits & Expenditures	73,892	73,892	67,091	6,801
<b><u>Departmental Support</u></b>				
Surety & Notary Bonds	200	200	-	200
Office Supplies	400	400	378	22
Parts & Supplies	25,000	25,000	24,257	743
Fuel	15,000	14,400	13,377	1,023
Tires & Tubes	3,000	800	743	57
Gravel, Concrete, & Premix	20,000	28,000	27,203	797
Pipes & Culvert	3,000	5,200	4,891	309
Stockpiling	2,200	2,200	2,000	200
Publishing Legal Notices	100	100	-	100
Mileage/Travel Reimbursement	700	700	687	13
Conference & Seminars	500	500	335	165
Telephone/Internet	1,600	1,600	1,482	118
Cell Phones/Pagers	720	720	346	374
Utilities	2,300	2,900	2,709	191
	<hr/>	<hr/>	<hr/>	<hr/>
Total Departmental Support	74,720	82,720	78,408	4,312
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	14,000	13,533	12,727	806
Repairs-Building & Grounds	100	-	-	-
Contract Labor	1,000	-	-	-
Insurance-Property Coverage	800	967	960	7
Insurance-Auto Liability	3,000	3,000	3,000	-
Insurance-Crime Coverage	200	200	200	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Repairs & Maintenance	19,100	17,700	16,887	813

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b><u>Contractual/Professional</u></b>				
Rentals-Machine/Equipment	300	298	-	298
Box Rent	24	26	26	-
Solid Waste Disposal	-	-	-	-
Total Contractual/Professional	324	324	26	298
<b><u>Capital Outlay</u></b>				
Capital Outlay-Equipment	25,000	63,900	63,807	93
Capital Outlay-Vehicle	-	-	-	-
Total Capital Outlay	25,000	63,900	63,807	93
<b><u>Contingency</u></b>				
Contingency	20,000	-	-	-
Total Contingency	20,000	-	-	-
<b>Total Expenditures</b>	\$ 440,362	\$ 447,362	\$ 431,984	\$ 15,378
Other Financial Sources (Uses)				
Financing Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfer In-R&B General	438,804	438,804	438,840	36
Operating Transfer Out GF	-	(1,000)	(1,000)	-
Operating Transfer Out-R&B General	-	-	-	-
Debt Service Transfers	-	-	-	-
Total Other Financing Sources (Uses)	\$ 438,804	\$ 437,804	\$ 437,840	\$ 36
Excess of Revenues and Other Sources Over	\$ 2,642	\$ 2,642	\$ 25,941	\$ 23,299
Fund Balance, January 1			\$ 106,581	
Fund Balance, December 31			132,522	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>LATERAL ROAD &amp; BRIDGE FUNDS</b>				
<b>REVENUE</b>				
<b>Precinct #1</b>				
Current Ad Valorem Taxes	\$ 142,675	\$ 142,675	\$ 145,841	\$ 3,166
Delinquent Ad Valorem	5,021	5,021	8,048	3,027
Penalty & Interest-Ad Valore	2,008	2,008	4,931	2,923
Payment in Lieu of Taxes	-	-	18	18
Interest Earnings	3,400	3,400	3,914	514
<b>Total Precinct #1</b>	<b>\$ 153,104</b>	<b>\$ 153,104</b>	<b>\$ 162,752</b>	<b>\$ 9,648</b>
<b>Precinct #2</b>				
Current Ad Valorem Taxes	\$ 169,569	\$ 169,569	\$ 173,331	\$ 3,762
Delinquent Ad Valorem	5,967	5,967	5,657	(310)
Penalty & Interest-Ad Valore	2,387	2,387	3,993	1,606
Payment in Lieu of Taxes	-	-	21	21
Interest Earnings	4,000	4,000	4,652	652
<b>Total Precinct #2</b>	<b>\$ 181,923</b>	<b>\$ 181,923</b>	<b>\$ 187,654</b>	<b>\$ 5,731</b>
<b>Precinct #3</b>				
Current Ad Valorem Taxes	\$ 151,007	\$ 151,007	\$ 154,357	\$ 3,350
Delinquent Ad Valorem	5,314	5,314	5,038	(276)
Penalty & Interest-Ad Valore	2,126	2,126	3,556	1,430
Payment in Lieu of Taxes	-	-	19	19
Interest Earnings	3,800	3,800	4,143	343
<b>Total Precinct #3</b>	<b>\$ 162,247</b>	<b>\$ 162,247</b>	<b>\$ 167,112</b>	<b>\$ 4,865</b>
<b>Precinct #4</b>				
Ad Valorem Taxes	\$ 149,353	\$ 149,353	\$ 152,667	\$ 3,314
Delinquent Ad Valorem	5,256	5,256	4,983	(273)
Penalty & Interest-Ad Valore	2,102	2,102	3,517	1,415
Payment in Lieu of Taxes	-	-	19	19
Interest Earnings	4,200	4,200	4,097	(103)
<b>Total Precinct #4</b>	<b>\$ 160,911</b>	<b>\$ 160,911</b>	<b>\$ 165,282</b>	<b>\$ 4,371</b>
<b>TOTAL REVENUES</b>	<b>\$ 658,185</b>	<b>\$ 658,185</b>	<b>\$ 682,801</b>	<b>\$ 24,616</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>EXPENDITURES</b>				
<b>Precinct #1</b>				
<b><u>Departmental Support</u></b>				
Fuel	\$ 45,000	\$ 45,000	\$ 44,777	\$ 223
Tires & Tubes	5,000	5,000	5,000	-
Gravel, Concrete, & Premix	100,000	100,000	91,943	8,057
Pipes & Culverts	5,000	5,000	4,746	254
Tax Appraisal District	3,836	3,836	3,836	-
Total Departmental Support	<u>158,836</u>	<u>158,836</u>	<u>150,302</u>	<u>8,534</u>
<b>Total Precinct #1</b>	<b>\$ 158,836</b>	<b>\$ 158,836</b>	<b>\$ 150,302</b>	<b>\$ 8,534</b>
<b>Precinct #2</b>				
<b><u>Departmental Support</u></b>				
Parts & Supplies	\$ 5,000	\$ -	\$ -	\$ -
Fuel	30,000	30,000	27,265	2,735
Tires & Tubes	1,000	-	-	-
Gravel, Concrete, & Premix	127,000	142,819	142,646	173
Pipes & Culverts	-	-	-	-
Tax Appraisal District	4,556	4,556	4,556	-
Total Departmental Support	<u>167,556</u>	<u>177,375</u>	<u>174,467</u>	<u>2,908</u>
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	<u>2,000</u>	-	-	-
Total Repairs & Maintenance	2,000	-	-	-
<b><u>Capital Outlay</u></b>				
Capital Outlay-Vehicles	12,000	4,500	4,500	-
Total Capital Outlay	<u>12,000</u>	<u>4,500</u>	<u>4,500</u>	<u>-</u>
<b><u>Contingency</u></b>				
Contingency	319	-	-	-
Total Contingency	<u>319</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Precinct #2</b>	<b>\$ 181,875</b>	<b>\$ 181,875</b>	<b>\$ 178,967</b>	<b>\$ 2,908</b>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>Precinct #3</b>				
<b><u>Departmental Support</u></b>				
Parts & Supplies	\$ -	\$ -	\$ -	\$ -
Fuel	15,000	15,000	15,000	-
Tires & Tubes	5,000	5,000	5,000	-
Gravel, Concrete, & Premix	90,000	46,248	32,383	13,865
Pipes & Culverts	10,000	10,000	1,373	8,627
Tax Appraisal District	4,060	4,060	4,060	-
Total Departmental Support	124,060	80,308	57,816	22,492
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs - Vehicles & Equipment	10,000	10,000	9,948	52
Contract Labor	3,500	3,500	2,663	838
Total Repairs & Maintenance	13,500	13,500	12,610	890
<b><u>Capital Outlay</u></b>				
Capital Outlay-Equipment	25,000	5,010	89,968	(84,958)
Capital Outlay-R&B Construction	-	43,752	41,958	1,794
Total Capital Outlay	25,000	48,762	131,925	(83,164)
<b><u>Debt Service</u></b>				
Transfer Out - Debt Service	-	19,990	19,991	(1)
Total Debt Service	-	19,990	19,991	(1)
<b><u>Contingency</u></b>				
Contingency	10,000	10,000	-	10,000
Total Contingency	10,000	10,000	-	10,000
<b>Total Precinct #3</b>	<b>\$ 172,560</b>	<b>\$ 172,560</b>	<b>\$ 222,343</b>	<b>\$ (49,783)</b>
<b>Precinct #4</b>				
<b><u>Departmental Support</u></b>				
Fuel	\$ 20,000	\$ 23,000	\$ 22,903	\$ 97
Tires & Tubes	5,000	5,000	4,992	8
Gravel, Concrete, & Premix	118,000	118,000	111,349	6,651
Tax Appraisal District	4,012	4,012	4,012	-
Reimbursement	300	300	-	300
Total Departmental Support	147,312	150,312	143,256	7,056
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Vehicles & Equipment	12,000	9,000	8,800	200
Contract Labor	1,000	1,000	330	670
Total Repairs & Maintenance	13,000	10,000	9,130	870
<b><u>Contingency</u></b>				
Contingency	-	-	-	-
Total Contingency	-	-	-	-
<b>Total Precinct #4</b>	<b>160,312</b>	<b>160,312</b>	<b>152,386</b>	<b>7,926</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 673,583</b>	<b>\$ 673,583</b>	<b>\$ 703,998</b>	<b>\$ (30,415)</b>



BURLESON COUNTY, TEXAS  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
Other Financial Sources (Uses)				
Financing Proceeds-Precinct 3	\$ -	\$ -	\$ 89,968	\$ (89,968)
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,968</u>	<u>\$ (89,968)</u>
Excess of Revenues and Other Sources Over	<u>\$ (15,398)</u>	<u>\$ (15,398)</u>	<u>\$ 68,770</u>	<u>\$ (95,767)</u>
Fund Balance, January 1			\$ 284,410	
Fund Balance, December 31			<u><u>\$ 353,180</u></u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>STATE SALARY SUPPLEMENT FUND</b>				
<b>REVENUES</b>				
State Supplement-County Judge	\$ 15,000	\$ 15,315	\$ 15,318	\$ 3
Sal Supp Judges/Excess	1,000	1,000	2,445	1,445
State Supplement-County Attorney	25,425	31,735	31,250	(485)
Interest Earnings	1,100	1,100	1,526	426
<b>Total Revenues</b>	<b>\$ 42,525</b>	<b>\$ 49,150</b>	<b>\$ 50,540</b>	<b>\$ 1,390</b>
<b>EXPENDITURES</b>				
Expenses-County Court	\$ 2,000	\$ 3,260	\$ 3,259	\$ 1
<b>Total Expenditures</b>	<b>\$ 2,000</b>	<b>\$ 3,260</b>	<b>\$ 3,259</b>	<b>\$ 1</b>
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	(40,425)	(47,050)	(48,753)	(1,703)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (40,425)</b>	<b>\$ (47,050)</b>	<b>\$ (48,753)</b>	<b>\$ (1,703)</b>
Excess of Revenues Over (Under)	\$ 100	\$ (1,160)	\$ (1,473)	\$ (313)
Fund Balance, January 1			\$ 30,032	
Fund Balance, December 31			<u>\$ 28,559</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>SHERIFF'S DONATIONS FOR EQUIPMENT FUND</b>				
<b>REVENUES</b>				
Interest Earnings	\$ -	\$ -	\$ 137	\$ 137
Donations	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 137</b>	<b>\$ 137</b>
<b>EXPENDITURES</b>				
<b><u>Capital Outlay</u></b>				
Capital Outlay-Equipment	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Other Financial Sources (Uses)				
Operating Transfer In-Sheriff's K-9	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess of Revenues Over (Under)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 137</b>	<b>\$ 137</b>
Fund Balance, January 1			\$ 4,101	
Fund Balance, December 31			<u><u>\$ 4,239</u></u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>RECORDS MANAGEMENT AND PRESERVATION FUND</b>				
<b>REVENUES</b>				
Co. Clerk	\$ 30,000	\$ 30,000	\$ 26,997	\$ (3,003)
Records Archive Fee-CC	29,000	29,000	26,435	(2,565)
CC Criminal Fee	-	-	491	491
Interest Earnings	3,000	3,000	4,098	1,098
Interest Earnings, Investments	-	-	1,688	1,688
<b>Total Revenues</b>	<b>\$ 62,000</b>	<b>\$ 62,000</b>	<b>\$ 59,710</b>	<b>\$ (2,290)</b>
<b>EXPENDITURES</b>				
<b><u>Departmental Support</u></b>				
Cashiering/County Clerk	\$ 7,000	\$ 7,000	\$ -	\$ 7,000
Record Covers & Rebinding	\$ 5,000	\$ 5,000	\$ -	5,000
Microfilm, Rec, Index, Restorin	59,000	59,000	5,352	53,648
Maintain CC Records Archive	24,000	24,000	600	23,400
Total Departmental Support	95,000	95,000	5,952	89,048
<b><u>Repairs &amp; Maintenance</u></b>				
Computer Expense	5,000	955	533	422
Total Repairs & Maintenance	5,000	955	533	422
<b><u>Capital Outlay</u></b>				
Capital Outlay-Equipment	5,000	5,000	2,747	2,253
Total Capital Outlay	5,000	5,000	2,747	2,253
<b>Total Expenditures</b>	<b>\$ 105,000</b>	<b>\$ 100,955</b>	<b>\$ 9,232</b>	<b>\$ 91,723</b>
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	(5,000)	(9,045)	(9,045)	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (5,000)</b>	<b>\$ (9,045)</b>	<b>\$ (9,045)</b>	<b>\$ -</b>
<b>Excess of Revenues Over (Under)</b>	<b>\$ (48,000)</b>	<b>\$ (48,000)</b>	<b>\$ 41,433</b>	<b>\$ 89,433</b>
Fund Balance, January 1			\$ 136,563	
Fund Balance, December 31			<u>\$ 177,996</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>LAW LIBRARY FUND</b>				
<b>REVENUES</b>				
Clerk Fee	\$ 4,500	\$ 4,500	\$ 3,640	\$ (860)
District Clerk Fee	5,300	5,300	5,675	375
Interest	500	500	647	147
<b>Total Revenues</b>	<b>\$ 10,300</b>	<b>\$ 10,300</b>	<b>\$ 9,962</b>	<b>\$ (338)</b>
<b>EXPENDITURES</b>				
<b><u>Departmental Support</u></b>				
Law Books	\$ 6,000	\$ 8,567	\$ 8,567	\$ (0)
Total Departmental Support	6,000	8,567	8,567	(0)
<b><u>Repairs &amp; Maintenance</u></b>				
Business Machine Maintenance	2,500	-	-	-
Total Repairs & Maintenance	2,500	-	-	-
<b>Total Expenditures</b>	<b>\$ 8,500</b>	<b>\$ 8,567</b>	<b>\$ 8,567</b>	<b>\$ (0)</b>
Excess of Revenues Over (Under)	\$ 1,800	\$ 1,733	\$ 1,395	\$ (338)
Fund Balance, January 1			\$ 19,361	
Fund Balance, December 31			<u>\$ 20,755</u>	
<b>ATTORNEY FEE ACCOUNT FUND</b>				
<b>REVENUES</b>				
Fees County Attorney	\$ -	\$ -	\$ -	\$ -
Interest Earnings	-	-	15	15
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15</b>	<b>\$ 15</b>
<b>EXPENDITURES</b>				
<b><u>Departmental Support</u></b>				
Office Supplies	\$ -	\$ -	\$ -	\$ -
Legal Expenses/Attorney Fee	-	-	-	-
Total Departmental Support	-	-	-	-
<b><u>Capital Outlay</u></b>				
Capital Outlay	-	-	229	(229)
Total Capital Outlay	-	-	229	(229)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 229</b>	<b>\$ (229)</b>
Excess of Revenues Over (Under)	\$ -	\$ -	\$ (214)	\$ (214)
Fund Balance, January 1			\$ 619	
Fund Balance, December 31			<u>\$ 404</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>RECORDS MGMT/PRESERVATION FUND- DISTRICT CLERK</b>				
<b>REVENUES</b>				
Records Preservation-District Cle	\$ 1,300	\$ 1,300	\$ 1,835	\$ 535
DC Criminal RMP Fee	\$ -	\$ -	\$ 23	23
Interest-Earnings	60	60	112	52
<b>Total Revenues</b>	<b>\$ 1,360</b>	<b>\$ 1,360</b>	<b>\$ 1,970</b>	<b>\$ 610</b>
<b>EXPENDITURES</b>				
<b><u>Departmental Support</u></b>				
Records Preserv/Restoring	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Total Departmental Support	1,500	1,500	-	1,500
<b>Total Expenditures</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ 1,500</b>
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess of Revenues Over (Under)</b>	<b>\$ (140)</b>	<b>\$ (140)</b>	<b>\$ 1,970</b>	<b>\$ 2,110</b>
Fund Balance, January 1			\$ 2,569	
Fund Balance, December 31			<u>\$ 4,538</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>JUVENILE DELINQUENCY PREVENTION</b>				
<b>REVENUES</b>				
JDP-County Clerk Fees	\$ -	\$ -	\$ -	\$ -
Interest Income	-	-	136	136
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 136</b>	<b>\$ 136</b>
<b>EXPENDITURES</b>				
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Graffiti	\$ -	\$ -	\$ -	\$ -
Total Repairs & Maintenance	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	(8,268)	(8,268)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (8,268)</b>	<b>\$ (8,268)</b>
<b>Excess of Revenues Over (Under)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (8,133)</b>	<b>\$ (8,133)</b>
Fund Balance, January 1			\$ 8,133	
Fund Balance, December 31			<u><u>\$ -</u></u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>SHERIFF'S RESTITUTION FUND</b>				
<b>REVENUES</b>				
Interest Earnings	\$ 860	\$ 860	\$ 909	\$ 49
<b>Total Revenues</b>	<b>\$ 860</b>	<b>\$ 860</b>	<b>\$ 909</b>	<b>\$ 49</b>
<b>EXPENDITURES</b>				
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs - Building & Grounds	\$ -	\$ -	\$ -	\$ -
Total Repairs & Maintenance	-	-	-	-
<b><u>Capital Outlay</u></b>				
Capital Outlay - Vehicles	-	-	-	-
Total Capital Outlay	-	-	-	-
<b><u>Contingency</u></b>				
Contingency	-	-	-	-
Total Contingency	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Other Financial Sources (Uses)				
Operating Transfer In-Misc. Grants	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	(5,625)	(5,625)	(0)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ (5,625)</b>	<b>\$ (5,625)</b>	<b>\$ (0)</b>
<b>Excess of Revenues Over (Under)</b>	<b>\$ 860</b>	<b>\$ (4,765)</b>	<b>\$ (4,716)</b>	<b>\$ 49</b>
Fund Balance, January 1			\$ 27,131	
Fund Balance, December 31			<u>\$ 22,415</u>	



BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>MISCELLANEOUS GRANTS FUND</b>				
<b>REVENUES</b>				
Interest Earnings	\$ 200	\$ 200	\$ 1,430	\$ 1,230
OCA-Indigent Defense Grant	-	14,269	14,269	-
DPS Funding - JP Software	-	24,276	24,276	(0)
GDEM-Homeland Security Grant	-	13,610	13,610	-
OAG/Texas Vine Project	-	10,663	10,663	-
ORCA-TCDP Grant #723091	-	245,800	245,800	-
Donations-KBC Beautiful	-	2,510	2,510	-
HAVA Funding	-	1,291	1,291	(0)
<b>Total Revenues</b>	<b>\$ 200</b>	<b>\$ 312,619</b>	<b>\$ 313,849</b>	<b>\$ 1,230</b>
<b>EXPENDITURES</b>				
Misc Grant Interest Expense	\$ -	\$ -	\$ 2,330	(2,330)
Total Category	-	-	2,330	(2,330)
<b><u>Departmental Support</u></b>				
Parts and Supplies	\$ 1,081	\$ 3,338	\$ 2,408	\$ 930
Grant Program Administration	-	25,000	29,200	(4,200)
Conference & Seminars	-	-	219	(219)
Telephone/Internet	-	2,576	2,576	0
Total Departmental Support	1,081	30,914	34,402	(3,488)
<b><u>Repairs &amp; Maintenance</u></b>				
Program Maintenance	-	12,163	12,163	-
Total Repairs & Maintenance	-	12,163	12,163	-
<b><u>Contractual/Professional</u></b>				
Economic Development Projects	101	101	-	101
Contributions - Others	-	1,000	1,000	-
Total Contractual/Professional	101	1,101	1,000	101
<b><u>Capital Outlay</u></b>				
Capital Outlay-Rehab. Private Prop.	-	12,978	12,978	-
Capital Outlay-Equipment	-	226,548	226,548	0
Capital Outlay-Software	-	20,200	20,200	-
Total Capital Outlay	-	259,726	259,726	0
<b><u>Contingency</u></b>				
Contingency	-	910	-	910
Total Contingency	-	910	-	910
<b>Total Expenditures</b>	<b>\$ 1,182</b>	<b>\$ 304,814</b>	<b>\$ 309,621</b>	<b>\$ (4,807)</b>
Other Financial Sources (Uses)				
Operating Transfer In-S.O. Restitution	\$ -	\$ 5,625	\$ 5,625	\$ 0
Operating Transfer Out	-	(14,412)	(14,412)	(0)
Operating Transfer Out-S.O. Restitution	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ (8,787)	\$ (8,786)	\$ 0
Excess of Revenues Over (Under)	\$ (982)	\$ (982)	\$ (4,559)	\$ (3,577)
Fund Balance, January 1			\$ 6,172	
Fund Balance, December 31			<u>\$ 1,613</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>JUSTICE COURT TECHNOLOGY FUND</b>				
<b>REVENUES</b>				
JP1 - JCT	\$ 2,500	\$ 2,500	\$ 1,394	\$ (1,106)
JP2 - JCT	5,300	5,300	5,167	(133)
JP3 - JCT	5,600	5,600	4,057	(1,543)
JP4 - JCT	2,300	2,300	2,367	67
Interest Earnings	150	150	968	818
<b>Total Revenues</b>	<b>\$ 15,850</b>	<b>\$ 15,850</b>	<b>\$ 13,953</b>	<b>\$ (1,897)</b>
<b>EXPENDITURES</b>				
<b><u>Departmental Support</u></b>				
Equipment - Non-Capital	\$ -	\$ 3,237	\$ 3,237	1
Internet Service	1,800	-	-	-
Total Departmental Support	1,800	3,237	3,237	1
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Business Machines	1,000	-	-	-
Technical Support	8,000	-	-	-
Total Repairs & Maintenance	9,000	-	-	-
<b><u>Capital Outlay</u></b>				
Capital Outlay-Equipment	1,000	1,909	1,909	0
Capital Outlay-Software	-	14,304	14,304	0
Total Capital Outlay	1,000	16,213	16,213	1
<b>Total Expenditures</b>	<b>\$ 11,800</b>	<b>\$ 19,450</b>	<b>\$ 19,449</b>	<b>1</b>
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Excess of Revenues Over (Under)	\$ 4,050	\$ (3,600)	\$ (5,496)	\$ (1,896)
Fund Balance, January 1			\$ 33,288	
Fund Balance, December 31			<u>\$ 27,793</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>SHERIFF'S FORFEITURE FUND</b>				
<b>REVENUES</b>				
Forfeiture Proceeds-Cash	\$ 500	\$ 16,500	\$ 19,474	\$ 2,974
Forfeiture Proceeds-Property	-	-	-	-
Interest Earnings	230	230	344	114
	<u>230</u>	<u>230</u>	<u>344</u>	<u>114</u>
<b>Total Revenues</b>	<b>\$ 730</b>	<b>\$ 16,730</b>	<b>\$ 19,818</b>	<b>\$ 3,088</b>
<b>EXPENDITURES</b>				
Buy Money	\$ -	\$ 6,000	\$ 4,300	\$ 1,700
Equipment	-	4,000	-	4,000
Publishing Legal Notices	-	-	-	-
Conference & Seminars	-	-	-	-
	<u>-</u>	<u>10,000</u>	<u>4,300</u>	<u>5,700</u>
Capital Outlay-Equipment	-	1,000	-	1,000
Capital Outlay-Vehicles	-	5,000	4,969	32
	<u>-</u>	<u>6,000</u>	<u>4,969</u>	<u>1,032</u>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 16,000</b>	<b>\$ 9,269</b>	<b>\$ 6,732</b>
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Excess of Revenues Over (Under)	<u>\$ 730</u>	<u>\$ 730</u>	<u>\$ 10,550</u>	<u>\$ 9,820</u>
Fund Balance, January 1			\$ 6,792	
Fund Balance, December 31			<u>\$ 17,342</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>RECORDS MANAGEMENT AND PRESERVATION FUND - COUNTY</b>				
<b>REVENUES</b>				
Record Preservation County C	\$ 6,900	\$ 6,900	\$ 6,229	\$ (671)
Record Preservation Dist. CI	3,200	3,200	3,640	440
Interest Earnings	1,000	1,000	740	(260)
<b>Total Revenues</b>	<b>\$ 11,100</b>	<b>\$ 11,100</b>	<b>\$ 10,609</b>	<b>\$ (491)</b>
<b>EXPENDITURES</b>				
<b><u>Departmental Support</u></b>				
Equipment - Non-Capital	\$ -	\$ -	\$ -	-
Treasurer/Record Preservatio	500	-	-	-
Microfilm, Rec, Index, Restorin	2,000	-	-	-
Total Departmental Support	2,500	-	-	-
<b><u>Capital Outlay</u></b>				
Capital Outlay Equipment	5,000	-	-	-
Total Capital Outlay	5,000	-	-	-
<b><u>Contingency</u></b>				
Contingency	5,000	-	-	-
Total Contingency	5,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 12,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	(15,472)	(15,472)	-
Total Other Financing Sources (Uses)	\$ -	\$ (15,472)	\$ (15,472)	\$ -
Excess of Revenues Over (Under)	\$ (1,400)	\$ (4,372)	\$ (4,863)	\$ (491)
Fund Balance, January 1			\$ 17,623	
Fund Balance, December 31			<u>\$ 12,760</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>COURTHOUSE SECURITY FUND</b>				
<b>REVENUES</b>				
Courthouse Security-County	\$ 7,000	\$ 7,000	\$ 6,264	\$ (736)
Courthouse Security/Dist. Cl	1,900	1,900	2,367	467
Courthouse Security-JP#1	2,000	2,000	1,078	(922)
JP Security - JP1	650	650	290	(360)
Courthouse Security-JP#2	4,000	4,000	4,110	110
JP Security - JP2	1,300	1,300	1,080	(220)
Courthouse Security-JP#3	3,800	3,800	3,051	(749)
JP Security - JP3	1,200	1,200	885	(315)
Courthouse Security-JP#4	2,000	2,000	1,805	(195)
JP Security - JP4	650	650	582	(68)
Interest Earnings	1,200	1,200	1,179	(21)
<b>Total Revenues</b>	<b>\$ 25,700</b>	<b>\$ 25,700</b>	<b>\$ 22,692</b>	<b>\$ (3,008)</b>
<b>EXPENDITURES</b>				
<b><u>Departmental Support</u></b>				
Conference & Seminars	\$ 1,000	\$ 1,250	\$ 1,241	\$ 9
Total Departmental Support	1,000	1,250	1,241	9
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs - Machine Maintenance	-	1,600	1,598	2
Total Repairs & Maintenance	-	1,600	1,598	2
<b><u>Contractual/Professional</u></b>				
Court Bailiff-Contract	9,520	7,670	5,665	2,005
Total Contractual/Professional	9,520	7,670	5,665	2,005
<b><u>Capital Outlay</u></b>				
Capital Outlay-Equipment	10,000	10,000	-	10,000
Total Capital Outlay	10,000	10,000	-	10,000
<b>Total Expenditures</b>	<b>\$ 20,520</b>	<b>\$ 20,520</b>	<b>\$ 8,504</b>	<b>\$ 12,016</b>
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	(11,000)	(11,000)	(11,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (11,000)</b>	<b>\$ (11,000)</b>	<b>\$ (11,000)</b>	<b>\$ -</b>
<b>Excess of Revenues Over (Under)</b>	<b>\$ (5,820)</b>	<b>\$ (5,820)</b>	<b>\$ 3,188</b>	<b>\$ 9,008</b>
Fund Balance, January 1			\$ 30,226	
Fund Balance, December 31			<u>\$ 33,414</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>TIME PAYMENT FEE FUND</b>				
<b>REVENUES</b>				
Time Payment-County Clerk	\$ 2,250	\$ 2,250	\$ 2,832	\$ 582
Time Payment-District Clerk	400	400	44	(356)
Time Payment-JP#1	750	750	336	(414)
Time Payment-JP#2	2,500	2,500	2,331	(169)
Time Payment-JP#3	750	750	1,058	308
Time Payment-JP#4	1,250	1,250	1,316	66
Interest Earnings	400	400	864	464
<b>Total Revenues</b>	<b>\$ 8,300</b>	<b>\$ 8,300</b>	<b>\$ 8,781</b>	<b>\$ 481</b>
<b>EXPENDITURES</b>				
State Comptroller	\$ -	\$ -	\$ -	\$ -
	-	-	-	-
<b>Repairs &amp; Maintenance</b>				
Repairs-Business Machines	1,000	-	-	-
Technical Support	6,000	-	-	-
Total Repairs & Maintenance	7,000	-	-	-
<b>Capital Outlay</b>				
Capital Outlay-Equipment	10,000	-	-	-
Capital Outlay-Software	-	40,000	39,966	34
Total Capital Outlay	10,000	40,000	39,966	34
<b>Total Expenditures</b>	<b>\$ 17,000</b>	<b>\$ 40,000</b>	<b>\$ 39,966</b>	<b>\$ 34</b>
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over (Under)	\$ (8,700)	\$ (31,700)	\$ (31,186)	\$ 514
Fund Balance, January 1			\$ 47,446	
Fund Balance, December 31			<u>\$ 16,261</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>RIGHT OF WAY ACQUISITION FUND</b>				
<b>REVENUES</b>				
Interest Earnings	\$ 19,000	\$ 19,000	\$ 14,379	\$ (4,621)
Interest Earnings, Investments	-	-	10,129	10,129
<b>Total Revenues</b>	<b>\$ 19,000</b>	<b>\$ 19,000</b>	<b>\$ 24,508</b>	<b>\$ 5,508</b>
<b>EXPENDITURES</b>				
<b><u>Capital Outlay</u></b>				
Right of Way	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Other Financial Sources (Uses)				
Operating Transfer In-R&B General	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
Operating Transfer Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ -</b>
<b>Excess of Revenues Over (Under)</b>	<b>\$ 54,000</b>	<b>\$ 54,000</b>	<b>\$ 59,508</b>	<b>\$ 5,508</b>
Fund Balance, January 1			\$ 601,374	
Fund Balance, December 31			<u>\$ 660,882</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>ALTERNATIVE CSR FUND</b>				
<b>REVENUES</b>				
CC-Alternative CSR	\$ 15,000	\$ 15,000	\$ 10,393	\$ (4,607)
Probation-Alternative CSR	-	-	940	940
<b>Total Revenue</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 11,333</b>	<b>\$ (3,667)</b>
<b>CORRECTIONAL EXPENDITURES</b>				
<b><u>Departmental Support</u></b>				
Parts & Supplies	\$ 5,000	\$ 283	\$ 296	\$ (13)
Total Departmental Support	5,000	283	296	(13)
<b><u>Repairs &amp; Maintenance</u></b>				
Repairs-Building & Grounds	2,000	502	967	(465)
Total Repairs & Maintenance	2,000	502	967	(465)
<b><u>Capital Outlay</u></b>				
Capital Outlay-Building	-	12,545	12,545	(0)
Capital Outlay-Equipment	2,000	7,469	7,469	(0)
Total Capital Outlay	2,000	20,014	20,015	(1)
<b><u>Contingency</u></b>				
Contingency	12,962	-	-	-
Total Contingency	12,962	-	-	-
<b>OTHER EXPENDITURES</b>				
<b><u>Capital Outlay</u></b>				
Capital Outlay-Software	-	1,500	1,500	-
Total Capital Outlay	-	1,500	1,500	-
<b>Total Expenditures</b>	<b>\$ 21,962</b>	<b>\$ 22,299</b>	<b>\$ 22,778</b>	<b>\$ (479)</b>
Other Financial Sources (Uses)				
Financing Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfer In	-	-	-	-
Other Expenditures	-	-	-	-
Operating Transfer Out	-	(1,720)	(1,720)	-
Total Other Financing Sources (Uses)	\$ -	\$ (1,720)	\$ (1,720)	\$ -
Excess of Revenues and Other Sources Over	\$ (6,962)	\$ (9,019)	\$ (13,165)	\$ (4,146)
Fund Balance, January 1			\$ 15,874	
Fund Balance, December 31			<u>\$ 2,709</u>	



BURLESON COUNTY, TEXAS  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>LEOSE FUND</b>				
<b>REVENUES</b>				
LEOSE Allocation/Sheriff	\$ 2,200	\$ 2,200	\$ 2,305	\$ 105
LEOSE Allocation/Const. #1	-	-	-	-
LEOSE Allocation/Const. #2	685	685	669	(16)
LEOSE Allocation/Const. #3	685	685	669	(16)
LEOSE Allocation/Const. #4	685	685	669	(16)
Interest Earnings	400	400	614	214
<b>Total Revenues</b>	<b>\$ 4,655</b>	<b>\$ 4,655</b>	<b>\$ 4,927</b>	<b>\$ 272</b>
<b>EXPENDITURES</b>				
<b><u>Departmental Support</u></b>				
Conference & Seminars	\$ 2,500	\$ 4,300	\$ 4,268	\$ 32
Constable #1-Conf./Training	1,000	1,000	-	1,000
Constable #2-Conf./Training	2,000	2,000	24	1,976
Constable #3-Conf./Training	1,000	1,000	-	1,000
Constable #4-Conf./Training	1,000	1,000	-	1,000
Total Departmental Support	7,500	9,300	4,292	5,008
<b>Total Expenditures</b>	<b>\$ 7,500</b>	<b>\$ 9,300</b>	<b>\$ 4,292</b>	<b>\$ 5,008</b>
Excess of Revenues Over (Under)	\$ (2,845)	\$ (4,645)	\$ 636	\$ 5,281
Fund Balance, January 1			\$ 16,937	
Fund Balance, December 31			<u>\$ 17,573</u>	

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>JAIL COMMISSARY FUND</b>				
<b>REVENUES</b>				
Interest	\$ -	\$ -	\$ 366	\$ 366
Sales	-	-	27,140	27,140
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,506</b>	<b>\$ 27,506</b>
<b>EXPENDITURES</b>				
Reimbursement - Inmates	\$ -	\$ -	\$ 160	\$ (160)
Repairs/Maintenance	-	-	236	(236)
Supplies	-	-	18,203	(18,203)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,599</b>	<b>\$ (18,599)</b>
Excess of Revenues Over (Under)	\$ -	\$ -	\$ 8,907	\$ 8,907
Fund Balance, January 1			\$ 5,792	
Fund Balance, December 31			<u>\$ 14,699</u>	
<b>VEHICLE INVENTORY TAX - TA/C</b>				
<b>REVENUES</b>				
Interest	\$ 1,000	\$ 1,000	\$ 1,687	\$ 687
Penalties	-	-	48	48
Other Income	-	-	1,131	1,131
<b>Total Revenues</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 2,866</b>	<b>\$ 1,866</b>
<b>EXPENDITURES</b>				
Computer Expense	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Capital Outlay - Equipment	3,000	3,000	-	3,000
<b>Total Expenditures</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 4,000</b>
Excess of Revenues Over (Under)	\$ (3,000)	\$ (3,000)	\$ 2,866	\$ 5,866
Fund Balance, January 1			\$ 13,519	
Fund Balance, December 31			<u>\$ 16,385</u>	

BURLESON COUNTY, TEXAS  
Combining Statement of Assets, Liabilities, and Fund Balances  
Modified Cash Basis  
Debt Service Fund  
December 31, 2006

ASSETS

Cash	\$ 175,103
Cash Restricted	-
Taxes Receivable	202,722
Due From General Fund	41,669
Due from Fiduciary Fund	97,856
Due from Special Fund	782
 Total Assets	 <u><u>\$ 518,132</u></u>

LIABILITIES AND FUND BALANCES

Liabilities	
Unearned Income	\$ 98,638
Reserve for Uncollected Taxes	<u>202,722</u>
 Total Liabilities	 \$ 301,360
 Fund Balances	
Reserved	\$ 216,772
Unreserved	-
Total Fund Balances	<u><u>\$ 216,772</u></u>
 Total Liabilities and Fund Balances	 <u><u>\$ 518,132</u></u>

BURLESON COUNTY, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - MODIFIED CASH BASIS - DEBT SERVICE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2006

DEBT SERVICE FUND	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<b>REVENUES</b>				
Accrued Interest-Issuance	\$ -	\$ -	\$ -	\$ -
Current Ad Valorem Taxes	244,939	244,939	249,266	4,327
Delinquent Ad Valorem	8,847	8,847	9,691	844
Penalty & Interest-Ad Valorem	3,539	3,539	6,109	2,570
Payment In Lieu of Taxes	-	-	31	31
Interest Earnings	5,000	5,000	4,841	(159)
Interest Earnings, Investments	-	-	2,532	2,532
<b>Total Revenue</b>	<b>\$ 262,325</b>	<b>\$ 262,325</b>	<b>\$ 272,471</b>	<b>\$ 10,146</b>
<b>EXPENDITURES</b>				
<b><u>Debt Service</u></b>				
Principal - CO Series 2004	\$ 55,000	\$ 55,000	\$ 55,000	\$ -
Principal on Bond 1998 Refund	115,000	115,000	115,000	-
Principal - Capital Lease	-	-	60,114	(60,114)
Principal - Warrants	-	-	57,059	(57,059)
Interest - CO Series 2004	53,213	53,213	53,213	1
Interest on Bond/1998 Refund	27,430	27,430	27,430	-
Interest - Capital Lease	-	-	4,158	(4,158)
Interest - Warrants	-	-	2,225	(2,225)
Other Expenses/Fees	1,900	1,900	1,778	122
Total Debt Service	<u>252,543</u>	<u>252,543</u>	<u>375,977</u>	<u>(123,434)</u>
<b>Total Expenditures</b>	<b>\$ 252,543</b>	<b>\$ 252,543</b>	<b>\$ 375,977</b>	<b>\$ (123,434)</b>
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ 123,556	\$ 123,556
Transfer In - Excess Sales Tax	-	-	41,669	41,669
Operating Transfer Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 165,226</u>	<u>\$ 165,226</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ 9,782</u>	<u>\$ 9,782</u>	<u>\$ 61,720</u>	<u>\$ 51,938</u>
Fund Balance, January 1			\$ 155,052	
Fund Balance, December 31			<u>\$ 216,772</u>	

*James E. Medack, P.C.*

CERTIFIED PUBLIC ACCOUNTANT

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MEMBER  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

TEXAS SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

To the Honorable Judge  
The Commissioners' Court  
Burleson County, Texas

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Burleson County, Texas, as of and for the year ended December 31, 2006, in accordance with auditing standards generally accepted in the United States of America, we considered Burleson County, Texas's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Governmental Unit's internal control. Accordingly, we do not express an opinion on the effectiveness of the Governmental Unit's internal control.

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above. However, we identified deficiencies in internal control that we consider to be significant deficiencies as detailed in the following pages.

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

Sincerely,



James E. Medack, P.C.



The following item which appeared in the prior years audit was properly addressed by the County.

### **Retirement**

In prior years, Texas County and District Retirement System (TCDRS) stated that if an employee worked more than 900 hours/year, that person must be included in the TCDRS retirement program. Due to changes in the County's retirement policy, and by changes of TCDRS requirements the County is now in compliance.

The following items appeared in a prior year management letter and deserve additional attention by the County.

### **Outstanding Checks**

In the audit of the General Fund we noted checks that have been outstanding for several years. These should be researched and either voided or reissued.

### **Accounting Manual**

The County still does not have a written accounting procedures manual. Each office is accountable, by statute, for their office; therefore we suggest that each office holder prepare an outline of their office's accounting procedure, instructions, duties, etc. This then should be reviewed by the County Auditor for completeness. Written procedures, instructions, and assignments of duties will prevent or reduce misunderstanding, errors, inefficient or wasted effort, duplicated or omitted procedure, and other situations that can result in inaccurate or untimely accounting records. A well-devised accounting manual can also help to ensure that all similar transactions are treated consistently, that accounting principles used are proper, and that records are produced in the form desired by management. A good accounting manual should aid in the training of new employees and possibly allow for more delegation to other employees of some accounting functions management performs. It will take some time and effort for management to develop a manual; however, I believe this time will be more than offset by time saved later in training and supervising accounting personnel. We are pleased to report that the County Auditor has begun and completed several sections of such a manual.

### **General Accounting**

Burleson County maintains its records on a cash basis of accounting that differs from general accepted accounting principles (GAAP). It is recommended that the County take action to convert to a method that is generally accepted (i.e.: modified accrual as required by GASB 34.) This would consist mainly of analyzing all unpaid taxes and making the appropriate accounting and reporting changes to upgrade the system to comply with GAAP as applicable to local government. Management has stated that it has taken steps to implement this.

In the prior year, we commented on the effects of GASB No. 34 on the County. The County is aware of the implications of GASB No. 34 and has taken steps to prepare for its implementation.

### **Timely Deposit of Receipts**

At the present time, some County offices still hold receipts, cash and checks, in their offices and make deposits other than daily. As a result, not only is there risk of loss from burglary, misplacement or misappropriation, but the cash is not available for expenditures or investment. We strongly recommend that deposits be made on a daily basis to reduce the risk of loss. If it is inconvenient for a County employee to make it to the bank before it closes, the use of a night deposit box might be considered.

### **Compliance with Established Policies and Procedures**

Although the County has established certain policies/procedures regarding receipt, disbursements and documentation of funds, these were not always followed. In some County offices the approval process, proper segregation of duties, collection of funds, deposit preparation and agreement of deposit with supporting documentation were not always followed or not performed at all.

We recommend that the County officials reemphasize the need to properly comply with and follow established policy and procedure in all instances, that officials monitor compliance and that duties be segregated whenever possible.

### **Organizational Structure**

Although the County's size allows it to properly segregate most duties in the various offices, the County should be cognizant of the fact that it is the elected officials and management that sets the tone for the degree of internal control in an organization. The control environment reflects the attitude of this group of individuals toward internal control and it is they who exert the primary influence on the control consciousness of the employees. Their attitude provides discipline and structure for all the other internal control components. Because of the high visibility and sensitivity of governmental entities and the degree of public scrutiny by taxpayers to which the County is subjected, it is all the more important that oversight and review be conducted by the responsible officials.