

Kaufman County, Texas

Unaudited Interim Financial Statements

Income Statement - Summary

June 30, 2015



	Summary	General Fund	Road & Bridge Summary
REVENUES			
Property Taxes	\$ 35,154,521	\$ 27,498,784	\$ 4,482,979
Mixed Beverage Taxes	63,530	63,530	-
License and permits	34,744	300	-
Fees of office	6,463,223	3,118,852	2,121,746
Charges for Services	76,815	-	76,815
Forfeitures	114,552	-	-
Intergovernmental	3,684,022	1,959,204	149,749
Investment income	170,935	40,249	14,910
Miscellaneous	450,918	419,905	7,262
Total Revenues	<u>46,213,261</u>	<u>33,100,824</u>	<u>6,853,461</u>
EXPENDITURES			
General Government	9,806,055	9,160,711	-
Public safety and corrections	11,767,607	10,012,085	-
Judicial	4,528,698	3,632,260	-
Community Service	170,642	170,642	-
Infrastructure and Environmental	6,637,634	406,893	4,342,057
Health and Human Services	627,130	143,784	-
Capital Outlay	2,851,340	792,256	728,841
Debt Service			
Principal	2,266,907	640,865	139,958
Interest & Fiscal Charges	892,574	11,014	5,235
Bond Issuance Costs	70,000	-	-
Total Expenditures	<u>39,618,586</u>	<u>24,970,509</u>	<u>5,216,091</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES			
	<u>6,594,675</u>	<u>8,130,315</u>	<u>1,637,369</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	4,170,000	500,000	-
Sale of Capital Assets	696,000	-	696,000
Operating Transfers In	7,869,244	613,848	6,703,046
Operating Transfers Out	(7,869,244)	(877,361)	(6,700,000)
	<u>4,866,000</u>	<u>236,487</u>	<u>699,046</u>
NET CHANGE IN FUND BALANCES			
	11,460,675	8,366,803	2,336,415
FUND BALANCES, BEGINNING			
	<u>59,804,626</u>	<u>2,264,224</u>	<u>2,189,916</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT			
	-	-	-
FUND BALANCE, BEGINNING, RESTATED			
	59,804,626	2,264,224	2,189,916
FUND BALANCE, ENDING			
	<u>71,265,301</u>	<u>10,631,026</u>	<u>4,526,331</u>

	Debt Service Summary	Major Construction Projects	Other Funds Summary
REVENUES			
Property Taxes	\$ 3,172,758	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	-	34,444
Fees of office	-	-	1,222,625
Charges for Services	-	-	-
Forfeitures	-	-	114,552
Intergovernmental	-	-	1,575,070
Investment income	2,986	104,768	8,021
Miscellaneous	-	-	23,751
Total Revenues	<u>3,175,744</u>	<u>104,768</u>	<u>2,978,464</u>
EXPENDITURES			
General Government	12,790	-	632,554
Public safety and corrections	-	-	1,755,522
Judicial	-	-	896,438
Community Service	-	-	-
Infrastructure and Environmental	-	1,822,084	66,600
Health and Human Services	-	-	483,346
Capital Outlay	-	1,224,275	105,967
Debt Service			
Principal	1,486,084	-	-
Interest & Fiscal Charges	876,325	-	-
Bond Issuance Costs	-	70,000	-
Total Expenditures	<u>2,375,199</u>	<u>3,116,360</u>	<u>3,940,428</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>800,545</u>	<u>(3,011,591)</u>	<u>(961,964)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	-	3,670,000	-
Sale of Capital Assets	-	-	-
Operating Transfers In	-	94,924	457,426
Operating Transfers Out	-	(200,000)	(91,884)
	<u>-</u>	<u>3,564,924</u>	<u>365,542</u>
NET CHANGE IN FUND BALANCES	800,545	553,333	(596,422)
FUND BALANCES, BEGINNING	<u>126,961</u>	<u>23,191,527</u>	<u>32,031,998</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-
FUND BALANCE, BEGINNING, RESTATED	126,961	23,191,527	32,031,998
FUND BALANCE, ENDING	<u>927,507</u>	<u>23,744,860</u>	<u>31,435,576</u>

Kaufman County, Texas

Unaudited Interim Financial Statements

Income Statement - Detailed

June 30, 2015



	Summary	General Fund	Regional Call Center	Wire Transfer Fund
REVENUES				
Property Taxes	\$35,154,521	\$27,498,780	\$ -	\$ -
Mixed Beverage Taxes	63,530	63,530	-	-
License and permits	34,744	-	-	-
Fees of office	6,463,223	2,296,377	-	-
Charges for Services	76,815	-	-	-
Forfeitures	114,552	-	-	-
Intergovernmental	3,684,022	1,942,999	-	-
Investment income	170,935	39,514	-	14
Miscellaneous	450,918	419,599	-	-
Total Revenues	<u>46,213,261</u>	<u>32,260,799</u>	<u>-</u>	<u>14</u>
LIABILITIES				
General Government	9,806,055	8,664,298	-	-
Public safety and corrections	11,767,607	10,007,989	-	-
Judicial	4,528,698	3,630,136	-	-
Community Service	170,642	3,901	-	-
Infrastructure and Environmental	6,637,634	406,593	-	-
Health and Human Services	627,130	6,000	-	-
Capital Outlay	2,851,340	-	790,456	-
Debt Service				
Principal	2,266,907	640,865	-	-
Interest & Fiscal Charges	892,574	11,014	-	-
Bond Issuance Costs	70,000	-	-	-
Total Expenditures	<u>39,618,586</u>	<u>23,370,796</u>	<u>790,456</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>6,594,675</u>	<u>8,890,003</u>	<u>(790,456)</u>	<u>14</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	4,170,000	500,000	-	-
Sale of Capital Assets	696,000	-	-	-
Operating Transfers In	7,869,244	46,872	222,000	-
Operating Transfers Out	(7,869,244)	(836,101)	-	-
Total other financing sources (uses)	<u>4,866,000</u>	<u>(289,229)</u>	<u>222,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	11,460,675	8,600,774	(568,456)	14
FUND BALANCES, BEGINNING	<u>59,804,626</u>	<u>630,531</u>	<u>794,929</u>	<u>2,783</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	59,804,626	630,531	794,929	2,783
FUND BALANCE, ENDING	<u>71,265,301</u>	<u>9,231,306</u>	<u>226,473</u>	<u>2,797</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	28,958	39,853	45,742	-
Intergovernmental	-	-	-	-
Investment income	-	-	(109)	-
Miscellaneous	-	-	-	-
Total Revenues	<u>28,958</u>	<u>39,853</u>	<u>45,632</u>	<u>-</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	39,133	22,319	-	-
Judicial	-	-	27,708	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	137,784
Capital Outlay	39,189	-	2,359	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>78,322</u>	<u>22,319</u>	<u>30,067</u>	<u>137,784</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(49,363)</u>	<u>17,533</u>	<u>15,565</u>	<u>(137,784)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	225,000
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>225,000</u>
NET CHANGE IN FUND BALANCES	(49,363)	17,533	15,565	87,216
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>113,354</u></u>	<u><u>60,645</u></u>	<u><u>69,434</u></u>	<u><u>231,535</u></u>

	General Fund MMI	Child Shelter	Road & Bridge General	Road & Bridge Precinct 1
REVENUES				
Property Taxes	\$ -	\$ -	\$ 4,482,979	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	2,121,746	-
Charges for Services	-	-	-	16,815
Forfeitures	-	-	-	-
Intergovernmental	-	475,531	149,749	-
Investment income	-	-	1,794	4,466
Miscellaneous	-	21,525	255	940
Total Revenues	<u>-</u>	<u>497,057</u>	<u>6,756,522</u>	<u>22,221</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	18,846	1,171,577
Health and Human Services	-	483,346	-	-
Capital Outlay	-	-	-	145,050
Debt Service	-	-	-	-
Principal	-	-	-	8,491
Interest & Fiscal Charges	-	-	-	97
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>483,346</u>	<u>18,846</u>	<u>1,325,214</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>13,711</u>	<u>6,737,676</u>	<u>(1,302,993)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	222,000
Operating Transfers In	-	-	3,046	1,742,000
Operating Transfers Out	-	-	(6,700,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(6,696,954)</u>	<u>1,964,000</u>
NET CHANGE IN FUND BALANCES	-	13,711	40,722	661,007
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>24,788</u>	<u>28,601</u>	<u>248,672</u>	<u>1,427,062</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	-	-	-	47,509
Charges for Services	-	60,000	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	1,567	3,053	4,031	948
Miscellaneous	1,368	1,811	2,888	-
Total Revenues	<u>2,935</u>	<u>64,864</u>	<u>6,919</u>	<u>48,457</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	42,261
Community Service	-	-	-	-
Infrastructure and Environmental	633,067	1,450,698	1,067,870	-
Health and Human Services	-	-	-	-
Capital Outlay	136,231	83,192	364,368	-
Debt Service				
Principal	38,099	27,253	66,115	-
Interest & Fiscal Charges	3,673	1,254	211	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>811,071</u>	<u>1,562,397</u>	<u>1,498,564</u>	<u>42,261</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(808,136)</u>	<u>(1,497,533)</u>	<u>(1,491,645)</u>	<u>6,197</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	474,000	-	-
Operating Transfers In	1,206,000	1,742,000	2,010,000	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>1,206,000</u>	<u>2,216,000</u>	<u>2,010,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	397,864	718,467	518,355	6,197
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>593,682</u>	<u>1,070,853</u>	<u>1,186,062</u>	<u>257,299</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	1,076	-	-	788,215
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	16,205	-	-	-
Investment income	-	-	-	-
Miscellaneous	307	-	-	-
Total Revenues	<u>17,588</u>	<u>-</u>	<u>-</u>	<u>788,215</u>
LIABILITIES				
General Government	-	-	-	496,413
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	132,865	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	1,800	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>132,865</u>	<u>1,800</u>	<u>-</u>	<u>496,413</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(115,276)</u>	<u>(1,800)</u>	<u>-</u>	<u>291,802</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	119,976	-	-	-
Operating Transfers Out	(3,700)	-	-	(37,560)
Total other financing sources (uses)	<u>116,276</u>	<u>-</u>	<u>-</u>	<u>(37,560)</u>
NET CHANGE IN FUND BALANCES	1,000	(1,800)	-	254,242
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>(10,276)</u>	<u>5,391</u>	<u>460</u>	<u>658,997</u>

	Voter Registration	Probate Education	Insurance	Adult Probation CCP
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	1,285	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	572	-	-	122,375
Investment income	29	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>601</u>	<u>1,285</u>	<u>-</u>	<u>122,375</u>
LIABILITIES				
General Government	572	-	-	-
Public safety and corrections	-	-	-	106,964
Judicial	-	2,123	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>572</u>	<u>2,123</u>	<u>-</u>	<u>106,964</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>29</u>	<u>(838)</u>	<u>-</u>	<u>15,411</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	29	(838)	-	15,411
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>8,691</u>	<u>2,830</u>	<u>5,000</u>	<u>91,373</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	636,043	-	6,785	460
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	267,772	403,326	-	-
Investment income	2,321	610	-	-
Miscellaneous	-	46	-	-
Total Revenues	<u>906,136</u>	<u>403,982</u>	<u>6,785</u>	<u>460</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	816,152	667,569	-	-
Judicial	-	-	8,821	108
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>816,152</u>	<u>667,569</u>	<u>8,821</u>	<u>108</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>89,984</u>	<u>(263,587)</u>	<u>(2,036)</u>	<u>352</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	397,829	-	-
Operating Transfers Out	-	-	-	(12)
Total other financing sources (uses)	<u>-</u>	<u>397,829</u>	<u>-</u>	<u>(12)</u>
NET CHANGE IN FUND BALANCES	89,984	134,242	(2,036)	340
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>733,558</u>	<u>176,186</u>	<u>16,442</u>	<u>340</u>

	Vehicle Impound	Juvenile Probation Fee Fund	Records Management	Library Memorials
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	3,533	220,610	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	1,036	-
Miscellaneous	-	-	-	890
Total Revenues	<u>-</u>	<u>3,533</u>	<u>221,647</u>	<u>890</u>
LIABILITIES				
General Government	-	-	412,101	(736)
Public safety and corrections	-	4,095	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>4,095</u>	<u>412,101</u>	<u>(736)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>-</u>	<u>(562)</u>	<u>(190,454)</u>	<u>1,626</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				
	-	(562)	(190,454)	5,326
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>10,724</u>	<u>245,713</u>	<u>530</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	-	44,434	25,320	18,208
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	419	591	245
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>44,853</u>	<u>25,911</u>	<u>18,453</u>
LIABILITIES				
General Government	-	-	46,197	155,410
Public safety and corrections	-	-	-	-
Judicial	-	55,620	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	178,037	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>178,037</u>	<u>55,620</u>	<u>46,197</u>	<u>155,410</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(178,037)</u>	<u>(10,767)</u>	<u>(20,286)</u>	<u>(136,957)</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	(83,113)	(10,767)	(95,060)	(136,957)
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>141</u>	<u>94,284</u>	<u>123,968</u>	<u>14,407</u>

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV- E Funds	CCL Diversion Court
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	34,444	-	-
Fees of office	28,365	-	-	545
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>28,365</u>	<u>34,444</u>	<u>-</u>	<u>545</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	8,218	-	-
Judicial	-	-	-	1,085
Community Service	33,876	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	1,338	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>33,876</u>	<u>9,556</u>	<u>-</u>	<u>1,085</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,511)</u>	<u>24,887</u>	<u>-</u>	<u>(540)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	3,899
Operating Transfers Out	-	(13,197)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(13,197)</u>	<u>-</u>	<u>3,899</u>
NET CHANGE IN FUND BALANCES	(5,511)	11,690	-	3,359
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>4,292</u>	<u>117,104</u>	<u>30,462</u>	<u>45,256</u>

	422nd Diversion Court	Dangerous & Wild Animals Fund	Star Program	Constable Pct. 4 Forfeitures
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	300	-	-
Fees of office	2,000	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	24
Miscellaneous	-	-	-	-
Total Revenues	<u>2,000</u>	<u>300</u>	<u>-</u>	<u>24</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	7,483	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>7,483</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,483)</u>	<u>300</u>	<u>-</u>	<u>24</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	3,899	-	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>3,899</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(1,584)	300	-	24
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>43,235</u>	<u>4,700</u>	<u>403</u>	<u>5,988</u>

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
REVENUES				
Property Taxes	\$ -	\$ -	\$ 1,732,961	\$ 106,287
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	4,665	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	112	1,103	-
Miscellaneous	-	-	-	-
Total Revenues	<u>4,665</u>	<u>112</u>	<u>1,734,063</u>	<u>106,287</u>
LIABILITIES				
General Government	-	-	12,790	-
Public safety and corrections	-	-	-	-
Judicial	119	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	1,395,000	91,084
Interest & Fiscal Charges	-	-	185,060	24,003
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>119</u>	<u>-</u>	<u>1,592,850</u>	<u>115,087</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>4,547</u>	<u>112</u>	<u>141,214</u>	<u>(8,800)</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	4,547	112	141,214	(8,800)
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>51,393</u>	<u>112</u>	<u>148,769</u>	<u>106,864</u>

	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1	Juvenile Probation Grant C
REVENUES				
Property Taxes	\$ 1,333,510	\$ -	\$ 4	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	36,476
Investment income	1,772	100	260	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,335,282</u>	<u>100</u>	<u>264</u>	<u>36,476</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	37,350
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	667,263	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>667,263</u>	<u>-</u>	<u>-</u>	<u>37,350</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>668,020</u>	<u>100</u>	<u>264</u>	<u>(874)</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	668,020	100	264	(874)
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>671,762</u>	<u>27,281</u>	<u>64,402</u>	<u>(129)</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	75	-	1	-
Miscellaneous	-	-	-	-
Total Revenues	<u>75</u>	<u>-</u>	<u>1</u>	<u>-</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	300	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>300</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(225)</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	(225)	-	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>18,309</u>	<u>175</u>	<u>11</u>	<u>7,167</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	20	92	58	1,180
Miscellaneous	-	1,290	-	-
Total Revenues	<u>20</u>	<u>1,382</u>	<u>58</u>	<u>1,180</u>
LIABILITIES				
General Government	-	1,244	8,867	-
Public safety and corrections	-	-	-	-
Judicial	38,980	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>38,980</u>	<u>1,244</u>	<u>8,867</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(38,960)</u>	<u>139</u>	<u>(8,809)</u>	<u>1,180</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	-	(3,901)	-	-
Total other financing sources (uses)	<u>34,500</u>	<u>2,899</u>	<u>6,800</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(4,460)	3,038	(2,009)	1,180
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>10,446</u>	<u>23,695</u>	<u>12,201</u>	<u>8,596</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	-	554	-	12
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>554</u>	<u>-</u>	<u>12</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	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>554</u>	<u>-</u>	<u>12</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	-	554	-	12
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>1,500</u>	<u>16,354</u>	<u>1,963</u>	<u>3,033</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	-	-	-	3,067
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	19,576	-
Investment income	-	274	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>274</u>	<u>19,576</u>	<u>3,067</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	1,688	-
Judicial	-	-	-	5,848
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>1,688</u>	<u>5,848</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>274</u>	<u>17,888</u>	<u>(2,781)</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	-	274	17,888	(2,781)
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>28,417,906</u>	<u>68,102</u>	<u>31,075</u>	<u>3,661</u>

	JP Technology	Records Archive	SCAAP	Transportation Improvement
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	19,184	171,008	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	21,815	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>19,184</u>	<u>171,008</u>	<u>21,815</u>	<u>-</u>
LIABILITIES				
General Government	-	-	-	8,900
Public safety and corrections	-	-	4,799	-
Judicial	3,515	165,393	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	24,347	36,634	-	2,100
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>27,862</u>	<u>202,027</u>	<u>4,799</u>	<u>11,000</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(8,678)</u>	<u>(31,019)</u>	<u>17,016</u>	<u>(11,000)</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	(8,678)	(31,019)	17,016	(11,000)
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>212,564</u>	<u>478,823</u>	<u>16,848</u>	<u>269,083</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	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	2,795	50,666	4,003
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>2,795</u>	<u>50,666</u>	<u>4,003</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	38,795	5,340
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>38,795</u>	<u>5,340</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>2,795</u>	<u>11,871</u>	<u>(1,337)</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	-	2,795	11,871	(1,337)
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>7,125</u>	<u>11,871</u>	<u>(1,337)</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	84,176	-	3,975	58,940
Investment income	-	102,159	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>84,176</u>	<u>102,159</u>	<u>3,975</u>	<u>58,940</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	4,770	-
Judicial	195,304	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	1,822,084	-	66,600
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>195,304</u>	<u>1,822,084</u>	<u>4,770</u>	<u>66,600</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(111,128)</u>	<u>(1,719,925)</u>	<u>(795)</u>	<u>(7,660)</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	(111,128)	(1,719,925)	(795)	(7,660)
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>(111,128)</u>	<u>21,388,348</u>	<u>(795)</u>	<u>(7,660)</u>

	Defense & Unapproved Capital Murder Expenses	Enhancement Grant - 422nd Court	Traffic Study	Bond 911 Project
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	22,787	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	2,984	20,078	9	-
Investment income	-	-	-	2,610
Miscellaneous	-	-	-	-
Total Revenues	<u>2,984</u>	<u>20,078</u>	<u>22,796</u>	<u>2,610</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	2,425	-
Judicial	288,540	55,654	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	1,046,238
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	70,000
Total Expenditures	<u>288,540</u>	<u>55,654</u>	<u>2,425</u>	<u>1,116,238</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(285,556)</u>	<u>(35,576)</u>	<u>20,371</u>	<u>(1,113,628)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	3,670,000
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	(200,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,470,000</u>
NET CHANGE IN FUND BALANCES	<u>(285,556)</u>	<u>(35,576)</u>	<u>20,371</u>	<u>2,356,372</u>
FUND BALANCES, BEGINNING	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	-	-	-	-
FUND BALANCE, ENDING	<u>(285,556)</u>	<u>(35,576)</u>	<u>20,371</u>	<u>2,356,372</u>

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet - Summary

June 30, 2015



	Summary	General Fund	Road & Bridge Summary
ASSETS			
Cash and cash equivalents	\$ 44,757,853	\$ 10,505,324	\$ 4,495,782
Taxes receivable, net of allowance for uncollectibles	1,961,470	1,606,135	234,344
Accounts receivable	1,622,666	1,595,293	0
Due from other Governments	2,001,327	-	-
Due from other Funds	18,100	18,100	-
Capital assets, net:			
Not subject to depreciation	5,467,719	-	-
Subject to depreciation	22,950,187	-	-
Total Assets	<u>78,779,322</u>	<u>13,724,852</u>	<u>4,730,126</u>
LIABILITIES			
Accounts Payable	1,907,389	65,660	-
Salary Payable	195,240	-	-
Due to other Funds	18,100	-	-
Due to other governments	45,029	45,029	-
Unearned revenue	5,347,632	2,983,036	203,795
Accrued Interest	632	100	-
Loan payable	-	-	-
Total Liabilities	<u>7,514,021</u>	<u>3,093,825</u>	<u>203,795</u>
NET POSITION			
Restricted:			
Road and Bridge Projects	4,526,331	-	4,526,331
Public safety	1,291,347	15,424	-
Judicial	375,127	3,033	-
Library Services	(9,746)	(10,276)	-
Fire Code Enforcement	117,104	-	-
Historical Preservation	35,896	-	-
Records Management	862,911	-	-
Capital Projects	2,849,800	231,864	-
Debt Service	927,507	-	-
Other purposes	22,571,593	1,132,091	-
Unrestricted	37,717,432	9,258,891	-
Total Net Position	<u>71,265,301</u>	<u>10,631,026</u>	<u>4,526,331</u>
Total Liabilities & Net Position	<u>78,779,322</u>	<u>13,724,852</u>	<u>4,730,126</u>

	Debt Service Summary	Major Construction Projects	Other Funds Summary
ASSETS			
Cash and cash equivalents	\$ 911,640	\$ 25,586,169	\$ 3,258,939
Taxes receivable, net of allowance for uncollectibles	120,991	-	-
Accounts receivable	-	-	27,373
Due from other Governments	-	1,991,621	9,706
Due from other Funds	-	-	-
Capital assets, net:			
Not subject to depreciation	-	-	5,467,719
Subject to depreciation	-	-	22,950,187
Total Assets	<u>1,032,631</u>	<u>27,577,790</u>	<u>31,713,924</u>
LIABILITIES			
Accounts Payable	-	1,841,308	420
Salary Payable	-	-	195,240
Due to other Funds	-	-	18,100
Due to other governments	-	-	-
Unearned revenue	105,124	1,991,621	64,056
Accrued Interest	-	-	532
Loan payable	-	-	-
Total Liabilities	<u>105,124</u>	<u>3,832,929</u>	<u>278,348</u>
NET POSITION			
Restricted:			
Road and Bridge Projects	-	-	-
Public safety	-	-	1,275,922
Judicial	-	-	372,094
Library Services	-	-	530
Fire Code Enforcement	-	-	117,104
Historical Preservation	-	-	35,896
Records Management	-	-	862,911
Capital Projects	-	2,356,513	261,423
Debt Service	927,507	-	-
Other purposes	-	21,388,348	51,154
Unrestricted	-	-	28,458,541
Total Net Position	<u>927,507</u>	<u>23,744,860</u>	<u>31,435,576</u>
Total Liabilities & Net Position	<u>1,032,631</u>	<u>27,577,790</u>	<u>31,713,924</u>

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet - Detailed

June 30, 2015



	Summary	General Fund	Regional Call Center	Wire Transfer Fund
ASSETS				
Cash and cash equivalents	\$44,757,853	\$ 9,105,503	\$ 226,473	\$ 2,797
Taxes receivable, net of allowance for uncollectibles	1,961,470	1,606,135	-	-
Accounts receivable	1,622,666	1,595,293	-	-
Due from other Governments	2,001,327	-	-	-
Due from other Funds	18,100	18,100	-	-
Capital assets, net:	-	-	-	-
Not subject to depreciation	5,467,719	-	-	-
Subject to depreciation	22,950,187	-	-	-
Total Assets	78,779,322	12,325,031	226,473	2,797
LIABILITIES				
Accounts Payable	1,907,389	65,660	-	-
Salary Payable	195,240	-	-	-
Due to other Funds	18,100	-	-	-
Due to other governments	45,029	45,029	-	-
Unearned revenue	5,347,632	2,983,036	-	-
Accrued Interest	632	-	-	-
Loan payable	-	-	-	-
Total Liabilities	7,514,021	3,093,725	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	4,526,331	-	-	-
Public safety	1,291,347	-	-	-
Judicial	375,127	-	-	-
Library Services	(9,746)	-	-	-
Fire Code Enforcement	117,104	-	-	-
Historical Preservation	35,896	-	-	-
Records Management	862,911	-	-	-
Capital Projects	2,849,800	-	226,473	-
Debt Service	927,507	-	-	-
Other purposes	22,571,593	-	-	-
Unrestricted	37,717,432	9,231,306	-	2,797
Total Net Position	71,265,301	9,231,306	226,473	2,797
Total Liabilities & Net Position	78,779,322	12,325,031	226,473	2,797

	Sheriff Federal Forfeitures	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care
ASSETS				
Cash and cash equivalents	\$ 113,354	\$ 60,645	\$ 69,674	\$ 231,535
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	113,354	60,645	69,674	231,535
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	240	-
Loan payable	-	-	-	-
Total Liabilities	-	-	240	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	113,354	60,645	-	-
Judicial	-	-	69,434	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	231,535
Unrestricted	-	-	-	-
Total Net Position	113,354	60,645	69,434	231,535
Total Liabilities & Net Position	113,354	60,645	69,674	231,535

	General Fund MMI	Child Shelter	Road & Bridge General	Road & Bridge Precinct 1
ASSETS				
Cash and cash equivalents	\$ 24,888	\$ 28,601	\$ 218,123	\$ 1,427,062
Taxes receivable, net of allowance for uncollectibles	-	-	234,344	-
Accounts receivable	-	-	0	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	24,888	28,601	452,467	1,427,062
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	203,795	-
Accrued Interest	100	-	-	-
Loan payable	-	-	-	-
Total Liabilities	100	-	203,795	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	248,672	1,427,062
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	28,601	-	-
Unrestricted	24,788	-	-	-
Total Net Position	24,788	28,601	248,672	1,427,062
Total Liabilities & Net Position	24,888	28,601	452,467	1,427,062

	Road & Bridge Precinct 2	Road & Bridge Precinct 3	Road & Bridge Precinct 4	Law Library
ASSETS				
Cash and cash equivalents	\$ 593,682	\$ 1,070,853	\$ 1,186,062	\$ 257,299
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	593,682	1,070,853	1,186,062	257,299
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	593,682	1,070,853	1,186,062	-
Public safety	-	-	-	-
Judicial	-	-	-	257,299
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	593,682	1,070,853	1,186,062	257,299
Total Liabilities & Net Position	593,682	1,070,853	1,186,062	257,299

	Kaufman County Library	General R.O.W.	Lake Dam Maintenance	State Fees
ASSETS				
Cash and cash equivalents	\$ (10,276)	\$ 5,391	\$ 460	\$ 658,997
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	(10,276)	5,391	460	658,997
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	(10,276)	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	5,391	-	-
Debt Service	-	-	-	-
Other purposes	-	-	460	658,997
Unrestricted	-	-	-	-
Total Net Position	(10,276)	5,391	460	658,997
Total Liabilities & Net Position	(10,276)	5,391	460	658,997

	Voter Registration	Probate Education	Insurance	Adult Probation CCP
ASSETS				
Cash and cash equivalents	\$ 8,691	\$ 2,830	\$ 5,000	\$ 91,373
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	8,691	2,830	5,000	91,373
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	-	-	-	91,373
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	2,830	-	-
Unrestricted	8,691	-	5,000	-
Total Net Position	8,691	2,830	5,000	91,373
Total Liabilities & Net Position	8,691	2,830	5,000	91,373

	Adult Probation Basic Supervision	Juvenile Probation	Appellate Justice System	Juvenile Probation Diversion
ASSETS				
Cash and cash equivalents	\$ 733,558	\$ 176,186	\$ 16,442	\$ 340
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	733,558	176,186	16,442	340
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	733,558	176,186	-	-
Judicial	-	-	16,442	340
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	733,558	176,186	16,442	340
Total Liabilities & Net Position	733,558	176,186	16,442	340

	Vehicle Impound	Juvenile Probation Fee Fund	Records Management	Library Memorials
ASSETS				
Cash and cash equivalents	\$ 48,540	\$ 10,724	\$ 245,713	\$ 530
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	10,724	245,713	530
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	-	10,724	-	-
Judicial	-	-	-	-
Library Services	-	-	-	530
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	245,713	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	48,540	-	-	-
Unrestricted	-	-	-	-
Total Net Position	48,540	10,724	245,713	530
Total Liabilities & Net Position	48,540	10,724	245,713	530

	Construction Projects	Courthouse Security	Records Management and Preservation	District Clerk Records Management and Preservation
ASSETS				
Cash and cash equivalents	\$ 163	\$ 94,284	\$ 123,968	\$ 14,407
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	94,284	123,968	14,407
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	-	94,284	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	123,968	14,407
Capital Projects	141	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	141	94,284	123,968	14,407
Total Liabilities & Net Position	163	94,284	123,968	14,407

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV- E Funds	CCL Diversion Court
ASSETS				
Cash and cash equivalents	\$ 4,292	\$ 117,104	\$ 30,462	\$ 45,256
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	4,292	117,104	30,462	45,256
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	-	-	-	45,256
Library Services	-	-	-	-
Fire Code Enforcement	-	117,104	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	4,292	-	-	-
Unrestricted	-	-	-	-
Total Net Position	4,292	117,104	30,462	45,256
Total Liabilities & Net Position	4,292	117,104	30,462	45,256

	422nd Diversion Court	Dangerous & Wild Animals Fund	Star Program	Constable Pct. 4 Forfeitures
ASSETS				
Cash and cash equivalents	\$ 43,235	\$ 4,700	\$ 403	\$ 5,988
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	43,235	4,700	403	5,988
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	-	4,700	-	5,988
Judicial	43,235	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	403	-
Unrestricted	-	-	-	-
Total Net Position	43,235	4,700	403	5,988
Total Liabilities & Net Position	43,235	4,700	403	5,988

	Justice Court Building Security	Bond 911 Project I&S	Jail Construction I&S	SIB Account I&S
ASSETS				
Cash and cash equivalents	\$ 51,393	\$ 112	\$ 132,902	\$ 106,864
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	51,393	112	253,893	106,864
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	105,124	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	105,124	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	51,393	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	112	148,769	106,864
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	51,393	112	148,769	106,864
Total Liabilities & Net Position	51,393	112	253,893	106,864

	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1	Juvenile Probation Grant C
ASSETS				
Cash and cash equivalents	\$ 671,762	\$ 27,281	\$ 64,402	\$ (129)
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	671,762	27,281	64,402	(129)
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	-	-	-	(129)
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	671,762	-	-	-
Other purposes	-	27,281	64,402	-
Unrestricted	-	-	-	-
Total Net Position	671,762	27,281	64,402	(129)
Total Liabilities & Net Position	671,762	27,281	64,402	(129)

	Levee District #5 M & O	Levee District #15 M & O	Texas Water Improvement	Bois D'Arc Island C & M
ASSETS				
Cash and cash equivalents	\$ 18,309	\$ 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	18,309	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	18,309	175	11	7,167
Unrestricted	-	-	-	-
Total Net Position	18,309	175	11	7,167
Total Liabilities & Net Position	18,309	175	111	7,167

	Jury Check Fund	Historical Society	Farm Museum	ACH Account
ASSETS				
Cash and cash equivalents	\$ 10,446	\$ 23,695	\$ 12,201	\$ 8,596
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	10,446	23,695	12,201	8,596
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	10,446	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	23,695	12,201	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	8,596
Total Net Position	10,446	23,695	12,201	8,596
Total Liabilities & Net Position	10,446	23,695	12,201	8,596

	Payroll	Employee Savings	Juvenile Case Manager	Grand Jury Fund
ASSETS				
Cash and cash equivalents	\$ 2,212	\$ 211,594	\$ 1,963	\$ 3,033
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	2,212	211,594	1,963	3,033
LIABILITIES				
Accounts Payable	420	-	-	-
Salary Payable	-	195,240	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	292	-	-	-
Loan payable	-	-	-	-
Total Liabilities	712	195,240	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	1,963	-
Judicial	-	-	-	3,033
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	16,354	-	-
Unrestricted	1,500	-	-	-
Total Net Position	1,500	16,354	1,963	3,033
Total Liabilities & Net Position	2,212	211,594	1,963	3,033

	Fixed Assets	Levee District #6 C & M	LEOSE Training	County & District Court Technology
ASSETS				
Cash and cash equivalents	\$ -	\$ 68,102	\$ 31,075	\$ 3,661
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	68,102	31,075	3,661
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	-	-	31,075	-
Judicial	-	-	-	3,661
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	68,102	-	-
Unrestricted	28,417,906	-	-	-
Total Net Position	28,417,906	68,102	31,075	3,661
Total Liabilities & Net Position	28,417,906	68,102	31,075	3,661

	JP Technology	Records Archive	SCAAP	Transportation Improvement
ASSETS				
Cash and cash equivalents	\$ 212,564	\$ 478,823	\$ 66,582	\$ 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	212,564	478,823	66,582	269,083
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	212,564	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	478,823	-	-
Capital Projects	-	-	-	269,083
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	16,848	-
Total Net Position	212,564	478,823	16,848	269,083
Total Liabilities & Net Position	212,564	478,823	66,582	269,083

	Hazard Mitigation Grant	Tax Assessor/ Collector Administration Fees	Juvenile Probation Grant N	Emissions Enforcement Grant
ASSETS				
Cash and cash equivalents	\$ (9,708)	\$ 7,125	\$ 11,871	\$ 12,985
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)	7,125	11,871	12,985
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	-	-	11,871	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	(2)	7,125	-	(1,337)
Unrestricted	-	-	-	-
Total Net Position	(2)	7,125	11,871	(1,337)
Total Liabilities & Net Position	(2)	7,125	11,871	12,985

	Capital Murder Grant	Road Bond Construction	Bulletproof Vest Grant	CETRZ Grant
ASSETS				
Cash and cash equivalents	\$ (111,128)	\$23,229,634	\$ (795)	\$ (7,660)
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	1,991,621	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	(111,128)	25,221,255	(795)	(7,660)
LIABILITIES				
Accounts Payable	-	1,841,286	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	1,991,621	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	3,832,907	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	(795)	-
Judicial	(111,128)	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	(7,660)
Debt Service	-	-	-	-
Other purposes	-	21,388,348	-	-
Unrestricted	-	-	-	-
Total Net Position	(111,128)	21,388,348	(795)	(7,660)
Total Liabilities & Net Position	(111,128)	25,221,255	(795)	(7,660)

	Defense & Unapproved Capital Murder Expenses	Enhancement Grant - 422nd Court	Traffic Study	Bond 911 Project
ASSETS				
Cash and cash equivalents	\$ (294,929)	\$ (35,576)	\$ 20,371	\$ 2,356,372
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	27,373	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	(267,556)	(35,576)	20,371	2,356,372
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	-	-	20,371	-
Judicial	(285,556)	(35,576)	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	2,356,372
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	(285,556)	(35,576)	20,371	2,356,372
Total Liabilities & Net Position	(267,556)	(35,576)	20,371	2,356,372