

Kaufman County, Texas

Unaudited Interim Financial Statements

Income Statement - Summary

December 31, 2014



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
REVENUES				
Property Taxes	\$18,104,651	\$14,161,136	\$ 2,307,827	\$ 1,635,688
Mixed Beverage Taxes	-	-	-	-
License and permits	8,092	-	-	-
Fees of office	1,666,765	691,805	348,920	-
Charges for Services	65,120	-	65,120	-
Forfeitures	6,086	-	-	-
Intergovernmental	865,098	432,308	99,836	-
Investment income	57,549	5,819	3,258	240
Miscellaneous	62,130	56,640	3,476	-
Total Revenues	<u>20,835,492</u>	<u>15,347,708</u>	<u>2,828,437</u>	<u>1,635,929</u>
EXPENDITURES				
General Government	3,011,523	2,672,410	-	-
Public safety and corrections	3,507,628	2,967,100	-	-
Judicial	1,436,098	1,015,257	-	-
Community Service	55,769	1,130	-	-
Infrastructure and Environmental	1,334,055	115,634	1,025,373	-
Health and Human Services	185,571	2,400	-	-
Capital Outlay	644,482	-	189	-
Debt Service				
Principal	681,136	502,368	87,684	91,084
Interest & Fiscal Charges	27,456	1,909	1,545	24,003
Total Expenditures	<u>10,883,718</u>	<u>7,278,208</u>	<u>1,114,790</u>	<u>115,087</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>9,951,773</u>	<u>8,069,499</u>	<u>1,713,647</u>	<u>1,520,842</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	500,000	500,000	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	1,168,704	5,529	800,000	-
Operating Transfers Out	(1,172,104)	(291,802)	(800,000)	-
	<u>496,600</u>	<u>213,727</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	10,448,373	8,283,226	1,713,647	1,520,842
FUND BALANCES, BEGINNING	<u>61,516,363</u>	<u>523,663</u>	<u>2,176,685</u>	<u>122,394</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	61,516,363	523,663	2,176,685	122,394
FUND BALANCE, ENDING	<u><u>71,964,736</u></u>	<u><u>8,806,890</u></u>	<u><u>3,890,331</u></u>	<u><u>1,643,236</u></u>

	Major Construction Projects	Road Bond Construction	Other Funds Summary
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	-	8,092
Fees of office	-	-	626,041
Charges for Services	-	-	-
Forfeitures	-	-	6,086
Intergovernmental	-	-	332,954
Investment income	-	44,414	3,818
Miscellaneous	-	-	2,014
Total Revenues	<u>-</u>	<u>44,414</u>	<u>979,005</u>
EXPENDITURES			
General Government	-	-	339,113
Public safety and corrections	-	-	540,527
Judicial	-	-	420,841
Community Service	-	-	54,639
Infrastructure and Environmental	-	125,183	67,865
Health and Human Services	-	-	183,171
Capital Outlay	640,993	-	3,300
Debt Service			
Principal	-	-	-
Interest & Fiscal Charges	-	-	-
Total Expenditures	<u>640,993</u>	<u>125,183</u>	<u>1,609,457</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(640,993)</u>	<u>(80,769)</u>	<u>(630,452)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	-	-	-
Sale of Capital Assets	-	-	-
Operating Transfers In	94,924	-	268,252
Operating Transfers Out	-	-	(80,303)
	<u>94,924</u>	<u>-</u>	<u>187,949</u>
NET CHANGE IN FUND BALANCES	(546,069)	(80,769)	(442,503)
FUND BALANCES, BEGINNING	<u>878,183</u>	<u>24,949,559</u>	<u>32,865,878</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-
FUND BALANCE, BEGINNING, RESTATED	878,183	24,949,559	32,865,878
FUND BALANCE, ENDING	<u><u>332,114</u></u>	<u><u>24,868,790</u></u>	<u><u>32,423,375</u></u>

Kaufman County, Texas

Unaudited Interim Financial Statements

Income Statement - Detailed

December 31, 2014



	Summary	General Fund	Regional Call Center	Wire Transfer Fund
REVENUES				
Property Taxes	\$18,104,651	\$14,161,136	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	8,092	-	-	-
Fees of office	1,666,765	691,805	-	-
Charges for Services	65,120	-	-	-
Forfeitures	6,086	-	-	-
Intergovernmental	865,098	432,308	-	-
Investment income	57,549	5,819	-	5
Miscellaneous	62,130	56,640	-	-
Total Revenues	<u>20,835,492</u>	<u>15,347,708</u>	<u>-</u>	<u>5</u>
LIABILITIES				
General Government	3,011,523	2,672,410	-	-
Public safety and corrections	3,507,628	2,967,100	-	-
Judicial	1,436,098	1,015,257	-	-
Community Service	55,769	1,130	-	-
Infrastructure and Environmental	1,334,055	115,634	-	-
Health and Human Services	185,571	2,400	-	-
Capital Outlay	644,482	-	487,956	-
Debt Service				
Principal	681,136	502,368	-	-
Interest & Fiscal Charges	27,456	1,909	-	-
Total Expenditures	<u>10,883,718</u>	<u>7,278,208</u>	<u>487,956</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>9,951,773</u>	<u>8,069,499</u>	<u>(487,956)</u>	<u>5</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	500,000	500,000	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	1,168,704	5,529	-	-
Operating Transfers Out	(1,172,104)	(291,802)	-	-
Total other financing sources (uses)	<u>496,600</u>	<u>213,727</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	10,448,373	8,283,226	(487,956)	5
FUND BALANCES, BEGINNING	<u>61,516,363</u>	<u>523,663</u>	<u>794,929</u>	<u>15,695</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	61,516,363	523,663	794,929	15,695
FUND BALANCE, ENDING	<u><u>71,964,736</u></u>	<u><u>8,806,890</u></u>	<u><u>306,973</u></u>	<u><u>15,700</u></u>

	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	(5,563)	2,645	9,004	-
Intergovernmental	-	-	-	-
Investment income	-	-	(8)	-
Miscellaneous	-	-	-	-
Total Revenues	<u>(5,563)</u>	<u>2,645</u>	<u>8,996</u>	<u>-</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	17,671	7,000	-	-
Judicial	-	-	8,868	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	41,605
Capital Outlay	-	-	1,500	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>17,671</u>	<u>7,000</u>	<u>10,368</u>	<u>41,605</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(23,234)</u>	<u>(4,355)</u>	<u>(1,372)</u>	<u>(41,605)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	75,000
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,000</u>
NET CHANGE IN FUND BALANCES	(23,234)	(4,355)	(1,372)	33,395
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>139,483</u></u>	<u><u>38,756</u></u>	<u><u>52,497</u></u>	<u><u>177,714</u></u>

	General Fund MMI	Child Shelter	Road & Bridge General	Road & Bridge Precinct 1
REVENUES				
Property Taxes	\$ -	\$ -	\$ 2,307,827	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	348,920	-
Charges for Services	-	-	-	5,120
Forfeitures	-	-	-	-
Intergovernmental	-	176,958	99,836	-
Investment income	41	-	769	1,012
Miscellaneous	-	595	-	10
Total Revenues	<u>41</u>	<u>177,553</u>	<u>2,757,352</u>	<u>6,142</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	238,926
Health and Human Services	-	141,566	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	4,834
Interest & Fiscal Charges	-	-	-	73
Total Expenditures	<u>-</u>	<u>141,566</u>	<u>-</u>	<u>243,833</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>41</u>	<u>35,987</u>	<u>2,757,352</u>	<u>(237,692)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	208,000
Operating Transfers Out	-	-	(800,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(800,000)</u>	<u>208,000</u>
NET CHANGE IN FUND BALANCES	41	35,987	1,957,352	(29,692)
FUND BALANCES, BEGINNING	<u>24,788</u>	<u>14,890</u>	<u>194,719</u>	<u>766,055</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	24,788	14,890	194,719	766,055
FUND BALANCE, ENDING	<u><u>24,829</u></u>	<u><u>50,877</u></u>	<u><u>2,152,071</u></u>	<u><u>736,363</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	-	-	-	15,396
Charges for Services	-	60,000	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	191	460	827	360
Miscellaneous	-	1,126	2,339	-
Total Revenues	<u>191</u>	<u>61,586</u>	<u>3,166</u>	<u>15,756</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	4,962
Community Service	-	-	-	-
Infrastructure and Environmental	232,767	299,308	254,371	-
Health and Human Services	-	-	-	-
Capital Outlay	-	189	-	-
Debt Service				
Principal	5,929	10,806	66,115	-
Interest & Fiscal Charges	664	596	211	-
Total Expenditures	<u>239,360</u>	<u>310,900</u>	<u>320,697</u>	<u>4,962</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(239,169)</u>	<u>(249,314)</u>	<u>(317,531)</u>	<u>10,795</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	144,000	208,000	240,000	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>144,000</u>	<u>208,000</u>	<u>240,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(95,169)	(41,314)	(77,531)	10,795
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>100,648</u></u>	<u><u>311,073</u></u>	<u><u>590,176</u></u>	<u><u>261,897</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	433	-	-	246,452
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	129	-	-	-
Total Revenues	<u>562</u>	<u>-</u>	<u>-</u>	<u>246,452</u>
LIABILITIES				
General Government	-	-	-	10
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	45,885	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	1,800	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>45,885</u>	<u>1,800</u>	<u>-</u>	<u>10</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(45,323)</u>	<u>(1,800)</u>	<u>-</u>	<u>246,442</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	39,992	-	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>39,992</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(5,331)	(1,800)	-	246,442
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>(16,607)</u>	<u>5,391</u>	<u>460</u>	<u>651,196</u>

	Voter Registration	Probate Education	Insurance	Adult Probation CCP
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	355	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	40,791
Investment income	10	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>10</u>	<u>355</u>	<u>-</u>	<u>40,791</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	30,183
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>30,183</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>10</u>	<u>355</u>	<u>-</u>	<u>10,608</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	10	355	-	10,608
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>8,672</u></u>	<u><u>4,023</u></u>	<u><u>5,000</u></u>	<u><u>86,569</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	192,902	-	2,199	160
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	89,258	-	-	-
Investment income	863	132	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>283,023</u>	<u>132</u>	<u>2,199</u>	<u>160</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	255,440	195,747	-	-
Judicial	-	-	8,821	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>255,440</u>	<u>195,747</u>	<u>8,821</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>27,583</u>	<u>(195,616)</u>	<u>(6,621)</u>	<u>160</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	132,610	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>132,610</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	27,583	(63,006)	(6,621)	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>671,157</u></u>	<u><u>(21,062)</u></u>	<u><u>11,857</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	-	1,416	66,340	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	581	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>1,416</u>	<u>66,921</u>	<u>-</u>
LIABILITIES				
General Government	-	-	339,839	(736)
Public safety and corrections	-	1,383	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>1,383</u>	<u>339,839</u>	<u>(736)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>33</u>	<u>(272,918)</u>	<u>736</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	-	33	(272,918)	736
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>48,540</u>	<u>11,320</u>	<u>163,249</u>	<u>(4,060)</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	-	14,623	7,800	6,039
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	157	310	214
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>14,780</u>	<u>8,110</u>	<u>6,253</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	1,533	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	153,037	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>153,037</u>	<u>1,533</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(153,037)</u>	<u>13,247</u>	<u>8,110</u>	<u>6,253</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	94,924	-	-	-
Operating Transfers Out	-	-	(74,774)	-
Total other financing sources (uses)	<u>94,924</u>	<u>-</u>	<u>(74,774)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(58,113)	13,247	(66,664)	6,253
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>25,141</u></u>	<u><u>118,297</u></u>	<u><u>152,364</u></u>	<u><u>157,617</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	-	8,092	-	-
Fees of office	8,375	-	-	545
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>8,375</u>	<u>8,092</u>	<u>-</u>	<u>545</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	1,709	-	-
Judicial	-	-	-	(20)
Community Service	7,621	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>7,621</u>	<u>1,709</u>	<u>-</u>	<u>(20)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>754</u>	<u>6,383</u>	<u>-</u>	<u>565</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	(4,399)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(4,399)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	754	1,984	-	565
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>10,557</u></u>	<u><u>107,398</u></u>	<u><u>30,462</u></u>	<u><u>42,462</u></u>

	422nd Diversion Court	Dangerous & Wild Animals Fund	Star Program	Constable Pct. 4 Forfeitures
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	2,000	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	10
Miscellaneous	-	-	-	-
Total Revenues	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>10</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	2,000	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</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	-	-	-	10
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>44,819</u></u>	<u><u>4,400</u></u>	<u><u>403</u></u>	<u><u>5,974</u></u>

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
REVENUES				
Property Taxes	\$ -	\$ -	\$ 893,413	\$ 54,796
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	1,442	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	136	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,442</u>	<u>-</u>	<u>893,549</u>	<u>54,796</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	105	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	91,084
Interest & Fiscal Charges	-	-	-	24,003
Total Expenditures	<u>105</u>	<u>-</u>	<u>-</u>	<u>115,087</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,337</u>	<u>-</u>	<u>893,549</u>	<u>(60,291)</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	1,337	-	893,549	(60,291)
FUND BALANCES, BEGINNING	<u>46,846</u>	<u>-</u>	<u>2,988</u>	<u>115,663</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	46,846	-	2,988	115,663
FUND BALANCE, ENDING	<u><u>48,183</u></u>	<u><u>-</u></u>	<u><u>896,537</u></u>	<u><u>55,372</u></u>

	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1	Juvenile Probation Grant C
REVENUES				
Property Taxes	\$ 687,480	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	104	38	105	-
Miscellaneous	-	-	-	-
Total Revenues	<u>687,584</u>	<u>38</u>	<u>105</u>	<u>-</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	14,640
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>14,640</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>687,584</u>	<u>38</u>	<u>105</u>	<u>(14,640)</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	687,584	38	105	(14,640)
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>691,327</u></u>	<u><u>27,218</u></u>	<u><u>64,244</u></u>	<u><u>(13,895)</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	30	-	0	-
Miscellaneous	-	-	-	-
Total Revenues	<u>30</u>	<u>-</u>	<u>0</u>	<u>-</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>30</u>	<u>-</u>	<u>0</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	30	-	0	-
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>18,565</u></u>	<u><u>175</u></u>	<u><u>10</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	1	36	24	498
Miscellaneous	-	1,290	-	-
Total Revenues	<u>1</u>	<u>1,326</u>	<u>24</u>	<u>498</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	15,170	-	-	-
Community Service	-	431	702	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>15,170</u>	<u>431</u>	<u>702</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(15,169)</u>	<u>894</u>	<u>(678)</u>	<u>498</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	17,250	1,700	1,700	-
Operating Transfers Out	-	(1,130)	-	-
Total other financing sources (uses)	<u>17,250</u>	<u>570</u>	<u>1,700</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	2,081	1,465	1,022	498
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>16,987</u></u>	<u><u>22,122</u></u>	<u><u>15,231</u></u>	<u><u>7,913</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	-	296	-	5
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>296</u>	<u>-</u>	<u>5</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>296</u>	<u>-</u>	<u>5</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	-	296	-	5
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>16,095</u></u>	<u><u>1,963</u></u>	<u><u>3,026</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	-	-	-	950
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	111	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>111</u>	<u>-</u>	<u>950</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	317	-
Judicial	-	-	-	1,026
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>317</u>	<u>1,026</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>111</u>	<u>(317)</u>	<u>(77)</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	-	111	(317)	(77)
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>67,939</u></u>	<u><u>12,870</u></u>	<u><u>6,366</u></u>

	JP Technology	Records Archive	SCAAP	Transportation Improvement
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	5,867	52,221	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	21,815	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>5,867</u>	<u>52,221</u>	<u>21,815</u>	<u>-</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	4,799	-
Judicial	2,212	165,393	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>2,212</u>	<u>165,393</u>	<u>4,799</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,655</u>	<u>(113,172)</u>	<u>17,016</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	3,655	(113,172)	17,016	-
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>224,898</u></u>	<u><u>396,669</u></u>	<u><u>16,848</u></u>	<u><u>280,083</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	-	527	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>527</u>	<u>-</u>	<u>-</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	9,650	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	1,265
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>9,650</u>	<u>1,265</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>527</u>	<u>(9,650)</u>	<u>(1,265)</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	-	527	(9,650)	(1,265)
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>4,857</u>	<u>(9,650)</u>	<u>(1,265)</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	-	-	-	-
Investment income	-	44,414	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>44,414</u>	<u>-</u>	<u>-</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	1,988	-
Judicial	93,022	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	125,183	-	66,600
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>93,022</u>	<u>125,183</u>	<u>1,988</u>	<u>66,600</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(93,022)</u>	<u>(80,769)</u>	<u>(1,988)</u>	<u>(66,600)</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	(93,022)	(80,769)	(1,988)	(66,600)
FUND BALANCES, BEGINNING	<u>(0)</u>	<u>24,949,559</u>	<u>-</u>	<u>-</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	(0)	24,949,559	-	-
FUND BALANCE, ENDING	<u>(93,022)</u>	<u>24,868,790</u>	<u>(1,988)</u>	<u>(66,600)</u>

	Defense & Unapproved Capital Murder Expenses	Enhancement Grant - 422nd Court	Traffic Study
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	-	-
Fees of office	-	-	-
Charges for Services	-	-	-
Forfeitures	-	-	-
Intergovernmental	4,132	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total Revenues	<u>4,132</u>	<u>-</u>	<u>-</u>
LIABILITIES			
General Government	-	-	-
Public safety and corrections	-	-	-
Judicial	112,125	5,625	-
Community Service	-	-	-
Infrastructure and Environmental	-	-	-
Health and Human Services	-	-	-
Capital Outlay	-	-	-
Debt Service			
Principal	-	-	-
Interest & Fiscal Charges	-	-	-
Total Expenditures	<u>112,125</u>	<u>5,625</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(107,993)</u>	<u>(5,625)</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>
NET CHANGE IN FUND BALANCES	(107,993)	(5,625)	-
FUND BALANCES, BEGINNING	<u>(17,794)</u>	<u>-</u>	<u>-</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-
FUND BALANCE, BEGINNING, RESTATED	(17,794)	-	-
FUND BALANCE, ENDING	<u><u>(125,787)</u></u>	<u><u>(5,625)</u></u>	<u><u>-</u></u>

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet - Summary

December 31, 2014



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
ASSETS				
Cash and cash equivalents	\$43,166,111	\$ 8,798,047	\$ 3,873,013	\$ 1,631,936
Taxes receivable, net of allowance for uncollectibles	2,003,561	1,636,258	229,174	138,129
Accounts receivable	1,635,632	1,532,285	0	-
Due from other Governments	53,440	34,194	-	-
Due from other Funds	23,100	23,100	-	-
Capital assets, net:				
Not subject to depreciation	5,467,719	-	-	-
Subject to depreciation	22,950,187	-	-	-
Total Assets	75,299,750	12,023,884	4,102,188	1,770,065
LIABILITIES				
Accounts Payable	(184,233)	126,332	-	-
Salary Payable	2,683	-	-	-
Due to other Funds	23,100	-	-	-
Due to other governments	33,644	33,644	-	-
Unearned revenue	3,459,760	3,057,019	211,856	126,829
Accrued Interest	61	-	-	-
Loan payable	-	-	-	-
Total Liabilities	3,335,014	3,216,995	211,856	126,829
NET POSITION				
Restricted:				
Road and Bridge Projects	3,890,331	-	3,890,331	-
Public safety	956,361	-	-	-
Judicial	607,014	-	-	-
Library Services	(20,667)	-	-	-
Fire Code Enforcement	107,398	-	-	-
Historical Preservation	37,353	-	-	-
Records Management	869,900	-	-	-
Capital Projects	550,988	-	-	-
Debt Service	1,643,236	-	-	1,643,236
Other purposes	26,017,565	-	-	-
Unrestricted	37,305,257	8,806,890	-	-
Total Net Position	71,964,736	8,806,890	3,890,331	1,643,236
Total Liabilities & Net Position	75,299,750	12,023,884	4,102,187	1,770,065

	Fixed Assets	Major Construction Projects	Road Bond Construction	Other Funds Summary
ASSETS				
Cash and cash equivalents	\$ -	\$ 332,136	\$24,940,289	\$ 3,590,690
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	103,347
Due from other Governments	-	-	-	19,246
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	332,136	24,940,289	3,713,282
LIABILITIES				
Accounts Payable	-	22	71,499	(382,086)
Salary Payable	-	-	-	2,683
Due to other Funds	-	-	-	23,100
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	64,056
Accrued Interest	-	-	-	61
Loan payable	-	-	-	-
Total Liabilities	-	22	71,499	(292,187)
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	956,361
Judicial	-	-	-	607,014
Library Services	-	-	-	(20,667)
Fire Code Enforcement	-	-	-	107,398
Historical Preservation	-	-	-	37,353
Records Management	-	-	-	869,900
Capital Projects	-	332,114	-	218,874
Debt Service	-	-	-	-
Other purposes	-	-	24,868,790	1,148,775
Unrestricted	28,417,906	-	-	80,461
Total Net Position	28,417,906	332,114	24,868,790	4,005,469
Total Liabilities & Net Position	28,417,906	332,136	24,940,289	3,713,282

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet - Detailed

December 31, 2014



	Summary	General Fund	Regional Call Center	Wire Transfer Fund
ASSETS				
Cash and cash equivalents	\$43,166,111	\$ 8,798,047	\$ 306,973	\$ 15,700
Taxes receivable, net of allowance for uncollectibles	2,003,561	1,636,258	-	-
Accounts receivable	1,635,632	1,532,285	-	-
Due from other Governments	53,440	34,194	-	-
Due from other Funds	23,100	23,100	-	-
Capital assets, net:				
Not subject to depreciation	5,467,719	-	-	-
Subject to depreciation	22,950,187	-	-	-
Total Assets	75,299,750	12,023,884	306,973	15,700
LIABILITIES				
Accounts Payable	(184,233)	126,332	-	-
Salary Payable	2,683	-	-	-
Due to other Funds	23,100	-	-	-
Due to other governments	33,644	33,644	-	-
Unearned revenue	3,459,760	3,057,019	-	-
Accrued Interest	61	-	-	-
Loan payable	-	-	-	-
Total Liabilities	3,335,014	3,216,995	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	3,890,331	-	-	-
Public safety	956,361	-	-	-
Judicial	607,014	-	-	-
Library Services	(20,667)	-	-	-
Fire Code Enforcement	107,398	-	-	-
Historical Preservation	37,353	-	-	-
Records Management	869,900	-	-	-
Capital Projects	550,988	-	306,973	-
Debt Service	1,643,236	-	-	-
Other purposes	26,017,565	-	-	-
Unrestricted	37,305,257	8,806,890	-	15,700
Total Net Position	71,964,736	8,806,890	306,973	15,700
Total Liabilities & Net Position	75,299,750	12,023,884	306,973	15,700

	Sheriff Federal Forfeitures	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care
ASSETS				
Cash and cash equivalents	\$ 139,483	\$ 38,756	\$ 52,497	\$ 177,714
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	139,483	38,756	52,497	177,714
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	139,483	38,756	-	-
Judicial	-	-	52,497	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	177,714
Unrestricted	-	-	-	-
Total Net Position	139,483	38,756	52,497	177,714
Total Liabilities & Net Position	139,483	38,756	52,497	177,714

	General Fund MMI	Child Shelter	Road & Bridge General	Road & Bridge Precinct 1
ASSETS				
Cash and cash equivalents	\$ 24,829	\$ 50,877	\$ 2,134,753	\$ 736,363
Taxes receivable, net of allowance for uncollectibles	-	-	229,174	-
Accounts receivable	-	-	0	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	24,829	50,877	2,363,927	736,363
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	211,856	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	211,856	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	2,152,071	736,363
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	50,877	-	-
Unrestricted	24,829	-	-	-
Total Net Position	24,829	50,877	2,152,071	736,363
Total Liabilities & Net Position	24,829	50,877	2,363,927	736,363

	Road & Bridge Precinct 2	Road & Bridge Precinct 3	Road & Bridge Precinct 4	Law Library
ASSETS				
Cash and cash equivalents	\$ 100,648	\$ 311,073	\$ 590,176	\$ 261,897
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	100,648	311,073	590,176	261,897
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	100,648	311,073	590,176	-
Public safety	-	-	-	-
Judicial	-	-	-	261,897
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	100,648	311,073	590,176	261,897
Total Liabilities & Net Position	100,648	311,073	590,176	261,897

	Kaufman County Library	General R.O.W.	Lake Dam Maintenance	State Fees
ASSETS				
Cash and cash equivalents	\$ (16,607)	\$ 5,391	\$ 460	\$ 651,196
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	(16,607)	5,391	460	651,196
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	(16,607)	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	5,391	-	-
Debt Service	-	-	-	-
Other purposes	-	-	460	651,196
Unrestricted	-	-	-	-
Total Net Position	(16,607)	5,391	460	651,196
Total Liabilities & Net Position	(16,607)	5,391	460	651,196

	Voter Registration	Probate Education	Insurance	Adult Probation CCP
ASSETS				
Cash and cash equivalents	\$ 8,672	\$ 4,023	\$ 5,000	\$ 86,569
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	8,672	4,023	5,000	86,569
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	86,569
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	4,023	-	-
Unrestricted	8,672	-	5,000	-
Total Net Position	8,672	4,023	5,000	86,569
Total Liabilities & Net Position	8,672	4,023	5,000	86,569

	Adult Probation Basic Supervision	Juvenile Probation	Appellate Justice System	Juvenile Probation Diversion
ASSETS				
Cash and cash equivalents	\$ 671,157	\$ (21,062)	\$ 11,857	\$ 160
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	671,157	(21,062)	11,857	160
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	671,157	(21,062)	-	-
Judicial	-	-	11,857	160
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	671,157	(21,062)	11,857	160
Total Liabilities & Net Position	671,157	(21,062)	11,857	160

	Vehicle Impound	Juvenile Probation Fee Fund	Records Management	Library Memorials
ASSETS				
Cash and cash equivalents	\$ 48,540	\$ 11,320	\$ 163,249	\$ 940
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	11,320	163,249	940
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	5,000
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	-	5,000
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	11,320	-	-
Judicial	-	-	-	-
Library Services	-	-	-	(4,060)
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	163,249	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	48,540	-	-	-
Unrestricted	-	-	-	-
Total Net Position	48,540	11,320	163,249	(4,060)
Total Liabilities & Net Position	48,540	11,320	163,249	940

	Construction Projects	Courthouse Security	Records Management and Preservation	District Clerk Records Management and Preservation
ASSETS				
Cash and cash equivalents	\$ 25,163	\$ 118,297	\$ 152,364	\$ 157,617
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	25,163	118,297	152,364	157,617
LIABILITIES				
Accounts Payable	22	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	22	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	118,297	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	152,364	157,617
Capital Projects	25,141	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	25,141	118,297	152,364	157,617
Total Liabilities & Net Position	25,163	118,297	152,364	157,617

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV- E Funds	CCL Diversion Court
ASSETS				
Cash and cash equivalents	\$ 10,557	\$ 107,398	\$ 30,462	\$ 42,462
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	10,557	107,398	30,462	42,462
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	30,462	-
Judicial	-	-	-	42,462
Library Services	-	-	-	-
Fire Code Enforcement	-	107,398	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	10,557	-	-	-
Unrestricted	-	-	-	-
Total Net Position	10,557	107,398	30,462	42,462
Total Liabilities & Net Position	10,557	107,398	30,462	42,462

	422nd Diversion Court	Dangerous & Wild Animals Fund	Star Program	Constable Pct. 4 Forfeitures
ASSETS				
Cash and cash equivalents	\$ 44,819	\$ 4,400	\$ 403	\$ 5,974
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	44,819	4,400	403	5,974
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	4,400	-	5,974
Judicial	44,819	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	403	-
Unrestricted	-	-	-	-
Total Net Position	44,819	4,400	403	5,974
Total Liabilities & Net Position	44,819	4,400	403	5,974

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
ASSETS				
Cash and cash equivalents	\$ 48,183	\$ -	\$ 885,237	\$ 55,372
Taxes receivable, net of allowance for uncollectibles	-	-	138,129	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	48,183	-	1,023,366	55,372
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	126,829	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	126,829	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	48,183	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	896,537	55,372
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	48,183	-	896,537	55,372
Total Liabilities & Net Position	48,183	-	1,023,366	55,372

	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1	Juvenile Probation Grant C
ASSETS				
Cash and cash equivalents	\$ 691,327	\$ 27,218	\$ 64,244	\$ (13,895)
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	691,327	27,218	64,244	(13,895)
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	(13,895)
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	691,327	-	-	-
Other purposes	-	27,218	64,244	-
Unrestricted	-	-	-	-
Total Net Position	691,327	27,218	64,244	(13,895)
Total Liabilities & Net Position	691,327	27,218	64,244	(13,895)

	Levee District #5 M & O	Levee District #15 M & O	Texas Water Improvement	Bois D'Arc Island C & M
ASSETS				
Cash and cash equivalents	\$ 18,565	\$ 175	\$ 110	\$ 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	18,565	175	110	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	18,565	175	10	7,167
Unrestricted	-	-	-	-
Total Net Position	18,565	175	10	7,167
Total Liabilities & Net Position	18,565	175	110	7,167

	Jury Check Fund	Historical Society	Farm Museum	ACH Account
ASSETS				
Cash and cash equivalents	\$ 16,987	\$ 22,122	\$ 15,231	\$ 7,913
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	16,987	22,122	15,231	7,913
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	16,987	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	22,122	15,231	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	7,913
Total Net Position	16,987	22,122	15,231	7,913
Total Liabilities & Net Position	16,987	22,122	15,231	7,913

	Payroll	Employee Savings	Juvenile Case Manager	Grand Jury Fund
ASSETS				
Cash and cash equivalents	\$ (380,526)	\$ 18,778	\$ 1,963	\$ 3,026
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	(380,526)	18,778	1,963	3,026
LIABILITIES				
Accounts Payable	(382,086)	-	-	-
Salary Payable	-	2,683	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	61	-	-	-
Loan payable	-	-	-	-
Total Liabilities	(382,026)	2,683	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	1,963	-
Judicial	-	-	-	3,026
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	16,095	-	-
Unrestricted	1,500	-	-	-
Total Net Position	1,500	16,095	1,963	3,026
Total Liabilities & Net Position	(380,526)	18,778	1,963	3,026

	Fixed Assets	Levee District #6 C & M	LEOSE Training	County & District Court Technology
ASSETS				
Cash and cash equivalents	\$ -	\$ 67,939	\$ 12,870	\$ 6,366
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	67,939	12,870	6,366
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	12,870	-
Judicial	-	-	-	6,366
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	67,939	-	-
Unrestricted	28,417,906	-	-	-
Total Net Position	28,417,906	67,939	12,870	6,366
Total Liabilities & Net Position	28,417,906	67,939	12,870	6,366

	JP Technology	Records Archive	SCAAP	Transportation Improvement
ASSETS				
Cash and cash equivalents	\$ 224,898	\$ 396,669	\$ 66,582	\$ 280,083
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	224,898	396,669	66,582	280,083
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	49,734	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	49,734	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	224,898	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	396,669	-	-
Capital Projects	-	-	-	280,083
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	16,848	-
Total Net Position	224,898	396,669	16,848	280,083
Total Liabilities & Net Position	224,898	396,669	66,582	280,083

	Hazard Mitigation Grant	Tax Assessor/ Collector Administration Fees	Juvenile Probation Grant N	Emissions Enforcement Grant
ASSETS				
Cash and cash equivalents	\$ (9,708)	\$ 4,857	\$ (9,650)	\$ 13,057
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)	4,857	(9,650)	13,057
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	14,322
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	-	14,322
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	(9,650)	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	(2)	4,857	-	(1,265)
Unrestricted	-	-	-	-
Total Net Position	(2)	4,857	(9,650)	(1,265)
Total Liabilities & Net Position	(2)	4,857	(9,650)	13,057

	Capital Murder Grant	Road Bond Construction	Bulletproof Vest Grant	CETRZ Grant
ASSETS				
Cash and cash equivalents	\$ (93,022)	\$24,940,289	\$ (11,528)	\$ (66,600)
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	9,540	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	(93,022)	24,940,289	(1,988)	(66,600)
LIABILITIES				
Accounts Payable	-	71,499	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	71,499	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	(1,988)	-
Judicial	(93,022)	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	(66,600)
Debt Service	-	-	-	-
Other purposes	-	24,868,790	-	-
Unrestricted	-	-	-	-
Total Net Position	(93,022)	24,868,790	(1,988)	(66,600)
Total Liabilities & Net Position	(93,022)	24,940,289	(1,988)	(66,600)

	Defense & Unapproved Capital Murder Expenses	Enhancement Grant - 422nd Court	Traffic Study
ASSETS			
Cash and cash equivalents	\$ (211,134)	\$ (5,625)	\$ -
Taxes receivable, net of allowance for uncollectibles	-	-	-
Accounts receivable	103,347	-	-
Due from other Governments	-	-	-
Due from other Funds	-	-	-
Capital assets, net:			
Not subject to depreciation	-	-	-
Subject to depreciation	-	-	-
Total Assets	(107,787)	(5,625)	-
LIABILITIES			
Accounts Payable	-	-	-
Salary Payable	-	-	-
Due to other Funds	18,000	-	-
Due to other governments	-	-	-
Unearned revenue	-	-	-
Accrued Interest	-	-	-
Loan payable	-	-	-
Total Liabilities	18,000	-	-
NET POSITION			
Restricted:			
Road and Bridge Projects	-	-	-
Public safety	-	-	-
Judicial	(125,787)	(5,625)	-
Library Services	-	-	-
Fire Code Enforcement	-	-	-
Historical Preservation	-	-	-
Records Management	-	-	-
Capital Projects	-	-	-
Debt Service	-	-	-
Other purposes	-	-	-
Unrestricted	-	-	-
Total Net Position	(125,787)	(5,625)	-
Total Liabilities & Net Position	(107,787)	(5,625)	-