

BURLESON COUNTY, TEXAS



Comprehensive Annual Financial Report

For the Fiscal Year Ending

September 30, 2009

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

CERTIFIED PUBLIC ACCOUNTANT

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INDEPENDENT AUDITORS' REPORT

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

Dear Judge Sutherland and Commissioners:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information for Burleson County, Texas, as of and for the year ended September 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Burleson County, Texas' management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information for Burleson County, Texas as of September 30, 2009, and the respective changes in financial position, thereof for the year then ended in conformity with accounting principles general accepted in the United States of America.

The management's discussion and analysis and the budgetary comparison information on pages 3 through 8 and pages 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 subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

James E. Medack, P.C.
March 29, 2010



Management's Discussion and Analysis



BURLESON COUNTY AUDITOR

March 29, 2010

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

Honorable Commissioners Court:

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

In accordance with the Texas Local Government Code 114.025, I submit herewith my report of the financial position of Burleson County, Texas as of September 30, 2009 together with the results of the operations for the fiscal year of 2009. This statement is presented on a modified accrual basis with adjustments to GASB-34 full accrual financial presentations.

Management's Discussion and Analysis

This section of Burleson County's annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year ended September 30, 2009. Please read it in conjunction with the County's financial statements, which follow this section.

Financial Highlights

For fiscal year 2009, the County completed its first twelve month period under the new fiscal year ending September 30th. The County changed from a calendar year to a fiscal year with the FY2008 year which was represented with a nine-month conversion year. Therefore, some comparative data in this report is noted as annualized to properly reflect percentage changes.

The assets of Burleson County exceeded its liabilities at the close of the fiscal year by \$11,967,343 (*net assets*). Of this amount, \$9,334,863 (*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 \$7,520,324, an increase of \$659,351 in comparison with the prior year restated for the change in accounting method. Of this total amount, \$7,112,475 (94.5 percent) is *available for spending* at the County's discretion (*unreserved fund balance*).

At the end of the fiscal year, unreserved fund balance for the general fund was \$3,243,445 or 60.2 percent of total general fund expenditures representing a 7.7 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 September 30, 2008, and September 30, 2009, are shown in Table 1. The changes in net assets for those respective years are shown in Table 2.

**Table 1
Net Assets**

	<u>09/30/2008</u>	<u>09/30/2009</u>
Assets		
Current Assets	\$ 8,756,733	\$ 9,399,261
Capital Assets (net of accumulated depreciation)	<u>4,324,158</u>	<u>4,518,617</u>
TOTAL ASSETS	\$ 13,080,891	\$ 13,917,878
Liabilities		
Current Liabilities	\$ 540,667	\$ 483,117
Long-Term Liabilities		
Due within one year	\$ 314,707	\$ 307,418
Due after one year	<u>1,378,511</u>	<u>1,160,000</u>
TOTAL LIABILITIES	\$ 2,233,885	\$ 1,950,535
Net Assets		
Invested in capital assets, net of related debt	\$ 2,716,992	\$ 2,630,940
Unrestricted	8,130,014	9,334,863
Restricted	<u>- 0 -</u>	<u>1,540</u>
TOTAL NET ASSETS	\$ 10,847,006	\$ 11,967,343

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

	<u>09/30/2008</u>	<u>09/30/2009</u>
Expenditures/Expenses	\$ (6,725,709)	\$ (9,283,205)
Charges for Services	\$ 1,777,614	\$ 2,019,662
Operating Grants and Contributions	\$ 162,586	\$ 557,235
General Revenues	<u>\$ 6,992,480</u>	<u>\$ 7,826,645</u>
Total Revenues	\$ 8,932,680	\$ 10,403,542
Increase in Net Assets	\$ 2,206,971	\$ 1,120,337

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 \$11,967,343 at September 30, 2009.

The largest portion of the County's *net assets* (64.4 percent) reflects its cash (cash and securities). This portion, combined with total receivables 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* \$2,630,940 represents investments in capital assets (e.g., land, buildings, machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Burleson County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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

Financial Analysis of the Government's Funds

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

The general fund is the chief operating fund of Burleson County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$3,243,445, while the total fund balance (for all governmental funds) reached \$7,520,324. 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 60.2 percent of total general fund expenditures, while the total fund balance represents 139.6 percent of that same amount.

Other Items

The balance of Burleson County's general fund was increased by \$232,116 during the current fiscal year. Key factors in this increase are as follows represented in comparison to the nine-month fiscal year conversion period of 2008, annualized:

- Sales Tax revenue decreased by \$65,196 or 8.4% over the annualized twelve-month period of the previous year due to a weaker national economy.
- Fines decreased slightly by \$27,770 or 4.0% mostly due to a decrease in case load and collections at the justice of the peace level while also short DPS troopers.
- Property Tax revenue including penalty/interest, in the General Fund increased by \$427,438 or 7.4% due to increased property valuations and the addition new property to the tax roll as reflected in the increase of the property tax rolls for the 2008 tax year.
- Fees of offices decreased by \$122,120 or 15.3% primarily due to decreased court collections, case loads, and local oil industry activity.

- The county began housing inmates in late 2007 for an area county to produce an additional windfall of \$52,733 not previously budgeted for FY2009. Additional housing revenue may 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 25.5 percent of total government fund expenditures with 29.1 percent of total governmental fund balances as of September 30, 2009.

Burleson County's Special Revenue fund balances, including Road & Bridge funds, increased by \$323,970 or 9.1 percent, primarily due to conservative budgeting and conservative spending.

Accounting System

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

All amounts due Burleson County in fiscal year 2009 under the modified accrual basis were received in fiscal year 2010 with the exceptions as shown by the internal audits of each office. Disbursements are shown in comparison with budgeted amounts. Purchases, contracts and other expenditures are checked against the budget for availability of funds.

General Fund Budgetary Highlights

It is the practice of the County to budget very conservatively. Actual revenues were 2.1 percent higher than budgeted. Sales tax was 0.8 percent higher than budgeted. Property tax revenue was 0.61 percent higher than budgeted due to increased collections. Penalties & Interest on taxes was 2.1 percent lower than budgeted. Interest earnings on investments were 6.3 percent higher than budgeted due to increased levels of fund balances as a result of the county's fiscal year change in 2008. Fees decreased 11.8 percent over budgeted amounts due to decreased caseloads and filings in various offices.

Actual operating expenditures were 10.2 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 September 30, 2009, amounts to \$4,518,617 (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 purchase of an existing office building for Justice of the Peace Precinct 4.

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 \$1,467,418 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 and 27 of this report.

Economic Factors and Next Year's Budgets

The 2009 annual unemployment rate for Burleson County was 6.8 percent up from 4.4 percent for 2008. This compares favorably to the state's average unemployment rate of 7.6 percent and the national rate of 9.3 percent.

At the end of the fiscal year the unreserved fund balance in the general fund was \$3,243,445. 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 2011 fiscal year.

Acknowledgements

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

Requests for Information

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

Respectfully submitted,


Jimmy L. Mynar
County Auditor



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

Elected Officials

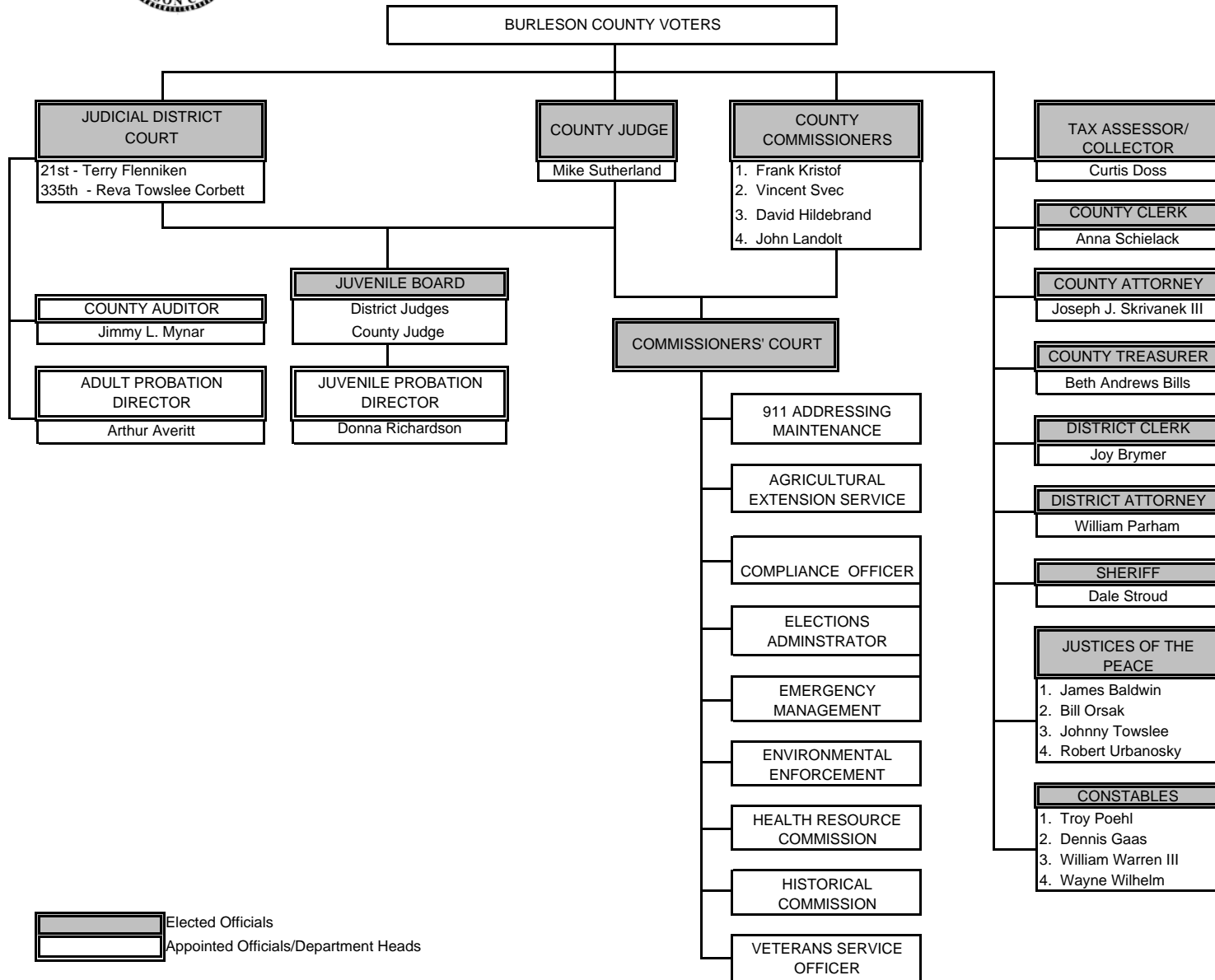
<u>Title</u>	<u>Name</u>
21st Judicial District Court Judge	Terry Flenniken
335th Judicial District Court Judge	Reva Towslee Corbett
County Judge	Mike Sutherland
Commissioner, Precinct 1	Frank Kristof
Commissioner, Precinct 2	Vincent Svec
Commissioner, Precinct 3	David Hildebrand
Commissioner, Precinct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

Appointed Officials

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



BURLESON COUNTY, TEXAS ORGANIZATION





Basic Financial Statements

BURLESON COUNTY, TEXAS
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2009

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash	\$ 7,703,024	\$ -	\$ 7,703,024
Cash - Restricted	1,540	-	1,540
Accounts Receivable	623,873	-	623,873
Taxes Receivable	831,812	-	831,812
Due from Other Funds	196,190	-	196,190
Unamortized Bond Issue Costs	42,822	-	42,822
Capital Assets (net of accumulated depreciation)	4,518,617	-	4,518,617
Total Assets	\$ 13,917,878	\$ -	\$ 13,917,878
LIABILITIES			
Accounts Payable	\$ 282,729	\$ -	\$ 282,729
Accrued Payroll	-	-	-
Accrued Interest Payable	6,722	-	6,722
Due to Individuals	-	-	-
Deferred Revenues	193,666	-	193,666
Long-Term Liabilities			
Due within one year	307,418	-	307,418
Due in more than one year	1,160,000	-	1,160,000
Total Liabilities	\$ 1,950,535	\$ -	\$ 1,950,535
NET ASSETS			
Invested in capital assets, net of related debt	\$ 2,630,940	\$ -	\$ 2,630,940
Unrestricted	9,334,863	-	9,334,863
Restricted	1,540	-	1,540
Total Net Assets	\$ 11,967,343	\$ -	\$ 11,967,343

The accompanying notes are an integral part of this statement.

BURLESON COUNTY, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2009

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Governmental Activities
		Charges for Services	Operating Grants and Contributions	
General Administration	\$ 726,769	\$ 365,882	\$ 557,235	\$ 196,348
Judicial	998,158	789,233	-	(208,925)
Legal	406,403	6,438	-	(399,965)
Financial Administration	472,268	143,076	-	(329,192)
Public Facilities	150,418	-	-	(150,418)
Public Safety	2,179,656	44,393	-	(2,135,263)
Public Transportation	2,687,233	670,640	-	(2,016,593)
Health & Welfare	122,254	-	-	(122,254)
Conservation	83,298	-	-	(83,298)
Miscellaneous	739,004	-	-	(739,004)
Capital Outlay	242,307	-	-	(242,307)
Depreciation	414,258	-	-	(414,258)
Bond Issuance Costs	2,227	-	-	(2,227)
Interest	58,952	-	-	(58,952)
Total Governmental Activities	<u>\$ 9,283,205</u>	<u>\$ 2,019,662</u>	<u>\$ 557,235</u>	<u>\$ (6,706,308)</u>
General Revenues				
Property Taxes, Levies for General Purposes				\$ 6,115,175
Penalties & Interest - Taxes				125,380
Intergovernmental				124,472
Interest				300,175
Miscellaneous				455,467
Sales Tax				705,578
Royalties				398
Total General Revenues				<u>\$ 7,826,645</u>
Change in Net Assets				\$ 1,120,337
Net Assets - Beginning				\$ 10,847,006
Net Assets - Ending				<u>\$ 11,967,343</u>

The accompanying notes are an integral part of this statement.

Burleson County, Texas
Balance Sheet
Governmental Funds
September 30, 2009

	General Fund	Road & Bridge Fund	Lateral Road & Bridge Fund	Debt Service Fund	Capital Improvement Fund	Other Funds	Total Governmental Funds
ASSETS							
Cash	\$ 3,351,216	\$ 2,241,981	\$ 586,204	\$ 338,088	\$ -	\$ 1,185,535	\$ 7,703,024
Cash Restricted	1,540	-	-	-	-	-	1,540
Accounts Receivable	10,173	96	-	-	-	85,696	95,965
Taxes Receivable	435,641	248,130	110,749	37,292	-	-	831,812
Due From Other Funds	310,793	33,377	624	70,224	-	1,603	416,621
Total Assets	\$ 4,109,363	\$ 2,523,584	\$ 697,577	\$ 445,604	\$ -	\$ 1,272,834	\$ 9,048,962

LIABILITIES AND FUND BALANCES

Liabilities							
Accounts Payable	\$ 170,126	\$ 50,421	\$ 36,328	\$ -	\$ -	\$ 25,854	\$ 282,729
Accrued Payroll	-	-	-	-	-	-	-
Due to Other Funds	69,761	31,188	-	-	-	119,482	220,431
Due to Individuals	-	-	-	-	-	-	-
Deferred Revenues	626,031	250,319	111,373	37,755	-	-	1,025,478
Total Liabilities	\$ 865,918	\$ 331,928	\$ 147,701	\$ 37,755	\$ -	\$ 145,336	\$ 1,528,638
Fund Balances							
Reserved	\$ -	\$ -	\$ -	\$ 407,849	\$ -	\$ -	\$ 407,849
Unreserved:							
Designated for Capital Improvements	-	-	-	-	-	-	-
Undesignated	3,243,445	2,191,656	549,876	-	-	1,127,498	7,112,475
Total Unreserved	3,243,445	2,191,656	549,876	-	-	1,127,498	7,112,475
Total Fund Balances	\$ 3,243,445	\$ 2,191,656	\$ 549,876	\$ 407,849	\$ -	\$ 1,127,498	\$ 7,520,324
Total Liabilities and Fund Balances	\$ 4,109,363	\$ 2,523,584	\$ 697,577	\$ 445,604	\$ -	\$ 1,272,834	\$ 9,048,962

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

Taxes receivable are offset by deferred revenues in the governmental funds and thus are not included in fund balance. \$ 831,812

Fines and fees are reported as revenues when collected in the governmental funds. Net assets includes an amount receivable at year-end. 527,908

Capital Assets used in governmental activities are not current financial resources and therefore are not reported in the funds, net of accumulated depreciation of \$ 3,557,554. 4,518,617

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	(16,584)	
Unamortized Bond Issue Costs	42,822	

Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. (6,722)

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	(307,418)	
Due in more than one year	(1,160,000)	
Total Long-Term Liabilities	(1,467,418)	

Net assets of governmental activities \$ 11,967,343

The accompanying notes are an integral part of this statement.

Burleson County, Texas
Statement of Revenues, Expenditures, and
Changes in Fund Balances
Governmental Funds
For the Year Ending September 30, 2009

	General Fund	Road & Bridge Fund	Lateral Road & Bridge Fund	Debt Service Fund	Capital Improvement Fund	Other Funds	Total Governmental Funds
Revenues							
Taxes	\$ 3,180,383	1,806,169	823,671	271,004	-	-	\$ 6,081,227
Penalties & Interest - Taxes	65,678	37,287	16,935	5,480	-	-	125,380
Licenses and Permits	5,640	670,640	-	-	-	-	676,280
Intergovernmental	73,684	50,788	-	-	-	-	124,472
Fees	562,926	-	-	-	-	114,395	677,321
Fines & Forfeitures	658,647	-	-	-	-	-	658,647
Interest	160,560	74,162	19,834	11,176	222	34,221	300,175
Miscellaneous	298,916	61,378	2,105	873	-	92,194	455,466
Sales Tax	705,578	-	-	-	-	-	705,578
Grants	28,131	-	-	-	-	529,104	557,235
Royalties	398	-	-	-	-	-	398
Total Revenues	\$ 5,740,541	2,700,424	862,545	288,533	222	769,914	\$ 10,362,179
Expenditures							
General Administration	\$ 723,915	-	-	-	-	-	\$ 723,915
Judicial	998,158	-	-	-	-	-	998,158
Legal	406,403	-	-	-	-	-	406,403
Financial Administration	472,268	-	-	-	-	-	472,268
Public Facilities	150,418	-	-	-	-	-	150,418
Public Safety	2,179,656	-	-	-	-	-	2,179,656
Public Transportation	-	1,904,583	782,650	-	-	-	2,687,233
Health & Welfare	122,254	-	-	-	-	-	122,254
Conservation	83,298	-	-	-	-	-	83,298
Miscellaneous	99,974	303,598	-	2,278	-	333,154	739,004
Capital Outlay	151,173	269,002	-	-	156,350	274,498	851,023
Debt Service - Principal	-	-	-	228,655	-	-	228,655
Debt Service - Interest	-	-	-	60,543	-	-	60,543
Total Expenditures	\$ 5,387,517	2,477,183	782,650	291,476	156,350	607,652	\$ 9,702,828
Excess of Revenues Over (Under) Expenditures	\$ 353,024	223,241	79,895	(2,943)	(156,128)	162,262	\$ 659,351
Other Financing Sources (Uses)							
Financing Proceeds	\$ -	-	-	-	-	-	\$ -
Operating Transfers - In/(Out)	(120,908)	(18,206)	(19,991)	106,208	156,128	(103,231)	-
Certificates of Obligations - Proceeds	-	-	-	-	-	-	-
Certificates of Obligations - Premium	-	-	-	-	-	-	-
Debt Service Transfers	-	-	-	-	-	-	-
Total Financing Sources (Uses)	\$ (120,908)	(18,206)	(19,991)	106,208	156,128	(103,231)	\$ -
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	\$ 232,116	205,035	59,904	103,265	-	59,031	\$ 659,351
Fund Balance, October 1	\$ 3,011,329	1,986,621	489,972	304,584	-	1,068,467	\$ 6,860,973
Fund Balance, September 30	\$ 3,243,445	2,191,656	549,876	407,849	-	1,127,498	\$ 7,520,324

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 SEPTEMBER 30, 2009

Net change in fund balances - governmental funds \$ 659,351

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	608,716	
Depreciation Expense	(414,258)	
Excess of Capital Outlay over Depreciation Expense		194,458

Interest expense on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. The statement of activities includes the expense. 1,591

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	228,655	
Amortization of bond issuance costs	(2,227)	
		226,428

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

Compensated Absences		(2,854)
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Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:

Accounts Receivable - Taxes	33,948	
Accounts Receivable - Fines & Fees	7,415	
		41,363

Change in net assets of governmental activities \$ 1,120,337

The accompanying notes are an integral part of this statement.

BURLESON COUNTY, TEXAS
Statement of Fiduciary Net Assets
Fiduciary Funds
September 30, 2009

	Tax Assessor Collector	District Clerk	County Clerk	Jail Inmate Fund	State of Texas Transfer Accounts	County Attorney	County Sheriff	Sheriff Seizure	Unclaimed Money	Total
ASSETS										
Cash	\$ 21,123	167,605	\$ -	\$ -	\$ 5,564	\$ -	\$ 294	\$ 1,603	\$ -	\$ 196,189
Cash - Restricted	277,509	526,437	21,472	1,176	83,506	16,361	90,472	29,048	7,034	1,053,015
Due from Other Funds	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 298,632	\$ 694,042	\$ 21,472	\$ 1,176	\$ 89,070	\$ 16,361	\$ 90,766	\$ 30,651	\$ 7,034	\$ 1,249,204
LIABILITIES										
Due to Other Funds										
Due to General Fund	\$ 20,054	\$ 167,605	\$ -	\$ -	\$ 5,564	\$ -	\$ 294	\$ -	\$ -	\$ 193,517
Due to Special Revenue Fund	-	-	-	-	-	-	-	1,603	-	1,603
Due to Lateral Road Fund	-	-	-	-	-	-	-	-	-	-
Due to Road & Bridge Fund	806	-	-	-	-	-	-	-	-	806
Due to Debt Service Fund	263	-	-	-	-	-	-	-	-	263
Total Due to Other Funds	\$ 21,123	\$ 167,605	\$ -	\$ -	\$ 5,564	\$ -	\$ 294	\$ 1,603	\$ -	\$ 196,189
Payable Other Governments	\$ 209,669	\$ -	\$ -	\$ 21	\$ 83,266	\$ -	\$ -	\$ -	\$ -	\$ 292,956
Payable Individuals	67,840	526,437	21,472	1,155	240	16,361	90,472	29,048	7,034	760,059
Total Liabilities	\$ 298,632	\$ 694,042	\$ 21,472	\$ 1,176	\$ 89,070	\$ 16,361	\$ 90,766	\$ 30,651	\$ 7,034	\$ 1,249,204
NET ASSETS										
Held in Trust for Other Purposes	-	-	-	-	-	-	-	-	-	-

The accompanying notes are an integral part of this statement.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(A). REPORTING ENTITY

The Commissioners' Court (the "Court") consists of four County Commissioners and the County Judge who are elected by the public. The Court has the primary accountability for fiscal matters.

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

Excluded from the reporting entity:

School Districts – Caldwell, Somerville, and Snook Independent School Districts. These potential component units have separate elected and/or appointed boards and provide services to residents, generally within the geographic boundaries of the government. These are excluded from the reporting entity because the government does not have the ability to exercise influence or control over their daily operations, approve budgets, or provide funding.

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

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

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2009

(B). GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The Statement of Net Assets and the Statement of Activities are government-wide financial statements. *Governmental activities* include programs supported primarily by taxes, grants and other intergovernmental revenues. The government-wide financial statements do not include the fiduciary funds of the County.

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

Interfund activities between Governmental Funds appear as Due To/Due From on the Governmental Fund Balance Sheet and as other resources and other uses on the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balance. As a general rule, all interfund transactions between Governmental Funds are eliminated on the government-wide statements. Interfund activities between Governmental Funds and Fiduciary Funds remain as Due To/Due From on the government-wide Statement of Activities.

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

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

(C). MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

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

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2009

The Fiduciary Funds are accounted for on the accrual basis of accounting and are included on the Statement of Fiduciary Net Assets.

(D). FUND ACCOUNTING

The County reports the following funds:

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

Other Major Governmental Funds – The Road & Bridge Fund is designated to receive the Road & Bridge tax allocation from the general tax. A portion of these monies is expended in the fund, but the bulk (89%) is transferred to the four Precinct funds. The Farm to Market Fund is also a major special revenue fund. The Road and Bridge and the Farm to Market Precinct Funds have been combined into the Road and Bridge and Farm to Market Fund, respectively, to represent two major governmental funds with a common purpose. However, the Farm to Market is funded by a separate statutory property tax.

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

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

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

Fiduciary Funds:

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

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2009

(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.
2. Public hearings are conducted at which all interested persons' comments concerning the budget are heard.
3. Prior to October 1, the budget is legally enacted by the Commissioner's Court.
4. The annual budget adopted by the County for the General and Special Revenue Funds is prepared in accordance with the basis of accounting utilized by that fund (modified accrual basis). The County amends the budget throughout the year, approving such additional revenues/expenses. The amended budget is used in presenting the Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual.
5. During the current year, it was noted that some funds had expenditures in excess of revenues. These differences were compensated for with an accumulation of prior years' surpluses.
6. The County does not utilize the method of encumbrance for its expenses and all annual appropriations lapse at year end.

(F). COMPENSATED ABSENCES

The County provides its employees with vacation and sick leave. Sick leave may be accumulated from year to year up to sixteen weeks. Vacation is to be used prior to year end but may be carried over up to the limitations outlined by County policy. Exceptions to the maximum accruals can only be approved by Commissioners' Court upon request by the employee's supervisor. Upon termination, any accumulated vacation time will be paid; however, no accumulated sick leave will be paid. This liability is recorded as long-term debt in the government-wide financial statements.

(G). INTERFUND TRANSACTIONS

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

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made 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.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2009

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

(H). USE OF ESTIMATES

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

(I). CAPITAL ASSETS

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

Government-wide Statements

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

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

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

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

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

Fund Financial Statements

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

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2009

(J.) PROGRAM REVENUES

Program revenues include:

1. Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment
2. Fines
3. Grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

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

(K.) RISK MANAGEMENT

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

(L.) ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS

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

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2009

2. DEPOSITS AND INVESTMENTS

The County's depository agreement with Citizens State Bank requires collateralization of funds; in excess of FDIC coverage, to have fair market value equal to at least 100% of County funds on deposit in the bank. All of the pledged collateral for the County's demand and time deposits are U.S. Government securities as required by the depository agreement. This collateral is held at the Texas Independent Bank in a fiduciary account in the name of the depository bank and pledged to Burleson County. Deposits are stated at cost and displayed on the statement of assets, liabilities and fund equity as "Cash". At September 30, 2009, the book balance of the County's deposits was \$8,953,768 and the bank balance was \$9,291,439. Included in the cash balance on the financial statements are government pool investments totaling \$9,929. Additionally, included in these funds are those that the County maintains in trust for other governments and/or individuals as required by statute or court order. These are segregated from all other County funds and generally are maintained as separate accounts. Therefore, these funds are separately secured by federal depository insurance. At September 30, 2009, these funds totaled \$393,174. Of the remaining balance, \$1,101,678 was covered by federal depository insurance, \$7,796,587 was collateralized by Federal Home Loan Mortgage Corp securities having a market value of \$8,932,399. Funds invested in the government pool are collateralized by U.S. Government obligations up to the amount of the investment.

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

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

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

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Category 1	\$ 1,101,678	\$ 1,101,678
Category 2	7,842,161	8,179,832
Category 3	-0-	-0-
Investment Pool	<u>9,929</u>	<u>9,929</u>
Totals	<u><u>\$ 8,953,768</u></u>	<u><u>\$9,291,439</u></u>

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2009

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

Governmental	\$ 7,704,564
Fiduciary	<u>1,249,204</u>
Total	\$ 8,953,768

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

Government Pool investments are not categorized, in accordance with GASB No. 3, because they are not evidenced by securities that exist in physical or book entry form. Government Pool investments as of September 30, 2009, were invested in Texas CLASS, the Texas Cooperative Liquid Assets Securities System. Pursuant to the requirements of the Public Funds Investment Act, Texas Government Code, Section 2256.001 et seq. (the "Act"), a local government may invest funds through investment pools meeting the standards of the Act. CLASS uses amortized costs rather than market value to report net assets to compute share prices. Accordingly, the fair value of the position in CLASS is the same as the value of CLASS shares. The custodial bank for these funds is Wells Fargo. These investments are reported as cash on the financial statements as of September 30, 2009, in the amount of \$9,929, which approximates its fair market value.

3. RECEIVABLES

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

	General	Road & Bridge	Lateral Road & Bridge	Debt Service Fund	Nonmajor and other funds	Total
<i>Accounts Receivable:</i>						
Capias warrants	\$1,287,000	\$ -	\$ -	\$ -	\$ -	\$1,287,000
Intergovernmental	10,173	96	-	-	85,696	95,965
Gross Receivables	<u>1,297,173</u>	<u>96</u>	<u>-</u>	<u>-</u>	<u>85,696</u>	<u>1,382,965</u>
Less: Allowance for uncollectible accounts	(759,092)	-	-	-	-	(759,092)
Net accounts receivable	<u>\$ 538,081</u>	<u>\$ 96</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 85,696</u>	<u>\$ 623,873</u>
<i>Taxes Receivable:</i>						
Taxes	\$ 444,532	\$253,194	\$113,009	\$38,053	\$ -	\$ 848,788
Less: Allowance for uncollectible accounts	(8,891)	(5,064)	(2,260)	(761)	-	(16,976)
Net taxes receivable	<u>\$435,641</u>	<u>\$248,130</u>	<u>\$110,749</u>	<u>\$37,292</u>	<u>-</u>	<u>831,812</u>

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2009

4. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2009, was as follows:

	Balance 12/31/2008	Additions/ Completions	Retirements/ Adjustments	Balance 09/30/2009
Capital assets not being depreciated:				
Land	\$ 82,514	30,000	-	\$ 112,514
Construction-in-Progress	1,598	-	1,598	-
Total capital assets not being depreciated	\$ 84,112	30,000	-	\$ 112,514
Capital assets, being depreciated				
Buildings and Improvements	\$ 3,394,273	151,554	-	\$ 3,545,827
Infrastructure	53,009	-	-	53,009
Equipment	3,989,876	428,760	53,814	4,364,822
Total capital assets being depreciated	\$ 7,437,157	580,314	53,814	\$ 7,963,657
Less accumulated depreciation for:				
Buildings and Improvements	\$ (899,701)	(89,486)	-	\$ (989,187)
Infrastructure	(3,451)	(1,602)	-	(5,053)
Equipment	(2,293,958)	(323,170)	(53,814)	(2,563,314)
Total accumulated depreciation	\$ (3,197,111)	(414,258)	(53,814)	\$ (3,557,554)
Total capital assets, being depreciated, net	\$ 4,240,047	166,056	-	\$ 4,406,103
Governmental activities capital assets, net	\$ 4,324,158	196,056	1,598	\$ 4,518,617

Depreciation was charged to the general fund of \$ 414,258.

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. The assessed value of the roll as of January 1, 2008, upon which the 2008 levy was based, was \$1,029,150,586 (County) and \$1,109,006,726 (Road) as certified by the Burleson County Appraisal District.

Taxes are due by January 31 following the October 1 levy date and a tax lien attaches to the property on February 1st. The total 2008 levy was \$4,970,797 (County) and \$831,755 (Road). The tax rate was \$0.4830 (County) and \$0.0750 (Road) per \$100 assessed valuation.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2009

6. LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended September 30, 2009.

Type of Debt	<u>Balance</u> <u>09/30/08</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>09/30/09</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
<u>Governmental Activities:</u>					
General Obligation Bonds	\$ 270,000	\$ 0	\$ 135,000	\$ 135,000	\$ 135,000
Capital Lease Obligations	52,166	0	33,654	18,512	18,512
Certificates of Obligation	<u>1,285,000</u>	<u>0</u>	<u>60,000</u>	<u>1,225,000</u>	<u>65,000</u>
Subtotal	<u>\$1,607,166</u>	<u>0</u>	<u>\$ 228,654</u>	<u>\$ 1,378,512</u>	<u>\$ 218,512</u>
Compensated Absences	<u>\$ 86,052</u>	<u>\$ 103,260</u>	<u>\$ 100,406</u>	<u>\$ 88,906</u>	<u>\$ 88,906</u>
Total Governmental Activities	<u>\$1,693,218</u>	<u>\$ 103,260</u>	<u>\$ 329,060</u>	<u>\$1,467,418</u>	<u>\$ 307,418</u>

General Obligation Bonds

Bonds payable at September 30, 2009, 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 2009 was \$9,788. All bonds are to be paid from and secured by a lien and pledge of ad valorem taxes levied on all taxable property located with Burleson County, Texas.

The annual requirements to amortize all bonds outstanding as of September 30, 2009, are as follows:

<u>Year Ending</u> <u>September 30</u> 2010	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
	<u>135,000</u>	<u>3,274</u>	<u>138,274</u>
Totals	<u>\$ 135,000</u>	<u>\$ 3,274</u>	<u>\$ 138,274</u>

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

Capital Lease Obligations

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

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2009

Future minimum lease payments required under these capital leases and the present value of the net minimum lease payments at September 30, 2009, were:

<u>Year</u>	<u>Capital</u>
<u>Ending</u>	<u>Leases</u>
2010	<u>19,991</u>
Total minimum lease payment	\$ 19,991
Less: amount representing interest	<u>(1,479)</u>
Present value of future minimum lease Payment	<u>\$ 18,512</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 2009 is \$ 47,962.

The annual requirements for these certificates as of September 30, 2009, are as follows:

<u>Year Ending</u> <u>September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	65,000	46,163	111,163
2011	65,000	44,213	109,213
2012	70,000	42,262	112,262
2013	70,000	40,058	110,058
2014	70,000	37,852	107,852
<u>Thereafter</u>	<u>885,000</u>	<u>211,664</u>	<u>1,096,664</u>
Totals	<u>\$ 1,225,000</u>	<u>\$ 422,212</u>	<u>\$ 1,647,212</u>

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

Compensated Absences

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

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2009

7. OPERATING LEASES

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

<u>Year</u> <u>Ending</u>	<u>Operating</u> <u>Leases</u>
2010	35,991
2011	38,095
2012	40,393
2013	42,903
2014	<u>45,644</u>
Total estimated operating lease payments	\$ 203,026

8. GRANTS

Brazos Valley Council of Governments (BVCOG)

911 Addressing Maintenance

The County was awarded \$25,000 for 2009 as reimbursement for expenses associated with 911 addressing maintenance. As of September 30, 2009, \$25,881 in reimbursement funds was received including additional maintenance program expenses.

Solid Waste Disposal

In December 2008, the County received approval for \$7,000 in funding through the BVCOG under the Texas Commission on Environmental Quality (TCEQ) from the Solid Waste Disposal Fund to fund county-wide “clean-up” efforts. In September 2009, the County also received \$39,511 to purchase equipment for “cleaning up” areas of Burleson County with brush and timber. As of the fiscal year end all funds were received and expended in compliance with the grant requirements.

Texas VINE Annual Maintenance Grant

The County was awarded \$6,739 in April 2008 for the continued maintenance and support of the statewide crime victim notification service for fiscal year 2009 covering September 1, 2008 to August 31, 2009. These funds were expended in October 2008 and reimbursement was received in December 2008. In June 2009, an additional \$6,739 was awarded for FY2010 but funds were not received or expended until after the fiscal year end.

Indigent Defense Formula Grant

A grant was awarded to the County in the amount of \$13,204 from Texas Task Force on Indigent 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, \$9,903

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2009

had been received and expended in compliance with grant requirements with the remaining \$3,301 processed in January 2010. An additional \$3,345 was noted as expended from the remaining FY2008 funding.

In addition, the County was awarded Equalization Funding in the amount of \$9,084 for improvements in indigent defense services. As of September 30, 2009, all funds had been received but none had been expended.

Texas Community Development Program (TCDP)

The County was awarded a pass-through grant of \$250,000 during September 2008 from the Office of Rural Community Affairs (ORCA) to assist the Lyons Community Water System in improving their water system. As of September 30, 2009 \$230,024 of funds had been expended and received. The remaining balance is scheduled to process during 2010.

Homeland Security Grant Program (HSGP)

The County received one new grant for FY2009 from the Texas Division of Emergency Management (TDEM) as the pass-through agency for the Grant Programs Directorate of the Federal Emergency Management Agency under the Consolidated Security, Disaster Assistance and Continuing Appropriation Act of 2009. Grant funding was designed to enhance the County's communication interoperability, information sharing, and emergency response due to acts of terrorism and catastrophic events. During 2009, the county continued processing of one grant awarded in 2008 as noted.

2008 HSGP

\$96,325 was awarded to the County in 2008 for the purchase of approved communication equipment. This award represented funding available from September 1, 2008 to January 15, 2011. For the 2009 year-end, the County had expended the balance of \$84,229 for equipment purchases with various pending reimbursements of \$84,229 which were received in December 2009.

2009 HSGP

A total of \$148,710 was awarded to the County for the purchase of approved communications and emergency equipment during October 2009 covering a performance period of August 1, 2009 to April 15, 2012. No reimbursements or expenditures were applicable to FY2009.

US Department of Justice/Office of Justice Programs (DOJ/OJP)

During June 2009, the County received a \$12,201 grant award from the FY2009 Recovery Act Justice Assistance Grant (JAG) Program for the purchase of equipment to enhance investigative patrol and surveillance capabilities covering a performance period of March 1, 2009 to February 28, 2013. As of the fiscal year end, no reimbursements or expenditures were applicable to FY2009.

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

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2009

the collection of fines and court costs and implement reporting requirements for the submission of monthly reports electronically to OCA. As of September 30, 2008, \$3,600 had been expended with the remaining balance of \$1,286 expended during FY2009.

Federal Emergency Management Agency (FEMA)

During September 2008, the County sustained minimal damages due to Hurricane Ike. However, pursuant to the County's Emergency Management Plan, the County acted as the pass-through agency for FEMA reimbursements for all entities within the County. Accordingly, during FY2009, the County received a total of \$85,115 in federal and state funding allocated as follows: City of Caldwell - \$34,542, City of Somerville - \$30,071, Private Shelters - \$563, and Burleson County - \$19,939. Due to the immaterial amount due to the County and the uncertainty of the approval status, the reimbursement was not recorded until FY2009.

Help America Vote Act Grants (HAVA)

During FY2009, the grant period was extended for the County Education Fund until December 31, 2010.

County Education Fund

\$7,000 was allocated for reimbursement of professional election training of County staff. Of this amount, \$5,563 was received and expended during 2005 through 2008. As of the year-end, \$1,437 had been received and expended in FY2009 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, 2009. During prior years, \$7,821 had been received and expended. For FY2009 no funds were received or expended.

Opportunity for Access

\$2,500 was awarded to the County between 2006 and 2008 for the purchase of certain equipment or permanent improvements to polling places used during a federal election of which \$1,750 was expended in 2007-2008. As of the year end, the balance of \$750 had been received and expended in compliance with grant requirements.

Polling Place Accessibility

\$6,500 was awarded to the County between 2006 and 2008 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 of which \$5,000 was expended in 2007-2008. As of the year end, the balance of \$1,500 had been received and expended in compliance with grant requirements.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2009

9. PENSION PLAN

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

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years regardless of age, or when the sum of their age and the years of service equals 75 or more. Members are vested after 8 years of service but 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 7.52% for calendar year 2009. The deposit rate payable by the employee members is the rate of 7% as adopted by the governing body of the employer. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Annual Pension Cost. For the employer's accounting year ending September 30, 2009, the annual pension cost for the TCDRS plan for its employees was \$251,881 and the employee's contribution was \$233,480. Total actual contributions were \$485,361.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuation as of December 31, 2007, the basis for determining the contribution rate for calendar year 2009. The December 31, 2008, actuarial valuation is the most recent valuation.

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2009

Actuarial Valuation Information

<u>Actuarial valuation date</u>	<u>12/31/06</u>	<u>12/31/07</u>	<u>12/31/08</u>
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period in years	15.0	15.0	20.0
Asset valuation method	SAF: 10-yr smoothed value	SAF: 10-yr smoothed value	SAF: 10-yr smoothed value
	ESF: Fund value	ESF: Fund value	ESF: Fund value
Assumptions:			
Investment return –includes inflation at the stated rate	8.00%	8.00%	8.00%
Projected salary increases - includes inflation at the stated rate	5.30%	5.30%	5.30%
Inflation	3.50%	3.50%	3.50%
Cost-of-living adjustments	0.00%	0.00%	0.00%

**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>
12/31/06	\$ 200,583	100%	\$ -0-
12/31/07	\$211,087	100%	\$ -0-
09/30/08	\$174,317	100%	\$ -0-
09/30/09	\$251,881	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>		
12/31/06	4,736,715	5,649,824		
12/31/07	5,261,174	6,172,293		
12/31/08	5,214,331	6,534,109		
<u>Actuarial Valuation Date</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Annual Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll ((b-a) /c)</u>
12/31/06	913,109	83.84%	2,635,799	34.64%
12/31/07	911,119	85.24%	2,848,681	31.98%
12/31/08	1,319,778	79.80%	3,162,960	41.73%

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2009

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 fiscal year 2009, expenses (net of participant contributions) of \$17,472 were recognized for post-employment benefits with nine participants currently eligible.

11. **INTERFUND TRANSFERS, RECEIVABLE AND PAYABLES**

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

At September 30, 2009, the County's transfers between funds consisted of:

	<u>Transfers from Other Funds</u>	<u>Transfers to Other Funds</u>
General Fund	\$ 107,453	\$ 228,361
Debt Service Fund	106,208	- 0 -
Road & Bridge Fund	33,438	51,644
Capital Improvement Fund (CIF)	156,350	222
Lateral Road	- 0 -	19,991
Special Revenue Fund	- 0 -	103,231
	<u>\$ 403,449</u>	<u>\$ 403,449</u>

12. **COMMITMENTS and CONTINGENCIES**

Health Reimbursement Account (HRA) Plan

Before the FY2008 year end, the County created a HRA Plan in conjunction with the renewal of employee health care plan. In an effort to reduce future costs, the employee deductible was

BURLESON COUNTY, TEXAS
Notes to Financial Statements
September 30, 2009

increased from \$250 to \$1,000 allowing for a reduction in monthly premium costs paid by the County. The County has provided in the FY2009 budget for a portion of the cost savings to be used to reimburse employees the difference of the increased deductible upon certain documented proof. Before the FY2009 year end, the employee deductible was increased from \$1,000 to \$2,000 in order to maintain existing premium levels. A liberal estimate was used to calculate the budget amount based on the savings realized, however, that amount is not significant to the financial statement and any liability of reimbursement is calculated to be immaterial.



Required Supplementary Information

BURLESON COUNTY, TEXAS
 Budgetary Comparison Schedule
 General Fund
 For Year Ended September 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
Revenues						
Taxes	\$ 3,157,800	\$ 3,157,800	\$ 3,180,383	\$ -	\$ 3,180,383	\$ 22,583
Penalties & Interest - Taxes	64,905	64,905	65,678	-	65,678	773
Licenses & Permits	5,000	5,000	5,640	-	5,640	640
Intergovernmental Revenues	21,100	21,100	73,684	-	73,684	52,584
Fees	632,291	632,291	562,926	-	562,926	(69,365)
Fines & Forfeitures	715,000	715,000	658,647	-	658,647	(56,353)
Interest	151,000	151,000	160,560	-	160,560	9,560
Miscellaneous	128,200	140,718	298,916	354	299,270	158,552
Sales Tax	700,000	700,000	705,578	61,804	767,382	67,382
Grant Revenue	29,000	31,250	28,131	-	28,131	(3,119)
Royalties	500	500	398	111	509	9
Total Revenues	\$ 5,604,796	\$ 5,619,564	\$ 5,740,541	\$ 62,269	\$ 5,802,810	\$ 183,246
Expenditures						
General Administration	\$ 805,297	\$ 811,222	\$ 723,915	\$ 7,451	\$ 731,366	\$ 79,856
Judicial	1,134,258	1,136,471	998,158	10,298	1,008,456	128,015
Legal	418,119	418,119	406,403	2,036	408,439	9,680
Financial Administration	490,204	490,204	472,268	6,376	478,644	11,560
Public Facilities	185,924	185,532	150,418	1,900	152,318	33,214
Public Safety	2,300,082	2,327,006	2,179,656	44,513	2,224,169	102,837
Public Transportation	-	-	-	-	-	-
Health & Welfare	130,791	130,791	122,254	1,462	123,716	7,075
Conservation	91,598	91,598	83,298	2,137	85,435	6,163
Miscellaneous	181,500	251,190	99,974	100,000	199,974	51,216
Capital Outlay	83,000	161,270	151,173	-	151,173	10,097
Total Expenditures	\$ 5,820,773	\$ 6,003,403	\$ 5,387,517	\$ 176,173	\$ 5,563,690	\$ 439,713
Excess of Revenues Over (Under) Expenditures	\$ (215,977)	\$ (383,839)	\$ 353,024	\$ (113,904)	\$ 239,120	\$ 622,959
Other Financing Sources (Uses):						
Financing Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers In/(Out)	(69,500)	(64,125)	(120,908)	-	(120,908)	(56,783)
Total Other Financing Sources (Uses)	\$ (69,500)	\$ (64,125)	\$ (120,908)	\$ -	\$ (120,908)	\$ (56,783)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (285,477)	\$ (447,964)	\$ 232,116	\$ (113,904)	\$ 118,212	\$ 566,176
Fund Balance, October 1			\$ 3,011,329	\$ 113,904	\$ 3,125,233	
Fund Balance, September 30			\$ 3,243,445	\$ -	\$ 3,243,445	

See accompanying note to budgetary comparison schedules

BURLESON COUNTY, TEXAS
 Budgetary Comparison Schedule
 Special Revenue Fund - Road & Bridge
 For Year Ended September 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
Revenues						
Taxes	\$ 1,793,498	\$ 1,793,498	\$ 1,806,169	\$ -	\$ 1,806,169	\$ 12,671
Penalties & Interest - Taxes	36,860	36,860	37,287	-	37,287	427
Licenses & Permits	699,000	699,000	670,640	-	670,640	(28,360)
Intergovernmental Revenues	50,000	50,000	50,788	-	50,788	788
Interest	43,700	43,700	74,162	-	74,162	30,462
Miscellaneous	2,000	42,000	61,378	-	61,378	19,378
Sales Tax	-	-	-	-	-	-
Total Revenues	<u>\$ 2,625,058</u>	<u>\$ 2,665,058</u>	<u>\$ 2,700,424</u>	<u>\$ -</u>	<u>\$ 2,700,424</u>	<u>\$ 35,366</u>
Expenditures						
Public Transportation	\$ 1,933,899	\$ 2,121,103	\$ 1,904,583	\$ 30,584	\$ 1,935,167	\$ 185,936
Miscellaneous	377,498	346,732	303,598	-	303,598	43,134
Capital Outlay	394,510	274,072	269,002	-	269,002	5,070
Total Expenditures	<u>\$ 2,705,907</u>	<u>\$ 2,741,907</u>	<u>\$ 2,477,183</u>	<u>\$ 30,584</u>	<u>\$ 2,507,767</u>	<u>\$ 234,140</u>
Excess of Revenues Over (Under)						
Expenditures	\$ (80,849)	\$ (76,849)	\$ 223,241	\$ (30,584)	\$ 192,657	\$ 269,506
Other Financing Sources (Uses):						
Financing Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers In/(Out)	(16,456)	(20,456)	(18,206)	-	(18,206)	(2,250)
Total Other Financing Sources (Uses)	<u>\$ (16,456)</u>	<u>\$ (20,456)</u>	<u>\$ (18,206)</u>	<u>\$ -</u>	<u>\$ (18,206)</u>	<u>\$ (2,250)</u>
Excess of Revenues and Other Sources						
Over (Under) Expenditures and Other Uses	\$ (97,305)	\$ (97,305)	\$ 205,035	\$ (30,584)	\$ 174,451	\$ 267,256
Fund Balance, October 1			<u>\$ 1,986,621</u>	<u>\$ 30,584</u>	<u>\$ 2,017,205</u>	
Fund Balance, September 30, 2008			<u>\$ 2,191,656</u>	<u>\$ -</u>	<u>\$ 2,191,656</u>	

See accompanying note to budgetary comparison schedules

BURLESON COUNTY, TEXAS
 Budgetary Comparison Schedule
 Special Revenue Fund - Lateral Road & Bridge
 For Year Ended September 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
Revenues						
Taxes	\$ 814,168	\$ 814,168	\$ 823,671	\$ -	\$ 823,671	\$ 9,503
Penalties & Interest - Taxes	15,600	15,600	16,935	-	16,935	1,335
Miscellaneous	-	-	2,105	-	2,105	2,105
Interest	22,000	22,000	19,834	-	19,834	(2,166)
Total Revenues	<u>\$ 851,768</u>	<u>\$ 851,768</u>	<u>\$ 862,545</u>	<u>\$ -</u>	<u>\$ 862,545</u>	<u>\$ 10,777</u>
Expenditures						
Public Transportation	\$ 843,747	\$ 843,747	\$ 782,650	\$ -	\$ 782,650	\$ 61,097
Capital Outlay	5,000	5,000	-	-	-	5,000
Total Expenditures	<u>\$ 848,747</u>	<u>\$ 848,747</u>	<u>\$ 782,650</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,097</u>
Excess of Revenues Over (Under) Expenditures	\$ 3,021	\$ 3,021	\$ 79,895	\$ -	\$ 79,895	\$ (71,874)
Other Financing Sources (Uses)						
Financing Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Transfers Out	(19,991)	(19,991)	(19,991)	-	(19,991)	
Total Financing Sources (Uses)	(19,991)	(19,991)	(19,991)	-	(19,991)	
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	(16,970)	(16,970)	\$ 59,904	\$ -	\$ 59,904	
Fund Balance, October 1			<u>\$ 489,972</u>	<u>\$ -</u>	<u>\$ 489,972</u>	
Fund Balance, September 30			<u><u>\$ 549,876</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 549,876</u></u>	

See accompanying note to budgetary comparison schedules

BURLESON COUNTY, TEXAS
 Budgetary Comparison Schedule
 Debt Service Fund
 For Year Ended September 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
Revenues						
Taxes	\$ 266,864	\$ 266,864	\$ 271,004	\$ -	\$ 271,004	\$ 4,140
Penalties & Interest - Taxes	5,485	5,485	5,480	-	5,480	(5)
Miscellaneous	-	-	873	-	873	873
Interest	9,000	9,000	11,176	-	11,176	2,176
Total Revenues	<u>\$ 281,349</u>	<u>\$ 281,349</u>	<u>\$ 288,533</u>	<u>\$ -</u>	<u>\$ 288,533</u>	<u>\$ 7,184</u>
Expenditures						
Debt Service - Principal	\$ 195,000	\$ 195,000	\$ 228,655	\$ -	\$ 228,655	\$ (33,655)
Debt Service - Interest	57,751	57,751	60,543	-	60,543	(2,792)
Miscellaneous	2,500	2,500	2,278	-	2,278	222
Total Expenditures	<u>\$ 255,251</u>	<u>255,251</u>	<u>291,476</u>	<u>-</u>	<u>291,476</u>	<u>\$ (36,225)</u>
Excess of Revenues Over (Under) Expenditures	\$ 26,098	\$ 26,098	\$ (2,943)	\$ -	\$ (2,943)	\$ (29,041)
Other Financing Sources (Uses)						
Operating Transfer In	\$ -	\$ -	\$ 106,208	\$ -	\$ 106,208	\$ 106,208
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 106,208</u>	<u>\$ -</u>	<u>\$ 106,208</u>	<u>\$ 106,208</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 26,098	\$ 26,098	\$ 103,265	\$ -	\$ 103,265	\$ 77,167
Fund Balance, October 1			<u>\$ 304,584</u>	<u>\$ -</u>	<u>\$ 304,584</u>	
Fund Balance, September 30			<u><u>\$ 407,849</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 407,849</u></u>	

See accompanying note to budgetary comparison schedules

BURLESON COUNTY, TEXAS
 Budgetary Comparison Schedule
 Capital Improvement Fund
 For Year Ended September 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
Revenues						
Interest	\$ -	\$ -	\$ 222	\$ -	\$ 222	\$ 222
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 222</u>	<u>\$ -</u>	<u>\$ 222</u>	<u>\$ 222</u>
Expenditures						
Capital Outlay	\$ 155,000	\$ 156,350	\$ 156,350	\$ -	\$ 156,350	\$ -
Total Expenditures	<u>\$ 155,000</u>	<u>\$ 156,350</u>	<u>\$ 156,350</u>	<u>\$ -</u>	<u>\$ 156,350</u>	<u>\$ -</u>
Excess of Revenues Over (Under) Expenditures	\$ (155,000)	\$ (156,350)	\$ (156,128)	\$ -	\$ (156,128)	\$ 222
Other Financing Sources (Uses):						
Transfer in from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers In/Out	<u>155,000</u>	<u>156,350</u>	<u>156,128</u>	<u>-</u>	<u>156,128</u>	<u>(222)</u>
Total Other Financing Sources (Uses)	<u>\$ 155,000</u>	<u>\$ 156,350</u>	<u>\$ 156,128</u>	<u>\$ -</u>	<u>\$ 156,128</u>	<u>\$ (222)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance, October 1			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Fund Balance, September 30			<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	

See accompanying note to budgetary comparison schedules

BURLESON COUNTY, TEXAS
 Budgetary Comparison Schedule
 Non-Major Funds
 For Year Ended September 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
Revenues						
Fees	\$ 126,160	\$ 126,160	\$ 114,395	\$ -	\$ 114,395	\$ (11,765)
Interest	30,890	30,890	34,221	-	34,221	3,331
Miscellaneous	26,000	26,000	92,194	8,384	100,578	74,578
Grant Revenue	47,750	47,750	529,104	-	529,104	481,354
Total Revenues	<u>\$ 230,800</u>	<u>\$ 230,800</u>	<u>\$ 769,914</u>	<u>\$ 8,384</u>	<u>\$ 778,298</u>	<u>\$ 547,498</u>
Expenditures						
Public Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	471,340	467,486	333,154	-	333,154	134,332
Capital Outlay	32,000	36,963	274,498	-	274,498	(237,535)
Total Expenditures	<u>\$ 503,340</u>	<u>\$ 504,449</u>	<u>\$ 607,652</u>	<u>\$ -</u>	<u>\$ 607,652</u>	<u>\$ (103,203)</u>
Excess of Revenues Over (Under) Expenditures	\$ (272,540)	\$ (273,649)	\$ 162,262	\$ 8,384	\$ 170,646	\$ 444,295
Other Financing Sources (Uses):						
Operating Transfers In/(Out)	(85,750)	(90,725)	(103,231)	-	(103,231)	(12,506)
Total Other Financing Sources (Uses)	<u>\$ (85,750)</u>	<u>\$ (90,725)</u>	<u>\$ (103,231)</u>	<u>\$ -</u>	<u>\$ (103,231)</u>	<u>\$ (12,506)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (358,290)	\$ (364,374)	\$ 59,031	\$ 8,384	\$ 67,415	\$ (431,789)
Fund Balance, October 1			<u>\$ 1,068,467</u>	<u>\$ (8,384)</u>	<u>\$ 1,060,083</u>	
Fund Balance, September 30			<u><u>\$ 1,127,498</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,127,498</u></u>	

See accompanying note to budgetary comparison schedules



Combining and Individual Fund Statements and Schedules

BURLESON COUNTY, TEXAS
Combining Balance Sheet
General Fund
September 30, 2009

ASSETS

Cash	\$ 3,351,216
Cash Restricted	1,540
Accounts Receivable	10,173
Taxes Receivable	435,641
Due From Other Funds	310,793
Total Assets	<u>\$ 4,109,363</u>

LIABILITIES AND FUND BALANCES

Liabilities	
Accounts Payable	\$ 170,126
Due to Other Funds	69,761
Due to Individuals	-
Accrued Payroll	-
Deferred Revenues	<u>626,031</u>
Total Liabilities	\$ 865,918
Fund Balances	
Reserved	\$ -
Unreserved	<u>3,243,445</u>
Total Fund Balances	<u>\$ 3,243,445</u>
Total Liabilities and Fund Balances	<u>\$ 4,109,363</u>

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance Favorable (Unfavorable)
	Original	Final				
	REVENUES					
Current Ad Valorem Taxes	\$ 3,058,216	\$ 3,058,216	\$ 3,076,902	\$ -	\$ 3,076,902	\$ 18,686
Delinquent Ad Valorem Taxes	99,584	99,584	103,481	-	103,481	3,897
Mixed Beverage Tax	1,000	1,000	2,333	(354)	2,687	1,687
Sales Tax Revenues	700,000	700,000	705,578	(61,804)	767,383	67,383
Penalty & Interest-Ad Valorem	64,905	64,905	63,497	-	63,497	(1,408)
Penalties, Persl Prop Redit	-	-	2,181	-	2,181	2,181
Alcoholic Beverage, Licenses	5,000	5,000	5,640	-	5,640	640
Payment in Lieu of Taxes	500	500	582	-	582	82
Bureau of Land Management	18,500	18,500	41,245	-	41,245	22,745
HAVA Grant Funds	-	2,250	2,250	-	2,250	-
Soc. Sec. Payment for Inmate	1,200	1,200	800	-	800	(400)
FEMA Reimbursements	-	-	19,921	-	19,921	19,921
Federal Flood Control Allocation	2,100	2,100	11,936	-	11,936	9,836
State Grants	-	-	-	-	-	-
Ch.19 Reimbursements	4,000	4,000	2,764	-	2,764	(1,236)
Transport Reimb. - Inmates	500	500	-	-	-	(500)
Juror Reimbursements-State	15,000	15,000	22,712	-	22,712	7,712
911 Funding - BVCOG	29,000	29,000	25,881	-	25,881	(3,119)
Tax Work - City of Caldwell	1,232	1,232	1,239	-	1,239	7
Tax Work - City of Somerville	674	674	678	-	678	4
Tax Work - City of Snook	218	218	217	-	217	(1)
Tax Work - Hospital District	23,014	23,014	22,955	-	22,955	(59)
Tax Work - Burlason County M.U.D	481	481	486	-	486	5
Tax Work - Caldwell ISD	14,545	14,545	14,706	-	14,706	161
Tax Work - Somerville ISD	5,016	5,016	4,951	-	4,951	(65)
Tax Work - Snook ISD	3,491	3,491	3,323	-	3,323	(168)
Ct Coord/Counties Reimb.	-	-	-	-	-	-
City of Caldwell Dispatching	20,000	20,000	20,000	-	20,000	-
Drug Task Force Reimbursement	-	-	-	-	-	-
Social Services Coord.-Reimb.	46,000	46,000	48,520	-	48,520	2,520
Computer Reimb-Aprsl Dist	-	-	-	-	-	-
Other Local Reimb. - BVCOG	8,000	8,000	7,200	-	7,200	(800)
County Judge/Civil & Criminal	1,100	1,100	1,035	-	1,035	(65)
County Sheriff/Civil & Criminal	8,000	8,000	13,832	-	13,832	5,832
County Attorney/Civil & Criminal	5,300	5,300	6,438	-	6,438	1,138
County Clerk/Fees of Office	225,000	225,000	179,339	-	179,339	(45,661)
CC Court Appointed Attorney	3,000	3,000	2,621	-	2,621	(379)
CC-Suppl CT Guardianship Fee	1,500	1,500	1,480	-	1,480	(20)
JDP Fees- Co. Clerk	50	50	7	-	7	(43)
Tax Collector/Fees of Office	95,000	95,000	94,520	-	94,520	(480)
District Clerk - Fees of Offic	60,000	60,000	55,199	-	55,199	(4,801)
DC Court Appointed Attorney	10,000	10,000	11,028	-	11,028	1,028
JDP Fees- Dist. Clerk	20	20	-	-	-	(20)
FAF-DC/Family Protection Fee	1,300	1,300	1,580	-	1,580	280
Prosecuter Fee - Dist. Clerk	50	50	454	-	454	404
JP#1 Fees of Office	14,000	14,000	16,073	-	16,073	2,073
JP#2 Fees of Office	22,000	22,000	11,993	-	11,993	(10,007)
JP#3 Fees of Office	20,000	20,000	17,274	-	17,274	(2,726)
JP#4 Fees of Office	12,500	12,500	9,572	-	9,572	(2,928)
Voting Materials/Elect Adm	100	100	30	-	30	(70)
Constables Service Fee	3,300	3,300	3,900	-	3,900	600
Constable #1 - Service Fees	8,000	8,000	5,834	-	5,834	(2,167)
Constable #2 - Service Fees	9,000	9,000	5,653	-	5,653	(3,347)
Constable #3 - Service Fees	7,500	7,500	6,863	-	6,863	(638)
Constable #4 - Service Fees	10,500	10,500	8,313	-	8,313	(2,188)
Court Cost Srv.Fee & Interest	30,000	30,000	24,921	-	24,921	(5,079)
Inmate Housing	-	-	52,733	-	52,733	52,733
Trust Fund Service Fee	3,000	3,000	1,161	-	1,161	(1,839)

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Adjustments	Actual	Variance
	Original	Final	GAAP Basis	Budget Basis	Budget Basis	Favorable (Unfavorable)
Child Safety Fund	400	400	1,018	-	1,018	618
OSSF Permits	30,000	30,000	30,760	-	30,760	760
BCHRC-Screening Fees	3,000	3,000	3,475	-	3,475	475
Election Machine Rentals	6,000	6,000	4,885	-	4,885	(1,115)
Fines & Forfeitures - JP#1	90,000	90,000	103,944	-	103,944	13,944
Fines & Forfeitures - JP#2	200,000	200,000	139,226	-	139,226	(60,774)
Fines & Forfeitures - JP#3	100,000	100,000	94,255	-	94,255	(5,745)
Fines & Forfeitures - JP#4	70,000	70,000	45,628	-	45,628	(24,372)
Fines & Forfeitures - CC	140,000	140,000	131,108	-	131,108	(8,892)
Defer'd Adjud.Fees-County	70,000	70,000	79,256	-	79,256	9,256
Fines & Forfeitures - DC	45,000	45,000	65,231	-	65,231	20,231
Defer'd Adjud.Fees-District	-	-	-	-	-	-
Bond Forfeitures - JP# 1	-	-	-	-	-	-
Bond Forfeitures - JP# 2	-	-	-	-	-	-
Bond Forfeitures - JP# 3	-	-	-	-	-	-
Bond Forfeitures - JP# 4	-	-	-	-	-	-
Restitution - County Attorney	-	-	-	-	-	-
Restitution - CC	-	-	958	-	958	958
Restitution - DC	-	-	1,797	-	1,797	1,797
Interest Earnings	150,000	150,000	160,537	-	160,537	10,537
Interest Earnings, Investments	1,000	1,000	23	-	23	(977)
Rent - Appraisal District	-	-	-	-	-	-
Unclaimed Funds- Sheriff	-	-	-	-	-	-
Unclaimed Funds- County Clerk	-	-	-	-	-	-
Unclaimed Funds- Tax Office	-	-	-	-	-	-
Unclaimed Funds- JP1	-	-	-	-	-	-
Unclaimed Funds- JP2	-	-	-	-	-	-
Unclaimed Funds- JP3	-	-	-	-	-	-
Unclaimed Funds- JP4	-	-	-	-	-	-
Unclaimed Funds- County Treasurer	-	-	-	-	-	-
Donations	-	5,430	4,580	-	4,580	(850)
Donations/Contrib.-CHC	-	-	2,975	-	2,975	2,975
Sniper School Reimbursements	1,500	1,500	1,000	-	1,000	(500)
AG/Serving Civil Papers-Sheriff	-	-	-	-	-	-
Auction Sale Proceeds-Sheriff Dept	-	-	2,931	-	2,931	2,931
Tax Sale Proration Proceeds	-	-	7,304	-	7,304	7,304
Jail Phone Commissions	25,000	25,000	18,393	-	18,393	(6,607)
Oil Royalties / Clayton Williams	500	500	398	(111)	509	9
Sale of Assets	-	-	142	-	142	142
Fingerprint Fees/Sheriff Dept	-	-	-	-	-	-
Reimbursements	-	448	90,249	-	90,249	89,801
Insurance Proceeds	-	6,640	6,640	-	6,640	(0)
Total Revenues	\$ 5,604,796	\$ 5,619,564	\$ 5,740,541	\$ (62,269)	\$ 5,802,810	\$ 183,246

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

EXPENDITURES	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
COUNTY JUDGE						
<u>Salaries & Wages</u>						
Salary, Official	\$ 34,067	\$ 34,067	\$ 34,067	\$ -	\$ 34,067	\$ 0
Salary, Employees	22,267	23,058	22,235	(822)	23,058	0
Longevity Pay	475	475	475	-	475	-
Part-Time Help	-	-	-	-	-	-
Total Salaries & Wages	56,809	57,600	56,777	(822)	57,600	0
<u>Benefits & Expenditures</u>						
Social Security	5,080	5,080	5,008	(61)	5,069	11
Retirement	5,016	5,074	5,011	(63)	5,074	(0)
Health Insurance	9,794	9,373	9,373	-	9,373	0
Death Benefits	456	461	456	(6)	461	(0)
Unemployment Insurance	55	62	62	-	62	0
Travel Allowance, Official	9,600	9,600	9,600	-	9,600	-
Total Benefits & Expenditures	30,001	29,650	29,510	(129)	29,639	11
<u>Departmental Support</u>						
Surety & Notary Bonds	-	-	-	-	-	-
Association & Membership Dues	200	200	200	-	200	-
Office Supplies	1,000	842	842	-	842	0
Postage	450	299	299	-	299	-
Equipment Non-Capital	-	-	-	-	-	-
Law Books	-	-	-	-	-	-
Publishing Legal Notices	1,200	1,341	1,341	-	1,341	0
Conference & Seminars	1,250	2,126	2,116	-	2,116	10
Total Departmental Support	4,100	4,808	4,797	-	4,797	11
<u>Repairs & Maintenance</u>						
Repairs-Business Machines	300	210	210	-	210	0
Total Repairs & Maintenance	300	210	210	-	210	0
<u>Contractual /Professional</u>						
Rentals-Machine/Equipment	1,692	1,934	1,934	-	1,934	(0)
Total Contractual/Professional	1,692	1,934	1,934	-	1,934	(0)
<u>Capital Outlay</u>						
Capital Outlay	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total County Judge	\$ 92,902	\$ 94,202	\$ 93,228	\$ (952)	\$ 94,180	\$ 22

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
COUNTY CLERK						
<u>Salaries & Wages</u>						
Salary, Official	\$ 32,426	\$ 32,426	\$ 32,426	\$ -	\$ 32,426	\$ (0)
Salary, Employees	95,063	99,320	96,206	(2,713)	98,919	401
Longevity Pay	1,370	1,370	1,370	-	1,370	-
Part-Time Help	-	780	-	(780)	780	-
Overtime/Discretionary	780	-	-	-	-	-
Temporary Help	7,540	7,540	6,319	(155)	6,474	1,066
Total Salaries & Wages	137,179	141,436	136,321	(3,648)	139,969	1,467
<u>Benefits & Expenditures</u>						
Social Security	10,953	11,280	10,466	(272)	10,738	542
Retirement	10,244	10,580	10,268	(267)	10,535	45
Health Insurance	25,685	23,822	23,451	-	23,451	371
Death Benefits	930	970	935	(22)	957	13
Unemployment Insurance	251	266	258	-	258	8
Travel Allowance, Official	6,000	6,000	6,000	-	6,000	-
Total Benefits & Expenditures	54,063	52,918	51,379	(561)	51,940	978
<u>Departmental Support</u>						
Surety & Notary Bonds	-	-	-	-	-	-
Association & Membership Dues	125	125	80	-	80	45
Office Supplies	12,000	12,000	11,267	-	11,267	733
Postage	2,700	2,700	2,000	-	2,000	700
Equipment Non-Capital	2,000	3,103	3,103	-	3,103	-
Law Books	600	600	291	-	291	309
Mileage/Travel Reimbursement	440	440	31	-	31	409
Conference & Seminars	2,600	2,600	963	-	963	1,637
Microfilm, Rec, Index, Cashing	46,500	46,500	46,500	-	46,500	-
Total Departmental Support	66,965	68,068	64,234	-	64,234	3,834
<u>Repairs & Maintenance</u>						
Repairs-Business Machines	400	300	-	-	-	300
Technical Support	1,600	2,460	2,458	-	2,458	2
Total Repairs & Maintenance	2,000	2,760	2,458	-	2,458	302
<u>Contractual /Professional</u>						
Rentals-Machine/Equipment	6,960	6,960	5,825	-	5,825	1,135
Total Contractual/Professional	6,960	6,960	5,825	-	5,825	1,135
Total County Clerk	\$ 267,167	\$ 272,142	\$ 260,217	\$ (4,209)	\$ 264,426	\$ 7,716

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
VETERAN'S SERVICE OFFICER						
<u>Salaries & Wages</u>						
Salary, Employees	\$ 6,203	\$ 6,447	\$ 6,217	\$ (229)	\$ 6,447	\$ 0
Total Salaries & Wages	6,203	6,447	6,217	(229)	6,447	0
<u>Benefits & Expenditures</u>						
Social Security	475	493	476	(18)	493	(0)
Retirement	469	487	469	(18)	487	0
Death Benefits	43	44	43	(1)	44	(0)
Unemployment Insurance	15	16	15	-	15	1
Total Benefits & Expenditures	1,002	1,040	1,003	(37)	1,040	0
<u>Departmental Support</u>						
Office Supplies	150	30	26	-	26	4
Postage	150	140	84	-	84	56
Equipment Non-Capital	200	48	-	-	-	48
Mileage/Travel Reimbursement	-	-	-	-	-	-
Mileage/Travel Reimbursement	350	350	312	-	312	38
Total Departmental Support	850	568	422	-	422	146
Total Veteran's Service Officer	\$ 8,055	\$ 8,055	\$ 7,642	\$ (266)	\$ 7,908	\$ 147
NON-DEPARTMENTAL EXPENSE						
<u>Benefits & Expenditures</u>						
Health Insurance, Retirees	\$ 9,600	\$ 9,600	\$ 9,152	\$ -	\$ 9,152	\$ 448
Health Reimbursement Program	\$ 40,000	\$ 40,000	\$ 14,445	\$ -	\$ 14,445	\$ 25,555
Employee Life Insurance	11,000	11,000	10,477	-	10,477	523
Worker's Compensation Insurance	20,000	20,670	20,670	-	20,670	(0)
Unemployment Ins, Deficit	5,000	4,330	-	-	-	4,330
Total Benefits & Expenditures	85,600	85,600	54,744	-	54,744	30,856
<u>Departmental Support</u>						
Tax Appraisal District	97,000	96,650	96,601	-	96,601	49
Total Departmental Support	97,000	96,650	96,601	-	96,601	49
<u>Repairs & Maintenance</u>						
Insurance - Property Coverage	32,000	32,000	28,280	-	28,280	3,720
Insurance - Auto Liability	12,000	12,000	6,949	-	6,949	5,051
General Insurance	21,000	21,000	15,593	-	15,593	5,407
Public Officials Insurance	24,000	24,000	22,245	-	22,245	1,755
Law Enforcement Insurance	37,000	32,000	18,378	-	18,378	13,622
Insurance - Crime Coverage	2,100	2,100	1,913	-	1,913	187
Insurance - Auto Physical Damage	15,000	20,000	19,659	-	19,659	341
Total Repairs & Maintenance	143,100	143,100	113,017	-	113,017	30,083
Total Non-Departmental Expense	\$ 325,700	\$ 325,350	\$ 264,362	\$ -	\$ 264,362	\$ 60,988

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
COUNTY COURT						
<u>Salaries & Wages</u>						
Salary, State Supplement	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	\$ 15,000	\$ 0
Bailiff	2,400	2,400	-	-	-	2,400
Total Salaries & Wages	17,400	17,400	15,000	-	15,000	2,400
<u>Benefits & Expenditures</u>						
Social Security	1,331	1,331	1,142	-	1,142	189
Retirement	1,314	1,314	1,133	-	1,133	181
Death Benefits	120	120	103	-	103	17
Total Benefits & Expenditures	2,765	2,765	2,378	-	2,378	387
<u>Departmental Support</u>						
Office Supplies	750	750	498	-	498	252
Postage	140	140	132	-	132	8
Equipment Non-Capital	-	-	-	-	-	-
Legal Service Special	-	-	-	-	-	-
Special Prosecutor	4,000	1,051	-	-	-	1,051
Drug/Blood Testing	300	300	-	-	-	300
Medical Exam – Psychiatric	6,000	8,250	8,250	-	8,250	-
Total Departmental Support	11,190	10,491	8,880	-	8,880	1,611
<u>Contractual /Professional</u>						
Court Reporter – Contract	4,000	4,000	3,320	-	3,320	680
Court Appointed Attorneys	42,000	42,699	42,699	-	42,699	-
Ct.Appt.Atty-Guardianships	1,200	1,200	-	-	-	1,200
Total Contractual/Professional	47,200	47,899	46,019	-	46,019	1,880
<u>Miscellaneous</u>						
Petit Jurors	2,000	1,050	-	-	-	1,050
Interpreter	200	200	-	-	-	200
Misc. Trial Expense	500	500	-	-	-	500
Visiting Judge	750	750	-	-	-	750
Total Miscellaneous	3,450	2,500	-	-	-	2,500
Total County Court	\$ 82,005	\$ 81,055	\$ 72,277	\$ -	\$ 72,277	\$ 8,778

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
DISTRICT ATTORNEY						
<u>Salaries & Wages</u>						
Salaries, Employees	\$ 172,182	\$ 172,182	\$ 172,182	\$ -	\$ 172,182	\$ -
Longevity Pay	3,000	3,000	3,000	-	3,000	-
Total Salaries & Wages	175,182	175,182	175,182	-	175,182	-
<u>Benefits & Expenditures</u>						
Social Security	13,402	13,402	13,402	-	13,402	0
Retirement	17,440	17,440	17,440	-	17,440	(0)
Health Insurance	19,200	19,200	19,200	-	19,200	-
Workers Compensation Insurance	2,050	2,050	2,050	-	2,050	0
Unemployment Insurance	270	270	270	-	270	-
Total Benefits & Expenditures	52,362	52,362	52,362	-	52,362	-
<u>Departmental Support</u>						
Association & Membership Dues	934	934	934	-	934	(0)
Office Supplies	3,543	3,543	3,543	-	3,543	-
Postage	640	640	640	-	640	0
Equipment Non-Capital	400	400	400	-	400	0
Law Library	1,248	1,248	1,248	-	1,248	-
Fuel	2,952	2,952	2,952	-	2,952	-
Appeal Costs	6,600	6,600	6,600	-	6,600	-
Mileage/Travel Reimbursement	375	375	375	-	375	-
Conference & Seminars	2,700	2,700	2,700	-	2,700	-
Telephone/Internet	1,320	1,320	1,320	-	1,320	-
Total Departmental Support	20,712	20,712	20,712	-	20,712	-
<u>Repairs & Maintenance</u>						
Repairs-Business Machines	3,360	3,360	3,360	-	3,360	-
Vehicle Maintenance	1,900	1,900	1,900	-	1,900	0
Technical Support	-	-	-	-	-	-
Public Officials Liability In	2,888	2,888	2,888	-	2,888	(0)
Total Repairs & Maintenance	8,148	8,148	8,148	-	8,148	-
<u>Contractual/Professional</u>						
Rentals-Machine/Equipment	2,220	2,220	2,220	-	2,220	-
Court Reporter - Contract	2,400	2,400	2,400	-	2,400	-
Total Contractual/Professional	4,620	4,620	4,620	-	4,620	-
<u>Capital Outlay</u>						
Capital Outlay	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total District Attorney	\$ 261,024	\$ 261,024	\$ 261,024	\$ -	\$ 261,024	\$ -

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
DISTRICT COURT						
<u>Salaries & Wages</u>						
Salary, Supplement, Dist Judge	\$ 3,600	\$ 3,600	\$ 3,600	\$ -	\$ 3,600	\$ -
Salary, Employees	22,381	23,209	22,381	(828)	23,209	(0)
Longevity Pay	1,185	1,185	1,185	-	1,185	-
Overtime/Discretionary	-	-	-	-	-	-
Salary - Court Reporter	19,594	19,594	16,956	(362)	17,318	2,276
Bailiff	8,820	8,820	8,820	-	8,820	-
Bailiff - Other	1,150	322	-	-	-	322
Bailiff - AG Court	1,600	1,600	75	-	75	1,525
Total Salaries & Wages	58,330	58,330	53,017	(1,191)	54,208	4,122
<u>Benefits & Expenditures</u>						
Social Security	4,462	4,462	3,805	(82)	3,887	575
Retirement	4,134	4,134	3,711	(91)	3,801	333
Health Insurance	6,097	6,097	5,886	-	5,886	211
Death Benefits	375	375	339	(8)	347	28
Unemployment Insurance	110	110	109	-	109	1
Travel Allowance, Official	-	-	-	-	-	-
Travel Allowance-Court Reporter	-	-	-	-	-	-
Total Benefits & Expenditures	15,178	15,178	13,850	(182)	14,032	1,146
<u>Departmental Support</u>						
Surety & Notary Bonds	200	200	-	-	-	200
Office Supplies	1,315	1,315	1,199	-	1,199	116
Postage	300	300	172	-	172	128
Equipment Non-Capital	1,400	1,400	380	-	380	1,020
Law Books	50	50	-	-	-	50
Special Prosecutor	120,000	76,000	18,430	-	18,430	57,570
Psychiatric Exams	8,000	8,000	5,050	-	5,050	2,950
Publishing Legal Notices	40	40	-	-	-	40
Mileage/Travel Reimbursement	1,000	1,000	-	-	-	1,000
Conference & Seminars	1,345	1,345	241	-	241	1,104
Total Departmental Support	133,650	89,650	25,472	-	25,472	64,178
<u>Repairs & Maintenance</u>						
Repairs-Business Machines	1,000	1,000	400	-	400	600
Total Repairs & Maintenance	1,000	1,000	400	-	400	600
<u>Contractual /Professional</u>						
Rentals - Machine/Equipment	3,260	3,260	3,200	-	3,200	60
Judicial District Admin. Fee	1,500	1,500	673	-	673	827
Aid to Other Governments	4,000	4,000	1,616	-	1,616	2,384
Court Reporter - Contract	20,000	5,142	5,142	-	5,142	0
Court Appointed Attorneys	105,000	153,523	153,522	-	153,522	1
Attorney Court Cost Reimbursement	-	-	-	-	-	-
CPS Court Appointed Attorney	9,200	22,900	19,995	-	19,995	2,905
AG Court Appointed Attorneys	500	4,800	4,780	-	4,780	20
Total Contractual/Professional	143,460	195,125	188,928	-	188,928	6,197
<u>Miscellaneous</u>						
Jury Commissioners	300	300	150	-	150	150
Grand Jurors	5,000	5,000	3,445	-	3,445	1,555
Petit Jurors	20,000	26,250	26,222	-	26,222	28
Feeding Jurors	500	500	291	-	291	209
Interpreter	1,500	1,500	500	-	500	1,000
Misc. Trial Expenses	50,000	36,085	26,589	-	26,589	9,496
Visiting Judge	500	500	-	-	-	500
Total Miscellaneous	77,800	70,135	57,197	-	57,197	12,938
Total District Court	\$ 429,418	\$ 429,418	\$ 338,863	\$ (1,372)	\$ 340,236	\$ 89,182

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
COURT COORDINATOR						
<u>Salaries & Wages</u>						
Salary, Employees	\$ 7,800	\$ 8,089	\$ 7,800	\$ (289)	\$ 8,089	\$ 0
Longevity Pay	1,515	1,515	1,515	-	1,515	-
Overtime/Discretionary	1,500	1,500	1,493	-	1,493	7
Total Salaries & Wages	10,815	11,104	10,808	(289)	11,097	7
<u>Benefits & Expenditures</u>						
Social Security	827	827	734	(18)	753	74
Retirement	817	839	817	(22)	839	0
Health Insurance	4,897	4,687	4,686	-	4,686	1
Death Benefits	75	76	74	(2)	76	0
Unemployment Insurance	26	26	24	-	24	2
Total Benefits & Expenditures	6,642	6,455	6,335	(42)	6,378	77
<u>Departmental Support</u>						
Office Supplies	1,125	1,455	1,368	-	1,368	87
Postage	675	675	290	-	290	386
Equipment Non-Capital	-	-	-	-	-	-
Mileage/Travel Reimbursement	547	-	-	-	-	-
Conference & Seminars	307	422	422	-	422	-
Nonlocal Travel	75	75	-	-	-	75
Total Departmental Support	2,729	2,627	2,080	-	2,080	547
<u>Repairs & Maintenance</u>						
Repairs-Business Machines	100	100	70	-	70	30
Total Repairs & Maintenance	100	100	70	-	70	30
<u>Capital Outlay</u>						
Capital Outlay - Equipment	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total Court Coordinator	\$ 20,286	\$ 20,286	\$ 19,293	\$ (331)	\$ 19,624	\$ 662

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
DISTRICT CLERK						
<u>Salaries & Wages</u>						
Salary, Official	\$ 33,970	\$ 33,970	\$ 33,970	\$ -	\$ 33,970	\$ 0
Salary, Employees	86,339	86,339	82,681	(3,222)	85,903	436
Longevity Pay	335	335	335	-	335	-
Part-Time Help	9,984	9,984	8,602	(218)	8,820	1,165
Overtime/Discretionary	-	175	175	-	175	0
Temporary Help	6,812	6,637	4,622	(190)	4,812	1,825
Total Salaries & Wages	137,440	137,440	130,384	(3,630)	134,014	3,426
<u>Benefits & Expenditures</u>						
Social Security	10,514	10,514	9,330	(258)	9,588	926
Retirement	9,865	9,865	9,493	(263)	9,756	109
Health Insurance	25,685	25,685	22,666	-	22,666	3,019
Death Benefits	896	896	867	(20)	887	9
Unemployment Insurance	248	248	219	-	219	29
Total Benefits & Expenditures	47,208	47,208	42,576	(541)	43,117	4,091
<u>Departmental Support</u>						
Surety & Notary Bonds	200	200	-	-	-	200
Association & Membership Dues	230	230	130	-	130	100
Office Supplies	7,260	7,260	7,167	-	7,167	93
Postage	5,225	5,225	5,225	-	5,225	-
Equipment Non-Capital	3,800	3,800	1,721	-	1,721	2,079
Law Books	250	250	80	-	80	171
Conference & Seminars	1,800	1,800	1,712	-	1,712	88
Microfilm, Rec, Cashiering	10,250	7,220	2,711	-	2,711	4,509
Total Departmental Support	29,015	25,985	18,745	-	18,745	7,240
<u>Repairs & Maintenance</u>						
Repairs-Business Machines	730	730	105	-	105	625
Technical Support	1,600	4,400	3,149	-	3,149	1,251
Total Repairs & Maintenance	2,330	5,130	3,254	-	3,254	1,876
<u>Contractual /Professional</u>						
Rentals-Machine/Equipment	5,105	5,335	5,331	-	5,331	4
Total Contractual/Professional	5,105	5,335	5,331	-	5,331	4
<u>Capital Outlay</u>						
Capital Outlay	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total District Clerk	\$ 221,098	\$ 221,098	\$ 200,290	\$ (4,171)	\$ 204,461	\$ 16,637

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
JUSTICE OF THE PEACE #1						
<u>Salaries & Wages</u>						
Salaries, Official	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 0
Salaries, Employees	23,858	24,740	23,858	(882)	24,740	(0)
Longevity Pay	1,045	1,045	1,045	-	1,045	-
Part-Time Help	-	-	-	-	-	-
Overtime/Discretionary	-	-	-	-	-	-
Temporary Help	5,000	4,558	4,557	-	4,557	1
Total Salaries & Wages	49,903	50,343	49,460	(882)	50,342	1
<u>Benefits & Expenditures</u>						
Social Security	3,818	3,818	3,711	(65)	3,776	42
Retirement	3,392	3,458	3,390	(67)	3,458	0
Health Insurance	9,794	9,373	9,373	-	9,373	0
Death Benefits	308	314	308	(5)	314	0
Unemployment Insurance	72	82	82	-	82	0
Total Benefits & Expenditures	17,384	17,045	16,864	(138)	17,002	43
<u>Departmental Support</u>						
Surety & Notary Bonds	200	30	-	-	-	30
Association & Membership Dues	100	100	-	-	-	100
Office Supplies	1,800	1,829	1,828	-	1,828	1
Postage	1,100	1,071	1,020	-	1,020	51
Equipment Non-Capital	200	1,089	1,089	-	1,089	0
Law Books	400	400	211	-	211	189
Janitorial Supplies	100	100	-	-	-	100
Mileage/Travel Reimbursement	2,500	2,500	1,896	-	1,896	604
Conference & Seminars	1,000	1,000	910	-	910	90
Telephone/Internet	1,500	1,500	1,478	-	1,478	22
Utilities	1,600	1,600	1,279	-	1,279	321
Total Departmental Support	10,500	11,219	9,711	-	9,711	1,508
<u>Repairs & Maintenance</u>						
Repairs-Business Machines	600	600	356	-	356	244
Repairs-Building & Grounds	600	280	217	-	217	63
Total Repairs & Maintenance	1,200	880	573	-	573	307
<u>Contractual /Professional</u>						
Box Rent	50	50	26	-	26	24
Contract Labor	500	-	-	-	-	-
Total Contractual/Professional	550	50	26	-	26	24
<u>Capital Outlay</u>						
Capital Outlay	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total Justice of the Peace #1	\$ 79,537	\$ 79,537	\$ 76,634	\$ (1,020)	\$ 77,655	\$ 1,882

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
JUSTICE OF THE PEACE #2						
<u>Salaries & Wages</u>						
Salaries, Official	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 0
Salaries, Employees	24,357	25,252	24,351	(901)	25,252	0
Longevity Pay	1,800	1,800	1,800	-	1,800	-
Part-Time Help	-	-	-	-	-	-
Overtime/Discretionary	1,000	4,093	4,093	-	4,093	0
Temporary Help	5,000	4,677	4,134	(28)	4,162	515
Total Salaries & Wages	52,157	55,822	54,377	(929)	55,306	516
<u>Benefits & Expenditures</u>						
Social Security	3,990	4,220	4,149	(71)	4,220	0
Retirement	3,562	3,863	3,794	(69)	3,863	0
Health Insurance	9,794	5,479	5,479	-	5,479	0
Death Benefits	324	351	345	(6)	351	0
Unemployment Insurance	77	77	76	-	76	1
Total Benefits & Expenditures	17,747	13,990	13,843	(145)	13,988	2
<u>Departmental Support</u>						
Surety & Notary Bonds	150	-	-	-	-	-
Association & Membership Dues	75	75	60	-	60	15
Office Supplies	2,662	2,307	2,122	-	2,122	185
Postage	1,900	1,900	1,899	-	1,899	1
Equipment Non-Capital	-	300	299	-	299	1
Law Books	-	-	-	-	-	-
Mileage/Travel Reimbursement	2,420	2,737	2,737	-	2,737	0
Conference & Seminars	660	565	565	-	565	0
Telephone/Internet	2,050	2,050	1,733	-	1,733	317
Utilities	2,500	2,500	2,456	-	2,456	44
Total Departmental Support	12,417	12,434	11,871	-	11,871	563
<u>Repairs & Maintenance</u>						
Repairs-Business Machines	600	600	129	-	129	471
Repairs-Building & Grounds	1,000	1,000	216	-	216	784
Total Repairs & Maintenance	1,600	1,600	345	-	345	1,255
<u>Contractual /Professional</u>						
Rent-Office/Property	-	-	-	-	-	-
Box Rent	40	40	-	-	-	40
Contract Labor	1,600	1,675	1,675	-	1,675	-
Total Contractual/Professional	1,640	1,715	1,675	-	1,675	40
<u>Capital Outlay</u>						
Capital Outlay	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total Justice of the Peace #2	\$ 85,561	\$ 85,561	\$ 82,111	\$ (1,074)	\$ 83,185	\$ 2,376

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
JUSTICE OF THE PEACE #3						
<u>Salaries & Wages</u>						
Salaries, Official	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 0
Salaries, Employees	32,948	34,513	33,383	(1,130)	34,513	(0)
Longevity Pay	1,463	1,463	1,463	-	1,463	-
Part-Time Help	-	-	-	-	-	-
Overtime/Discretionary	-	-	-	-	-	-
Total Salaries & Wages	54,411	55,976	54,846	(1,130)	55,976	(0)
<u>Benefits & Expenditures</u>						
Social Security	4,163	4,058	3,977	(81)	4,058	(0)
Retirement	4,110	4,237	4,151	(86)	4,237	0
Health Insurance	7,946	7,480	7,480	-	7,480	0
Death Benefits	374	384	374	(10)	384	(0)
Unemployment Insurance	85	96	96	-	96	(0)
Total Benefits & Expenditures	16,678	16,255	16,078	(177)	16,255	(0)
<u>Departmental Support</u>						
Surety & Notary Bonds	325	125	21	-	21	104
Association & Membership Dues	75	75	-	-	-	75
Office Supplies	1,200	1,200	1,035	-	1,035	165
Postage	1,000	336	336	-	336	-
Equipment Non-Capital	-	270	270	-	270	0
Law Books	200	200	108	-	108	92
Mileage/Travel Reimbursement	2,500	2,500	2,500	-	2,500	-
Conference & Seminars	350	299	299	-	299	-
Total Departmental Support	5,650	5,005	4,569	-	4,569	436
<u>Repairs & Maintenance</u>						
Repairs-Business Machines	-	500	414	-	414	86
Total Repairs & Maintenance	-	500	414	-	414	86
<u>Contractual /Professional</u>						
Rentals-Machine/Equipment	1,740	1,740	1,740	-	1,740	-
Total Contractual/Professional	1,740	1,740	1,740	-	1,740	-
Total Justice of the Peace #3	\$ 78,479	\$ 79,476	\$ 77,647	\$ (1,307)	\$ 78,954	\$ 522

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
JUSTICE OF THE PEACE #4						
<u>Salaries & Wages</u>						
Salaries, Official	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ 0
Salaries, Employees	23,879	21,483	18,945	(883)	19,828	1,655
Longevity Pay	635	635	635	-	635	-
Part-Time Help	-	-	-	-	-	-
Temporary Help	1,650	3,031	2,295	-	2,295	737
Total Salaries & Wages	46,164	45,149	41,874	(883)	42,757	2,392
<u>Benefits & Expenditures</u>						
Social Security	3,550	3,550	3,187	(67)	3,254	296
Retirement	3,380	3,380	3,006	(67)	3,073	307
Health Insurance	4,897	4,897	4,686	-	4,686	211
Death Benefits	307	307	274	(5)	280	27
Unemployment Insurance	63	63	49	-	49	14
Cell Phone Allowance, Official	240	240	240	-	240	-
Total Benefits & Expenditures	12,437	12,437	11,443	(140)	11,583	855
<u>Departmental Support</u>						
Surety & Notary Bonds	200	200	-	-	-	200
Association & Membership Dues	-	-	-	-	-	-
Office Supplies	1,800	1,800	1,782	-	1,782	18
Postage	1,500	1,500	602	-	602	898
Equipment Non-Capital	750	750	-	-	-	750
Law Books	500	500	300	-	300	200
Mileage/Travel Reimbursement	2,500	2,600	2,115	-	2,115	485
Conference & Seminars	750	750	609	-	609	141
Telephone/Internet	1,700	1,700	1,424	-	1,424	276
Utilities	3,000	3,000	2,965	-	2,965	35
Total Departmental Support	12,700	12,800	9,797	-	9,797	3,003
<u>Repairs & Maintenance</u>						
Repairs-Business Machines	200	200	190	-	190	10
Repairs-Building & Grounds	1,500	2,600	2,593	-	2,593	7
Total Repairs & Maintenance	1,700	2,800	2,783	-	2,783	17
<u>Contractual /Professional</u>						
Rent-Office/Property	350	350	350	-	350	-
Box Rental	40	58	58	-	58	-
Contract Labor	1,200	-	-	-	-	-
Total Contractual/Professional	1,590	408	408	-	408	-
<u>Capital Outlay</u>						
Capital Outlay	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total Justice of the Peace #4	\$ 74,591	\$ 73,594	\$ 66,305	\$ (1,023)	\$ 67,328	\$ 6,266

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
COMPLIANCE OFFICER						
<u>Salaries & Wages</u>						
Salary, Employees	\$ 4,430	\$ 4,594	\$ 4,430	\$ (164)	\$ 4,594	\$ (0)
Longevity Pay	-	-	-	-	-	-
Part-Time Help	-	-	-	-	-	-
Total Salaries & Wages	4,430	4,594	4,430	(164)	4,594	(0)
<u>Benefits & Expenditures</u>						
Social Security	340	316	305	(10)	315	1
Retirement	335	366	353	(13)	366	0
Health Insurance	-	-	-	-	-	-
Death Benefits	32	33	33	-	33	(0)
Unemployment Insurance	11	11	-	-	-	11
Total Benefits & Expenditures	718	726	691	(23)	714	12
<u>Departmental Support</u>						
Association & Membership Dues	200	-	-	-	-	-
Office Supplies	500	478	412	-	412	66
Postage	500	308	308	-	308	-
Equipment Non-Capital	-	380	380	-	380	0
Law Books	-	-	-	-	-	-
Search Services	400	522	522	-	522	0
Mileage/Travel Reimbursement	-	-	-	-	-	-
Conference & Seminars	700	790	790	-	790	0
Total Departmental Support	2,300	2,478	2,412	-	2,412	66
<u>Repairs & Maintenance</u>						
Repairs-Business Machines	350	-	-	-	-	-
Technical Support	-	-	-	-	-	-
Total Repairs & Maintenance	350	-	-	-	-	-
<u>Capital Outlay</u>						
Capital Outlay	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total Compliance Officer	\$ 7,798	\$ 7,798	\$ 7,533	\$ (187)	\$ 7,720	\$ 78

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
COUNTY ATTORNEY						
<u>Salaries & Wages</u>						
Salary, Official	\$ 33,560	\$ 33,560	\$ 33,560	\$ -	\$ 33,560	\$ 0
Salary, State Supplement	31,250	31,250	31,250	-	31,250	(0)
Salary, Employees	48,070	48,070	45,370	(1,767)	47,137	933
Longevity Pay	220	220	220	-	220	-
Part-Time Help	-	-	-	-	-	-
Overtime/Discretionary	-	-	-	-	-	-
Temporary Help	2,600	2,600	-	-	-	2,600
Total Salaries & Wages	115,700	115,700	110,400	(1,767)	112,167	3,533
<u>Benefits & Expenditures</u>						
Social Security	8,851	8,851	8,218	(123)	8,341	510
Retirement	8,542	8,542	8,335	(135)	8,470	72
Health Insurance	9,794	9,794	9,593	-	9,593	201
Death Benefits	776	776	759	(11)	770	6
Unemployment Insurance	122	122	114	-	114	8
Total Benefits & Expenditures	28,085	28,085	27,020	(269)	27,288	797
<u>Departmental Support</u>						
Surety & Notary Bonds	330	330	-	-	-	330
Association & Membership Dues	330	330	175	-	175	155
Office Supplies	4,400	4,400	2,582	-	2,582	1,818
Postage	1,800	1,800	308	-	308	1,492
Equipment Non-Capital	250	678	678	-	678	0
Law Books	1,800	1,372	509	-	509	863
Mileage/Travel Reimbursement	300	300	-	-	-	300
Conference & Seminars	1,600	1,600	1,579	-	1,579	21
Total Departmental Support	10,810	10,810	5,831	-	5,831	4,979
<u>Repairs & Maintenance</u>						
Repairs-Business Machines	400	400	28	-	28	373
Total Repairs & Maintenance	400	400	28	-	28	373
<u>Contractual /Professional</u>						
Rentals-Machine/Equipment	2,100	2,100	2,100	-	2,100	-
Total Contractual/Professional	2,100	2,100	2,100	-	2,100	-
<u>Capital Outlay</u>						
Capital Outlay	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total County Attorney	\$ 157,095	\$ 157,095	\$ 145,379	\$ (2,036)	\$ 147,414	\$ 9,681

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
ELECTIONS						
<u>Salaries & Wages</u>						
Salary, Employees	\$ 30,260	\$ 31,379	\$ 30,260	\$ (1,119)	\$ 31,379	\$ (0)
Longevity Pay	315	315	315	-	315	-
Part-Time Help	5,000	3,859	2,457	(188)	2,645	1,215
Election Salaries	-	-	-	-	-	-
Overtime/Discretionary	-	-	-	-	-	-
Temporary Help	5,000	5,663	5,438	(192)	5,630	33
Total Salaries & Wages	40,575	41,216	38,470	(1,499)	39,969	1,247
<u>Benefits & Expenditures</u>						
Social Security	3,257	3,308	2,927	(116)	3,043	265
Retirement	2,836	2,836	2,639	(108)	2,746	90
Health Insurance	4,897	4,897	4,686	-	4,686	211
Death Benefits	258	258	238	(10)	248	10
Unemployment Insurance	102	126	126	-	126	(0)
Cell Phone Allowance, Employees	-	-	-	-	-	-
Travel Allowance, Employees	2,000	2,000	1,895	(105)	2,000	0
Total Benefits & Expenditures	13,350	13,425	12,511	(339)	12,850	575
<u>Departmental Support</u>						
Surety & Notary Bonds	50	50	50	-	50	-
Association & Membership Dues	100	100	75	-	75	25
Office Supplies	2,500	2,500	2,017	-	2,017	483
Postage	-	-	-	-	-	-
Postage-Voters Registration	2,500	2,500	2,461	-	2,461	40
Equipment Non-Capital	-	225	225	-	225	0
Publishing Legal Notices	400	666	666	-	666	-
Ch. 19 Reimb.Expenditures	4,000	3,383	1,109	-	1,109	2,274
Mileage/Travel Reimbursement	200	200	-	-	-	200
Conference & Seminars	1,000	1,000	619	-	619	381
Telephone/Internet	-	-	-	-	-	-
Total Departmental Support	10,750	10,624	7,221	-	7,221	3,403
<u>Repairs & Maintenance</u>						
Repairs-Business Machines	1,500	1,500	125	-	125	1,375
Technical Support	9,500	9,500	8,517	-	8,517	983
Total Repairs & Maintenance	11,000	11,000	8,642	-	8,642	2,358
<u>Contractual /Professional</u>						
Election Expense, Judges & C	16,000	15,734	15,003	-	15,003	731
Election Expense, Contractua	4,000	3,676	2,903	-	2,903	773
Total Contractual/Professional	20,000	19,410	17,906	-	17,906	1,504
<u>Capital Outlay</u>						
Capital Outlay	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total Elections	\$ 95,675	\$ 95,675	\$ 84,750	\$ (1,838)	\$ 86,589	\$ 9,086

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
COUNTY TREASURER						
<u>Salaries & Wages</u>						
Salary, Official	\$ 32,425	\$ 32,426	\$ 32,426	\$ -	\$ 32,426	\$ 0
Salaries, Employees	38,813	39,847	38,360	(1,487)	39,847	0
Longevity Pay	542	542	542	-	542	-
Part-Time Help	-	-	-	-	-	-
Total Salaries & Wages	71,780	72,815	71,327	(1,487)	72,814	1
<u>Benefits & Expenditures</u>						
Social Security	5,491	5,058	4,724	(85)	4,809	249
Retirement	5,421	5,489	5,376	(114)	5,489	(0)
Health Insurance	12,843	12,167	12,166	-	12,166	1
Death Benefits	493	499	493	(7)	499	(0)
Unemployment Insurance	95	95	91	-	91	4
Total Benefits & Expenditures	24,343	23,308	22,849	(205)	23,054	254
<u>Departmental Support</u>						
Surety & Notary Bonds	-	-	-	-	-	-
Association & Membership Dues	175	175	175	-	175	-
Office Supplies	2,000	2,850	2,809	-	2,809	41
Postage	2,000	2,000	1,998	-	1,998	2
Equipment Non-Capital	3,000	2,150	1,467	-	1,467	683
Conference & Seminars	1,700	1,700	1,166	-	1,166	534
Total Departmental Support	8,875	8,875	7,615	-	7,615	1,260
<u>Repairs & Maintenance</u>						
Repairs-Business Machines	500	1,072	1,072	-	1,072	(0)
Technical Support	17,000	16,428	16,414	-	16,414	14
Total Repairs & Maintenance	17,500	17,500	17,486	-	17,486	14
<u>Capital Outlay</u>						
Capital Outlay	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total County Treasurer	\$ 122,498	\$ 122,498	\$ 119,278	\$ (1,692)	\$ 120,970	\$ 1,528

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
TAX ASSESSOR-COLLECTOR						
<u>Salaries & Wages</u>						
Salary, Official	\$ 32,426	\$ 32,426	\$ 32,426	\$ -	\$ 32,426	\$ (0)
Salaries, Employees	91,313	92,246	88,978	(3,268)	92,246	(0)
Longevity Pay	3,240	3,240	3,240	-	3,240	-
Part-Time Help	-	-	-	-	-	-
Temporary Help	8,000	6,607	4,650	-	4,650	1,957
Total Salaries & Wages	134,979	134,519	129,295	(3,268)	132,563	1,956
<u>Benefits & Expenditures</u>						
Social Security	10,326	10,326	9,826	(247)	10,073	253
Retirement	9,590	10,014	9,764	(250)	10,014	0
Health Insurance	14,691	14,691	14,059	-	14,059	632
Death Benefits	871	907	887	(20)	907	(0)
Unemployment Insurance	246	246	243	-	243	3
Total Benefits & Expenditures	35,724	36,184	34,779	(517)	35,296	888
<u>Departmental Support</u>						
Surety & Notary Bonds	4,000	4,000	3,550	-	3,550	450
Association & Membership Dues	450	450	195	-	195	255
Office Supplies	12,600	12,600	12,013	-	12,013	587
Postage	18,000	18,000	17,906	-	17,906	94
Equipment Non-Capital	3,500	3,500	2,378	-	2,378	1,122
Preparing Tax Rolls	-	-	-	-	-	-
Conference & Seminars	2,500	2,500	2,472	-	2,472	28
Total Departmental Support	41,050	41,050	38,513	-	38,513	2,537
<u>Repairs & Maintenance</u>						
Repair-Business Machines	700	700	338	-	338	362
Technical Support	25,000	25,000	25,000	-	25,000	-
Total Repairs & Maintenance	25,700	25,700	25,338	-	25,338	362
<u>Contractual /Professional</u>						
Rentals-Machine/Equipment	9,216	9,216	5,113	-	5,113	4,103
Total Contractual/Professional	9,216	9,216	5,113	-	5,113	4,103
<u>Capital Outlay</u>						
Capital Outlay	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total Tax Assessor-Collector	\$ 246,669	\$ 246,669	\$ 233,039	\$ (3,785)	\$ 236,824	\$ 9,845

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
COUNTY AUDITOR						
<u>Salaries & Wages</u>						
Salary	\$ 56,400	\$ 56,400	\$ 56,400	\$ -	\$ 56,400	\$ -
Salary – Employees	27,724	28,074	27,299	(776)	28,074	(0)
Longevity Pay	200	200	200	-	200	-
Part–Time Help	-	-	-	-	-	-
Total Salaries & Wages	84,324	84,674	83,899	(776)	84,674	(0)
<u>Benefits & Expenditures</u>						
Social Security	6,543	6,543	6,478	(59)	6,537	6
Retirement	6,459	6,484	6,425	(59)	6,484	0
Health Insurance	9,794	9,416	9,373	-	9,373	43
Death Benefits	587	590	585	(5)	590	(0)
Unemployment Insurance	205	205	204	-	204	1
Travel Allowance, Official	1,200	1,200	1,200	-	1,200	-
Total Benefits & Expenditures	24,788	24,438	24,265	(123)	24,388	50
<u>Departmental Support</u>						
Surety & Notary Bond Premium	200	-	-	-	-	-
Association & Membership Dues	350	355	355	-	355	-
Office Supplies	1,400	2,068	2,068	-	2,068	0
Postage	75	75	75	-	75	-
Equipment Non–Capital	750	427	427	-	427	0
Law Books	100	424	424	-	424	0
Travel Allowance Out of County	150	-	-	-	-	-
Conferences & Seminars	2,600	1,865	1,865	-	1,865	0
Printing & Records Management	1,500	946	945	-	945	1
Total Departmental Support	7,125	6,160	6,159	-	6,159	1
<u>Repairs & Maintenance</u>						
Repairs–Business Machines	400	165	43	-	43	123
Technical Support	4,400	5,600	5,587	-	5,587	13
Total Repairs & Maintenance	4,800	5,765	5,630	-	5,630	136
<u>Capital Outlay</u>						
Capital Outlay	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total County Auditor	\$ 121,037	\$ 121,037	\$ 119,952	\$ (898)	\$ 120,850	\$ 187

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
PUBLIC FACILITY – PUBLIC BUILDINGS						
<u>Salaries & Wages</u>						
Salary – Custodian	\$ 44,428	\$ 45,944	\$ 44,304	\$ (1,640)	\$ 45,944	\$ (0)
Longevity Pay	1,010.00	1,010.00	1,010	-	1,010	-
Overtime/Discretionary	1,000	1,000	-	-	-	1,000
Total Salaries & Wages	46,438	47,954	45,314	(1,640)	46,954	1,000
<u>Benefits & Expenditures</u>						
Social Security	3,553	3,582	3,456	(125)	3,581	1
Retirement	3,508	3,547	3,421	(125)	3,546	1
Health Insurance	9,794	9,794	9,373	-	9,373	421
Death Benefits	319	322	312	(10)	322	0
Unemployment Insurance	112	113	113	-	113	0
Total Benefits & Expenditures	17,286	17,358	16,675	(260)	16,935	423
<u>Departmental Support</u>						
Equipment Non-Capital	-	783	317	-	317	466
Parts & Supplies	-	80	27	-	27	53
Gas & Oil	-	20	4	-	4	16
Janitorial Supplies	5,000	5,508	5,508	-	5,508	(0)
Pest Control	2,200	2,200	1,100	-	1,100	1,100
Mileage/Travel Reimbursement	500	837	707	-	707	130
Utilities	60,000	59,663	56,474	-	56,474	3,189
Total Departmental Support	67,700	69,091	64,137	-	64,137	4,954
<u>Repairs & Maintenance</u>						
Repairs Buildings & Grounds	50,000	46,229	19,395	-	19,395	26,834
Elevator Maintenance	4,500	4,900	4,897	-	4,897	3
Total Repairs & Maintenance	54,500	51,129	24,292	-	24,292	26,837
<u>Capital Outlay</u>						
Capital Outlay, Bldg Improvement	-	-	-	-	-	-
Capital Outlay, Equipment	-	33,740	33,740	-	33,740	0
Total Capital Outlay	-	33,740	33,740	-	33,740	0
Total Public Facility – Buildings	\$ 185,924	\$ 219,272	184,158	\$ (1,900)	\$ 186,058	\$ 33,214
FIRE PROTECTION						
<u>Contractual /Professional</u>						
Rural Fire Protection	\$ 80,000	\$ 90,010	\$ 89,510	\$ -	\$ 89,510	\$ 500
Bur.Co. Fire Association	-	-	-	-	-	-
Total Contractual/Professional	80,000	90,010	89,510	-	89,510	500
<u>Capital Outlay</u>						
Capital Outlay, Equipment	-	7,000	7,000	-	7,000	-
Total Capital Outlay	-	7,000	7,000	-	7,000	-
Total – Fire Protection	\$ 80,000	\$ 97,010	\$ 96,510	\$ -	\$ 96,510	\$ 500

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
CONSTABLE #1						
<u>Salaries & Wages</u>						
Salary, Official	\$ 20,475	\$ 20,475	\$ 20,475	\$ -	\$ 20,475	\$ -
Total Salaries & Wages	20,475	20,475	20,475	-	20,475	-
<u>Benefits & Expenditures</u>						
Social Security	1,585	1,585	1,585	-	1,585	0
Retirement	1,565	1,565	1,564	-	1,564	1
Death Benefits	142	142	142	-	142	(0)
Cell Phone Allowance, Official	240	240	240	-	240	-
Total Benefits & Expenditures	3,532	3,532	3,531	-	3,531	1
<u>Departmental Support</u>						
Surety & Notary Bonds	280	280	178	-	178	102
Association & Membership Dues	276	276	276	-	276	-
Office Supplies	300	300	74	-	74	226
Equipment Non-Capital	-	100	100	-	100	-
Ammunition	140	140	93	-	93	47
Uniforms	160	160	133	-	133	27
Parts & Supplies	-	115	115	-	115	-
Fuel	4,000	3,380	2,076	-	2,076	1,304
Telephone/Internet	-	-	-	-	-	-
Total Departmental Support	5,156	4,751	3,046	-	3,046	1,705
<u>Repairs & Maintenance</u>						
Repairs-Vehicles & Equipment	1,000	1,400	1,214	-	1,214	186
Tires & Tubes	500	505	451	-	451	54
Total Repairs & Maintenance	1,500	1,905	1,665	-	1,665	240
<u>Capital Outlay</u>						
Capital Outlay-Vehicles	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total Constable Pct #1	\$ 30,663	\$ 30,663	\$ 28,717	\$ -	\$ 28,717	\$ 1,946

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
CONSTABLE #2						
<u>Salaries & Wages</u>						
Salary, Official	\$ 21,735	\$ 21,735	\$ 21,735	\$ -	\$ 21,735	\$ -
Temporary Help	6,625	4,725	3,656	-	3,656	1,069
Total Salaries & Wages	28,360	26,460	25,391	-	25,391	1,069
<u>Benefits & Expenditures</u>						
Social Security	2,188	2,188	1,961	-	1,961	227
Retirement	1,660	1,660	1,659	-	1,659	1
Death Benefits	151	151	151	-	151	(0)
Unemployment Insurance	16	16	9	-	9	7
Cell Phone Allowance, Official	240	240	240	-	240	-
Total Benefits & Expenditures	4,255	4,255	4,019	-	4,019	236
<u>Departmental Support</u>						
Surety & Notary Bonds	200	271	271	-	271	1
Association & Membership Dues	150	150	35	-	35	115
Office Supplies	1,500	1,181	611	-	611	570
Equipment Non-Capital	1,000	1,248	1,248	-	1,248	0
Uniforms	400	141	57	-	57	84
Parts & Supplies	500	500	446	-	446	54
Fuel	6,500	5,000	3,355	-	3,355	1,645
Conference & Seminars	500	250	77	-	77	173
Telephone/Internet	-	487	487	-	487	(0)
Total Departmental Support	10,750	9,228	6,587	-	6,587	2,641
<u>Repairs & Maintenance</u>						
Repairs-Vehicles & Equipment	4,000	7,400	7,019	-	7,019	381
Tires & Tubes	1,000	1,022	1,022	-	1,022	-
Total Repairs & Maintenance	5,000	8,422	8,041	-	8,041	381
<u>Capital Outlay</u>						
Capital Outlay-Equipment	-	-	-	-	-	-
Capital Outlay-Vehicles	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total Constable Pct #2	\$ 48,365	\$ 48,365	\$ 44,039	\$ -	\$ 44,039	\$ 4,326

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
CONSTABLE #3						
<u>Salaries & Wages</u>						
Salary, Official	\$ 17,665	\$ 17,665	\$ 17,665	\$ -	\$ 17,665	\$ 0
Salary, Employees	1,298	1,338	1,290	(48)	1,338	0
Total Salaries & Wages	18,963	19,003	18,955	(48)	19,003	0
<u>Benefits & Expenditures</u>						
Social Security	1,451	1,451	1,388	(4)	1,391	60
Retirement	1,432	1,435	1,431	(4)	1,435	0
Health Insurance	4,897	4,853	4,686	-	4,686	167
Death Benefits	130	131	131	-	131	0
Unemployment Insurance	3	3	-	-	-	3
Total Benefits & Expenditures	7,913	7,873	7,636	(7)	7,643	230
<u>Departmental Support</u>						
Surety & Notary Bonds	200	200	178	-	178	22
Association & Membership Dues	376	376	336	-	336	40
Office Supplies	400	400	259	-	259	141
Postage	450	450	450	-	450	-
Equipment Non-Capital	500	500	-	-	-	500
Ammunition	100	100	-	-	-	100
Uniforms	200	200	104	-	104	96
Fuel	2,000	2,000	478	-	478	1,522
Conference & Seminars	500	500	-	-	-	500
Total Departmental Support	4,726	4,726	1,805	-	1,805	2,921
<u>Repairs & Maintenance</u>						
Repairs-Vehicles & Equipment	1,000	987	693	-	693	294
Tires & Tubes	-	13	13	-	13	1
Total Repairs & Maintenance	1,000	1,000	706	-	706	294
<u>Capital Outlay</u>						
Capital Outlay-Equipment	18,000	-	-	-	-	-
Capital Outlay-Vehicles	-	18,000	17,950	-	17,950	50
Total Capital Outlay	18,000	18,000	17,950	-	17,950	50
Total Constable Pct #3	\$ 50,602	\$ 50,602	\$ 47,051	\$ (55)	\$ 47,106	\$ 3,496

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
CONSTABLE #4						
<u>Salaries & Wages</u>						
Salary, Official	\$ 17,665	\$ 17,665	\$ 17,665	\$ -	\$ 17,665	\$ 0
Total Salaries & Wages	17,665	17,665	17,665	-	17,665	0
<u>Benefits & Expenditures</u>						
Social Security	1,370	1,370	1,351	-	1,351	19
Retirement	1,352	1,352	1,334	-	1,334	18
Health Insurance	-	-	-	-	-	-
Death Benefits	123	123	121	-	121	2
Cell Phone Allowance, Official	240	240	-	-	-	240
Total Benefits & Expenditures	3,085	3,085	2,807	-	2,807	278
<u>Departmental Support</u>						
Surety & Notary Bonds	200	200	-	-	-	200
Association & Membership Dues	300	300	-	-	-	300
Office Supplies	200	200	80	-	80	120
Postage	250	250	-	-	-	250
Equipment Non-Capital	1,500	1,500	1,161	-	1,161	340
Ammunition	200	200	116	-	116	84
Uniforms	150	150	104	-	104	46
Fuel	2,500	2,500	1,348	-	1,348	1,152
Conference & Seminars	500	500	-	-	-	500
Cell Phones/Pagers	-	-	-	-	-	-
Total Departmental Support	5,800	5,800	2,809	-	2,809	2,991
<u>Repairs & Maintenance</u>						
Repairs-Vehicles & Equipment	1,000	1,000	956	-	956	44
Tires & Tubes	800	800	740	-	740	60
Total Repairs & Maintenance	1,800	1,800	1,696	-	1,696	104
<u>Capital Outlay</u>						
Capital Outlay - Equipment	-	-	-	-	-	-
Capital Outlay - Vehicles	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total Constable Pct #4	\$ 28,350	\$ 28,350	\$ 24,977	\$ -	\$ 24,977	\$ 3,373

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
SHERIFF						
<u>Salaries & Wages</u>						
Salary, Official	\$ 36,000	\$ 36,000	\$ 36,000	\$ -	\$ 36,000	\$ -
Salaries, Employees	357,961	359,274	348,001	(11,273)	359,274	0
Longevity Pay	3,275	3,275	3,195	-	3,195	80
Part-Time Help	-	-	-	-	-	-
Salary, Clerical	16,060	16,067	15,524	(543)	16,067	0
Hazard Pay-Swat Team	3,600	3,600	2,275	(475)	2,750	850
Ceritification Pay	9,600	9,600	4,225	-	4,225	5,375
Overtime/Discretionary	25,000	25,000	24,609	-	24,609	391
Temporary Help	800	800	-	-	-	800
Total Salaries & Wages	452,296	453,616	433,829	(12,291)	446,120	7,496
<u>Benefits & Expenditures</u>						
Social Security	34,876	34,876	32,277	(908)	33,186	1,690
Retirement	34,370	34,370	32,924	(948)	33,872	498
Health Insurance	61,164	58,330	57,657	-	57,657	673
Death Benefits	3,121	3,121	3,004	(81)	3,085	36
Unemployment Insurance	1,006	1,006	973	-	973	33
Clothing Allowance-Official	-	-	-	-	-	-
Cell Phone Allowance, Employees	3,600	3,600	2,420	(120)	2,540	1,060
Total Benefits & Expenditures	138,137	135,303	129,256	(2,057)	131,313	3,990
<u>Departmental Support</u>						
Surety & Notary Bonds	700	700	628	-	628	73
Association & Membership Fee	100	100	25	-	25	75
Office Supplies	10,500	7,540	5,599	-	5,599	1,942
Postage	1,500	1,500	521	-	521	979
Equipment Non-Capital	8,000	18,473	16,612	-	16,612	1,861
Law Books	400	400	358	-	358	42
Ammunition	1,000	1,700	1,587	-	1,587	113
Uniforms	2,500	2,700	2,649	-	2,649	51
Parts & Supplies	2,500	5,500	5,427	-	5,427	73
Fuel	57,000	39,094	35,689	-	35,689	3,405
Pest Control	-	-	-	-	-	-
Publishing Legal Notices	700	1,141	1,141	-	1,141	0
Estray Expenses	1,200	5,200	2,850	-	2,850	2,350
Investigative Expense	3,000	3,097	3,097	-	3,097	0
Mileage/Travel Reimbursement	1,000	1,448	87	-	87	1,361
Conference & Seminars	3,000	2,000	644	-	644	1,356
Conference-Sniper School	1,500	1,190	682	-	682	508
Telephone/Internet	16,000	21,460	21,460	-	21,460	0
Cell Phones/Pagers	300	360	356	-	356	4
Utilities	2,500	2,900	2,870	-	2,870	30
Total Departmental Support	113,400	116,503	102,280	-	102,280	14,223

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
<u>Repairs & Maintenance</u>						
Repairs–Business Machines	1,500	2,300	2,189	-	2,189	111
Repairs–Vehicles & Equipment	11,500	23,540	23,294	-	23,294	246
Tires & Tubes	3,500	4,503	4,502	-	4,502	1
Repairs–Building & Grounds	-	400	99	-	99	301
Technical Support	2,000	2,382	2,382	-	2,382	0
Total Repairs & Maintenance	18,500	33,125	32,466	-	32,466	659
<u>Contractual /Professional</u>						
Rentals–Machine/Equipment	7,000	7,000	6,168	-	6,168	832
Total Contractual/Professional	7,000	7,000	6,168	-	6,168	832
<u>Capital Outlay</u>						
Capital Outlay–Building	-	23,606	23,606	-	23,606	-
Capital Outlay – Equipment	-	15,724	15,724	-	15,724	0
Capital Outlay – Vehicles	55,000	53,200	53,154	-	53,154	46
Total Capital Outlay	55,000	92,530	92,484	-	92,484	46
<u>Debt Service</u>						
Transfer Out – Debt Service	-	-	-	-	-	-
Total – Sheriff	\$ 784,333	\$ 838,077	\$ 796,484	\$ (14,348)	\$ 810,831	\$ 27,246

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Adjustments	Actual	Variance
	Original	Final	GAAP Basis	Budget Basis	Budget Basis	Favorable (Unfavorable)
JAIL						
Salaries & Wages						
Salary-Jail Administrator	\$ 34,166	\$ 35,392	\$ 34,166	\$ (1,226)	\$ 35,392	\$ (0)
Longevity Pay	3,575	3,575	3,575	-	3,575	-
Part-Time Help	15,288	19,048	18,151	(806)	18,957	91
Salary, Jailers	332,000	328,160	310,178	(11,280)	321,458	6,702
Salary, Dispatchers	210,792	210,671	203,384	(7,287)	210,671	0
Salary, Clerical	40,498	41,225	39,846	(1,379)	41,225	0
Hazard Pay-DRT	4,200	4,200	3,100	(450)	3,550	650
Ceritification Pay	1,800	1,800	1,800	-	1,800	-
Overtime/Discretionary	8,000	14,851	14,851	-	14,851	(0)
Temporary Help	1,600	-	-	-	-	-
Total Salaries & Wages	651,919	658,922	629,051	(22,428)	651,479	7,443
Benefits & Expenditures						
Social Security	49,955	49,955	47,257	(1,676)	48,933	1,022
Retirement	49,196	49,276	47,558	(1,718)	49,276	(0)
Health Insurance	111,383	100,690	88,839	-	88,839	11,851
Death Benefits	4,467	4,477	4,341	(136)	4,477	0
Unemployment Insurance	1,565	1,565	1,503	-	1,503	62
Cell Phones Allowance, Employees	1,080	1,080	960	(60)	1,020	60
Total Benefits & Expenditures	217,646	207,043	190,459	(3,590)	194,048	12,995
Departmental Support						
Surety & Notary Bonds	200	200	-	-	-	200
Association & Membership Dues	100	100	30	-	30	70
Office Supplies	2,000	4,000	3,650	-	3,650	350
Postage	150	150	44	-	44	106
Equipment Non-Capital	600	3,100	2,769	-	2,769	331
Law Books	100	100	100	-	100	-
Ammunition	150	150	-	-	-	150
Uniforms	3,000	3,000	2,419	-	2,419	581
Parts & Supplies	3,110	3,237	3,237	-	3,237	0
Fuel	14,400	10,200	7,660	-	7,660	2,540
Janitorial Supplies	9,000	15,074	15,074	-	15,074	0
Pest Control	2,520	2,520	1,505	-	1,505	1,015
Feeding Prisoners	120,000	111,282	105,021	-	105,021	6,261
Counseling & Testing	2,500	3,500	2,845	-	2,845	655
Medical Expense for Inmates	25,400	18,900	16,659	-	16,659	2,241
Prisoner Extradition	9,500	8,500	8,196	-	8,196	304
Publishing Legal Notices	2,000	2,000	699	-	699	1,301
Mileage/Travel Reimbursement	600	499	317	-	317	182
Conference & Seminars	2,000	2,500	2,113	-	2,113	387
Telephone/Internet	-	-	-	-	-	-
Cell Phones/Pagers	-	-	-	-	-	-
Utilities	72,000	65,718	65,718	-	65,718	0
Total Departmental Support	269,330	254,730	238,055	-	238,055	16,675
Repairs & Maintenance						
Repairs-Business Machines	2,000	1,000	711	-	711	289
Repairs-Vehicles & Equipment	2,000	6,566	6,179	-	6,179	387
Tires & Tubes	800	757	514	-	514	243
Repairs - Building & Grounds	40,000	53,817	49,815	-	49,815	4,002
Technical Support	2,000	2,860	2,860	-	2,860	(0)
Total Repairs & Maintenance	46,800	65,000	60,079	-	60,079	4,921
Capital Outlay						
Capital Outlay - Building	-	-	-	-	-	-
Capital Outlay - Equipment	-	-	-	-	-	-
Capital Outlay - Vehicles	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Debt Service						
Transfer Out - Debt Service	-	-	-	-	-	(0)
Total - Jail	\$ 1,185,695	\$ 1,185,695	\$ 1,117,643	\$ (26,018)	\$ 1,143,661	\$ 42,034

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
JUVENILE CORRECTION & PROBATION						
<u>Salaries & Wages</u>						
Salary, Official	\$ 2,760	\$ 2,760	\$ 2,760	\$ -	\$ 2,760	\$ -
Total Salaries & Wages	2,760	2,760	2,760	-	2,760	-
<u>Benefits & Expenditures</u>						
Social Security	211	211	210	-	210	1
Retirement	208	208	208	-	208	(0)
Death Benefits	20	20	19	-	19	1
Total Benefits & Expenditures	439	439	437	-	437	2
<u>Departmental Support</u>						
Medical & Psychological Experts	5,000	5,162	4,608	-	4,608	554
Total Departmental Support	5,000	5,162	4,608	-	4,608	554
<u>Contractual /Professional</u>						
Court Appointed Attorneys	-	3,915	3,430	-	3,430	485
Probation Contract	55,084	54,168	53,500	-	53,500	668
Total Contractual/Professional	55,084	58,083	56,930	-	56,930	1,153
<u>Miscellaneous</u>						
Misc. Trial Expense	-	2	2	-	2	0
Total Contractual/Professional	-	2	2	-	2	0
Total Juvenile Correction & Probation	\$ 63,283	\$ 66,446	\$ 64,737	\$ -	\$ 64,737	\$ 1,709

CSCD

<u>Departmental Support</u>						
Telephone/Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities	8,000	8,000	6,182	-	6,182	1,818
Total Departmental Support	8,000	8,000	6,182	-	6,182	1,818
<u>Capital Outlay</u>						
Capital Outlay - Land	-	-	-	-	-	-
Capital Outlay - Building	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total Department of CSCD	\$ 8,000	\$ 8,000	\$ 6,182	\$ -	\$ 6,182	\$ 1,818

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
DEPARTMENT OF PUBLIC SAFETY						
<u>Salaries & Wages</u>						
Salary, Employees	\$ 21,632	\$ 21,632	\$ 20,249	\$ (800)	\$ 21,049	\$ 583
Longevity Pay	80	80	80	-	80	-
Part-Time Help	16,640	13,690	12,182	(380)	12,562	1,129
Temporary Help	-	735	734	-	734	1
Total Salaries & Wages	38,352	36,137	33,245	(1,180)	34,425	1,712
<u>Benefits & Expenditures</u>						
Social Security	2,934	2,934	2,511	(89)	2,599	335
Retirement	2,897	2,897	2,455	(90)	2,545	352
Health Insurance	4,897	4,897	4,298	-	4,298	599
Death Benefit	263	263	223	(7)	231	32
Unemployment Insurance	92	92	83	-	83	9
Total Benefits & Expenditures	11,083	11,083	9,569	(186)	9,755	1,328
<u>Departmental Support</u>						
Surety & Notary Bonds	-	121	121	-	121	-
Office Supplies	3,300	2,892	2,221	-	2,221	671
Postage	275	275	126	-	126	149
Equipment - Non-Capital	-	568	568	-	568	0
Parts & Supplies	-	350	154	-	154	196
Conference & Seminars	250	250	207	-	207	43
Telephone/Internet	2,285	2,375	2,374	-	2,374	1
Cell Phones/Pagers	1,500	1,500	1,372	-	1,372	128
Utilities	4,300	4,279	3,413	-	3,413	866
Total Departmental Support	11,910	12,610	10,556	-	10,556	2,054
<u>Repairs & Maintenance</u>						
Repairs - Building & Grounds	-	1,815	1,814	-	1,814	1
Total Repairs & Maintenance	-	1,815	1,814	-	1,814	1
<u>Contractual /Professional</u>						
Rental-Machine/Equipment	2,640	2,640	2,630	-	2,630	10
Contract Labor	-	400	400	-	400	-
Total Contractual/Professional	2,640	3,040	3,030	-	3,030	10
<u>Capital Outlay</u>						
Capital Outlay - Bldg Improvement	-	-	-	-	-	-
Capital Outlay - Equipment	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total Department of Public Safety	\$ 63,985	\$ 64,685	\$ 58,214	\$ (1,366)	\$ 59,580	\$ 5,105

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
ENVIRONMENTAL ENFORCEMENT						
<u>Salaries & Wages</u>						
Salary, Employees	\$ 33,622	\$ 34,783	\$ 33,540	\$ (1,243)	\$ 34,783	\$ (0)
Longevity Pay	70	70	70	-	70	-
OSSF Inspector	-	-	-	-	-	-
Total Salaries & Wages	33,692	34,853	33,610	(1,243)	34,853	(0)
<u>Benefits & Expenditures</u>						
Social Security	2,605	2,605	2,480	(92)	2,572	33
Retirement	2,572	2,657	2,560	(97)	2,657	0
Health Insurance	7,346	7,030	7,030	-	7,030	0
Death Benefits	234	242	232	(10)	242	0
Unemployment Insurance	82	105	105	-	105	(0)
Cell Phone Allowance, Employees	360	360	310	(20)	330	30
Total Benefits & Expenditures	13,199	12,999	12,717	(218)	12,935	64
<u>Departmental Support</u>						
Office Supplies	500	631	631	-	631	0
Postage	100	100	-	-	-	100
Equipment Non-Capital	500	-	-	-	-	-
Parts & Supplies	100	100	83	-	83	17
Fuel	4,500	3,258	2,839	-	2,839	419
Conference & Seminars	600	600	384	-	384	216
Total Departmental Support	6,300	4,689	3,937	-	3,937	752
<u>Repairs & Maintenance</u>						
Repairs-Business Machines	100	-	-	-	-	-
Repairs - Vehicles & Equipment	1,000	1,750	1,678	-	1,678	72
Total Repairs & Maintenance	1,100	1,750	1,678	-	1,678	72
<u>Capital Outlay</u>						
Capital Outlay - Equipment	-	-	-	-	-	-
Capital Outlay - Vehicles	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total Environmental Enforcement	\$ 54,291	\$ 54,291	\$ 51,942	\$ (1,462)	\$ 53,404	\$ 887

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
EMERGENCY COORDINATOR						
<u>Salaries & Wages</u>						
Salary, Employees	\$ 24,606	\$ 26,062	\$ 24,788	\$ (1,274)	\$ 26,062	\$ 0
Longevity Pay	200	200	-	-	-	200
Temporary Help	5,200	2,691	-	-	-	-
Total Salaries & Wages	30,006	28,953	24,788	(1,274)	26,062	200
<u>Benefits & Expenditures</u>						
Social Security	2,323	2,323	1,896	(97)	1,994	329
Retirement	1,901	1,969	1,871	(97)	1,968	1
Health Insurance	4,897	132	-	-	-	132
Death Benefits	173	179	171	(8)	179	0
Unemployment Insurance	73	73	63	-	63	10
Cell Phone Allowance, Employees	360	360	-	-	-	360
Total Benefits & Expenditures	9,727	5,036	4,001	(203)	4,203	833
<u>Departmental Support</u>						
Office Supplies	2,000	2,000	1,940	-	1,940	60
Postage	150	150	96	-	96	54
Equipment Non-Capital	3,000	3,968	3,068	-	3,068	900
Parts & Supplies	4,250	2,378	2,378	-	2,378	0
Fuel	500	1,213	1,212	-	1,212	1
Hazmat Services	-	-	-	-	-	-
Mileage/Travel Reimbursement	1,500	1,030	-	-	-	1,030
Conference & Seminars	3,500	2,300	2,241	-	2,241	59
Training & Exercises	-	2,510	2,509	-	2,509	1
Telephone/Internet	-	525	525	-	525	0
Cell Phones/Pagers	180	580	33	-	33	547
Total Departmental Support	15,080	16,654	14,001	-	14,001	2,653
<u>Repairs & Maintenance</u>						
Repairs-Business Machines	-	260	259	-	259	1
Repairs-Vehicles & Equipment	1,000	4,760	4,760	-	4,760	(0)
Total Repairs & Maintenance	1,000	5,020	5,019	-	5,019	1
<u>Contractual/Professional</u>						
Disaster Relief Expenses	-	150	150	-	150	-
Total Repairs & Maintenance	-	150	150	-	150	-
<u>Capital Outlay</u>						
Capital Outlay-Equipment	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total Emergency Coordinator	\$ 55,813	\$ 55,813	\$ 47,959	\$ (1,477)	\$ 49,436	\$ 6,377

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
911 ADDRESSING COORDINATOR						
<u>Salaries & Wages</u>						
Salary, Employees	\$ 28,053	\$ 29,131	\$ 28,052	\$ (1,079)	\$ 29,131	\$ (0)
Longevity Pay	635	635	635	-	635	-
Part-Time Help	-	-	-	-	-	-
Total Salaries & Wages	28,688	29,766	28,687	(1,079)	29,766	(0)
<u>Benefits & Expenditures</u>						
Social Security	2,195	2,228	2,147	(81)	2,228	0
Retirement	2,167	2,248	2,166	(82)	2,248	(0)
Death Benefits	197	204	197	(7)	204	0
Unemployment Insurance	69	72	72	-	72	0
Total Benefits & Expenditures	4,628	4,752	4,582	(170)	4,751	1
<u>Departmental Support</u>						
Office Supplies	610	610	410	-	410	200
Postage	50	50	-	-	-	50
Equipment Non-Capital	5,250	5,250	984	-	984	4,266
Parts & Supplies	1,400	198	-	-	-	198
Fuel	1,000	1,000	542	-	542	458
Mileage/Travel Reimbursement	-	-	-	-	-	-
Conference & Seminars	1,100	1,100	-	-	-	1,100
Total Departmental Support	9,410	8,208	1,935	-	1,935	6,273
<u>Repairs & Maintenance</u>						
Repairs-Business Machines	1,050	1,050	-	-	-	1,050
Repairs-Vehicles & Equipment	1,500	1,500	291	-	291	1,209
Total Repairs & Maintenance	2,550	2,550	291	-	291	2,259
<u>Capital Outlay</u>						
Capital Outlay-Equipment	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total 911 Coordinator	\$ 45,276	\$ 45,276	\$ 35,495	\$ (1,249)	\$ 36,744	\$ 8,532
PUBLIC ASSISTANCE						
<u>Repairs & Maintenance</u>						
Repairs-Vehicles & Equipment	-	2,681	2,681	-	2,681	(0)
Total Repairs & Maintenance	-	2,681	2,681	-	2,681	(0)
<u>Contractual/Professional</u>						
Health Resource Screenings	\$ 2,000	\$ 2,300	\$ 2,150	\$ -	\$ 2,150	\$ 150
Health Resource Center-Contr	9,000	8,079	7,745	-	7,745	334
Health Resource Center Coord.	46,000	46,000	45,996	-	45,996	4
BCHRC-Transportation Svc	8,000	6,240	6,240	-	6,240	-
Indigent Funeral Expense	1,000	1,000	-	-	-	1,000
Retired & Senior Volunteer Program	1,000	1,000	-	-	-	1,000
Senior Services	5,000	4,700	3,000	-	3,000	1,700
Child Protective Services	2,000	2,000	-	-	-	2,000
MHMR Assistance	2,500	2,500	2,500	-	2,500	-
Disaster Relief Expenses	-	-	-	-	-	-
Total Contractual/Professional	76,500	73,819	67,631	-	67,631	6,188
Total Public Assistance	\$ 76,500	\$ 76,500	\$ 70,312	\$ -	\$ 70,312	\$ 6,188

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
COUNTY EXTENSION SERVICE						
<u>Salaries & Wages</u>						
Salary, Employees	\$ 21,632	\$ 21,632	\$ 20,142	\$ (800)	\$ 20,942	\$ 690
Salary, Extension Agents	22,515	23,348	22,515	(833)	23,348	0
Longevity Pay	260	260	260	-	260	-
Part-Time Help	-	-	-	-	-	-
Temporary Help	13,866	13,033	10,265	(295)	10,559	2,474
Total Salaries & Wages	58,273	58,273	53,182	(1,927)	55,109	3,164
<u>Benefits & Expenditures</u>						
Social Security	4,458	4,458	3,984	(143)	4,127	331
Retirement	1,654	1,654	1,541	(61)	1,602	52
Health Insurance	4,897	4,554	2,332	-	2,332	2,222
Death Benefits	150	150	140	(5)	145	5
Unemployment Insurance	86	86	76	-	76	10
Benefits & Expenditures	11,245	10,902	8,073	(209)	8,282	2,620
<u>Departmental Support</u>						
Association & Membership Dues	150	90	90	-	90	-
Association Dues/Publ.-FCS	250	225	205	-	205	20
Office Supplies	2,750	2,775	2,775	-	2,775	0
Postage	750	750	750	-	750	-
Demonstration Supplies	250	-	-	-	-	-
Educational Materials	250	-	-	-	-	-
Equipment Non-Capital	950	950	815	-	815	135
Travel Reimb-AG Agent	5,500	7,184	7,184	-	7,184	0
Travel Reimb-FCS Agent	3,500	3,647	3,647	-	3,647	(0)
Conferences & Seminars-AG	1,000	727	704	-	704	23
Conferences & Seminars-FCS	1,000	842	712	-	712	130
Livestock Show Reimbursement	1,500	1,003	1,002	-	1,002	1
Total Departmental Support	17,850	18,193	17,884	-	17,884	309
<u>Repairs & Maintenance</u>						
Repairs- Business Machines	150	150	79	-	79	71
Total Repairs & Maintenance	150	150	79	-	79	71
<u>Contractual/Professional</u>						
Rentals-Machine/Equipment	4,080	4,080	4,080	-	4,080	-
Total Contractual/Professional	4,080	4,080	4,080	-	4,080	-
<u>Capital Outlay</u>						
Capital Outlay-Equipment	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total County Extension Service	\$ 91,598	\$ 91,598	\$ 83,298	\$ (2,137)	\$ 85,434	\$ 6,164

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
OTHER EXPENDITURES						
<u>Departmental Support</u>						
Association & Membership Dues	\$ 1,600	\$ 1,875	\$ 1,875	\$ -	\$ 1,875	\$ -
Equipment Non-Capital	5,000	5,000	1,635	-	1,635	3,365
Legal Services	7,500	102,500	-	(100,000)	100,000	2,500
Reimbursement	-	887	887	-	887	0
Drug/Blood Testing	-	-	-	-	-	-
Telephone/Internet	24,000	22,941	15,645	-	15,645	7,296
Courthouse Long Distance Telephone	3,500	3,397	3,397	-	3,397	(0)
Total Departmental Support	41,600	136,600	23,439	(100,000)	123,439	13,161
<u>Repairs & Maintenance</u>						
Repairs-Business Machines	8,000	8,000	2,872	-	2,872	5,128
Total Repairs & Maintenance	8,000	8,000	2,872	-	2,872	5,128
<u>Contractual/Professional</u>						
Burleson-Lee SWD	1,500	1,500	1,500	-	1,500	-
Historical Commission	2,400	3,900	2,450	-	2,450	1,450
BVCOG (Aid to Other Governments)	5,500	5,500	4,500	-	4,500	1,000
Economic Development	24,000	24,000	24,000	-	24,000	-
Auditing & Reports	30,000	30,000	25,500	-	25,500	4,500
Total Contractual/Professional	63,400	64,900	57,950	-	57,950	6,950
<u>Miscellaneous</u>						
Administration Fee/Cafeteria	-	-	-	-	-	-
Bounties	7,500	90	-	-	-	90
Petit Jurors-JP	1,000	795	174	-	174	621
Autopsy	10,000	16,000	13,925	-	13,925	2,075
JP Warrants	-	-	-	-	-	-
Employee Recognition	-	1,615	1,614	-	1,614	1
Prior Year Expenditures	-	-	-	-	-	-
Total Miscellaneous	18,500	18,500	15,713	-	15,713	2,787
<u>Capital Outlay</u>						
Capital Outlay - Equipment	10,000	10,000	-	-	-	10,000
Total Capital Outlay	10,000	10,000	-	-	-	10,000
<u>Debt Service</u>						
Transfer Out - Debt Service	-	-	-	-	-	-
<u>Contingency</u>						
Contingency	50,000	23,190	-	-	-	23,190
Total Contingency	50,000	23,190	-	-	-	23,190
Total Other Expenditures	\$ 191,500	\$ 261,190	\$ 99,974	\$ (100,000)	\$ 199,974	\$ 61,216
TOTAL EXPENDITURES ALL FUNDS (GENERAL)	\$ 5,820,773	\$ 6,003,403	\$ 5,387,517	\$ (176,172)	\$ 5,563,689	\$ 439,714

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Variance Favorable (Unfavorable)
	Original	Final				
Other Financial Sources (Uses)						
Financing Proceeds	-	-	-	-	-	-
Operating Transfer In						
-- Transfer In	-	4,000	4,000	-	4,000	-
-- Road & Bridge	-	-	-	-	-	-
-- JDF	-	-	-	-	-	-
-- State Salary Supplement	46,000	46,000	46,250	-	46,250	250
-- Capital Improvement Fund	-	-	222	-	222	222
-- Records Mgmt Fund--County	28,000	32,975	32,975	-	32,975	-
-- Miscellaneous Grants	-	-	13,698	-	13,698	13,698
-- RMP County	-	-	-	-	-	-
-- Courthouse Security Func	11,500	11,500	10,308	-	10,308	(1,192)
-- ACSR	-	-	-	-	-	-
Operating Transfer Out						
-- Transfer Out	-	(2,250)	(2,250)	-	(2,250)	-
-- Cap.Projects Fund	(155,000)	(156,350)	(156,350)	-	(156,350)	-
-- Debt Service	-	-	(69,761)	-	(69,761)	(69,761)
Total Other Financing Sources (Uses)	<u>\$ (69,500)</u>	<u>\$ (64,125)</u>	<u>\$ (120,908)</u>	<u>\$ -</u>	<u>\$ (120,908)</u>	<u>\$ (56,783)</u>
Excess of Revenues and Other Sources Over (Under) Expenditures & Other Uses	<u>\$ (285,477)</u>	<u>\$ (447,964)</u>	<u>\$ 232,116</u>	<u>\$ 113,903</u>	<u>\$ 118,213</u>	<u>\$ 566,177</u>
Fund Balance, October 1			<u>\$ 3,011,329</u>		<u>\$ 3,125,233</u>	
Fund Balance, September 30			<u>\$ 3,243,446</u>		<u>\$ 3,243,446</u>	

BURLESON COUNTY, TEXAS
 Combining Balance Sheet
 Special Revenue Fund
 September 30, 2009

	Road & Bridge	Lateral Road & Bridge	County Law Library	Court House Security	Right of Way Acquisition	Record Mgmt and Preservation Dist. & Co.	Jail Commissary	Attorney Fee Account
<u>ASSETS</u>								
Cash	\$ 2,241,981	\$ 586,204	\$ 39,062	\$ 44,982	\$ 598,747	\$ 212,589	\$ 9,920	\$ 1,217
Taxes Receivable	248,130	110,749	-	-	-	-	-	-
Accounts Receivable	96	-	-	-	-	-	-	-
Due from Other Funds	33,377	624	-	-	-	-	-	-
Total Assets	<u>\$ 2,523,584</u>	<u>\$ 697,577</u>	<u>\$ 39,062</u>	<u>\$ 44,982</u>	<u>\$ 598,747</u>	<u>\$ 212,589</u>	<u>\$ 9,920</u>	<u>\$ 1,217</u>
<u>LIABILITIES AND FUND BALANCE</u>								
Liabilities								
Accounts Payable	\$ 50,421	\$ 36,328	\$ -	\$ 100	\$ -	\$ -	\$ 1,870	\$ -
Accrued Payroll	-	-	-	-	-	-	-	-
Deferred Revenues	250,319	111,373	-	-	-	-	-	-
Due to Other Funds	31,188	-	-	-	-	-	-	-
Total Liabilities	\$ 331,928	\$ 147,701	\$ -	\$ 100	\$ -	\$ -	\$ 1,870	\$ -
Fund Balance	2,191,656	549,876	39,062	44,882	598,747	212,589	8,050	1,217
Total Liabilities and Fund Balances	<u>\$ 2,523,584</u>	<u>\$ 697,577</u>	<u>\$ 39,062</u>	<u>\$ 44,982</u>	<u>\$ 598,747</u>	<u>\$ 212,589</u>	<u>\$ 9,920</u>	<u>\$ 1,217</u>

BURLESON COUNTY, TEXAS
Combining Balance Sheet
Special Revenue Fund
September 30, 2009

	Sheriff's Office Computer Fund	Forfeiture Fund	State Salary Supplement Fund	Office Awarded Restitution Fund	Justice Court Technology Fund	LEOSE Fund
<u>ASSETS</u>						
Cash	\$ 9,174	\$ 13,057	\$ 38,731	\$ 25,458	\$ 34,818	\$ 26,913
Taxes Receivable	-	-	-	-	-	-
Accounts Receivable	-	-	1,467	-	-	-
Due from Other Funds	-	1,603	-	-	-	-
Total Assets	<u>\$ 9,174</u>	<u>\$ 14,660</u>	<u>\$ 40,198</u>	<u>\$ 25,458</u>	<u>\$ 34,818</u>	<u>\$ 26,913</u>
<u>LIABILITIES AND FUND BALANCE</u>						
Liabilities						
Accounts Payable	\$ -	\$ -	\$ 1,369	\$ -	\$ 3,541	\$ -
Accrued Payroll	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ 1,369	\$ -	\$ 3,541	\$ -
Fund Balance	9,174	14,660	38,829	25,458	31,277	26,913
Total Liabilities and Fund Balances	<u>\$ 9,174</u>	<u>\$ 14,660</u>	<u>\$ 40,198</u>	<u>\$ 25,458</u>	<u>\$ 34,818</u>	<u>\$ 26,913</u>

BURLESON COUNTY, TEXAS
Combining Balance Sheet
Special Revenue Fund
September 30, 2009

<u>ASSETS</u>	Misc. Grants	Time Payments	Alternative CSR	Economic Development	Vehicle Inventory	TOTAL
Cash	\$ 47,955	\$ 17,664	\$ 1,428	\$ 25,474	\$ 38,346	\$ 4,013,720
Taxes Receivable	-	-	-	-	-	358,879
Accounts Receivable	84,229	-	-	-	-	85,792
Due from Other Funds	-	-	-	-	-	35,604
Total Assets	<u>\$ 132,184</u>	<u>\$ 17,664</u>	<u>\$ 1,428</u>	<u>\$ 25,474</u>	<u>\$ 38,346</u>	<u>\$ 4,493,995</u>
 <u>LIABILITIES AND FUND BALANCE</u>						
Liabilities						
Accounts Payable	\$ 4,535	\$ 792	\$ -	\$ -	\$ 13,647	\$ 112,603
Accrued Payroll	-	-	-	-	-	-
Deferred Revenues	-	-	-	-	-	361,692
Due to Other Funds	<u>114,841</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,641</u>	<u>150,670</u>
Total Liabilities	\$ 119,376	\$ 792	\$ -	\$ -	\$ 18,288	\$ 624,965
Fund Balance	<u>12,808</u>	<u>16,872</u>	<u>1,428</u>	<u>25,474</u>	<u>20,058</u>	<u>3,869,030</u>
Total Liabilities and Fund Balances	<u>\$ 132,184</u>	<u>\$ 17,664</u>	<u>\$ 1,428</u>	<u>\$ 25,474</u>	<u>\$ 38,346</u>	<u>\$ 4,493,995</u>

BURLESON COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Special Revenue Fund
For the Twelve Months Ending September 30, 2009

	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	\$ 1,806,169	\$ 823,671	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties & Interest - Taxes	37,287	16,935	-	-	-	-	-
Licenses and Permits	670,640	-	-	-	-	-	-
Intergovernmental	50,788	-	-	-	-	-	-
Fees	-	-	10,920	22,399	-	62,604	-
Interest	74,162	19,834	966	1,444	17,702	6,164	316
Miscellaneous	61,378	2,105	-	-	5,174	-	47,484
Grants	-	-	-	-	-	-	-
Total Revenues	<u>\$ 2,700,424</u>	<u>\$ 862,545</u>	<u>\$ 11,886</u>	<u>\$ 23,843</u>	<u>\$ 22,876</u>	<u>\$ 68,768</u>	<u>\$ 47,800</u>
Expenditures							
Personnel Service	\$ 911,598	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	308,225	-	-	-	-	-	-
Repairs & Maintenance	123,447	-	-	-	-	-	-
Transportation	423,528	782,650	-	-	-	-	-
Public Utilities	10,593	-	-	-	-	-	-
Maintenance - Other	127,192	-	-	-	-	-	-
Capital Outlay - Machinery & Equipment	269,002	-	-	-	-	-	-
Miscellaneous	303,598	-	1,372	13,541	-	4,425	46,761
Total Expenditures	<u>\$ 2,477,183</u>	<u>\$ 782,650</u>	<u>\$ 1,372</u>	<u>\$ 13,541</u>	<u>\$ -</u>	<u>\$ 4,425</u>	<u>\$ 46,761</u>
Excess of Revenues Over (Under) Expenditures	\$ 223,241	79,895	\$ 10,514	\$ 10,302	\$ 22,876	\$ 64,343	\$ 1,039
Other Financing Sources (Uses)							
Financing Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers - In/(Out)	<u>(18,206)</u>	<u>(19,991)</u>	<u>-</u>	<u>(10,308)</u>	<u>-</u>	<u>(32,975)</u>	<u>-</u>
Total Financing Sources (Uses)	<u>\$ (18,206)</u>	<u>\$ (19,991)</u>	<u>\$ -</u>	<u>\$ (10,308)</u>	<u>\$ -</u>	<u>\$ (32,975)</u>	<u>\$ -</u>
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	\$ 205,035	\$ 59,904	\$ 10,514	\$ (6)	\$ 22,876	\$ 31,368	\$ 1,039
Fund Balance, October 1	<u>1,986,621</u>	<u>489,972</u>	<u>28,548</u>	<u>44,888</u>	<u>575,871</u>	<u>181,221</u>	<u>7,011</u>
Fund Balance, September 30	<u><u>\$ 2,191,656</u></u>	<u><u>\$ 549,876</u></u>	<u><u>\$ 39,062</u></u>	<u><u>\$ 44,882</u></u>	<u><u>\$ 598,747</u></u>	<u><u>\$ 212,589</u></u>	<u><u>\$ 8,050</u></u>

BURLESON COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Special Revenue Fund
For the Twelve Months Ending September 30, 2009

	Attorney Fee Account	Sheriff's Office Computer Fund	Forfeiture Fund	State Salary Supplement Fund	Office Awarded Restitution Fund	Justice Court Technology Fund	LEOSE Fund
Revenues							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Penalties & Interest - Taxes	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Fees	75	-	-	-	-	14,077	4,320
Interest	35	199	392	1,420	837	1,063	802
Miscellaneous	-	3,850	1,603	-	-	-	-
Grants	-	-	-	52,717	-	-	-
Total Revenues	<u>\$ 110</u>	<u>\$ 4,049</u>	<u>\$ 1,995</u>	<u>\$ 54,137</u>	<u>\$ 837</u>	<u>15,140</u>	<u>\$ 5,122</u>
Expenditures							
Personnel Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-
Public Utilities	-	-	-	-	-	-	-
Maintenance - Other	-	-	-	-	-	-	-
Capital Outlay - Machinery & Equipment	-	-	-	-	4,963	-	-
Miscellaneous	-	-	4,728	2,788	-	19,984	3,990
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,728</u>	<u>\$ 2,788</u>	<u>\$ 4,963</u>	<u>\$ 19,984</u>	<u>\$ 3,990</u>
Excess of Revenues Over (Under) Expenditures	\$ 110	\$ 4,049	\$ (2,733)	\$ 51,349	\$ (4,126)	(4,844)	\$ 1,132
Other Financing Sources (Uses)							
Financing Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
Operating Transfers - In/(Out)	-	-	-	(46,250)	-	-	-
Total Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (46,250)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	\$ 110	\$ 4,049	\$ (2,733)	\$ 5,099	\$ (4,126)	\$ (4,844)	\$ 1,132
Fund Balance, October 1	<u>1,107</u>	<u>5,125</u>	<u>17,393</u>	<u>33,730</u>	<u>29,584</u>	<u>36,121</u>	<u>25,781</u>
Fund Balance, September 30	<u><u>\$ 1,217</u></u>	<u><u>\$ 9,174</u></u>	<u><u>\$ 14,660</u></u>	<u><u>\$ 38,829</u></u>	<u><u>\$ 25,458</u></u>	<u><u>\$ 31,277</u></u>	<u><u>\$ 26,913</u></u>

BURLESON COUNTY, TEXAS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Special Revenue Fund
For the Twelve Months Ending September 30, 2009

	Misc. Grants	Time Payments	Alternative CSR	Economic Development	Vehicle Inventory	TOTAL
Revenues						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,629,840
Penalties & Interest - Taxes	-	-	-	-	-	54,222
Licenses and Permits	-	-	-	-	-	670,640
Intergovernmental	-	-	-	-	-	50,788
Fees	-	-	-	-	-	114,395
Interest	503	592	-	740	1,362	128,533
Miscellaneous	3,335	7,011	-	23,399	22	155,361
Grants	476,387	-	-	-	-	529,104
Total Revenues	\$ 480,225	\$ 7,603	\$ -	\$ 24,139	\$ 1,384	\$ 4,332,883
Expenditures						
Personnel Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 911,598
Employee Benefits	-	-	-	-	-	308,225
Repairs & Maintenance	-	-	-	-	-	123,447
Transportation	-	-	-	-	-	1,206,178
Public Utilities	-	-	-	-	-	10,593
Maintenance - Other	-	-	-	-	-	127,192
Capital Outlay - Machinery & Equipment	269,535	-	-	-	-	543,500
Miscellaneous	193,679	11,765	4,681	25,440	-	636,752
Total Expenditures	\$ 463,214	\$ 11,765	\$ 4,681	\$ 25,440	\$ -	\$ 3,867,485
Excess of Revenues Over (Under) Expenditures	\$ 17,011	\$ (4,162)	\$ (4,681)	\$ (1,301)	\$ 1,384	\$ 465,398
Other Financing Sources (Uses)						
Financing Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers - In/(Out)	(13,698)	-	-	-	-	(141,428)
Total Financing Sources (Uses)	\$ (13,698)	\$ -	\$ -	\$ -	\$ -	\$ (141,428)
Excess of Revenues & Other Sources Over (Under) Expenditures & Other Uses	\$ 3,313	\$ (4,162)	\$ (4,681)	\$ (1,301)	\$ 1,384	\$ 323,970
Fund Balance, October 1	9,495	21,034	6,109	26,775	18,674	3,545,060
Fund Balance, September 30	\$ 12,808	\$ 16,872	\$ 1,428	\$ 25,474	\$ 20,058	\$ 3,869,030

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
ROAD & BRIDGE - GENERAL						
REVENUES						
Current Ad Valorem Taxes	\$ 1,736,790	\$ 1,736,790	\$ 1,747,401	\$ -	\$ 1,747,401	\$ 10,611
Delinquent Ad Valorem	56,708	56,708	58,768	-	58,768	2,060
Penalty & Interest-Ad Valore	36,860	36,860	36,061	-	36,061	(799)
Penalties, Persl Prop. Rendition	-	-	1,227	-	1,227	1,227
Certificate of Title	15,000	15,000	12,844	-	12,844	(2,156)
License Fees	190,000	190,000	176,843	-	176,843	(13,157)
Motor Vehicles, Licenses	440,000	440,000	427,853	-	427,853	(12,147)
Payment in Lieu of Taxes	300	300	331	-	331	31
Gasoline Tax Dist., Lateral	25,000	25,000	25,955	-	25,955	955
Gross & Axle Weight Fees Rei	25,000	25,000	24,833	-	24,833	(167)
Addressing Signs	1,500	1,500	1,939	-	1,939	439
RB1 Disposal Permits	10,000	10,000	9,031	-	9,031	(969)
RB2 Disposal Permits	9,000	9,000	7,320	-	7,320	(1,680)
RB3 Disposal Permits	25,000	25,000	27,075	-	27,075	2,075
RB4 Disposal Permits	10,000	10,000	9,675	-	9,675	(325)
Tire Disposal Fees	200	200	309	-	309	109
Interest Earnings	20,000	20,000	33,855	-	33,855	13,855
Interest Earnings, Investments	200	200	9	-	9	(191)
Tax Sale Proration Proceeds	-	-	4,148	-	4,148	4,148
Reimbursements	-	-	758	-	758	758
Total Revenues	\$ 2,601,558	\$ 2,601,558	\$ 2,606,234	\$ -	\$ 2,606,234	\$ 4,676
EXPENDITURES						
Salaries & Wages						
Salary, Employees	\$ 14,446	\$ 14,446	\$ 10,660	\$ (398)	\$ 11,058	\$ 3,388
Overtime/Discretionary	-	-	-	-	-	-
Total Salaries & Wages	14,446	14,446	10,660	(398)	11,058	3,388
Benefits & Expenditures						
Social Security	1,105	1,105	810	(30)	841	264
Retirement	1,091	1,091	805	(30)	835	256
Health Insurance	2,449	2,449	2,343	-	2,343	106
Health Insurance, Retirees	12,000	12,000	8,320	-	8,320	3,680
Death Benefits	100	100	76	-	76	24
Workers Compensation Insurance	30,000	30,000	24,013	-	24,013	5,987
Unemployment Insurance	35	35	-	-	-	35
Total Benefits & Expenditures	46,780	46,780	36,366	(61)	36,427	10,353
Departmental Support						
Association & Membership Due	3,000	2,271	2,135	-	2,135	136
Office Supplies	1,000	975	282	-	282	693
Sign Supplies	10,000	11,302	11,302	-	11,302	0
Equipment Non-Capital	-	1,600	1,583	-	1,583	17
Parts & Supplies	-	425	347	-	347	78
Tax Appraisal District	55,000	54,900	54,858	-	54,858	42
Reimbursements	-	-	-	-	-	-
Drug/Blood Testing	750	450	280	-	280	170
Publishing Legal Notices	300	300	-	-	-	300
Total Departmental Support	70,050	72,223	70,786	-	70,786	1,437
Repairs & Maintenance						
Repairs-Vehicles & Equipment	1,500	750	-	-	-	750
Insurance-Auto Liability	500	500	160	-	160	340
Insurance-Auto Physical Damage	2,000	2,000	1,382	-	1,382	618
Total Repairs & Maintenance	4,000	3,250	1,542	-	1,542	1,708
Contractual/Professional						
Solid Waste Disposal	3,000	5,000	4,887	-	4,887	113
Solid Waste Disposal-Pct 1	35,000	33,643	33,643	-	33,643	0
Solid Waste Disposal-Pct 2	35,000	35,000	34,893	-	34,893	107
Solid Waste Disposal-Pct 3	42,000	43,391	43,391	-	43,391	0
Solid Waste Disposal-Pct 4	39,000	38,836	38,659	-	38,659	177
Contract Labor	-	880	880	-	880	-
Total Contractual/Professional	154,000	156,750	156,353	-	156,353	397
Capital Outlay						
Capital Outlay-Equipment	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Contingency						
Contingency	20,000	15,827	-	-	-	15,827
Total Contingency	20,000	15,827	-	-	-	15,827
Total Expenditures	\$ 309,276	\$ 309,276	\$ 275,707	\$ (458)	\$ 276,165	\$ 33,111

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
Other Financial Sources (Uses)						
Financing Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer In	-	-	-	-	-	-
Operating Loan from General Fund	-	-	-	-	-	-
Operating Transfer Out	(2,390,000)	(2,390,000)	(2,390,000)	-	(2,390,000)	-
R&B General	-	-	-	-	-	-
R&B Pct 4	-	-	(31,188)	-	(31,188)	(31,188)
ROW Transfers Out	-	-	-	-	-	-
Debt Service Transfers	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (2,390,000)	\$ (2,390,000)	\$ (2,421,188)	\$ -	\$ (2,421,188)	\$ (31,188)
Excess of Revenues and Other Sources	\$ (97,718)	\$ (97,718)	\$ (90,661)	\$ 458	\$ (91,119)	\$ 6,599
Fund Balance, October 1			\$ 680,327		\$ 680,785	
Fund Balance, September 30			\$ 589,666		\$ 589,666	

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
ROAD & BRIDGE - PRECINCT #1						
REVENUES						
Tire Disposal Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earnings	3,500	3,500	9,807	-	9,807	6,307
Sale of Materials	-	-	600	-	600	600
Sale of Assets	-	-	2,415	-	2,415	2,415
Reimbursements	-	9,000	9,000	-	9,000	-
Financing Proceeds	-	-	-	-	-	-
Total Revenue	\$ 3,500	\$ 12,500	\$ 21,822	\$ -	\$ 21,822	\$ 9,322
EXPENDITURES						
Salaries & Wages						
Salary, Official	\$ 32,364	\$ 32,364	\$ 32,364	\$ -	\$ 32,364	\$ -
Salary, Employees	163,243	167,273	161,366	(5,906)	167,273	0
Longevity Pay	3,980	3,980	3,980	-	3,980	-
Part-Time Help	26,000	20,982	19,949	(1,032)	20,981	1
Overtime/Discretionary	6,000	-	-	-	-	-
Temporary Help	-	-	-	-	-	-
Total Salaries & Wages	231,587	224,599	217,659	(6,939)	224,598	1
Benefits & Expenditures						
Social Security	18,634	18,634	17,268	(518)	17,786	848
Retirement	18,397	18,397	17,340	(530)	17,870	527
Health Insurance	31,782	30,308	30,308	-	30,308	0
Death Benefits	1,670	1,670	1,579	(43)	1,622	48
Unemployment Insurance	477	477	463	-	463	14
Travel Allowance, Official	12,000	12,000	12,000	-	12,000	-
Total Benefits & Expenditures	82,960	81,486	78,956	(1,092)	80,047	1,439
Departmental Support						
Notary & Surety Bonds	200	200	178	-	178	23
Office Supplies	500	500	133	-	133	367
Equipment Non-Capital	500	500	180	-	180	320
Parts & Supplies	35,000	34,508	34,508	-	34,508	0
Fuel	5,000	3,160	3,096	-	3,096	64
Gravel, Concrete & Premix	15,000	35,199	34,562	-	34,562	637
Pipes & Culverts	3,000	-	-	-	-	-
Mileage/Travel Reimbursement	800	800	690	-	690	110
Conference & Seminars	400	400	363	-	363	37
Telephone/Internet	1,900	1,100	994	-	994	106
Cell Phones/Pagers	300	300	13	-	13	287
Utilities	6,500	4,500	3,978	-	3,978	522
Total Departmental Support	69,100	81,167	78,694	-	78,694	2,473
Repairs & Maintenance						
Repairs-Vehicles & Equipment	24,000	31,226	31,226	-	31,226	0
Tires & Tubes	1,000	2,000	1,957	-	1,957	43
Repairs - Building & Grounds	1,000	1,000	900	-	900	100
Repairs - Bridges	-	1,840	1,840	-	1,840	-
Insurance-Property Coverage	1,500	1,500	1,412	-	1,412	88
Insurance-Auto Liability	5,000	4,400	2,888	-	2,888	1,512
Insurance-Crime Coverage	200	200	200	-	200	-
Insurance-Auto Physical Damage	500	1,100	1,081	-	1,081	19
Total Repairs & Maintenance	33,200	43,266	41,504	-	41,504	1,762

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
<u>Contractual/Professional</u>						
Rentals-Machine/Equipment	2,000	2,000	1,428	-	1,428	572
Solid Waste Disposal	375	375	198	-	198	177
Contract Labor	5,000	3,829	3,829	-	3,829	0
Total Contractual/Professional	7,375	6,204	5,455	-	5,455	749
<u>Miscellaneous</u>						
Prior Year Expenditures	-	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-	-
<u>Capital Outlay</u>						
Capital Outlay-Equipment	82,500	35,526	35,500	-	35,500	26
Capital Outlay - Vehicles	10,000	52,474	52,474	-	52,474	0
Capital Outlay-R&B Const	5,000	5,000	-	-	-	5,000
Total Capital Outlay	97,500	93,000	87,974	-	87,974	5,026
<u>Debt Service</u>						
Transfer Out, Capital Lease - Principal	14,929	15,674	15,674	-	15,674	0
Transfer Out, Capital Lease - Interest	1,527	782	782	-	782	(0)
Total Debt Service	16,456	16,456	16,456	-	16,456	(0)
<u>Contingency</u>						
Contingency	30,000	30,000	-	-	-	30,000
Total Contingency	30,000	30,000	-	-	-	30,000
Total Expenditures	\$ 568,178	\$ 576,178	\$ 526,698	\$ (8,030)	\$ 534,728	\$ 41,450
Other Financial Sources (Uses)						
Financing Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer In-R&B General	582,650	582,650	582,650	-	582,650	-
Operating Transfer Out GF	-	(1,000)	(1,000)	-	(1,000)	-
Operating Transfer Out -R&B General	-	-	-	-	-	-
Debt Service Transfers	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 582,650	\$ 581,650	\$ 581,650	\$ -	\$ 581,650	\$ -
Excess of Revenues and Other Sources	\$ 17,972	\$ 17,972	\$ 76,774	\$ 8,030	\$ 68,744	\$ 50,772
Fund Balance, October 1			\$ 320,252		\$ 328,283	
Fund Balance, September 30			\$ 397,026		\$ 397,026.13	

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
ROAD & BRIDGE - PRECINCT #2						
REVENUES						
Interest Earnings	\$ 6,000	\$ 6,000	\$ 8,509	\$ -	\$ 8,509	\$ 2,509
Donations	-	-	-	-	-	-
Sale of Materials	-	-	2,144	-	2,144	2,144
Sale of Assets	-	-	2,921	2,756	165	165
Reimbursements	-	-	111	-	111	111
Insurance Proceeds	-	-	-	-	-	-
Total Revenue	\$ 6,000	\$ 6,000	\$ 13,685	\$ 2,756	\$ 10,929	\$ 4,929
EXPENDITURES						
Salaries & Wages						
Salary, Official	\$ 32,364	\$ 32,364	\$ 32,364	\$ -	\$ 32,364	\$ -
Salary, Employees	179,792	165,392	130,134	(4,669)	134,803	30,589
Longevity Pay	2,420	2,420	2,335	-	2,335	85
Part-Time Help	33,724	42,124	35,994	(1,054)	37,048	5,076
Overtime/Discretionary	2,500	2,500	210	-	210	2,290
Temporary Help	-	6,000	4,824	-	4,824	1,176
Total Salaries & Wages	250,800	250,800	205,861	(5,723)	211,583	39,217
Benefits & Expenditures						
Social Security	20,233	20,233	16,406	(434)	16,839	3,394
Retirement	19,974	19,974	16,132	(442)	16,574	3,400
Health Insurance	39,176	39,176	27,753	-	27,753	11,423
Death Benefits	1,814	1,814	1,474	(36)	1,510	304
Unemployment Insurance	528	528	425	-	425	103
Cell Phone Allowance, Employees	1,680	1,680	715	(65)	780	900
Travel Allowance, Official	12,000	12,000	12,000	-	12,000	-
Total Benefits & Expenditures	95,405	95,405	74,905	(977)	75,882	19,523
Departmental Support						
Surety & Notary Bonds	200	200	-	-	-	200
Office Supplies	500	500	483	-	483	17
Equipment Non-Capital	5,000	500	3,256	2,756	500	0
Parts & Supplies	45,000	30,000	29,089	-	29,089	911
Fuel	30,000	1,485	1,101	-	1,101	384
Gravel, Concrete, & Premix	30,000	172,401	169,953	-	169,953	2,448
Pipes & Culvert	10,000	3,800	3,243	-	3,243	557
Publishing Legal Notices	-	-	-	-	-	-
Mileage/Travel Reimbursement	1,000	827	826	-	826	1
Conference & Seminars	1,500	975	975	-	975	0
Telephone/Internet	1,800	1,800	1,402	-	1,402	398
Utilities	2,000	2,000	1,196	-	1,196	804
Total Departmental Support	127,000	214,488	211,525	2,756	208,769	5,719
Repairs & Maintenance						
Repairs-Vehicles & Equipment	25,000	23,147	23,147	-	23,147	-
Tires & Tubes	9,000	10,000	9,664	-	9,664	336
Repairs-Building & Grounds	10,000	515	515	-	515	0
Insurance-Property Coverage	1,500	1,500	877	-	877	623
Insurance-Auto Liability	5,100	5,000	3,734	-	3,734	1,266
Insurance-Crime Coverage	250	250	250	-	250	-
Insurance-Auto Physical Damage	2,200	2,300	2,269	-	2,269	31
Total Repairs & Maintenance	53,050	42,712	40,456	-	40,456	2,256

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
<u>Contractual/Professional</u>						
Rentals-Machine/Equipment	30,000	21,150	21,150	-	21,150	-
Solid Waste Disposal	-	-	-	-	-	-
Contract Labor	25,000	28,700	28,687	-	28,687	13
Total Contractual/Professional	55,000	49,850	49,837	-	49,837	13
<u>Miscellaneous</u>						
Prior Year Expenditures	-	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-	-
<u>Capital Outlay</u>						
Capital Outlay-Building	-	-	-	-	-	-
Capital Outlay-Equipment	72,500	17,500	17,500	-	17,500	-
Capital Outlay-Vehicles	10,000	-	-	-	-	-
Capital Outlay-R&B Const	8,000	-	-	-	-	-
Total Capital Outlay	90,500	17,500	17,500	-	17,500	-
<u>Contingency</u>						
Prior Year Expenditures	-	-	-	-	-	-
Total Contingency	-	-	-	-	-	-
Total Expenditures	\$ 671,755	\$ 670,755	\$ 600,084	\$ (3,943)	\$ 604,028	\$ 66,727
Other Financial Sources (Uses)						
Financing Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer In-R&B General	646,340	646,340	646,340	-	646,340	-
Operating Transfer Out GF	-	(1,000)	(1,000)	-	(1,000)	-
Operation Transfer Out-R&B General	-	-	-	-	-	-
Debt Service Transfers	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 646,340	\$ 645,340	\$ 645,340	\$ -	\$ 645,340	\$ -
Excess of Revenues and Other Sources	\$ (19,415)	\$ (19,415)	\$ 58,941	\$ 6,700	\$ 52,241	\$ 71,656
Fund Balance, October 1			\$ 246,979		\$ 253,678	
Fund Balance, September 30			\$ 305,920		\$ 305,920	

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
ROAD & BRIDGE - PRECINCT #3						
REVENUES						
FEMA Reimbursement	\$ -	\$ -	\$ 17	\$ -	\$ 17	\$ 17
Interest Earnings	8,000	8,000	14,250	-	14,250	6,250
Sale of Materials	-	-	1,042	-	1,042	1,042
Sale of Assets	-	-	699	-	699	699
Reimbursement	-	31,000	31,005	-	31,005	5
Insurance Proceeds	-	-	-	-	-	-
Total Revenue	\$ 8,000	\$ 39,000	\$ 47,014	\$ -	\$ 47,014	\$ 8,014
EXPENDITURES						
<u>Total Salaries & Wages</u>						
Salary, Official	\$ 32,364	\$ 32,364	\$ 32,364	\$ -	\$ 32,364	\$ -
Salary, Employees	146,745	146,745	133,075	(4,003)	137,077	9,668
Longevity Pay	2,525	2,525	2,525	-	2,525	-
Part-Time Help	51,986	51,986	27,925	(1,887)	29,812	22,174
Overtime/Discretionary	3,000	3,000	777	-	777	2,223
Total Salaries & Wages	236,620	236,620	196,666	(5,889)	202,555	34,065
<u>Total Benefits & Expenditures</u>						
Social Security	19,020	19,020	15,765	(445)	16,211	2,809
Retirement	18,777	18,777	15,751	(450)	16,201	2,576
Health Insurance	30,582	30,582	28,119	-	28,119	2,463
Death Benefits	1,705	1,705	1,437	(37)	1,473	232
Unemployment Insurance	490	490	405	-	405	85
Travel Allowance, Official	12,000	12,000	12,000	-	12,000	-
Total Benefits & Expenditures	82,574	82,574	73,477	(932)	74,409	8,165
<u>Departmental Support</u>						
Surety & Notary Bonds	200	200	178	-	178	23
Office Supplies	500	500	429	-	429	71
Equipment Non-Capital	2,000	5,545	3,755	-	3,755	1,790
Parts & Supplies	40,000	21,502	20,461	-	20,461	1,041
Fuel	35,000	28,000	25,184	-	25,184	2,816
Gravel, Concrete, & Premix	20,000	49,500	39,129	-	39,129	10,371
Pipes & Culverts	-	-	-	-	-	-
Mileage/Travel Reimbursement	1,000	1,000	95	-	95	905
Conference & Seminars	1,000	1,000	580	-	580	420
Telephone/Internet	1,900	1,900	1,789	-	1,789	111
Cell Phones/Pagers	-	-	-	-	-	-
Utilities	3,000	3,000	2,427	-	2,427	573
Total Departmental Support	104,600	112,147	94,027	-	94,027	18,120
<u>Repairs & Maintenance</u>						
Repairs-Vehicles & Equipment	13,000	36,740	36,738	-	36,738	2
Tires & Tubes	10,000	18,051	16,673	-	16,673	1,378
Repairs-Building & Grounds	500	500	70	-	70	430
Repairs - Bridges	-	-	-	-	-	-
Insurance-Property Coverage	1,000	1,000	834	-	834	166
Insurance-Auto Liability	4,300	2,900	2,818	-	2,818	82
Insurance-Crime Coverage	200	200	200	-	200	-
Insurance-Auto Physical Damage	530	1,130	1,039	-	1,039	91
Total Repairs & Maintenance	29,530	60,521	58,372	-	58,372	2,149

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
<u>Contractual/Professional</u>						
Box Rent	140	140	96	-	96	44
Rent – Collection Station Property	2,700	2,700	2,700	-	2,700	-
Solid Waste Disposal	10,000	10,000	7,729	-	7,729	2,271
Contract Labor	2,000	5,800	5,796	-	5,796	4
Total Contractual/Professional	14,840	18,640	16,321	-	16,321	2,319
<u>Miscellaneous</u>						
Prior Year Expenditures	-	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-	-
<u>Total Capital Outlay</u>						
Capital Outlay–Equipment	67,500	63,250	63,250	-	63,250	-
Capital Outlay–Vehicles	30,000	31,912	31,912	-	31,912	0
Capital Outlay–R&B Const	10,000	-	-	-	-	-
Total Capital Outlay	107,500	95,162	95,162	-	95,162	0
<u>Contingency</u>						
Contingency	15,000	15,000	-	-	-	15,000
Total Contingency	15,000	15,000	-	-	-	15,000
Total Expenditures	\$ 590,664	\$ 620,664	\$ 534,025	\$ (6,821)	\$ 540,846	\$ 79,818
Other Financial Sources (Uses)						
Financing Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer In–R&B General	584,520	584,520	584,520	-	584,520	-
Operating Transfer Out GF	-	(1,000)	(1,000)	-	(1,000)	-
Operating Transfer Out–R&B General	-	-	-	-	-	-
Debt Service Transfers	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 584,520	\$ 583,520	\$ 583,520	\$ -	\$ 583,520	\$ -
Excess of Revenues and Other Sources	\$ 1,856	\$ 1,856	\$ 96,509	\$ 6,821	\$ 89,688	\$ 87,832
Fund Balance, October 1			\$ 451,408		\$ 458,229	
Fund Balance, September 30			\$ 547,917		\$ 547,917	

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
ROAD & BRIDGE - PRECINCT #4						
REVENUES						
Interest Earnings	\$ 6,000	\$ 6,000	\$ 7,732	\$ -	\$ 7,732	\$ 1,732
Sale of Material	-	-	2,164	-	2,164	2,164
Sale of Assets	-	-	4,531	-	4,531	4,531
Reimbursement	-	-	-	-	-	-
Total Revenue	\$ 6,000	\$ 6,000	\$ 14,426	\$ -	\$ 14,426	\$ 8,426
EXPENDITURES						
Salaries & Wages						
Salary, Official	\$ 32,364	\$ 32,364	\$ 32,364	\$ -	\$ 32,364	\$ -
Salary, Employees	155,272	177,332	171,616	(5,716)	177,332	0
Longevity Pay	2,415	2,415	2,415	-	2,415	-
Part-Time Help	61,810	33,976	30,391	(1,636)	32,027	1,949
Overtime/Discretionary	2,000	2,000	74	-	74	1,926
Total Salaries & Wages	253,861	248,087	236,860	(7,352)	244,212	3,875
Benefits & Expenditures						
Social Security	20,415	21,682	18,746	(558)	19,304	2,378
Retirement	20,154	21,399	18,783	(566)	19,349	2,050
Health Insurance	34,279	37,388	35,745	-	35,745	1,643
Death Benefits	1,830	1,948	1,715	(46)	1,761	187
Unemployment Insurance	533	568	506	-	506	62
Cell Phone Allowance-Employees	1,000	1,000	740	(55)	795	205
Travel Allowance-Official	12,000	12,000	12,000	-	12,000	-
Total Benefits & Expenditures	90,211	95,985	88,234	(1,225)	89,460	6,525
Departmental Support						
Surety & Notary Bonds	200	200	-	-	-	200
Office Supplies	400	500	497	-	497	3
Equipment Non-Capital	1,000	-	-	-	-	-
Parts & Supplies	25,000	25,000	24,969	-	24,969	31
Fuel	30,000	11,050	11,011	-	11,011	39
Gravel, Concrete, & Premix	47,000	107,800	107,612	-	107,612	188
Pipes & Culvert	4,000	4,000	3,987	-	3,987	13
Stockpiling	2,500	1,200	1,120	-	1,120	80
Publishing Legal Notices	100	100	-	-	-	100
Mileage/Travel Reimbursement	600	600	496	-	496	104
Conference & Seminars	1,000	1,090	1,087	-	1,087	3
Telephone/Internet	1,800	1,800	1,766	-	1,766	34
Cell Phones/Pagers	-	-	-	-	-	-
Utilities	3,000	3,000	2,992	-	2,992	8
Total Departmental Support	116,600	156,340	155,537	-	155,537	803
Repairs & Maintenance						
Repairs-Vehicles & Equipment	11,000	560	558	-	558	3
Tires & Tubes	3,000	4,400	4,157	-	4,157	243
Repairs-Building & Grounds	-	-	-	-	-	-
Insurance-Property Coverage	1,200	1,410	1,410	-	1,410	0
Insurance-Auto Liability	4,800	4,490	3,100	-	3,100	1,390
Insurance-Crime Coverage	200	200	200	-	200	-
Insurance-Auto Physical Damage	1,500	1,500	1,434	-	1,434	66
Total Repairs & Maintenance	21,700	12,560	10,858	-	10,858	1,702

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
<u>Contractual/Professional</u>						
Rentals-Machine/Equipment	-	-	-	-	-	-
Box Rent	30	30	26	-	26	4
Solid Waste Disposal	-	-	-	-	-	-
Contract Labor	1,000	-	-	-	-	-
Total Contractual/Professional	1,030	30	26	-	26	4
<u>Miscellaneous</u>						
Prior Year Expenditures	-	-	-	-	-	-
Total Miscellaneous	-	-	-	-	-	-
<u>Capital Outlay</u>						
Capital Outlay-Equipment	99,010	68,410	68,367	-	68,367	43
Capital Outlay-Vehicle	-	-	-	-	-	-
Total Capital Outlay	99,010	68,410	68,367	-	68,367	43
<u>Contingency</u>						
Contingency	78	78	-	-	-	78
Total Contingency	78	78	-	-	-	78
Total Expenditures	\$ 582,490	\$ 581,490	\$ 559,883	\$ (8,577)	\$ 568,460	\$ 13,030
Other Financial Sources (Uses)						
Financing Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer In	-	-	2,250	-	2,250	2,250
Operating Transfer In-R&B General	576,490	576,490	607,678	-	607,678	31,188
Operating Transfer Out GF	-	(1,000)	(1,000)	-	(1,000)	-
Operating Transfer Out-R&B General	-	-	-	-	-	-
Debt Service Transfers	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 576,490	\$ 575,490	\$ 608,928	\$ -	\$ 608,928	\$ 33,438
Excess of Revenues and Other Sources	\$ -	\$ -	\$ 63,471	\$ 8,577	\$ 54,894	\$ 54,894
Fund Balance, October 1			\$ 287,655		\$ 296,232	
Fund Balance, September 30			351,126		351,126	

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
LATERAL ROAD & BRIDGE FUNDS						
REVENUE						
Precinct #1						
Current Ad Valorem Taxes	\$ 192,208	\$ 192,208	\$ 194,017	\$ -	\$ 194,017	\$ 1,809
Delinquent Ad Valorem	5,838	5,838	6,341	-	6,341	503
Penalty & Interest-Ad Valorem	3,795	3,795	3,947	-	3,947	152
Penalties, Persl Prop, Rendition	-	-	136	-	136	136
Payment in Lieu of Taxes	-	-	36	-	36	36
Interest Earnings	5,000	5,000	4,825	-	4,825	(175)
Tax Sale Proration Proceeds	-	-	512	-	512	512
Total Precinct #1	\$ 206,841	\$ 206,841	\$ 209,814	\$ -	\$ 209,814	\$ 2,973
Precinct #2						
Current Ad Valorem Taxes	\$ 215,084	\$ 215,084	\$ 217,108	\$ -	\$ 217,108	\$ 2,024
Delinquent Ad Valorem	6,533	6,533	7,095	-	7,095	562
Penalty & Interest-Ad Valorem	4,246	4,246	4,417	-	4,417	171
Penalties, Persl Prop, Rendition	-	-	152	-	152	152
Payment in Lieu of Taxes	-	-	41	-	41	41
Interest Earnings	6,000	6,000	5,399	-	5,399	(601)
Tax Sale Proration Proceeds	-	-	573	-	573	573
Total Precinct #2	\$ 231,863	\$ 231,863	\$ 234,784	\$ -	\$ 234,784	\$ 2,921
Precinct #3						
Current Ad Valorem Taxes	\$ 192,880	\$ 192,880	\$ 194,695	\$ -	\$ 194,695	\$ 1,815
Delinquent Ad Valorem	5,858	5,858	6,363	-	6,363	505
Penalty & Interest-Ad Valorem	3,808	3,808	3,961	-	3,961	153
Penalties, Persl Prop, Rendition	-	-	136	-	136	136
Payment in Lieu of Taxes	-	-	37	-	37	37
Interest Earnings	6,000	6,000	4,841	-	4,841	(1,159)
Tax Sale Proration Proceeds	-	-	514	-	514	514
Total Precinct #3	\$ 208,546	\$ 208,546	\$ 210,547	\$ -	\$ 210,547	\$ 2,001
Precinct #4						
Ad Valorem Taxes	\$ 189,996	\$ 189,996	\$ 191,784	\$ -	\$ 191,784	\$ 1,788
Delinquent Ad Valorem	5,771	5,771	6,268	-	6,268	497
Penalty & Interest-Ad Valorem	3,751	3,751	3,902	-	3,902	151
Penalties, Persl Prop, Rendition	-	-	134	-	134	134
Payment in Lieu of Taxes	-	-	36	-	36	36
Interest Earnings	5,000	5,000	4,769	-	4,769	(231)
Tax Sale Proration Proceeds	-	-	506	-	506	506
Total Precinct #4	\$ 204,518	\$ 204,518	\$ 207,399	\$ -	\$ 207,399	\$ 2,881
TOTAL REVENUES	\$ 851,768	\$ 851,768	\$ 862,543	\$ -	\$ 862,543	\$ 10,775

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
EXPENDITURES						
Precinct #1						
Departmental Support						
Parts & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel	70,000	56,023	56,023	-	56,023	-
Gravel, Concrete, & Premix	110,000	131,277	123,033	-	123,033	8,244
Pipes & Culverts	10,000	-	-	-	-	-
Stockpiling	5,000	2,700	2,688	-	2,688	13
Tax Appraisal District	6,172	6,172	6,172	-	6,172	-
Total Departmental Support	201,172	196,172	187,916	-	187,916	8,256
Repairs & Maintenance						
Tires & Tubes	5,000	10,000	8,934	-	8,934	1,066
Repairs-Vehicles & Equipment	-	-	-	-	-	-
Total Repairs & Maintenance	5,000	10,000	8,934	-	8,934	1,066
Contingency						
Contingency	20,000	20,000	-	-	-	20,000
Total Contingency	20,000	20,000	-	-	-	20,000
Total Precinct #1	\$ 226,172	\$ 226,172	\$ 196,850	\$ -	\$ 196,850	\$ 29,322
Precinct #2						
Departmental Support						
Parts & Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel	75,000	36,289	36,288	-	36,288	1
Gravel, Concrete, & Premix	120,000	188,667	182,909	-	182,909	5,758
Pipes & Culverts	-	-	-	-	-	-
Tax Appraisal District	6,907	6,907	6,906	-	6,906	1
Total Departmental Support	201,907	231,863	226,103	-	226,103	5,760
Repairs & Maintenance						
Tires & Tubes	-	-	-	-	-	-
Repairs-Vehicles & Equipment	-	-	-	-	-	-
Total Repairs & Maintenance	-	-	-	-	-	-
Capital Outlay						
Capital Outlay-Equipment	-	-	-	-	-	-
Capital Outlay-Vehicles	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Contingency						
Contingency	29,956	-	-	-	-	-
Total Contingency	29,956	-	-	-	-	-
Total Precinct #2	\$ 231,863	\$ 231,863	\$ 226,103	\$ -	\$ 226,103	\$ 5,760
Precinct #3						
Departmental Support						
Parts & Supplies	\$ -	\$ 977	\$ 977	\$ -	\$ 977	\$ -
Fuel	25,000	25,000	24,718	-	24,718	282
Gravel, Concrete, & Premix	110,000	110,955	110,861	-	110,861	94
Pipes & Culverts	10,000	8,068	1,468	-	1,468	6,600
Tax Appraisal District	6,194	6,194	6,194	-	6,194	-
Total Departmental Support	151,194	151,194	144,218	-	144,218	6,976
Repairs & Maintenance						
Repairs - Vehicles & Equipment	10,000	10,000	9,898	-	9,898	103
Tires & Tubes	-	-	-	-	-	-
Repairs - Bridges	-	-	-	-	-	-
Total Repairs & Maintenance	10,000	10,000	9,898	-	9,898	103
Contractual/Professional						
Contract Labor	5,000	5,000	4,122	-	4,122	878
Total Contractual/Professional	5,000	5,000	4,122	-	4,122	878
Capital Outlay						
Capital Outlay-Equipment	-	-	-	-	-	-
Capital Outlay-R&B Construction	5,000	5,000	-	-	-	5,000
Total Capital Outlay	5,000	5,000	-	-	-	5,000
Debt Service						
Transfer Out - Debt Service	19,991	19,991	19,991	-	19,991	0
Total Debt Service	19,991	19,991	19,991	-	19,991	0
Contingency						
Contingency	15,000	15,000	-	-	-	15,000
Total Contingency	15,000	15,000	-	-	-	15,000
Total Precinct #3	\$ 206,185	\$ 206,185	\$ 178,228	\$ -	\$ 178,228	\$ 27,957

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
Precinct #4						
<u>Departmental Support</u>						
Fuel	\$ 40,000	\$ 36,000	\$ 35,946	\$ -	\$ 35,946	\$ 54
Gravel, Concrete, & Premix	130,000	147,000	146,059	-	146,059	941
Tax Appraisal District	6,101	6,101	6,101	-	6,101	-
Reimbursement	-	-	-	-	-	-
Total Departmental Support	176,101	189,101	188,105	-	188,105	996
<u>Repairs & Maintenance</u>						
Repairs-Vehicles & Equipment	10,000	10,000	9,360	-	9,360	640
Tires & Tubes	4,000	4,000	3,992	-	3,992	8
Total Repairs & Maintenance	14,000	14,000	13,353	-	13,353	647
<u>Contractual/Professional</u>						
Contract Labor	1,000	1,000	-	-	-	1,000
Total Contractual/Professional	1,000	1,000	-	-	-	1,000
<u>Contingency</u>						
Contingency	13,417	417	-	-	-	417
Total Contingency	13,417	417	-	-	-	417
Total Precinct #4	204,518	204,518	201,458	-	201,458	3,060
TOTAL EXPENDITURES	\$ 868,738	\$ 868,738	\$ 802,640	\$ -	\$ 802,640	\$ 66,098
Other Financial Sources (Uses)						
Financing Proceeds-Precinct 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer In	-	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess of Revenues and Other Sources	\$ (16,970)	\$ (16,970)	\$ 59,904	\$ -	\$ 59,904	\$ 76,874
Fund Balance, October 1			\$ 489,972		\$ 489,972	
Fund Balance, September 30			\$ 549,876		\$ 549,876	

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
STATE SALARY SUPPLEMENT FUND						
REVENUES						
State Supplement-County Judge	\$ 15,000	\$ 15,000	\$ 20,000	\$ -	\$ 20,000	\$ 5,000
Sal Supp Judges/Excess	1,500	1,500	1,467	-	1,467	(33)
State Supplement-County Attorney	31,250	31,250	31,250	-	31,250	-
Interest Earnings	1,500	1,500	1,420	-	1,420	(80)
Total Revenues	\$ 49,250	\$ 49,250	\$ 54,137	\$ -	\$ 54,137	\$ 4,887
EXPENDITURES						
Interest Disbursements	\$ 1,500	\$ 1,500	\$ 1,420	\$ -	\$ 1,420	\$ 80
Expenses-County Court	2,000	2,000	1,369	-	1,369	631
Total Expenditures	\$ 3,500	\$ 3,500	\$ 2,789	\$ -	\$ 2,789	\$ 711
Other Financial Sources (Uses)						
Operating Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	(46,250)	(46,250)	(46,250)	-	(46,250)	-
Total Other Financing Sources (Uses)	\$ (46,250)	\$ (46,250)	\$ (46,250)	\$ -	\$ (46,250)	\$ -
Excess of Revenues Over (Under)	\$ (500)	\$ (500)	\$ 5,098	\$ -	\$ 5,098	\$ 5,598
Fund Balance, October 1			\$ 33,730		\$ 33,730	
Fund Balance, September 30			\$ 38,828		\$ 38,828	

SHERIFF'S DONATIONS FOR EQUIPMENT FUND

REVENUES						
Interest Earnings	\$ 140	\$ 140	\$ 199	\$ -	\$ 199	\$ 59
Donations	-	-	3,850	-	3,850	3,850
Total Revenues	\$ 140	\$ 140	\$ 4,049	\$ -	\$ 4,049	\$ 3,909
EXPENDITURES						
Departmental Support						
Equipment Non-Capital	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ 500
Parts & Supplies	500	500	-	-	-	500
Total Departmental Support	1,000	1,000	-	-	-	1,000
Capital Outlay						
Capital Outlay-Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	-	-	-	-	-	-
Contingency						
Contingency	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000
Total Contingency	3,000	3,000	-	-	-	3,000
Total Expenditures	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
Other Financial Sources (Uses)						
Transfer In-General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer In-Sheriff's K-9	-	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over (Under)	\$ (3,860)	\$ (3,860)	\$ 4,049	\$ -	\$ 4,049	\$ 7,909
Fund Balance, October 1			\$ 5,125		\$ 5,125	
Fund Balance, September 30			\$ 9,174		\$ 9,174	

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
RECORDS MANAGEMENT AND PRESERVATION FUND						
REVENUES						
Co. Clerk	\$ 29,000	\$ 29,000	\$ 24,505	\$ -	\$ 24,505	\$ (4,495)
Records Archive Fee-CC	29,000	29,000	24,770	-	24,770	(4,230)
Vital Statistics Presv. Fee	300	300	365	-	365	65
CC Criminal Fee	450	450	619	-	619	169
Interest Earnings	2,250	2,250	5,402	-	5,402	3,152
Interest Earnings, Investments	-	-	9	-	9	9
Total Revenues	\$ 61,000	\$ 61,000	\$ 55,670	\$ -	\$ 55,670	\$ (5,330)
EXPENDITURES						
Salaries & Wages						
Salary, Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Part-Time Help	-	-	-	-	-	-
Temporary Help	-	-	-	-	-	-
Total Salaries & Wages	-	-	-	-	-	-
Benefits & Expenditures						
Social Security	-	-	-	-	-	-
Retirement	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-
Death Benefits	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-
Total Benefits & Expenditures	-	-	-	-	-	-
Departmental Support						
Imaging Sys/County Clerk	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -	\$ 7,000
Record Covers & Rebinding	5,000	5,000	2,875	-	2,875	2,125
Microfilm, Rec, Index, Restoring	59,000	54,025	102	-	102	53,923
Maintain CC Records Archive	20,000	20,000	-	-	-	20,000
Total Departmental Support	91,000	86,025	2,977	-	2,977	83,048
Repairs & Maintenance						
Computer Expense	5,000	5,000	1,448	-	1,448	3,552
Total Repairs & Maintenance	5,000	5,000	1,448	-	1,448	3,552
Capital Outlay						
Capital Outlay-Equipment	27,000	27,000	-	-	-	27,000
Total Capital Outlay	27,000	27,000	-	-	-	27,000
Total Expenditures	\$ 123,000	\$ 118,025	\$ 4,425	\$ -	\$ 4,425	\$ 113,600
Other Financial Sources (Uses)						
Operating Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	(28,000)	(32,975)	(32,975)	-	(32,975)	-
Total Other Financing Sources (Uses)	\$ (28,000)	\$ (32,975)	\$ (32,975)	\$ -	\$ (32,975)	\$ -
Excess of Revenues Over (Under)	\$ (90,000)	\$ (90,000)	\$ 18,269	\$ -	\$ 18,269	\$ 108,269
Fund Balance, October 1			\$ 160,605		\$ 160,605	
Fund Balance, September 30			\$ 178,875		\$ 178,875	

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
ECONOMIC DEVELOPMENT FUND						
REVENUES						
Hotel Occupancy Taxes	\$ 26,000	\$ 26,000	\$ 23,399	\$ (8,384)	\$ 31,783	\$ 5,783
Penalties & Interest–Hotel Occupancy	-	-	-	-	-	-
Interest Earnings	-	-	740	-	740	740
Total Revenues	\$ 26,000	\$ 26,000	\$ 24,139	\$ (8,384)	\$ 32,523	\$ 6,523
EXPENDITURES						
Departmental Support						
Admin.Costs–Convention Regis	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advertising/Promotions	-	23,215	23,215	-	23,215	(0)
Advertising/Promo – Arts	-	2,275	2,000	-	2,000	275
Total Departmental Support	-	25,490	25,215	-	25,215	275
Repairs & Maintenance						
Maint. – Visitors Center	-	-	-	-	-	-
Total Repairs & Maintenance	-	-	-	-	-	-
Contractual/Professional						
Economic Development	10,000	225	225	-	225	-
Historical/Preserv. Programs	-	-	-	-	-	-
Total Contractual/Professional	10,000	225	225	-	225	-
Contingency						
Contingency	10,000	-	-	-	-	-
Total Contingency	10,000	-	-	-	-	-
Total Expenditures	\$ 20,000	\$ 25,715	\$ 25,440	\$ -	\$ 25,440	\$ 275
Excess of Revenues Over (Under)	\$ 6,000	\$ 285	\$ (1,301)	\$ (8,384)	\$ 7,083	\$ 6,798
Fund Balance, October 1			\$ 26,775		\$ 18,391	
Fund Balance, September 30			\$ 25,474		\$ 25,474	
LAW LIBRARY FUND						
REVENUES						
Clerk Fee	\$ 3,600	\$ 3,600	\$ 3,290	\$ -	\$ 3,290	\$ (310)
District Clerk Fee	6,000	6,000	7,630	-	7,630	1,630
Interest	450	450	966	-	966	516
Total Revenues	\$ 10,050	\$ 10,050	\$ 11,886	\$ -	\$ 11,886	\$ 1,836
EXPENDITURES						
Departmental Support						
Equipment Non–Capital	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
Law Books	7,500	7,500	1,372	-	1,372	6,128
Total Departmental Support	8,500	8,500	1,372	-	1,372	7,128
Repairs & Maintenance						
Business Machine Maintenance	500	500	-	-	-	500
Total Repairs & Maintenance	500	500	-	-	-	500
Total Expenditures	\$ 9,000	\$ 9,000	\$ 1,372	\$ -	\$ 1,372	\$ 7,628
Excess of Revenues Over (Under)	\$ 1,050	\$ 1,050	\$ 10,514	\$ -	\$ 10,514	\$ 9,464
Fund Balance, October 1			\$ 28,549		\$ 28,549	
Fund Balance, September 30			\$ 39,062		\$ 39,062	

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
ATTORNEY FEE ACCOUNT FUND						
REVENUES						
Fees County Attorney	\$ -	\$ -	\$ 75	\$ -	\$ 75	\$ 75
Interest Earnings	-	-	35	-	35	35
Total Revenues	\$ -	\$ -	\$ 110	\$ -	\$ 110	\$ 110
EXPENDITURES						
Departmental Support						
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Expenses/Attorney Fee	-	-	-	-	-	-
Total Departmental Support	-	-	-	-	-	-
Capital Outlay						
Capital Outlay	-	-	-	-	-	\$ -
Total Capital Outlay	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over (Under)	\$ -	\$ -	\$ 110	\$ -	\$ 110	\$ 110
Fund Balance, October 1			\$ 1,106		\$ 1,106	
Fund Balance, September 30			\$ 1,216		\$ 1,216	
RECORDS MGMT/PRESERVATION FUND- DISTRICT CLERK						
REVENUES						
Records Preservation-District Clerk	\$ 1,800	\$ 1,800	\$ 1,836	\$ -	\$ 1,836	\$ 36
DC Criminal RMP Fee	-	-	197	-	197	197
Interest-Earnings	150	150	143	-	143	(7)
Total Revenues	\$ 1,950	\$ 1,950	\$ 2,176	\$ -	\$ 2,176	\$ 226
EXPENDITURES						
Departmental Support						
Equipment Non-Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Records Preserv/Restoring	-	-	-	-	-	-
Total Departmental Support	-	-	-	-	-	-
Contingency						
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over (Under)	\$ (2,050)	\$ (2,050)	\$ 2,176	\$ -	\$ 2,176	\$ 4,226
Fund Balance, October 1			\$ 3,995		\$ 3,995	
Fund Balance, September 30			\$ 6,171		\$ 6,171	

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
SHERIFF'S RESTITUTION FUND						
REVENUES						
Interest Earnings	\$ 700	\$ 700	\$ 837	\$ -	\$ 837	\$ 137
Total Revenues	\$ 700	\$ 700	\$ 837	\$ -	\$ 837	\$ 137
EXPENDITURES						
Departmental Support						
Equipment Non-Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parts & Supplies	-	-	-	-	-	-
Total Departmental Support	-	-	-	-	-	-
Repairs & Maintenance						
Repairs - Building & Grounds	\$ -	\$ -	-	-	\$ -	\$ -
Total Repairs & Maintenance	-	-	-	-	-	-
Capital Outlay						
Capital Outlay - Equipment	-	4,963	4,963	-	4,963	1
Capital Outlay - Vehicles	-	-	-	-	-	-
Total Capital Outlay	-	4,963	4,963	-	4,963	1
Contingency						
Contingency	5,000	37	-	-	-	37
Total Contingency	5,000	37	-	-	-	37
Total Expenditures	\$ 5,000	\$ 5,000	\$ 4,963	\$ -	\$ 4,963	\$ 38
Other Financial Sources (Uses)						
Operating Transfer In-Misc. Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over (Under)	\$ (4,300)	\$ (4,300)	\$ (4,125)	\$ -	\$ (4,125)	\$ 175
Fund Balance, October 1			\$ 29,584		\$ 29,584	
Fund Balance, September 30			\$ 25,459		\$ 25,459	

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
MISCELLANEOUS GRANTS FUND						
REVENUES						
FEMA Reimbursements	\$ -	\$ -	\$ 84,552	\$ -	\$ 84,552	\$ 84,552
State Disaster Reimbursement	-	-	563	-	563	563
Interest Earnings	-	-	503	-	503	503
OCA-Indigent Defense Grant	-	-	13,248	-	13,248	13,248
OCA/TFID-Equalization Funding	-	-	9,084	-	9,084	9,084
OCA MOU-Collections Program	-	-	-	-	-	-
Homeland Security Grant Program	-	-	84,229	-	84,229	84,229
OAG/Texas Vine Project	-	-	6,739	-	6,739	6,739
BVCOG - Solid Waste Grant	-	-	46,511	-	46,511	46,511
ORCA - TCDP Grant #723091	-	-	230,024	-	230,024	230,024
Donations-KBC Beautiful	-	-	3,335	-	3,335	3,335
HAVA Funding	-	-	1,437	-	1,437	1,437
Total Revenues	\$ -	\$ -	\$ 480,225	\$ -	\$ 480,225	\$ 480,225
EXPENDITURES						
Misc Grant Interest Expense	\$ -	\$ -	\$ 503	\$ -	\$ 503	\$ (503)
Total Category	-	-	503	-	503	(503)
Departmental Support						
Association Dues	\$ -	\$ -	\$ 75	\$ -	\$ 75	\$ (75)
Equipment, Non-Capital	-	-	84,229	-	84,229	(84,229)
Parts and Supplies	-	-	2,559	-	2,559	(2,559)
Grant Program Administration	-	-	-	-	-	-
Conference & Seminars	-	-	987	-	987	(987)
Telephone/Internet	-	-	-	-	-	-
Total Departmental Support	-	-	87,849	-	87,849	(87,849)
Repairs & Maintenance						
Program Maintenance	-	-	6,739	-	6,739	(6,739)
Technical Support	-	-	1,286	-	1,286	(1,286)
Total Repairs & Maintenance	-	-	8,025	-	8,025	(8,025)
Contractual/Professional						
Solid Waste Disposal	-	-	12,186	-	12,186	(12,186)
Economic Development Projects	-	-	-	-	-	-
FEMA Reimbursements	-	-	85,115	-	85,115	(85,115)
Total Contractual/Professional	-	-	97,300	-	97,300	(97,300)
Capital Outlay						
Capital Outlay-Equipment	-	-	269,535	-	269,535	(269,535)
Capital Outlay-Software	-	-	-	-	-	-
Total Capital Outlay	-	-	269,535	-	269,535	(269,535)
Contingency						
Contingency	-	-	-	-	-	-
Total Contingency	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 463,213	\$ -	\$ 463,213	\$ (463,213)
Other Financial Sources (Uses)						
Operating Transfer In-S.O. Restitution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	(13,698)	-	(13,698)	(13,698)
Operating Transfer Out-S.O.	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (13,698)	\$ -	\$ (13,698)	\$ (13,698)
Excess of Revenues Over (Under)	\$ -	\$ -	\$ 3,314	\$ -	\$ 3,314	\$ 3,314
Fund Balance, October 1			\$ 9,495		\$ 9,495	
Fund Balance, September 30			\$ 12,809		\$ 12,809	

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
JUSTICE COURT TECHNOLOGY FUND						
REVENUES						
JP1 - JCT	\$ 2,500	\$ 2,500	\$ 4,337	\$ -	\$ 4,337	\$ 1,837
JP2 - JCT	6,000	6,000	4,634	-	4,634	(1,366)
JP3 - JCT	3,000	3,000	3,303	-	3,303	303
JP4 - JCT	2,500	2,500	1,803	-	1,803	(697)
Interest Earnings	1,000	1,000	1,063	-	1,063	63
Insurance Proceeds	-	-	-	-	-	-
Total Revenues	\$ 15,000	\$ 15,000	\$ 15,139	\$ -	\$ 15,139	\$ 139
EXPENDITURES						
Departmental Support						
Equipment - Non-Capital	\$ 4,000	\$ 5,033	\$ 5,033	\$ -	\$ 5,033	\$ 0
Internet Service	3,000	3,000	2,576	-	2,576	424
Total Departmental Support	7,000	8,033	7,609	-	7,609	424
Repairs & Maintenance						
Repairs-Business Machines	-	-	-	-	-	-
Technical Support	15,000	13,967	12,375	-	12,375	1,592
Total Repairs & Maintenance	15,000	13,967	12,375	-	12,375	1,592
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	\$ 32,000	\$ 32,000	\$ 19,983	\$ -	\$ 19,983	\$ 12,017
Other Financial Sources (Uses)						
Operating Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over (Under)	\$ (17,000)	\$ (17,000)	\$ (4,844)	\$ -	\$ (4,844)	\$ 12,156
Fund Balance, October 1			\$ 36,121		\$ 36,121	
Fund Balance, September 30			\$ 31,277		\$ 31,277	

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
SHERIFF'S FORFEITURE FUND						
REVENUES						
Forfeiture Proceeds–Cash	\$ -	\$ -	\$ 1,603	\$ -	\$ 1,603	\$ 1,603
Forfeiture Proceeds–Property	-	-	-	-	-	-
Interest Earnings	500	500	392	-	392	(108)
Total Revenues	\$ 500	\$ 500	\$ 1,995	\$ -	\$ 1,995	\$ 1,495
EXPENDITURES						
Departmental Support						
Buy Money	\$ 4,000	\$ 4,000	\$ 600	\$ -	\$ 600	\$ 3,400
Equipment	5,000	5,000	2,550	-	2,550	2,450
Subscriptions, Software	-	1,500	1,428	-	1,428	72
Publishing Legal Notices	-	-	-	-	-	-
Conference & Seminars	-	-	-	-	-	-
Total Departmental Support	9,000	10,500	4,578	-	4,578	5,922
Repairs & Maintenance						
Repairs–Vehicles & Equipment	-	150	150	-	150	-
Total Repairs & Maintenance	-	150	150	-	150	-
Capital Outlay						
Capital Outlay–Equipment	-	-	-	-	-	-
Capital Outlay–Vehicles	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Contingency						
Contingency	5,000	3,350	-	-	-	3,350
Total Contingency	5,000	3,350	-	-	-	3,350
Total Expenditures	\$ 14,000	\$ 14,000	\$ 4,728	\$ -	\$ 4,728	\$ 9,272
Other Financial Sources (Uses)						
Operating Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over (Under)	\$ (13,500)	\$ (13,500)	\$ (2,733)	\$ -	\$ (2,733)	\$ 10,767
Fund Balance, October 1			\$ 17,393		\$ 17,393	
Fund Balance, September 30			\$ 14,660		\$ 14,660	

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
RECORDS MANAGEMENT AND PRESERVATION FUND - COUNTY						
REVENUES						
Record Preservation County Clerk	\$ 4,500	\$ 4,500	\$ 6,172	\$ -	\$ 6,172	\$ 1,672
Record Preservation Dist. Clerk	3,500	3,500	4,140	-	4,140	640
Interest Earnings	300	300	610	-	610	310
Total Revenues	\$ 8,300	\$ 8,300	\$ 10,923	\$ -	\$ 10,923	\$ 2,623
EXPENDITURES						
Departmental Support						
Equipment - Non-Capital	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000
Treasurer/Record Preservation	-	-	-	-	-	-
Microfilm, Rec, Index, Restoring	-	-	-	-	-	-
Total Departmental Support	3,000	3,000	-	-	-	3,000
Capital Outlay						
Capital Outlay Equipment	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Contingency						
Contingency	5,000	5,000	-	-	-	5,000
Total Contingency	5,000	5,000	-	-	-	5,000
Total Expenditures	\$ 8,000	\$ 8,000	\$ -	\$ -	\$ -	\$ 8,000
Other Financial Sources (Uses)						
Operating Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over (Under)	\$ 300	\$ 300	\$ 10,923	\$ -	\$ 10,923	\$ 10,623
Fund Balance, October 1			\$ 16,620		\$ 16,620	
Fund Balance, September 30			\$ 27,543		\$ 27,543	

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
COURTHOUSE SECURITY FUND						
REVENUES						
Courthouse Security-County Clerk	\$ 6,000	\$ 6,000	\$ 6,118	\$ -	\$ 6,118	\$ 118
Courthouse Security/Dist. Clerk	2,000	2,000	2,114	-	2,114	114
Courthouse Security-JP#1	1,500	1,500	3,271	-	3,271	1,771
JP Security - JP1	500	500	1,090	-	1,090	590
Courthouse Security-JP#2	4,500	4,500	3,487	-	3,487	(1,013)
JP Security - JP2	1,500	1,500	1,162	-	1,162	(338)
Courthouse Security-JP#3	2,500	2,500	2,505	-	2,505	5
JP Security - JP3	1,000	1,000	835	-	835	(165)
Courthouse Security-JP#4	1,800	1,800	1,362	-	1,362	(438)
JP Security - JP4	600	600	454	-	454	(146)
Interest Earnings	1,200	1,200	1,444	-	1,444	244
Total Revenues	\$ 23,100	\$ 23,100	\$ 23,843	\$ -	\$ 23,843	\$ 743
EXPENDITURES						
Departmental Support						
Equipment Non-Capital	\$ 2,500	\$ 2,374	\$ 1,650	\$ -	\$ 1,650	\$ 724
Parts & Supplies	-	126	126	-	126	0
Conference & Seminars	2,500	2,500	-	-	-	2,500
Total Departmental Support	5,000	5,000	1,776	-	1,776	3,224
Repairs & Maintenance						
Repairs-Machine Maintenance	2,000	1,000	-	-	-	1,000
Repairs - Building & Grounds	1,500	1,500	-	-	-	1,500
Total Repairs & Maintenance	3,500	2,500	-	-	-	2,500
Contractual/Professional						
Bailiff, CC_Contract	1,000	1,000	-	-	-	1,000
Bailiff, DC_Contract	12,300	12,300	10,100	-	10,100	2,200
Bailiff, AG_Contract	1,200	1,200	75	-	75	1,125
Bailiff, JP_Contract	500	500	-	-	-	500
Total Contractual/Professional	15,000	15,000	10,175	-	10,175	4,825
Capital Outlay						
Capital Outlay-Equipment	5,000	5,000	-	-	-	5,000
Total Capital Outlay	5,000	5,000	-	-	-	5,000
Departmental Support						
Equipment, Non-Capital, JP2	1,000	1,000	-	-	-	1,000
Total Departmental Support	1,000	1,000	-	-	-	1,000
Repairs & Maintenance						
Repairs-Bldg & Grounds-JP1	-	-	-	-	-	-
Repairs-Bldg & Grounds-JP2	1,000	1,000	682	-	682	318
Repairs-Bldg & Grounds-JP4	-	1,000	908	-	908	92
Total Repairs & Maintenance	1,000	2,000	1,590	-	1,590	410
Total Expenditures	\$ 30,500	\$ 30,500	\$ 13,541	\$ -	\$ 13,541	\$ 16,959
Other Financial Sources (Uses)						
Operating Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	(11,500)	(11,500)	(10,308)	-	(10,308)	1,192
Total Other Financing Sources (Uses)	\$ (11,500)	\$ (11,500)	\$ (10,308)	\$ -	\$ (10,308)	\$ 1,192
Excess of Revenues Over (Under)	\$ (18,900)	\$ (18,900)	\$ (6)	\$ -	\$ (6)	\$ 18,894
Fund Balance, October 1			\$ 44,888		\$ 44,888	
Fund Balance, September 30			\$ 44,883		\$ 44,883	

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
TIME PAYMENT FEE FUND						
REVENUES						
Time Payment–County Clerk	\$ 2,000	\$ 2,000	\$ 1,804	\$ -	\$ 1,804	\$ (196)
Time Payment–District Clerk	600	600	1,016	-	1,016	416
Time Payment–JP#1	600	600	652	-	652	52
Time Payment–JP#2	2,000	2,000	1,634	-	1,634	(366)
Time Payment–JP#3	1,000	1,000	951	-	951	(49)
Time Payment–JP#4	1,500	1,500	954	-	954	(546)
Interest Earnings	500	500	592	-	592	92
Reimbursement/Overpayment	-	-	0	-	0	0
Total Revenues	\$ 8,200	\$ 8,200	\$ 7,602	\$ -	\$ 7,602	\$ (598)
EXPENDITURES						
Departmental Support						
Equipment Non–Capital	5,000	4,672	582	-	582	4,090
Total Departmental Support	5,000	4,672	582	-	582	4,090
Repairs & Maintenance						
Repairs–Business Machines	1,000	1,000	855	-	855	145
Technical Support	10,000	10,328	10,328	-	10,328	(0)
Total Repairs & Maintenance	11,000	11,328	11,183	-	11,183	145
Capital Outlay						
Capital Outlay–Equipment	-	-	-	-	-	-
Capital Outlay–Software	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Contingency						
Contingency	5,000	5,000	-	-	-	5,000
Total Contingency	5,000	5,000	-	-	-	5,000
Total Expenditures	\$ 21,000	\$ 21,000	\$ 11,765	\$ -	\$ 11,765	\$ 9,235
Other Financial Sources (Uses)						
Operating Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over (Under)	\$ (12,800)	\$ (12,800)	\$ (4,162)	\$ -	\$ (4,162)	\$ 8,638
Fund Balance, October 1			\$ 21,034		\$ 21,034	
Fund Balance, September 30			\$ 16,871		\$ 16,871	
RIGHT OF WAY ACQUISITION FUND						
REVENUES						
Interest Earnings	\$ 20,000	\$ 20,000	\$ 17,683	\$ -	\$ 17,683	\$ (2,317)
Interest Earnings, Investments	-	-	19	-	19	19
Reimbursement – Overpayment	-	-	5,174	-	5,174	5,174
Total Revenues	\$ 20,000	\$ 20,000	\$ 22,876	\$ -	\$ 22,876	\$ 2,876
EXPENDITURES						
Capital Outlay						
Right of Way	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	-	-	-	-	-	-
Contingency						
Contingency	200,000	200,000	-	-	-	200,000
Total Contingency	200,000	200,000	-	-	-	200,000
Total Expenditures	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Other Financial Sources (Uses)						
Operating Transfer In–R&B General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfer Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over (Under)	\$ (180,000)	\$ (180,000)	\$ 22,876	\$ -	\$ 22,876	\$ 202,876
Fund Balance, October 1			\$ 575,871		\$ 575,871	
Fund Balance, September 30			\$ 598,746		\$ 598,746	

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
ALTERNATIVE CSR FUND						
REVENUES						
CC-Alternative CSR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Probation-Alternative CSR	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CORRECTIONAL EXPENDITURES						
Departmental Support						
Equipment Non-Capital	\$ -	\$ 2,050	\$ 2,050	\$ -	\$ 2,050	\$ -
Parts & Supplies	5,740	2,559	1,166	-	1,166	1,393
Total Departmental Support	5,740	4,609	3,216	-	3,216	1,393
Repairs & Maintenance						
Repairs-Building & Grounds	-	1,500	1,465	-	1,465	35
Total Repairs & Maintenance	-	1,500	1,465	-	1,465	35
Capital Outlay						
Capital Outlay-Building	-	-	-	-	-	-
Capital Outlay-Equipment	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Contingency						
Contingency	-	-	-	-	-	-
Total Contingency	-	-	-	-	-	-
OTHER EXPENDITURES						
Capital Outlay						
Capital Outlay-Software	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-
Total Expenditures	\$ 5,740	\$ 6,109	\$ 4,681	\$ -	\$ 4,681	\$ 1,428
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	\$ (5,740)	\$ (6,109)	\$ (4,681)	\$ -	\$ (4,681)	\$ 1,428
Fund Balance, October 1			\$ 6,109		\$ 6,109	
Fund Balance, September 30			\$ 1,428		\$ 1,428	
LEOSE FUND						
REVENUES						
LEOSE Allocation/Sheriff	\$ 2,400	\$ 2,400	\$ 2,338	\$ -	\$ 2,338	\$ (62)
LEOSE Allocation/Const. #1	-	-	-	-	-	-
LEOSE Allocation/Const. #2	670	670	661	-	661	(9)
LEOSE Allocation/Const. #3	670	670	661	-	661	(9)
LEOSE Allocation/Const. #4	670	670	661	-	661	(9)
Interest Earnings	700	700	802	-	802	102
Total Revenues	\$ 5,110	\$ 5,110	\$ 5,121	\$ -	\$ 5,121	\$ 11
EXPENDITURES						
Departmental Support						
Conference & Seminars	\$ 2,600	\$ 2,706	\$ 2,706	\$ -	\$ 2,706	\$ 0
Constable #1-Conf./Training	2,000	1,894	-	-	-	1,894
Constable #2-Conf./Training	5,000	5,000	803	-	803	4,197
Constable #3-Conf./Training	5,000	5,000	284	-	284	4,716
Constable #4-Conf./Training	3,000	3,000	196	-	196	2,804
Total Departmental Support	17,600	17,600	3,990	-	3,990	13,610
Total Expenditures	\$ 17,600	\$ 17,600	\$ 3,990	\$ -	\$ 3,990	\$ 13,610
Excess of Revenues Over (Under)	\$ (12,490)	\$ (12,490)	\$ 1,132	\$ -	\$ 1,132	\$ 13,622
Fund Balance, October 1			\$ 25,781		\$ 25,781	
Fund Balance, September 30			\$ 26,913		\$ 26,913	

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - SPECIAL REVENUE FUNDS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
JAIL COMMISSARY FUND						
REVENUES						
Interest	\$ -	\$ -	\$ 316	\$ -	\$ 316	\$ 316
Sales-Phone Cards (net)	-	-	40,310	-	40,310	40,310
Sales Tax Discounts	-	-	127	-	127	127
Sales	-	-	5,573	-	5,573	5,573
Miscellaneous	-	-	-	-	-	-
Reimbursements - Inmates	-	-	1,474	-	1,474	1,474
Total Revenues	\$ -	\$ -	\$ 47,800	\$ -	\$ 47,800	\$ 47,800
EXPENDITURES						
Phone Cards - Purchases	\$ -	\$ -	\$ 20,881	\$ -	\$ 20,881	\$ (20,881)
Equipment Non-Capital	-	-	4,931	-	4,931	(4,931)
OTC/Reimbursables	-	-	6,482	-	6,482	(6,482)
Miscellaneous	-	-	(259)	-	(259)	259
Office Expense	-	-	282	-	282	(282)
Reimbursement - Inmates	-	-	-	-	-	-
Repairs/Maintenance	-	-	-	-	-	-
Supplies-Indigent Inmate	-	-	-	-	-	-
Supplies	-	-	10,633	-	10,633	(10,633)
TV Service	-	-	3,811	-	3,811	(3,811)
Total Expenditures	\$ -	\$ -	\$ 46,761	\$ -	\$ 46,761	\$ (46,761)
Excess of Revenues Over (Under)	\$ -	\$ -	\$ 1,039	\$ -	\$ 1,039	\$ 1,039
Fund Balance, October 1			\$ 7,011		\$ 7,011	
Fund Balance, September 30			\$ 8,050		\$ 8,050	
VEHICLE INVENTORY TAX - TA/C						
REVENUES						
Interest	\$ 1,500	\$ 1,500	\$ 1,362	\$ -	\$ 1,362	\$ (138)
Penalties	-	-	22	-	22	22
Other Income	-	-	-	-	-	-
Total Revenues	\$ 1,500	\$ 1,500	\$ 1,384	\$ -	\$ 1,384	\$ (116)
EXPENDITURES						
Computer Expense	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000
Equipment, Non-Capital	5,000	5,000	-	-	-	5,000
Capital Outlay - Equipment	-	-	-	-	-	-
Total Expenditures	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	\$ 6,000
Excess of Revenues Over (Under)	\$ (4,500)	\$ (4,500)	\$ 1,384	\$ -	\$ 1,384	\$ 5,884
Fund Balance, October 1			\$ 18,674		\$ 18,674	
Fund Balance, September 30			\$ 20,057		\$ 20,057	

BURLESON COUNTY, TEXAS
Combining Balance Sheet
Debt Service Fund
September 30, 2009

ASSETS

Cash	\$ 338,088
Cash Restricted	-
Taxes Receivable	37,292
Due From Other Funds	70,224
Total Assets	<u>\$ 445,604</u>

LIABILITIES AND FUND BALANCES

Liabilities	
Deferred Revenues	\$ 37,755
Due To Other Funds	<u>\$ -</u>
Total Liabilities	\$ 37,755
Fund Balances	
Reserved	\$ 407,849
Unreserved	-
Total Fund Balances	<u>\$ 407,849</u>
Total Liabilities and Fund Balances	<u>\$ 445,604</u>

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - DEBT SERVICE FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

DEBT SERVICE FUND	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
REVENUES						
Accrued Interest-Issuance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Ad Valorem Taxes	258,426	258,426	261,625	-	261,625	3,199
Delinquent Ad Valorem	8,438	8,438	9,378	-	9,378	940
Penalty & Interest-Ad Valorem	5,485	5,485	5,481	-	5,481	(4)
Penalties, Persl Prop. Rendition	-	-	184	-	184	184
Payment In Lieu of Taxes	-	-	49	-	49	49
Interest Earnings	9,000	9,000	11,176	-	11,176	2,176
Interest Earnings, Investments	-	-	23	-	23	23
Tax Sale Proration Proceeds	-	-	617	-	617	617
Total Revenue	\$281,349	\$281,349	\$288,532	\$ -	\$288,532	\$ 7,183
EXPENDITURES						
Debt Service						
Principal - CO Series 2004	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ -
Principal on Bond 1998 Refund	135,000	135,000	135,000	-	135,000	-
Principal - Capital Lease	-	-	33,655	-	33,655	(33,655)
Principal - Warrants	-	-	-	-	-	-
Interest - CO Series 2004	47,963	47,963	47,963	-	47,963	1
Interest on Bond/1998 Refund	9,788	9,788	9,788	-	9,788	1
Interest - Capital Lease	-	-	2,792	-	2,792	(2,792)
Interest - Warrants	-	-	-	-	-	-
Other Expenses/Fees	2,500	2,500	2,278	-	2,278	222
Total Debt Service	255,251	255,251	291,475	-	291,475	(36,224)
Total Expenditures	\$255,251	\$255,251	\$291,475	\$ -	\$291,475	\$ (36,224)
Other Financial Sources (Uses)						
Operating Transfer In	\$ -	\$ -	\$106,208	\$ -	\$106,208	\$ 106,208
Transfer In - Excess Sales Tax	-	-	-	-	-	-
Operating Transfer Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$106,208	\$ -	\$106,208	\$ 106,208
Excess of Revenues Over (Under) Expenditures	<u>\$ 26,098</u>	<u>\$ 26,098</u>	<u>\$103,265</u>	<u>\$ -</u>	<u>\$103,265</u>	<u>\$ 77,167</u>
Fund Balance, October 1			<u>\$304,584</u>		<u>\$304,584</u>	
Fund Balance, September 30			<u><u>\$407,849</u></u>		<u><u>\$407,849</u></u>	

BURLESON COUNTY, TEXAS
Combining Balance Sheet
Capital Improvement Fund
September 30, 2009

ASSETS

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

LIABILITIES AND FUND BALANCES

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

BURLESON COUNTY, TEXAS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - CAPITAL IMPROVEMENT FUND
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2009

CAPITAL PROJECTS FUND

REVENUES	Budgeted Amounts		Actual GAAP Basis	Adjustments Budget Basis	Actual Budget Basis	Final Budget Variance
	Original	Final				
Interest Earnings	\$ -	\$ -	\$ 222	\$ -	\$ 222	\$ 222
Interest Earnings, Investment	-	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ 222	\$ -	\$ 222	\$ 222
EXPENDITURES						
Public Facilities						
<u>Capital Outlay</u>						
Capital Outlay – Land	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	-
Capital Outlay – Buildings	125,000	126,350	126,350	-	126,350	-
Architect/Engineering Service	-	-	-	-	-	-
Capital Outlay – Bldg Improvement	-	-	-	-	-	-
Capital Outlay – Equipment	-	-	-	-	-	-
Total Capital Outlay	155,000	156,350	156,350	-	156,350	-
<u>Contingency</u>						
Contingency	-	-	-	-	-	-
Total Contingency	-	-	-	-	-	-
<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	-	-	-	-	-	-
Total Contingency	-	-	-	-	-	-
Total Expenditures	\$ 155,000	\$ 156,350	\$ 156,350	\$ -	\$ 156,350	\$ -
Other Financial Sources (Uses)						
Operating Transfer In–Gen Fund	\$ 155,000	\$ 156,350	\$ 156,350	\$ -	\$ 156,350	\$ -
Operating Transfer In–R&B General	-	-	-	-	-	-
Transfer Out–Public Facilities	-	-	-	-	-	-
Operating Transfer Out–GF	-	-	-	-	-	-
Operating Transfer Out–RB General	-	-	(222)	-	(222)	(222)
Total Other Financing Sources (Uses)	\$ 155,000	\$ 156,350	\$ 156,128	\$ -	\$ 156,128	\$ (222)
Excess of Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance, October 1			\$ -		\$ -	
Fund Balance, September 30			\$ -		\$ -	