

Kaufman County, Texas

Unaudited Interim Financial Statements

Income Statement - Summary

September 30, 2015



	Summary	General Fund	Road & Bridge Summary
REVENUES			
Property Taxes	\$35,667,662	\$27,906,258	\$ 4,546,151
Mixed Beverage Taxes	130,011	130,011	-
License and permits	43,726	750	-
Fees of office	8,398,304	4,250,302	2,553,293
Charges for Services	104,754	-	104,754
Forfeitures	156,676	-	-
Intergovernmental	5,807,736	3,275,038	208,614
Investment income	206,305	47,916	18,458
Miscellaneous	653,648	570,860	7,434
Total Revenues	<u>51,168,822</u>	<u>36,181,135</u>	<u>7,438,705</u>
EXPENDITURES			
General Government	13,859,344	12,746,088	-
Public safety and corrections	17,045,515	14,546,530	-
Judicial	6,258,214	5,199,612	-
Community Service	260,198	247,198	-
Infrastructure and Environmental	16,508,029	564,820	7,092,731
Health and Human Services	1,013,780	281,601	-
Capital Outlay	4,427,145	1,503,124	808,603
Debt Service		-	
Principal	2,475,566	815,618	173,864
Interest & Fiscal Charges	1,726,675	12,959	5,723
Total Expenditures	<u>63,574,466</u>	<u>35,917,550</u>	<u>8,080,922</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(12,405,644)</u>	<u>263,585</u>	<u>(642,217)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	4,170,000	500,000	-
Sale of Capital Assets	1,054,995	23,939	1,031,056
Operating Transfers In	9,439,392	1,266,174	7,034,921
Operating Transfers Out	(9,439,392)	(1,957,434)	(7,084,225)
	<u>5,224,995</u>	<u>(167,320)</u>	<u>981,752</u>
NET CHANGE IN FUND BALANCES	(7,180,650)	96,265	339,535
FUND BALANCES, BEGINNING	<u>59,683,485</u>	<u>2,264,224</u>	<u>2,189,916</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-
FUND BALANCE, BEGINNING, RESTATED	59,683,485	2,264,224	2,189,916
FUND BALANCE, ENDING	<u><u>52,502,835</u></u>	<u><u>2,360,489</u></u>	<u><u>2,529,451</u></u>

	Debt Service Summary	Major Construction Projects	Other Funds Summary
REVENUES			
Property Taxes	\$ 3,215,253	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	-	42,976
Fees of office	-	-	1,594,709
Charges for Services	-	-	-
Forfeitures	-	-	156,676
Intergovernmental	-	143,393	2,180,690
Investment income	3,339	126,226	10,366
Miscellaneous	-	-	75,354
Total Revenues	<u>3,218,592</u>	<u>269,619</u>	<u>4,060,771</u>
EXPENDITURES			
General Government	16,690	-	1,096,566
Public safety and corrections	-	-	2,498,985
Judicial	-	-	1,058,602
Community Service	-	-	13,000
Infrastructure and Environmental	-	8,707,164	143,314
Health and Human Services	-	-	732,180
Capital Outlay	-	2,011,101	104,317
Debt Service			
Principal	1,486,084	-	-
Interest & Fiscal Charges	1,707,993	-	-
Total Expenditures	<u>3,210,766</u>	<u>10,718,265</u>	<u>5,646,962</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>7,825</u>	<u>(10,448,646)</u>	<u>(1,586,192)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	-	3,670,000	-
Sale of Capital Assets	-	-	-
Operating Transfers In	-	94,924	1,043,373
Operating Transfers Out	-	(200,000)	(197,734)
	<u>-</u>	<u>3,564,924</u>	<u>845,639</u>
NET CHANGE IN FUND BALANCES	7,825	(6,883,722)	(740,553)
FUND BALANCES, BEGINNING	<u>126,961</u>	<u>23,191,527</u>	<u>31,910,856</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-
FUND BALANCE, BEGINNING, RESTATED	126,961	23,191,527	31,910,856
FUND BALANCE, ENDING	<u><u>134,786</u></u>	<u><u>16,307,806</u></u>	<u><u>31,170,304</u></u>

Kaufman County, Texas

Unaudited Interim Financial Statements

Income Statement - Detailed

September 30, 2015



	Summary	General Fund	Regional Call Center	Wire Transfer Fund
REVENUES				
Property Taxes	\$35,667,662	\$27,906,254	\$ -	\$ -
Mixed Beverage Taxes	130,011	130,011	-	-
License and permits	43,726	-	-	-
Fees of office	8,398,304	3,139,758	-	-
Charges for Services	104,754	-	-	-
Forfeitures	156,676	-	-	-
Intergovernmental	5,807,736	3,258,833	-	-
Investment income	206,305	47,015	-	16
Miscellaneous	653,648	570,430	-	-
Total Revenues	51,168,822	35,052,302	-	16
LIABILITIES				
General Government	13,859,344	11,763,599	2,794	-
Public safety and corrections	17,045,515	14,540,585	-	-
Judicial	6,258,214	5,198,080	-	-
Community Service	260,198	5,322	-	-
Infrastructure and Environmental	16,508,029	556,905	-	-
Health and Human Services	1,013,780	7,200	-	-
Capital Outlay	4,427,145	515,905	985,419	-
Debt Service				
Principal	2,475,566	815,618	-	-
Interest & Fiscal Charges	1,726,675	12,959	-	-
Total Expenditures	63,574,466	33,416,172	988,213	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(12,405,644)	1,636,130	(988,213)	16
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	4,170,000	500,000	-	-
Sale of Capital Assets	1,054,995	23,939	-	-
Operating Transfers In	9,439,392	531,706	222,000	-
Operating Transfers Out	(9,439,392)	(1,481,133)	-	-
Total other financing sources (uses)	5,224,995	(425,488)	222,000	-
NET CHANGE IN FUND BALANCES	(7,180,650)	1,210,642	(766,213)	16
FUND BALANCES, BEGINNING	59,683,485	630,531	794,929	2,783
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	59,683,485	630,531	794,929	2,783
FUND BALANCE, ENDING	52,502,835	1,841,173	28,716	2,800

	Sheriff Federal Forfeitures	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	50,925	52,476	53,276	-
Intergovernmental	-	-	-	-
Investment income	-	-	(109)	-
Miscellaneous	-	-	-	-
Total Revenues	<u>50,925</u>	<u>52,476</u>	<u>53,167</u>	<u>-</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	56,239	22,882	-	-
Judicial	-	-	43,683	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	274,401
Capital Outlay	39,189	-	7,769	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>95,428</u>	<u>22,882</u>	<u>51,452</u>	<u>274,401</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(44,504)</u>	<u>29,593</u>	<u>1,715</u>	<u>(274,401)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	300,000
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>
NET CHANGE IN FUND BALANCES	(44,504)	29,593	1,715	25,599
FUND BALANCES, BEGINNING	<u>162,717</u>	<u>43,112</u>	<u>53,869</u>	<u>144,319</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	162,717	43,112	53,869	144,319
FUND BALANCE, ENDING	<u><u>118,213</u></u>	<u><u>72,705</u></u>	<u><u>55,584</u></u>	<u><u>169,919</u></u>

	General Fund MMI	Child Shelter	Road & Bridge General	Road & Bridge Precinct 1
REVENUES				
Property Taxes	\$ -	\$ -	\$ 4,546,151	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	2,553,293	-
Charges for Services	-	-	-	44,004
Forfeitures	-	-	-	-
Intergovernmental	-	639,402	208,614	-
Investment income	-	-	2,161	5,722
Miscellaneous	-	71,446	255	940
Total Revenues	<u>-</u>	<u>710,848</u>	<u>7,310,474</u>	<u>50,667</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	18,846	1,610,488
Health and Human Services	-	732,180	-	-
Capital Outlay	-	-	-	146,426
Debt Service				
Principal	-	-	-	8,491
Interest & Fiscal Charges	-	-	-	97
Total Expenditures	<u>-</u>	<u>732,180</u>	<u>18,846</u>	<u>1,765,502</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(21,332)</u>	<u>7,291,629</u>	<u>(1,714,835)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	230,676
Operating Transfers In	-	-	3,046	1,828,288
Operating Transfers Out	-	-	(7,031,875)	(13,088)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(7,028,829)</u>	<u>2,045,876</u>
NET CHANGE IN FUND BALANCES	-	(21,332)	262,800	331,041
FUND BALANCES, BEGINNING	<u>24,788</u>	<u>14,890</u>	<u>207,950</u>	<u>766,055</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	24,788	14,890	207,950	766,055
FUND BALANCE, ENDING	<u><u>24,788</u></u>	<u><u>(6,441)</u></u>	<u><u>470,749</u></u>	<u><u>1,097,095</u></u>

	Road & Bridge Precinct 2	Road & Bridge Precinct 3	Road & Bridge Precinct 4	Law Library
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	63,642
Charges for Services	-	60,000	750	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	2,056	3,923	4,595	1,210
Miscellaneous	1,368	1,984	2,888	-
Total Revenues	<u>3,424</u>	<u>65,907</u>	<u>8,233</u>	<u>64,852</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	73,793
Community Service	-	-	-	-
Infrastructure and Environmental	909,703	2,132,046	2,421,649	-
Health and Human Services	-	-	-	-
Capital Outlay	156,983	114,216	390,978	-
Debt Service				
Principal	42,161	53,057	70,156	-
Interest & Fiscal Charges	4,007	1,409	211	-
Total Expenditures	<u>1,112,854</u>	<u>2,300,727</u>	<u>2,882,993</u>	<u>73,793</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,109,430)</u>	<u>(2,234,820)</u>	<u>(2,874,760)</u>	<u>(8,941)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	42,659	653,192	104,529	-
Operating Transfers In	1,265,738	1,828,288	2,109,563	-
Operating Transfers Out	(13,088)	(13,088)	(13,088)	-
Total other financing sources (uses)	<u>1,295,309</u>	<u>2,468,392</u>	<u>2,201,004</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	185,880	233,572	(673,757)	(8,941)
FUND BALANCES, BEGINNING	<u>195,818</u>	<u>352,386</u>	<u>667,707</u>	<u>251,102</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	195,818	352,386	667,707	251,102
FUND BALANCE, ENDING	<u><u>381,697</u></u>	<u><u>585,958</u></u>	<u><u>(6,049)</u></u>	<u><u>242,161</u></u>

	Kaufman County Library	General R.O.W.	Lake Dam Maintenance	State Fees
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	1,485	-	-	1,057,542
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	16,205	-	-	-
Investment income	-	-	-	-
Miscellaneous	430	-	-	-
Total Revenues	<u>18,120</u>	<u>-</u>	<u>-</u>	<u>1,057,542</u>
LIABILITIES				
General Government	-	-	-	979,696
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	181,148	-	-	-
Infrastructure and Environmental	-	-	7,415	-
Health and Human Services	-	-	-	-
Capital Outlay	-	1,800	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>181,148</u>	<u>1,800</u>	<u>7,415</u>	<u>979,696</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(166,728)</u>	<u>(1,800)</u>	<u>(7,415)</u>	<u>77,846</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	179,968	-	5,000	-
Operating Transfers Out	(3,700)	-	-	(472,601)
Total other financing sources (uses)	<u>176,268</u>	<u>-</u>	<u>5,000</u>	<u>(472,601)</u>
NET CHANGE IN FUND BALANCES	13,240	(1,800)	(2,415)	(394,754)
FUND BALANCES, BEGINNING	<u>(11,276)</u>	<u>7,191</u>	<u>460</u>	<u>404,754</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	(11,276)	7,191	460	404,754
FUND BALANCE, ENDING	<u><u>1,964</u></u>	<u><u>5,391</u></u>	<u><u>(1,955)</u></u>	<u><u>10,000</u></u>

	Voter Registration	Probate Education	Insurance	Adult Probation CCP
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	1,635	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	1,022	-	-	129,664
Investment income	38	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,060</u>	<u>1,635</u>	<u>-</u>	<u>129,664</u>
LIABILITIES				
General Government	1,022	-	-	-
Public safety and corrections	-	-	-	164,025
Judicial	-	1,533	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>1,022</u>	<u>1,533</u>	<u>-</u>	<u>164,025</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>38</u>	<u>102</u>	<u>-</u>	<u>(34,361)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	38	102	-	(34,361)
FUND BALANCES, BEGINNING	<u>8,662</u>	<u>3,668</u>	<u>5,000</u>	<u>75,962</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	8,662	3,668	5,000	75,962
FUND BALANCE, ENDING	<u><u>8,700</u></u>	<u><u>3,771</u></u>	<u><u>5,000</u></u>	<u><u>41,601</u></u>

	Adult Probation Basic Supervision	Juvenile Probation	Appellate Justice System	Juvenile Probation Diversion
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	818,608	-	9,094	580
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	387,349	439,992	-	-
Investment income	3,061	757	-	-
Miscellaneous	1,103	381	-	-
Total Revenues	<u>1,210,121</u>	<u>441,130</u>	<u>9,094</u>	<u>580</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	1,155,057	954,711	-	-
Judicial	-	-	8,821	378
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>1,155,057</u>	<u>954,711</u>	<u>8,821</u>	<u>378</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>55,064</u>	<u>(513,581)</u>	<u>274</u>	<u>202</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	530,438	-	-
Operating Transfers Out	-	-	-	(42)
Total other financing sources (uses)	<u>-</u>	<u>530,438</u>	<u>-</u>	<u>(42)</u>
NET CHANGE IN FUND BALANCES	55,064	16,857	274	160
FUND BALANCES, BEGINNING	<u>643,574</u>	<u>41,944</u>	<u>18,478</u>	<u>-</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	643,574	41,944	18,478	-
FUND BALANCE, ENDING	<u><u>698,638</u></u>	<u><u>58,802</u></u>	<u><u>18,752</u></u>	<u><u>160</u></u>

	Vehicle Impound	Juvenile Probation Fee Fund	Records Management	Library Memorials
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	5,351	302,692	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	1,323	-
Miscellaneous	-	-	-	1,083
Total Revenues	<u>-</u>	<u>5,351</u>	<u>304,016</u>	<u>1,083</u>
LIABILITIES				
General Government	-	-	447,616	(736)
Public safety and corrections	-	5,945	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>5,945</u>	<u>447,616</u>	<u>(736)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>-</u>	<u>(595)</u>	<u>(143,600)</u>	<u>1,819</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	3,700
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,700</u>
NET CHANGE IN FUND BALANCES				
	-	(595)	(143,600)	5,519
FUND BALANCES, BEGINNING				
	<u>48,540</u>	<u>11,286</u>	<u>436,167</u>	<u>(4,796)</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT				
	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED				
	48,540	11,286	436,167	(4,796)
FUND BALANCE, ENDING				
	<u><u>48,540</u></u>	<u><u>10,691</u></u>	<u><u>292,567</u></u>	<u><u>723</u></u>

	Construction Projects	Courthouse Security	Records Management and Preservation	District Clerk Records Management and Preservation
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	60,331	34,376	24,398
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	520	659	427
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>60,851</u>	<u>35,035</u>	<u>24,825</u>
LIABILITIES				
General Government	-	-	46,197	430,450
Public safety and corrections	-	-	-	-
Judicial	-	64,739	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	178,037	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>178,037</u>	<u>64,739</u>	<u>46,197</u>	<u>430,450</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(178,037)</u>	<u>(3,888)</u>	<u>(11,162)</u>	<u>(405,625)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	94,924	-	-	260,050
Operating Transfers Out	-	-	(174,774)	-
Total other financing sources (uses)	<u>94,924</u>	<u>-</u>	<u>(174,774)</u>	<u>260,050</u>
NET CHANGE IN FUND BALANCES	(83,113)	(3,888)	(185,936)	(145,575)
FUND BALANCES, BEGINNING	<u>83,255</u>	<u>105,051</u>	<u>219,028</u>	<u>151,364</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	83,255	105,051	219,028	151,364
FUND BALANCE, ENDING	<u><u>141</u></u>	<u><u>101,163</u></u>	<u><u>33,092</u></u>	<u><u>5,789</u></u>

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV- E Funds	CCL Diversion Court
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	42,976	-	-
Fees of office	44,532	-	-	545
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>44,532</u>	<u>42,976</u>	<u>-</u>	<u>545</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	9,506	-	-
Judicial	-	-	-	1,361
Community Service	60,728	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	4,834	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>60,728</u>	<u>14,340</u>	<u>-</u>	<u>1,361</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(16,197)</u>	<u>28,636</u>	<u>-</u>	<u>(816)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	27,500	-	-	8,102
Operating Transfers Out	-	(17,596)	-	-
Total other financing sources (uses)	<u>27,500</u>	<u>(17,596)</u>	<u>-</u>	<u>8,102</u>
NET CHANGE IN FUND BALANCES	11,303	11,040	-	7,286
FUND BALANCES, BEGINNING	<u>9,803</u>	<u>105,414</u>	<u>30,462</u>	<u>41,897</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	9,803	105,414	30,462	41,897
FUND BALANCE, ENDING	<u><u>21,106</u></u>	<u><u>116,453</u></u>	<u><u>30,462</u></u>	<u><u>49,183</u></u>

	422nd Diversion Court	Dangerous & Wild Animals Fund	Star Program	Constable Pct. 4 Forfeitures
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	750	-	-
Fees of office	2,000	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	29
Miscellaneous	-	-	-	-
Total Revenues	<u>2,000</u>	<u>750</u>	<u>-</u>	<u>29</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	10,483	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>10,483</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(8,483)</u>	<u>750</u>	<u>-</u>	<u>29</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	8,102	-	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>8,102</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(381)	750	-	29
FUND BALANCES, BEGINNING	<u>44,819</u>	<u>4,400</u>	<u>403</u>	<u>5,964</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	44,819	4,400	403	5,964
FUND BALANCE, ENDING	<u><u>44,438</u></u>	<u><u>5,150</u></u>	<u><u>403</u></u>	<u><u>5,994</u></u>

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
REVENUES				
Property Taxes	\$ -	\$ -	\$ 1,756,171	\$ 107,711
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	6,189	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	112	1,162	-
Miscellaneous	-	-	-	-
Total Revenues	<u>6,189</u>	<u>112</u>	<u>1,757,333</u>	<u>107,711</u>
LIABILITIES				
General Government	-	-	15,030	-
Public safety and corrections	-	-	-	-
Judicial	11,717	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	1,395,000	91,084
Interest & Fiscal Charges	-	-	349,465	24,003
Total Expenditures	<u>11,717</u>	<u>-</u>	<u>1,759,495</u>	<u>115,087</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,528)</u>	<u>112</u>	<u>(2,162)</u>	<u>(7,376)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(5,528)	112	(2,162)	(7,376)
FUND BALANCES, BEGINNING	<u>46,846</u>	<u>-</u>	<u>7,555</u>	<u>115,663</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	46,846	-	7,555	115,663
FUND BALANCE, ENDING	<u><u>41,318</u></u>	<u><u>112</u></u>	<u><u>5,394</u></u>	<u><u>108,287</u></u>

	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1	Juvenile Probation Grant C
REVENUES				
Property Taxes	\$ 1,351,371	\$ -	\$ 4	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	37,350
Investment income	2,066	128	316	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,353,436</u>	<u>128</u>	<u>321</u>	<u>37,350</u>
LIABILITIES				
General Government	1,660	-	-	-
Public safety and corrections	-	-	-	37,350
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	1,334,525	-	-	-
Total Expenditures	<u>1,336,185</u>	<u>-</u>	<u>-</u>	<u>37,350</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>17,251</u>	<u>128</u>	<u>321</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	17,251	128	321	-
FUND BALANCES, BEGINNING	<u>3,743</u>	<u>27,181</u>	<u>64,139</u>	<u>745</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	3,743	27,181	64,139	745
FUND BALANCE, ENDING	<u><u>20,994</u></u>	<u><u>27,309</u></u>	<u><u>64,459</u></u>	<u><u>745</u></u>

	Levee District #5 M & O	Levee District #15 M & O	Texas Water Improvement	Bois D'Arc Island C & M
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	91	-	1	-
Miscellaneous	-	-	-	-
Total Revenues	<u>91</u>	<u>-</u>	<u>1</u>	<u>-</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	500	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(409)</u>	<u>-</u>	<u>1</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(409)	-	1	-
FUND BALANCES, BEGINNING	<u>18,535</u>	<u>175</u>	<u>10</u>	<u>7,167</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	18,535	175	10	7,167
FUND BALANCE, ENDING	<u><u>18,126</u></u>	<u><u>175</u></u>	<u><u>11</u></u>	<u><u>7,167</u></u>

	Jury Check Fund	Historical Society	Farm Museum	ACH Account
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	30	113	67	1,451
Miscellaneous	-	1,340	-	-
Total Revenues	<u>30</u>	<u>1,453</u>	<u>67</u>	<u>1,451</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	48,105	-	-	-
Community Service	-	1,594	11,407	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>48,105</u>	<u>1,594</u>	<u>11,407</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(48,075)</u>	<u>(141)</u>	<u>(11,339)</u>	<u>1,451</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	34,500	6,800	6,800	-
Operating Transfers Out	-	(5,322)	-	-
Total other financing sources (uses)	<u>34,500</u>	<u>1,478</u>	<u>6,800</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(13,575)	1,338	(4,539)	1,451
FUND BALANCES, BEGINNING	<u>14,907</u>	<u>20,657</u>	<u>14,209</u>	<u>7,415</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	14,907	20,657	14,209	7,415
FUND BALANCE, ENDING	<u><u>1,331</u></u>	<u><u>21,995</u></u>	<u><u>9,670</u></u>	<u><u>8,867</u></u>

	Payroll	Employee Savings	Juvenile Case Manager	Grand Jury Fund
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	787	-	15
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>787</u>	<u>-</u>	<u>15</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>787</u>	<u>-</u>	<u>15</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	787	-	15
FUND BALANCES, BEGINNING	<u>1,500</u>	<u>15,799</u>	<u>1,963</u>	<u>3,021</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	1,500	15,799	1,963	3,021
FUND BALANCE, ENDING	<u><u>1,500</u></u>	<u><u>16,587</u></u>	<u><u>1,963</u></u>	<u><u>3,036</u></u>

	Fixed Assets	Levee District #6 C & M	LEOSE Training	County & District Court Technology
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	4,244
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	19,576	-
Investment income	-	335	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>335</u>	<u>19,576</u>	<u>4,244</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	14,867	-
Judicial	-	-	-	5,848
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>14,867</u>	<u>5,848</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>335</u>	<u>4,709</u>	<u>(1,605)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	335	4,709	(1,605)
FUND BALANCES, BEGINNING	<u>28,417,906</u>	<u>67,828</u>	<u>13,187</u>	<u>6,442</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	28,417,906	67,828	13,187	6,442
FUND BALANCE, ENDING	<u><u>28,417,906</u></u>	<u><u>68,162</u></u>	<u><u>17,896</u></u>	<u><u>4,838</u></u>

	JP Technology	Records Archive	SCAAP	Transportation Improvement
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	25,402	238,808	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	7,211	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>25,402</u>	<u>238,808</u>	<u>7,211</u>	<u>-</u>
LIABILITIES				
General Government	-	172,017	-	-
Public safety and corrections	-	-	7,211	-
Judicial	44,789	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	14,400
Health and Human Services	-	-	-	-
Capital Outlay	-	50,424	-	2,100
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>44,789</u>	<u>222,441</u>	<u>7,211</u>	<u>16,500</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(19,387)</u>	<u>16,367</u>	<u>-</u>	<u>(16,500)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(19,387)	16,367	-	(16,500)
FUND BALANCES, BEGINNING	<u>221,243</u>	<u>509,841</u>	<u>(168)</u>	<u>280,083</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	221,243	509,841	(168)	280,083
FUND BALANCE, ENDING	<u><u>201,855</u></u>	<u><u>526,208</u></u>	<u><u>(168)</u></u>	<u><u>263,583</u></u>

	Hazard Mitigation Grant	Tax Assessor/ Collector Administration Fees	Juvenile Probation Grant N	Emissions Enforcement Grant
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	3,799	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	54,244	8,006
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>3,799</u>	<u>54,244</u>	<u>8,006</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	54,245	15,736
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>54,245</u>	<u>15,736</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>3,799</u>	<u>(0)</u>	<u>(7,730)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	3,799	(0)	(7,730)
FUND BALANCES, BEGINNING	<u>(2)</u>	<u>4,330</u>	<u>-</u>	<u>-</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	(2)	4,330	-	-
FUND BALANCE, ENDING	<u>(2)</u>	<u>8,130</u>	<u>(0)</u>	<u>(7,730)</u>

	Capital Murder Grant	Road Bond Construction	Bulletproof Vest Grant	CETRZ Grant
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	91,979	-	7,155	127,914
Investment income	-	121,537	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>91,979</u>	<u>121,537</u>	<u>7,155</u>	<u>127,914</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	7,155	-
Judicial	369,185	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	8,707,164	-	128,914
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>369,185</u>	<u>8,707,164</u>	<u>7,155</u>	<u>128,914</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(277,206)</u>	<u>(8,585,626)</u>	<u>-</u>	<u>(1,000)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	110,993	-	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>110,993</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(166,213)	(8,585,626)	-	(1,000)
FUND BALANCES, BEGINNING	<u>(0)</u>	<u>23,108,273</u>	<u>-</u>	<u>-</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	(0)	23,108,273	-	-
FUND BALANCE, ENDING	<u>(166,213)</u>	<u>14,522,646</u>	<u>-</u>	<u>(1,000)</u>

	Defense & Unapproved Capital Murder Expenses	Enhancement Grant - 422nd Court	Traffic Study	Series 2015 Bond Project
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	166,678	63,148	-	143,393
Investment income	-	-	-	4,689
Miscellaneous	-	-	-	-
Total Revenues	<u>166,678</u>	<u>63,148</u>	<u>-</u>	<u>148,082</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	312,042	63,658	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	1,833,064
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>312,042</u>	<u>63,658</u>	<u>-</u>	<u>1,833,064</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(145,364)</u>	<u>(510)</u>	<u>-</u>	<u>(1,684,982)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	3,670,000
Sale of Capital Assets	-	-	-	-
Operating Transfers In	73,888	-	-	-
Operating Transfers Out	-	-	-	(200,000)
Total other financing sources (uses)	<u>73,888</u>	<u>-</u>	<u>-</u>	<u>3,470,000</u>
NET CHANGE IN FUND BALANCES	(71,476)	(510)	-	1,785,018
FUND BALANCES, BEGINNING	<u>(121,141)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	(121,141)	-	-	-
FUND BALANCE, ENDING	<u><u>(192,617)</u></u>	<u><u>(510)</u></u>	<u><u>-</u></u>	<u><u>1,785,018</u></u>

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet - Summary

September 30, 2015



	Summary	General Fund	Road & Bridge Summary
ASSETS			
Cash and cash equivalents	\$31,502,464	\$ 3,986,475	\$ 2,761,582
Taxes receivable, net of allowance for uncollectibles	1,992,096	1,636,761	234,344
Accounts receivable	1,709,464	1,631,282	62,707
Due from other Governments	841,056	370,715	-
Due from other Funds	34,237	29,865	-
Capital assets, net:			
Not subject to depreciation	5,467,719	-	-
Subject to depreciation	22,950,187	-	-
Total Assets	64,497,222	7,655,098	3,058,633
LIABILITIES			
Accounts Payable	5,275,554	1,423,005	235,338
Salary Payable	1,049,893	608,310	90,049
Due to other Funds	16,100	-	-
Due to other governments	-	-	-
Unearned revenue	5,652,037	3,263,172	203,795
Accrued Interest	803	122	-
Loan payable	-	-	-
Total Liabilities	11,994,386	5,294,609	529,182
NET POSITION			
Restricted:			
Road and Bridge Projects	2,529,451	-	2,529,451
Public safety	1,062,693	15,841	-
Judicial	404,478	3,036	-
Library Services	2,687	1,964	-
Fire Code Enforcement	116,453	-	-
Historical Preservation	31,665	-	-
Records Management	857,657	-	-
Capital Projects	2,081,849	34,107	-
Debt Service	634,786	500,000	-
Other purposes	14,970,383	436,780	-
Unrestricted	29,810,734	1,368,761	-
Total Net Position	52,502,836	2,360,489	2,529,451
Total Liabilities & Net Position	64,497,222	7,655,098	3,058,633

	Debt Service Summary	Major Construction Projects	Other Funds Summary
ASSETS			
Cash and cash equivalents	\$ 134,919	\$21,189,633	\$ 3,429,854
Taxes receivable, net of allowance for uncollectibles	120,991	-	-
Accounts receivable	-	-	15,475
Due from other Governments	-	293,728	176,613
Due from other Funds	-	-	4,372
Capital assets, net:			
Not subject to depreciation	-	-	5,467,719
Subject to depreciation	-	-	22,950,187
Total Assets	<u>255,910</u>	<u>21,483,361</u>	<u>32,044,220</u>
LIABILITIES			
Accounts Payable	-	3,183,934	433,276
Salary Payable	-	-	351,534
Due to other Funds	16,000	-	100
Due to other governments	-	-	-
Unearned revenue	105,124	1,991,621	88,324
Accrued Interest	-	-	680
Loan payable	-	-	-
Total Liabilities	<u>121,124</u>	<u>5,175,555</u>	<u>873,915</u>
NET POSITION			
Restricted:			
Road and Bridge Projects	-	-	-
Public safety	-	-	1,046,851
Judicial	-	-	401,442
Library Services	-	-	723
Fire Code Enforcement	-	-	116,453
Historical Preservation	-	-	31,665
Records Management	-	-	857,657
Capital Projects	-	1,785,159	262,583
Debt Service	134,786	-	-
Other purposes	-	14,522,646	10,957
Unrestricted	-	-	28,441,973
Total Net Position	<u>134,786</u>	<u>16,307,806</u>	<u>31,170,305</u>
Total Liabilities & Net Position	<u>255,910</u>	<u>21,483,361</u>	<u>32,044,220</u>

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet - Detailed

September 30, 2015



	Summary	General Fund	Regional Call Center	Wire Transfer Fund
ASSETS				
Cash and cash equivalents	\$31,502,464	\$ 3,129,469	\$ 33,671	\$ 2,800
Taxes receivable, net of allowance for uncollectibles	1,992,096	1,636,761	-	-
Accounts receivable	1,709,464	1,631,282	-	-
Due from other Governments	841,056	370,715	-	-
Due from other Funds	34,237	29,865	-	-
Capital assets, net:				
Not subject to depreciation	5,467,719	-	-	-
Subject to depreciation	22,950,187	-	-	-
Total Assets	64,497,222	6,798,092	33,671	2,800
LIABILITIES				
Accounts Payable	5,275,554	1,092,440	4,955	-
Salary Payable	1,049,893	601,307	-	-
Due to other Funds	16,100	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	5,652,037	3,263,172	-	-
Accrued Interest	803	-	-	-
Loan payable	-	-	-	-
Total Liabilities	11,994,386	4,956,919	4,955	-
NET POSITION				
Restricted:				
Road and Bridge Projects	2,529,451	-	-	-
Public safety	1,062,693	-	-	-
Judicial	404,478	-	-	-
Library Services	2,687	-	-	-
Fire Code Enforcement	116,453	-	-	-
Historical Preservation	31,665	-	-	-
Records Management	857,657	-	-	-
Capital Projects	2,081,849	-	28,716	-
Debt Service	634,786	500,000	-	-
Other purposes	14,970,383	-	-	-
Unrestricted	29,810,734	1,341,173	-	2,800
Total Net Position	52,502,836	1,841,173	28,716	2,800
Total Liabilities & Net Position	64,497,222	6,798,092	33,671	2,800

	Sheriff Federal Forfeitures	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care
ASSETS				
Cash and cash equivalents	\$ 118,213	\$ 72,705	\$ 58,014	\$ 209,256
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	118,213	72,705	58,014	209,256
LIABILITIES				
Accounts Payable	-	-	2,134	37,764
Salary Payable	-	-	-	1,574
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	297	-
Loan payable	-	-	-	-
Total Liabilities	-	-	2,431	39,338
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	118,213	72,705	-	-
Judicial	-	-	55,584	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	169,919
Unrestricted	-	-	-	-
Total Net Position	118,213	72,705	55,584	169,919
Total Liabilities & Net Position	118,213	72,705	58,014	209,256

	General Fund MMI	Child Shelter	Road & Bridge General	Road & Bridge Precinct 1
ASSETS				
Cash and cash equivalents	\$ 24,910	\$ 15,388	\$ 381,335	\$ 1,164,676
Taxes receivable, net of allowance for uncollectibles	-	-	234,344	-
Accounts receivable	-	9,078	58,866	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	24,910	24,466	674,544	1,164,676
LIABILITIES				
Accounts Payable	-	15,349	-	45,543
Salary Payable	-	15,558	-	22,038
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	203,795	-
Accrued Interest	122	-	-	-
Loan payable	-	-	-	-
Total Liabilities	122	30,907	203,795	67,581
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	470,749	1,097,095
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	(6,441)	-	-
Unrestricted	24,788	-	-	-
Total Net Position	24,788	(6,441)	470,749	1,097,095
Total Liabilities & Net Position	24,910	24,466	674,544	1,164,676

	Road & Bridge Precinct 2	Road & Bridge Precinct 3	Road & Bridge Precinct 4	Law Library
ASSETS				
Cash and cash equivalents	\$ 409,720	\$ 739,446	\$ 66,405	\$ 250,914
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	3,092	750	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	409,720	742,537	67,155	250,914
LIABILITIES				
Accounts Payable	11,466	136,061	42,269	8,352
Salary Payable	16,557	20,518	30,936	402
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	28,023	156,579	73,205	8,753
NET POSITION				
Restricted:				
Road and Bridge Projects	381,697	585,958	(6,049)	-
Public safety	-	-	-	-
Judicial	-	-	-	242,161
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	381,697	585,958	(6,049)	242,161
Total Liabilities & Net Position	409,720	742,537	67,155	250,914

	Kaufman County Library	General R.O.W.	Lake Dam Maintenance	State Fees
ASSETS				
Cash and cash equivalents	\$ 7,783	\$ 5,391	\$ 3,960	\$ 279,950
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	7,783	5,391	3,960	279,950
LIABILITIES				
Accounts Payable	1,160	-	5,915	269,950
Salary Payable	4,660	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	5,819	-	5,915	269,950
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	1,964	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	5,391	-	-
Debt Service	-	-	-	-
Other purposes	-	-	(1,955)	10,000
Unrestricted	-	-	-	-
Total Net Position	1,964	5,391	(1,955)	10,000
Total Liabilities & Net Position	7,783	5,391	3,960	279,950

	Voter Registration	Probate Education	Insurance	Adult Probation CCP
ASSETS				
Cash and cash equivalents	\$ 8,700	\$ 3,771	\$ 5,000	\$ 93,695
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	8,700	3,771	5,000	93,695
LIABILITIES				
Accounts Payable	-	-	-	50,514
Salary Payable	-	-	-	1,580
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	-	52,094
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	41,601
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	3,771	-	-
Unrestricted	8,700	-	5,000	-
Total Net Position	8,700	3,771	5,000	41,601
Total Liabilities & Net Position	8,700	3,771	5,000	93,695

	Adult Probation Basic Supervision	Juvenile Probation	Appellate Justice System	Juvenile Probation Diversion
ASSETS				
Cash and cash equivalents	\$ 729,526	\$ 78,336	\$ 18,752	\$ 280
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	729,526	78,336	18,752	280
LIABILITIES				
Accounts Payable	1,435	958	-	120
Salary Payable	29,454	18,575	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	30,888	19,534	-	120
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	698,638	58,802	-	-
Judicial	-	-	18,752	160
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	698,638	58,802	18,752	160
Total Liabilities & Net Position	729,526	78,336	18,752	280

	Vehicle Impound	Juvenile Probation Fee Fund	Records Management	Library Memorials
ASSETS				
Cash and cash equivalents	\$ 48,540	\$ 10,947	\$ 295,265	\$ 723
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	48,540	10,947	295,265	723
LIABILITIES				
Accounts Payable	-	256	1,392	-
Salary Payable	-	-	1,307	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	256	2,698	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	10,691	-	-
Judicial	-	-	-	-
Library Services	-	-	-	723
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	292,567	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	48,540	-	-	-
Unrestricted	-	-	-	-
Total Net Position	48,540	10,691	292,567	723
Total Liabilities & Net Position	48,540	10,947	295,265	723

	Construction Projects	Courthouse Security	Records Management and Preservation	District Clerk Records Management and Preservation
ASSETS				
Cash and cash equivalents	\$ 163	\$ 101,163	\$ 33,092	\$ 280,829
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	163	101,163	33,092	280,829
LIABILITIES				
Accounts Payable	22	-	-	275,040
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	22	-	-	275,040
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	101,163	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	33,092	5,789
Capital Projects	141	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	141	101,163	33,092	5,789
Total Liabilities & Net Position	163	101,163	33,092	280,829

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV- E Funds	CCL Diversion Court
ASSETS				
Cash and cash equivalents	\$ 32,442	\$ 116,473	\$ 30,462	\$ 47,066
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	2,186
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	32,442	116,473	30,462	49,252
LIABILITIES				
Accounts Payable	10,566	20	-	69
Salary Payable	770	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	11,335	20	-	69
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	30,462	-
Judicial	-	-	-	49,183
Library Services	-	-	-	-
Fire Code Enforcement	-	116,453	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	21,106	-	-	-
Unrestricted	-	-	-	-
Total Net Position	21,106	116,453	30,462	49,183
Total Liabilities & Net Position	32,442	116,473	30,462	49,252

	422nd Diversion Court	Dangerous & Wild Animals Fund	Star Program	Constable Pct. 4 Forfeitures
ASSETS				
Cash and cash equivalents	\$ 43,002	\$ 5,150	\$ 403	\$ 5,994
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	2,186	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	45,188	5,150	403	5,994
LIABILITIES				
Accounts Payable	750	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	750	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	5,150	-	5,994
Judicial	44,438	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	403	-
Unrestricted	-	-	-	-
Total Net Position	44,438	5,150	403	5,994
Total Liabilities & Net Position	45,188	5,150	403	5,994

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
ASSETS				
Cash and cash equivalents	\$ 41,558	\$ 112	\$ 5,527	\$ 108,287
Taxes receivable, net of allowance for uncollectibles	-	-	120,991	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	41,558	112	126,518	108,287
LIABILITIES				
Accounts Payable	240	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	16,000	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	105,124	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	240	-	121,124	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	41,318	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	112	5,394	108,287
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	41,318	112	5,394	108,287
Total Liabilities & Net Position	41,558	112	126,518	108,287

	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1	Juvenile Probation Grant C
ASSETS				
Cash and cash equivalents	\$ 20,994	\$ 27,309	\$ 64,459	\$ 3,189
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	20,994	27,309	64,459	3,189
LIABILITIES				
Accounts Payable	-	-	-	2,444
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	-	2,444
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	745
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	20,994	-	-	-
Other purposes	-	27,309	64,459	-
Unrestricted	-	-	-	-
Total Net Position	20,994	27,309	64,459	745
Total Liabilities & Net Position	20,994	27,309	64,459	3,189

	Levee District #5 M & O	Levee District #15 M & O	Texas Water Improvement	Bois D'Arc Island C & M
ASSETS				
Cash and cash equivalents	\$ 18,126	\$ 175	\$ 111	\$ 7,167
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	18,126	175	111	7,167
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	100	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	100	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	18,126	175	11	7,167
Unrestricted	-	-	-	-
Total Net Position	18,126	175	11	7,167
Total Liabilities & Net Position	18,126	175	111	7,167

	Jury Check Fund	Historical Society	Farm Museum	ACH Account
ASSETS				
Cash and cash equivalents	\$ 1,731	\$ 23,416	\$ 9,818	\$ 8,867
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	1,731	23,416	9,818	8,867
LIABILITIES				
Accounts Payable	400	1,421	148	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	400	1,421	148	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	1,331	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	21,995	9,670	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	8,867
Total Net Position	1,331	21,995	9,670	8,867
Total Liabilities & Net Position	1,731	23,416	9,818	8,867

	Payroll	Employee Savings	Juvenile Case Manager	Grand Jury Fund
ASSETS				
Cash and cash equivalents	\$ 2,304	\$ 301,246	\$ 1,963	\$ 3,036
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	2,304	301,246	1,963	3,036
LIABILITIES				
Accounts Payable	420	-	-	-
Salary Payable	-	284,659	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	383	-	-	-
Loan payable	-	-	-	-
Total Liabilities	804	284,659	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	1,963	-
Judicial	-	-	-	3,036
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	16,587	-	-
Unrestricted	1,500	-	-	-
Total Net Position	1,500	16,587	1,963	3,036
Total Liabilities & Net Position	2,304	301,246	1,963	3,036

	Fixed Assets	Levee District #6 C & M	LEOSE Training	County & District Court Technology
ASSETS				
Cash and cash equivalents	\$ -	\$ 68,162	\$ 18,596	\$ 4,838
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	5,467,719	-	-	-
Subject to depreciation	22,950,187	-	-	-
Total Assets	28,417,906	68,162	18,596	4,838
LIABILITIES				
Accounts Payable	-	-	700	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	700	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	17,896	-
Judicial	-	-	-	4,838
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	68,162	-	-
Unrestricted	28,417,906	-	-	-
Total Net Position	28,417,906	68,162	17,896	4,838
Total Liabilities & Net Position	28,417,906	68,162	18,596	4,838

	JP Technology	Records Archive	SCAAP	Transportation Improvement
ASSETS				
Cash and cash equivalents	\$ 203,113	\$ 526,208	\$ 64,170	\$ 269,083
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	203,113	526,208	64,170	269,083
LIABILITIES				
Accounts Payable	1,258	-	-	5,500
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	64,338	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	1,258	-	64,338	5,500
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	(168)	-
Judicial	201,855	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	526,208	-	-
Capital Projects	-	-	-	263,583
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	201,855	526,208	(168)	263,583
Total Liabilities & Net Position	203,113	526,208	64,170	269,083

	Hazard Mitigation Grant	Tax Assessor/ Collector Administration Fees	Juvenile Probation Grant N	Emissions Enforcement Grant
ASSETS				
Cash and cash equivalents	\$ (9,708)	\$ 8,130	\$ 1,022	\$ 7,057
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	9,706	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	(2)	8,130	1,022	7,057
LIABILITIES				
Accounts Payable	-	-	1,023	465
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	14,322
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	1,023	14,787
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	(0.32)	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	(2)	8,130	-	(7,730)
Unrestricted	-	-	-	-
Total Net Position	(2)	8,130	(0.32)	(7,730)
Total Liabilities & Net Position	(2)	8,130	1,022	7,057

	Capital Murder Grant	Road Bond Construction	Bulletproof Vest Grant	CETRZ Grant
ASSETS				
Cash and cash equivalents	\$ (121,426)	\$19,547,845	\$ (2,385)	\$ (69,974)
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	7,668	150,335	3,180	68,974
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	(113,758)	19,698,180	795	(1,000)
LIABILITIES				
Accounts Payable	52,456	3,183,912	795	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	1,991,621	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	52,456	5,175,533	795	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	(166,213)	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	(1,000)
Debt Service	-	-	-	-
Other purposes	-	14,522,646	-	-
Unrestricted	-	-	-	-
Total Net Position	(166,213)	14,522,646	-	(1,000)
Total Liabilities & Net Position	(113,758)	19,698,180	795	(1,000)

	Defense & Unapproved Capital Murder Expenses	Enhancement Grant - 422nd Court	Traffic Study	Series 2015 Bond Project
ASSETS				
Cash and cash equivalents	\$ (262,543)	\$ (7,494)	\$ 2,967	\$1,641,625
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	6,397	-
Due from other Governments	79,591	7,494	-	143,393
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	(182,952)	-	9,364	1,785,018
LIABILITIES				
Accounts Payable	-	510	9,364	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	9,665	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	9,665	510	9,364	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	(192,617)	(510)	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	1,785,018
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	(192,617)	(510)	-	1,785,018
Total Liabilities & Net Position	(182,952)	-	9,364	1,785,018