

Kaufman County, Texas

Unaudited Interim Financial Statements

Income Statement - Summary

March 31, 2016



	Summary	General Fund	Road & Bridge Summary
REVENUES			
Property Taxes	\$36,185,485	\$27,720,040	\$ 5,347,648
Mixed Beverage Taxes	50,225	50,225	-
License and permits	19,363	250	-
Fees of office	4,219,842	2,332,362	1,110,840
Charges for Services	7,123	-	7,123
Forfeitures	107,551	-	-
Intergovernmental	2,912,086	1,664,286	241,123
Investment income	76,490	33,491	7,216
Miscellaneous	309,929	294,376	623
Total Revenues	<u>43,888,095</u>	<u>32,095,029</u>	<u>6,714,571</u>
EXPENDITURES			
General Government	7,378,392	7,247,978	-
Public safety and corrections	8,354,522	7,206,638	-
Judicial	3,124,904	2,568,249	-
Community Service	118,230	117,341	-
Infrastructure and Environmental	7,374,039	210,429	2,813,908
Health and Human Services	403,265	58,486	-
Capital Outlay	1,197,833	7,936	132,260
Debt Service			
Principal	1,865,346	240,000	91,857
Interest & Fiscal Charges	929,404	70,648	5,491
Total Expenditures	<u>30,745,935</u>	<u>17,727,705</u>	<u>3,043,516</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>13,142,160</u>	<u>14,367,325</u>	<u>3,671,056</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	-	-	-
Sale of Capital Assets	-	-	-
Operating Transfers In	7,345,962	218,421	6,500,000
Operating Transfers Out	(7,346,597)	(526,503)	(6,500,000)
	<u>(635)</u>	<u>(308,082)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	13,141,525	14,059,243	3,671,056
FUND BALANCES, BEGINNING	<u>54,385,209</u>	<u>2,313,090</u>	<u>2,529,451</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-
FUND BALANCE, BEGINNING, RESTATED	54,385,209	2,313,090	2,529,451
FUND BALANCE, ENDING	<u><u>67,526,734</u></u>	<u><u>16,372,333</u></u>	<u><u>6,200,506</u></u>

	Debt Service Summary	Major Construction Projects	Other Funds Summary
REVENUES			
Property Taxes	\$ 3,117,798	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	-	19,113
Fees of office	-	-	776,640
Charges for Services	-	-	-
Forfeitures	-	-	107,551
Intergovernmental	-	-	1,006,678
Investment income	1,265	30,994	3,525
Miscellaneous	-	-	14,931
Total Revenues	<u>3,119,063</u>	<u>30,994</u>	<u>1,928,437</u>
EXPENDITURES			
General Government	-	90	130,324
Public safety and corrections	-	-	1,147,884
Judicial	-	-	556,655
Community Service	-	-	889
Infrastructure and Environmental	-	4,294,501	55,200
Health and Human Services	-	-	344,780
Capital Outlay	-	991,916	65,721
Debt Service			
Principal	1,533,489	-	-
Interest & Fiscal Charges	853,265	-	-
Total Expenditures	<u>2,386,754</u>	<u>5,286,507</u>	<u>2,301,453</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>732,308</u>	<u>(5,255,513)</u>	<u>(373,016)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	-	-	-
Sale of Capital Assets	-	-	-
Operating Transfers In	310,648	-	316,894
Operating Transfers Out	(310,648)	-	(9,447)
	<u>-</u>	<u>-</u>	<u>307,447</u>
NET CHANGE IN FUND BALANCES	732,308	(5,255,513)	(65,568)
FUND BALANCES, BEGINNING	<u>134,786</u>	<u>18,295,606</u>	<u>31,112,275</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-
FUND BALANCE, BEGINNING, RESTATED	134,786	18,295,606	31,112,275
FUND BALANCE, ENDING	<u><u>867,094</u></u>	<u><u>13,040,093</u></u>	<u><u>31,046,707</u></u>

Kaufman County, Texas

Unaudited Interim Financial Statements

Income Statement - Detailed

March 31, 2016



	Summary	General Fund	Regional Call Center	Wire Transfer Fund
REVENUES				
Property Taxes	\$36,185,485	\$27,720,040	\$ -	\$ -
Mixed Beverage Taxes	50,225	50,225	-	-
License and permits	19,363	-	-	-
Fees of office	4,219,842	1,720,414	-	-
Charges for Services	7,123	-	-	-
Forfeitures	107,551	-	-	-
Intergovernmental	2,912,086	1,649,286	-	-
Investment income	76,490	33,170	-	5
Miscellaneous	309,929	294,160	-	-
Total Revenues	<u>43,888,095</u>	<u>31,467,294</u>	<u>-</u>	<u>5</u>
EXPENDITURES				
General Government	7,378,392	7,031,971	90	-
Public safety and corrections	8,354,522	7,203,586	-	-
Judicial	3,124,904	2,567,442	-	-
Community Service	118,230	865	-	-
Infrastructure and Environmental	7,374,039	210,329	-	-
Health and Human Services	403,265	3,600	-	-
Capital Outlay	1,197,833	7,936	462	-
Debt Service				
Principal	1,865,346	240,000	-	-
Interest & Fiscal Charges	929,404	70,648	-	-
Total Expenditures	<u>30,745,935</u>	<u>17,336,376</u>	<u>552</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>13,142,160</u>	<u>14,130,917</u>	<u>(552)</u>	<u>5</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	7,345,962	20,921	-	-
Operating Transfers Out	(7,346,597)	(510,419)	-	-
Total other financing sources (uses)	<u>(635)</u>	<u>(489,498)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	13,141,525	13,641,419	(552)	5
FUND BALANCES, BEGINNING	<u>54,385,209</u>	<u>1,822,491</u>	<u>172,109</u>	<u>2,800</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	54,385,209	1,822,491	172,109	2,800
FUND BALANCE, ENDING	<u><u>67,526,734</u></u>	<u><u>15,463,910</u></u>	<u><u>171,557</u></u>	<u><u>2,805</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	16,209	62,925	28,417	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>16,209</u>	<u>62,925</u>	<u>28,417</u>	<u>-</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	15,661	55,692	-	-
Judicial	-	-	27,053	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	54,886
Capital Outlay	17,364	-	1,556	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>33,026</u>	<u>55,692</u>	<u>28,609</u>	<u>54,886</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(16,817)</u>	<u>7,233</u>	<u>(192)</u>	<u>(54,886)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	100,000
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
NET CHANGE IN FUND BALANCES	(16,817)	7,233	(192)	45,114
FUND BALANCES, BEGINNING	<u>118,213</u>	<u>72,705</u>	<u>55,584</u>	<u>169,919</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	118,213	72,705	55,584	169,919
FUND BALANCE, ENDING	<u><u>101,397</u></u>	<u><u>79,938</u></u>	<u><u>55,391</u></u>	<u><u>215,033</u></u>

	General Fund MMI	Child Shelter	Road & Bridge General	Road & Bridge Precinct 1
REVENUES				
Property Taxes	\$ -	\$ -	\$ 5,347,648	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	1,110,840	-
Charges for Services	-	-	-	7,123
Forfeitures	-	-	-	-
Intergovernmental	-	349,342	58,247	61,481
Investment income	-	-	1,653	2,438
Miscellaneous	-	9,911	-	-
Total Revenues	<u>-</u>	<u>359,253</u>	<u>6,518,388</u>	<u>71,042</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	15,095	668,000
Health and Human Services	-	344,780	-	-
Capital Outlay	-	-	-	16,590
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>344,780</u>	<u>15,095</u>	<u>684,591</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>14,473</u>	<u>6,503,293</u>	<u>(613,549)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	1,690,000
Operating Transfers Out	-	-	(6,500,000)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(6,500,000)</u>	<u>1,690,000</u>
NET CHANGE IN FUND BALANCES	-	14,473	3,293	1,076,451
FUND BALANCES, BEGINNING	<u>24,788</u>	<u>(6,441)</u>	<u>470,749</u>	<u>1,097,095</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	24,788	(6,441)	470,749	1,097,095
FUND BALANCE, ENDING	<u><u>24,788</u></u>	<u><u>8,032</u></u>	<u><u>474,042</u></u>	<u><u>2,173,547</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	-	-	-	30,485
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	33,744	39,223	48,428	-
Investment income	1,018	1,452	654	413
Miscellaneous	173	450	-	-
Total Revenues	<u>34,935</u>	<u>41,124</u>	<u>49,082</u>	<u>30,897</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	33,847
Community Service	-	-	-	-
Infrastructure and Environmental	384,623	863,914	882,276	-
Health and Human Services	-	-	-	-
Capital Outlay	96,659	19,011	-	-
Debt Service				
Principal	30,864	60,993	-	-
Interest & Fiscal Charges	2,118	3,373	-	-
Total Expenditures	<u>514,264</u>	<u>947,291</u>	<u>882,276</u>	<u>33,847</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(479,328)</u>	<u>(906,167)</u>	<u>(833,193)</u>	<u>(2,950)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	1,170,000	1,690,000	1,950,000	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>1,170,000</u>	<u>1,690,000</u>	<u>1,950,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	690,672	783,833	1,116,807	(2,950)
FUND BALANCES, BEGINNING	<u>381,697</u>	<u>585,958</u>	<u>(6,049)</u>	<u>242,161</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	381,697	585,958	(6,049)	242,161
FUND BALANCE, ENDING	<u><u>1,072,369</u></u>	<u><u>1,369,791</u></u>	<u><u>1,110,757</u></u>	<u><u>239,211</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	666	-	-	584,546
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	15,000	-	-	-
Investment income	-	-	-	-
Miscellaneous	217	-	-	-
Total Revenues	<u>15,882</u>	<u>-</u>	<u>-</u>	<u>584,546</u>
EXPENDITURES				
General Government	-	-	-	216,007
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	92,463	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>92,463</u>	<u>-</u>	<u>-</u>	<u>216,007</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(76,581)</u>	<u>-</u>	<u>-</u>	<u>368,538</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	87,500	-	10,000	-
Operating Transfers Out	-	-	-	(16,084)
Total other financing sources (uses)	<u>87,500</u>	<u>-</u>	<u>10,000</u>	<u>(16,084)</u>
NET CHANGE IN FUND BALANCES	10,919	-	10,000	352,455
FUND BALANCES, BEGINNING	<u>1,964</u>	<u>5,391</u>	<u>(1,955)</u>	<u>10,000</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	1,964	5,391	(1,955)	10,000
FUND BALANCE, ENDING	<u><u>12,883</u></u>	<u><u>5,391</u></u>	<u><u>8,045</u></u>	<u><u>362,455</u></u>

	Voter Registration	Probate Education	Insurance	Adult Probation CCP
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	704	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	3,500	-	-	107,436
Investment income	15	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>3,515</u>	<u>704</u>	<u>-</u>	<u>107,436</u>
EXPENDITURES				
General Government	3,500	-	-	-
Public safety and corrections	-	-	-	89,283
Judicial	-	807	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>3,500</u>	<u>807</u>	<u>-</u>	<u>89,283</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>15</u>	<u>(103)</u>	<u>-</u>	<u>18,153</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	15	(103)	-	18,153
FUND BALANCES, BEGINNING	<u>8,700</u>	<u>3,771</u>	<u>5,000</u>	<u>41,601</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	8,700	3,771	5,000	41,601
FUND BALANCE, ENDING	<u>8,715</u>	<u>3,668</u>	<u>5,000</u>	<u>59,754</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	391,983	-	4,357	280
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	125,010	270,245	-	-
Investment income	1,207	249	-	-
Miscellaneous	2,625	-	-	-
Total Revenues	<u>520,825</u>	<u>270,494</u>	<u>4,357</u>	<u>280</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	456,772	446,549	-	-
Judicial	-	-	9,094	108
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>456,772</u>	<u>446,549</u>	<u>9,094</u>	<u>108</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>64,053</u>	<u>(176,055)</u>	<u>(4,737)</u>	<u>172</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	268,219	-	-
Operating Transfers Out	-	-	-	(12)
Total other financing sources (uses)	<u>-</u>	<u>268,219</u>	<u>-</u>	<u>(12)</u>
NET CHANGE IN FUND BALANCES	64,053	92,164	(4,737)	160
FUND BALANCES, BEGINNING	<u>698,638</u>	<u>58,801</u>	<u>18,752</u>	<u>160</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	698,638	58,801	18,752	160
FUND BALANCE, ENDING	<u><u>762,691</u></u>	<u><u>150,966</u></u>	<u><u>14,014</u></u>	<u><u>320</u></u>

	Vehicle Impound	Juvenile Probation Fee Fund	Records Management	Library Memorials
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	2,931	150,789	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	531	-
Miscellaneous	-	-	-	680
Total Revenues	<u>-</u>	<u>2,931</u>	<u>151,320</u>	<u>680</u>
EXPENDITURES				
General Government	-	-	120,371	-
Public safety and corrections	-	3,052	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>3,052</u>	<u>120,371</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(121)</u>	<u>30,949</u>	<u>680</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	-	(121)	30,949	680
FUND BALANCES, BEGINNING	<u>48,540</u>	<u>10,691</u>	<u>292,567</u>	<u>723</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	48,540	10,691	292,567	723
FUND BALANCE, ENDING	<u><u>48,540</u></u>	<u><u>10,571</u></u>	<u><u>323,516</u></u>	<u><u>1,403</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	-	30,174	16,996	12,713
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	189	71	21
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>30,363</u>	<u>17,067</u>	<u>12,735</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	11,016	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>11,016</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>19,347</u>	<u>17,067</u>	<u>12,735</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	19,347	17,067	12,735
FUND BALANCES, BEGINNING	<u>141</u>	<u>101,163</u>	<u>33,092</u>	<u>5,789</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	141	101,163	33,092	5,789
FUND BALANCE, ENDING	<u>141</u>	<u>120,510</u>	<u>50,158</u>	<u>18,524</u>

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV- E Funds	CCL Diversion Court
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	19,113	-	-
Fees of office	23,102	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>23,102</u>	<u>19,113</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	2,640	-	-
Judicial	-	-	-	1,276
Community Service	24,014	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	6,637	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>24,014</u>	<u>9,277</u>	<u>-</u>	<u>1,276</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(912)</u>	<u>9,836</u>	<u>-</u>	<u>(1,276)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	1,987
Operating Transfers Out	-	(8,800)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(8,800)</u>	<u>-</u>	<u>1,987</u>
NET CHANGE IN FUND BALANCES	(912)	1,036	-	712
FUND BALANCES, BEGINNING	<u>21,106</u>	<u>116,453</u>	<u>30,462</u>	<u>49,183</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	21,106	116,453	30,462	49,183
FUND BALANCE, ENDING	<u><u>20,194</u></u>	<u><u>117,489</u></u>	<u><u>30,462</u></u>	<u><u>49,895</u></u>

	422nd Diversion Court	Dangerous & Wild Animals Fund	Star Program	Constable Pct. 4 Forfeitures
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	250	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	11
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>250</u>	<u>-</u>	<u>11</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	4,812	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>4,812</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(4,812)</u>	<u>250</u>	<u>-</u>	<u>11</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	1,987	-	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>1,987</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(2,825)	250	-	11
FUND BALANCES, BEGINNING	<u>44,438</u>	<u>5,150</u>	<u>403</u>	<u>5,994</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	44,438	5,150	403	5,994
FUND BALANCE, ENDING	<u><u>41,614</u></u>	<u><u>5,400</u></u>	<u><u>403</u></u>	<u><u>6,004</u></u>

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
REVENUES				
Property Taxes	\$ -	\$ -	\$ 1,704,187	\$ 112,230
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	3,628	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	48	530	-
Miscellaneous	-	-	-	-
Total Revenues	<u>3,628</u>	<u>48</u>	<u>1,704,717</u>	<u>112,230</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	6,526	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	1,440,000	93,489
Interest & Fiscal Charges	-	-	164,405	21,598
Total Expenditures	<u>6,526</u>	<u>-</u>	<u>1,604,405</u>	<u>115,087</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,898)</u>	<u>48</u>	<u>100,312</u>	<u>(2,857)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	310,648	-	-
Operating Transfers Out	-	(310,648)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(2,898)	48	100,312	(2,857)
FUND BALANCES, BEGINNING	<u>41,318</u>	<u>112</u>	<u>5,394</u>	<u>108,287</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	41,318	112	5,394	108,287
FUND BALANCE, ENDING	<u><u>38,420</u></u>	<u><u>159</u></u>	<u><u>105,705</u></u>	<u><u>105,431</u></u>

	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1	Juvenile Probation Grant C
REVENUES				
Property Taxes	\$ 1,301,381	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	41,661
Investment income	687	46	113	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,302,068</u>	<u>46</u>	<u>113</u>	<u>41,661</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	30,010
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>30,010</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>634,805</u>	<u>46</u>	<u>113</u>	<u>11,651</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	634,805	46	113	11,651
FUND BALANCES, BEGINNING	<u>20,994</u>	<u>27,309</u>	<u>64,459</u>	<u>745</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	20,994	27,309	64,459	745
FUND BALANCE, ENDING	<u>655,799</u>	<u>27,355</u>	<u>64,572</u>	<u>12,396</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	32	-	0	-
Miscellaneous	-	-	-	-
Total Revenues	<u>32</u>	<u>-</u>	<u>0</u>	<u>-</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	100	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>(68)</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				
	(68)	-	0	-
FUND BALANCES, BEGINNING				
	<u>18,126</u>	<u>175</u>	<u>11</u>	<u>7,167</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT				
	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED				
	18,126	175	11	7,167
FUND BALANCE, ENDING				
	<u><u>18,057</u></u>	<u><u>175</u></u>	<u><u>11</u></u>	<u><u>7,167</u></u>

	Jury Check Fund	Historical Society	Farm Museum	ACH Account
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	26	43	21	493
Miscellaneous	1,715	-	-	-
Total Revenues	<u>1,741</u>	<u>43</u>	<u>21</u>	<u>493</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	28,575	-	-	-
Community Service	-	-	889	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>28,575</u>	<u>-</u>	<u>889</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(26,834)</u>	<u>43</u>	<u>(868)</u>	<u>493</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	34,500	5,100	5,100	-
Operating Transfers Out	-	(635)	-	-
Total other financing sources (uses)	<u>34,500</u>	<u>4,465</u>	<u>5,100</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	7,666	4,508	4,232	493
FUND BALANCES, BEGINNING	<u>1,331</u>	<u>21,995</u>	<u>9,670</u>	<u>8,867</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	1,331	21,995	9,670	8,867
FUND BALANCE, ENDING	<u><u>8,998</u></u>	<u><u>26,503</u></u>	<u><u>13,901</u></u>	<u><u>9,360</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	-	236	-	5
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>236</u>	<u>-</u>	<u>5</u>
EXPENDITURES				
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>236</u>	<u>-</u>	<u>5</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	236	-	5
FUND BALANCES, BEGINNING	<u>1,500</u>	<u>16,587</u>	<u>1,963</u>	<u>3,036</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	1,500	16,587	1,963	3,036
FUND BALANCE, ENDING	<u><u>1,500</u></u>	<u><u>16,822</u></u>	<u><u>1,963</u></u>	<u><u>3,041</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	-	-	-	2,196
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	19,029	-
Investment income	-	120	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>120</u>	<u>19,029</u>	<u>2,196</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	1,127	-
Judicial	-	-	-	2,995
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>1,127</u>	<u>2,995</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>120</u>	<u>17,902</u>	<u>(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	-	120	17,902	(800)
FUND BALANCES, BEGINNING	<u>28,417,906</u>	<u>68,162</u>	<u>17,896</u>	<u>4,838</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	28,417,906	68,162	17,896	4,838
FUND BALANCE, ENDING	<u><u>28,417,906</u></u>	<u><u>68,282</u></u>	<u><u>35,798</u></u>	<u><u>4,038</u></u>

	JP Technology	Records Archive	SCAAP	Transportation Improvement
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	14,856	117,720	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	18,464	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>14,856</u>	<u>117,720</u>	<u>18,464</u>	<u>-</u>
EXPENDITURES				
General Government	-	6,453	-	-
Public safety and corrections	-	-	7,562	-
Judicial	3,652	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	12,000
Health and Human Services	-	-	-	-
Capital Outlay	-	4,457	-	12,912
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>3,652</u>	<u>10,910</u>	<u>7,562</u>	<u>24,912</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>11,204</u>	<u>106,810</u>	<u>10,902</u>	<u>(24,912)</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	11,204	106,810	10,902	(24,912)
FUND BALANCES, BEGINNING	<u>201,855</u>	<u>526,208</u>	<u>(168)</u>	<u>145,785</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	201,855	526,208	(168)	145,785
FUND BALANCE, ENDING	<u>213,059</u>	<u>633,019</u>	<u>10,734</u>	<u>120,873</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	-	464	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	33,343	30,544
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>464</u>	<u>33,343</u>	<u>30,544</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	25,125	17,462
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	22,795	-	-	-
Debt Service	-	-	-	-
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>22,795</u>	<u>-</u>	<u>25,125</u>	<u>17,462</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(22,795)</u>	<u>464</u>	<u>8,218</u>	<u>13,082</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	(22,795)	464	8,218	13,082
FUND BALANCES, BEGINNING	<u>(2)</u>	<u>8,130</u>	<u>(0)</u>	<u>-</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	(2)	8,130	(0)	-
FUND BALANCE, ENDING	<u><u>(22,797)</u></u>	<u><u>8,594</u></u>	<u><u>8,218</u></u>	<u><u>13,082</u></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	1,955	-	-	-
Investment income	-	28,328	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,955</u>	<u>28,328</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	133,410	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	4,294,501	-	43,200
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>133,410</u>	<u>4,294,501</u>	<u>-</u>	<u>43,200</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(131,455)</u>	<u>(4,266,173)</u>	<u>-</u>	<u>(43,200)</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	(131,455)	(4,266,173)	-	(43,200)
FUND BALANCES, BEGINNING	<u>(114,174)</u>	<u>16,481,731</u>	<u>-</u>	<u>(1,000)</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	(114,174)	16,481,731	-	(1,000)
FUND BALANCE, ENDING	<u>(245,629)</u>	<u>12,215,558</u>	<u>-</u>	<u>(44,200)</u>

	Defense & Unapproved Capital Murder Expenses	Enhancement Grant - 422nd Court	Traffic Study	Series 2015 Bond Project
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	6,135	14	-
Investment income	-	-	-	2,665
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>6,135</u>	<u>14</u>	<u>2,665</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	280,510	13,780	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	991,454
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>280,510</u>	<u>13,780</u>	<u>-</u>	<u>991,454</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(280,510)</u>	<u>(7,645)</u>	<u>14</u>	<u>(988,788)</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	(280,510)	(7,645)	14	(988,788)
FUND BALANCES, BEGINNING	<u>(192,617)</u>	<u>(510)</u>	<u>-</u>	<u>1,641,625</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	(192,617)	(510)	-	1,641,625
FUND BALANCE, ENDING	<u>(473,128)</u>	<u>(8,155)</u>	<u>14</u>	<u>652,837</u>

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet - Summary

March 31, 2016



	Summary	General Fund	Road & Bridge Summary
ASSETS			
Cash and cash equivalents	\$38,483,443	\$16,268,124	\$ 6,169,957
Taxes receivable, net of allowance for uncollectibles	1,961,470	1,606,135	234,344
Accounts receivable	1,595,293	1,595,293	-
Due from other Governments	2,013,058	2,066	-
Due from other Funds	100	100	-
Capital assets, net:			
Not subject to depreciation	4,546,708	-	-
Subject to depreciation	23,871,198	-	-
Total Assets	<u>72,471,270</u>	<u>19,471,718</u>	<u>6,404,301</u>
LIABILITIES			
Accounts Payable	(576,855)	76,849	-
Salary Payable	117,324	-	-
Due to other Funds	100	-	-
Due to other governments	39,456	39,456	-
Unearned revenue	5,364,170	2,983,036	203,795
Accrued Interest	340	43	-
Loan payable	-	-	-
Total Liabilities	<u>4,944,536</u>	<u>3,099,385</u>	<u>203,795</u>
NET POSITION			
Restricted:			
Road and Bridge Projects	6,200,506	-	6,200,506
Public safety	1,276,305	15,971	-
Judicial	61,599	3,041	-
Library Services	14,287	12,883	-
Fire Code Enforcement	117,489	-	-
Historical Preservation	40,405	-	-
Records Management	1,025,217	-	-
Capital Projects	906,599	5,391	-
Debt Service	1,367,094	500,000	-
Other purposes	13,083,249	843,545	-
Unrestricted	43,433,983	14,991,503	-
Total Net Position	<u>67,526,734</u>	<u>16,372,333</u>	<u>6,200,506</u>
Total Liabilities & Net Position	<u>72,471,270</u>	<u>19,471,718</u>	<u>6,404,301</u>

	Debt Service Summary	Major Construction Projects	Other Funds Summary
ASSETS			
Cash and cash equivalents	\$ 851,227	\$12,385,773	\$ 2,808,362
Taxes receivable, net of allowance for uncollectibles	120,991	-	-
Accounts receivable	-	-	-
Due from other Governments	-	1,991,621	19,371
Due from other Funds	-	-	-
Capital assets, net:			
Not subject to depreciation	-	-	4,546,708
Subject to depreciation	-	-	23,871,198
Total Assets	<u>972,218</u>	<u>14,377,394</u>	<u>31,245,639</u>
LIABILITIES			
Accounts Payable	-	(654,321)	617
Salary Payable	-	-	117,324
Due to other Funds	-	-	100
Due to other governments	-	-	-
Unearned revenue	105,124	1,991,621	80,594
Accrued Interest	-	-	297
Loan payable	-	-	-
Total Liabilities	<u>105,124</u>	<u>1,337,300</u>	<u>198,932</u>
NET POSITION			
Restricted:			
Road and Bridge Projects	-	-	-
Public safety	-	-	1,260,334
Judicial	-	-	58,558
Library Services	-	-	1,403
Fire Code Enforcement	-	-	117,489
Historical Preservation	-	-	40,405
Records Management	-	-	1,025,217
Capital Projects	-	824,535	76,673
Debt Service	867,094	-	-
Other purposes	-	12,215,558	24,146
Unrestricted	-	-	28,442,481
Total Net Position	<u>867,094</u>	<u>13,040,093</u>	<u>31,046,707</u>
Total Liabilities & Net Position	<u>972,218</u>	<u>14,377,394</u>	<u>31,245,638</u>

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet - Detailed

March 31, 2016



	Summary	General Fund	Regional Call Center	Wire Transfer Fund
ASSETS				
Cash and cash equivalents	\$38,483,443	\$15,359,657	\$ 171,557	\$ 2,805
Taxes receivable, net of allowance for uncollectibles	1,961,470	1,606,135	-	-
Accounts receivable	1,595,293	1,595,293	-	-
Due from other Governments	2,013,058	2,066	-	-
Due from other Funds	100	100	-	-
Capital assets, net:				
Not subject to depreciation	4,546,708	-	-	-
Subject to depreciation	23,871,198	-	-	-
Total Assets	72,471,270	18,563,251	171,557	2,805
LIABILITIES				
Accounts Payable	(576,855)	76,849	-	-
Salary Payable	117,324	-	-	-
Due to other Funds	100	-	-	-
Due to other governments	39,456	39,456	-	-
Unearned revenue	5,364,170	2,983,036	-	-
Accrued Interest	340	-	-	-
Loan payable	-	-	-	-
Total Liabilities	4,944,536	3,099,341	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	6,200,506	-	-	-
Public safety	1,276,305	-	-	-
Judicial	61,599	-	-	-
Library Services	14,287	-	-	-
Fire Code Enforcement	117,489	-	-	-
Historical Preservation	40,405	-	-	-
Records Management	1,025,217	-	-	-
Capital Projects	906,599	-	171,557	-
Debt Service	1,367,094	500,000	-	-
Other purposes	13,083,249	-	-	-
Unrestricted	43,433,983	14,963,910	-	2,805
Total Net Position	67,526,734	15,463,910	171,557	2,805
Total Liabilities & Net Position	72,471,270	18,563,251	171,557	2,805

	Sheriff Federal Forfeitures	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care
ASSETS				
Cash and cash equivalents	\$ 101,397	\$ 79,938	\$ 55,506	\$ 215,033
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	101,397	79,938	55,506	215,033
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	115	-
Loan payable	-	-	-	-
Total Liabilities	-	-	115	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	101,397	79,938	-	-
Judicial	-	-	55,391	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	215,033
Unrestricted	-	-	-	-
Total Net Position	101,397	79,938	55,391	215,033
Total Liabilities & Net Position	101,397	79,938	55,506	215,033

	General Fund MMI	Child Shelter	Road & Bridge General	Road & Bridge Precinct 1
ASSETS				
Cash and cash equivalents	\$ 24,831	\$ 8,197	\$ 443,493	\$ 2,173,547
Taxes receivable, net of allowance for uncollectibles	-	-	234,344	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	24,831	8,197	677,837	2,173,547
LIABILITIES				
Accounts Payable	-	165	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	203,795	-
Accrued Interest	43	-	-	-
Loan payable	-	-	-	-
Total Liabilities	43	165	203,795	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	474,042	2,173,547
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	8,032	-	-
Unrestricted	24,788	-	-	-
Total Net Position	24,788	8,032	474,042	2,173,547
Total Liabilities & Net Position	24,831	8,197	677,837	2,173,547

	Road & Bridge Precinct 2	Road & Bridge Precinct 3	Road & Bridge Precinct 4	Law Library
ASSETS				
Cash and cash equivalents	\$ 1,072,369	\$ 1,369,791	\$ 1,110,757	\$ 239,211
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	1,072,369	1,369,791	1,110,757	239,211
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	1,072,369	1,369,791	1,110,757	-
Public safety	-	-	-	-
Judicial	-	-	-	239,211
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	1,072,369	1,369,791	1,110,757	239,211
Total Liabilities & Net Position	1,072,369	1,369,791	1,110,757	239,211

	Kaufman County Library	General R.O.W.	Lake Dam Maintenance	State Fees
ASSETS				
Cash and cash equivalents	\$ 12,883	\$ 5,391	\$ 8,045	\$ 362,455
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	12,883	5,391	8,045	362,455
LIABILITIES				
Accounts Payable	-	-	-	0
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	-	0
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	12,883	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	5,391	-	-
Debt Service	-	-	-	-
Other purposes	-	-	8,045	362,455
Unrestricted	-	-	-	-
Total Net Position	12,883	5,391	8,045	362,455
Total Liabilities & Net Position	12,883	5,391	8,045	362,455

	Voter Registration	Probate Education	Insurance	Adult Probation CCP
ASSETS				
Cash and cash equivalents	\$ 8,715	\$ 3,668	\$ 5,000	\$ 59,754
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	8,715	3,668	5,000	59,754
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	-	-	-	59,754
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	3,668	-	-
Unrestricted	8,715	-	5,000	-
Total Net Position	8,715	3,668	5,000	59,754
Total Liabilities & Net Position	8,715	3,668	5,000	59,754

	Adult Probation Basic Supervision	Juvenile Probation	Appellate Justice System	Juvenile Probation Diversion
ASSETS				
Cash and cash equivalents	\$ 762,691	\$ 150,965	\$ 14,014	\$ 320
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	762,691	150,965	14,014	320
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	(1)	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	(1)	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	762,691	150,966	-	-
Judicial	-	-	14,014	320
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	762,691	150,966	14,014	320
Total Liabilities & Net Position	762,691	150,965	14,014	320

	Vehicle Impound	Juvenile Probation Fee Fund	Records Management	Library Memorials
ASSETS				
Cash and cash equivalents	\$ 48,540	\$ 10,571	\$ 323,516	\$ 1,403
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	10,571	323,516	1,403
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	-	10,571	-	-
Judicial	-	-	-	-
Library Services	-	-	-	1,403
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	323,516	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	48,540	-	-	-
Unrestricted	-	-	-	-
Total Net Position	48,540	10,571	323,516	1,403
Total Liabilities & Net Position	48,540	10,571	323,516	1,403

	Construction Projects	Courthouse Security	Records Management and Preservation	District Clerk Records Management and Preservation
ASSETS				
Cash and cash equivalents	\$ 163	\$ 120,510	\$ 50,158	\$ 18,524
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	120,510	50,158	18,524
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	-	120,510	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	50,158	18,524
Capital Projects	141	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	141	120,510	50,158	18,524
Total Liabilities & Net Position	163	120,510	50,158	18,524

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV- E Funds	CCL Diversion Court
ASSETS				
Cash and cash equivalents	\$ 20,194	\$ 117,489	\$ 30,462	\$ 49,895
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	20,194	117,489	30,462	49,895
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	30,462	-
Judicial	-	-	-	49,895
Library Services	-	-	-	-
Fire Code Enforcement	-	117,489	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	20,194	-	-	-
Unrestricted	-	-	-	-
Total Net Position	20,194	117,489	30,462	49,895
Total Liabilities & Net Position	20,194	117,489	30,462	49,895

	422nd Diversion Court	Dangerous & Wild Animals Fund	Star Program	Constable Pct. 4 Forfeitures
ASSETS				
Cash and cash equivalents	\$ 41,614	\$ 5,400	\$ 403	\$ 6,004
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	41,614	5,400	403	6,004
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	-	5,400	-	6,004
Judicial	41,614	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	403	-
Unrestricted	-	-	-	-
Total Net Position	41,614	5,400	403	6,004
Total Liabilities & Net Position	41,614	5,400	403	6,004

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
ASSETS				
Cash and cash equivalents	\$ 38,420	\$ 159	\$ 89,838	\$ 105,431
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	38,420	159	210,829	105,431
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	38,420	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	159	105,705	105,431
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	38,420	159	105,705	105,431
Total Liabilities & Net Position	38,420	159	210,829	105,431

	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1	Juvenile Probation Grant C
ASSETS				
Cash and cash equivalents	\$ 655,799	\$ 27,355	\$ 64,572	\$ 12,396
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	655,799	27,355	64,572	12,396
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	12,396
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	655,799	-	-	-
Other purposes	-	27,355	64,572	-
Unrestricted	-	-	-	-
Total Net Position	655,799	27,355	64,572	12,396
Total Liabilities & Net Position	655,799	27,355	64,572	12,396

	Levee District #5 M & O	Levee District #15 M & O	Texas Water Improvement	Bois D'Arc Island C & M
ASSETS				
Cash and cash equivalents	\$ 18,057	\$ 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	18,057	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	18,057	175	11	7,167
Unrestricted	-	-	-	-
Total Net Position	18,057	175	11	7,167
Total Liabilities & Net Position	18,057	175	111	7,167

	Jury Check Fund	Historical Society	Farm Museum	ACH Account
ASSETS				
Cash and cash equivalents	\$ 8,998	\$ 26,503	\$ 13,901	\$ 9,360
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	8,998	26,503	13,901	9,360
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	8,998	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	26,503	13,901	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	9,360
Total Net Position	8,998	26,503	13,901	9,360
Total Liabilities & Net Position	8,998	26,503	13,901	9,360

	Payroll	Employee Savings	Juvenile Case Manager	Grand Jury Fund
ASSETS				
Cash and cash equivalents	\$ 2,133	\$ 134,147	\$ 1,963	\$ 3,041
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	2,133	134,147	1,963	3,041
LIABILITIES				
Accounts Payable	452	-	-	-
Salary Payable	-	117,325	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	182	-	-	-
Loan payable	-	-	-	-
Total Liabilities	633	117,325	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	1,963	-
Judicial	-	-	-	3,041
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	16,822	-	-
Unrestricted	1,500	-	-	-
Total Net Position	1,500	16,822	1,963	3,041
Total Liabilities & Net Position	2,133	134,147	1,963	3,041

	Fixed Assets	Levee District #6 C & M	LEOSE Training	County & District Court Technology
ASSETS				
Cash and cash equivalents	\$ -	\$ 68,282	\$ 35,798	\$ 4,038
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	4,546,708	-	-	-
Subject to depreciation	23,871,198	-	-	-
Total Assets	28,417,906	68,282	35,798	4,038
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	-	-	35,798	-
Judicial	-	-	-	4,038
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	68,282	-	-
Unrestricted	28,417,906	-	-	-
Total Net Position	28,417,906	68,282	35,798	4,038
Total Liabilities & Net Position	28,417,906	68,282	35,798	4,038

	JP Technology	Records Archive	SCAAP	Transportation Improvement
ASSETS				
Cash and cash equivalents	\$ 213,059	\$ 633,019	\$ 75,072	\$ 120,873
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	213,059	633,019	75,072	120,873
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	64,338	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	64,338	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	10,734	-
Judicial	213,059	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	633,019	-	-
Capital Projects	-	-	-	120,873
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	213,059	633,019	10,734	120,873
Total Liabilities & Net Position	213,059	633,019	75,072	120,873

	Hazard Mitigation Grant	Tax Assessor/ Collector Administration Fees	Juvenile Probation Grant N	Emissions Enforcement Grant
ASSETS				
Cash and cash equivalents	\$ (32,503)	\$ 8,594	\$ 8,218	\$ 19,673
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	(22,797)	8,594	8,218	19,673
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	6,592
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	-	6,592
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	8,217.68	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	(22,797)	8,594	-	13,082
Unrestricted	-	-	-	-
Total Net Position	(22,797)	8,594	8,217.68	13,082
Total Liabilities & Net Position	(22,797)	8,594	8,218	19,673

	Capital Murder Grant	Road Bond Construction	Bulletproof Vest Grant	CETRZ Grant
ASSETS				
Cash and cash equivalents	\$ (245,629)	\$11,561,216	\$ -	\$ (44,200)
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	(245,629)	13,552,837	-	(44,200)
LIABILITIES				
Accounts Payable	-	(654,343)	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	1,991,621	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	1,337,278	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	(245,629)	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	(44,200)
Debt Service	-	-	-	-
Other purposes	-	12,215,558	-	-
Unrestricted	-	-	-	-
Total Net Position	(245,629)	12,215,558	-	(44,200)
Total Liabilities & Net Position	(245,629)	13,552,837	-	(44,200)

	Defense & Unapproved Capital Murder Expenses	Enhancement Grant - 422nd Court	Traffic Study	Series 2015 Bond Project
ASSETS				
Cash and cash equivalents	\$ (473,128)	\$ (8,155)	\$ 14	\$ 652,837
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	9,665	-	-	-
Due from other Funds	-	-	-	-
Capital assets, net:				
Not subject to depreciation	-	-	-	-
Subject to depreciation	-	-	-	-
Total Assets	(463,463)	(8,155)	14	652,837
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	9,665	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	9,665	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	14	-
Judicial	(473,128)	(8,155)	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Capital Projects	-	-	-	652,837
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	(473,128)	(8,155)	14	652,837
Total Liabilities & Net Position	(463,463)	(8,155)	14	652,837