

Kaufman County, Texas

Unaudited Interim Financial Statements

Income Statement - Summary

March 31, 2015



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
REVENUES				
Property Taxes	\$34,036,064	\$26,617,815	\$ 4,342,496	\$ 3,075,752
Mixed Beverage Taxes	30,613	30,613	-	-
License and permits	15,289	-	-	-
Fees of office	3,996,516	1,523,388	1,114,261	3,927
Charges for Services	72,340	-	72,340	-
Forfeitures	70,600	-	-	-
Intergovernmental	2,164,580	914,817	99,836	-
Investment income	128,853	27,812	10,548	2,219
Miscellaneous	136,665	115,984	5,419	-
Total Revenues	<u>40,651,520</u>	<u>29,230,430</u>	<u>5,644,900</u>	<u>3,081,898</u>
EXPENDITURES				
General Government	6,821,828	6,038,443	-	-
Public safety and corrections	7,834,797	6,633,413	-	-
Judicial	3,110,923	2,411,624	-	-
Community Service	124,676	2,622	-	-
Infrastructure and Environmental	3,190,207	275,219	2,243,245	-
Health and Human Services	404,013	4,200	-	-
Capital Outlay	1,093,225	-	108,777	-
Debt Service				
Principal	2,261,402	623,703	151,614	1,486,084
Interest & Fiscal Charges	888,720	7,998	4,398	876,325
Total Expenditures	<u>25,729,792</u>	<u>15,997,221</u>	<u>2,508,035</u>	<u>2,362,409</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>14,921,728</u>	<u>13,233,209</u>	<u>3,136,865</u>	<u>719,489</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	500,000	500,000	-	-
Sale of Capital Assets	30,000	-	30,000	-
Operating Transfers In	6,041,890	24,335	5,400,000	-
Operating Transfers Out	(6,045,290)	(542,803)	(5,400,000)	-
	<u>526,600</u>	<u>(18,468)</u>	<u>30,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	15,448,328	13,214,740	3,166,865	719,489
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>76,964,691</u></u>	<u><u>13,738,404</u></u>	<u><u>5,343,550</u></u>	<u><u>841,883</u></u>

	Major Construction Projects	Road Bond Construction	Other Funds Summary
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	-	15,289
Fees of office	-	-	1,354,939
Charges for Services	-	-	-
Forfeitures	-	-	70,600
Intergovernmental	-	-	1,149,927
Investment income	-	81,374	6,900
Miscellaneous	-	-	15,262
Total Revenues	<u>-</u>	<u>81,374</u>	<u>2,612,918</u>
EXPENDITURES			
General Government	-	-	783,386
Public safety and corrections	-	-	1,201,384
Judicial	-	-	699,299
Community Service	-	-	122,054
Infrastructure and Environmental	-	601,233	70,510
Health and Human Services	-	-	399,813
Capital Outlay	906,096	-	78,352
Debt Service			
Principal	-	-	-
Interest & Fiscal Charges	-	-	-
Total Expenditures	<u>906,096</u>	<u>601,233</u>	<u>3,354,798</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(906,096)</u>	<u>(519,859)</u>	<u>(741,880)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	-	-	-
Sale of Capital Assets	-	-	-
Operating Transfers In	94,924	-	522,631
Operating Transfers Out	-	-	(102,487)
	<u>94,924</u>	<u>-</u>	<u>420,144</u>
NET CHANGE IN FUND BALANCES	(811,172)	(519,859)	(321,736)
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>67,011</u></u>	<u><u>24,429,700</u></u>	<u><u>32,544,143</u></u>

Kaufman County, Texas

Unaudited Interim Financial Statements

Income Statement - Detailed

March 31, 2015



	Summary	General Fund	Regional Call Center	Wire Transfer Fund
REVENUES				
Property Taxes	\$34,036,064	\$26,617,815	\$ -	\$ -
Mixed Beverage Taxes	30,613	30,613	-	-
License and permits	15,289	-	-	-
Fees of office	3,996,516	1,523,388	-	-
Charges for Services	72,340	-	-	-
Forfeitures	70,600	-	-	-
Intergovernmental	2,164,580	914,817	-	-
Investment income	128,853	27,812	-	10
Miscellaneous	136,665	115,984	-	-
Total Revenues	<u>40,651,520</u>	<u>29,230,430</u>	<u>-</u>	<u>10</u>
LIABILITIES				
General Government	6,821,828	6,038,443	-	-
Public safety and corrections	7,834,797	6,633,413	-	-
Judicial	3,110,923	2,411,624	-	-
Community Service	124,676	2,622	-	-
Infrastructure and Environmental	3,190,207	275,219	-	-
Health and Human Services	404,013	4,200	-	-
Capital Outlay	1,093,225	-	728,059	-
Debt Service				
Principal	2,261,402	623,703	-	-
Interest & Fiscal Charges	888,720	7,998	-	-
Total Expenditures	<u>25,729,792</u>	<u>15,997,221</u>	<u>728,059</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>14,921,728</u>	<u>13,233,209</u>	<u>(728,059)</u>	<u>10</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	500,000	500,000	-	-
Sale of Capital Assets	30,000	-	-	-
Operating Transfers In	6,041,890	24,335	-	-
Operating Transfers Out	(6,045,290)	(542,803)	-	-
Total other financing sources (uses)	<u>526,600</u>	<u>(18,468)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	15,448,328	13,214,740	(728,059)	10
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>76,964,691</u></u>	<u><u>13,738,404</u></u>	<u><u>66,870</u></u>	<u><u>15,704</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	20,413	19,812	30,375	-
Intergovernmental	-	-	-	-
Investment income	-	-	73	-
Miscellaneous	-	-	-	-
Total Revenues	<u>20,413</u>	<u>19,812</u>	<u>30,448</u>	<u>-</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	28,133	17,285	-	-
Judicial	-	-	19,075	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	81,663
Capital Outlay	39,189	-	2,359	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>67,322</u>	<u>17,285</u>	<u>21,434</u>	<u>81,663</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(46,909)</u>	<u>2,528</u>	<u>9,013</u>	<u>(81,663)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	150,000
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
NET CHANGE IN FUND BALANCES	(46,909)	2,528	9,013	68,337
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>115,808</u></u>	<u><u>45,639</u></u>	<u><u>62,882</u></u>	<u><u>212,657</u></u>

	General Fund MMI	Child Shelter	Road & Bridge General	Road & Bridge Precinct 1
REVENUES				
Property Taxes	\$ -	\$ -	\$ 4,342,496	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	1,114,261	-
Charges for Services	-	-	-	12,340
Forfeitures	-	-	-	-
Intergovernmental	-	324,126	99,836	-
Investment income	79	-	1,673	3,065
Miscellaneous	-	13,186	-	312
Total Revenues	<u>79</u>	<u>337,311</u>	<u>5,558,266</u>	<u>15,717</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	545,690
Health and Human Services	-	318,150	-	-
Capital Outlay	-	-	-	32,450
Debt Service				
Principal	-	-	-	8,491
Interest & Fiscal Charges	-	-	-	97
Total Expenditures	<u>-</u>	<u>318,150</u>	<u>-</u>	<u>586,727</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>79</u>	<u>19,161</u>	<u>5,558,266</u>	<u>(571,010)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	1,404,000
Operating Transfers Out	-	-	(5,400,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(5,400,000)</u>	<u>1,404,000</u>
NET CHANGE IN FUND BALANCES	79	19,161	158,266	832,990
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>24,867</u></u>	<u><u>34,051</u></u>	<u><u>352,985</u></u>	<u><u>1,599,045</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	-	-	-	30,993
Charges for Services	-	60,000	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	967	2,012	2,831	715
Miscellaneous	1,013	1,206	2,888	-
Total Revenues	<u>1,980</u>	<u>63,218</u>	<u>5,719</u>	<u>31,708</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	24,216
Community Service	-	-	-	-
Infrastructure and Environmental	464,724	573,109	659,722	-
Health and Human Services	-	-	-	-
Capital Outlay	37,221	34,014	5,092	-
Debt Service				
Principal	32,050	44,959	66,115	-
Interest & Fiscal Charges	3,129	961	211	-
Total Expenditures	<u>537,125</u>	<u>653,043</u>	<u>731,139</u>	<u>24,216</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(535,145)</u>	<u>(589,825)</u>	<u>(725,421)</u>	<u>7,493</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	30,000	-	-
Operating Transfers In	972,000	1,404,000	1,620,000	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>972,000</u>	<u>1,434,000</u>	<u>1,620,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	436,855	844,175	894,579	7,493
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>632,673</u></u>	<u><u>1,196,561</u></u>	<u><u>1,562,287</u></u>	<u><u>258,595</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	739	-	-	538,394
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	15,000	-	-	-
Investment income	-	-	-	-
Miscellaneous	207	-	-	-
Total Revenues	<u>15,946</u>	<u>-</u>	<u>-</u>	<u>538,394</u>
LIABILITIES				
General Government	-	-	-	226,585
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	92,035	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	1,800	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>92,035</u>	<u>1,800</u>	<u>-</u>	<u>226,585</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(76,089)</u>	<u>(1,800)</u>	<u>-</u>	<u>311,809</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	79,984	-	-	-
Operating Transfers Out	-	-	-	(16,293)
Total other financing sources (uses)	<u>79,984</u>	<u>-</u>	<u>-</u>	<u>(16,293)</u>
NET CHANGE IN FUND BALANCES	3,895	(1,800)	-	295,516
FUND BALANCES, BEGINNING	<u>(11,276)</u>	<u>7,191</u>	<u>460</u>	<u>404,754</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	(11,276)	7,191	460	404,754
FUND BALANCE, ENDING	<u><u>(7,381)</u></u>	<u><u>5,391</u></u>	<u><u>460</u></u>	<u><u>700,271</u></u>

	Voter Registration	Probate Education	Insurance	Adult Probation CCP
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	800	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	160,765
Investment income	21	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>21</u>	<u>800</u>	<u>-</u>	<u>160,765</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	64,525
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>64,525</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>21</u>	<u>800</u>	<u>-</u>	<u>96,240</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	21	800	-	96,240
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>8,684</u></u>	<u><u>4,468</u></u>	<u><u>5,000</u></u>	<u><u>172,202</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	435,311	-	4,428	280
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	99,333	293,328	-	-
Investment income	1,690	414	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>536,334</u>	<u>293,742</u>	<u>4,428</u>	<u>280</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	576,045	442,690	-	-
Judicial	-	-	8,821	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>576,045</u>	<u>442,690</u>	<u>8,821</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(39,711)</u>	<u>(148,948)</u>	<u>(4,393)</u>	<u>280</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	265,219	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>265,219</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(39,711)	116,271	(4,393)	280
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>603,863</u></u>	<u><u>158,216</u></u>	<u><u>14,085</u></u>	<u><u>280</u></u>

	Vehicle Impound	Juvenile Probation Fee Fund	Records Management	Library Memorials
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	2,376	137,323	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	831	-
Miscellaneous	-	-	-	580
Total Revenues	<u>-</u>	<u>2,376</u>	<u>138,153</u>	<u>580</u>
LIABILITIES				
General Government	-	-	373,815	(736)
Public safety and corrections	-	3,877	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>3,877</u>	<u>373,815</u>	<u>(736)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(1,501)</u>	<u>(235,661)</u>	<u>1,316</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	-	(1,501)	(235,661)	1,316
FUND BALANCES, BEGINNING	<u>48,540</u>	<u>11,286</u>	<u>436,167</u>	<u>(4,796)</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	48,540	11,286	436,167	(4,796)
FUND BALANCE, ENDING	<u><u>48,540</u></u>	<u><u>9,786</u></u>	<u><u>200,506</u></u>	<u><u>(3,480)</u></u>

	Construction Projects	Courthouse Security	Records Management and Preservation	District Clerk Records Management and Preservation
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	30,116	16,933	11,827
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	318	480	230
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>30,435</u>	<u>17,413</u>	<u>12,057</u>
LIABILITIES				
General Government	-	-	33,962	149,760
Public safety and corrections	-	-	-	-
Judicial	-	17,814	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	178,037	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>178,037</u>	<u>17,814</u>	<u>33,962</u>	<u>149,760</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(178,037)</u>	<u>12,621</u>	<u>(16,549)</u>	<u>(137,703)</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)	12,621	(91,323)	(137,703)
FUND BALANCES, BEGINNING	<u>83,255</u>	<u>105,051</u>	<u>219,028</u>	<u>151,364</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	83,255	105,051	219,028	151,364
FUND BALANCE, ENDING	<u><u>141</u></u>	<u><u>117,671</u></u>	<u><u>127,705</u></u>	<u><u>13,661</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	-	15,289	-	-
Fees of office	16,110	-	-	545
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>16,110</u>	<u>15,289</u>	<u>-</u>	<u>545</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	7,814	-	-
Judicial	-	-	-	671
Community Service	20,528	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	1,300	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>20,528</u>	<u>9,114</u>	<u>-</u>	<u>671</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(4,419)</u>	<u>6,175</u>	<u>-</u>	<u>(126)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	1,689
Operating Transfers Out	-	(8,798)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(8,798)</u>	<u>-</u>	<u>1,689</u>
NET CHANGE IN FUND BALANCES	(4,419)	(2,623)	-	1,563
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>5,384</u></u>	<u><u>102,790</u></u>	<u><u>30,462</u></u>	<u><u>43,460</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	-	-	-	19
Miscellaneous	-	-	-	-
Total Revenues	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>19</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	4,483	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>4,483</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,483)</u>	<u>-</u>	<u>-</u>	<u>19</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	1,689	-	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>1,689</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(794)	-	-	19
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>44,025</u></u>	<u><u>4,400</u></u>	<u><u>403</u></u>	<u><u>5,983</u></u>

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
REVENUES				
Property Taxes	\$ -	\$ -	\$ 1,679,976	\$ 103,038
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	3,354	3,927	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	0	1,009	-
Miscellaneous	-	-	-	-
Total Revenues	<u>3,354</u>	<u>3,927</u>	<u>1,680,985</u>	<u>103,038</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	105	-	-	-
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
Total Expenditures	<u>105</u>	<u>-</u>	<u>1,580,060</u>	<u>115,087</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,249</u>	<u>3,927</u>	<u>100,925</u>	<u>(12,049)</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	3,249	3,927	100,925	(12,049)
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>50,095</u>	<u>3,927</u>	<u>103,913</u>	<u>103,614</u>

	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1	Juvenile Probation Grant C
REVENUES				
Property Taxes	\$ 1,292,739	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	26,528
Investment income	1,210	75	203	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,293,948</u>	<u>75</u>	<u>203</u>	<u>26,528</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	29,020
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	667,263	-	-	-
Total Expenditures	<u>667,263</u>	<u>-</u>	<u>-</u>	<u>29,020</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>626,686</u>	<u>75</u>	<u>203</u>	<u>(2,492)</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	626,686	75	203	(2,492)
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>630,428</u>	<u>27,256</u>	<u>64,342</u>	<u>(1,747)</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	59	-	0	-
Miscellaneous	-	-	-	-
Total Revenues	<u>59</u>	<u>-</u>	<u>0</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	-	-	-	-
Total Expenditures	<u>300</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(241)</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	(241)	-	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>18,293</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	2	72	49	932
Miscellaneous	-	1,290	-	-
Total Revenues	<u>2</u>	<u>1,362</u>	<u>49</u>	<u>932</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	27,850	-	-	-
Community Service	-	792	8,699	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>27,850</u>	<u>792</u>	<u>8,699</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(27,848)</u>	<u>570</u>	<u>(8,650)</u>	<u>932</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	17,250	3,400	3,400	-
Operating Transfers Out	-	(2,622)	-	-
Total other financing sources (uses)	<u>17,250</u>	<u>778</u>	<u>3,400</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(10,598)	1,348	(5,250)	932
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>4,309</u></u>	<u><u>22,005</u></u>	<u><u>8,959</u></u>	<u><u>8,347</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	-	402	-	10
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>402</u>	<u>-</u>	<u>10</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>402</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	-	402	-	10
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>16,202</u></u>	<u><u>1,963</u></u>	<u><u>3,030</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	-	-	-	2,082
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	19,576	-
Investment income	-	215	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>215</u>	<u>19,576</u>	<u>2,082</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	317	-
Judicial	-	-	-	5,489
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>5,489</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>215</u>	<u>19,259</u>	<u>(3,407)</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	-	215	19,259	(3,407)
FUND BALANCES, BEGINNING	<u>28,417,906</u>	<u>67,828</u>	<u>13,187</u>	<u>6,442</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	28,417,906	67,828	13,187	6,442
FUND BALANCE, ENDING	<u><u>28,417,906</u></u>	<u><u>68,043</u></u>	<u><u>32,446</u></u>	<u><u>3,035</u></u>

	JP Technology	Records Archive	SCAAP	Transportation Improvement
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	13,802	105,408	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	21,815	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>13,802</u>	<u>105,408</u>	<u>21,815</u>	<u>-</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	4,799	-
Judicial	16,051	165,393	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	31,603	-	2,100
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>16,051</u>	<u>196,996</u>	<u>4,799</u>	<u>2,100</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,249)</u>	<u>(91,588)</u>	<u>17,016</u>	<u>(2,100)</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	(2,249)	(91,588)	17,016	(2,100)
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>218,994</u>	<u>418,253</u>	<u>16,848</u>	<u>277,983</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	-	1,219	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	36,848	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>1,219</u>	<u>36,848</u>	<u>-</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	24,495	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	3,610
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>24,495</u>	<u>3,610</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>1,219</u>	<u>12,353</u>	<u>(3,610)</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	-	1,219	12,353	(3,610)
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>5,550</u>	<u>12,353</u>	<u>(3,610)</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	83,059	-	-	58,940
Investment income	-	81,374	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>83,059</u>	<u>81,374</u>	<u>-</u>	<u>58,940</u>
LIABILITIES				
General Government	-	-	-	-
Public safety and corrections	-	-	2,385	-
Judicial	179,030	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	601,233	-	66,600
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>179,030</u>	<u>601,233</u>	<u>2,385</u>	<u>66,600</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(95,971)</u>	<u>(519,859)</u>	<u>(2,385)</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	(95,971)	(519,859)	(2,385)	(7,660)
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><u>(95,972)</u></u>	<u><u>24,429,700</u></u>	<u><u>(2,385)</u></u>	<u><u>(7,660)</u></u>

	Defense & Unapproved Capital Murder Expenses	Enhancement Grant - 422nd Court	Traffic Study
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	-	-
Fees of office	-	-	900
Charges for Services	-	-	-
Forfeitures	-	-	-
Intergovernmental	2,984	7,625	0
Investment income	-	-	-
Miscellaneous	-	-	-
Total Revenues	<u>2,984</u>	<u>7,625</u>	<u>900</u>
LIABILITIES			
General Government	-	-	-
Public safety and corrections	-	-	-
Judicial	210,224	20,078	-
Community Service	-	-	-
Infrastructure and Environmental	-	-	-
Health and Human Services	-	-	-
Capital Outlay	-	-	-
Debt Service			
Principal	-	-	-
Interest & Fiscal Charges	-	-	-
Total Expenditures	<u>210,224</u>	<u>20,078</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(207,240)</u>	<u>(12,453)</u>	<u>900</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	(207,240)	(12,453)	900
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>(225,034)</u></u>	<u><u>(12,453)</u></u>	<u><u>900</u></u>

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet - Summary

March 31, 2015



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
ASSETS				
Cash and cash equivalents	\$48,626,486	\$13,770,147	\$ 5,326,232	\$ 830,583
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	13,283	-	-	-
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	80,719,968	16,961,789	5,555,407	968,712
LIABILITIES				
Accounts Payable	126,610	126,168	-	-
Salary Payable	105,402	-	-	-
Due to other Funds	23,100	-	-	-
Due to other governments	40,199	40,199	-	-
Unearned revenue	3,459,760	3,057,019	211,856	126,829
Accrued Interest	206	-	-	-
Loan payable	-	-	-	-
Total Liabilities	3,755,276	3,223,385	211,856	126,829
NET POSITION				
Restricted:				
Road and Bridge Projects	5,343,550	-	5,343,550	-
Public safety	1,189,891	-	-	-
Judicial	487,004	-	-	-
Library Services	(10,861)	-	-	-
Fire Code Enforcement	102,790	-	-	-
Historical Preservation	30,964	-	-	-
Records Management	760,125	-	-	-
Capital Projects	342,725	-	-	-
Debt Service	841,883	-	-	841,883
Other purposes	25,639,360	-	-	-
Unrestricted	42,237,260	13,738,404	-	-
Total Net Position	76,964,692	13,738,404	5,343,550	841,883
Total Liabilities & Net Position	80,719,968	16,961,789	5,555,406	968,712

	Fixed Assets	Major Construction Projects	Road Bond Construction	Other Funds Summary
ASSETS				
Cash and cash equivalents	\$ -	\$ 67,033	\$24,429,700	\$ 4,202,791
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	103,347
Due from other Governments	-	-	-	13,283
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	67,033	24,429,700	4,319,422
LIABILITIES				
Accounts Payable	-	22	-	420
Salary Payable	-	-	-	105,402
Due to other Funds	-	-	-	23,100
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	64,056
Accrued Interest	-	-	-	206
Loan payable	-	-	-	-
Total Liabilities	-	22	-	193,184
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	1,189,891
Judicial	-	-	-	487,004
Library Services	-	-	-	(10,861)
Fire Code Enforcement	-	-	-	102,790
Historical Preservation	-	-	-	30,964
Records Management	-	-	-	760,125
Capital Projects	-	67,011	-	275,714
Debt Service	-	-	-	-
Other purposes	-	-	24,429,700	1,209,660
Unrestricted	28,417,906	-	-	80,950
Total Net Position	28,417,906	67,011	24,429,700	4,126,238
Total Liabilities & Net Position	28,417,906	67,033	24,429,700	4,319,422

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet - Detailed

March 31, 2015



	Summary	General Fund	Regional Call Center	Wire Transfer Fund
ASSETS				
Cash and cash equivalents	\$48,626,486	\$13,770,147	\$ 66,870	\$ 15,704
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	13,283	-	-	-
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	80,719,968	16,961,789	66,870	15,704
LIABILITIES				
Accounts Payable	126,610	126,168	-	-
Salary Payable	105,402	-	-	-
Due to other Funds	23,100	-	-	-
Due to other governments	40,199	40,199	-	-
Unearned revenue	3,459,760	3,057,019	-	-
Accrued Interest	206	-	-	-
Loan payable	-	-	-	-
Total Liabilities	3,755,276	3,223,385	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	5,343,550	-	-	-
Public safety	1,189,891	-	-	-
Judicial	487,004	-	-	-
Library Services	(10,861)	-	-	-
Fire Code Enforcement	102,790	-	-	-
Historical Preservation	30,964	-	-	-
Records Management	760,125	-	-	-
Capital Projects	342,725	-	66,870	-
Debt Service	841,883	-	-	-
Other purposes	25,639,360	-	-	-
Unrestricted	42,237,260	13,738,404	-	15,704
Total Net Position	76,964,692	13,738,404	66,870	15,704
Total Liabilities & Net Position	80,719,968	16,961,789	66,870	15,704

	Sheriff Federal Forfeitures	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care
ASSETS				
Cash and cash equivalents	\$ 115,808	\$ 45,639	\$ 62,882	\$ 212,657
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	115,808	45,639	62,882	212,657
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	115,808	45,639	-	-
Judicial	-	-	62,882	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	212,657
Unrestricted	-	-	-	-
Total Net Position	115,808	45,639	62,882	212,657
Total Liabilities & Net Position	115,808	45,639	62,882	212,657

	General Fund MMI	Child Shelter	Road & Bridge General	Road & Bridge Precinct 1
ASSETS				
Cash and cash equivalents	\$ 24,867	\$ 34,051	\$ 335,667	\$ 1,599,045
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	24,867	34,051	564,841	1,599,045
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	-	-	352,985	1,599,045
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	34,051	-	-
Unrestricted	24,867	-	-	-
Total Net Position	24,867	34,051	352,985	1,599,045
Total Liabilities & Net Position	24,867	34,051	564,841	1,599,045

	Road & Bridge Precinct 2	Road & Bridge Precinct 3	Road & Bridge Precinct 4	Law Library
ASSETS				
Cash and cash equivalents	\$ 632,673	\$ 1,196,561	\$ 1,562,287	\$ 258,595
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	632,673	1,196,561	1,562,287	258,595
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	632,673	1,196,561	1,562,287	-
Public safety	-	-	-	-
Judicial	-	-	-	258,595
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	632,673	1,196,561	1,562,287	258,595
Total Liabilities & Net Position	632,673	1,196,561	1,562,287	258,595

	Kaufman County Library	General R.O.W.	Lake Dam Maintenance	State Fees
ASSETS				
Cash and cash equivalents	\$ (7,381)	\$ 5,391	\$ 460	\$ 700,271
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	(7,381)	5,391	460	700,271
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	(7,381)	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	5,391	-	-
Debt Service	-	-	-	-
Other purposes	-	-	460	700,271
Unrestricted	-	-	-	-
Total Net Position	(7,381)	5,391	460	700,271
Total Liabilities & Net Position	(7,381)	5,391	460	700,271

	Voter Registration	Probate Education	Insurance	Adult Probation CCP
ASSETS				
Cash and cash equivalents	\$ 8,684	\$ 4,468	\$ 5,000	\$ 172,202
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	8,684	4,468	5,000	172,202
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	-	-	-	172,202
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	4,468	-	-
Unrestricted	8,684	-	5,000	-
Total Net Position	8,684	4,468	5,000	172,202
Total Liabilities & Net Position	8,684	4,468	5,000	172,202

	Adult Probation Basic Supervision	Juvenile Probation	Appellate Justice System	Juvenile Probation Diversion
ASSETS				
Cash and cash equivalents	\$ 603,863	\$ 158,216	\$ 14,085	\$ 280
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	603,863	158,216	14,085	280
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	603,863	158,216	-	-
Judicial	-	-	14,085	280
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	603,863	158,216	14,085	280
Total Liabilities & Net Position	603,863	158,216	14,085	280

	Vehicle Impound	Juvenile Probation Fee Fund	Records Management	Library Memorials
ASSETS				
Cash and cash equivalents	\$ 48,540	\$ 9,786	\$ 200,506	\$ 1,520
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	9,786	200,506	1,520
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	-	9,786	-	-
Judicial	-	-	-	-
Library Services	-	-	-	(3,480)
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	200,506	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	48,540	-	-	-
Unrestricted	-	-	-	-
Total Net Position	48,540	9,786	200,506	(3,480)
Total Liabilities & Net Position	48,540	9,786	200,506	1,520

	Construction Projects	Courthouse Security	Records Management and Preservation	District Clerk Records Management and Preservation
ASSETS				
Cash and cash equivalents	\$ 163	\$ 117,671	\$ 127,705	\$ 13,661
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	163	117,671	127,705	13,661
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	-	117,671	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	127,705	13,661
Capital Projects	141	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	141	117,671	127,705	13,661
Total Liabilities & Net Position	163	117,671	127,705	13,661

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV- E Funds	CCL Diversion Court
ASSETS				
Cash and cash equivalents	\$ 5,384	\$ 102,790	\$ 30,462	\$ 43,460
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	5,384	102,790	30,462	43,460
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	-	-	-	43,460
Library Services	-	-	-	-
Fire Code Enforcement	-	102,790	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	5,384	-	-	-
Unrestricted	-	-	-	-
Total Net Position	5,384	102,790	30,462	43,460
Total Liabilities & Net Position	5,384	102,790	30,462	43,460

	422nd Diversion Court	Dangerous & Wild Animals Fund	Star Program	Constable Pct. 4 Forfeitures
ASSETS				
Cash and cash equivalents	\$ 44,025	\$ 4,400	\$ 403	\$ 5,983
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	44,025	4,400	403	5,983
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	-	5,983
Judicial	44,025	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	403	-
Unrestricted	-	-	-	-
Total Net Position	44,025	4,400	403	5,983
Total Liabilities & Net Position	44,025	4,400	403	5,983

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
ASSETS				
Cash and cash equivalents	\$ 50,095	\$ 3,927	\$ 92,613	\$ 103,614
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	50,095	3,927	230,742	103,614
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	50,095	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	3,927	103,913	103,614
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	50,095	3,927	103,913	103,614
Total Liabilities & Net Position	50,095	3,927	230,742	103,614

	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1	Juvenile Probation Grant C
ASSETS				
Cash and cash equivalents	\$ 630,428	\$ 27,256	\$ 64,342	\$ (1,747)
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	630,428	27,256	64,342	(1,747)
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	-	-	-	(1,747)
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	630,428	-	-	-
Other purposes	-	27,256	64,342	-
Unrestricted	-	-	-	-
Total Net Position	630,428	27,256	64,342	(1,747)
Total Liabilities & Net Position	630,428	27,256	64,342	(1,747)

	Levee District #5 M & O	Levee District #15 M & O	Texas Water Improvement	Bois D'Arc Island C & M
ASSETS				
Cash and cash equivalents	\$ 18,293	\$ 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	18,293	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	18,293	175	10	7,167
Unrestricted	-	-	-	-
Total Net Position	18,293	175	10	7,167
Total Liabilities & Net Position	18,293	175	110	7,167

	Jury Check Fund	Historical Society	Farm Museum	ACH Account
ASSETS				
Cash and cash equivalents	\$ 4,309	\$ 22,005	\$ 8,959	\$ 8,347
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	4,309	22,005	8,959	8,347
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	4,309	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	22,005	8,959	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	8,347
Total Net Position	4,309	22,005	8,959	8,347
Total Liabilities & Net Position	4,309	22,005	8,959	8,347

	Payroll	Employee Savings	Juvenile Case Manager	Grand Jury Fund
ASSETS				
Cash and cash equivalents	\$ 2,126	\$ 121,603	\$ 1,963	\$ 3,030
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	2,126	121,603	1,963	3,030
LIABILITIES				
Accounts Payable	420	-	-	-
Salary Payable	-	105,402	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	206	-	-	-
Loan payable	-	-	-	-
Total Liabilities	626	105,402	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	1,963	-
Judicial	-	-	-	3,030
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	16,202	-	-
Unrestricted	1,500	-	-	-
Total Net Position	1,500	16,202	1,963	3,030
Total Liabilities & Net Position	2,126	121,603	1,963	3,030

	Fixed Assets	Levee District #6 C & M	LEOSE Training	County & District Court Technology
ASSETS				
Cash and cash equivalents	\$ -	\$ 68,043	\$ 32,446	\$ 3,035
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	68,043	32,446	3,035
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	-	-	32,446	-
Judicial	-	-	-	3,035
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	68,043	-	-
Unrestricted	28,417,906	-	-	-
Total Net Position	28,417,906	68,043	32,446	3,035
Total Liabilities & Net Position	28,417,906	68,043	32,446	3,035

	JP Technology	Records Archive	SCAAP	Transportation Improvement
ASSETS				
Cash and cash equivalents	\$ 218,994	\$ 418,253	\$ 66,582	\$ 277,983
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	218,994	418,253	66,582	277,983
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	218,994	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	418,253	-	-
Capital Projects	-	-	-	277,983
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	16,848	-
Total Net Position	218,994	418,253	16,848	277,983
Total Liabilities & Net Position	218,994	418,253	66,582	277,983

	Hazard Mitigation Grant	Tax Assessor/ Collector Administration Fees	Juvenile Probation Grant N	Emissions Enforcement Grant
ASSETS				
Cash and cash equivalents	\$ (9,708)	\$ 5,550	\$ 12,353	\$ 10,712
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)	5,550	12,353	10,712
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	-	-	12,353	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	(2)	5,550	-	(3,610)
Unrestricted	-	-	-	-
Total Net Position	(2)	5,550	12,353	(3,610)
Total Liabilities & Net Position	(2)	5,550	12,353	10,712

	Capital Murder Grant	Road Bond Construction	Bulletproof Vest Grant	CETRZ Grant
ASSETS				
Cash and cash equivalents	\$ (95,972)	\$24,429,700	\$ (5,963)	\$ (7,660)
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	3,578	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	(95,972)	24,429,700	(2,385)	(7,660)
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	-	-	(2,385)	-
Judicial	(95,972)	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	(7,660)
Debt Service	-	-	-	-
Other purposes	-	24,429,700	-	-
Unrestricted	-	-	-	-
Total Net Position	(95,972)	24,429,700	(2,385)	(7,660)
Total Liabilities & Net Position	(95,972)	24,429,700	(2,385)	(7,660)

	Defense & Unapproved Capital Murder Expenses	Enhancement Grant - 422nd Court	Traffic Study
ASSETS			
Cash and cash equivalents	\$ (310,381)	\$ (12,453)	\$ 900
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	<u>(207,034)</u>	<u>(12,453)</u>	<u>900</u>
LIABILITIES			
Accounts Payable	-	-	-
Salary Payable	-	-	-
Due to other Funds	18,000	-	-
Due to other governments	-	-	-
Unearned revenue	-	-	-
Accrued Interest	-	-	-
Loan payable	-	-	-
Total Liabilities	<u>18,000</u>	<u>-</u>	<u>-</u>
NET POSITION			
Restricted:			
Road and Bridge Projects	-	-	-
Public safety	-	-	900
Judicial	(225,034)	(12,453)	-
Library Services	-	-	-
Fire Code Enforcement	-	-	-
Historical Preservation	-	-	-
Records Management	-	-	-
Capital Projects	-	-	-
Debt Service	-	-	-
Other purposes	-	-	-
Unrestricted	-	-	-
Total Net Position	<u>(225,034)</u>	<u>(12,453)</u>	<u>900</u>
Total Liabilities & Net Position	<u>(207,034)</u>	<u>(12,453)</u>	<u>900</u>