

GONZALES COUNTY, TEXAS

ANNUAL FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2006

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INDEPENDENT AUDITOR'S REPORT

Honorable Judge David Bird and Members of
the Commissioner's Court
Gonzales County, Gonzales, Texas

We have audited the accompanying financial statements of Gonzales County, Texas for the year ended September 30, 2006, as listed in the table of contents. These financial statements are the responsibility of Gonzales County 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 cash basis financial statements are free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the cash basis financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall cash basis financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in Note 1, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Gonzales County as of September 30, 2006, or the results of its operations, or cash flows for the year then ended.

However, in our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the cash balances of Gonzales County, as of September 30, 2006, and the receipts it received and disbursements it paid for the year then ended, on the basis of accounting described in Note 1.


Floyd & Gindler, PC

January 19, 2007

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COMBINED FINANCIAL STATEMENTS

GONZALES COUNTY, TEXAS

COMBINED STATEMENT OF ASSETS, LIABILITIES AND EQUITY-CASH BASIS

ALL FUND TYPES AND ACCOUNT GROUPS

September 30, 2006

	Governmental Fund Types			Fiduciary
	General	Special Revenue	Debt Service	Trust and Agency Funds
ASSETS AND OTHER DEBITS				
Assets:				
Cash and cash equivalents	\$ 2,088,304	1,829,994	-	262,988
Receivables (net of allowance for uncollectible):				
Property taxes	385,925	-	-	-
Notes	8,130	-	-	780,341
Due from other funds	-	-	-	-
Due from others	-	-	-	-
Restricted assets:				
Cash and cash equivalents	-	-	93,958	-
Other debits:				
Amounts provided for retirement of general long term debt	-	-	-	-
Amounts to be provided for retirement of general long term debt	-	-	-	-
Total assets	<u>\$ 2,482,359</u>	<u>1,829,994</u>	<u>93,958</u>	<u>1,043,329</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts payable	\$ (149)	419	-	13
Due to others	-	-	-	609
Current portion of bonds and notes payable	-	-	-	-
Current portion of capital leases payable	-	-	-	-
Bonds and notes payable	-	-	-	-
Capital leases payable	-	-	-	-
Deferred revenues	414,889	-	-	780,341
Total liabilities	<u>414,740</u>	<u>419</u>	<u>-</u>	<u>780,963</u>
Equity and other credits:				
Retained earnings-unreserved, undesignated	-	-	-	209,839
Fund balances:				
Restricted for state court fees	183,378	-	-	-
Reserved	-	-	93,958	-
Unreserved, undesignated	1,884,241	1,829,575	-	52,527
Total equity and other credits	<u>2,067,619</u>	<u>1,829,575</u>	<u>93,958</u>	<u>262,366</u>
Total liabilities, equity and other credits	<u>\$ 2,482,359</u>	<u>1,829,994</u>	<u>93,958</u>	<u>1,043,329</u>

The accompanying notes are an integral part of these statements.

Account Group	Total (Memorandum Only)	
	September 30, 2006	September 30, 2005
General Long Term-Debt		
-	4,181,286	3,451,171
-	385,925	430,762
-	788,471	751,767
-	-	-
-	-	240
-	93,958	95,337
93,957	93,957	95,337
<u>3,835,778</u>	<u>3,835,778</u>	<u>3,961,933</u>
<u>3,929,735</u>	<u>9,379,375</u>	<u>8,786,547</u>

-	283	-
-	609	1,391
245,000	245,000	230,000
61,357	61,357	127,904
-	-	3,555,000
183,378	183,378	144,366
<u>3,440,000</u>	<u>4,635,230</u>	<u>1,200,442</u>
<u>3,929,735</u>	<u>5,125,857</u>	<u>5,259,103</u>

-	209,839	203,165
-	183,378	145,007
-	93,958	95,337
-	<u>3,766,343</u>	<u>3,083,935</u>
-	<u>4,253,518</u>	<u>3,527,444</u>
<u>3,929,735</u>	<u>9,379,375</u>	<u>8,786,547</u>

GONZALES COUNTY, TEXAS

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES-CASH BASIS ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS For the Fiscal Year Ended September 30, 2006

	Governmental Fund Types			Trust Funds
	General	Special Revenue	Debt Service	Expendable Trust Funds
<u>Receipts</u>				
Taxes	\$ 3,686,096	1,491,243	392,507	-
Licenses and permits	1,647	659,148	-	-
Intergovernmental	88,613	30,106	-	-
Charges for services	511,988	3,923	-	-
Court fees and fines	950,023	141,044	-	-
Investment income	114,925	91,693	7,284	28,060
Miscellaneous	144,008	14,701	-	-
Grant revenues	-	385,980	-	-
Total receipts	<u>5,497,300</u>	<u>2,817,838</u>	<u>399,791</u>	<u>28,060</u>
<u>Disbursements</u>				
Current:				
General government	1,018,509	126,025	-	1,950
Financial administration	449,001	-	-	-
Public safety	2,320,341	62,625	-	-
Health and welfare	22,767	-	-	-
Judicial	796,022	90,087	-	-
Public facilities	107,001	36,811	-	-
Public transportation	-	2,580,826	-	-
Conservation	82,147	-	-	-
Debt repayment:				
Bond discount and issuance cost	-	-	300	-
Interest	-	-	140,870	-
Principal	-	-	230,000	-
Total disbursements	<u>4,795,788</u>	<u>2,896,374</u>	<u>371,170</u>	<u>1,950</u>
Excess of receipts over (under) disbursements	<u>701,512</u>	<u>(78,536)</u>	<u>28,621</u>	<u>26,110</u>
<u>Other financing sources and (uses)</u>				
Operating transfers in	-	2,205	-	-
Operating transfers out	(2,205)	-	-	-
Proceeds from bond issuance	-	-	1,740,000	-
Bonds defeases	-	-	(1,705,655)	-
Bond issuance cost	-	-	(64,345)	-
Proceeds from capital leases	-	100,370	-	-
Principal received on loans	-	-	-	91,323
Loans to businesses	-	-	-	(120,000)
Total other financing sources and (uses)	<u>(2,205)</u>	<u>102,575</u>	<u>(30,000)</u>	<u>(28,677)</u>
Excess of receipts and other financial sources over (under) disbursements and other financing (uses)	<u>699,307</u>	<u>24,039</u>	<u>(1,379)</u>	<u>(2,567)</u>
Beginning fund balance	1,380,381	1,800,372	95,337	48,189
Residual equity transfer in (out)	(12,069)	5,164	-	-
Ending fund balance	<u>\$ 2,067,619</u>	<u>1,829,575</u>	<u>93,958</u>	<u>45,622</u>

The accompanying notes are an integral part of these statements.

Total
(Memorandum Only)

September 30, <u>2006</u>	September 30, <u>2005</u>
5,569,846	5,158,287
660,795	650,256
118,719	111,162
515,911	584,108
1,091,067	911,145
241,962	128,211
158,709	106,673
<u>385,980</u>	<u>149,553</u>
<u>8,742,989</u>	<u>7,799,395</u>

1,146,484	1,103,128
449,001	411,379
2,382,966	2,214,278
22,767	22,403
886,109	839,434
143,812	93,279
2,580,826	2,459,409
82,147	59,572

300	650
140,870	183,067
230,000	225,000
<u>8,065,282</u>	<u>7,611,599</u>

<u>677,707</u>	<u>187,796</u>
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2,205	50,000
(2,205)	(50,000)
1,740,000	-
(1,705,655)	-
(64,345)	-
100,370	184,372
91,323	64,668
(120,000)	(300,000)
<u>41,693</u>	<u>(50,960)</u>

719,400	136,836
3,324,279	3,187,443
(6,905)	-
<u>4,036,774</u>	<u>3,324,279</u>

GONZALES COUNTY, TEXAS

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL-CASH BASIS ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS For the Fiscal Year Ended September 30, 2006

	GENERAL FUND		
	Budget	Actual	Variance Favorable (Unfavorable)
<u>Receipts</u>			
Taxes	\$ 3,649,519	3,686,096	36,577
Licenses and permits	1,600	1,647	47
Intergovernmental	89,863	88,613	(1,250)
Charges for services	411,914	511,988	100,074
Court fees and fines	918,730	950,023	31,293
Investment income	47,000	114,925	67,925
Miscellaneous	31,092	144,008	112,916
Grants	-	-	-
Total receipts	<u>5,149,718</u>	<u>5,497,300</u>	<u>347,582</u>
<u>Disbursements</u>			
Current:			
General government	1,086,443	1,018,509	67,934
Financial administration	462,457	449,001	13,456
Public safety	2,496,673	2,320,341	176,332
Health and welfare	24,720	22,767	1,953
Judicial	901,457	796,022	105,435
Public facilities	107,995	107,001	994
Public transportation	-	-	-
Conservation	85,374	82,147	3,227
Debt repayment:			
Bond discount and issuance cost	-	-	-
Interest	-	-	-
Principal	-	-	-
Total disbursements	<u>5,165,119</u>	<u>4,795,788</u>	<u>369,331</u>
Excess of receipts over (under) disbursements	<u>(15,401)</u>	<u>701,512</u>	<u>716,913</u>
<u>Other financing sources and (uses)</u>			
Operating transfers in	-	-	-
Operating transfers out	(2,205)	(2,205)	-
Proceeds from bond issuance	-	-	-
Bonds defeased	-	-	-
Bond issuance cost	-	-	-
Proceeds from capital leases	-	-	-
Principal received on loans	-	-	-
Loans to businesses	-	-	-
Total other financing sources (uses)	<u>(2,205)</u>	<u>(2,205)</u>	<u>-</u>
Excess of receipts and other financial sources over (under) disbursements and other financing (uses)	<u>(17,606)</u>	<u>699,307</u>	<u>716,913</u>
Beginning fund balance	1,380,381	1,380,381	-
Residual equity transfer in (out)	-	(12,069)	(12,069)
Ending fund balance	<u>\$ 1,362,775</u>	<u>2,067,619</u>	<u>704,844</u>

The accompanying notes are an integral part of these statements.

BUDGETED SPECIAL REVENUE FUNDS			DEBT SERVICE FUND		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
1,499,244	1,491,242	(8,002)	360,171	392,507	32,336
640,000	666,592	26,592	-	-	-
29,212	36,072	6,860	-	-	-
24,100	24,004	(96)	-	-	-
166,535	117,421	(49,114)	-	-	-
43,300	91,693	48,393	5,000	7,284	2,284
-	14,767	14,767	-	-	-
106,075	372,504	266,429	-	-	-
<u>2,508,466</u>	<u>2,814,295</u>	<u>305,829</u>	<u>365,171</u>	<u>399,791</u>	<u>34,620</u>
132,075	126,025	6,050	-	-	-
-	-	-	-	-	-
23,875	23,875	-	-	-	-
-	-	-	-	-	-
126,959	121,131	5,828	-	-	-
41,843	36,811	5,032	-	-	-
2,899,707	2,580,825	318,882	-	-	-
-	-	-	-	-	-
-	-	-	3,000	300	2,700
-	-	-	153,187	140,870	12,317
-	-	-	230,000	230,000	-
<u>3,224,459</u>	<u>2,888,667</u>	<u>335,792</u>	<u>386,187</u>	<u>371,170</u>	<u>15,017</u>
<u>(715,993)</u>	<u>(74,372)</u>	<u>641,621</u>	<u>(21,016)</u>	<u>28,621</u>	<u>49,637</u>
-	2,205	2,205	-	-	-
-	-	-	-	-	-
-	-	-	-	1,740,000	1,740,000
-	-	-	-	(1,705,655)	(1,705,655)
-	-	-	-	(64,345)	(64,345)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>2,205</u>	<u>2,205</u>	<u>-</u>	<u>(30,000)</u>	<u>(30,000)</u>
(715,993)	(72,167)	643,826	(21,016)	(1,379)	19,637
1,971,472	1,971,472	-	95,337	95,337	-
-	1,830	1,830	-	-	-
<u>1,255,479</u>	<u>1,901,135</u>	<u>645,656</u>	<u>74,321</u>	<u>93,958</u>	<u>19,637</u>

GONZALES COUNTY, TEXAS

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES-BUDGET AND ACTUAL-CASH BASIS ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS For the Fiscal Year Ended September 30, 2006

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	EXPENDABLE TRUST FUNDS		
	Budget	Actual	Variance Favorable (Unfavorable)
<u>Receipts</u>			
Taxes	\$ -	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Court fees and fines	-	-	-
Charges for services	-	-	-
Investment income	111,225	28,060	(83,165)
Miscellaneous	-	-	-
Grant revenues	-	-	-
Total receipts	<u>111,225</u>	<u>28,060</u>	<u>(83,165)</u>
<u>Disbursements</u>			
Current:			
General government	2,000	1,950	50
Financial administration	-	-	-
Public safety	-	-	-
Health and welfare	-	-	-
Judicial	-	-	-
Public facilities	-	-	-
Public transportation	-	-	-
Conservation	-	-	-
Debt repayment:			
Bond discount and issuance cost	-	-	-
Interest	-	-	-
Principal	-	-	-
Total disbursements	<u>2,000</u>	<u>1,950</u>	<u>50</u>
Excess of revenues over (under) disbursements	<u>109,225</u>	<u>26,110</u>	<u>(83,115)</u>
<u>Other financing sources and (uses)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Proceeds from bond issuance	-	-	-
Bonds defeased	-	-	-
Bond issuance cost	-	-	-
Proceeds from capital leases	-	-	-
Principal received on loans	-	91,323	91,323
Loans to businesses	(120,000)	(120,000)	-
Total other financing sources (uses)	<u>(120,000)</u>	<u>(28,677)</u>	<u>91,323</u>
Excess of revenues and other financial sources over (under) disbursements and other financing (uses)	(10,775)	(2,567)	8,208
Beginning fund balance	48,189	48,189	-
Residual equity transfer in (out)	-	-	-
Ending fund balance	<u>\$ 37,414</u>	<u>45,622</u>	<u>8,208</u>

The accompanying notes are an integral part of these statements.

GONZALES COUNTY, TEXAS
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS AND
CHANGES IN RETAINED EARNINGS-CASH BASIS
NONEXPENDABLE TRUST FUNDS
For the Fiscal Year Ended September 30, 2006

	Similar Trust Funds Nonexpendable Trust Funds Fund	Total (Memorandum Only)	
		September 30, <u>2006</u>	September 30, <u>2005</u>
<u>Receipts</u>			
Investment income	\$ 9,500	\$ 9,500	\$ 5,336
Total receipts	<u>9,500</u>	<u>9,500</u>	<u>5,336</u>
<u>Disbursements</u>			
Miscellaneous	<u>2,826</u>	<u>2,826</u>	<u>2,164</u>
Total disbursements	<u>2,826</u>	<u>2,826</u>	<u>2,164</u>
Excess of receipts over (under) disbursements	6,674	6,674	3,172
Retained earnings-beginning	<u>203,165</u>	<u>203,165</u>	<u>199,993</u>
Retained earnings-ending	<u>\$ 209,839</u>	<u>\$ 209,839</u>	<u>\$ 203,165</u>

The accompanying notes are an integral part of these statements.

COUNTY OF GONZALES
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2006

Note 1: ENTITY AND ACCOUNTING POLICIES

Gonzales County (the County) is a political subdivision of the State of Texas. It is governed by four commissioners elected by precincts and a county judge elected at large. Some of its major functions include maintenance of county roads, operation of a sheriff's department and county clerk's office, as well as county and justice courts.

There are no entities that meet the criteria of a component unit as defined by GASB Statement No. 14 to be included in these financial statements.

A. Basis of Presentation

County accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Governmental resources allocated to individual funds are recorded for the purpose of carrying on specific activities in accordance with laws, regulations, or other appropriate requirements. The fund types and funds used by the County are described below:

Governmental fund types include the following:

General Fund – is used to account for the cash receipts and disbursements used for general operations. This is a budgeted fund and any fund balances are considered resources available for current operations. All cash receipts and disbursements not required to be accounted for in other funds are accounted for in this fund.

Special Revenue Funds – are used to account for receipts restricted to, or designated for specific purposes.

Debt Service Fund – is used to account for tax receipts and for the payments of principal, interest and related costs on long-term debts for which a tax has been dedicated. This is a budgeted fund.

Fiduciary fund types include the following:

Expendable Trust Funds – are used to account for funds which have stipulations that the principal be expended for a specific purpose.

Nonexpendable Trust Funds – are used to account for funds which have stipulations that the principal may not be disbursed, only receipts earned on the principal may be used for a specific purpose.

Agency Funds – are used to account for resources held for others in a custodial capacity.

Account groups include the following:

General Long-Term Debt Account Group – is used to account for the outstanding principal balances of long-term general obligation bonds and other long-term obligations of the County.

B. Basis of Accounting

The financial statements of Gonzales County have been prepared using the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recognized when received, rather than when earned, and disbursements are recognized when paid rather than when the obligation arises. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

These financial statements only reflect those receipts and disbursements that flow through the County Treasurer and County Auditor's office. The transactions and cash balances of the other various officials are not included in these financial statements, except for their transfers into the County treasury.

C. Restricted assets

Resources set aside for the repayment of bonds are classified as restricted assets on the combined statement of assets, liabilities and equity-cash basis since applicable bond covenant and legal requirements limit their use.

D. Comparative data

Comparative totals for the prior year have been prepared in the accompanying combined financial statements in order to provide an understanding of changes in the County's net receipts, disbursement and net fund balances.

E. Memorandum only

The total columns presented in the combined financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. No consolidation entries or other eliminations were made and these totals do not purport to present cash flows in conformity with the cash of basis of accounting.

NOTE 2: BUDGETARY DATA

Before July 31 the proposed budget is presented to the Commissioner's Court for review. The Commissioner's Court holds public hearings before adopting the budget. The budget is adopted on or before September 30. Budgets are adopted on a basis of accounting that is consistent with the basis of accounting that the County has adopted.

NOTE 3: DEPOSITS AND INVESTMENTS

Cash

At September 30, 2006, the carrying amount of the County's deposits (cash, certificates of deposit, and interest bearing savings accounts in temporary investments) over which the County Treasurer has direct control was \$106,058 and the bank balance was \$209,470. This does not include those accounts which are owned by the County but which are under the control of various departments, such as county clerk, tax collector and others. The County's cash deposits at September 30, 2006 and during the year ended September 30, 2006, appeared to be adequately covered by FDIC insurance or by pledged collateral held by the County's agent in the County's name.

Investments

The County is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investment, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposits.

The Public Funds Investment Act (Act) requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the general-purpose financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the County adhered to the requirements of the Act. Additionally, investment practices of the County were in accordance with local policies.

The Act determines the types of investments which are allowable for the County. These include, with certain restrictions, (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, and (10) common trust funds.

The County's temporary investments at September 30, 2006 are shown below:

<u>Investments</u>	<u>Maturity</u>	<u>Fair Market Value</u>
Texpool	n/a	\$ 4,095,054
Total temporary investments		<u>4,095,054</u>

Analysis of Specific Deposit and Investment Risk :

GASB Statement No. 40 requires a determination as to whether the County was exposed to the following specific investment risk at year end and if so, the reporting of certain related disclosures.

a. *Credit Risk*

Credit risk is the risk that an issuer or counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized rating agencies are designed to give an indication of credit risk. At year end, the County was not significantly exposed to credit risk.

At September 30, 2006 the County's investment, other than those which are obligations of or guaranteed by the U.S. Government, are rated as to credit quality as follows:

<u>Investments</u>	<u>Rating</u>	<u>Rating Service</u>
Texpool	AAAm	Standard and Poors

b. *Custodial Credit Risk*

Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the County's name.

Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held by either the counterparty or the counterparty's trust department or agent but not in the County's name.

At year end, the County was not exposed to custodial credit risk.

c. *Concentration of Credit Risk*

This is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the County was not exposed to concentration of credit risk.

d. *Interest Rate Risk*

This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the County was not exposed to interest rate credit risk.

e. *Foreign Currency Risk*

This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the County was not exposed to foreign currency risk.

Public Funds Investment Pools:

Public funds investment pools in Texas (Pools) are established under the authority of the Interlocal Cooperation Act, Chapter 79 of the Texas Government Code, and are subject to the provisions of the Public Funds Investment Act (the Act), Chapter 2256 of the Texas Government Code. In addition to other provisions of the Act designed to promote liquidity and safety of principal, the Act requires Pools to: 1) have an advisory board composed of participants in the pool and other persons who do not have a business relationship with the pool and are qualified to advise the pool; 2) maintain a continuous rating of no lower than AAA or AAA-m or an equivalent rating by at least one nationally recognized rating service; and 3) maintain the market value of its underlying investment portfolio within one half of one percent of the value of its shares.

The County's investments in pools are reported at an amount determined by the fair value per share of the pools underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one that is not registered with the Securities and Exchange Commission (SEC) as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940.

NOTE 4: PROPERTY TAXES

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real estate and business personal property located in the County in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to the property to secure the payment of all taxes, penalties and interest ultimately imposed. The County has adopted a policy of allowing taxpayers to pay their taxes in two installments, one on or before November 30 and the other on or before June 30, without incurring any penalty.

Allowance for uncollectible tax receivables are based upon historical experience. Uncollectible personal property taxes are periodically reviewed and written off, but the County is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

Property taxes receivable at year end was as follows:

Gross property taxes receivable	\$	771,851
Less: Allowance for uncollectible taxes		(385,926)
Net property taxes receivable	\$	<u>385,925</u>

NOTE 5: CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the state government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

NOTE 6: RETIREMENT PLAN

Plan Description. The County 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 multi-employer public retirement system consisting of 517 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial statement report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at PO Box 2034, Austin, TX 78768-2034.

The Plan provisions are adopted by the governing body of the employer, within options available in the Texas state statutes governing TCDRS. Members can retire at age 60 and above with 8 or more years of service, with 20 years of service regardless of age, or when the sum of the age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefits. Members who withdraw their personal contributions 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 contributions 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 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 accumulated contributions 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 employer contributed using the actuarially determined rate of 7.75% for the year ended September 30, 2006. The contribution rate payable by the employee members for calendar years 2005 and 2006 is 7% as adopted by the governing body of the employer. The employee contribution 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, 2006, the annual pension cost for the TCDRS plan for its employees was \$233,381 and the actual contributions were \$233,381.

The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 2004 and 2005, the basis for determining the contribution rates for calendar years 2005 and 2006. The December 31, 2005 actuarial valuation is the most recent valuation.

	Actuarial Valuation Information		
	12/31/03	12/31/04	12/31/05
Actuarial valuation date	12/31/03	12/31/04	12/31/05
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage of payroll, open	level percentage of payroll, open	level percentage of payroll, open
Amortization period	19.1 years	16.9 years	16.9 years
Asset valuation method	Long-term Appreciation with adjustments	Long-term Appreciation with adjustments	Long-term Appreciation with adjustments
Actuarial Assumptions			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.50%	5.50%	5.30%
Inflation	3.50%	3.50%	3.50%
Cost of living adjustment	0.00%	0.00%	0.00%

Trend Information for the Retirement Plan for the Employees of Gonzales County			
Accounting Year	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
9/30/04	199,390	100.0%	\$0
9/30/05	218,602	100.0%	\$0
9/30/06	233,381	100.0%	\$0

Schedule of Funding Progress for the Retirement Plan for the Employees of Gonzales County

Actuarial Valuation Date	Actuarial Value of Asset (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/03	4,205,682	5,286,974	1,081,292	79.55%	2,450,392	44.13%
12/31/04	4,573,689	5,675,602	1,101,913	80.59%	2,630,412	41.89%
12/31/05	5,150,420	6,260,339	1,109,919	82.27%	2,828,355	39.24%

NOTE 7: CHANGES IN GENERAL LONG TERM DEBT

Changes in general long-term debt for the year ended September 30, 2006 were as follows:

	Beginning Balance	Additions	Retirement	Ending Balance	Due within one year
General obligation bonds	\$ 3,785,000	1,740,000	1,840,000	3,685,000	245,000
Capital lease payable	272,270	100,370	127,905	244,735	61,357
Total long term debt	\$ 4,057,270	1,840,370	1,967,905	3,929,735	306,357

NOTE 8: BONDS AND NOTES PAYABLE

Bonded indebtedness of the County is reflected in the General Long Term Debt Account Group, and current requirements for principal and interest disbursements are accounted for in the Debt Service Fund. Effective interest rates range from 2.00% to 6.25%.

Changes in general obligation debt for the year ended September 30, 2006 were as follows

	Interest Rates	Beginning Balance	Additions	Retirement	Ending Balance
General Obligation Bonds					
Series 2000	5.00-6.25%	\$ 2,545,000	-	1,720,000	825,000
Certificates of Obligation Refunding					
Bonds Series 2002	2.00-3.90%	1,240,000	-	120,000	1,120,000
General Obligation Refunding					
Bonds Series 2006	3.55-4.15%	-	1,740,000	-	1,740,000
Total general obligation bonds		\$ 3,785,000	1,740,000	1,840,000	3,685,000

In 2006, the County issued \$1,740,000 in General Obligation Refunding Bonds Series 2006 to advance refund \$1,720,000 of General Obligation Bonds Series 2000. The net proceeds of \$1,705,655 (after payment of \$34,345 in underwriting fees, insurance, and other issuance costs) were used to purchase governmental securities for the Escrow Fund held by the trustee bank. These securities will provide funds for the retirement of the old bond issues as they become due. As a result, the old refunded bonds in the amount of \$1,720,000 are considered to be defeased.

The refunding results in a savings of \$74,535 in debt service payments (difference between debt service payments of the old debt and the new debt) over the life of the bond issues. The net gain to the County as a result of the refinance is \$55,101 (the net present value of payment saved less costs associated with issuing the new bonds).

Debt service requirements are as follows:

Fiscal Year	Interest	Principal	Total
2007	\$ 146,367	245,000	391,367
2008	135,319	265,000	400,319
2009	123,990	280,000	403,990
2010	112,156	290,000	402,156
2011	99,442	310,000	409,442
2012-2016	307,236	1,400,000	1,707,236
2017-2020	75,530	895,000	970,530
Total	\$ <u>1,000,040</u>	<u>3,685,000</u>	<u>4,685,040</u>

NOTE 9: COMMITMENTS UNDER CAPITAL LEASES

Analysis of capital leases for the year ended September 30, 2006

	Beginning Balance	Additions	Retirement	Ending Balance
Pct. #1-Motorgrader	\$ 175,448	-	33,871	141,577
Pct. #2-Motorgrader	19,451	-	19,451	-
Pct. #3-Motorgrader	24,223	-	24,223	-
Pct. #1-Motorgrader	35,382	-	32,594	2,788
Pct. #2-Track loader	17,766	-	17,766	-
Pct. #1-Track Loader	-	100,370	-	100,370
Total	\$ <u>272,270</u>	<u>100,370</u>	<u>127,905</u>	<u>244,735</u>

Commitments under capitalized lease agreements for equipment provide for minimum future rental payments as of September 30, 2006 are as follows:

Fiscal Year	Interest	Principal	Total
2007	\$ 11,168	61,357	72,525
2008	8,256	61,470	69,726
2009	5,211	64,516	69,727
2010	2,054	57,392	59,446
Total	\$ <u>26,689</u>	<u>244,735</u>	<u>271,424</u>

The effective interest rate on the capital leases ranges from 4.1% to 5.45%.

NOTE 10: RISK MANAGEMENT

The County is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors or omissions, injuries to employees, and natural disasters. During fiscal year 2006 the County purchased commercial insurance to cover general liabilities. There was no significant reduction in coverage during the past year and there were no settlements exceeding insurance coverage for the past year.

NOTE 11: HEALTH CARE COVERAGE

During the year ended September 30, 2006, employees of the County were covered by a health insurance plan (the Plan). The County paid premiums of \$478 month per employee to the Plan. Employees at their option authorized payroll withholding to pay premiums for dependents. All premiums were paid to a licensed insurer. The Plan was authorized by Article 3.51-2, Texas Insurance Code and was documented by contractual agreement.

The contract between the County and the licensed insurer is renewable January 1, and terms of coverage and premium cost are included in the contractual provisions.

NOTE 12: PERMANENT SCHOOL FUND

Permanent School funds are owned by the school districts in Gonzales County. The fund has a fiscal year ending August 31 at which time all investment income for the year is distributed to the school districts.

NOTE 13: NOTES RECEIVABLE-REVOLVING LOANS

Changes in notes receivable in the revolving loan funds for the year ended September 30, 2006 were as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Retirement</u>	Ending <u>Balance</u>
Kactus Korral	\$ 37,697	-	11,442	26,255
Mr. Taco	34,706	-	2,842	31,864
Adam's Extract #1	188,755	-	23,997	164,758
Adam's Extract #2	194,691	-	23,766	170,925
Fehner & Son	197,314	-	16,518	180,796
Lynn Theater	98,604	-	7,827	90,777
Hill Country Nursing & Rehab	-	120,000	5,034	114,966
Total	<u>\$ 751,767</u>	<u>120,000</u>	<u>91,426</u>	<u>780,341</u>

Maturity analysis for the notes is as follows:

Fiscal Year	<u>Interest</u>	<u>Principal</u>	<u>Total</u>
2007	\$ 26,177	100,700	126,877
2008	22,299	103,588	125,887
2009	18,828	94,709	113,537
2010	15,766	96,648	112,414
2011	12,596	99,817	112,413
2012-2016	20,442	284,879	305,321
Total	<u>\$ 116,108</u>	<u>780,341</u>	<u>896,449</u>

INDIVIDUAL AND COMBINING STATEMENTS

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GENERAL FUND

The general fund is used to account for resources traditionally associated with the County which are not required legally or by sound financial management to be accounted for in another fund.

GONZALES COUNTY, TEXAS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-CASH BASIS
GENERAL FUND
For the Fiscal Year Ended September 30, 2006

	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable <u>(Unfavorable)</u>	<u>9/30/05</u>
Receipts:				
Taxes				
Current taxes	\$ 3,004,519	2,985,864	(18,655)	2,850,106
Delinquent taxes	175,000	171,118	(3,882)	164,242
Sales tax	470,000	529,114	59,114	480,836
Total taxes	<u>3,649,519</u>	<u>3,686,096</u>	<u>36,577</u>	<u>3,495,184</u>
Licenses and permits				
Shared revenue-mixed drink	1,600	1,647	47	1,535
Total licenses and permits	<u>1,600</u>	<u>1,647</u>	<u>47</u>	<u>1,535</u>
Intergovernmental				
State salary supplement	34,863	33,613	(1,250)	26,950
City of Nixon	55,000	55,000	-	55,000
Total intergovernmental	<u>89,863</u>	<u>88,613</u>	<u>(1,250)</u>	<u>81,950</u>
Charges for services				
County Clerk	84,000	142,913	58,913	89,999
Justices of Peace	22,744	20,300	(2,444)	182,362
County Sheriff	19,645	16,573	(3,072)	17,950
Constable	9,900	12,900	3,000	16,042
District Clerk	11,000	12,479	1,479	11,308
Tax Collection fees	260,625	292,696	32,071	261,701
Other charges	4,000	14,127	10,127	-
Total charges for services	<u>411,914</u>	<u>511,988</u>	<u>100,074</u>	<u>579,362</u>
Court fees and fines				
Justices of Peace	597,000	588,776	(8,224)	562,775
County court	71,000	103,915	32,915	53,998
District court	146,300	138,308	(7,992)	44,043
Bond forfeiture	-	18,445	18,445	6,659
State court fees and fines	104,430	100,580	(3,850)	148,707
Total court fees and fines	<u>918,730</u>	<u>950,023</u>	<u>31,293</u>	<u>816,182</u>
Interest income	47,000	114,925	67,925	50,123
Miscellaneous income				
Other income	31,092	144,008	112,916	49,460
Total miscellaneous income	<u>31,092</u>	<u>144,008</u>	<u>112,916</u>	<u>49,460</u>
Total receipts	<u>\$ 5,149,718</u>	<u>5,497,300</u>	<u>347,582</u>	<u>5,073,796</u>
Disbursements:				
General Government				
County Judge				
Personnel	\$ 99,013	96,638	2,375	83,503
Supplies	1,678	1,582	96	1,930
Other services and charges	5,628	4,420	1,208	2,581
Capital outlays	-	-	-	-
Total County Judge	<u>106,319</u>	<u>102,640</u>	<u>3,679</u>	<u>88,014</u>

GONZALES COUNTY, TEXAS

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-CASH BASIS GENERAL FUND

For the Fiscal Year Ended September 30, 2006

	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable (Unfavorable)	<u>9/30/05</u>
County Clerk				
Personnel	166,684	164,377	2,307	123,092
Supplies	10,672	10,571	101	9,062
Other services and charges	12,480	11,001	1,479	11,051
Capital outlays	808	807	1	-
Total County Clerk	<u>190,644</u>	<u>186,756</u>	<u>3,888</u>	<u>143,205</u>
Veteran Service Officer				
Personnel	19,849	13,480	6,369	18,208
Supplies	224	202	22	252
Other services and charges	1,988	1,495	493	3,472
Total Veteran Service Officer	<u>22,061</u>	<u>15,177</u>	<u>6,884</u>	<u>21,932</u>
Nondepartmental				
Personnel	18,528	17,642	886	16,101
Supplies	2,500	2,216	284	1,705
Other services and charges	687,808	645,076	42,732	643,158
Total nondepartmental	<u>708,836</u>	<u>664,934</u>	<u>43,902</u>	<u>660,964</u>
Election				
Personnel	8,000	3,786	4,214	6,163
Supplies	6,500	3,268	3,232	4,792
Capital outlays	800	405	395	644
Total election	<u>15,300</u>	<u>7,459</u>	<u>7,841</u>	<u>11,599</u>
Records management				
Personnel	39,114	38,285	829	35,741
Supplies	2,169	1,823	346	1,907
Other services and charges	2,000	1,435	565	1,522
Capital outlays	-	-	-	1,080
Total records management	<u>43,283</u>	<u>41,543</u>	<u>1,740</u>	<u>40,250</u>
Total general government	<u>1,086,443</u>	<u>1,018,509</u>	<u>67,934</u>	<u>965,964</u>
Financial Administration				
County Auditor				
Personnel	118,275	117,957	318	110,700
Supplies	3,668	3,373	295	3,011
Other services and charges	5,100	4,641	459	5,721
Capital outlays	580	580	-	-
Total County Auditor	<u>127,623</u>	<u>126,551</u>	<u>1,072</u>	<u>119,432</u>
County Treasurer				
Personnel	42,504	42,502	2	37,289
Supplies	2,310	2,201	109	1,818
Other services and charges	3,154	2,701	453	3,259
Capital outlays	-	-	-	-
Total County Treasurer	<u>47,968</u>	<u>47,404</u>	<u>564</u>	<u>42,366</u>

GONZALES COUNTY, TEXAS

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-CASH BASIS GENERAL FUND

For the Fiscal Year Ended September 30, 2006

	Budget	9/30/06	Variance Favorable (Unfavorable)	9/30/05
Tax Collector				
Personnel	227,852	224,316	3,536	200,607
Supplies	24,708	22,538	2,170	18,103
Other services and charges	31,306	26,028	5,278	27,343
Capital outlays	3,000	2,164	836	3,528
Total Tax Collector	<u>286,866</u>	<u>275,046</u>	<u>11,820</u>	<u>249,581</u>
Total Financial Administration	<u>462,457</u>	<u>449,001</u>	<u>13,456</u>	<u>411,379</u>
Public Safety				
Sheriff's Department				
Personnel	927,143	880,705	46,438	799,890
Supplies	102,240	100,175	2,065	86,787
Other services and charges	88,315	84,188	4,127	83,979
Capital outlays	72,342	72,120	222	102,317
Total Sheriff's Department	<u>1,190,040</u>	<u>1,137,188</u>	<u>52,852</u>	<u>1,072,973</u>
Constables				
Personnel	123,966	123,719	247	123,133
Supplies	12,236	8,082	4,154	4,663
Other services and charges	9,918	5,868	4,050	6,503
Capital outlays	-	-	-	19,991
Total Constables	<u>146,120</u>	<u>137,669</u>	<u>8,451</u>	<u>154,290</u>
County Jail				
Personnel	717,829	694,860	22,969	604,847
Supplies	165,108	144,353	20,755	164,524
Other services and charges	179,619	116,230	63,389	148,645
Capital outlays	24,884	18,843	6,041	3,089
Total County Jail	<u>1,087,440</u>	<u>974,286</u>	<u>113,154</u>	<u>921,105</u>
DPS				
Personnel	61,556	61,388	168	56,597
Supplies	3,404	3,360	44	2,681
Other services and charges	8,113	6,450	1,663	6,632
Capital outlays	-	-	-	-
Total DPS	<u>73,073</u>	<u>71,198</u>	<u>1,875</u>	<u>65,910</u>
Total Public Safety	<u>2,496,673</u>	<u>2,320,341</u>	<u>176,332</u>	<u>2,214,278</u>
Health and Welfare				
Indigent health				
Other services and charges	5,100	4,575	525	5,545
Total indigent health	<u>5,100</u>	<u>4,575</u>	<u>525</u>	<u>5,545</u>
Flood Plain Inspector				
Personnel	14,051	14,037	14	13,014
Supplies	711	416	295	220
Other services and charges	4,858	3,739	1,119	3,624
Total Flood Plain Inspector	<u>19,620</u>	<u>18,192</u>	<u>1,428</u>	<u>16,858</u>
Total Health and Welfare	<u>24,720</u>	<u>22,767</u>	<u>1,953</u>	<u>22,403</u>

GONZALES COUNTY, TEXAS

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-CASH BASIS GENERAL FUND

For the Fiscal Year Ended September 30, 2006

	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable (Unfavorable)	<u>9/30/05</u>
Judicial				
District Clerk				
Personnel	166,150	164,171	1,979	149,424
Supplies	10,400	6,368	4,032	7,119
Other services and charges	14,960	11,100	3,860	12,257
Capital outlays	1,800	1,399	401	3,000
Total District Clerk	<u>193,310</u>	<u>183,038</u>	<u>10,272</u>	<u>171,800</u>
Justices of Peace				
Personnel	282,337	262,403	19,934	257,146
Supplies	10,821	8,142	2,679	8,042
Other services and charges	27,017	21,967	5,050	24,125
Capital outlays	-	-	-	-
Total Justices of Peace	<u>320,175</u>	<u>292,512</u>	<u>27,663</u>	<u>289,313</u>
County Attorney				
Personnel	125,411	118,125	7,286	107,866
Supplies	3,552	3,524	28	4,304
Other services and charges	12,580	12,125	455	12,518
Capital outlays	-	-	-	995
Total County Attorney	<u>141,543</u>	<u>133,774</u>	<u>7,769</u>	<u>125,683</u>
District Court				
Other services and charges	166,429	141,092	25,337	127,642
Total District Court	<u>166,429</u>	<u>141,092</u>	<u>25,337</u>	<u>127,642</u>
County Court				
Other services and charges	80,000	45,606	34,394	57,898
Total County Court	<u>80,000</u>	<u>45,606</u>	<u>34,394</u>	<u>57,898</u>
Total Judicial	<u>901,457</u>	<u>796,022</u>	<u>105,435</u>	<u>772,336</u>
Public Facilities				
Courthouse				
Personnel	27,001	26,996	5	20,274
Supplies	3,981	3,798	183	3,710
Other services and charges	77,013	76,207	806	69,283
Capital outlays	-	-	-	-
Total Courthouse	<u>107,995</u>	<u>107,001</u>	<u>994</u>	<u>93,267</u>
Total Public Facilities	<u>107,995</u>	<u>107,001</u>	<u>994</u>	<u>93,267</u>

GONZALES COUNTY, TEXAS

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-CASH BASIS GENERAL FUND

For the Fiscal Year Ended September 30, 2006

	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable (Unfavorable)	<u>9/30/05</u>
Conservation				
Extension Service				
Personnel	53,588	50,914	2,674	48,244
Supplies	4,815	4,489	326	3,527
Other services and charges	8,186	7,959	227	7,801
Capital outlays	18,785	18,785	-	-
Total Extension Service	<u>85,374</u>	<u>82,147</u>	<u>3,227</u>	<u>59,572</u>
Total Conservation	<u>85,374</u>	<u>82,147</u>	<u>3,227</u>	<u>59,572</u>
 Total disbursements	<u>5,165,119</u>	<u>4,795,788</u>	<u>369,331</u>	<u>4,539,199</u>
 Excess of receipts over (under) disbursements	\$ (15,401)	701,512	716,913	534,597
<u>Other financing sources and (uses)</u>				
Operating transfers out	<u>(2,205)</u>	<u>(2,205)</u>	-	-
Total other financing sources (uses)	<u>(2,205)</u>	<u>(2,205)</u>	-	-
 Excess of receipts and other financial sources over (under) disbursements and other financing (uses)	(17,606)	699,307	716,913	534,597
 Beginning fund balance	1,380,381	1,380,381	-	845,784
Residual equity transfer out	-	(12,069)	(12,069)	-
Ending fund balance	<u>\$ 1,362,775</u>	<u>2,067,619</u>	<u>704,844</u>	<u>1,380,381</u>

SPECIAL REVENUE FUND

Special revenue funds are used to account for specific receipts that are legally restricted to disbursement for particular purposes.

GONZALES COUNTY, TEXAS

COMBINING STATEMENT OF ASSETS, LIABILITIES AND EQUITY-CASH BASIS

SPECIAL REVENUE FUND

September 30, 2006

	Road and Bridge Fund Pct. #1	Road and Bridge Fund Pct. #2	Road and Bridge Fund Pct. #3	Road and Bridge Fund Pct. #4	R & B Lateral Road Pct. #1
Assets:					
Cash and cash equivalents	\$ 581,269	139,532	659,436	239,155	1
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 581,269</u>	<u>139,532</u>	<u>659,436</u>	<u>239,155</u>	<u>1</u>
Liabilities:					
Accounts payable	\$ 421	(239)	309	(72)	-
Due to others	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>421</u>	<u>(239)</u>	<u>309</u>	<u>(72)</u>	<u>-</u>
Fund balance:					
Unreserved, undesignated	580,848	139,771	659,127	239,227	1
Total fund balance	<u>580,848</u>	<u>139,771</u>	<u>659,127</u>	<u>239,227</u>	<u>1</u>
Total liabilities and fund balance	<u>\$ 581,269</u>	<u>139,532</u>	<u>659,436</u>	<u>239,155</u>	<u>1</u>

R & B Lateral Road Pct. #2	R & B Lateral Road Pct. #3	R & B Lateral Road Pct. #4	Law Library Fund	Voter Registration Fund	Crime Stoppers Fund
1	1	1	5,447	3,404	13,942
-	-	-	-	-	-
<u>1</u>	<u>1</u>	<u>1</u>	<u>5,447</u>	<u>3,404</u>	<u>13,942</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1	1	1	5,447	3,404	13,942
1	1	1	5,447	3,404	13,942
<u>1</u>	<u>1</u>	<u>1</u>	<u>5,447</u>	<u>3,404</u>	<u>13,942</u>

GONZALES COUNTY, TEXAS

COMBINING STATEMENT OF ASSETS, LIABILITIES AND EQUITY-CASH BASIS

SPECIAL REVENUE FUND

September 30, 2006

	Attorney Check Collection Fund	Records Management County Clerk	Records Management Courthouse	Court Reporter Services
Assets:				
Cash and cash equivalents	\$ 2,639	23,352	18,178	11,547
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 2,639</u>	<u>23,352</u>	<u>18,178</u>	<u>11,547</u>
Liabilities:				
Accounts payable	\$ -	-	-	-
Due to others	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance:				
Unreserved, undesignated	<u>2,639</u>	<u>23,352</u>	<u>18,178</u>	<u>11,547</u>
Total fund balance	<u>2,639</u>	<u>23,352</u>	<u>18,178</u>	<u>11,547</u>
Total liabilities and fund balance	<u>\$ 2,639</u>	<u>23,352</u>	<u>18,178</u>	<u>11,547</u>

<u>Probate Court Fund</u>	<u>Courthouse Security Fund</u>	<u>Indigent Health Care</u>	<u>Courthouse and Jail Improvement Fund</u>	<u>Justice Court Technology Fund</u>	<u>Appellant Judicial Fund</u>
2,996	42,652	14,598	-	60,098	7,525
-	-	-	-	-	-
<u>2,996</u>	<u>42,652</u>	<u>14,598</u>	<u>-</u>	<u>60,098</u>	<u>7,525</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,996	42,652	14,598	-	60,098	7,525
<u>2,996</u>	<u>42,652</u>	<u>14,598</u>	<u>-</u>	<u>60,098</u>	<u>7,525</u>
<u>2,996</u>	<u>42,652</u>	<u>14,598</u>	<u>-</u>	<u>60,098</u>	<u>7,525</u>

GONZALES COUNTY, TEXAS

COMBINING STATEMENT OF ASSETS, LIABILITIES AND EQUITY-CASH BASIS

SPECIAL REVENUE FUND

September 30, 2006

Pages 3 of 3

	Dist. Clerk Records Management Fund	County Judge Excess State Supplement	Total (Memorandum Only)	
			September 30, 2006	September 30, 2005
Assets:				
Cash and cash equivalents	\$ 1,054	3,166	1,829,994	1,800,370
Due from others	<u>-</u>	<u>-</u>	<u>-</u>	<u>240</u>
Total assets	<u>\$ 1,054</u>	<u>3,166</u>	<u>1,829,994</u>	<u>1,800,610</u>
Liabilities:				
Accounts payable	\$ -	-	419	-
Due to others	<u>-</u>	<u>-</u>	<u>-</u>	<u>238</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>419</u>	<u>238</u>
Fund balance:				
Unreserved, undesignated	<u>1,054</u>	<u>3,166</u>	<u>1,829,575</u>	<u>1,800,372</u>
Total fund balance	<u>1,054</u>	<u>3,166</u>	<u>1,829,575</u>	<u>1,800,372</u>
Total liabilities and fund balance	<u>\$ 1,054</u>	<u>\$ 3,166</u>	<u>1,829,994</u>	<u>1,800,610</u>

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GONZALES COUNTY, TEXAS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND BALANCES-CASH BASIS
SPECIAL REVENUE FUND
For the Fiscal Year Ended September 30, 2006

	Road and Bridge Fund Pct. #1	Road and Bridge Fund Pct. #2	Road and Bridge Fund Pct. #3	Road and Bridge Fund Pct. #4
<u>Receipts</u>				
Taxes	\$ 372,812	372,810	372,811	372,810
Licenses and permits	164,787	164,787	164,787	164,787
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Court fees and fines	-	-	-	-
Investment income	31,327	7,826	35,040	16,840
Miscellaneous	3,588	3,588	3,669	3,856
Grant revenues	-	7,510	-	-
Total receipts	<u>572,514</u>	<u>556,521</u>	<u>576,307</u>	<u>558,293</u>
<u>Disbursements</u>				
General government	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Public facilities	-	-	-	-
Public transportation	661,912	530,233	584,678	555,461
Total disbursements	<u>661,912</u>	<u>530,233</u>	<u>584,678</u>	<u>555,461</u>
Excess of receipts over (under) disbursements	<u>(89,398)</u>	<u>26,288</u>	<u>(8,371)</u>	<u>2,832</u>
<u>Other financing sources and (uses)</u>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Proceeds from capital leases	100,370	-	-	-
Total other financing sources and uses	<u>100,370</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of receipts and other financial sources over (under) disbursements and other financing uses	10,972	26,288	(8,371)	2,832
Beginning fund balance	569,876	113,483	667,498	236,395
Residual equity transfers in	-	-	-	-
Ending fund balance	<u>\$ 580,848</u>	<u>139,771</u>	<u>659,127</u>	<u>239,227</u>

R & B Lateral Road Pct. #1	R & B Lateral Road Pct. #2	R & B Lateral Road Pct. #3	R & B Lateral Road Pct. #4	Law Library Fund	Voter Registration Fund
-	-	-	-	-	-
-	-	-	-	-	-
7,287	7,286	7,286	7,286	-	-
-	-	-	-	11,585	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>7,287</u>	<u>7,286</u>	<u>7,286</u>	<u>7,286</u>	<u>11,585</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	13,742	-
-	-	-	-	-	-
<u>13,580</u>	<u>7,286</u>	<u>7,286</u>	<u>7,286</u>	<u>-</u>	<u>-</u>
<u>13,580</u>	<u>7,286</u>	<u>7,286</u>	<u>7,286</u>	<u>13,742</u>	<u>-</u>
<u>(6,293)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,157)</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(6,293)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,157)</u>	<u>-</u>
6,294	1	1	1	7,604	3,404
-	-	-	-	-	-
<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>5,447</u>	<u>3,404</u>

GONZALES COUNTY, TEXAS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND BALANCES-CASH BASIS
SPECIAL REVENUE FUND
For the Fiscal Year Ended September 30, 2006

	Crime Stoppers Fund	Attorney Check Collection Fund	Records Management County Clerk	Records Management Courthouse
<u>Receipts</u>				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	3,736	-	-
Court fees and fines	-	-	20,082	8,621
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Grant revenues	-	-	-	-
Total receipts	<u>-</u>	<u>3,736</u>	<u>20,082</u>	<u>8,621</u>
<u>Disbursements</u>				
General government	-	-	19,950	-
Public safety	-	-	-	-
Judicial	-	5,818	-	-
Public facilities	-	-	-	-
Public transportation	-	-	-	-
Total disbursements	<u>-</u>	<u>5,818</u>	<u>19,950</u>	<u>-</u>
Excess of receipts over (under) disbursements	<u>-</u>	<u>(2,082)</u>	<u>132</u>	<u>8,621</u>
<u>Other financing sources and (uses)</u>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Proceeds from capital leases	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of receipts and other financial sources over (under) disbursements and other financing uses	-	(2,082)	132	8,621
Beginning fund balance	13,942	4,721	23,220	9,557
Residual equity transfers in	-	-	-	-
Ending fund balance	<u>\$ 13,942</u>	<u>2,639</u>	<u>23,352</u>	<u>18,178</u>

<u>Court Reporter Services</u>	<u>Probate Court Fund</u>	<u>Courthouse Security Fund</u>	<u>Indigent Health Care</u>	<u>Courthouse and Jail Improvement Fund</u>	<u>Justice Court Technology Fund</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	187	-	-	-	-
3,540	-	22,563	-	-	71,268
-	-	-	660	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>3,540</u>	<u>187</u>	<u>22,563</u>	<u>660</u>	<u>-</u>	<u>71,268</u>
-	-	-	-	-	-
-	-	-	-	-	-
4,372	-	-	-	-	63,689
-	-	36,169	-	642	-
-	-	-	-	-	-
<u>4,372</u>	<u>-</u>	<u>36,169</u>	<u>-</u>	<u>642</u>	<u>63,689</u>
<u>(832)</u>	<u>187</u>	<u>(13,606)</u>	<u>660</u>	<u>(642)</u>	<u>7,579</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(832)	187	(13,606)	660	(642)	7,579
12,379	2,809	56,258	13,938	642	52,519
-	-	-	-	-	-
<u>11,547</u>	<u>2,996</u>	<u>42,652</u>	<u>14,598</u>	<u>-</u>	<u>60,098</u>

GONZALES COUNTY, TEXAS
COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS AND
CHANGES IN FUND BALANCES-CASH BASIS
SPECIAL REVENUE FUND
For the Fiscal Year Ended September 30, 2006

	Appellant Judicial Fund <u>Grant Fund</u>	Homeland Security <u>Grant Fund</u>	Tobacco <u>Grant</u>	Dist. Clerk Records <u>Management</u>
<u>Receipts</u>				
Taxes	\$ -	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Court fees and fines	1,695	-	-	1,690
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Grant revenues	-	23,875	-	-
Total receipts	<u>1,695</u>	<u>23,875</u>	<u>-</u>	<u>1,690</u>
<u>Disbursements</u>				
General government	-	-	-	-
Public safety	-	23,875	3,334	-
Judicial	-	-	-	2,466
Public facilities	-	-	-	-
Public transportation	-	-	-	-
Total disbursements	<u>-</u>	<u>23,875</u>	<u>3,334</u>	<u>2,466</u>
Excess of receipts over (under) disbursements	<u>1,695</u>	<u>-</u>	<u>(3,334)</u>	<u>(776)</u>
<u>Other financing sources and (uses)</u>				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Proceeds from capital leases	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of receipts and other financial sources over (under) disbursements and other financing uses	1,695	-	(3,334)	(776)
Beginning fund balance	5,830	-	-	-
Residual equity transfers in	-	-	3,334	1,830
Ending fund balance	<u>\$ 7,525</u>	<u>-</u>	<u>-</u>	<u>1,054</u>

ORCA Grant	FEMA Grant	Texas Wildlife Grant	Helping American Vote Grant	County Judge Excess State Supplement	Total (Memorandum Only)	
					September 30, 2006	September 30, 2005
-	-	-	-	-	1,491,243	1,260,344
-	-	-	-	-	659,148	648,721
-	-	-	-	961	30,106	29,212
-	-	-	-	-	3,923	4,746
-	-	-	-	-	141,044	94,963
-	-	-	-	-	91,693	51,866
-	-	-	-	-	14,701	57,213
<u>213,104</u>	<u>29,450</u>	<u>5,966</u>	<u>106,075</u>	<u>-</u>	<u>385,980</u>	<u>149,553</u>
213,104	29,450	5,966	106,075	961	2,817,838	2,296,618
-	-	-	106,075	-	126,025	130,214
-	29,450	5,966	-	-	62,625	-
-	-	-	-	-	90,087	67,098
-	-	-	-	-	36,811	12
<u>213,104</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,580,826</u>	<u>2,459,409</u>
213,104	29,450	5,966	106,075	-	2,896,374	2,656,733
-	-	-	-	961	(78,536)	(360,115)
-	-	-	-	2,205	2,205	50,000
-	-	-	-	-	-	(50,000)
-	-	-	-	-	100,370	184,372
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,205</u>	<u>102,575</u>	<u>184,372</u>
-	-	-	-	3,166	24,039	(175,743)
-	-	-	-	-	1,800,372	1,976,115
-	-	-	-	-	5,164	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,166</u>	<u>1,829,575</u>	<u>1,800,372</u>

GONZALES COUNTY, TEXAS

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE- BUDGET AND ACTUAL-CASH BASIS-ROAD AND BRIDGE FUND PCT. #1 For the Fiscal Year Ended September 30, 2006

<u>Receipts</u>	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable (Unfavorable)	<u>9/30/05</u>
Taxes				
Current	\$ 354,811	352,605	(2,206)	297,879
Delinquent	2,000	20,207	18,207	17,173
Total taxes	<u>356,811</u>	<u>372,812</u>	<u>16,001</u>	<u>315,052</u>
Licenses and permits				
Motor vehicle fees	120,000	122,695	2,695	120,488
State axle fees	40,000	42,092	2,092	41,692
Total licenses and permits	<u>160,000</u>	<u>164,787</u>	<u>4,787</u>	<u>162,180</u>
Investment income	16,000	31,327	15,327	17,308
Miscellaneous				
Sale of assets	-	-	-	12,000
Rents	-	-	-	-
Other	-	3,588	3,588	6,700
Total miscellaneous	<u>-</u>	<u>3,588</u>	<u>3,588</u>	<u>18,700</u>
Grants	-	-	-	46,786
Total receipts	<u>532,811</u>	<u>572,514</u>	<u>39,703</u>	<u>560,026</u>
<u>Disbursements</u>				
Public transportation				
Personnel	284,562	265,277	19,285	248,070
Supplies	145,251	122,513	22,738	139,609
Other services and charges	95,763	43,547	52,216	154,191
Capital outlay	307,205	230,575	76,630	247,233
Debt service	-	-	-	-
Total public transportation	<u>832,781</u>	<u>661,912</u>	<u>170,869</u>	<u>789,103</u>
Total disbursements	<u>832,781</u>	<u>661,912</u>	<u>170,869</u>	<u>789,103</u>
Excess of receipts over (under) disbursements	(299,970)	(89,398)	210,572	(229,077)
<u>Other financing sources and (uses)</u>				
Operating transfers out	-	-	-	(20,000)
Proceeds from capital leases	-	100,370	100,370	184,372
Total other financing sources and uses	<u>-</u>	<u>100,370</u>	<u>100,370</u>	<u>164,372</u>
Excess of receipts and other financial sources over (under) disbursements and other financing uses	(299,970)	10,972	310,942	(64,705)
Beginning fund balance	<u>569,876</u>	<u>569,876</u>	<u>-</u>	<u>634,581</u>
Ending fund balance	<u>\$ 269,906</u>	<u>580,848</u>	<u>310,942</u>	<u>569,876</u>

GONZALES COUNTY, TEXAS

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE- BUDGET AND ACTUAL-CASH BASIS-ROAD AND BRIDGE FUND PCT. #2

For the Fiscal Year Ended September 30, 2006

<u>Receipts</u>	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable <u>(Unfavorable)</u>	<u>9/30/05</u>
Taxes				
Current	\$ 354,811	352,602	(2,209)	297,971
Delinquent	20,000	20,208	208	17,217
Total taxes	<u>374,811</u>	<u>372,810</u>	<u>(2,001)</u>	<u>315,188</u>
Licenses and permits				
Motor vehicle fees	120,000	122,695	2,695	120,488
State axle fees	40,000	42,092	2,092	41,693
Total licenses and permits	<u>160,000</u>	<u>164,787</u>	<u>4,787</u>	<u>162,181</u>
Investment income	2,000	7,826	5,826	4,850
Miscellaneous				
Sale of assets	-	-	-	28,731
Rents	-	-	-	-
Other	-	3,588	3,588	-
Total miscellaneous	<u>-</u>	<u>3,588</u>	<u>3,588</u>	<u>28,731</u>
Grants	-	7,510	7,510	27,264
Total receipts	<u>536,811</u>	<u>556,521</u>	<u>19,710</u>	<u>538,214</u>
<u>Disbursements</u>				
Public transportation				
Personnel	293,824	290,482	3,342	281,136
Supplies	111,091	103,817	7,274	109,234
Other services and charges	177,679	95,784	81,895	136,931
Capital outlay	40,150	40,150	-	65,350
Debt service	-	-	-	-
Total public transportation	<u>622,744</u>	<u>530,233</u>	<u>92,511</u>	<u>592,651</u>
Total disbursements	<u>622,744</u>	<u>530,233</u>	<u>92,511</u>	<u>592,651</u>
Excess of receipts over (under) disbursements	(85,933)	26,288	112,221	(54,437)
<u>Other financing sources and (uses)</u>				
Operating transfers in	-	-	-	50,000
Proceeds from capital leases	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Excess of receipts and other financial sources over (under) disbursements and other financing uses	(85,933)	26,288	112,221	(4,437)
Beginning fund balance	<u>113,483</u>	<u>113,483</u>	<u>-</u>	<u>117,920</u>
Ending fund balance	<u>\$ 27,550</u>	<u>139,771</u>	<u>112,221</u>	<u>113,483</u>

GONZALES COUNTY, TEXAS

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE- BUDGET AND ACTUAL-CASH BASIS-ROAD AND BRIDGE FUND PCT. #3 For the Fiscal Year Ended September 30, 2006

<u>Receipts</u>	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable (Unfavorable)	<u>9/30/05</u>
Taxes				
Current	\$ 354,811	352,603	(2,208)	297,879
Delinquent	20,000	20,208	208	17,173
Total taxes	<u>374,811</u>	<u>372,811</u>	<u>(2,000)</u>	<u>315,052</u>
Licenses and permits				
Motor vehicle fees	120,000	122,695	2,695	120,488
State axle fees	40,000	42,092	2,092	41,692
Total licenses and permits	<u>160,000</u>	<u>164,787</u>	<u>4,787</u>	<u>162,180</u>
Investment income	17,000	35,040	18,040	19,996
Miscellaneous				
Sale of assets	-	-	-	-
Rents	-	-	-	-
Other	-	3,669	3,669	-
Total miscellaneous	<u>-</u>	<u>3,669</u>	<u>3,669</u>	<u>-</u>
Grants	-	-	-	37,846
Total receipts	<u>551,811</u>	<u>576,307</u>	<u>24,496</u>	<u>535,074</u>
<u>Disbursements</u>				
Public transportation				
Personnel	246,327	235,341	10,986	231,968
Supplies	160,725	148,890	11,835	129,771
Other services and charges	133,002	127,407	5,595	124,736
Capital outlay	75,551	73,040	2,511	70,673
Debt service	-	-	-	-
Total public transportation	<u>615,605</u>	<u>584,678</u>	<u>30,927</u>	<u>557,148</u>
Total disbursements	<u>615,605</u>	<u>584,678</u>	<u>30,927</u>	<u>557,148</u>
Excess of receipts over (under) disbursements	<u>(63,794)</u>	<u>(8,371)</u>	<u>55,423</u>	<u>(22,074)</u>
<u>Other financing sources and (uses)</u>				
Operating transfers out	-	-	-	(20,000)
Proceeds from capital leases	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,000)</u>
Excess of receipts and other financial sources over (under) disbursements and other financing uses	(63,794)	(8,371)	55,423	(42,074)
Beginning fund balance	<u>667,498</u>	<u>667,498</u>	<u>-</u>	<u>709,572</u>
Ending fund balance	<u>\$ 603,704</u>	<u>659,127</u>	<u>55,423</u>	<u>667,498</u>

GONZALES COUNTY, TEXAS

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE- BUDGET AND ACTUAL-CASH BASIS-ROAD AND BRIDGE FUND PCT. #4

For the Fiscal Year Ended September 30, 2006

<u>Receipts</u>	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable (Unfavorable)	<u>9/30/05</u>
Taxes				
Current	\$ 354,811	352,603	(2,208)	297,879
Delinquent	20,000	20,207	207	17,173
Total taxes	<u>374,811</u>	<u>372,810</u>	<u>(2,001)</u>	<u>315,052</u>
Licenses and permits				
Motor vehicle fees	120,000	122,695	2,695	120,488
State axle fees	40,000	42,092	2,092	41,692
Total licenses and permits	<u>160,000</u>	<u>164,787</u>	<u>4,787</u>	<u>162,180</u>
Investment income	8,300	16,840	8,540	8,775
Miscellaneous				
Sale of assets	-	-	-	9,782
Rents	-	-	-	-
Other	-	3,856	3,856	-
Total miscellaneous	<u>-</u>	<u>3,856</u>	<u>3,856</u>	<u>9,782</u>
Total receipts	<u>543,111</u>	<u>558,293</u>	<u>15,182</u>	<u>495,789</u>
<u>Disbursements</u>				
Public transportation				
Personnel	266,909	248,323	18,586	247,420
Supplies	185,892	181,695	4,197	157,705
Other services and charges	104,273	102,483	1,790	61,331
Capital outlay	22,960	22,960	-	31,132
Debt service	-	-	-	-
Total public transportation	<u>580,034</u>	<u>555,461</u>	<u>24,573</u>	<u>497,588</u>
Total disbursements	<u>580,034</u>	<u>555,461</u>	<u>24,573</u>	<u>497,588</u>
Excess of receipts over (under) disbursements	<u>(36,923)</u>	<u>2,832</u>	<u>39,755</u>	<u>(1,799)</u>
<u>Other financing sources and (uses)</u>				
Operating transfers out	-	-	-	(10,000)
Proceeds from capital leases	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,000)</u>
Excess of receipts and other financial sources over (under) disbursements and other financing uses	<u>(36,923)</u>	<u>2,832</u>	<u>39,755</u>	<u>(11,799)</u>
Beginning fund balance	<u>236,395</u>	<u>236,395</u>	<u>-</u>	<u>248,194</u>
Ending fund balance	<u>\$ 199,472</u>	<u>239,227</u>	<u>39,755</u>	<u>236,395</u>

GONZALES COUNTY, TEXAS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL-CASH BASIS-ROAD AND BRIDGE LATERAL ROAD FUND PCT. #1
For the Fiscal Year Ended September 30, 2006

	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable (Unfavorable)	<u>9/30/05</u>
<u>Receipts</u>				
Intergovernmental				
State payments	\$ 7,303	7,287	(16)	7,303
Total intergovernmental	<u>7,303</u>	<u>7,287</u>	<u>(16)</u>	<u>7,303</u>
Total receipts	<u>7,303</u>	<u>7,287</u>	<u>(16)</u>	<u>7,303</u>
<u>Disbursements</u>				
Public transportation				
Services and other charges	<u>13,580</u>	<u>13,580</u>	<u>-</u>	<u>1,010</u>
Total public transportation	<u>13,580</u>	<u>13,580</u>	<u>-</u>	<u>1,010</u>
Total disbursements	<u>13,580</u>	<u>13,580</u>	<u>-</u>	<u>1,010</u>
Excess of receipts over (under) disbursements	<u>(6,277)</u>	<u>(6,293)</u>	<u>(16)</u>	<u>6,293</u>
Beginning fund balance	<u>6,294</u>	<u>6,294</u>	<u>-</u>	<u>1</u>
Ending fund balance	<u>\$ 17</u>	<u>1</u>	<u>(16)</u>	<u>6,294</u>

GONZALES COUNTY, TEXAS
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL-CASH BASIS-ROAD AND BRIDGE LATERAL ROAD FUND PCT. #2
For the Fiscal Year Ended September 30, 2006

	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable (Unfavorable)	<u>9/30/05</u>
<u>Receipts</u>				
Intergovernmental				
State payments	\$ 7,303	7,286	(17)	7,303
Total intergovernmental	<u>7,303</u>	<u>7,286</u>	<u>(17)</u>	<u>7,303</u>
Total receipts	<u>7,303</u>	<u>7,286</u>	<u>(17)</u>	<u>7,303</u>
<u>Disbursements</u>				
Public transportation				
Services and other charges	<u>7,286</u>	<u>7,286</u>	<u>-</u>	<u>7,303</u>
Total public transportation	<u>7,286</u>	<u>7,286</u>	<u>-</u>	<u>7,303</u>
Total disbursements	<u>7,286</u>	<u>7,286</u>	<u>-</u>	<u>7,303</u>
Excess of receipts over (under) disbursements	17	-	(17)	-
Beginning fund balance	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>
Ending fund balance	<u>\$ 18</u>	<u>1</u>	<u>(17)</u>	<u>1</u>

GONZALES COUNTY, TEXAS

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-

BUDGET AND ACTUAL-CASH BASIS-ROAD AND BRIDGE LATERAL ROAD FUND PCT. #3

For the Fiscal Year Ended September 30, 2006

	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable (Unfavorable)	<u>9/30/05</u>
<u>Receipts</u>				
Intergovernmental				
State payments	\$ 7,303	7,286	(17)	7,303
Total intergovernmental	<u>7,303</u>	<u>7,286</u>	<u>(17)</u>	<u>7,303</u>
Total receipts	<u>7,303</u>	<u>7,286</u>	<u>(17)</u>	<u>7,303</u>
<u>Disbursements</u>				
Public transportation				
Services and other charges	<u>7,286</u>	<u>7,286</u>	<u>-</u>	<u>7,303</u>
Total public transportation	<u>7,286</u>	<u>7,286</u>	<u>-</u>	<u>7,303</u>
Total disbursements	<u>7,286</u>	<u>7,286</u>	<u>-</u>	<u>7,303</u>
Excess of receipts over (under) disbursements	17	-	(17)	-
Beginning fund balance	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>
Ending fund balance	<u>\$ 18</u>	<u>1</u>	<u>(17)</u>	<u>1</u>

GONZALES COUNTY, TEXAS

**COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL-CASH BASIS-ROAD AND BRIDGE LATERAL ROAD FUND PCT. #4**

For the Fiscal Year Ended September 30, 2006

	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable (Unfavorable)	<u>9/30/05</u>
<u>Receipts</u>				
Intergovernmental				
State payments	\$ 7,303	7,286	(17)	7,303
Total intergovernmental	<u>7,303</u>	<u>7,286</u>	<u>(17)</u>	<u>7,303</u>
Total receipts	<u>7,303</u>	<u>7,286</u>	<u>(17)</u>	<u>7,303</u>
<u>Disbursements</u>				
Public transportation				
Services and other charges	<u>7,286</u>	<u>7,286</u>	<u>-</u>	<u>7,303</u>
Total public transportation	<u>7,286</u>	<u>7,286</u>	<u>-</u>	<u>7,303</u>
Total disbursements	<u>7,286</u>	<u>7,286</u>	<u>-</u>	<u>7,303</u>
Excess of receipts over (under) disbursements	17	-	(17)	-
Beginning fund balance	<u>1</u>	<u>1</u>	<u>-</u>	<u>1</u>
Ending fund balance	<u>\$ 18</u>	<u>1</u>	<u>(17)</u>	<u>1</u>

GONZALES COUNTY, TEXAS

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE- BUDGET AND ACTUAL-CASH BASIS-LAW LIBRARY FUND For the Fiscal Year Ended September 30, 2006

<u>Receipts</u>	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable (Unfavorable)	<u>9/30/05</u>
Court fees and fines				
County court fees	\$ 4,400	3,325	(1,075)	4,550
District court fees	6,575	8,260	1,685	6,695
Total court fees and fines	<u>10,975</u>	<u>11,585</u>	<u>610</u>	<u>11,245</u>
 Total receipts	 <u>10,975</u>	 <u>11,585</u>	 <u>610</u>	 <u>11,245</u>
 <u>Disbursements</u>				
Judicial				
Other services and charges	13,743	13,742	1	9,942
Total judicial	<u>13,743</u>	<u>13,742</u>	<u>1</u>	<u>9,942</u>
 Total disbursements	 <u>13,743</u>	 <u>13,742</u>	 <u>1</u>	 <u>9,942</u>
 Excess of receipts over (under) disbursements	 (2,768)	 (2,157)	 611	 1,303
 Beginning fund balance	 <u>7,604</u>	 <u>7,604</u>	 <u>-</u>	 <u>6,301</u>
 Ending fund balance	 <u>\$ 4,836</u>	 <u>5,447</u>	 <u>611</u>	 <u>7,604</u>

GONZALES COUNTY, TEXAS

**COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL-CASH BASIS-ATTORNEY CHECK COLLECTION FUND**

For the Fiscal Year Ended September 30, 2006

<u>Receipts</u>	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable (Unfavorable)	<u>9/30/05</u>
Charges for services				
County attorney check collection fees	\$ 3,900	3,736	(164)	4,721
Total charges for services	<u>3,900</u>	<u>3,736</u>	<u>(164)</u>	<u>4,721</u>
 Total receipts	 <u>3,900</u>	 <u>3,736</u>	 <u>(164)</u>	 <u>4,721</u>
 <u>Disbursements</u>				
Judicial				
Other services and charges	-	5,818	(5,818)	-
Total judicial	<u>-</u>	<u>5,818</u>	<u>(5,818)</u>	<u>-</u>
 Total disbursements	 <u>-</u>	 <u>5,818</u>	 <u>(5,818)</u>	 <u>-</u>
 Excess of receipts over (under) disbursements	 3,900	 (2,082)	 (5,982)	 4,721
 Beginning fund balance	 <u>4,721</u>	 <u>4,721</u>	 <u>-</u>	 <u>-</u>
 Ending fund balance	 <u>\$ 8,621</u>	 <u>2,639</u>	 <u>(5,982)</u>	 <u>4,721</u>

GONZALES COUNTY, TEXAS

**COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL-CASH BASIS-RECORDS MANAGEMENT FUND-COUNTY CLERK
For the Fiscal Year Ended September 30, 2006**

	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable (Unfavorable)	<u>9/30/05</u>
<u>Receipts</u>				
Court fees and fines				
County clerk fees	\$ 20,000	20,082	82	19,674
Court fees and fines	20,000	20,082	82	19,674
Total receipts	<u>20,000</u>	<u>20,082</u>	<u>82</u>	<u>19,674</u>
<u>Disbursements</u>				
General government				
Personnel	-	-	-	26,086
Supplies	20,000	19,950	50	19,510
Other services and charges	6,000	-	6,000	9,000
Capital outlay	-	-	-	15,500
Total general government	<u>26,000</u>	<u>19,950</u>	<u>6,050</u>	<u>70,096</u>
Total disbursements	<u>26,000</u>	<u>19,950</u>	<u>6,050</u>	<u>70,096</u>
Excess of receipts over (under) disbursements	(6,000)	132	6,132	(50,422)
Beginning fund balance	<u>23,220</u>	<u>23,220</u>	<u>-</u>	<u>73,642</u>
Ending fund balance	\$ <u><u>17,220</u></u>	<u><u>23,352</u></u>	<u><u>6,132</u></u>	<u><u>23,220</u></u>

GONZALES COUNTY, TEXAS

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE- BUDGET AND ACTUAL-CASH BASIS-RECORDS MANAGEMENT FUND-COURTHOUSE

For the Fiscal Year Ended September 30, 2006

	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable <u>(Unfavorable)</u>	<u>9/30/05</u>
<u>Receipts</u>				
Court fees and fines				
Records management fees	\$ -	8,621	8,621	6,487
Court fees and fines	-	8,621	8,621	6,487
Total receipts	-	8,621	8,621	6,487
<u>Disbursements</u>				
General government				
Capital outlay	-	-	-	22,461
Total general government	-	-	-	22,461
Total disbursements	-	-	-	22,461
Excess of receipts over (under) disbursements	-	8,621	8,621	(15,974)
Beginning fund balance	9,557	9,557	-	25,531
Ending fund balance	\$ 9,557	18,178	8,621	9,557

GONZALES COUNTY, TEXAS

COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE- BUDGET AND ACTUAL-CASH BASIS-COURT REPORTER SERVICE

For the Fiscal Year Ended September 30, 2006

	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable <u>(Unfavorable)</u>	<u>9/30/05</u>
<u>Receipts</u>				
Court fees and fines				
County court fees	\$ 2,800	3,540	740	2,880
Total court fees and fines	<u>2,800</u>	<u>3,540</u>	<u>740</u>	<u>2,880</u>
Total receipts	<u>2,800</u>	<u>3,540</u>	<u>740</u>	<u>2,880</u>
<u>Disbursements</u>				
Judicial				
Other services and charges	7,000	4,372	2,628	8,431
Total judicial	<u>7,000</u>	<u>4,372</u>	<u>2,628</u>	<u>8,431</u>
Total disbursements	<u>7,000</u>	<u>4,372</u>	<u>2,628</u>	<u>8,431</u>
Excess of receipts over (under) disbursements	(4,200)	(832)	3,368	(5,551)
Beginning fund balance	<u>12,379</u>	<u>12,379</u>	<u>-</u>	<u>17,930</u>
Ending fund balance	<u>\$ 8,179</u>	<u>11,547</u>	<u>3,368</u>	<u>12,379</u>

GONZALES COUNTY, TEXAS

**COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL-CASH BASIS-PROBATE COURT**

For the Fiscal Year Ended September 30, 2006

<u>Receipts</u>	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable (Unfavorable)	<u>9/30/05</u>
Charges for services				
County judge fees	\$ 200	187	(13)	-
Charges for services	200	187	(13)	-
Total receipts	<u>200</u>	<u>187</u>	<u>(13)</u>	<u>-</u>
 <u>Disbursements</u>				
Judicial				
Other services and charges	-	-	-	535
Total judicial	-	-	-	535
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>535</u>
Excess of receipts over (under) disbursements	200	187	(13)	(535)
Beginning fund balance	<u>2,809</u>	<u>2,809</u>	<u>-</u>	<u>3,344</u>
Ending fund balance	<u>\$ 3,009</u>	<u>2,996</u>	<u>(13)</u>	<u>2,809</u>

GONZALES COUNTY, TEXAS

**COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL-CASH BASIS-COURTHOUSE SECURITY FUND**

For the Fiscal Year Ended September 30, 2006

<u>Receipts</u>	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable (Unfavorable)	<u>9/30/05</u>
Court fees and fines				
Courthouse security fees	\$ 22,600	22,563	(37)	23,781
Court fees and fines	<u>22,600</u>	<u>22,563</u>	<u>(37)</u>	<u>23,781</u>
Total receipts	<u>22,600</u>	<u>22,563</u>	<u>(37)</u>	<u>23,781</u>
<u>Disbursements</u>				
Judicial				
Personnel	41,200	36,169	5,031	26,338
Other services and charges	-	-	-	17,806
Total judicial	<u>41,200</u>	<u>36,169</u>	<u>5,031</u>	<u>44,144</u>
Total disbursements	<u>41,200</u>	<u>36,169</u>	<u>5,031</u>	<u>44,144</u>
Excess of receipts over (under) disbursements	(18,600)	(13,606)	4,994	(20,363)
Beginning fund balance	<u>56,258</u>	<u>56,258</u>	<u>-</u>	<u>76,621</u>
Ending fund balance	<u>\$ 37,658</u>	<u>42,652</u>	<u>4,994</u>	<u>56,258</u>

GONZALES COUNTY, TEXAS

**COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL-CASH BASIS-COURTHOUSE AND JAIL IMPROVEMENT FUND**

For the Fiscal Year Ended September 30, 2006

<u>Receipts</u>	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable <u>(Unfavorable)</u>	<u>9/30/05</u>
Investment income	\$ -	-	-	571
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>571</u>
<u>Disbursements</u>				
Public facilities				
Other services and charges	642	642	-	12
Total judicial	<u>642</u>	<u>642</u>	<u>-</u>	<u>12</u>
Total disbursements	<u>642</u>	<u>642</u>	<u>-</u>	<u>12</u>
Excess of receipts over (under) disbursements	(642)	(642)	-	559
Beginning fund balance	<u>642</u>	<u>642</u>	<u>-</u>	<u>83</u>
Ending fund balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>642</u>

GONZALES COUNTY, TEXAS

**COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL-CASH BASIS-JUSTICE COURT TECHNOLOGY FUND
For the Fiscal Year Ended September 30, 2006**

	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable <u>(Unfavorable)</u>	<u>9/30/05</u>
<u>Receipts</u>				
Court fees and fines				
County court fees	\$ 72,000	71,268	(732)	29,246
Total court fees and fines	<u>72,000</u>	<u>71,268</u>	<u>(732)</u>	<u>29,246</u>
 Total receipts	 <u>72,000</u>	 <u>71,268</u>	 <u>(732)</u>	 <u>29,246</u>
 <u>Disbursements</u>				
Judicial				
Other services and charges	52,660	52,660	-	2,000
Capital outlays	21,840	11,029	10,811	2,046
Total judicial	<u>74,500</u>	<u>63,689</u>	<u>10,811</u>	<u>4,046</u>
 Total disbursements	 <u>74,500</u>	 <u>63,689</u>	 <u>10,811</u>	 <u>4,046</u>
 Excess of receipts over (under) disbursements	 (2,500)	 7,579	 10,079	 25,200
 Beginning fund balance	 <u>52,519</u>	 <u>52,519</u>	 <u>-</u>	 <u>27,319</u>
 Ending fund balance	 <u>\$ 50,019</u>	 <u>60,098</u>	 <u>10,079</u>	 <u>52,519</u>

GONZALES COUNTY, TEXAS

**COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL-CASH BASIS-DISTRICT CLERK RECORDS MANAGEMENT FUND**

For the Fiscal Year Ended September 30, 2006

	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable (Unfavorable)	<u>9/30/05</u>
<u>Receipts</u>				
Court fees and fines				
County court fees	\$ 1,560	1,690	130	-
Total court fees and fines	<u>1,560</u>	<u>1,690</u>	<u>130</u>	<u>-</u>
Total receipts	<u>1,560</u>	<u>1,690</u>	<u>130</u>	<u>-</u>
<u>Disbursements</u>				
Judicial				
Capital outlays	<u>3,000</u>	<u>2,466</u>	<u>534</u>	<u>-</u>
Total judicial	<u>3,000</u>	<u>2,466</u>	<u>534</u>	<u>-</u>
Total disbursements	<u>3,000</u>	<u>2,466</u>	<u>534</u>	<u>-</u>
Excess of receipts over (under) disbursements	(1,440)	(776)	664	-
Beginning fund balance	-	-	-	-
Residual equity transfer in	-	1,830	-	-
Ending fund balance	<u>\$ (1,440)</u>	<u>1,054</u>	<u>664</u>	<u>-</u>

GONZALES COUNTY, TEXAS

**COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL-CASH BASIS-ORCA GRANT**

For the Fiscal Year Ended September 30, 2006

	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable (Unfavorable)	<u>9/30/05</u>
<u>Receipts</u>				
Grant revenues				
Federal grants	\$ -	213,104	213,104	-
Total grant revenues	<u>-</u>	<u>213,104</u>	<u>213,104</u>	<u>-</u>
Total receipts	<u>-</u>	<u>213,104</u>	<u>213,104</u>	<u>-</u>
<u>Disbursements</u>				
Public transportation				
Other services and charges	213,105	213,104	1	-
Total public transportation	<u>213,105</u>	<u>213,104</u>	<u>1</u>	<u>-</u>
Total disbursements	<u>213,105</u>	<u>213,104</u>	<u>1</u>	<u>-</u>
Excess of receipts over (under) disbursements	(213,105)	-	213,105	-
Beginning fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending fund balance	<u>\$ (213,105)</u>	<u>-</u>	<u>213,105</u>	<u>-</u>

GONZALES COUNTY, TEXAS

**COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL-CASH BASIS-FEMA GRANT**

For the Fiscal Year Ended September 30, 2006

	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable (Unfavorable)	<u>9/30/05</u>
<u>Receipts</u>				
Grant revenues				
Federal grants	\$ -	29,450	29,450	-
Total grant revenues	-	29,450	29,450	-
Total receipts	-	29,450	29,450	-
<u>Disbursements</u>				
Public safety				
Other services and charges	29,450	29,450	-	-
Total public safety	29,450	29,450	-	-
Total disbursements	29,450	29,450	-	-
Excess of receipts over (under) disbursements	(29,450)	-	29,450	-
Beginning fund balance	-	-	-	-
Ending fund balance	\$ <u>(29,450)</u>	<u>-</u>	<u>29,450</u>	<u>-</u>

GONZALES COUNTY, TEXAS

**COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL-CASH BASIS-TEXAS WILDLIFE GRANT**

For the Fiscal Year Ended September 30, 2006

	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable <u>(Unfavorable)</u>	<u>9/30/05</u>
<u>Receipts</u>				
Grant revenues				
State grants	\$ -	5,966	5,966	-
Total grant revenues	-	5,966	5,966	-
Total receipts	-	5,966	5,966	-
<u>Disbursements</u>				
Public safety				
Other services and charges	5,966	5,966	-	-
Total public safety	5,966	5,966	-	-
Total disbursements	5,966	5,966	-	-
Excess of receipts over (under) disbursements	(5,966)	-	5,966	-
Beginning fund balance	-	-	-	-
Ending fund balance	\$ (5,966)	-	5,966	-

GONZALES COUNTY, TEXAS

**COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL-CASH BASIS-HELPING AMERICANS VOTE ACT GRANT**

For the Fiscal Year Ended September 30, 2006

	<u>Budget</u>	<u>9/30/06</u>	Variance Favorable (Unfavorable)	<u>9/30/05</u>
<u>Receipts</u>				
Grant revenues				
Federal grants	\$ 106,075	106,075	-	-
Total grant revenues	<u>106,075</u>	<u>106,075</u>	-	-
Total receipts	<u>106,075</u>	<u>106,075</u>	-	-
<u>Disbursements</u>				
General government				
Capital outlays	106,075	106,075	-	-
Total general government	<u>106,075</u>	<u>106,075</u>	-	-
Total disbursements	<u>106,075</u>	<u>106,075</u>	-	-
Excess of receipts over (under) disbursements	-	-	-	-
Beginning fund balance	-	-	-	-
Ending fund balance	\$ <u>-</u>	<u>-</u>	-	-

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TRUST AND AGENCY FUNDS

Trust funds are used to account for assets held by the County in a trustee capacity. Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments and/or other funds.

GONZALES COUNTY, TEXAS
COMBINING STATEMENT OF ASSETS, LIABILITIES AND EQUITY-CASH BASIS
ALL TRUST AND AGENCY FUNDS
September 30, 2006

	Expendable Trust Funds	Nonexpendable Trust Funds	Agency Funds
<u>ASSETS OTHER DEBITS</u>			
Assets:			
Cash and cash equivalents	\$ 45,622	209,839	7,527
Receivables (net of allowance for uncollectible)			
Notes	<u>780,341</u>	<u>-</u>	<u>-</u>
Total assets	<u><u>825,963</u></u>	<u><u>209,839</u></u>	<u><u>7,527</u></u>
<u>LIABILITIES, EQUITY AND OTHER CREDITS</u>			
Liabilities:			
Accounts payable	-	-	13
Due to others	-	-	609
Deferred revenues	<u>780,341</u>	<u>-</u>	<u>-</u>
Total liabilities	<u><u>780,341</u></u>	<u><u>-</u></u>	<u><u>622</u></u>
Equity and other credits:			
Retained earnings			
Unreserved, undesignated	-	209,839	-
Fund balance			
Unreserved, undesignated	<u>45,622</u>	<u>-</u>	<u>6,905</u>
Total equity and other credits	<u><u>45,622</u></u>	<u><u>209,839</u></u>	<u><u>6,905</u></u>
 Total liabilities, equity and other credits	 <u><u>\$ 825,963</u></u>	 <u><u>209,839</u></u>	 <u><u>7,527</u></u>

Total (Memorandum Only)	
September 30, <u>2006</u>	September 30, <u>2005</u>
262,988	252,507
<u>780,341</u>	<u>751,767</u>
<u><u>1,043,329</u></u>	<u><u>1,004,274</u></u>
13	-
609	1,153
<u>780,341</u>	<u>751,767</u>
<u>780,963</u>	<u>752,920</u>
209,839	203,165
<u>52,527</u>	<u>48,189</u>
<u>262,366</u>	<u>251,354</u>
<u><u>1,043,329</u></u>	<u><u>1,004,274</u></u>