

BURLESON COUNTY, TEXAS



Comprehensive Annual Financial Report

December 31, 2007

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

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INDEPENDENT AUDITORS' REPORT

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

Dear Judge Sutherland and Commissioners:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information for Burleson County, Texas, as of and for the year ended December 31, 2007, 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.

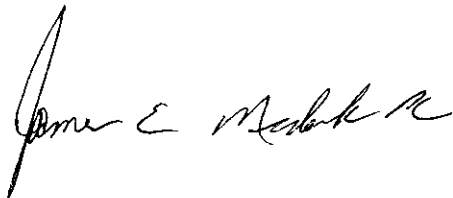
As discussed in Note 1, Burleson County, Texas prepares its financial statements on the modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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, 2007, 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 35 through 40 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Burleson County, Texas's basic financial statements. In addition, the combining and individual fund statements are presented for additional analysis and are not a required part of the basic financial statements. The combining financial statements have been 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". The signature is written in a cursive style with a large initial "J" and a stylized "M".

James E. Medack, P.C.
June 9, 2008

Management's Discussion and Analysis



BURLESON COUNTY AUDITOR

June 16, 2008

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

Honorable Commissioners Court:

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

In accordance with the Texas Local Government Code 114.025, I submit herewith my report of the financial position of Burleson County, Texas as of December 31, 2007 together with the results of the operations for the fiscal year of 2007. 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, 2007. 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 \$7,656,569 (*net assets*). Of this amount, \$5,434,467 (*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 \$5,386,447, an increase of \$918,460 in comparison with the prior year. Of this total amount, \$5,105,829 (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 \$2,283,960 or 46.9 percent of total general fund expenditures representing a 14.4 percent increase over the prior year.

Overview of Financial Statements

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

Government-wide Financial Statements

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

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

The government-wide financial statements are presented on pages 11 and 12 of this report.

Fund Financial Statements

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

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

The County has the following kinds of funds:

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

The fund financial statements are presented on pages 13 through 16 of this report.

Notes to the Financial Statements

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

The notes to the financial statements can be found on pages 17 through 34 of this report.

The Government as a Whole

The County's combined net assets for the years ending December 31, 2006, and December 31, 2007, are shown in Table 1. The changes in net assets for those respective years are shown in Table 2.

**Table 1
Net Assets**

	<u>12/31/2006</u>	<u>12/31/2007</u>
Assets		
Current Assets	\$ 11,026,431	\$ 12,116,763
Capital Assets (net of accumulated depreciation)	<u>3,864,758</u>	<u>4,046,250</u>
TOTAL ASSETS	\$ 14,891,189	\$ 16,163,013
Liabilities		
Current Liabilities	\$ 6,507,455	\$ 6,682,296
Long-Term Liabilities		
Due within one year	\$ 275,915	\$ 216,983
Due after one year	<u>1,824,422</u>	<u>1,607,165</u>
TOTAL LIABILITIES	\$ 8,607,792	\$ 8,506,444
Net Assets		
Invested in capital assets, net of related debt	\$ 1,764,421	\$ 2,222,102
Unrestricted	<u>4,518,976</u>	<u>5,434,467</u>
TOTAL NET ASSETS	\$ 6,283,397	\$ 7,656,569

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

	<u>12/31/2006</u>	<u>12/31/2007</u>
Expenditures/Expenses	\$ (7,815,763)	\$ (7,723,515)
Charges for Services	\$ 2,044,004	\$ 1,787,000
Operating Grants and Contributions	\$ 609,636	\$ 188,853
General Revenues	<u>\$ 6,404,699</u>	<u>\$ 7,120,834</u>
Total Revenues	\$ 9,058,339	\$ 9,096,687
Increase in Net Assets	\$ 1,242,576	\$ 1,373,172

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 \$7,656,569 at December 31, 2007.

The largest portion of the County's *net assets* (70.9 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* \$2,222,102 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 \$2,283,960, while the total fund balance (for all governmental funds) reached \$5,386,447. 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 46.9 percent of total general fund expenditures, while the total fund balance represents 115.1 percent of that same amount.

Other Items

The balance of Burleson County's general fund was increased by \$288,078 during the current fiscal year. Key factors in this increase are as follows:

- Sales Tax revenue increased by \$117,153 or 20.1% 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 \$34,897 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 decreased by \$75,358 or 12.4% due to a decrease in cases completed at the county level but was aided by a restructuring of the court compliance office.
- Property Tax revenue including penalty/interest, in the General Fund increased by \$159,401 or 5.8% due to increased property valuations.

- Fees of offices decreased by \$181,567 or 21.0% primarily due to an accounting procedure change in the Tax Office as noted in the 2006 audit notes as follows: “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.”
- The county began housing inmates for an area county to produce a windfall of \$36,135. Additional housing revenue will be maintained in reserves to assist with calling debt in the future.

The Road and Bridge Funds represent the consolidation of the primary road and bridge fund and the four precinct funds. These funds are the chief operating funds of the road and bridge departments and represent 24.1 percent of total government fund expenditures with 24.2 percent of total governmental fund balances as of December 31, 2007.

Burleson County’s Special Revenue fund balances, including Road & Bridge funds, increased by 22.6 percent or \$509,136.

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 2007 not being reflected in revenue until 2008. 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 30th 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 2007 under the cash basis were received in 2008 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 FY 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 2.80 percent higher than budgeted. Sales Tax was 29.5 percent higher than budgeted due to local economic increases. Property tax revenue was 0.23 percent lower than budgeted and Penalties & Interest on taxes was 25.2 percent lower than budgeted due to decreased delinquent balances and increased efforts in prior years to collect older balances. Interest earnings on investments were 25.7 percent higher than budgeted due to increased interest rates in the county’s approved investment pool versus the depository contract rate. Fees increased 15.8 percent over budgeted amounts due to increased caseloads and filings in various offices.

Actual operating expenditures were 6.47 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, 2007, amounts to \$4,046,250 (net of depreciation). This investment in capital assets includes land, buildings and building improvements, other improvements, transportation, machinery, equipment and other assets, and construction-in-progress.

Major capital asset events during the fiscal year included equipment purchased using *Homeland Security* grants, and the renovation of the Sheriff's Office Dispatch area.

Additional information on the County's capital assets can be found in Note 4 on page 25 of this report.

Long-term debt. At the end of the fiscal year, the county had total debt of \$1,824,148 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 26 through 28 of this report.

Economic Factors and Next Year's Budgets

The 2007 annual unemployment rate for Burleson County was 3.8 percent down slightly from 4.1 percent for 2006. This compares favorably to the state's average unemployment rate of 4.3 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 \$2,283,960. 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 2009 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, 2007

Elected Officials

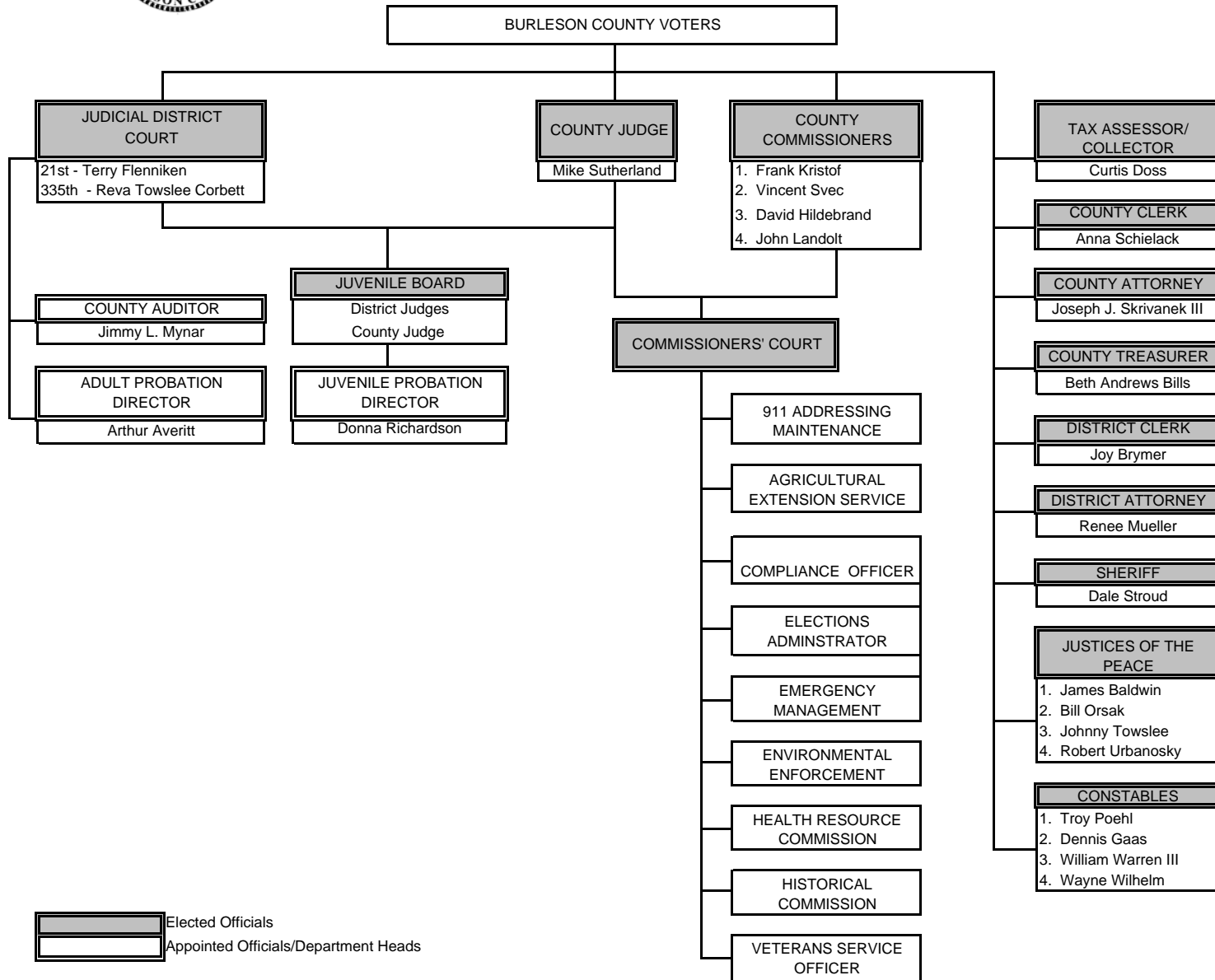
<u>Title</u>	<u>Name</u>
21st Judicial District Court Judge	Terry Flenniken
335th Judicial District Court Judge	Reva Towslee Corbett
County Judge	Mike Sutherland
Commissioner, Precinct 1	Frank Kristof
Commissioner, Precinct 2	Vincent Svec
Commissioner, Precinct 3	David Hildebrand
Commissioner, Precinct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

Appointed Officials

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



BURLESON COUNTY, TEXAS ORGANIZATION



Basic Financial Statements

BURLESON COUNTY, TEXAS
STATEMENT OF NET ASSETS - MODIFIED CASH BASIS
DECEMBER 31, 2007

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash	\$ 5,448,656	\$ -	\$ 5,448,656
Cash - Restricted	5,109	-	5,109
Cash Equivalents	352	-	352
Taxes Receivable	4,818,726	-	4,818,726
Due from Fiduciary Funds	1,795,900	-	1,795,900
Unamortized Bond Issue Costs	48,020	-	48,020
Capital Assets (net of accumulated depreciation)	4,046,250	-	4,046,250
Total Assets	\$ 16,163,013	\$ -	\$ 16,163,013
LIABILITIES			
Due to Other Governments	\$ 51,799	\$ -	\$ 51,799
Due to Other Funds	-	-	-
Due to Individuals	191	-	191
Unearned Income	1,811,580	-	1,811,580
Reserve for Uncollected Taxes	4,818,726	-	4,818,726
Long-Term Liabilities			
Due within one year	216,983	-	216,983
Due in more than one year	1,607,165	-	1,607,165
Total Liabilities	\$ 8,506,444	\$ -	\$ 8,506,444
NET ASSETS			
Invested in capital assets	\$ 2,222,102	\$ -	\$ 2,222,102
Unrestricted	5,434,467	-	5,434,467
Restricted		-	-
Total Net Assets	\$ 7,656,569	-	\$ 7,656,569

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, 2007

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Governmental Activities
		Charges for Services	Operating Grants and Contributions	
General Administration	\$ 643,730	\$ 236,901	\$ 188,853	\$ (217,976)
Judicial	884,392	768,122	-	(116,270)
Legal	332,989	4,393	-	(328,596)
Financial Administration	411,991	68,882	-	(343,109)
Public Facilities	165,476	-	-	(165,476)
Public Safety	1,862,579	40,907	-	(1,821,672)
Public Transportation	2,274,683	667,795	-	(1,606,888)
Health & Welfare	77,867	-	-	(77,867)
Conservation	80,151	-	-	(80,151)
Miscellaneous	357,916	-	-	(357,916)
Capital Outlay	186,374	-	-	(186,374)
Depreciation	362,127	-	-	(362,127)
Bond Issuance Costs	2,970	-	-	(2,970)
Interest	80,270	-	-	(80,270)
Total Governmental Activities	<u>\$ 7,723,515</u>	<u>\$ 1,787,000</u>	<u>\$ 188,853</u>	<u>\$ (5,747,662)</u>
General Revenues				
Property Taxes, Levies for General Purposes				\$ 5,524,646
Penalties & Interest - Taxes				103,276
Intergovernmental				75,392
Interest				351,570
Miscellaneous				366,068
Sales Tax				699,339
Royalties				543
Total General Revenues				<u>\$ 7,120,834</u>
Change in Net Assets				\$ 1,373,172
Net Assets - Beginning				\$ 6,283,397
Net Assets - Ending				<u><u>\$ 7,656,569</u></u>

The accompanying notes are an integral part of this statement.

Burlleson County, Texas
Balance Sheet - Modified Cash Basis
Governmental Funds
December 31, 2007

	General Fund	Road & Bridge Fund	Lateral Road & Bridge Fund	Debt Service Fund	Capital Improvement Fund	Other Funds	Total Governmental Funds
ASSETS							
Cash	\$ 2,270,334	\$ 1,304,115	\$ 420,983	\$ 280,618	\$ 57,401	\$ 1,115,206	\$ 5,448,656
Cash Restricted	5,109	-	-	-	-	-	5,109
Cash Equivalents	-	-	-	-	-	352	352
Taxes Receivable	2,512,650	1,433,527	647,091	225,458	-	-	4,818,726
Due From Other Funds	1,032,561	487,006	224,107	76,894	-	235	1,820,803
Total Assets	\$ 5,820,654	\$ 3,224,648	\$ 1,292,181	\$ 582,970	\$ 57,401	\$ 1,115,793	\$ 12,093,647
LIABILITIES AND FUND BALANCES							
Liabilities							
Due to Other Governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,799	\$ 51,799
Due to Other Funds	-	-	-	-	-	24,904	24,904
Due to Individuals	191	-	-	-	-	-	191
Unearned Income	1,023,853	486,726	224,107	76,894	-	-	1,811,580
Reserve for Uncollected Taxes	2,512,650	1,433,527	647,091	225,458	-	-	4,818,726
Total Liabilities	\$ 3,536,694	\$ 1,920,253	\$ 871,198	\$ 302,352	\$ -	\$ 76,703	\$ 6,707,200
Fund Balances							
Reserved	\$ -	\$ -	\$ -	280,618	\$ -	\$ -	\$ 280,618
Unreserved	2,283,960	1,304,395	420,983	-	57,401	1,039,090	5,105,829
Total Fund Balances	\$ 2,283,960	\$ 1,304,395	\$ 420,983	\$ 280,618	\$ 57,401	\$ 1,039,090	\$ 5,386,447
Total Liabilities and Fund Balances	\$ 5,820,654	\$ 3,224,648	\$ 1,292,181	\$ 582,970	\$ 57,401	\$ 1,115,793	\$ 12,093,647

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 \$ 3,111,601. This amount includes \$3,478 of contributed value of Capital Assets. \$ 4,046,250

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	(11,386)	
	Unamortized Bond Issue Costs	<u>48,020</u>	48,020

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	(216,983)	
	Due in more than one year	(1,607,165)	
	Total Long-Term Liabilities	<u>(1,824,148)</u>	
Net assets of governmental activities			<u>\$ 7,656,569</u>

The accompanying notes are an integral part of this statement.

Burleson County, Texas
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Modified Cash Basis
Governmental Funds
For the Year Ending December 31, 2007

	General Fund	Road & Bridge Fund	Lateral Road & Bridge Fund	Debt Service Fund	Capital Improvement Fund	Other Funds	Total Governmental Funds
Revenues							
Taxes	\$ 2,869,814	1,643,039	743,948	267,845	-	-	\$ 5,524,646
Penalties & Interest - Taxes	53,865	30,838	13,629	4,944	-	-	103,276
Licenses and Permits	4,419	667,795	-	-	-	-	672,214
Intergovernmental	20,897	54,495	-	-	-	-	75,392
Fees	461,888	-	-	-	-	118,188	580,076
Fines & Forfeitures	534,709	-	-	-	-	-	534,709
Interest	201,093	61,667	22,899	11,877	5,565	48,469	351,570
Miscellaneous	193,979	125,526	766	-	-	63,339	383,610
Sales Tax	699,339	-	-	-	-	-	699,339
Grants	31,637	-	-	-	-	157,216	188,853
Royalties	543	-	-	-	-	-	543
Total Revenues	\$ 5,072,183	2,583,360	781,242	284,666	5,565	387,212	\$ 9,114,228
Expenditures							
General Administration	\$ 643,730	-	-	-	-	-	\$ 643,730
Judicial	884,392	-	-	-	-	-	884,392
Legal	332,989	-	-	-	-	-	332,989
Financial Administration	411,991	-	-	-	-	-	411,991
Public Facilities	165,476	-	-	-	-	-	165,476
Public Safety	1,862,579	-	-	-	-	-	1,862,579
Public Transportation	-	1,647,470	627,213	-	-	-	2,274,683
Health & Welfare	77,867	-	-	-	-	-	77,867
Conservation	80,151	-	-	-	-	-	80,151
Miscellaneous	86,466	87,859	-	2,276	-	181,316	357,917
Capital Outlay	132,916	238,955	66,235	-	94,504	214,924	747,534
Debt Service - Principal	-	-	-	276,189	-	-	276,189
Debt Service - Interest	-	-	-	80,270	-	-	80,270
Total Expenditures	\$ 4,678,557	1,974,284	693,448	358,735	94,504	396,240	\$ 8,195,768
Excess of Revenues Over (Under) Expenditures	\$ 393,626	609,076	87,794	(74,069)	(88,939)	(9,028)	\$ 918,460
Other Financing Sources (Uses)							
Financing Proceeds	\$ -	-	-	-	-	-	\$ -
Operating Transfers - In/(Out)	(105,548)	(126,497)	(19,991)	137,915	146,340	(32,219)	0
Certificates of Obligations - Proceeds	-	-	-	-	-	-	-
Certificates of Obligations - Premium	-	-	-	-	-	-	-
Debt Service Transfers	-	-	-	-	-	-	-
Total Financing Sources (Uses)	\$ (105,548)	(126,497)	(19,991)	137,915	146,340	(32,219)	\$ 0
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	\$ 288,078	482,579	67,803	63,846	57,401	(41,246)	\$ 918,460
Fund Balance, January 1	\$ 1,995,882	821,816	353,180	216,772	-	1,080,336	\$ 4,467,986
Fund Balance, December 31	\$ 2,283,960	1,304,395	420,983	280,618	57,401	1,039,090	\$ 5,386,447

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, 2007

Net change in fund balances - governmental funds \$ 918,460

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	557,682	
Depreciation Expense	<u>(362,127)</u>	
Excess of Capital Outlay over Depreciation Expense		195,555

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

Contribution of donated assets	3,480
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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.

(17,542)

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	276,189	
Amortization of bond issuance costs	<u>(2,970)</u>	
		273,219

Change in net assets of governmental activities	<u><u>\$ 1,373,172</u></u>
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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, 2007

	Tax Assessor Collector	District Clerk	County Clerk	Escrow	Jail Inmate Fund	State of Texas Transfer Accounts	County Attorney	County Sheriff	Sheriff Seizure	Unclaimed Money	Total
ASSETS											
Cash	\$ 9,420	\$ 155,241	\$ -	\$ 1,617,581	\$ -	\$ 4,734	\$ 2,385	\$ 5,691	\$ -	\$ -	\$ 1,795,052
Cash - Restricted	369,682	419,555	8,552	-	2,060	72,643	6,789	116,320	31,354	4,583	1,031,538
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 379,102	\$ 574,796	\$ 8,552	\$ 1,617,581	\$ 2,060	\$ 77,377	\$ 9,174	\$ 122,011	\$ 31,354	\$ 4,583	\$ 2,826,590
LIABILITIES											
Due to Other Funds											
Due to General Fund	\$ 8,053	\$ 155,241	\$ -	\$ 841,407	\$ -	\$ 4,734	\$ 2,385	\$ 5,691	\$ -	\$ -	\$ 1,017,511
Due to Lateral Road Fund	1,367	-	-	219,895	-	-	-	-	-	-	221,262
Due to Road & Bridge Fund	-	-	-	480,385	-	-	-	-	-	-	480,385
Due to Debt Service Fund	-	-	-	75,894	-	-	-	-	-	-	75,894
Total Due to Other Funds	\$ 9,420	\$ 155,241	\$ -	\$ 1,617,581	\$ -	\$ 4,734	\$ 2,385	\$ 5,691	\$ -	\$ -	\$ 1,795,052
Due to Other Governments											
Due to Individuals	\$ 293,867	\$ -	\$ -	\$ -	\$ -	\$ 72,643	\$ -	\$ -	\$ -	\$ -	\$ 366,510
Bonds, Pending Court Settlements, Fees	75,815	419,555	8,552	-	2,060	-	6,789	116,320	31,354	4,583	665,028
Total Liabilities	\$ 379,102	\$ 574,796	\$ 8,552	\$ 1,617,581	\$ 2,060	\$ 77,377	\$ 9,174	\$ 122,011	\$ 31,354	\$ 4,583	\$ 2,826,590
NET ASSETS											
Held in Trust for Other Purposes	-	-	-	-	-	-	-	-	-	-	-

The accompanying notes are an integral part of this statement.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
December 31, 2007

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, 2007

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, 2007

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, 2007

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

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

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

The Capital Improvements Fund – The Capital Improvements Fund is used to account for funds received and expended for the construction and renovation of capital projects for the County as approved by Commissioners Court.

Fiduciary Funds:

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

(E). BUDGETS AND BUDGETARY ACCOUNTING

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

1. Prior to July 1, the various County officials submit to the Commissioner’s Court a proposed budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing those expenditures. Beginning with Fiscal Year 2009, Commissioners Court has approved changing from a calendar year to an October 1 through September 30 year beginning October 2008.
2. Public hearings are conducted at which all interested persons’ comments concerning the budget are heard.
3. Prior to October 1, the budget is legally enacted by the Commissioner’s Court.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
December 31, 2007

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 modified cash basis of accounting, no liability is presented on the financial statements. However, as of year end, the liability for accumulated compensated absences totaled \$120,784, which includes \$69,450 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, 2007

(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, 2007

(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. Government securities as required by the depository agreement. This collateral is held at the Texas Independent Bank in a fiduciary account in the name of the depository bank and pledged to Burleson County. Deposits are stated at cost and displayed on the statement of assets, liabilities and fund equity as "Cash". At December 31, 2007, the book balance of the County's deposits was \$5,286,569 and the bank balance was \$6,816,874. Included in the cash balance on the financial statements are government pool investments totaling \$2,993,486. 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, 2007, these funds totaled \$279,232. Of the remaining balance, \$288,213 was covered by federal depository insurance, \$6,249,429 was collateralized by Federal Home Loan Mortgage Corp securities having a market value of \$8,423,523. 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, 2007

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	\$ 567,445	\$ 567,445
Category 2	4,719,424	6,249,429
Category 3	-0-	-0-
Investment Pool	<u>2,993,486</u>	<u>2,993,486</u>
Totals	<u>\$ 8,280,355</u>	<u>\$9,810,360</u>

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

Governmental	\$ 5,453,765	
Fiduciary	<u>2,826,590</u>	
Total	<u>\$ 8,280,355</u>	

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

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, 2007, 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, 2007, in the amount of \$2,993,486, which approximates its fair market value.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
December 31, 2007

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2007, was as follows:

	Balance 12/31/2006	Additions/ Completions	Retirements/ Adjustments	Balance 12/31/2007
Capital assets not being depreciated:				
Land	56,164	26,350	-	82,514
Construction-in-Progress	-	61,294	-	61,294
Total capital assets not being depreciated	56,164	87,644	-	143,808
Capital assets, being depreciated				
Buildings and Improvements	3,112,837	82,653	-	3,195,490
Infrastructure	41,958	11,051	-	53,009
Equipment	3,735,992	379,812	350,260	3,765,544
Total capital assets being depreciated	6,890,787	473,516	350,260	7,014,043
Less accumulated depreciation for:	-			
Buildings and Improvements	(756,896)	(80,644)	-	(837,540)
Infrastructure	(787)	(1,463)	-	(2,250)
Equipment	(2,324,510)	(280,020)	(332,719)	(2,271,811)
Total accumulated depreciation	(3,082,193)	(362,127)	(332,719)	(3,111,601)
Total capital assets, being depreciated, net	3,808,594	111,389	17,541	3,902,442
Governmental activities capital assets, net	3,864,758	199,033	17,541	4,046,250

Depreciation was charged to the general fund of \$ 362,127.

As mentioned in note 1(I), the fund financial statements report capital asset acquisitions as capital outlay expenditures. During 2007, this expense account also included amounts expended for items not meeting the capitalization limit of \$5,000.

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 1st. Total value for County property on the 2007 tax roll was approximately \$956,555,249 (County) and \$1,029,611,593 (Road) and produced a total levy of \$4,620,163 (County) and \$772,209 (Road). Property tax revenue is recorded on the cash basis. The amount shown as property taxes receivable represents property taxes unpaid at December 31, 2007, 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 2007, the amount of the tax levy for this group was approximately \$332,376, bringing the County total levy for 2007 to \$4,952,539. This levy as based upon a rate of 0.4830 (County) and 0.0750 (Road), all of which are within permitted guidelines as per State Statute.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
December 31, 2007

6. LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended December 31, 2007.

Type of Debt	<u>Balance</u> <u>12/31/06</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/07</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
Governmental Activities:					
General Obligation Bonds	\$ 515,000	\$ 0	\$ 120,000	\$ 395,000	\$ 125,000
Capital Lease Obligations	124,737	0	40,589	84,148	31,983
Certificates of Obligation	1,405,000	0	60,000	1,345,000	60,000
Warrants Payable	<u>55,600</u>	<u>0</u>	<u>55,600</u>	<u>0</u>	<u>0</u>
 Total General Long-Term Debt	 <u>\$2,100,337</u>	 <u>\$ 0</u>	 <u>\$ 276,189</u>	 <u>\$1,824,148</u>	 <u>\$ 216,983</u>

General Obligation Bonds

Bonds payable at December 31, 2007, 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 2007 is \$21,878. 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, 2007, are as follows:

<u>Year Ending</u> <u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$ 395,000</u>	 <u>\$ 29,088</u>	 <u>\$ 424,088</u>

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

BURLESON COUNTY, TEXAS
Notes to Financial Statements
December 31, 2007

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, 2007, were:

<u>Year</u> <u>Ending</u>	<u>Capital</u> <u>Leases</u>
2008	36,447
2009	36,447
2010	<u>19,991</u>
Total minimum lease payment	\$ 92,885
Less: amount representing interest	<u>(8,737)</u>
Present value of future minimum lease payment	<u>\$ 84,148</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 2007 is \$ 51,563.

The annual requirements for these certificates as of December 31, 2007, are as follows:

<u>Year Ending</u> <u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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
2012	70,000	42,262	112,262
<u>Thereafter</u>	<u>1,025,000</u>	<u>289,574</u>	<u>1,314,574</u>
Totals	<u>\$ 1,345,000</u>	<u>\$ 519,937</u>	<u>\$ 1,864,937</u>

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

BURLESON COUNTY, TEXAS
Notes to Financial Statements
December 31, 2007

Warrants Payable

The warrant issued by the County in 2006 was paid in 2007. 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 carried an interest rate of 8.25% and was due in May 2007. Total interest paid for warrants in 2007 was \$930. No time warrants were issued in 2007.

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 \$24,512 in 2007 to fund expenses associated with 911 addressing maintenance. As of December 31, 2007 all grant funds were expended in compliance with grant requirements.

Texas VINE Annual Maintenance Grant

The County was awarded \$6,739 in June 2006 for the continued maintenance and support of the statewide crime victim notification service for fiscal year 2007 covering September 1, 2006 to August 31, 2007. These funds were received and expended in early 2007.

During May 2007, the County was awarded an additional \$6,739 for fiscal year 2008 covering September 1, 2007 to August 2008. All funds were received and expended as of December 31, 2007.

Indigent Defense Formula Grant

A grant was awarded to the County in the amount of \$13,294 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.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
December 31, 2007

Texas Community Development Program (TCDP)

The County has applied for a pass-through grant of \$250,000 from the Office of Rural Community Affairs (ORCA) in 2006 to assist the Lyons Community Water System in improving their water system. As of December 31, 2007 the award status remained pending.

Homeland Security Grant Program (HSGP)

The County received one new grant from the Governor's Division of Emergency Management (GDEM) as the pass thru agency for the federal Office of Domestic Preparedness (ODP) and the Department of Homeland Security (DHS) under the Department of Homeland Security Appropriation Act of 2007. Grant funding was designed to enhance the County's capacity to prevent, respond to and recover from acts of terrorism and catastrophic events. During 2007, the county continued processing of two grants awarded in 2005 and 2006 as noted.

2007 HSGP

\$68,780 was awarded to the County in 2007 for the purchase of approved communication equipment. This award represents new funding available from October 12, 2007 to December 30, 2009. For the 2007 year-end, the County had expended \$3,643 in cash for equipment purchases pending reimbursement which was received in April 2008.

2005 HSGP

A total of \$24,872 was awarded to the County during 2005 and 2006 for planning, equipment, training and exercise needs. As of December 31, 2007, \$5,625 of these funds were expended in 2006 with the remaining \$19,247 being expended during 2007. Reimbursement for the total award amount was received in 2007.

2006 HSGP

\$46,342 was awarded to the County in 2006 for planning, equipment, training and exercise needs. In March 2007, an additional \$14,340 was awarded through a grant adjustment totaling \$60,682. As of the 2007 year-end, \$51,094 had been received or expended. The balance is being processed during 2008 under the extended grant period of December 31, 2008.

Office of Court Administration (OCA)

The County was awarded funding of \$4,886 in April 2007 by the Office of Court Administration to assist in the purchase of Court Collection Software, technological upgrades necessary to improve the collection of fines and court costs and implement

BURLESON COUNTY, TEXAS
Notes to Financial Statements
December 31, 2007

reporting requirements for the submission of monthly reports electronically to OCA. As of December 31, 2007, all funds had been received but no expenditures were made until 2008 pending contractual approvals.

Help America Vote Act Grants (HAVA)

No additional grant funding was awarded during 2007 by the Texas Office of the Secretary of State as the pass through agency under the federal Help America Vote Act for the purpose of professional education, acquiring an accessible voting system, and for general compliance. However, the grant period has been extended on all funding categories until December 31, 2008.

County Education Fund

\$7,000 was allocated for reimbursement of professional election training of County staff. Of this amount, \$2,991 was received and expended in 2005 and 2006. As of the year-end, \$1,744 had been received and expended in 2007 according to grant provisions.

TEAM

Effective January 1, 2006, "TEAM" became the new state maintained voter registration database required for counties to use as the official voter registration list. The funding purpose of the TEAM grant is to acquire equipment, software, supplies, and contractual services to integrate with the TEAM system. A total of \$8,000 was awarded in 2006 for eligible reimbursements for periods of January 1, 2006 through December 31, 2007. During 2006, \$6,787 had been received and expended. For the year 2007 and additional \$975 had been received and expended. The balance of the award is scheduled for expenditure before the extended grant period-end of December 31, 2008.

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, all funds had been received and expended in compliance with grant requirements.

Polling Place Accessibility

\$4,500 was awarded to the County in 2006 for the purchase of certain equipment, construction, or other permanent improvements to increase accessibility for persons with limited mobility to polling places used during a federal election. As of the year end, all funds had been received and expended in compliance with grant requirements.

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

BURLESON COUNTY, TEXAS
Notes to Financial Statements
December 31, 2007

of Trustees of TCDRS is responsible for the administration of the statewide, agent multiple-employer, public employee retirement system consisting of more than 500 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, TX 78768-2034.

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

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

Funding Policy. The employer has elected the annually determined contribution rate (Variable-Rate) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The contribution rate was 7.41% for calendar year 2007. 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, 2007, the annual pension cost for the TCDRS plan for its employees was \$211,087 and the employee's contribution was \$199,408. Total actual contributions were \$410,495.

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, 2006, the basis for determining the contribution rate for calendar year 2007. The December 31, 2006, actuarial valuation is the most recent valuation.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
December 31, 2007

Actuarial Valuation Information

<u>Actuarial valuation date</u>	<u>12/31/04</u>	<u>12/31/05</u>	<u>12/31/06</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, closed
Amortization period in years	20.0	20.0	15.0
Asset valuation method	Long-term appreciation with adjustment	Long-term appreciation with adjustment	SAF: 10-yr smoothed value ESF: Fund value
Assumptions:			
Investment return –includes inflation at the stated rate	8.00%	8.00%	8.00%
Projected salary increases - includes inflation at the stated rate	5.50%	5.30%	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>
12/31/05	\$ 185,734	100%	\$ -0-
12/31/06	\$ 200,583	100%	\$ -0-
12/31/07	\$211,087	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>
12/31/04	3,741,810	4,716,519
12/31/05	4,293,352	5,312,377
12/31/06	4,736,715	5,649,824

BURLESON COUNTY, TEXAS
Notes to Financial Statements
December 31, 2007

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)
12/31/04	974,709	79.33%	2,346,864	41.53%
12/31/05	1,019,025	80.82%	2,496,284	40.82%
12/31/06	913,109	83.84%	2,635,799	34.64%

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 2007, expenses (net of participant contributions) of \$17,724 were recognized for post-employment benefits with nine participants currently eligible.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
December 31, 2007

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, 2007, the County's transfers between funds consisted of:

	Transfers from Other <u>Funds</u>	Transfers to <u>Other Funds</u>
General Fund	\$ 85,879	\$ 191,427
Debt Service Fund	137,915	- 0 -
Road & Bridge Fund	- 0 -	126,497
Capital Improvement Fund (CIF)	150,000	3,660
Lateral Road	- 0 -	19,991
Special Revenue Fund	55,625	87,844
	<u>\$ 429,419</u>	<u>\$ 429,419</u>

Required Supplementary Information

BURLESON COUNTY, TEXAS
 Budgetary Comparison Schedule
 General Fund
 For Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance - Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 2,876,518	\$ 2,876,518	\$ 2,869,814	\$ (6,704)
Penalties & Interest - Taxes	71,992	71,992	53,865	(18,127)
Licenses & Permits	4,500	4,500	4,419	(81)
Intergovernmental Revenues	20,740	20,740	20,897	157
Fees	453,579	454,329	461,888	7,559
Fines & Forfeitures	630,000	630,000	534,709	(95,291)
Interest	160,000	160,000	201,093	41,093
Miscellaneous	72,900	149,902	193,979	44,077
Sales Tax	540,000	540,000	699,339	159,339
Grant Revenue	20,000	27,125	31,637	4,512
Royalties	200	200	543	343
Total Revenues	<u>\$ 4,850,429</u>	<u>\$ 4,935,306</u>	<u>\$ 5,072,183</u>	<u>\$ 136,877</u>
Expenditures				
General Administration	\$ 712,134	\$ 676,814	\$ 643,730	\$ 33,084
Judicial	864,649	977,718	884,392	93,326
Legal	349,277	349,277	332,989	16,288
Financial Administration	436,017	436,017	411,991	24,026
Public Facilities	165,012	167,682	165,476	2,206
Public Safety	1,945,781	1,988,403	1,862,579	125,824
Public Transportation	-	-	-	-
Health & Welfare	51,636	107,503	77,867	29,636
Conservation	83,609	83,609	80,151	3,458
Miscellaneous	139,250	127,873	86,465	41,408
Capital Outlay	67,810	135,587	132,916	2,671
Total Expenditures	<u>\$ 4,815,175</u>	<u>\$ 5,050,483</u>	<u>\$ 4,678,556</u>	<u>\$ 371,927</u>
-				
Excess of Revenues Over (Under) Expenditures	\$ 35,254	\$ (115,177)	\$ 393,627	\$ 508,804
Other Financing Sources (Uses):				
Financing Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfers In/(Out)	(34,750)	(74,172)	(105,549)	(31,377)
Total Other Financing Sources (Uses)	<u>\$ (34,750)</u>	<u>\$ (74,172)</u>	<u>\$ (105,549)</u>	<u>\$ (31,377)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 504	\$ (189,349)	\$ 288,078	\$ 477,427
Fund Balance, January 1			<u>\$ 1,995,882</u>	
Fund Balance, December 31			<u><u>\$ 2,283,960</u></u>	

BURLESON COUNTY, TEXAS
 Budgetary Comparison Schedule
 Special Revenue Fund - Road & Bridge
 For Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance - Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes	\$ 1,646,843	\$ 1,646,843	1,643,039	\$ (3,804)
Penalties & Interest - Taxes	41,216	41,216	30,838	(10,378)
Licenses & Permits	661,500	661,500	667,795	6,295
Intergovernmental Revenues	36,200	36,200	54,495	18,295
Interest	39,200	39,200	61,667	22,467
Miscellaneous	2,600	96,603	125,526	28,923
Sales Tax	-	-	-	-
Total Revenues	<u>\$ 2,427,559</u>	<u>\$ 2,521,562</u>	<u>\$ 2,583,360</u>	<u>\$ 61,798</u>
Expenditures				
Public Transportation	\$ 1,972,600	\$ 1,952,055	\$ 1,647,470	\$ 304,585
Miscellaneous	218,590	236,885	87,859	149,026
Capital Outlay	170,000	281,190	238,955	42,235
Total Expenditures	<u>\$ 2,361,190</u>	<u>\$ 2,470,130</u>	<u>\$ 1,974,284</u>	<u>\$ 495,846</u>
Excess of Revenues Over (Under)				
Expenditures	\$ 66,369	\$ 51,432	\$ 609,076	\$ 557,644
Other Financing Sources (Uses):				
Financing Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfers In/(Out)	(126,498)	(126,561)	(126,497)	(64)
Total Other Financing Sources (Uses)	<u>\$ (126,498)</u>	<u>\$ (126,561)</u>	<u>\$ (126,497)</u>	<u>\$ (64)</u>
Excess of Revenues and Other Sources				
Over (Under) Expenditures and Other Uses	\$ (60,129)	\$ (75,129)	\$ 482,579	\$ 557,580
Fund Balance, January 1			<u>\$ 821,816</u>	
Fund Balance, December 31			<u><u>\$ 1,304,395</u></u>	

BURLESON COUNTY, TEXAS
 Budgetary Comparison Schedule
 Special Revenue Fund - Lateral Road & Bridge
 For Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance - Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 742,923	\$ 742,923	743,948	\$ 1,025
Penalties & Interest - Taxes	17,939	17,939	13,629	(4,310)
Miscellaneous	-	-	766	766
Interest	15,600	15,600	22,899	7,299
Total Revenues	<u>\$ 776,462</u>	<u>\$ 776,462</u>	<u>\$ 781,242</u>	<u>\$ 4,780</u>
Expenditures				
Public Transportation	\$ 746,670	\$ 692,435	\$ 627,213	\$ 65,222
Capital Outlay	17,000	71,235	66,235	5,000
Total Expenditures	<u>\$ 763,670</u>	<u>\$ 763,670</u>	<u>\$ 693,448</u>	<u>\$ 65,222</u>
Excess of Revenues Over (Under) Expenditures	\$ 12,792	\$ 12,792	\$ 87,794	\$ (70,002)
Other Financing Sources (Uses)				
Financing Proceeds	\$ -	\$ -	\$ -	
Operating Transfers Out	<u>(19,991)</u>	<u>(19,991)</u>	<u>(19,991)</u>	
Total Financing Sources (Uses)	(19,991)	(19,991)	(19,991)	
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	(7,199)	(7,199)	\$ 67,803	
Fund Balance, January 1			<u>\$ 353,180</u>	
Fund Balance, December 31			<u><u>\$ 420,983</u></u>	

BURLESON COUNTY, TEXAS
 Budgetary Comparison Schedule
 Debt Service Fund
 For Year Ended December 31, 2007

	Budgeted Amounts		Actual	Variance -
	Original	Final	Amounts	Favorable (Unfavorable)
Revenues				
Taxes	\$ 268,356	\$ 268,356	\$ 267,547	\$ (809)
Penalties & Interest - Taxes	6,716	6,716	4,944	(1,772)
Miscellaneous	-	-	300	300
Interest	7,000	7,000	11,877	4,877
Total Revenues	\$ 282,072	\$ 282,072	\$ 284,668	\$ 2,596
Expenditures				
Debt Service - Principal	\$ 180,000	\$ 180,000	\$ 276,189	\$ (96,189)
Debt Service - Interest	73,441	73,441	80,270	(6,829)
Miscellaneous	2,000	2,278	2,278	-
Total Expenditures	\$ 255,441	255,719	358,737	\$ (103,018)
Excess of Revenues Over (Under)				
Expenditures	\$ 26,631	\$ 26,353	\$ (74,069)	\$ (100,422)
Other Financing Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ 137,915	\$ 137,915
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 137,915	\$ 137,915
Excess of Revenues and Other Sources				
Over (Under) Expenditures and Other Uses	\$ 26,631	\$ 26,353	\$ 63,846	\$ 37,493
Fund Balance, January 1			\$ 216,772	
Fund Balance, December 31			\$ 280,618	

BURLESON COUNTY, TEXAS
 Budgetary Comparison Schedule
 Capital Improvement Fund
 For Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance - Favorable (Unfavorable)
	Original	Final		
Revenues				
Interest	\$ -	\$ -	\$ 5,565	\$ 5,565
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,565</u>	<u>\$ 5,565</u>
Expenditures				
Capital Outlay	\$ 150,000	\$ 146,340	\$ 94,504	\$ 51,836
Total Expenditures	<u>\$ 150,000</u>	<u>\$ 146,340</u>	<u>\$ 94,504</u>	<u>\$ 51,836</u>
				-
Excess of Revenues Over (Under) Expenditures	\$ (150,000)	\$ (146,340)	\$ (88,939)	\$ 57,401
Other Financing Sources (Uses):				
Transfer in from General Fund	\$ 150,000	\$ 150,000	\$ 150,000	-
Operating Transfers Out	<u>-</u>	<u>(3,660)</u>	<u>(3,660)</u>	<u>(7,320)</u>
Total Other Financing Sources (Uses)	<u>\$ 150,000</u>	<u>\$ 146,340</u>	<u>\$ 146,340</u>	<u>\$ (7,320)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,401</u>	<u>\$ 50,081</u>
Fund Balance, January 1			<u>\$ -</u>	
Fund Balance, December 31			<u><u>\$ 57,401</u></u>	

BURLESON COUNTY, TEXAS
 Budgetary Comparison Schedule
 Non-Major Funds
 For Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance - Favorable (Unfavorable)
	Original	Final		
Revenues				
Fees	\$ 124,810	\$ 128,551	118,188	\$ (10,363)
Interest	41,330	41,330	48,469	7,139
Miscellaneous	21,600	21,600	63,339	41,739
Grant Revenue	47,250	157,232	157,216	(16)
Total Revenues	\$ 234,990	\$ 348,713	\$ 387,212	\$ 38,499
Expenditures				
Public Transportation	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 228,300	\$ 296,901	\$ 181,315	\$ 115,586
Capital Outlay	25,000	233,247	214,924	18,323
Total Expenditures	\$ 253,300	\$ 530,148	\$ 396,239	\$ 133,909
Excess of Revenues Over (Under) Expenditures	\$ (18,310)	\$ (181,435)	\$ (9,027)	\$ 172,408
Other Financing Sources (Uses):				
Operating Transfers In/(Out)	(15,250)	(37,983)	(32,219)	5,764
Total Other Financing Sources (Uses)	\$ (15,250)	\$ (37,983)	\$ (32,219)	\$ 5,764
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (33,560)	\$ (219,418)	\$ (41,246)	\$ (178,172)
Fund Balance, January 1			\$ 1,080,336	
Fund Balance, December 31			\$ 1,039,090	

BURLESON COUNTY, TEXAS
Combining Statement of Assets, Liabilities, and Fund Balances
Modified Cash Basis
General Fund
December 31, 2007

ASSETS

Cash	\$ 2,270,334
Cash Restricted	5,109
Taxes Receivable	2,512,650
Due From Other Funds	1,032,561
 Total Assets	 <u><u>\$ 5,820,654</u></u>

LIABILITIES AND FUND BALANCES

Liabilities	
Due to Other Funds	\$ -
Due to Individuals	191
Unearned Income	1,023,853
Reserve for Uncollected Taxes	<u>2,512,650</u>
 Total Liabilities	 \$ 3,536,694
Fund Balances	
Reserved	\$ -
Unreserved	<u>2,283,960</u>
Total Fund Balances	<u><u>\$ 2,283,960</u></u>
 Total Liabilities and Fund Balances	 <u><u>\$ 5,820,654</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		Favorable (Unfavorable)
REVENUES				
Current Ad Valorem Taxes	\$ 2,765,761	\$ 2,765,761	\$ 2,788,695	\$ 22,934
Delinquent Ad Valorem Taxes	110,757	110,757	81,119	(29,638)
Mixed Beverage Tax	-	-	928	928
Sales Tax Revenues	540,000	540,000	699,339	159,339
Penalty & Interest-Ad Valorem	71,992	71,992	53,865	(18,127)
Alcoholic Beverage, Licenses	4,500	4,500	4,419	(82)
Payment in Lieu of Taxes	300	300	248	(52)
Bureau of Land Management	18,640	18,640	18,546	(94)
HAVA Grant Funds	-	7,125	7,125	(0)
Soc. Sec. Payment for Inmate	400	400	1,400	1,000
FEMA Reimbursements	-	-	-	-
Federal Flood Control Alloca.	1,800	1,800	2,103	303
State Grants	-	-	-	-
Ch.19 Reimbursements	2,500	2,500	2,718	218
Transport Reimb. -Inmates	3,000	3,000	-	(3,000)
Juror Reimbursements-State	10,000	10,000	7,786	(2,214)
911 Funding - BVCOG	20,000	20,000	24,513	4,513
Tax Work - City of Caldwell	1,203	1,203	-	(1,203)
Tax Work - City of Somerville	667	667	-	(667)
Tax Work - City of Snook	209	209	-	(209)
Tax Work - Hospital District	20,555	20,555	-	(20,555)
Tax Work - Burleson County M.U.D.	483	483	-	(483)
Tax Work - Caldwell ISD	12,537	12,537	-	(12,537)
Tax Work - Somerville ISD	4,810	4,810	-	(4,810)
Tax Work - Snook ISD	3,215	3,215	-	(3,215)
Ct Coord/Counties Reimb.	-	-	-	-
City of Caldwell Dispatching	20,000	20,000	18,000	(2,000)
Drug Task Force Reimbursemen	12,000	12,000	12,000	-
Social Services Coord.-Reimb.	-	46,000	46,000	(0)
Computer Reimb-Aprsl Dist	-	-	-	-
County Judge/Civil & Crimina	4,000	4,000	1,188	(2,812)
County Sheriff/Civil & Crimi	10,000	10,000	7,113	(2,887)
County Attorney/Civil & Crim	8,000	8,000	4,393	(3,607)
County Clerk/Fees of Office	160,000	160,000	189,617	29,617
CC Court Appointed Attorney	5,000	5,000	2,273	(2,727)
JDP Fees- Co. Clerk	-	-	63	63
Tax Collector/Fees of Office	45,000	45,000	68,882	23,882
District Clerk - Fees of Offic	60,000	60,000	54,463	(5,537)
DC Court Appointed Attorney	10,000	10,000	7,328	(2,672)
JDP Fees- Dist. Clerk	-	-	5	5
FAF-DC/Family Protection Fee	1,500	1,500	1,005	(495)
Prosecuter Fee - Dist. Clerk	-	-	425	425
JP#1 Fees of Office	5,000	5,000	5,738	738
JP#2 Fees of Office	10,000	10,000	16,470	6,470
JP#3 Fees of Office	15,000	15,000	18,123	3,123
JP#4 Fees of Office	8,000	8,000	11,667	3,667
Voting Materials/Elect Adm	400	400	25	(375)
Constables Service Fee	3,000	3,000	3,750	750

BURLESON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
Constable #1 - Service Fees	5,000	5,000	6,793	1,793
Constable #2 - Service Fees	5,000	5,000	8,373	3,373
Constable #3 - Service Fees	5,000	5,000	6,422	1,422
Constable #4 - Service Fees	5,000	5,000	8,456	3,456
Court Cost Srv.Fee&Interest	24,000	24,000	21,464	(2,536)
Inmate Housing	-	28,710	36,135	7,425
Trust Fund Service Fee	1,000	1,000	1,146	146
Child Safety Fund	-	-	356	356
OSSF Permits	20,000	20,000	15,600	(4,400)
BCHRC-Screening Fees	-	750	750	-
Election Machine Rentals	-	-	5,793	5,793
Fines & Forfeitures - JP#1	60,000	60,000	39,795	(20,205)
Fines & Forfeitures - JP#2	150,000	150,000	163,915	13,915
Fines & Forfeitures - JP#3	110,000	110,000	91,578	(18,422)
Fines & Forfeitures - JP#4	70,000	70,000	63,255	(6,745)
Fines & Forfeitures - CC	200,000	200,000	91,391	(108,609)
Defer'd Adjud.Fees-County	5,000	5,000	31,839	26,839
Fines & Forfeitures - DC	35,000	35,000	52,937	17,937
Defer'd Adjud.Fees-District	-	-	-	-
Bond Forfeitures - JP# 1	-	-	-	-
Bond Forfeitures - JP# 2	-	-	-	-
Bond Forfeitures - JP# 3	-	-	-	-
Bond Forfeitures - JP# 4	-	-	-	-
Restitution - County Attorney	-	-	824	824
Restitution - CC	-	-	1,754	1,754
Restitution - DC	-	-	299	299
Interest Earnings	160,000	160,000	81,415	(78,585)
Interest Earnings, Investments	-	-	119,678	119,678
Rent - Appraisal District	-	-	1,333	1,333
Unclaimed Funds- County Clerk	-	-	737	737
Unclaimed Funds- Tax Office	-	-	1,293	1,293
Unclaimed Funds- JP1	-	-	216	216
Unclaimed Funds- JP2	-	-	191	191
Unclaimed Funds- JP3	-	-	-	-
Unclaimed Funds- JP4	-	-	904	904
Unclaimed Funds- County Treasurer	-	-	252	252
Donations	-	950	950	-
Donations/Contrib.-CHC	-	-	700	700
Sniper School Reimbursements	-	-	1,050	1,050
AG/Serving Civil Papers-Sher	-	-	-	-
Auction Sale Proceeds-Sheriff Dep	-	-	2,476	2,476
Tax Sale Proration Proceeds	-	-	2,962	2,962
Jail Phone Commissions	25,000	25,000	27,120	2,120
Oil Royalties / Clayton Willia	200	200	543	343
Sale of Assets	-	-	1,921	1,921
Fingerprint Fees/Sheriff Dept	-	-	-	-
Reimbursements	-	-	14,693	14,693
Insurance Proceeds	-	1,342	3,544	2,202
Total Revenues	\$ 4,850,429	\$ 4,935,306	\$ 5,072,183	\$ 136,877

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
EXPENDITURES				
COUNTY JUDGE				
<u>Salaries & Wages</u>				
Salary, Official	\$ 32,445	\$ 32,445	\$ 32,445	\$ -
Salary, Employees	19,848	19,848	19,843	5
Longevity Pay	415	415	415	-
Part-Time Help	800	800	-	800
Total Salaries & Wages	53,508	53,508	52,703	805
<u>Benefits & Expenditures</u>				
Social Security	4,705	4,705	4,552	153
Retirement	4,498	4,498	4,498	(0)
Health Insurance	9,493	9,001	9,000	1
Death Benefits	370	370	370	(0)
Unemployment Insurance	38	53	52	1
Travel Allowance, Official	8,000	8,000	8,000	(0)
Total Benefits & Expenditures	27,104	26,627	26,473	154
<u>Departmental Support</u>				
Surety & Notary Bonds	178	-	-	-
Association & Membership Dues	-	200	200	-
Office Supplies	1,000	1,000	710	290
Postage	400	400	378	22
Law Books	400	200	87	113
Publishing Legal Notices	1,200	1,860	1,859	1
Conference & Seminars	1,500	1,470	477	993
Total Departmental Support	4,678	5,130	3,711	1,419
<u>Repairs & Maintenance</u>				
Repairs-Business Machines	200	225	225	-
Total Repairs & Maintenance	200	225	225	-
<u>Contractual /Professional</u>				
Rentals-Machine/Equipment	1,740	1,740	1,735	5
Total Contractual/Professional	1,740	1,740	1,735	5
<u>Capital Outlay</u>				
Capital Outlay	-	-	-	-
	-	-	-	-
Total County Judge	\$ 87,230	\$ 87,230	\$ 84,848	\$ 2,382

BURLESON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED CASH BASIS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2007

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
COUNTY CLERK				
<u>Salaries & Wages</u>				
Salary, Official	\$ 30,882	\$ 30,882	\$ 30,882	\$ -
Salary, Employees	66,613	66,613	66,165	448
Longevity Pay	1,430	1,190	1,190	-
Part-Time Help	9,360	11,159	11,159	0
Temporary Help	5,850	5,850	5,304	546
Total Salaries & Wages	114,135	115,694	114,700	994
<u>Benefits & Expenditures</u>				
Social Security	9,114	9,251	8,120	1,131
Retirement	8,394	8,527	8,476	51
Health Insurance	21,387	21,341	20,401	940
Death Benefits	691	702	698	4
Unemployment Insurance	150	195	194	1
Travel Allowance, Official	5,000	5,000	5,000	(0)
Total Benefits & Expenditures	44,736	45,016	42,889	2,127
<u>Departmental Support</u>				
Surety & Notary Bonds	250	250	178	72
Association & Membership Due	100	100	80	20
Office Supplies	9,500	8,491	8,095	396
Postage	2,300	2,229	1,883	347
Equipment Non-Capital	4,500	5,636	5,636	-
Law Books	200	271	271	-
Mileage/Travel Reimbursement	400	400	67	333
Conference & Seminars	2,600	2,600	1,955	645
Microfilm, Rec, Index, Casheri	42,900	43,800	43,800	-
Total Departmental Support	62,750	63,777	61,964	1,813
<u>Repairs & Maintenance</u>				
Repairs-Business Machines	300	300	85	215
Technical Support	3,000	2,204	1,406	798
Total Repairs & Maintenance	3,300	2,504	1,491	1,013
<u>Contractual /Professional</u>				
Rentals-Machine/Equipment	7,000	7,000	6,960	40
Total Contractual/Professional	7,000	7,000	6,960	40
Total County Clerk	\$ 231,921	\$ 233,991	\$ 228,004	\$ 5,987

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
VETERAN'S SERVICE OFFICER				
<u>Salaries & Wages</u>				
Salary, Employees	\$ 5,686	\$ 5,686	\$ 5,685	\$ 1
Total Salaries & Wages	5,686	5,686	5,685	1
<u>Benefits & Expenditures</u>				
Social Security	435	435	435	0
Retirement	421	421	421	(0)
Death Benefits	35	35	35	0
Unemployment Insurance	10	13	13	(0)
Total Benefits & Expenditures	901	904	904	0
<u>Departmental Support</u>				
Office Supplies	100	100	94	6
Postage	83	83	41	42
Mileage/Travel Reimbursement	-	-	-	-
Mileage/Travel Reimbursement	250	247	82	165
Total Departmental Support	433	430	217	213
Total Veteran's Service Officer	\$ 7,020	\$ 7,020	\$ 6,806	\$ 214
NON-DEPARTMENTAL EXPENSE				
<u>Benefits & Expenditures</u>				
Health Insurance, Retirees	\$ 9,000	\$ 9,000	\$ 7,999	\$ 1,001
Employee Life Insurance	5,400	8,350	8,349	1
Worker's Compensation Insuran	30,000	27,050	25,880	1,170
Unemployment Ins, Deficit	-	8,691	8,691	1
Total Benefits & Expenditures	44,400	53,091	50,919	2,172
<u>Departmental Support</u>				
Tax Appraisal District	83,000	83,000	74,665	8,335
Total Departmental Support	83,000	83,000	74,665	8,335
<u>Repairs & Maintenance</u>				
Insurance - Property Coverage	35,000	36,209	36,209	-
Insurance - Auto Liability	15,000	9,000	8,842	158
General Insurance	19,000	20,001	20,001	-
Public Officials Insurance	18,000	11,000	10,291	709
Law Enforcement Insurance	36,000	23,099	22,956	143
Insurance - Crime Coverage	2,000	2,000	1,913	87
Insurance - Auto Physical Dama	10,000	10,000	9,806	194
Total Repairs & Maintenance	135,000	111,309	110,018	1,291
Total Non-Departmental Expense	\$ 262,400	\$ 247,400	\$ 235,602	\$ 11,798

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
COUNTY COURT				
<u>Salaries & Wages</u>				
Salary, State Supplement	\$ 15,000	\$ 15,000	\$ 14,861	\$ 139
Bailiff	2,000	2,000	1,650	350
Total Salaries & Wages	17,000	17,000	16,511	489
<u>Benefits & Expenditures</u>				
Social Security	1,301	1,301	1,258	43
Retirement	1,260	1,260	1,223	37
Death Benefits	104	104	101	3
Total Benefits & Expenditures	2,665	2,665	2,582	83
<u>Departmental Support</u>				
Office Supplies	500	500	58	442
Postage	140	140	-	140
Special Prosecutor	4,000	469	-	469
Drug/Blood Testing	300	300	-	300
Medical Exam - Psychiatric	6,000	8,531	8,531	-
Total Departmental Support	10,940	9,940	8,589	1,351
<u>Contractual/Professional</u>				
Court Reporter - Contract	2,800	4,300	3,840	460
Court Appointed Attorneys	38,100	38,100	38,100	-
Ct. Appt. Atty-Guardianships	1,200	700	-	700
Total Contractual/Professional	42,100	43,100	41,940	1,160
<u>Miscellaneous</u>				
Petit Jurors	3,000	2,648	376	2,272
Interpreter	200	200	-	200
Misc. Trial Expense	-	352	351	1
Visiting Judge	-	-	-	-
Total Miscellaneous	3,200	3,200	727	2,473
Total County Court	\$ 75,905	\$ 75,905	\$ 70,349	\$ 5,556

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
DISTRICT ATTORNEY				
<u>Salaries & Wages</u>				
Salaries, Employees	\$ 150,560	\$ 150,560	\$ 150,560	\$ (0)
Longevity Pay	989	989	989	(0)
Total Salaries & Wages	151,549	151,549	151,549	(0)
<u>Benefits & Expenditures</u>				
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
<u>Departmental Support</u>				
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)
<u>Repairs & Maintenance</u>				
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)
<u>Contractual/Professional</u>				
Rentals-Machine/Equipment	2,000	2,000	2,000	(0)
Court Reporter - Contract	2,760	2,760	2,760	-
Total Contractual/Professional	4,760	4,760	4,760	(0)
<u>Capital Outlay</u>				
Capital Outlay	1,110	1,110	1,110	-
Total Capital Outlay	1,110	1,110	1,110	-
Total District Attorney	\$ 199,998	\$ 199,998	\$ 199,998	\$ 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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
DISTRICT COURT				
<u>Salaries & Wages</u>				
Salary, Employees	\$ 19,241	\$ 19,352	\$ 19,352	\$ 0
Longevity Pay	1,125	934	934	0
Salary - Court Reporter	17,639	17,639	17,638	1
Bailiff	8,825	8,825	8,820	5
Bailiff - Other	-	1,530	1,530	-
Bailiff - AG Court	-	1,500	1,200	300
Total Salaries & Wages	46,830	49,780	49,474	306
<u>Benefits & Expenditures</u>				
Social Security	3,858	4,050	3,891	159
Retirement	3,470	3,666	3,666	0
Health Insurance	5,947	5,701	5,700	1
Death Benefits	286	302	302	0
Unemployment Insurance	68	99	94	5
Travel Allowance, Official	3,600	3,600	3,600	-
Travel Allowance-Court Repor	-	-	-	-
Total Benefits & Expenditures	17,229	17,418	17,252	166
<u>Departmental Support</u>				
Surety & Notary Bonds	200	200	165	35
Office Supplies	1,500	1,500	1,037	463
Postage	400	400	9	391
Equipment Non-Capital	3,500	5,951	5,951	0
Law Books	-	-	-	-
Special Prosecutor	-	53,470	53,470	0
Psychiatric Exams	6,000	6,300	6,300	-
Publishing Legal Notices	30	30	-	30
Mileage/Travel Reimbursement	-	125	125	0
Conference & Seminars	1,700	310	306	4
Total Departmental Support	13,330	68,286	67,363	923
<u>Repairs & Maintenance</u>				
Repairs-Business Machines	300	1,650	1,620	30
Total Repairs & Maintenance	300	1,650	1,620	30
<u>Contractual /Professional</u>				
Rentals - Machine/Equipment	-	-	-	-
Judicial District Admin. Fee	2,000	673	673	0
Aid to Other Governments	4,000	1,615	1,614	1
Court Reporter - Contract	15,240	18,341	18,341	1
Court Appointed Attorneys	88,358	89,698	89,696	2
Attorney Court Cost Reimburs	-	-	-	-
CPS Court Appointed Attorney	12,000	12,135	12,135	(0)
AG Court Appointed Attorneys	-	-	-	-
Total Contractual/Professional	121,598	122,462	122,459	3

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
<u>Miscellaneous</u>				
Jury Commissioners	300	300	225	75
Grand Jurors	6,000	6,000	4,565	1,435
Petit Jurors	30,000	24,501	14,200	10,301
Feeding Jurors	500	500	68	432
Interpreter	2,000	2,000	1,068	933
Misc. Trial Expenses	500	33,650	33,650	-
Visiting Judge	500	500	-	500
Total Miscellaneous	39,800	67,451	53,775	13,676
<u>Capital Outlay</u>				
Capital Outlay	-	-	-	-
Total Capital Outlay	-	-	-	-
Total District Court	\$ 239,087	\$ 327,047	\$ 311,943	\$ 15,104
COURT COORDINATOR				
<u>Salaries & Wages</u>				
Salary, Employees	\$ 5,968	\$ 5,970	\$ 5,970	\$ 0
Longevity Pay	1,200	1,200	1,200	-
Total Salaries & Wages	7,168	7,170	7,170	0
<u>Benefits & Expenditures</u>				
Social Security	548	548	349	199
Retirement	531	531	531	(0)
Health Insurance	5,947	5,939	5,100	839
Death Benefits	44	44	44	0
Unemployment Insurance	13	19	17	2
Total Benefits & Expenditures	7,083	7,081	6,041	1,040
<u>Departmental Support</u>				
Office Supplies	1,500	1,500	1,276	224
Postage	900	900	246	654
Equipment Non-Capital	500	1,264	1,264	-
Mileage/Travel Reimbursement	1,200	436	40	396
Conference & Seminars	809	809	150	659
Nonlocal Travel	-	-	-	-
Total Departmental Support	4,909	4,909	2,976	1,933
<u>Repairs & Maintenance</u>				
Repairs-Business Machines	100	100	75	25
Total Repairs & Maintenance	100	100	75	25
<u>Capital Outlay</u>				
Capital Outlay - Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Court Coordinator	\$ 19,260	\$ 19,260	\$ 16,262	\$ 2,998

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, 2007

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
DISTRICT CLERK				
<u>Salaries & Wages</u>				
Salary, Official	\$ 30,882	\$ 30,882	\$ 30,882	\$ -
Salary, Employees	62,267	67,783	44,851	22,932
Longevity Pay	1,805	1,805	455	1,350
Part-Time Help	7,000	11,000	9,523	1,477
Temporary Help	2,600	8,600	7,773	827
Total Salaries & Wages	104,554	120,070	93,484	26,586
<u>Benefits & Expenditures</u>				
Social Security	7,998	9,343	6,987	2,356
Retirement	7,555	8,857	6,351	2,506
Health Insurance	18,987	23,734	18,725	5,009
Death Benefits	622	729	523	206
Unemployment Insurance	133	165	132	33
Total Benefits & Expenditures	35,295	42,828	32,719	10,109
<u>Departmental Support</u>				
Surety & Notary Bonds	200	200	178	23
Association & Membership Dues	75	210	210	-
Office Supplies	6,500	6,500	5,739	761
Postage	5,500	5,500	5,500	-
Equipment Non-Capital	3,865	3,865	3,788	77
Law Books	300	215	77	139
Conference & Seminars	2,000	2,000	1,215	785
Microfilm, Rec, Cashi	5,200	4,709	3,460	1,249
Total Departmental Support	23,640	23,199	20,166	3,033
<u>Repairs & Maintenance</u>				
Repairs-Business Machines	500	500	349	151
Technical Support	3,000	3,000	1,456	1,544
Total Repairs & Maintenance	3,500	3,500	1,805	1,695
<u>Contractual/Professional</u>				
Rentals-Machine/Equipment	2,700	5,201	4,814	387
Total Contractual/Professional	2,700	5,201	4,814	387
<u>Capital Outlay</u>				
Capital Outlay	-	-	-	-
Total Capital Outlay	-	-	-	-
Total District Clerk	\$ 169,689	\$ 194,798	\$ 152,988	\$ 41,810

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
JUSTICE OF THE PEACE #1				
<u>Salaries & Wages</u>				
Salaries, Official	\$ 19,000	\$ 19,000	\$ 19,000	\$ 0
Salaries, Employees	21,646	21,646	21,632	14
Longevity Pay	985	985	985	-
Part-Time Help	-	-	-	-
Temporary Help	1,500	1,900	1,829	71
Total Salaries & Wages	43,131	43,531	43,446	85
<u>Benefits & Expenditures</u>				
Social Security	3,300	3,300	2,977	323
Retirement	3,085	3,085	3,084	1
Health Insurance	11,893	11,875	10,900	975
Death Benefits	254	254	254	(0)
Unemployment Insurance	43	61	61	0
Total Benefits & Expenditures	18,575	18,575	17,276	1,299
<u>Departmental Support</u>				
Surety & Notary Bonds	200	200	-	200
Association & Membership Dues	75	75	-	75
Office Supplies	1,450	811	747	64
Postage	900	745	382	363
Equipment Non-Capital	-	175	175	0
Law Books	400	400	343	57
Janitorial Supplies	100	100	40	60
Mileage/Travel Reimbursement	2,000	2,000	1,480	520
Conference & Seminars	500	989	989	(0)
Telephone/Internet	1,300	1,430	1,422	8
Utilities	1,400	1,400	1,045	355
Total Departmental Support	8,325	8,325	6,623	1,702
<u>Repairs & Maintenance</u>				
Repairs-Business Machines	550	550	358	192
Repairs-Building & Grounds	500	500	-	500
Contract Labor	650	250	-	250
Total Repairs & Maintenance	1,700	1,300	358	942
<u>Contractual /Professional</u>				
Box Rent	20	20	18	2
Total Contractual/Professional	20	20	18	2
<u>Capital Outlay</u>				
Capital Outlay	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Justice of the Peace #1	\$ 71,751	\$ 71,751	\$ 67,720	\$ 4,031

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
JUSTICE OF THE PEACE #2				
<u>Salaries & Wages</u>				
Salaries, Official	\$ 19,000	\$ 19,000	\$ 19,000	\$ 0
Salaries, Employees	22,108	22,110	22,110	(0)
Longevity Pay	1,200	1,200	1,200	-
Part-Time Help	-	-	-	-
Overtime/Discretionary	-	-	-	-
Temporary Help	2,500	2,673	2,660	13
Total Salaries & Wages	44,808	44,983	44,970	13
<u>Benefits & Expenditures</u>				
Social Security	3,428	3,440	3,440	(0)
Retirement	3,135	3,135	3,135	(0)
Health Insurance	9,493	7,827	4,500	3,327
Death Benefits	258	258	258	(0)
Unemployment Insurance	46	63	62	1
Total Benefits & Expenditures	16,360	14,723	11,396	3,327
<u>Departmental Support</u>				
Surety & Notary Bonds	200	-	-	-
Association & Membership Due	75	55	55	-
Office Supplies	2,200	2,165	1,628	537
Postage	1,500	1,500	1,380	120
Equipment Non-Capital	400	32	-	32
Law Books	-	-	-	-
Mileage/Travel Reimbursement	2,000	2,000	1,963	37
Conference & Seminars	600	569	569	(0)
Telephone/Internet	1,400	1,400	1,355	45
Utilities	1,800	2,370	2,231	139
Total Departmental Support	10,175	10,091	9,181	910
<u>Repairs & Maintenance</u>				
Repairs-Business Machines	500	577	577	0
Contract Labor	900	1,205	1,205	-
Total Repairs & Maintenance	1,400	1,782	1,782	0
<u>Contractual /Professional</u>				
Rent-Office/Property	3,600	4,800	4,800	-
Box Rent	36	-	-	-
Total Contractual/Professional	3,636	4,800	4,800	-
<u>Capital Outlay</u>				
Capital Outlay	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Justice of the Peace #2	\$ 76,379	\$ 76,379	\$ 72,129	\$ 4,250

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
JUSTICE OF THE PEACE #3				
<u>Salaries & Wages</u>				
Salaries, Official	\$ 19,000	\$ 19,000	\$ 19,000	\$ 0
Salaries, Employees	30,288	30,288	29,812	476
Longevity Pay	1,288	1,288	1,288	-
Part-Time Help	-	-	-	-
Total Salaries & Wages	50,576	50,576	50,100	476
<u>Benefits & Expenditures</u>				
Social Security	3,869	3,869	3,686	183
Retirement	3,748	3,748	3,719	29
Health Insurance	11,867	11,835	7,300	4,535
Death Benefits	309	309	306	3
Unemployment Insurance	57	93	93	0
Total Benefits & Expenditures	19,850	19,854	15,104	4,750
<u>Departmental Support</u>				
Surety & Notary Bonds	325	325	278	47
Association & Membership Due	75	75	-	75
Office Supplies	1,500	1,227	636	591
Postage	700	700	533	167
Equipment Non-Capital	-	273	272	1
Law Books	150	203	203	1
Mileage/Travel Reimbursement	2,000	2,000	2,000	-
Conference & Seminars	350	293	246	47
Total Departmental Support	5,100	5,096	4,167	929
<u>Repairs & Maintenance</u>				
Repairs-Business Machines	-	25	25	-
Total Repairs & Maintenance	-	25	25	-
<u>Contractual /Professional</u>				
Rentals-Machine/Equipment	1,908	1,883	1,585	298
Total Contractual/Professional	1,908	1,883	1,585	298
Total Justice of the Peace #3	\$ 77,434	\$ 77,434	\$ 70,981	\$ 6,453

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
JUSTICE OF THE PEACE #4				
<u>Salaries & Wages</u>				
Salaries, Official	\$ 19,000	\$ 19,000	\$ 19,000	\$ 0
Salaries, Employees	21,688	21,688	21,674	14
Longevity Pay	575	575	575	-
Part-Time Help	-	-	-	-
Temporary Help	1,500	1,500	119	1,381
Total Salaries & Wages	42,763	42,763	41,368	1,395
<u>Benefits & Expenditures</u>				
Social Security	3,290	3,290	2,965	325
Retirement	3,075	3,075	3,074	1
Health Insurance	10,693	10,455	5,700	4,755
Death Benefits	253	253	253	0
Unemployment Insurance	43	56	53	3
Cell Phone Allowance, Official	240	240	240	-
Total Benefits & Expenditures	17,594	17,369	12,286	5,083
<u>Departmental Support</u>				
Surety & Notary Bonds	200	157	121	36
Office Supplies	2,200	2,200	1,147	1,053
Postage	1,400	950	574	376
Equipment Non-Capital	1,500	1,500	521	979
Law Books	300	350	327	23
Mileage/Travel Reimbursement	2,000	2,900	2,578	322
Conference & Seminars	500	500	367	133
Telephone/Internet	1,500	1,500	1,474	26
Cell Phone/Pagers	-	-	-	-
Utilities	1,800	1,843	1,842	1
Total Departmental Support	11,400	11,900	8,953	2,947
<u>Repairs & Maintenance</u>				
Repairs-Business Machines	500	500	358	143
Contract Labor	500	-	-	-
Total Repairs & Maintenance	1,000	500	358	143
<u>Contractual /Professional</u>				
Rent-Office/Property	4,200	4,425	4,425	-
Box Rental	66	66	38	28
Total Contractual/Professional	4,266	4,491	4,463	28
<u>Capital Outlay</u>				
Capital Outlay	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Justice of the Peace #4	\$ 77,023	\$ 77,023	\$ 67,427	\$ 9,596

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
COMPLIANCE OFFICER				
<u>Salaries & Wages</u>				
Salary, Employees	\$ 20,700	\$ 3,124	\$ 2,643	\$ 481
Longevity Pay	295	288	191	97
Part-Time Help	-	-	-	-
Total Salaries & Wages	20,995	3,412	2,835	577
<u>Benefits & Expenditures</u>				
Social Security	1,608	263	188	75
Retirement	1,558	256	210	46
Health Insurance	4,747	-	-	-
Death Benefits	128	21	17	4
Unemployment Insurance	38	13	9	4
Total Benefits & Expenditures	8,079	553	424	129
<u>Departmental Support</u>				
Association & Membership Dues	200	200	-	200
Office Supplies	1,200	798	343	455
Postage	1,000	1,000	254	746
Equipment Non-Capital	1,000	1,297	1,296	1
Law Books	100	100	-	100
Search Services	400	400	394	6
Conference & Seminars	500	605	604	1
Total Departmental Support	4,400	4,400	2,892	1,508
<u>Repairs & Maintenance</u>				
Repairs-Business Machines	350	350	-	350
Total Repairs & Maintenance	350	350	-	350
<u>Capital Outlay</u>				
Capital Outlay	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Compliance Officer	\$ 33,824	\$ 8,715	\$ 6,151	\$ 2,564

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
COUNTY ATTORNEY				
<u>Salaries & Wages</u>				
Salary, Official	\$ 31,963	\$ 31,963	\$ 31,963	\$ 0
Salary, State Supplement	31,250	31,250	31,250	-
Salary, Employees	42,800	42,800	38,157	4,643
Longevity Pay	170	170	80	90
Total Salaries & Wages	106,183	106,183	101,450	4,733
<u>Benefits & Expenditures</u>				
Social Security	8,123	8,123	7,761	362
Retirement	7,868	7,868	7,517	351
Health Insurance	14,240	14,204	7,882	6,322
Death Benefits	648	648	619	29
Unemployment Insurance	77	113	90	23
Total Benefits & Expenditures	30,956	30,956	23,870	7,086
<u>Departmental Support</u>				
Surety & Notary Bonds	225	225	-	225
Association & Membership Due	225	225	-	225
Office Supplies	4,000	4,000	3,275	725
Postage	1,600	1,600	820	780
Equipment Non-Capital	1,500	1,747	1,747	(0)
Law Books	1,500	1,500	197	1,304
Conference & Seminars	1,500	1,153	175	978
Total Departmental Support	10,550	10,450	6,214	4,236
<u>Repairs & Maintenance</u>				
Repairs-Business Machines	400	500	468	33
Total Repairs & Maintenance	400	500	468	33
<u>Contractual /Professional</u>				
Rentals-Machine/Equipment	2,300	2,300	2,100	200
Total Contractual/Professional	2,300	2,300	2,100	200
<u>Capital Outlay</u>				
Capital Outlay	-	-	-	-
Total Capital Outlay	-	-	-	-
Total County Attorney	\$ 150,389	\$ 150,389	\$ 134,101	\$ 16,288

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
ELECTIONS				
<u>Salaries & Wages</u>				
Salary, Employees	\$ 27,000	\$ 27,000	\$ 27,000	\$ 0
Longevity Pay	295	295	255	40
Part-Time Help	-	1,500	1,472	28
Overtime/Discretionary	-	-	-	-
Temporary Help	6,000	4,710	4,710	-
Total Salaries & Wages	33,295	33,505	33,437	68
<u>Benefits & Expenditures</u>				
Social Security	2,547	2,547	2,484	63
Retirement	2,023	2,129	2,129	0
Health Insurance	5,947	5,836	4,500	1,336
Death Benefits	167	175	175	(0)
Unemployment Insurance	60	97	97	0
Travel Allowance, Employees	-	-	-	-
Total Benefits & Expenditures	10,744	10,784	9,385	1,399
<u>Departmental Support</u>				
Surety & Notary Bonds	50	50	50	-
Association & Membership Due	50	100	100	-
Office Supplies	2,000	2,087	2,087	0
Postage	-	-	-	-
Postage-Voters Registration	2,500	2,500	2,500	-
Equipment Non-Capital	6,000	5,742	5,215	527
Publishing Legal Notices	400	405	405	0
Ch. 19 Reimb.Expenditures	2,500	2,500	2,155	345
Mileage/Travel Reimbursement	200	216	216	0
Conference & Seminars	500	2,316	1,944	372
Telephone/Internet	-	474	474	-
Total Departmental Support	14,200	16,390	15,145	1,245
<u>Repairs & Maintenance</u>				
Repairs-Business Machines	3,500	1,738	279	1,459
Technical Support	-	8,041	8,041	0
Total Repairs & Maintenance	3,500	9,779	8,320	1,459
<u>Contractual /Professional</u>				
Election Expense, Judges & C	16,000	10,000	9,859	141
Election Expense, Contractual	-	-	-	-
Total Contractual/Professional	16,000	10,000	9,859	141
<u>Capital Outlay</u>				
Capital Outlay	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Elections	\$ 77,739	\$ 80,458	\$ 76,145	\$ 4,313

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
COUNTY TREASURER				
<u>Salaries & Wages</u>				
Salary, Official	\$ 30,882	\$ 30,882	\$ 30,882	\$ -
Salaries, Employees	32,880	33,400	32,734	666
Longevity Pay	453	453	452	1
Part-Time Help	-	-	-	-
Total Salaries & Wages	64,215	64,735	64,068	667
<u>Benefits & Expenditures</u>				
Social Security	4,912	4,952	3,947	1,005
Retirement	4,758	4,797	4,741	56
Health Insurance	14,267	14,267	13,600	667
Death Benefits	392	396	390	6
Unemployment Insurance	60	62	60	2
Total Benefits & Expenditures	24,389	24,474	22,739	1,735
<u>Departmental Support</u>				
Surety & Notary Bonds	200	178	178	-
Association & Membership Due	150	150	150	-
Office Supplies	2,300	2,117	1,703	414
Postage	2,300	2,300	2,295	5
Equipment Non-Capital	4,000	4,000	2,934	1,066
Conference & Seminars	1,500	1,100	1,015	85
Total Departmental Support	10,450	9,845	8,275	1,570
<u>Repairs & Maintenance</u>				
Repairs-Business Machines	450	450	100	350
Technical Support	15,680	15,680	14,967	713
Total Repairs & Maintenance	16,130	16,130	15,067	1,063
<u>Capital Outlay</u>				
Capital Outlay	-	-	-	-
Total Capital Outlay	-	-	-	-
Total County Treasurer	\$ 115,184	\$ 115,184	\$ 110,149	\$ 5,035

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, 2007

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
TAX ASSESSOR-COLLECTOR				
<u>Salaries & Wages</u>				
Salary, Official	\$ 30,882	\$ 30,882	\$ 30,882	\$ -
Salaries, Employees	80,376	80,376	79,874	502
Longevity Pay	2,610	2,610	2,610	-
Part-Time Help	-	-	-	-
Temporary Help	8,000	8,000	4,170	3,831
Total Salaries & Wages	121,868	121,868	117,535	4,333
<u>Benefits & Expenditures</u>				
Social Security	9,323	9,323	8,962	361
Retirement	8,438	8,710	8,709	1
Health Insurance	14,240	14,187	13,501	686
Death Benefits	695	717	717	(0)
Unemployment Insurance	164	217	209	8
Total Benefits & Expenditures	32,860	33,154	32,097	1,057
<u>Departmental Support</u>				
Surety & Notary Bonds	2,000	2,000	-	2,000
Association & Membership Due	300	310	310	-
Office Supplies	7,000	6,483	5,283	1,200
Postage	16,815	16,529	16,126	403
Equipment Non-Capital	3,000	3,159	3,159	0
Preparing Tax Rolls	8,500	8,500	5,483	3,017
Conference & Seminars	1,600	1,940	1,939	1
Total Departmental Support	39,215	38,921	32,300	6,621
<u>Repairs & Maintenance</u>				
Repair-Business Machines	700	700	512	189
Technical Support	14,000	14,000	11,793	2,207
Total Repairs & Maintenance	14,700	14,700	12,305	2,395
<u>Contractual /Professional</u>				
Rentals-Machine/Equipment	6,000	6,000	3,394	2,606
Total Contractual/Professional	6,000	6,000	3,394	2,606
<u>Capital Outlay</u>				
Capital Outlay	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Tax Assessor-Collector	\$ 214,643	\$ 214,643	\$ 197,631	\$ 17,012

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, 2007

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
COUNTY AUDITOR				
<u>Salaries & Wages</u>				
Salary	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0
Salary - Assistants, Secretaries, etc.	22,880	22,880	22,558	322
Longevity Pay	140	140	140	-
Part-Time Help	-	-	-	-
Total Salaries & Wages	73,020	73,020	72,698	322
<u>Benefits & Expenditures</u>				
Social Security	5,678	5,678	5,531	147
Retirement	5,500	5,500	5,476	24
Health Insurance	10,693	9,651	9,600	51
Death Benefits	445	451	451	0
Unemployment Insurance	134	170	170	0
Travel Allowance, Official	1,200	1,200	1,200	-
Total Benefits & Expenditures	23,650	22,650	22,427	223
<u>Departmental Support</u>				
Surety & Notary Bond Premium	-	-	-	-
Association & Membership Dues	320	320	310	10
Office Supplies	1,500	1,500	1,061	439
Postage	100	150	150	0
Equipment Non-Capital	500	829	829	0
Law Books	300	112	-	112
Travel Allowance Out of County	200	150	-	150
Conferences & Seminars	2,500	3,488	3,488	0
Printing & Records Management	1,500	1,171	845	326
Total Departmental Support	6,920	7,720	6,683	1,037
<u>Repairs & Maintenance</u>				
Repairs-Business Machines	200	690	690	0
Technical Support	2,400	2,110	1,712	398
Total Repairs & Maintenance	2,600	2,800	2,402	398
<u>Capital Outlay</u>				
Capital Outlay	-	-	-	-
Total Capital Outlay	-	-	-	-
Total County Auditor	\$ 106,190	\$ 106,190	\$ 104,210	\$ 1,980

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
PUBLIC FACILITY - PUBLIC				
<u>Salaries & Wages</u>				
Salary - Custodian	\$ 39,600	\$ 39,600	\$ 38,495	\$ 1,105
Longevity Pay	900	900	890	10
Total Salaries & Wages	40,500	40,500	39,385	1,115
<u>Benefits & Expenditures</u>				
Social Security	3,098	3,098	2,917	181
Retirement	3,001	3,001	2,919	82
Health Insurance	10,693	9,593	9,500	93
Death Benefits	247	247	240	7
Unemployment Insurance	73	93	92	1
Total Benefits & Expenditures	17,112	16,032	15,669	363
<u>Departmental Support</u>				
Parts & Supplies	-	50	12	38
Janitorial Supplies	4,000	4,800	4,530	270
Pest Control	1,200	1,900	1,900	-
Utilities	70,000	58,997	58,581	416
Total Departmental Support	75,200	65,747	65,023	724
<u>Repairs & Maintenance</u>				
Repairs Buildings & Grounds	28,200	41,065	41,063	2
Elevator Maintenance	4,000	4,338	4,337	1
Total Repairs & Maintenance	32,200	45,403	45,400	3
<u>Capital Outlay</u>				
Capital Outlay, Bldg Improvement	-	6,150	6,150	-
Total Capital Outlay	-	6,150	6,150	-
Total Public Facility - Buildings	\$ 165,012	\$ 173,832	\$ 171,626	\$ 2,206
FIRE PROTECTION				
<u>Contractual /Professional</u>				
Rural Fire Protection	\$ 110,000	\$ 107,330	\$ 53,350	\$ 53,980
Bur.Co. Fire Association	-	-	-	-
Total Contractual/Professional	110,000	107,330	53,350	53,980
Total - Fire Protection	\$ 110,000	\$ 107,330	\$ 53,350	\$ 53,980

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
CONSTABLE #1				
<u>Salaries & Wages</u>				
Salary, Official	\$ 19,500	\$ 19,500	\$ 19,500	\$ -
Total Salaries & Wages	19,500	19,500	19,500	-
<u>Benefits & Expenditures</u>				
Social Security	1,510	1,510	1,510	(0)
Retirement	1,463	1,463	1,463	0
Death Benefits	120	120	120	(0)
Cell Phone Allowance, Official	240	240	240	-
Total Benefits & Expenditures	3,333	3,333	3,333	(0)
<u>Departmental Support</u>				
Surety & Notary Bonds	-	-	-	-
Association & Membership Due	290	276	276	-
Office Supplies	400	195	195	0
Equipment Non-Capital	-	-	-	-
Ammunition	140	-	-	-
Uniforms	170	163	162	1
Fuel	1,500	2,443	2,423	20
Tires & Tubes	200	807	807	(0)
Telephone/Internet	480	316	316	-
Total Departmental Support	3,180	4,200	4,179	21
<u>Repairs & Maintenance</u>				
Repairs-Vehicles & Equipment	1,000	1,327	1,188	139
Total Repairs & Maintenance	1,000	1,327	1,188	139
<u>Capital Outlay</u>				
Capital Outlay-Vehicles	-	14,953	14,953	0
Total Capital Outlay	-	14,953	14,953	0
Total Constable Pct #1	\$ 27,013	\$ 43,313	\$ 43,153	\$ 160

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
CONSTABLE #2				
<u>Salaries & Wages</u>				
Salary, Official	\$ 20,700	\$ 20,700	\$ 20,700	\$ -
Temporary Help	3,100	4,200	3,960	240
Total Salaries & Wages	23,800	24,900	24,660	240
<u>Benefits & Expenditures</u>				
Social Security	1,839	1,921	1,905	16
Retirement	1,552	1,552	1,552	0
Death Benefits	128	128	128	0
Unemployment Insurance	6	8	7	1
Cell Phone Allowance, Official	240	240	240	-
Total Benefits & Expenditures	3,765	3,849	3,831	18
<u>Departmental Support</u>				
Surety & Notary Bonds	-	-	-	-
Association & Membership Dues	200	-	-	-
Office Supplies	1,900	1,662	1,643	19
Equipment Non-Capital	1,525	1,150	1,149	1
Uniforms	500	300	289	11
Fuel	4,000	4,608	4,608	(0)
Tires & Tubes	500	-	-	-
Conference & Seminars	500	222	222	1
Total Departmental Support	9,125	7,942	7,911	31
<u>Repairs & Maintenance</u>				
Repairs-Vehicles & Equipment	4,000	3,780	2,810	970
Total Repairs & Maintenance	4,000	3,780	2,810	970
<u>Capital Outlay</u>				
Capital Outlay-Equipment	-	5,184	5,184	0
Capital Outlay-Vehicles	-	25,535	25,535	-
Total Capital Outlay	-	30,719	30,719	0
Total Constable Pct #2	\$ 40,690	\$ 71,190	\$ 69,931	\$ 1,259

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
CONSTABLE #3				
<u>Salaries & Wages</u>				
Salary, Official	\$ 16,823	\$ 16,823	\$ 16,823	\$ (0)
Salary, Employees	832	832	711	121
Total Salaries & Wages	17,655	17,655	17,534	121
<u>Benefits & Expenditures</u>				
Social Security	1,351	1,351	1,342	9
Retirement	1,308	1,308	1,299	9
Health Insurance	4,747	4,507	4,500	7
Death Benefits	108	108	107	1
Unemployment Insurance	2	2	-	2
Total Benefits & Expenditures	7,516	7,276	7,248	28
<u>Departmental Support</u>				
Surety & Notary Bonds	200	-	-	-
Association & Membership Due	100	100	55	45
Office Supplies	300	200	-	200
Postage	234	234	52	182
Equipment Non-Capital	500	500	-	500
Ammunition	100	100	-	100
Uniforms	200	100	-	100
Fuel	1,000	1,000	589	411
Tires & Tubes	250	50	30	20
Conference & Seminars	500	500	75	425
Total Departmental Support	3,384	2,784	801	1,983
<u>Repairs & Maintenance</u>				
Repairs-Vehicles & Equipment	1,000	540	76	464
Total Repairs & Maintenance	1,000	540	76	464
Total Constable Pct #3	\$ 29,555	\$ 28,255	\$ 25,660	\$ 2,595

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, 2007

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
CONSTABLE #4				
<u>Salaries & Wages</u>				
Salary, Official	\$ 16,823	\$ 17,366	\$ 17,366	\$ 0
Total Salaries & Wages	16,823	17,366	17,366	0
<u>Benefits & Expenditures</u>				
Social Security	1,305	1,347	1,339	8
Retirement	1,264	1,304	1,297	7
Health Insurance	5,947	2,212	2,208	4
Death Benefits	104	108	107	1
Cell Phone Allowance, Official	240	240	140	100
Total Benefits & Expenditures	8,860	5,211	5,091	120
<u>Departmental Support</u>				
Surety & Notary Bonds	-	170	170	-
Association & Membership Due	300	300	276	24
Office Supplies	500	305	-	305
Postage	250	250	-	250
Equipment Non-Capital	-	-	-	-
Ammunition	100	100	-	100
Uniforms	100	100	52	48
Fuel	2,500	2,500	1,102	1,398
Tires & Tubes	500	160	-	160
Conference & Seminars	500	100	-	100
Cell Phones/Pagers	-	-	-	-
Total Departmental Support	4,750	3,985	1,600	2,385
<u>Repairs & Maintenance</u>				
Repairs-Vehicles & Equipment	1,500	5,371	5,179	192
Total Repairs & Maintenance	1,500	5,371	5,179	192
<u>Capital Outlay</u>				
Capital Outlay - Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Constable Pct #4	\$ 31,933	\$ 31,933	\$ 29,235	\$ 2,698

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, 2007

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
SHERIFF				
<u>Salaries & Wages</u>				
Salary, Official	\$ 31,963	\$ 31,963	\$ 31,963	\$ 0
Salaries, Employees	318,195	314,684	300,994	13,690
Longevity Pay	3,955	3,155	2,997	158
Part-Time Help	-	-	-	-
Salary, Clerical	13,554	13,554	13,438	116
Hazard Pay-Swat Team	4,200	2,700	2,550	150
Overtime/Discretionary	8,000	13,038	13,038	0
Temporary Help	800	800	196	604
Total Salaries & Wages	380,667	379,894	365,175	14,719
<u>Benefits & Expenditures</u>				
Social Security	29,286	29,286	27,320	1,966
Retirement	28,308	28,308	27,165	1,143
Health Insurance	57,013	52,013	51,328	685
Death Benefits	2,330	2,330	2,236	94
Unemployment Insurance	632	795	778	17
Clothing Allowance-Official	-	-	-	-
Cell Phone Allowance, Employ	2,160	2,160	1,620	540
Total Benefits & Expenditures	119,729	114,892	110,447	4,445
<u>Departmental Support</u>				
Surety & Notary Bonds	650	650	350	300
Association & Membership Fee	250	250	25	225
Office Supplies	10,000	9,978	7,997	1,981
Postage	1,200	1,200	1,110	90
Equipment Non-Capital	3,750	3,750	1,912	1,838
Law Books	500	500	179	322
Ammunition	1,500	100	-	100
Uniforms	2,000	2,000	1,830	170
Parts & Supplies	2,500	3,000	2,939	61
Fuel	28,000	36,500	33,262	3,238
Tires & Tubes	2,000	2,000	1,942	58
Pest Control	-	-	-	-
Publishing Legal Notices	1,200	1,200	310	890
Estray Expenses	1,500	1,500	816	684
Investigative Expense	3,000	3,165	3,165	(0)
Mileage/Travel Reimbursement	-	22	22	0
Conference & Seminars	1,200	2,116	1,985	131
Conference-Sniper School	1,500	1,100	1,012	88
Telephone/Internet	15,500	16,624	16,624	0
Cell Phones/Pagers	2,100	895	469	426
Utilities	5,000	3,200	3,217	(17)
Total Departmental Support	83,350	89,750	79,166	10,584

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, 2007

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<u>Repairs & Maintenance</u>				
Repairs-Business Machines	1,800	2,150	2,110	40
Repairs-Vehicles & Equipment	9,500	10,847	10,807	40
Repairs-Building & Grounds	-	495	495	-
Technical Support	3,000	1,410	1,406	4
Total Repairs & Maintenance	14,300	14,902	14,818	84
<u>Contractual /Professional</u>				
Rentals-Machine/Equipment	7,000	6,750	5,390	1,360
Total Contractual/Professional	7,000	6,750	5,390	1,360
<u>Capital Outlay</u>				
Capital Outlay-Bldg Improvement	-	70,137	69,937	200
Capital Outlay - Equipment	6,000	2,470	-	2,470
Capital Outlay - Vehicles	53,000	-	-	-
Total Capital Outlay	59,000	72,607	69,937	2,670
<u>Debt Service</u>				
Transfer Out - Debt Service	-	56,530	56,530	(0)
Total - Sheriff	\$ 664,046	\$ 735,325	\$ 701,464	\$ 33,861

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, 2007

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
JAIL				
<u>Salaries & Wages</u>				
Salary-Jail Administrator	\$ 29,580	\$ 29,580	\$ 29,580	\$ 0
Longevity Pay	5,715	3,494	3,493	1
Part-Time Help	13,350	23,350	22,302	1,048
Salary, Jailers	257,711	247,711	245,714	1,997
Salary, Dispatchers	185,650	180,150	174,347	5,803
Salary, Clerical	34,187	24,187	23,619	568
Overtime/Discretionary	8,000	22,775	21,235	1,540
Temporary Help	-	3,100	2,977	123
Total Salaries & Wages	534,193	534,347	523,267	11,080
<u>Benefits & Expenditures</u>				
Social Security	40,924	40,924	39,697	1,227
Retirement	39,640	39,640	38,562	1,078
Health Insurance	98,817	85,819	85,494	325
Death Benefits	3,263	3,263	3,174	89
Unemployment Insurance	963	1,220	1,188	32
Cell Phones Allowance, Employ	760	760	720	40
Total Benefits & Expenditures	184,367	171,626	168,835	2,791
<u>Departmental Support</u>				
Surety & Notary Bonds	200	21	21	-
Association & Membership Due	100	20	20	-
Office Supplies	1,000	2,780	2,751	29
Postage	150	50	39	11
Equipment Non-Capital	8,168	920	914	6
Law Books	100	-	-	-
Ammunition	150	61	61	0
Uniforms	3,000	4,000	3,821	179
Parts & Supplies	700	3,547	3,231	316
Fuel	6,940	9,280	9,151	129
Tires & Tubes	300	376	376	0
Janitorial Supplies	9,000	11,000	10,901	99
Pest Control	1,500	1,665	1,665	-
Feeding Prisoners	94,739	121,739	118,954	2,785
Housing Inmates Out of Count	-	-	-	-
Counseling & Testing	1,500	3,110	2,920	190
Medical Expense for Inmates	35,000	28,400	19,340	9,060
Prisoner Extradition	7,865	7,200	7,200	0
Publishing Legal Notices	600	1,400	1,192	208
Mileage/Travel Reimbursement	600	100	87	13
Conference & Seminars	2,000	500	485	15
Telephone/Internet	-	-	-	-
Cell Phones/Pagers	300	-	-	-
Utilities	62,400	72,130	71,496	634
Total Departmental Support	236,312	268,299	254,624	13,675

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, 2007

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
<u>Repairs & Maintenance</u>				
Repairs-Business Machines	1,500	700	361	339
Repairs-Vehicles & Equipment	1,500	4,518	4,518	0
Repairs - Building & Grounds	30,000	50,544	50,544	0
Technical Support	3,000	2,200	1,486	714
Total Repairs & Maintenance	36,000	57,962	56,908	1,054
<u>Capital Outlay</u>				
Capital Outlay - Building	-	-	-	-
Capital Outlay - Equipment	7,700	10,048	10,048	(0)
Total Capital Outlay	7,700	10,048	10,048	(0)
<u>Debt Service</u>				
Transfer Out - Debt Service	-	-	-	(0)
Total - Jail	\$ 998,572	\$ 1,042,282	\$ 1,013,683	\$ 28,599

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
JUVENILE CORRECTION & PROBATION				
<u>Salaries & Wages</u>				
Salary, Official	\$ 2,625	\$ 2,625	\$ 2,625	\$ -
Total Salaries & Wages	2,625	2,625	2,625	-
<u>Benefits & Expenditures</u>				
Social Security	201	201	200	1
Retirement	195	195	195	0
Death Benefits	16	16	16	0
Total Benefits & Expenditures	412	412	410	2
<u>Departmental Support</u>				
Medical & Psychological Expe	5,000	5,000	1,474	3,526
Total Departmental Support	5,000	5,000	1,474	3,526
<u>Contractual /Professional</u>				
Probation Contract	50,084	50,084	50,084	-
Total Contractual/Professional	50,084	50,084	50,084	-
Total Juvenile Correction &	\$ 58,121	\$ 58,121	\$ 54,593	\$ 3,528
CSCD				
<u>Departmental Support</u>				
Telephone/Internet	\$ 6,000	\$ 5,650	\$ -	\$ 5,650
Utilities	6,000	6,350	6,175	175
Total Departmental Support	12,000	12,000	6,175	5,825
<u>Capital Outlay</u>				
Capital Outlay - Land	-	-	-	-
Capital Outlay - Building	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Department of CSCD	\$ 12,000	\$ 12,000	\$ 6,175	\$ 5,825

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
DEPARTMENT OF PUBLIC SAFETY				
<u>Salaries & Wages</u>				
Salary, Employees	\$ 19,695	\$ 20,064	\$ 20,064	\$ (0)
Longevity Pay	235	235	-	235
Part-Time Help	9,500	9,910	9,552	358
Total Salaries & Wages	29,430	30,209	29,617	592
<u>Benefits & Expenditures</u>				
Social Security	2,251	2,309	2,154	155
Retirement	2,181	2,237	2,195	42
Health Insurance	5,947	5,103	5,100	3
Death Benefit	180	185	181	4
Unemployment Insurance	53	74	72	2
Total Benefits & Expenditures	10,612	9,908	9,702	206
<u>Departmental Support</u>				
Office Supplies	2,000	2,965	2,965	0
Postage	333	28	-	28
Equipment - Non-Capital	-	350	342	8
Conference & Seminars	-	250	250	-
Telephone/Internet	3,000	2,400	2,285	115
Cell Phones/Pagers	2,000	1,585	1,507	78
Utilities	4,000	3,900	3,900	(0)
Total Departmental Support	11,333	11,478	11,249	229
<u>Repairs & Maintenance</u>				
Repairs - Building & Grounds	-	-	-	-
Total Repairs & Maintenance	-	-	-	-
<u>Contractual /Professional</u>				
Rental-Machine/Equipment	2,400	2,880	2,880	0
Total Contractual/Professional	2,400	2,880	2,880	0
<u>Capital Outlay</u>				
Capital Outlay - Equipment	-	-	-	-
Total Contractual/Professional	-	-	-	-
Total Department of Public Safety	\$ 53,775	\$ 54,475	\$ 53,447	\$ 1,028

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
ENVIRONMENTAL ENFORCEMENT				
<u>Salaries & Wages</u>				
Salary, Employees	\$ 12,130	\$ 15,719	\$ 14,791	\$ 928
OSSF Inspector	4,000	3,059	-	3,059
Total Salaries & Wages	16,130	18,778	14,791	3,987
<u>Benefits & Expenditures</u>				
Social Security	1,234	1,839	1,127	712
Retirement	1,195	1,825	1,096	729
Health Insurance	-	1,272	1,146	126
Death Benefits	98	148	90	58
Unemployment Insurance	29	59	10	49
Total Benefits & Expenditures	2,556	5,143	3,469	1,674
<u>Departmental Support</u>				
Office Supplies	500	500	473	27
Postage	100	100	100	-
Equipment Non-Capital	-	267	266	1
Parts & Supplies	-	110	108	2
Fuel	1,500	1,898	1,897	1
Conference & Seminars	500	1,710	1,710	0
Total Departmental Support	2,600	4,585	4,555	30
<u>Repairs & Maintenance</u>				
Repairs-Business Machines	-	100	100	-
Repairs - Vehicles & Equipment	500	2,297	1,877	420
Total Repairs & Maintenance	500	2,397	1,977	420
<u>Capital Outlay</u>				
Capital Outlay - Equipment	-	-	-	-
Capital Outlay - Vehicles	-	-	-	-
Total Capital Outlay	-	-	-	-
 Total Environmental Enforcement	 \$ 21,786	 \$ 30,903	 \$ 24,792	 \$ 6,111

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
EMERGENCY COORDINATOR				
<u>Salaries & Wages</u>				
Salary, Employees	\$ 12,130	\$ 15,470	\$ 14,791	\$ 679
Longevity Pay	\$ 140	\$ 140	\$ 140	
Total Salaries & Wages	12,270	15,610	14,931	679
<u>Benefits & Expenditures</u>				
Social Security	957	1,218	1,154	64
Retirement	927	1,214	1,124	90
Health Insurance	-	-	-	-
Death Benefits	76	98	93	5
Unemployment Insurance	23	64	57	7
Cell Phone Allowance, Employ	240	240	240	-
Total Benefits & Expenditures	2,223	2,834	2,668	166
<u>Departmental Support</u>				
Office Supplies	600	600	538	62
Postage	50	41	15	26
Equipment Non-Capital	1,350	1,359	1,358	1
Parts & Supplies	600	300	275	25
Fuel	2,000	1,620	1,617	3
Mileage/Travel Reimbursement	-	-	-	-
Conference & Seminars	1,000	-	-	-
Telephone/Internet	-	-	-	-
Cell Phones/Pagers	180	180	173	7
Total Departmental Support	5,780	4,100	3,976	124
<u>Repairs & Maintenance</u>				
Repairs-Vehicles & Equipment	500	489	432	57
Total Repairs & Maintenance	500	489	432	57
<u>Capital Outlay</u>				
Capital Outlay-Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Emergency Coordinator	\$ 20,773	\$ 23,033	\$ 22,006	\$ 1,027

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
911 ADDRESSING COORDINATOR				
<u>Salaries & Wages</u>				
Salary, Employees	\$ 26,032	\$ 26,032	\$ 26,032	\$ 0
Longevity Pay	575	575	575	-
Part-Time Help	-	-	-	-
Total Salaries & Wages	26,607	26,607	26,607	0
<u>Benefits & Expenditures</u>				
Social Security	2,035	2,035	2,036	(1)
Retirement	1,972	1,972	1,972	0
Death Benefits	162	162	162	(0)
Unemployment Insurance	48	63	63	0
Total Benefits & Expenditures	4,217	4,232	4,232	(0)
<u>Departmental Support</u>				
Office Supplies	650	650	292	358
Postage	150	150	-	150
Equipment Non-Capital	1,000	1,000	105	895
Fuel	800	800	694	106
Conference & Seminars	600	585	-	585
Total Departmental Support	3,200	3,185	1,091	2,094
<u>Repairs & Maintenance</u>				
Repairs-Business Machines	1,400	1,400	467	933
Repairs-Vehicles & Equipment	700	700	440	260
Total Repairs & Maintenance	2,100	2,100	907	1,193
<u>Capital Outlay</u>				
Capital Outlay-Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total 911 Coordinator	\$ 36,124	\$ 36,124	\$ 32,837	\$ 3,287
PUBLIC ASSISTANCE				
<u>Contractual/Professional</u>				
<u>Health Resource Screenings</u>				
Health Resource Center-Contr	\$ -	\$ 750	\$ 500	\$ 250
Health Resource Center-Contr	10,000	10,000	3,929	6,071
Health Resource Center Coord.	-	46,000	45,996	4
BCHRC-Transportation Svc	-	-	-	-
Indigent Funeral Expense	1,200	1,200	-	1,200
Retired & Senior Volunteer P	650	650	650	-
Senior Services	10,000	10,000	-	10,000
Child Protective Services	6,000	6,000	-	6,000
MHMR Assistance	2,000	2,000	2,000	-
Disaster Relief Expenses	-	-	-	-
Total Contractual/Professional	29,850	76,600	53,075	23,525
Total Public Assistance	\$ 29,850	\$ 76,600	\$ 53,075	\$ 23,525

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, 2007

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
COUNTY EXTENSION SERVICE				
<u>Salaries & Wages</u>				
Salary, Employees	\$ 19,586	\$ 19,594	\$ 19,594	\$ 0
Salary, Extension Agents	21,093	21,093	21,093	(0)
Longevity Pay	200	200	200	-
Part-Time Help	-	-	-	-
Temporary Help	10,000	10,000	7,926	2,074
Total Salaries & Wages	50,879	50,887	48,813	2,074
<u>Benefits & Expenditures</u>				
Social Security	3,892	3,892	3,482	410
Retirement	1,466	1,467	1,467	0
Health Insurance	5,947	5,922	5,700	222
Death Benefits	121	121	121	0
Unemployment Insurance	54	79	64	15
Benefits & Expenditures	11,480	11,481	10,835	646
<u>Departmental Support</u>				
Association & Membership Due	150	90	90	-
Association Dues/Publ.-FCS	200	150	150	-
Office Supplies	2,250	2,684	2,683	1
Postage	750	170	170	-
Demonstration Supplies	250	175	175	0
Educational Materials	250	204	203	1
Equipment Non-Capital	600	360	360	0
Travel Reimb-AG Agent	6,250	6,221	5,657	564
Travel Reimb-FCS Agent	3,500	3,583	3,534	49
Conferences & Seminars-AG	800	1,379	1,378	1
Conferences & Seminars-FCS	1,000	539	539	0
Livestock Show Reimbursement	1,500	1,308	1,185	123
Total Departmental Support	17,500	16,863	16,125	738
<u>Repairs & Maintenance</u>				
Repairs- Business Machines	150	25	25	-
Total Repairs & Maintenance	150	25	25	-
<u>Contractual/Professional</u>				
Rentals-Machine/Equipment	3,600	4,353	4,353	(0)
Total Contractual/Professional	3,600	4,353	4,353	(0)
<u>Capital Outlay</u>				
Capital Outlay-Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
Total County Extension Service	\$ 83,609	\$ 83,609	\$ 80,151	\$ 3,458

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, 2007

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Favorable (Unfavorable)
OTHER EXPENDITURES				
<u>Departmental Support</u>				
Association & Membership Due	\$ 1,600	\$ 1,600	\$ 1,020	\$ 580
Equipment Non-Capital	5,000	\$ 5,000	-	5,000
Legal Services	10,000	9,000	1,544	7,456
Reimbursement	-	-	-	-
Drug/Blood Testing	-	-	-	-
Telephone/Internet	24,500	24,500	23,856	644
Courthouse Long Distance Tel	5,000	5,000	3,694	1,306
Total Departmental Support	46,100	45,100	30,114	14,986
<u>Repairs & Maintenance</u>				
Repairs-Business Machines	8,000	8,675	8,110	565
Total Repairs & Maintenance	8,000	8,675	8,110	565
<u>Contractual/Professional</u>				
Burleson-Lee SWD	1,500	1,500	1,500	-
Historical Commission	1,500	1,556	1,556	0
BVCOG (Aid to Other Governmen	4,500	5,375	5,375	-
Economic Development	12,000	11,944	9,000	2,944
Auditing & Reports	25,000	24,450	24,450	-
Total Contractual/Professional	44,500	44,825	41,881	2,944
<u>Miscellaneous</u>				
Administration Fee/Cafeteria	-	-	-	-
Bounties	4,400	4,400	-	4,400
Petit Jurors-JP	3,000	3,000	330	2,670
Autopsy	12,000	12,000	10,935	1,065
JP Warrants	250	210	-	210
Employee Recognition	1,000	1,040	1,040	0
Prior Year Expenditures	-	-	(5,945)	5,945
Total Miscellaneous	20,650	20,650	6,360	14,290
<u>Capital Outlay</u>				
Capital Outlay - Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
<u>Debt Service</u>				
Transfer Out - Debt Service	-	-	-	-
<u>Contingency</u>				
Contingency	20,000	8,623	-	8,623
Total Capital Outlay	20,000	8,623	-	8,623
Total Other Expenditures	\$ 139,250	\$ 127,873	\$ 86,465	\$ 41,408
TOTAL EXPENDITURES ALL FUNDS (GENERAL)	\$ 4,815,175	\$ 5,107,013	\$ 4,735,086	\$ 371,927

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, 2007

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
Other Financial Sources (Uses)				
Financing Proceeds	-	-	-	-
Operating Transfer In				
-- Road & Bridge	-	-	-	-
-- JDP	-	-	-	-
-- State Salary Supplement	46,250	46,250	46,111	(139)
-- Capital Improvement Fund	-	-	3,660	3,660
-- Records Mgmt Fund--County	8,000	10,070	10,070	-
-- Miscellaneous Grants	-	15,038	15,038	(0)
-- RMP County	-	-	-	-
-- Courthouse Security Fund	11,000	11,000	11,000	-
-- ACSR	-	-	-	-
Operating Transfer Out				
-- Cap.Improvement Fund	(100,000)	(100,000)	(100,000)	-
-- Debt Service	-	-	(34,897)	(34,897)
Total Other Financing Sources (Uses)	\$ (34,750)	\$ (17,642)	\$ (49,019)	\$ (31,377)
Excess of Revenues and Other Sources Over (Under) Expenditures & Other Uses	\$ 504	\$ (189,349)	\$ 288,078	\$ 477,427
Fund Balance, January 1			\$ 1,995,882	
Fund Balance, December 31			\$ 2,283,960	

BURLESON COUNTY, TEXAS
Combining Statement of Assets, Liabilities, and Fund Balances
Modified Cash Basis
Special Revenue Fund
December 31, 2007

	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	\$ 1,304,115	\$ 420,983	\$ 24,364	\$ 39,380	\$ 557,492	\$ 211,590	\$ 10,584	\$ 421
Cash Equivalents	-	-	-	-	-	-	-	-
Taxes Receivable	1,433,527	647,091	-	-	-	-	-	-
Due from Other Funds	487,006	224,107	-	-	-	-	160	-
Total Assets	\$ 3,224,648	\$ 1,292,181	\$ 24,364	\$ 39,380	\$ 557,492	\$ 211,590	\$ 10,744	\$ 421
<u>LIABILITIES AND FUND BALANCE</u>								
Liabilities								
Reserve for Uncollected Taxes	\$ 1,433,527	\$ 647,091	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Income Due From Other Funds	486,726	224,107	-	-	-	-	-	-
Due to Individuals	-	-	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-	526	-
Total Liabilities	\$ 1,920,253	\$ 871,198	\$ -	\$ -	\$ -	\$ -	\$ 526	\$ -
Fund Balance	1,304,395	420,983	24,364	39,380	557,492	211,590	10,218	421
Total Liabilities and Fund Balances	\$ 3,224,648	\$ 1,292,181	\$ 24,364	\$ 39,380	\$ 557,492	\$ 211,590	\$ 10,744	\$ 421

BURLESON COUNTY, TEXAS
Combining Statement of Assets, Liabilities, and Fund Balances
Modified Cash Basis
Special Revenue Fund
December 31, 2007

	Sheriff's Office Computer Fund	Forfeiture Fund	State Salary Supplement Fund	Sheriff's Office Awarded Restitution Fund	Justice Court Technology Fund	LEOSE Fund
<u>ASSETS</u>						
Cash	\$ 4,385	\$ 21,338	\$ 30,296	\$ 28,829	\$ 32,463	\$ 21,559
Cash Equivalents	-	-	-	-	-	-
Taxes Receivable	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	75
Total Assets	<u>\$ 4,385</u>	<u>\$ 21,338</u>	<u>\$ 30,296</u>	<u>\$ 28,829</u>	<u>\$ 32,463</u>	<u>\$ 21,634</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>
Fund Balance	<u>4,385</u>	<u>21,338</u>	<u>30,296</u>	<u>28,829</u>	<u>32,463</u>	<u>21,634</u>
Total Liabilities and Fund Balances	<u>\$ 4,385</u>	<u>\$ 21,338</u>	<u>\$ 30,296</u>	<u>\$ 28,829</u>	<u>\$ 32,463</u>	<u>\$ 21,634</u>

BURLESON COUNTY, TEXAS
Combining Statement of Assets, Liabilities, and Fund Balances
Modified Cash Basis
Special Revenue Fund
December 31, 2007

<u>ASSETS</u>	<u>Misc. Grants</u>	<u>Time Payments</u>	<u>Alternative CSR</u>	<u>Economic Development</u>	<u>Vehicle Inventory</u>	<u>TOTAL</u>
Cash	\$ 8,558	\$ 22,674	\$ 9,150	\$ 2,190	\$ 89,933	\$ 2,840,305
Cash Equivalents	-	-	352	-	-	352
Taxes Receivable	-	-	-	-	-	2,080,618
Due from Other Funds	-	-	-	-	-	711,348
Total Assets	<u>\$ 8,558</u>	<u>\$ 22,674</u>	<u>\$ 9,502</u>	<u>\$ 2,190</u>	<u>\$ 89,933</u>	<u>\$ 5,632,623</u>
 <u>LIABILITIES AND FUND BALANCE</u>						
Liabilities						
Reserve for Uncollected Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,080,618
Unearned Income Due From Other Funds	-	-	-	-	-	710,833
Due to Individuals	-	-	-	-	-	-
Due to Other Funds	3,643	-	-	-	21,261	24,904
Due to Other Governments	-	-	-	-	51,273	51,799
Total Liabilities	<u>\$ 3,643</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 72,534</u>	<u>\$ 2,868,154</u>
Fund Balance	<u>4,915</u>	<u>22,674</u>	<u>9,502</u>	<u>2,190</u>	<u>17,399</u>	<u>2,764,469</u>
Total Liabilities and Fund Balances	<u>\$ 8,558</u>	<u>\$ 22,674</u>	<u>\$ 9,502</u>	<u>\$ 2,190</u>	<u>\$ 89,933</u>	<u>\$ 5,632,623</u>

BURLESON COUNTY, TEXAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Modified Cash Basis
Special Revenue Fund
December 31, 2007

	Road & Bridge	Lateral Road & Bridge	County Law Library	Court House Security	Right of Way Acquisition	Record Mgmt and Preservation Dist. & Co.	Jail Commissary
Revenues							
Taxes	\$ 1,643,039	\$ 743,948	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties & Interest - Taxes	30,838	13,629	-	-	-	-	-
Licenses and Permits	667,795	-	-	-	-	-	-
Intergovernmental	54,495	-	-	-	-	-	-
Fees	-	-	10,130	21,865	-	68,275	-
Interest	61,667	22,899	718	1,342	28,910	9,357	-
Miscellaneous	125,526	766	-	-	-	-	31,575
Grants	-	-	-	-	-	-	-
Total Revenues	\$ 2,583,360	\$ 781,242	\$ 10,848	\$ 23,207	\$ 28,910	\$ 77,633	\$ 31,575
Expenditures							
Personnel Service	\$ 840,628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	288,901	-	-	-	-	-	-
Repairs & Maintenance	95,426	-	-	-	-	-	-
Transportation	241,804	627,213	-	-	-	-	-
Public Utilities	10,867	-	-	-	-	-	-
Maintenance - Other	169,844	-	-	-	-	-	-
Capital Outlay - Machinery & Equipment	238,955	66,235	-	-	182,300	13,294	-
Miscellaneous	87,859	-	7,239	6,241	-	37,973	36,056
Total Expenditures	\$ 1,974,284	\$ 693,448	\$ 7,239	\$ 6,241	\$ 182,300	\$ 51,267	\$ 36,056
Excess of Revenues Over (Under) Expenditures	\$ 609,076	87,794	\$ 3,609	\$ 16,966	\$ (153,390)	\$ 26,366	\$ (4,481)
Other Financing Sources (Uses)							
Financing Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers - In/(Out)	(126,497)	(19,991)	-	(11,000)	50,000	(10,070)	-
Total Financing Sources (Uses)	\$ (126,497)	\$ (19,991)	\$ -	\$ (11,000)	\$ 50,000	\$ (10,070)	\$ -
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	\$ 482,579	\$ 67,803	\$ 3,609	\$ 5,966	\$ (103,390)	\$ 16,296	\$ (4,481)
Fund Balance, January 1	821,816	353,180	20,755	33,414	660,882	195,294	14,699
Fund Balance, December 31	\$ 1,304,395	\$ 420,983	\$ 24,364	\$ 39,380	\$ 557,492	\$ 211,590	\$ 10,218

BURLESON COUNTY, TEXAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Modified Cash Basis
Special Revenue Fund
December 31, 2007

	Attorney Fee Account	Sheriff's Equipment Donations Fund	Forfeiture Fund	State Salary Supplement Fund	Sheriff's Office Awarded Restitution Fund	Justice Court Technology Fund	LEOSE Fund
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties & Interest - Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Fees	173	-	-	-	-	13,337	4,408
Interest	13	146	551	1,683	873	1,039	707
Miscellaneous	-	-	4,530	-	-	1,047	-
Grants	-	-	-	47,848	-	-	-
Total Revenues	<u>\$ 186</u>	<u>\$ 146</u>	<u>\$ 5,081</u>	<u>\$ 49,531</u>	<u>\$ 873</u>	<u>15,423</u>	<u>\$ 5,115</u>
Expenditures							
Personnel Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Public Utilities	-	-	-	-	-	-	-
Maintenance - Other	-	-	-	-	-	-	-
Capital Outlay - Machinery & Equipment	-	-	-	-	-	-	-
Miscellaneous	170	-	1,085	1,683	84	10,752	1,053
Total Expenditures	<u>\$ 170</u>	<u>\$ -</u>	<u>\$ 1,085</u>	<u>\$ 1,683</u>	<u>\$ 84</u>	<u>\$ 10,752</u>	<u>\$ 1,053</u>
Excess of Revenues Over (Under) Expenditures	\$ 16	\$ 146	\$ 3,996	\$ 47,848	\$ 789	4,671	\$ 4,062
Other Financing Sources (Uses)							
Financing Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Operating Transfers - In/(Out)	-	-	-	(46,111)	5,625	-	-
Total Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (46,111)</u>	<u>\$ 5,625</u>	<u>\$ -</u>	<u>\$ -</u>
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	\$ 16	\$ 146	\$ 3,996	\$ 1,737	\$ 6,414	\$ 4,671	\$ 4,062
Fund Balance, January 1	404	4,239	17,342	28,559	22,415	27,793	17,573
Fund Balance, December 31	<u>\$ 421</u>	<u>\$ 4,385</u>	<u>\$ 21,338</u>	<u>\$ 30,296</u>	<u>\$ 28,829</u>	<u>\$ 32,464</u>	<u>\$ 21,635</u>

BURLESON COUNTY, TEXAS
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Modified Cash Basis
Special Revenue Fund
December 31, 2007

	Misc. Grants	Time Payments	Alternative CSR	Economic Development	Vehicle Inventory	TOTAL
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,386,987
Penalties & Interest - Taxes	-	-	-	-	-	44,467
Licenses and Permits	-	-	-	-	-	667,795
Intergovernmental	-	-	-	-	-	54,495
Fees	-	-	-	-	-	118,188
Interest	558	636	-	-	1,936	133,035
Miscellaneous	5,520	6,916	11,481	2,190	80	189,631
Grants	109,368	-	-	-	-	157,216
Total Revenues	\$ 115,446	\$ 7,552	\$ 11,481	\$ 2,190	\$ 2,016	\$ 3,751,815
Expenditures						
Personnel Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 840,628
Employee Benefits	-	-	-	-	-	288,901
Repairs & Maintenance	-	-	-	-	-	95,426
Transportation	-	-	-	-	-	869,017
Public Utilities	-	-	-	-	-	10,867
Maintenance - Other	-	-	-	-	-	169,844
Capital Outlay - Machinery & Equipment	19,330	-	-	-	-	520,114
Miscellaneous	72,151	1,139	4,688	-	1,001	269,174
Total Expenditures	\$ 91,481	\$ 1,139	\$ 4,688	\$ -	\$ 1,001	\$ 3,063,971
Excess of Revenues Over (Under) Expenditures	\$ 23,965	\$ 6,413	\$ 6,793	\$ 2,190	\$ 1,015	\$ 687,844
Other Financing Sources (Uses)						
Financing Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers - In/(Out)	(20,663)	-	-	-	-	(178,707)
Total Financing Sources (Uses)	\$ (20,663)	\$ -	\$ -	\$ -	\$ -	\$ (178,707)
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	\$ 3,302	\$ 6,413	\$ 6,793	\$ 2,190	\$ 1,015	\$ 509,137
Fund Balance, January 1	1,613	16,261	2,709	-	16,384	2,255,332
Fund Balance, December 31	<u>\$ 4,915</u>	<u>\$ 22,674</u>	<u>\$ 9,502</u>	<u>\$ 2,190</u>	<u>\$ 17,399</u>	<u>\$ 2,764,469</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
ROAD & BRIDGE - GENERAL				
REVENUES				
Current Ad Valorem Taxes	\$ 1,583,433	\$ 1,583,433	\$ 1,596,597	\$ 13,164
Delinquent Ad Valorem	63,410	63,410	46,442	(16,968)
Penalty & Interest-Ad Valore	41,216	41,216	30,838	(10,378)
Certificate of Title	15,000	15,000	14,508	(492)
License Fees	165,000	165,000	154,331	(10,669)
Motor Vehicles, Licenses	440,000	440,000	445,136	5,136
Payment in Lieu of Taxes	200	200	135	(65)
Gasoline Tax Dist., Lateral	26,200	26,200	25,901	(299)
Gross & Axle Weight Fees Rei	10,000	10,000	28,594	18,594
Addressing Signs	2,000	2,000	1,554	(446)
RB1 Disposal Permits	8,000	8,000	10,035	2,035
RB2 Disposal Permits	7,000	7,000	8,400	1,400
RB3 Disposal Permits	18,500	18,500	24,825	6,325
RB4 Disposal Permits	8,000	8,000	10,560	2,560
Tire Disposal Fees	-	-	498	498
Interest Earnings	26,000	26,000	16,901	(9,099)
Interest Earnings, Investments	-	-	16,561	16,561
Tax Sale Proration Proceeds	-	-	1,696	1,696
Total Revenues	\$ 2,413,959	\$ 2,413,959	\$ 2,433,512	\$ 19,553
EXPENDITURES				
Salaries & Wages				
Salary, Employees	\$ 12,874	\$ 12,874	\$ 12,839	\$ 35
Overtime/Discretionary	5,000	5,000	-	5,000
Total Salaries & Wages	17,874	17,874	12,839	5,035
Benefits & Expenditures				
Social Security	1,367	1,367	917	450
Retirement	1,324	1,324	951	373
Health Insurance	2,373	2,373	2,250	123
Health Insurance, Retirees	10,000	10,000	9,725	276
Death Benefits	109	109	78	31
Workers Compensation Insuran	45,000	40,000	30,380	9,620
Unemployment Insurance	32	32	-	32
Total Benefits & Expenditures	60,205	55,205	44,302	10,903
Departmental Support				
Association & Membership Due	3,500	3,500	1,360	2,140
Office Supplies	1,000	726	250	476
Sign Supplies	10,000	9,055	9,055	-
Equipment Non-Capital	-	1,219	1,219	0
Tax Appraisal District	46,000	46,000	42,751	3,249
Drug/Blood Testing	1,000	1,000	-	1,000
Publishing Legal Notices	300	300	111	189
Total Departmental Support	61,800	61,800	54,746	7,054
Repairs & Maintenance				
Repairs-Vehicles & Equipment	2,000	2,000	1,012	988
Contract Labor	-	60	60	-
Insurance-Auto Liability	250	577	577	-
Insurance-Auto Physical Dama	2,100	1,713	1,551	162
Total Repairs & Maintenance	4,350	4,350	3,200	1,150

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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<u>Contractual/Professional</u>				
Solid Waste Disposal-Pct 1	33,000	31,700	31,699	1
Solid Waste Disposal-Pct 2	24,000	26,300	26,284	16
Solid Waste Disposal-Pct 3	33,000	36,000	35,175	825
Solid Waste Disposal-Pct 4	35,000	36,000	35,207	793
Total Contractual/Professional	<u>125,000</u>	<u>130,000</u>	<u>128,364</u>	<u>1,636</u>
<u>Capital Outlay</u>				
Capital Outlay-Equipment	-	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 269,229	\$ 269,229	\$ 243,450	\$ 25,779
Other Financial Sources (Uses)				
Financing Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfer In	-	-	-	-
Operating Loan from General Fund	-	-	-	-
Operating Transfer Out	(2,000,000)	(2,000,000)	(2,000,000)	-
R&B General	-	-	-	-
ROW Transfers Out	(50,000)	(50,000)	(50,000)	-
Debt Service Transfers	(50,000)	(50,000)	(50,000)	-
Total Other Financing Sources (Uses)	<u>\$ (2,100,000)</u>	<u>\$ (2,100,000)</u>	<u>\$ (2,100,000)</u>	<u>\$ -</u>
Excess of Revenues and Other Sources Over	<u>\$ 44,730</u>	<u>\$ 44,730</u>	<u>\$ 90,062</u>	<u>\$ 45,332</u>
Fund Balance, January 1			\$ 348,168	
Fund Balance, December 31			<u><u>\$ 438,230</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
ROAD & BRIDGE - PRECINCT #1				
REVENUES				
Tire Disposal Fee	\$ 400	\$ 400	\$ 8	\$ (392)
Interest Earnings	2,000	2,000	3,645	1,645
Sale of Materials	-	-	1,168	1,168
Sale of Assets	-	4,495	4,495	(0)
Reimbursements	-	5,000	5,000	-
Financing Proceeds	-	-	-	-
Total Revenue	\$ 2,400	\$ 11,895	\$ 14,316	\$ 2,421
EXPENDITURES				
<u>Salaries & Wages</u>				
Salary, Official	\$ 30,823	\$ 30,823	\$ 30,823	\$ 0
Salary, Employees	150,600	150,600	144,187	6,413
Longevity Pay	3,735	3,735	3,335	400
Part-Time Help	25,000	25,000	22,159	2,841
Overtime/Discretionary	4,000	4,000	-	4,000
Total Salaries & Wages	214,158	214,158	200,504	13,654
<u>Benefits & Expenditures</u>				
Social Security	17,117	17,117	15,660	1,457
Retirement	16,580	16,580	15,569	1,011
Health Insurance	35,627	35,563	29,401	6,162
Death Benefits	1,365	1,365	1,282	83
Unemployment Insurance	330	394	394	0
Travel Allowance, Official	9,600	9,600	9,600	-
Total Benefits & Expenditures	80,619	80,619	71,905	8,714
<u>Departmental Support</u>				
Notary & Surety Bonds	-	100	100	-
Office Supplies	500	240	158	82
Equipment Non-Capital	-	3,967	3,966	1
Parts & Supplies	35,000	41,323	41,323	(0)
Fuel	5,000	4,280	3,603	677
Tires & Tubes	1,000	2,760	2,643	117
Gravel, Concrete & Premix	15,000	13,354	5,195	8,159
Pipes & Culverts	3,000	1,134	1,134	0
Mileage/Travel Reimbursement	600	600	436	164
Conference & Seminars	400	474	474	(0)
Telephone/Internet	600	1,100	964	136
Cell Phones/Pagers	300	300	-	300
Utilities	3,000	4,400	4,361	39
Total Departmental Support	64,400	74,032	64,357	9,675
<u>Repairs & Maintenance</u>				
Repairs-Vehicles & Equipment	24,000	26,174	24,372	1,802
Repairs - Building & Grounds	1,000	-	-	-
Contract Labor	4,000	5,430	5,430	-
Insurance-Property Coverage	600	683	683	-
Insurance-Auto Liability	3,000	3,438	3,438	-
Insurance-Crime Coverage	200	200	200	-
Insurance-Auto Physical Dama	775	337	266	71
Total Repairs & Maintenance	33,575	36,262	34,389	1,873

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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<u>Contractual/Professional</u>				
Rentals-Machine/Equipment	500	500	-	500
Solid Waste Disposal	3,500	3,500	-	3,500
Total Contractual/Professional	4,000	4,000	-	4,000
<u>Miscellaneous</u>				
Prior Year Expenditures	-	-	(41,013)	41,013
Total Miscellaneous	-	-	(41,013)	41,013
<u>Capital Outlay</u>				
Capital Outlay-Equipment	35,000	39,200	38,775	425
Capital Outlay - Vehicles	10,000	3,300	3,300	-
Capital Outlay-R&B Const	5,000	11,050	11,050	(0)
Total Capital Outlay	50,000	53,550	53,125	425
<u>Contingency</u>				
Contingency	15,000	8,563	-	8,563
Total Contingency	15,000	8,563	-	8,563
Total Expenditures	\$ 461,752	\$ 471,184	\$ 383,268	\$ 87,916
Other Financial Sources (Uses)				
Financing Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfer In-R&B General	490,100	490,100	490,100	-
Operating Transfer Out GF	-	-	-	-
Operating Transfer Out -R&B General	-	-	-	-
Debt Service Transfers	(26,498)	(26,561)	(26,497)	64
Total Other Financing Sources (Uses)	\$ 463,602	\$ 463,539	\$ 463,603	\$ 64
Excess of Revenues and Other Sources Over	\$ 4,250	\$ 4,250	\$ 94,651	\$ 90,401
Fund Balance, January 1			\$ 48,776	
Fund Balance, December 31			<u><u>\$ 143,427</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
ROAD & BRIDGE - PRECINCT #2				
REVENUES				
Interest Earnings	\$ 3,000	\$ 3,000	\$ 7,607	\$ 4,607
Donations	-	-	-	-
Sale of Materials	-	-	16,073	16,073
Sale of Assets	-	30,480	30,480	(0)
Reimbursements	-	-	287	287
Insurance Proceeds	-	10,724	10,724	-
Total Revenue	\$ 3,000	\$ 44,204	\$ 65,170	\$ 20,966
EXPENDITURES				
<u>Salaries & Wages</u>				
Salary, Official	\$ 30,823	\$ 30,823	\$ 30,823	\$ 0
Salary, Employees	153,650	153,650	141,230	12,420
Longevity Pay	2,745	2,745	1,720	1,025
Part-Time Help	25,000	25,000	21,000	4,000
Overtime/Discretionary	5,000	4,060	-	4,060
Total Salaries & Wages	217,218	216,278	194,773	21,505
<u>Benefits & Expenditures</u>				
Social Security	17,425	17,425	15,604	1,821
Retirement	16,878	16,878	14,930	1,948
Health Insurance	37,973	37,933	32,237	5,696
Death Benefits	1,389	1,389	1,229	160
Unemployment Insurance	337	377	377	0
Cell Phone Allowance, Employ	960	960	885	75
Travel Allowance, Official	9,600	9,600	9,600	-
Total Benefits & Expenditures	84,562	84,562	74,863	9,699
<u>Departmental Support</u>				
Surety & Notary Bonds	200	178	178	-
Office Supplies	1,000	523	243	280
Equipment Non-Capital	-	2,546	2,545	1
Parts & Supplies	30,000	54,779	54,778	1
Fuel	30,000	18,152	18,152	0
Tires & Tubes	12,000	8,829	8,470	359
Gravel, Concrete, & Premix	60,000	42,365	42,365	(0)
Pipes & Culvert	10,000	33,527	33,527	0
Publishing Legal Notices	100	-	-	-
Mileage/Travel Reimbursement	200	535	534	1
Conference & Seminars	2,500	1,267	1,266	1
Telephone/Internet	1,700	1,488	1,427	61
Utilities	3,000	1,202	1,116	86
Total Departmental Support	150,700	165,391	164,602	789
<u>Repairs & Maintenance</u>				
Repairs-Vehicles & Equipment	32,000	11,682	11,682	(0)
Repairs-Building & Grounds	3,000	4,900	4,900	-
Contract Labor	2,000	19,382	19,382	0
Insurance-Property Coverage	700	825	825	-
Insurance-Auto Liability	5,400	5,360	3,836	1,524
Insurance-Crime Coverage	250	250	250	-
Insurance-Auto Physical Dama	700	805	805	-
Total Repairs & Maintenance	44,050	43,204	41,680	1,524

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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<u>Contractual/Professional</u>				
Rentals-Machine/Equipment	1,000	1,940	1,940	-
Solid Waste Disposal	-	350	347	3
Total Contractual/Professional	1,000	2,290	2,287	3
<u>Miscellaneous</u>				
Prior Year Expenditures	-	-	(21)	21
Total Contingency	-	-	(21)	21
<u>Capital Outlay</u>				
Capital Outlay-Building	-	-	-	-
Capital Outlay-Equipment	10,000	42,800	42,800	-
Capital Outlay-Vehicles	5,000	36,030	36,030	0
Capital Outlay-R&B Const	20,000	-	-	-
Total Capital Outlay	35,000	78,830	78,830	0
<u>Contingency</u>				
Prior Year Expenditures	30,000	13,179	-	13,179
Total Miscellaneous	30,000	13,179	-	13,179
Total Expenditures	\$ 562,530	\$ 603,734	\$ 557,013	\$ 46,721
Other Financial Sources (Uses)				
Financing Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfer In-R&B General	544,200	544,200	544,200	-
Operating Transfer Out GF	-	-	-	-
Operation Transfer Out-R&B General	-	-	-	-
Debt Service Transfers	-	-	-	-
Total Other Financing Sources (Uses)	\$ 544,200	\$ 544,200	\$ 544,200	\$ -
Excess of Revenues and Other Sources Over	\$ (15,330)	\$ (15,330)	\$ 52,357	\$ 67,687
Fund Balance, January 1			\$ 123,228	
Fund Balance, December 31			<u>\$ 175,585</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
ROAD & BRIDGE - PRECINCT #3				
REVENUES				
Interest Earnings	\$ 4,000	\$ 4,000	\$ 9,460	\$ 5,460
Sale of Materials	-	-	1,921	1,921
Sale of Assets	-	873	873	0
Reimbursement	-	18,000	18,171	171
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	\$ 4,000	\$ 22,873	\$ 30,425	\$ 7,552
EXPENDITURES				
<u>Total Salaries & Wages</u>				
Salary, Official	\$ 30,823	\$ 30,823	\$ 30,823	\$ 0
Salary, Employees	189,101	189,101	132,053	57,048
Longevity Pay	5,030	5,030	2,760	2,270
Part-Time Help	25,000	25,000	23,930	1,070
Overtime/Discretionary	3,000	3,000	88	2,912
Total Salaries & Wages	<hr/>	<hr/>	<hr/>	<hr/>
	252,954	252,954	189,654	63,300
<u>Total Benefits & Expenditures</u>				
Social Security	20,085	20,085	14,914	5,171
Retirement	19,455	19,455	14,478	4,977
Health Insurance	38,000	37,992	28,363	9,629
Death Benefits	1,602	1,602	1,192	410
Unemployment Insurance	400	408	408	0
Travel Allowance, Official	9,600	9,600	9,600	-
Total Benefits & Expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	89,142	89,142	68,955	20,187
<u>Departmental Support</u>				
Surety & Notary Bonds	200	200	-	200
Office Supplies	500	500	277	223
Equipment Non-Capital	-	3,401	3,401	0
Parts & Supplies	40,000	36,916	31,444	5,472
Fuel	30,000	44,581	44,580	1
Tires & Tubes	5,000	7,000	6,315	685
Gravel, Concrete, & Premix	30,000	48,000	43,155	4,845
Pipes & Culverts	1,000	1,000	-	1,000
Mileage/Travel Reimbursement	1,000	1,000	129	871
Conference & Seminars	1,000	882	440	442
Telephone/Internet	1,500	1,854	1,853	1
Cell Phones/Pagers	-	-	-	-
Utilities	3,000	3,000	2,877	123
Total Departmental Support	<hr/>	<hr/>	<hr/>	<hr/>
	113,200	148,334	134,471	13,863
<u>Repairs & Maintenance</u>				
Repairs-Vehicles & Equipment	10,000	14,738	14,677	61
Repairs-Building & Grounds	500	500	-	500
Contract Labor	5,000	2,134	-	2,134
Insurance-Property Coverage	800	800	800	-
Insurance-Auto Liability	4,050	4,050	3,255	795
Insurance-Crime Coverage	200	200	200	-
Insurance-Auto Physical Dama	200	288	288	-
Total Repairs & Maintenance	<hr/>	<hr/>	<hr/>	<hr/>
	20,750	22,710	19,220	3,490

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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<u>Contractual/Professional</u>				
Box Rent	140	140	96	44
Solid Waste Disposal	10,000	10,000	6,034	3,966
Rent for Stockpiling	2,500	2,500	2,450	50
Total Contractual/Professional	<u>12,640</u>	<u>12,640</u>	<u>8,580</u>	<u>4,060</u>
<u>Miscellaneous</u>				
Prior Year Expenditures	-	-	(36,667)	36,667
Total Miscellaneous	<u>-</u>	<u>-</u>	<u>(36,667)</u>	<u>36,667</u>
<u>Total Capital Outlay</u>				
Capital Outlay-Equipment	20,000	20,000	-	20,000
Capital Outlay-Vehicles	30,000	11,779	-	11,779
Capital Outlay-R&B Const	10,000	10,000	-	10,000
Total Capital Outlay	<u>60,000</u>	<u>41,779</u>	<u>-</u>	<u>41,779</u>
<u>Contingency</u>				
Contingency	35,000	35,000	-	35,000
Total Contingency	<u>35,000</u>	<u>35,000</u>	<u>-</u>	<u>35,000</u>
Total Expenditures	\$ 583,686	\$ 602,559	\$ 384,212	\$ 218,347
Other Financial Sources (Uses)				
Financing Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfer In-R&B General	485,600	485,600	485,600	-
Operating Transfer Out GF	-	-	-	-
Operating Transfer Out-R&B General	-	-	-	-
Debt Service Transfers	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ 485,600</u>	<u>\$ 485,600</u>	<u>\$ 485,600</u>	<u>\$ -</u>
Excess of Revenues and Other Sources Over	<u>\$ (94,086)</u>	<u>\$ (94,086)</u>	<u>\$ 131,813</u>	<u>\$ 225,899</u>
Fund Balance, January 1			\$ 169,122	
Fund Balance, December 31			<u><u>\$ 300,934</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
ROAD & BRIDGE - PRECINCT #4				
REVENUES				
Interest Earnings	\$ 4,200	\$ 4,200	\$ 7,493	\$ 3,293
Sale of Material	-	-	6,928	6,928
Sale of Assets	-	14,431	14,431	0
Reimbursement	-	10,000	11,085	1,085
	-	-	-	-
Total Revenue	\$ 4,200	\$ 28,631	\$ 39,937	\$ 11,306
EXPENDITURES				
<u>Salaries & Wages</u>				
Salary, Official	\$ 30,823	\$ 30,823	\$ 30,823	\$ 0
Salary, Employees	150,904	149,404	134,054	15,350
Longevity Pay	2,725	2,725	2,435	290
Part-Time Help	43,579	43,579	35,965	7,614
Overtime/Discretionary	-	1,500	1,180	320
Total Salaries & Wages	228,031	228,031	204,457	23,574
<u>Benefits & Expenditures</u>				
Social Security	18,272	18,272	16,407	1,865
Retirement	17,699	17,699	15,893	1,806
Health Insurance	34,427	34,373	23,237	11,136
Death Benefits	1,457	1,457	1,308	149
Unemployment Insurance	357	411	411	(0)
Cell Phone Allowance-Employe	720	720	420	300
Travel Allowance, Official	9,600	9,600	9,600	-
Total Benefits & Expenditures	82,532	82,532	67,276	15,256
<u>Departmental Support</u>				
Surety & Notary Bonds	200	200	178	22
Office Supplies	400	400	382	18
Equipment Non-Capital	-	2,850	2,839	11
Parts & Supplies	25,000	25,000	23,278	1,722
Fuel	20,000	20,000	18,783	1,217
Tires & Tubes	3,000	3,000	2,504	496
Gravel, Concrete, & Premix	47,000	12,550	-	12,550
Pipes & Culvert	4,000	5,650	5,578	72
Stockpiling	2,500	3,350	3,350	-
Publishing Legal Notices	100	100	-	100
Mileage/Travel Reimbursement	700	850	737	113
Conference & Seminars	500	850	817	33
Telephone/Internet	1,600	1,730	1,728	2
Cell Phones/Pagers	700	270	225	45
Utilities	2,300	2,600	2,513	87
Total Departmental Support	108,000	79,400	62,911	16,489
<u>Repairs & Maintenance</u>				
Repairs-Vehicles & Equipment	14,000	9,977	7,684	2,293
Repairs-Building & Grounds	100	1,100	646	454
Contract Labor	1,000	10,000	6,653	3,347
Insurance-Property Coverage	800	823	823	-
Insurance-Auto Liability	4,000	4,000	3,152	848
Insurance-Crime Coverage	200	200	200	-
Total Repairs & Maintenance	20,100	26,100	19,158	6,942

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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
<u>Contractual/Professional</u>				
Rentals-Machine/Equipment	300	300	-	300
Box Rent	30	30	26	4
Solid Waste Disposal	-	-	-	-
Total Contractual/Professional	330	330	26	304
<u>Miscellaneous</u>				
Prior Year Expenditures	-	-	(54,489)	54,489
Total Miscellaneous	-	-	(54,489)	54,489
<u>Capital Outlay</u>				
Capital Outlay-Equipment	25,000	107,031	107,000	31
Capital Outlay-Vehicle	-	-	-	-
Total Capital Outlay	25,000	107,031	107,000	31
<u>Contingency</u>				
Contingency	20,000	-	-	-
Total Contingency	20,000	-	-	-
Total Expenditures	\$ 483,993	\$ 523,424	\$ 406,340	\$ 117,084
Other Financial Sources (Uses)				
Financing Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfer In-R&B General	480,100	480,100	480,100	-
Operating Transfer Out GF	-	-	-	-
Operating Transfer Out-R&B General	-	-	-	-
Debt Service Transfers	-	-	-	-
Total Other Financing Sources (Uses)	\$ 480,100	\$ 480,100	\$ 480,100	\$ -
Excess of Revenues and Other Sources Over	\$ 307	\$ (14,693)	\$ 113,697	\$ 128,390
Fund Balance, January 1			\$ 132,522	
Fund Balance, December 31			246,219	

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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
LATERAL ROAD & BRIDGE FUNDS				
REVENUE				
Precinct #1				
Current Ad Valorem Taxes	\$ 175,290	\$ 175,290	\$ 177,489	\$ 2,199
Delinquent Ad Valorem	6,763	6,763	4,815	(1,948)
Penalty & Interest-Ad Valore	4,396	4,396	3,324	(1,072)
Payment in Lieu of Taxes	-	-	15	15
Interest Earnings	3,400	3,400	5,611	2,211
Tax Sale Proration Proceeds	-	-	188	188
Total Precinct #1	\$ 189,849	\$ 189,849	\$ 191,442	\$ 1,593
Precinct #2				
Current Ad Valorem Taxes	\$ 194,640	\$ 194,640	\$ 197,081	\$ 2,441
Delinquent Ad Valorem	7,510	7,510	5,347	(2,163)
Penalty & Interest-Ad Valore	4,881	4,881	3,691	(1,190)
Payment in Lieu of Taxes	-	-	18	18
Interest Earnings	4,000	4,000	6,231	2,231
Tax Sale Proration Proceeds	-	-	208	208
Total Precinct #2	\$ 211,031	\$ 211,031	\$ 212,576	\$ 1,545
Precinct #3				
Current Ad Valorem Taxes	\$ 173,681	\$ 173,681	\$ 175,859	\$ 2,178
Delinquent Ad Valorem	6,700	6,700	4,771	(1,929)
Penalty & Interest-Ad Valore	4,356	4,356	3,294	(1,062)
Payment in Lieu of Taxes	-	-	16	16
Interest Earnings	4,000	4,000	5,560	1,560
Tax Sale Proration Proceeds	-	-	186	186
Total Precinct #3	\$ 188,737	\$ 188,737	\$ 189,686	\$ 949
Precinct #4				
Ad Valorem Taxes	\$ 171,714	\$ 171,714	\$ 173,867	\$ 2,153
Delinquent Ad Valorem	6,625	6,625	4,717	(1,908)
Penalty & Interest-Ad Valore	4,306	4,306	3,256	(1,050)
Payment in Lieu of Taxes	-	-	16	16
Interest Earnings	4,200	4,200	5,497	1,297
Tax Sale Proration Proceeds	-	-	184	184
Total Precinct #4	\$ 186,845	\$ 186,845	\$ 187,537	\$ 692
TOTAL REVENUES	\$ 776,462	\$ 776,462	\$ 781,241	\$ 4,779

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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
EXPENDITURES				
Precinct #1				
<u>Departmental Support</u>				
Fuel	\$ 55,000	\$ 66,126	\$ 64,963	\$ 1,163
Tires & Tubes	5,000	7,000	6,511	489
Gravel, Concrete, & Premix	110,000	101,874	97,154	4,720
Pipes & Culverts	10,000	10,000	9,523	477
Stockpiling	5,000	-	-	-
Tax Appraisal District	4,600	4,600	4,485	115
Total Departmental Support	<u>189,600</u>	<u>189,600</u>	<u>182,637</u>	<u>6,963</u>
<u>Miscellaneous</u>				
Prior Year Expenditures	-	-	(260)	260
Total Miscellaneous	<u>-</u>	<u>-</u>	<u>(260)</u>	<u>260</u>
Total Precinct #1	\$ 189,600	\$ 189,600	\$ 182,377	\$ 7,223
Precinct #2				
<u>Departmental Support</u>				
Parts & Supplies	\$ 5,000	\$ 6,794	\$ 6,723	\$ 71
Fuel	35,000	34,067	34,066	1
Tires & Tubes	1,000	998	998	0
Gravel, Concrete, & Premix	140,000	102,465	97,050	5,415
Pipes & Culverts	-	-	-	-
Tax Appraisal District	5,200	5,200	4,981	219
Total Departmental Support	<u>186,200</u>	<u>149,524</u>	<u>143,817</u>	<u>5,707</u>
<u>Repairs & Maintenance</u>				
Repairs-Vehicles & Equipment	2,500	1,797	1,797	0
Total Repairs & Maintenance	<u>2,500</u>	<u>1,797</u>	<u>1,797</u>	<u>0</u>
<u>Capital Outlay</u>				
Capital Outlay-Equipment	2,000	38,235	38,235	-
Capital Outlay-Vehicles	10,000	28,000	28,000	-
Total Capital Outlay	<u>12,000</u>	<u>66,235</u>	<u>66,235</u>	<u>-</u>
<u>Contingency</u>				
Contingency	30,000	13,144	-	13,144
Total Contingency	<u>30,000</u>	<u>13,144</u>	<u>-</u>	<u>13,144</u>
Total Precinct #2	\$ 230,700	\$ 230,700	\$ 211,849	\$ 18,851

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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
Precinct #3				
<u>Departmental Support</u>				
Parts & Supplies	\$ -	\$ -	\$ -	\$ -
Fuel	20,000	20,000	20,000	-
Tires & Tubes	5,000	5,000	5,000	-
Gravel, Concrete, & Premix	90,000	90,000	81,589	8,411
Pipes & Culverts	10,000	10,000	5,526	4,474
Tax Appraisal District	4,560	4,560	4,444	116
Total Departmental Support	129,560	129,560	116,560	13,000
<u>Repairs & Maintenance</u>				
Repairs - Vehicles & Equipment	10,000	10,000	10,000	-
Contract Labor	5,000	5,000	3,186	1,814
Total Repairs & Maintenance	15,000	15,000	13,186	1,814
<u>Capital Outlay</u>				
Capital Outlay-Equipment	-	-	-	-
Capital Outlay-R&B Construction	5,000	5,000	-	5,000
Total Capital Outlay	5,000	5,000	-	5,000
<u>Debt Service</u>				
Transfer Out - Debt Service	19,991	19,991	19,991	0
Total Debt Service	19,991	19,991	19,991	0
<u>Contingency</u>				
Contingency	10,000	10,000	-	10,000
Total Contingency	10,000	10,000	-	10,000
Total Precinct #3	\$ 179,551	\$ 179,551	\$ 149,736	\$ 29,815
Precinct #4				
<u>Departmental Support</u>				
Fuel	\$ 30,000	\$ 30,000	\$ 29,911	\$ 89
Tires & Tubes	6,000	6,000	5,874	126
Gravel, Concrete, & Premix	130,000	130,000	118,694	11,306
Tax Appraisal District	4,510	4,510	4,394	116
Reimbursement	300	300	-	300
Total Departmental Support	170,810	170,810	158,873	11,937
<u>Repairs & Maintenance</u>				
Repairs-Vehicles & Equipment	12,000	12,000	9,871	2,129
Contract Labor	1,000	1,000	900	100
Total Repairs & Maintenance	13,000	13,000	10,771	2,229
<u>Miscellaneous</u>				
Prior Year Expenditures	-	-	(168)	168
Total Miscellaneous	-	-	(168)	168
<u>Contingency</u>				
Contingency	-	-	-	-
Total Contingency	-	-	-	-
Total Precinct #4	183,810	183,810	169,476	14,334
TOTAL EXPENDITURES	\$ 783,661	\$ 783,661	\$ 713,439	\$ 70,222

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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
Other Financial Sources (Uses)				
Financing Proceeds-Precinct 3	\$ -	\$ -	\$ -	\$ -
Operating Transfer In	-	-	-	-
Operating Transfer Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess of Revenues and Other Sources Over	<u>\$ (7,199)</u>	<u>\$ (7,199)</u>	<u>\$ 67,803</u>	<u>\$ 75,002</u>
Fund Balance, January 1			\$ 353,180	
Fund Balance, December 31			<u><u>\$ 420,983</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
STATE SALARY SUPPLEMENT FUND				
REVENUES				
State Supplement-County Judge	\$ 15,000	\$ 15,000	\$ 14,861	\$ (139)
Sal Supp Judges/Excess	1,000	1,000	1,737	737
State Supplement-County Attorney	31,250	31,250	31,250	-
Interest Earnings	1,000	1,000	1,683	683
	<u>48,250</u>	<u>48,250</u>	<u>49,531</u>	<u>1,281</u>
Total Revenues	\$ 48,250	\$ 48,250	\$ 49,531	\$ 1,281
EXPENDITURES				
Interest Disbursements	\$ -	\$ -	\$ 1,683	\$ (1,683)
Expenses-County Court	2,000	2,000	-	2,000
	<u>2,000</u>	<u>2,000</u>	<u>1,683</u>	<u>317</u>
Total Expenditures	\$ 2,000	\$ 2,000	\$ 1,683	\$ 317
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	(46,250)	(46,250)	(46,111)	139
	<u>(46,250)</u>	<u>(46,250)</u>	<u>(46,111)</u>	<u>139</u>
Total Other Financing Sources (Uses)	\$ (46,250)	\$ (46,250)	\$ (46,111)	\$ 139
Excess of Revenues Over (Under)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,737</u>	<u>\$ 1,737</u>
Fund Balance, January 1			\$ 28,559	
Fund Balance, December 31			<u>\$ 30,296</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
SHERIFF'S DONATIONS FOR EQUIPMENT FUND				
REVENUES				
Interest Earnings	\$ 60	\$ 60	\$ 146	\$ 86
Donations	-	-	-	-
Total Revenues	\$ 60	\$ 60	\$ 146	\$ 86
EXPENDITURES				
<u>Capital Outlay</u>				
Capital Outlay-Equipment	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	-	-	-	-
<u>Contingency</u>				
Contingency	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
Total Contingency	4,000	4,000	-	4,000
Total Expenditures	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
Other Financial Sources (Uses)				
Operating Transfer In-Sheriff's K-9	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over (Under)	\$ (3,940)	\$ (3,940)	\$ 146	\$ 4,086
Fund Balance, January 1			\$ 4,239	
Fund Balance, December 31			<u>\$ 4,385</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
RECORDS MANAGEMENT AND PRESERVATION FUND				
REVENUES				
Co. Clerk	\$ 30,000	\$ 30,000	\$ 29,215	\$ (785)
Records Archive Fee-CC	29,000	29,000	28,880	(120)
Vital Statistics Presv. Fee	-	-	102	102
CC Criminal Fee	500	500	412	(88)
Interest Earnings	4,000	4,000	1,641	(2,359)
Interest Earnings, Investments	-	-	7,264	7,264
Total Revenues	\$ 63,500	\$ 63,500	\$ 67,514	\$ 4,014
EXPENDITURES				
<u>Departmental Support</u>				
Imaging Sys/County Clerk	\$ 7,000	\$ 7,000	\$ -	\$ 7,000
Record Covers & Rebinding	5,000	5,000	603	4,397
Microfilm, Rec, Index, Restorin	59,000	59,000	35,990	23,010
Maintain CC Records Archive	24,000	21,930	695	21,235
Total Departmental Support	95,000	92,930	37,288	55,642
<u>Repairs & Maintenance</u>				
Computer Expense	5,000	5,000	127	4,873
Total Repairs & Maintenance	5,000	5,000	127	4,873
<u>Capital Outlay</u>				
Capital Outlay-Equipment	15,000	15,000	5,325	9,675
Total Capital Outlay	15,000	15,000	5,325	9,675
Total Expenditures	\$ 115,000	\$ 112,930	\$ 42,740	\$ 70,190
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	(8,000)	(10,070)	(10,070)	-
Total Other Financing Sources (Uses)	\$ (8,000)	\$ (10,070)	\$ (10,070)	\$ -
Excess of Revenues Over (Under)	\$ (59,500)	\$ (59,500)	\$ 14,704	\$ 74,204
Fund Balance, January 1			\$ 177,996	
Fund Balance, December 31			<u>\$ 192,701</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
ECONOMIC DEVELOPMENT FUND				
REVENUES				
Hotel Occupancy Taxes	\$ -	\$ -	\$ 2,190	\$ 2,190
Penalties & Interest-Hotel Occupancy	-	-	-	-
Interest Earnings	-	-	-	-
Total Revenues	\$ -	\$ -	\$ 2,190	\$ 2,190
EXPENDITURES				
<u>Departmental Support</u>				
Admin.Costs-Convention Regis	\$ -	\$ -	\$ -	\$ -
Advertising/Promotions	\$ -	\$ -	\$ -	-
Advertising/Promo - Arts	\$ -	\$ -	\$ -	-
Total Departmental Support	-	-	-	-
<u>Repairs & Maintenance</u>				
Maint. - Visitors Center	-	-	-	-
Total Repairs & Maintenance	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over (Under)	\$ -	\$ -	\$ 2,190	\$ 2,190
Fund Balance, January 1			\$ -	
Fund Balance, December 31			<u>\$ 2,190</u>	
LAW LIBRARY FUND				
REVENUES				
Clerk Fee	\$ 4,000	\$ 4,000	\$ 3,570	\$ (430)
District Clerk Fee	6,000	6,000	6,560	560
Interest	600	600	718	118
Total Revenues	\$ 10,600	\$ 10,600	\$ 10,848	\$ 248
EXPENDITURES				
<u>Departmental Support</u>				
Equipment Non-Capital	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Law Books	8,000	8,000	7,239	(761)
Total Departmental Support	9,000	9,000	7,239	(1,761)
<u>Repairs & Maintenance</u>				
Business Machine Maintenance	500	500	-	500
Total Repairs & Maintenance	500	500	-	500
Total Expenditures	\$ 9,500	\$ 9,500	\$ 7,239	\$ 2,261
Excess of Revenues Over (Under)	\$ 1,100	\$ 1,100	\$ 3,609	\$ 2,509
Fund Balance, January 1			\$ 20,755	
Fund Balance, December 31			<u>\$ 24,364</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
ATTORNEY FEE ACCOUNT FUND				
REVENUES				
Fees County Attorney	\$ -	\$ -	\$ 173	\$ 173
Interest Earnings	-	-	13	13
Total Revenues	\$ -	\$ -	\$ 186	\$ 186
EXPENDITURES				
<u>Departmental Support</u>				
Office Supplies	\$ -	\$ -	\$ 170	\$ (170)
Legal Expenses/Attorney Fee	-	-	-	-
Total Departmental Support	-	-	170	(170)
<u>Capital Outlay</u>				
Capital Outlay	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 170	\$ (170)
Excess of Revenues Over (Under)	\$ -	\$ -	\$ 16	\$ 16
Fund Balance, January 1			\$ 404	
Fund Balance, December 31			<u>\$ 421</u>	

**RECORDS MGMT/PRESERVATION FUND-
DISTRICT CLERK**

REVENUES				
Records Preservation-District Cle	\$ 2,000	\$ 2,000	\$ 1,831	\$ (169)
DC Criminal RMP Fee	\$ -	\$ -	\$ -	\$ -
Interest-Earnings	40	40	180	140
Total Revenues	\$ 2,040	\$ 2,040	\$ 2,011	\$ (29)
EXPENDITURES				
<u>Departmental Support</u>				
Records Preserv/Restoring	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Total Departmental Support	5,000	5,000	-	5,000
Total Expenditures	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over (Under)	\$ (2,960)	\$ (2,960)	\$ 2,011	\$ 4,971
Fund Balance, January 1			\$ 4,538	
Fund Balance, December 31			<u>\$ 6,549</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
SHERIFF'S RESTITUTION FUND				
REVENUES				
Interest Earnings	\$ -	\$ -	\$ 873	\$ 873
Total Revenues	\$ -	\$ -	\$ 873	\$ 873
EXPENDITURES				
<u>Departmental Support</u>				
Equipment Non-Capital	\$ -	\$ -	\$ -	\$ -
Parts & Supplies	-	100	84	184
Total Departmental Support	-	100	84	184
<u>Repairs & Maintenance</u>				
Repairs - Building & Grounds	\$ -	\$ -	\$ -	\$ -
Total Repairs & Maintenance	-	-	-	-
<u>Capital Outlay</u>				
Capital Outlay - Vehicles	-	-	-	-
Total Capital Outlay	-	-	-	-
<u>Contingency</u>				
Contingency	5,000	4,900	-	4,900
Total Contingency	5,000	4,900	-	4,900
Total Expenditures	\$ 5,000	\$ 5,000	\$ 84	\$ 4,917
Other Financial Sources (Uses)				
Operating Transfer In-Misc. Grants	\$ -	\$ -	\$ 5,625	\$ 5,625
Operating Transfer Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 5,625	\$ 5,625
Excess of Revenues Over (Under)	<u>\$ (5,000)</u>	<u>\$ (5,000)</u>	<u>\$ 6,415</u>	<u>\$ 11,415</u>
Fund Balance, January 1			\$ 22,415	
Fund Balance, December 31			<u><u>\$ 28,829</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
MISCELLANEOUS GRANTS FUND				
REVENUES				
Interest Earnings	\$ -	\$ -	\$ 558	\$ 558
OCA-Indigent Defense Grant	-	13,294	13,294	-
OCA MOU-Collections Program	-	-	4,886	4,886
GDEM-Homeland Security Grant	-	75,966	75,966	0
OAG/Texas Vine Project	-	13,478	13,478	-
Donations-KBC Beautiful	-	5,500	5,520	20
HAVA Funding	-	1,744	1,744	(0)
Total Revenues	\$ -	\$ 109,982	\$ 115,446	\$ 5,464
EXPENDITURES				
Misc Grant Interest Expense	\$ -	\$ -	\$ 558	(558)
Total Category	-	-	558	(558)
<u>Departmental Support</u>				
Association Dues	\$ -	\$ -	\$ 75	\$ (75)
Equipment, Non-Capital	-	50,874	54,547	(3,673)
Parts and Supplies	-	2,500	1,031	1,469
Grant Program Administration	-	-	-	-
Conference & Seminars	-	3,000	2,242	758
Telephone/Internet	-	220	220	-
Total Departmental Support	-	56,594	58,115	(1,521)
<u>Repairs & Maintenance</u>				
Program Maintenance	-	13,478	13,478	-
Total Repairs & Maintenance	-	13,478	13,478	-
<u>Contractual/Professional</u>				
Economic Development Projects	-	-	-	-
Contributions - Others	-	-	-	-
Total Contractual/Professional	-	-	-	-
<u>Capital Outlay</u>				
Capital Outlay-Equipment	-	19,247	19,330	(83)
Capital Outlay-Software	-	-	-	-
Total Capital Outlay	-	19,247	19,330	(83)
<u>Contingency</u>				
Contingency	-	-	-	-
Total Contingency	-	-	-	-
Total Expenditures	\$ -	\$ 89,319	\$ 91,481	\$ (2,162)
Other Financial Sources (Uses)				
Operating Transfer In-S.O. Restitution	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	(20,663)	(20,663)	(0)
Operating Transfer Out-S.O. Restitution	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ (20,663)	\$ (20,663)	\$ (0)
Excess of Revenues Over (Under)	\$ -	\$ -	\$ 3,302	\$ 3,302
Fund Balance, January 1			\$ 1,613	
Fund Balance, December 31			<u>\$ 4,915</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
JUSTICE COURT TECHNOLOGY FUND				
REVENUES				
JP1 - JCT	\$ 2,000	\$ 2,000	\$ 1,491	\$ (509)
JP2 - JCT	5,000	5,000	6,285	1,285
JP3 - JCT	4,000	4,000	3,289	(711)
JP4 - JCT	2,700	2,700	2,272	(428)
Interest Earnings	1,000	1,000	1,039	39
Insurance Proceeds	-	-	1,047	1,047
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Revenues	\$ 14,700	\$ 14,700	\$ 15,422	\$ 722
EXPENDITURES				
<u>Departmental Support</u>				
Equipment - Non-Capital	\$ 2,000	\$ 4,000	\$ 3,855	146
Internet Service	1,800	1,800	1,272	528
Total Departmental Support	<u>3,800</u>	<u>5,800</u>	<u>5,127</u>	<u>674</u>
<u>Repairs & Maintenance</u>				
Repairs-Business Machines	1,000	1,000	-	1,000
Technical Support	8,000	8,000	5,625	2,375
Total Repairs & Maintenance	<u>9,000</u>	<u>9,000</u>	<u>5,625</u>	<u>3,375</u>
<u>Capital Outlay</u>				
Capital Outlay-Equipment	-	-	-	-
Capital Outlay-Software	-	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Contingency</u>				
Contingency	15,000	13,000	-	13,000
Total Contingency	<u>15,000</u>	<u>13,000</u>	<u>-</u>	<u>13,000</u>
Total Expenditures	\$ 27,800	\$ 27,800	\$ 10,752	17,049
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess of Revenues Over (Under)	<u>\$ (13,100)</u>	<u>\$ (13,100)</u>	<u>\$ 4,671</u>	<u>\$ 17,771</u>
Fund Balance, January 1			\$ 27,793	
Fund Balance, December 31			<u><u>\$ 32,463</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
SHERIFF'S FORFEITURE FUND				
REVENUES				
Forfeiture Proceeds-Cash	\$ 500	\$ 500	\$ 789	289
Forfeiture Proceeds-Property	-	3,741	3,741	0
Interest Earnings	230	230	551	321
	<u>230</u>	<u>230</u>	<u>551</u>	<u>321</u>
Total Revenues	\$ 730	\$ 4,471	\$ 5,081	\$ 610
EXPENDITURES				
Buy Money	\$ -	\$ 1,200	\$ 1,085	\$ 115
Equipment	-	2,541	-	2,541
Publishing Legal Notices	-	-	-	-
Conference & Seminars	-	-	-	-
	<u>-</u>	<u>3,741</u>	<u>1,085</u>	<u>2,656</u>
Capital Outlay-Equipment	-	-	-	-
Capital Outlay-Vehicles	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ -	\$ 3,741	\$ 1,085	\$ 2,656
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess of Revenues Over (Under)	<u>\$ 730</u>	<u>\$ 730</u>	<u>\$ 3,996</u>	<u>\$ 3,266</u>
Fund Balance, January 1			\$ 17,342	
Fund Balance, December 31			<u><u>\$ 21,338</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
RECORDS MANAGEMENT AND PRESERVATION FUND - COUNTY				
REVENUES				
Record Preservation County C	\$ 9,000	\$ 9,000	\$ 4,537	\$ (4,463)
Record Preservation Dist. CI	4,000	4,000	3,297	(703)
Interest Earnings	200	200	272	72
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 13,200	\$ 13,200	\$ 8,107	\$ (5,093)
EXPENDITURES				
<u>Departmental Support</u>				
Equipment - Non-Capital	\$ -	\$ -	\$ -	-
Treasurer/Record Preservatio	-	-	-	-
Microfilm, Rec, Index, Restorin	-	558	558	0
Total Departmental Support	-	558	558	0
<u>Capital Outlay</u>				
Capital Outlay Equipment	-	8,000	7,969	31
Total Capital Outlay	-	8,000	7,969	31
<u>Contingency</u>				
Contingency	5,000	-	-	-
Total Contingency	5,000	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 5,000	\$ 8,558	\$ 8,527	\$ 31
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over (Under)	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 8,200	\$ 4,642	\$ (420)	\$ (5,062)
Fund Balance, January 1			\$ 12,760	
Fund Balance, December 31			<u>\$ 12,340</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
COURTHOUSE SECURITY FUND				
REVENUES				
Courthouse Security-County	\$ 6,000	\$ 6,000	\$ 6,605	\$ 605
Courthouse Security/Dist. CI	2,400	2,400	2,107	(293)
Courthouse Security-JP#1	1,000	1,000	1,180	180
JP Security - JP1	500	500	393	(107)
Courthouse Security-JP#2	4,000	4,000	4,560	560
JP Security - JP2	1,300	1,300	1,520	220
Courthouse Security-JP#3	3,000	3,000	2,439	(561)
JP Security - JP3	1,000	1,000	813	(187)
Courthouse Security-JP#4	2,000	2,000	1,686	(314)
JP Security - JP4	600	600	562	(38)
Interest Earnings	1,200	1,200	1,342	142
Total Revenues	\$ 23,000	\$ 23,000	\$ 23,207	\$ 207
EXPENDITURES				
<u>Departmental Support</u>				
Equipment Non-Capital	\$ 5,000	\$ 4,547	\$ 483	\$ (4,064)
Parts & Supplies	-	453	453	-
Conference & Seminars	2,500	2,500	-	(2,500)
Total Departmental Support	7,500	7,500	936	(6,564)
<u>Repairs & Maintenance</u>				
Repairs - Building & Grounds	500	500	-	500
Total Repairs & Maintenance	500	500	-	500
<u>Contractual/Professional</u>				
Bailiff, CC_Contract	-	1,000	225	(775)
Bailiff, DC-Contract	10,000	10,000	4,930	(5,070)
Bailiff, AG-Contract	-	150	150	-
Bailiff, JP-Contract	-	150	-	150
Total Contractual/Professional	10,000	11,300	5,305	5,995
<u>Capital Outlay</u>				
Capital Outlay-Equipment	10,000	8,700	-	10,000
Total Capital Outlay	10,000	8,700	-	8,700
<u>Repairs & Maintenance</u>				
Rapairs-Bldg & Grounds-JP1	-	-	-	-
Rapairs-Bldg & Grounds-JP2	-	-	-	-
Rapairs-Bldg & Grounds-JP4	-	-	-	-
Total Repairs & Maintenance	-	-	-	-
Total Expenditures	\$ 28,000	\$ 28,000	\$ 6,241	\$ 21,759
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	(11,000)	(11,000)	(11,000)	-
Total Other Financing Sources (Uses)	\$ (11,000)	\$ (11,000)	\$ (11,000)	\$ -
Excess of Revenues Over (Under)	\$ (16,000)	\$ (16,000)	\$ 5,966	\$ 21,966
Fund Balance, January 1			\$ 33,414	
Fund Balance, December 31			<u>\$ 39,380</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
TIME PAYMENT FEE FUND				
REVENUES				
Time Payment-County Clerk	\$ 3,500	\$ 3,500	\$ 1,509	\$ (1,991)
Time Payment-District Clerk	400	400	529	129
Time Payment-JP#1	500	500	264	(236)
Time Payment-JP#2	2,800	2,800	1,884	(916)
Time Payment-JP#3	900	900	1,399	499
Time Payment-JP#4	1,500	1,500	1,331	(169)
Interest Earnings	1,000	1,000	636	(364)
Total Revenues	\$ 10,600	\$ 10,600	\$ 7,552	\$ (3,048)
EXPENDITURES				
State Comptroller	\$ -	\$ -	\$ -	\$ -
	-	-	-	-
Departmental Support				
Equipment Non-Capital	2,000	2,000	1,139	861
Total Departmental Support	2,000	2,000	1,139	861
Repairs & Maintenance				
Repairs-Business Machines	1,000	1,000	-	1,000
Technical Support	6,000	6,000	-	6,000
Total Repairs & Maintenance	7,000	7,000	-	7,000
Capital Outlay				
Capital Outlay-Equipment	-	-	-	-
Capital Outlay-Software	-	-	-	-
Total Capital Outlay	-	-	-	-
Contingency				
Contingency	10,000	10,000	-	10,000
Total Contingency	10,000	10,000	-	10,000
Total Expenditures	\$ 19,000	\$ 19,000	\$ 1,139	\$ 17,861
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over (Under)	\$ (8,400)	\$ (8,400)	\$ 6,413	\$ 14,813
Fund Balance, January 1			\$ 16,261	
Fund Balance, December 31			<u>\$ 22,674</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
RIGHT OF WAY ACQUISITION FUND				
REVENUES				
Interest Earnings	\$ 30,000	\$ 30,000	\$ 608	\$ (29,392)
Interest Earnings, Investments	-	-	28,301	28,301
Total Revenues	\$ 30,000	\$ 30,000	\$ 28,910	\$ (1,090)
EXPENDITURES				
<u>Capital Outlay</u>				
Right of Way	\$ -	\$ 182,300	\$ 182,300	\$ -
Total Capital Outlay	-	182,300	182,300	-
Total Expenditures	\$ -	\$ 182,300	\$ 182,300	\$ -
Other Financial Sources (Uses)				
Operating Transfer In-R&B General	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Operating Transfer Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Excess of Revenues Over (Under)	\$ 80,000	\$ (102,300)	\$ (103,390)	\$ (1,090)
Fund Balance, January 1			\$ 660,882	
Fund Balance, December 31			<u>\$ 557,492</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
ALTERNATIVE CSR FUND				
REVENUES				
CC-Alternative CSR	\$ 12,000	\$ 12,000	\$ 11,202	\$ (798)
Probation-Alternative CSR	-	-	280	280
Total Revenue	\$ 12,000	\$ 12,000	\$ 11,482	\$ (518)
CORRECTIONAL EXPENDITURES				
<u>Departmental Support</u>				
Equipment Non-Capital	\$ 2,000	\$ 2,000	\$ 1,050	\$ (950)
Parts & Supplies	7,000	7,000	637	(6,363)
Total Departmental Support	9,000	9,000	1,687	7,313
<u>Repairs & Maintenance</u>				
Repairs-Building & Grounds	4,000	4,000	3,001	999
Total Repairs & Maintenance	4,000	4,000	3,001	999
<u>Capital Outlay</u>				
Capital Outlay-Building	-	-	-	-
Capital Outlay-Equipment	-	-	-	-
Total Capital Outlay	-	-	-	-
<u>Contingency</u>				
Contingency	5,000	5,000	-	5,000
Total Contingency	5,000	5,000	-	5,000
OTHER EXPENDITURES				
<u>Capital Outlay</u>				
Capital Outlay-Software	-	-	-	-
Total Capital Outlay	-	-	-	-
Total Expenditures	\$ 18,000	\$ 18,000	\$ 4,688	\$ 13,312
Other Financial Sources (Uses)				
Financing Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfer In	-	-	-	-
Other Expenditures	-	-	-	-
Operating Transfer Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess of Revenues and Other Sources Over	\$ (6,000)	\$ (6,000)	\$ 6,794	\$ 12,794
Fund Balance, January 1			\$ 2,709	
Fund Balance, December 31			<u>\$ 9,502</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
LEOSE FUND				
REVENUES				
LEOSE Allocation/Sheriff	\$ 2,300	\$ 2,300	\$ 2,420	\$ 120
LEOSE Allocation/Const. #1	-	-	-	-
LEOSE Allocation/Const. #2	670	670	663	(7)
LEOSE Allocation/Const. #3	670	670	663	(7)
LEOSE Allocation/Const. #4	670	670	663	(7)
Interest Earnings	500	500	707	207
	<u>500</u>	<u>500</u>	<u>707</u>	<u>207</u>
Total Revenues	\$ 4,810	\$ 4,810	\$ 5,114	\$ 304
EXPENDITURES				
<u>Departmental Support</u>				
Conference & Seminars	\$ 3,000	\$ 3,000	\$ 772	\$ 2,228
Constable #1-Conf./Training	1,000	1,000	-	1,000
Constable #2-Conf./Training	2,000	2,000	216	1,784
Constable #3-Conf./Training	2,000	2,000	65	1,935
Constable #4-Conf./Training	1,000	1,000	-	1,000
Total Departmental Support	<u>9,000</u>	<u>9,000</u>	<u>1,053</u>	<u>7,947</u>
Total Expenditures	\$ 9,000	\$ 9,000	\$ 1,053	\$ 7,947
Excess of Revenues Over (Under)	<u>\$ (4,190)</u>	<u>\$ (4,190)</u>	<u>\$ 4,061</u>	<u>\$ 8,251</u>
Fund Balance, January 1			\$ 17,573	
Fund Balance, December 31			<u>\$ 21,634</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, 2007

	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
JAIL COMMISSARY FUND				
REVENUES				
Interest	\$ -	\$ -	\$ 384	\$ 384
Sales	-	-	28,510	28,510
Reimbursements - Inmates	-	-	2,681	2,681
	-	-	-	-
Total Revenues	\$ -	\$ -	\$ 31,575	\$ 31,575
EXPENDITURES				
Equipment, Non-Capital	\$ -	\$ -	\$ 11,773	\$ (11,773)
Purchases	-	-	7,844	(7,844)
Reimbursement - Inmates	-	-	76	(76)
Repairs/Maintenance	-	-	-	-
Supplies	-	-	16,364	(16,364)
	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 36,056	\$ (36,056)
Excess of Revenues Over (Under)	\$ -	\$ -	\$ (4,481)	\$ (4,481)
Fund Balance, January 1			\$ 14,699	
Fund Balance, December 31			<u>\$ 10,218</u>	
VEHICLE INVENTORY TAX - TA/C				
REVENUES				
Interest	\$ 1,500	\$ 1,500	\$ 1,936	\$ 436
Penalties	-	-	79	79
Other Income	-	-	-	-
	-	-	-	-
Total Revenues	\$ 1,500	\$ 1,500	\$ 2,015	\$ 515
EXPENDITURES				
Computer Expense	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Equipment, Non-Capital	5,000	5,000	1,001	3,999
Capital Outlay - Equipment	-	-	-	-
	-	-	-	-
Total Expenditures	\$ 6,000	\$ 6,000	\$ 1,001	\$ 4,999
Excess of Revenues Over (Under)	\$ (4,500)	\$ (4,500)	\$ 1,014	\$ 5,514
Fund Balance, January 1			\$ 16,385	
Fund Balance, December 31			<u>\$ 17,399</u>	

BURLESON COUNTY, TEXAS
Combining Statement of Assets, Liabilities, and Fund Balances
Modified Cash Basis
Debt Service Fund
December 31, 2007

ASSETS

Cash	\$ 280,618
Cash Restricted	-
Taxes Receivable	225,458
Due From General Fund	-
Due from Fiduciary Fund	75,894
Due from Special Fund	1,000
 Total Assets	 <u>\$ 582,970</u>

LIABILITIES AND FUND BALANCES

Liabilities	
Unearned Income	\$ 76,894
Reserve for Uncollected Taxes	<u>225,458</u>
 Total Liabilities	 \$ 302,352
Fund Balances	
Reserved	\$ 280,618
Unreserved	-
Total Fund Balances	<u>\$ 280,618</u>
 Total Liabilities and Fund Balances	 <u>\$ 582,970</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, 2007

DEBT SERVICE FUND	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
REVENUES				
Accrued Interest-Issuance	\$ -	\$ -	\$ -	\$ -
Current Ad Valorem Taxes	258,023	258,023	260,157	2,134
Delinquent Ad Valorem	10,333	10,333	7,389	(2,944)
Penalty & Interest-Ad Valorem	6,716	6,716	4,944	(1,772)
Payment In Lieu of Taxes	-	-	24	24
Interest Earnings	7,000	7,000	2,306	(4,694)
Interest Earnings, Investments	-	-	9,571	9,571
Tax Sal Proration Proceeds	-	-	276	276
Total Revenue	\$282,072	\$282,072	\$284,666	\$ 2,594
EXPENDITURES				
<u>Debt Service</u>				
Principal - CO Series 2004	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Principal on Bond 1998 Refund	120,000	120,000	120,000	-
Principal - Capital Lease	-	-	40,589	(40,589)
Principal - Warrants	-	-	55,600	(55,600)
Interest - CO Series 2004	51,563	51,563	51,563	1
Interest on Bond/1998 Refund	21,878	21,878	21,878	1
Interest - Capital Lease	-	-	5,899	(5,899)
Interest - Warrants	-	-	930	(930)
Other Expenses/Fees	2,000	2,278	2,278	-
Total Debt Service	255,441	255,719	358,736	(103,017)
Total Expenditures	\$255,441	\$255,719	\$358,736	\$ (103,017)
Other Financial Sources (Uses)				
Operating Transfer In	\$ -	\$ -	\$103,018	\$ 103,018
Transfer In - Excess Sales Tax	-	-	34,897	34,897
Operating Transfer Out	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$137,915	\$ 137,915
Excess of Revenues Over (Under) Expenditures	\$ 26,631	\$ 26,353	\$ 63,845	\$ 37,492
Fund Balance, January 1			\$216,772	
Fund Balance, December 31			\$280,618	

BURLESON COUNTY, TEXAS
Combining Statement of Assets, Liabilities, and Fund Balances
Modified Cash Basis
Capital Improvement Fund
December 31, 2007

ASSETS

Cash	\$ 57,401
Total Assets	<u>\$ 57,401</u>

LIABILITIES AND FUND BALANCES

Liabilities	\$ -
Fund Balances	
Reserved	\$ -
Unreserved	<u>57,401</u>
Total Fund Balances	<u>\$ 57,401</u>
Total Liabilities and Fund Balances	<u>\$ 57,401</u>

BURLESON COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MODIFIED CASH BASIS - CAPITAL IMPROVEMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2007

CAPITAL IMPROVEMENT FUND	Budgeted Amounts		Actual Amounts	Final Budget Variance
	Original	Final		
REVENUES				
Interest Earnings	\$ -	\$ -	\$ 1,504	\$ 1,504
Interest Earnings, Investment	-	-	\$ 4,061	4,061
Total Revenue	\$ -	\$ -	\$ 5,565	\$ 5,565
EXPENDITURES				
<u>Public Facilities</u>				
<u>Capital Outlay</u>				
Capital Outlay - Land	\$ -	\$ 26,350	\$ 26,350	-
Capital Outlay - Buildings	-	54,600	54,519	81
Architect/Engineering Service	-	6,775	6,775	0
Capital Outlay - Bldg Improvement	-	6,860	6,860	-
Capital Outlay - Equipment	-	-	-	-
Total Capital Outlay	\$ -	\$ 94,585	\$ 94,504	81
<u>Contingency</u>				
Contingency	\$ 100,000	\$ 1,755	\$ -	1,755
Total Contingency	\$ 100,000	\$ 1,755	\$ -	1,755
<u>Jail</u>				
<u>Capital Outlay</u>				
	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
<u>R & B General</u>				
<u>Capital Outlay</u>				
Capital Outlay - Equipment	\$ -	\$ -	\$ -	-
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
<u>Contingency</u>				
Contingency	\$ 50,000	\$ 50,000	\$ -	50,000
Total Contingency	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
Total Expenditures	\$ 150,000	\$ 146,340	\$ 94,504	\$ 51,836
Other Financial Sources (Uses)				
Operating Transfer In-Gen Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Operating Transfer In-R&B General	50,000	50,000	50,000	-
Transfer Out-Public Facilities	-	-	-	-
Operating Transfer Out-GF	-	(3,660)	(3,660)	-
Operating Transfer Out-RB General	-	-	-	-
Total Other Financing Sources (Uses)	\$ 150,000	\$ 146,340	\$ 146,340	\$ -
Excess of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ 57,401	\$ 57,401
Fund Balance, January 1			\$ -	
Fund Balance, December 31			\$ 57,401	