

Kaufman County, Texas

Unaudited Interim Financial Statements

Statement of Revenues, Expenditures, and
Changes in Fund Balance
Summary

September 30, 2016



	Summary	General Fund	Road & Bridge Summary
REVENUES			
Property Taxes	\$37,598,706.51	\$28,819,446.37	\$ 5,542,568.05
Mixed Beverage Taxes	142,868.04	142,868.04	-
License and permits	116,883.72	52,255.00	-
Fees of office	9,266,702.18	4,994,475.38	2,665,837.82
Charges for Services	750,487.65	631,653.33	118,834.32
Forfeitures	165,158.66	-	-
Intergovernmental	6,137,358.30	3,357,080.32	227,070.71
Investment income	137,441.61	57,423.68	16,925.99
Miscellaneous	3,053,838.08	201,841.70	2,699.40
Total Revenues	<u>57,369,444.75</u>	<u>38,257,043.82</u>	<u>8,573,936.29</u>
EXPENDITURES			
General Government	15,072,257.83	14,131,587.75	-
Public safety and corrections	18,004,577.49	15,614,803.13	-
Judicial	6,465,544.81	5,522,166.98	-
Community Service	318,482.78	316,784.04	-
Infrastructure and Environmental	19,957,804.56	329,557.01	8,798,975.44
Health and Human Services	1,021,822.65	256,464.23	-
Capital Outlay	3,074,622.96	438,114.12	765,971.36
Debt Service			
Principal	1,914,996.64	15,192.44	126,315.20
Interest & Fiscal Charges	1,784,210.32	3,105.47	8,281.96
Total Expenditures	<u>67,614,320.04</u>	<u>36,627,775.17</u>	<u>9,699,543.96</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(10,244,875.29)</u>	<u>1,629,268.65</u>	<u>(1,125,607.67)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	23,845,000.00	-	200,000.00
Sale of Capital Assets	1,756,792.40	21,979.52	1,733,929.38
Operating Transfers In	10,111,862.34	499,577.62	8,156,000.00
Operating Transfers Out	(10,111,862.34)	(1,935,765.42)	(8,150,273.00)
	<u>25,601,792.40</u>	<u>(1,414,208.28)</u>	<u>1,939,656.38</u>
NET CHANGE IN FUND BALANCES	15,356,917.11	215,060.37	814,048.71
FUND BALANCES, BEGINNING	<u>25,075,920.24</u>	<u>2,210,781.40</u>	<u>2,519,809.67</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-
FUND BALANCE, BEGINNING, RESTATED	25,075,920.24	2,210,781.40	2,519,809.67
FUND BALANCE, ENDING	<u>\$40,432,837.35</u>	<u>\$ 2,425,841.77</u>	<u>\$ 3,333,858.38</u>

	Debt Service Summary	Major Construction Projects	Other Funds Summary
REVENUES			
Property Taxes	\$3,236,692.09	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	-	64,628.72
Fees of office	-	-	1,606,388.98
Charges for Services	-	-	-
Forfeitures	-	-	165,158.66
Intergovernmental	-	-	2,553,207.27
Investment income	2,253.21	52,704.48	8,134.25
Miscellaneous	2,364.68	2,755,275.65	91,656.65
Total Revenues	<u>3,241,309.98</u>	<u>2,807,980.13</u>	<u>4,489,174.53</u>
EXPENDITURES			
General Government	3,900.00	449.25	936,320.83
Public safety and corrections	-	-	2,389,774.36
Judicial	-	-	943,377.83
Community Service	-	-	1,698.74
Infrastructure and Environmental	-	10,671,855.11	157,417.00
Health and Human Services	-	-	765,358.42
Capital Outlay	-	1,640,938.86	229,598.62
Debt Service			
Principal	1,773,489.00	-	-
Interest & Fiscal Charges	1,772,822.89	-	-
Total Expenditures	<u>3,550,211.89</u>	<u>12,313,243.22</u>	<u>5,423,545.80</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(308,901.91)</u>	<u>(9,505,263.09)</u>	<u>(934,371.27)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	-	23,645,000.00	-
Sale of Capital Assets	-	-	883.50
Operating Transfers In	349,235.00	-	1,107,049.72
Operating Transfers Out	-	-	(25,823.92)
	<u>349,235.00</u>	<u>23,645,000.00</u>	<u>1,082,109.30</u>
NET CHANGE IN FUND BALANCES	40,333.09	14,139,736.91	147,738.03
FUND BALANCES, BEGINNING	<u>131,662.35</u>	<u>17,641,263.85</u>	<u>2,572,402.97</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-
FUND BALANCE, BEGINNING, RESTATED	131,662.35	17,641,263.85	2,572,402.97
FUND BALANCE, ENDING	<u>\$ 171,995.44</u>	<u>\$31,781,000.76</u>	<u>\$2,720,141.00</u>

Kaufman County, Texas

Unaudited Interim Financial Statements

Statement of Revenues, Expenditures, and
Changes in Fund Balance
Detailed

September 30, 2016



	Summary	General Fund	Regional Call Center
REVENUES			
Property Taxes	\$37,598,706.51	\$28,819,446.37	\$ -
Mixed Beverage Taxes	142,868.04	142,868.04	-
License and permits	116,883.72	500.00	-
Fees of office	9,266,702.18	3,786,245.23	-
Charges for Services	750,487.65	631,653.33	-
Forfeitures	165,158.66	-	-
Intergovernmental	6,137,358.30	3,342,080.32	-
Investment income	137,441.61	56,772.32	-
Miscellaneous	3,053,838.08	199,150.50	-
Total Revenues	<u>57,369,444.75</u>	<u>36,978,716.11</u>	<u>-</u>
EXPENDITURES			
General Government	15,072,257.83	13,030,536.73	449.25
Public safety and corrections	18,004,577.49	15,580,073.26	-
Judicial	6,465,544.81	5,522,166.98	-
Community Service	318,482.78	71,782.50	-
Infrastructure and Environmental	19,957,804.56	329,557.01	-
Health and Human Services	1,021,822.65	88,956.00	-
Capital Outlay	3,074,622.96	438,114.12	97,254.86
Debt Service			
Principal	1,914,996.64	15,192.44	-
Interest & Fiscal Charges	1,784,210.32	3,105.47	-
Total Expenditures	<u>67,614,320.04</u>	<u>35,079,484.51</u>	<u>97,704.11</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(10,244,875.29)</u>	<u>1,899,231.60</u>	<u>(97,704.11)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	23,845,000.00	-	-
Sale of Capital Assets	1,756,792.40	21,979.52	-
Operating Transfers In	10,111,862.34	114,577.62	-
Operating Transfers Out	(10,111,862.34)	(1,831,745.19)	-
Total other financing sources (uses)	<u>25,601,792.40</u>	<u>(1,695,188.05)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	15,356,917.11	204,043.55	(97,704.11)
FUND BALANCES, BEGINNING	<u>25,075,920.24</u>	<u>1,720,181.93</u>	<u>172,108.96</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-
FUND BALANCE, BEGINNING, RESTATED	25,075,920.24	1,720,181.93	172,108.96
FUND BALANCE, ENDING	<u>\$40,432,837.35</u>	<u>\$ 1,924,225.48</u>	<u>\$ 74,404.85</u>

	Wire Transfer Fund	Sheriff Federal Forfeitures	Sheriff State Forfeitures	District Attorney Forfeitures
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	32,890.18	88,162.66	44,105.82
Intergovernmental	-	-	-	-
Investment income	10.56	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>10.56</u>	<u>32,890.18</u>	<u>88,162.66</u>	<u>44,105.82</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	51,671.05	95,757.25	-
Judicial	-	-	-	57,853.36
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	17,364.26	-	1,615.53
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>69,035.31</u>	<u>95,757.25</u>	<u>59,468.89</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>10.56</u>	<u>(36,145.13)</u>	<u>(7,594.59)</u>	<u>(15,363.07)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	10.56	(36,145.13)	(7,594.59)	(15,363.07)
FUND BALANCES, BEGINNING	<u>2,799.54</u>	<u>118,213.47</u>	<u>72,704.72</u>	<u>55,583.61</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	2,799.54	118,213.47	72,704.72	55,583.61
FUND BALANCE, ENDING	<u>\$ 2,810.10</u>	<u>\$ 82,068.34</u>	<u>\$ 65,110.13</u>	<u>\$ 40,220.54</u>

	Indigent Health Care	General Fund MMI	Child Shelter
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	-	-
Fees of office	-	-	-
Charges for Services	-	-	-
Forfeitures	-	-	-
Intergovernmental	-	-	690,653.96
Investment income	-	-	-
Miscellaneous	-	-	80,153.33
Total Revenues	<u>-</u>	<u>-</u>	<u>770,807.29</u>
EXPENDITURES			
General Government	-	-	-
Public safety and corrections	-	-	-
Judicial	-	-	-
Community Service	-	-	-
Infrastructure and Environmental	-	-	-
Health and Human Services	167,508.23	-	766,535.80
Capital Outlay	-	-	-
Debt Service			
Principal	-	-	-
Interest & Fiscal Charges	-	-	-
Total Expenditures	<u>167,508.23</u>	<u>-</u>	<u>766,535.80</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(167,508.23)</u>	<u>-</u>	<u>4,271.49</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	-	-	-
Sale of Capital Assets	-	-	883.50
Operating Transfers In	200,000.00	-	-
Operating Transfers Out	-	-	-
Total other financing sources (uses)	<u>200,000.00</u>	<u>-</u>	<u>883.50</u>
NET CHANGE IN FUND BALANCES	32,491.77	-	5,154.99
FUND BALANCES, BEGINNING	<u>169,918.82</u>	<u>24,787.98</u>	<u>(6,441.16)</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-
FUND BALANCE, BEGINNING, RESTATED	169,918.82	24,787.98	(6,441.16)
FUND BALANCE, ENDING	<u>\$202,410.59</u>	<u>\$ 24,787.98</u>	<u>\$ (1,286.17)</u>

	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2
REVENUES			
Property Taxes	\$ 5,542,568.05	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	-	-
Fees of office	2,665,837.82	-	-
Charges for Services	-	54,514.32	-
Forfeitures	-	-	-
Intergovernmental	8,726.71	96,949.27	33,743.81
Investment income	2,333.83	5,631.49	2,995.07
Miscellaneous	-	93.50	769.25
Total Revenues	<u>8,219,466.41</u>	<u>157,188.58</u>	<u>37,508.13</u>
EXPENDITURES			
General Government	-	-	-
Public safety and corrections	-	-	-
Judicial	-	-	-
Community Service	-	-	-
Infrastructure and Environmental	77,550.43	2,752,895.66	795,347.77
Health and Human Services	-	-	-
Capital Outlay	-	100,690.40	275,851.54
Debt Service			
Principal	-	-	43,404.23
Interest & Fiscal Charges	-	-	2,763.80
Total Expenditures	<u>77,550.43</u>	<u>2,853,586.06</u>	<u>1,117,367.34</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>8,141,915.98</u>	<u>(2,696,397.48)</u>	<u>(1,079,859.21)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	-	-	-
Sale of Capital Assets	-	396,000.00	7,482.78
Operating Transfers In	5,727.00	2,119,071.00	1,467,049.00
Operating Transfers Out	(8,150,273.00)	-	-
Total other financing sources (uses)	<u>(8,144,546.00)</u>	<u>2,515,071.00</u>	<u>1,474,531.78</u>
NET CHANGE IN FUND BALANCES	(2,630.02)	(181,326.48)	394,672.57
FUND BALANCES, BEGINNING	<u>461,108.30</u>	<u>1,097,095.46</u>	<u>381,697.37</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-
FUND BALANCE, BEGINNING, RESTATED	461,108.30	1,097,095.46	381,697.37
FUND BALANCE, ENDING	<u>\$ 458,478.28</u>	<u>\$ 915,768.98</u>	<u>\$ 776,369.94</u>

	Road & Bridge Precinct 3	Road & Bridge Precinct 4	Law Library
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	-	-
Fees of office	-	-	66,826.91
Charges for Services	49,315.00	15,005.00	-
Forfeitures	-	-	-
Intergovernmental	39,223.09	48,427.83	-
Investment income	3,752.67	2,212.93	861.62
Miscellaneous	1,836.65	-	67.42
Total Revenues	<u>94,127.41</u>	<u>65,645.76</u>	<u>67,755.95</u>
EXPENDITURES			
General Government	-	-	-
Public safety and corrections	-	-	-
Judicial	-	-	88,460.97
Community Service	-	-	-
Infrastructure and Environmental	2,521,334.23	2,651,847.35	-
Health and Human Services	-	-	-
Capital Outlay	257,683.30	131,746.12	-
Debt Service			
Principal	82,910.97	-	-
Interest & Fiscal Charges	5,518.16	-	-
Total Expenditures	<u>2,867,446.66</u>	<u>2,783,593.47</u>	<u>88,460.97</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,773,319.25)</u>	<u>(2,717,947.71)</u>	<u>(20,705.02)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	200,000.00	-	-
Sale of Capital Assets	706,000.00	624,446.60	-
Operating Transfers In	2,119,071.00	2,445,082.00	-
Operating Transfers Out	-	-	-
Total other financing sources (uses)	<u>3,025,071.00</u>	<u>3,069,528.60</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	251,751.75	351,580.89	(20,705.02)
FUND BALANCES, BEGINNING	<u>585,958.02</u>	<u>(6,049.48)</u>	<u>242,161.02</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-
FUND BALANCE, BEGINNING, RESTATED	585,958.02	(6,049.48)	242,161.02
FUND BALANCE, ENDING	<u>\$ 837,709.77</u>	<u>\$ 345,531.41</u>	<u>\$221,456.00</u>

	Kaufman County Library	General R.O.W.	Lake Dam Maintenance	State Fees
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	1,517.32	-	-	1,198,681.45
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	15,000.00	-	-	-
Investment income	-	-	-	-
Miscellaneous	2,691.20	-	-	-
Total Revenues	<u>19,208.52</u>	<u>-</u>	<u>-</u>	<u>1,198,681.45</u>
EXPENDITURES				
General Government	110.00	-	11,100.00	1,089,049.08
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	183,157.63	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>183,267.63</u>	<u>-</u>	<u>11,100.00</u>	<u>1,089,049.08</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(164,059.11)</u>	<u>-</u>	<u>(11,100.00)</u>	<u>109,632.37</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	175,000.00	-	10,000.00	-
Operating Transfers Out	-	-	-	(82,027.05)
Total other financing sources (uses)	<u>175,000.00</u>	<u>-</u>	<u>10,000.00</u>	<u>(82,027.05)</u>
NET CHANGE IN FUND BALANCES	10,940.89	-	(1,100.00)	27,605.32
FUND BALANCES, BEGINNING	<u>1,963.89</u>	<u>5,390.76</u>	<u>(1,954.97)</u>	<u>10,000.00</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	1,963.89	5,390.76	(1,954.97)	10,000.00
FUND BALANCE, ENDING	<u>\$ 12,904.78</u>	<u>\$ 5,390.76</u>	<u>\$ (3,054.97)</u>	<u>\$ 37,605.32</u>

	Voter Registration	Probate Education	Insurance	Adult Probation CCP
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	1,493.94	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	16,942.10	-	-	215,912.00
Investment income	25.28	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>16,967.38</u>	<u>1,493.94</u>	<u>-</u>	<u>215,912.00</u>
EXPENDITURES				
General Government	25,615.50	691.94	-	-
Public safety and corrections	-	-	-	172,593.99
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>25,615.50</u>	<u>691.94</u>	<u>-</u>	<u>172,593.99</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(8,648.12)</u>	<u>802.00</u>	<u>-</u>	<u>43,318.01</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	(5,000.00)	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(5,000.00)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(8,648.12)	802.00	(5,000.00)	43,318.01
FUND BALANCES, BEGINNING	<u>8,700.49</u>	<u>3,770.70</u>	<u>5,000.00</u>	<u>41,600.77</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	8,700.49	3,770.70	5,000.00	41,600.77
FUND BALANCE, ENDING	<u>\$ 52.37</u>	<u>\$ 4,572.70</u>	<u>\$ -</u>	<u>\$ 84,918.78</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	779,937.30	-	9,548.70	440.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	309,939.07	405,368.00	-	-
Investment income	2,736.73	595.38	-	-
Miscellaneous	4,950.00	2,910.90	-	-
Total Revenues	<u>1,097,563.10</u>	<u>408,874.28</u>	<u>9,548.70</u>	<u>440.00</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	970,377.67	928,400.15	-	-
Judicial	-	-	9,094.21	396.00
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>970,377.67</u>	<u>928,400.15</u>	<u>9,094.21</u>	<u>396.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>127,185.43</u>	<u>(519,525.87)</u>	<u>454.49</u>	<u>44.00</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	536,438.00	-	-
Operating Transfers Out	-	-	-	(44.00)
Total other financing sources (uses)	<u>-</u>	<u>536,438.00</u>	<u>-</u>	<u>(44.00)</u>
NET CHANGE IN FUND BALANCES	127,185.43	16,912.13	454.49	-
FUND BALANCES, BEGINNING	<u>698,637.91</u>	<u>58,800.83</u>	<u>18,751.56</u>	<u>160.00</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	698,637.91	58,800.83	18,751.56	160.00
FUND BALANCE, ENDING	<u>\$ 825,823.34</u>	<u>\$ 75,712.96</u>	<u>\$ 19,206.05</u>	<u>\$ 160.00</u>

	Vehicle Impound	Juvenile Probation Fee Fund	Records Management	Library Memorials
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	6,537.44	326,614.96	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	1,233.04	-
Miscellaneous	-	-	-	1,160.00
Total Revenues	<u>-</u>	<u>6,537.44</u>	<u>327,848.00</u>	<u>1,160.00</u>
EXPENDITURES				
General Government	-	-	342,960.38	-
Public safety and corrections	26,547.18	8,182.69	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>26,547.18</u>	<u>8,182.69</u>	<u>342,960.38</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(26,547.18)</u>	<u>(1,645.25)</u>	<u>(15,112.38)</u>	<u>1,160.00</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	(21,993.18)	-	-	-
Total other financing sources (uses)	<u>(21,993.18)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(48,540.36)	(1,645.25)	(15,112.38)	1,160.00
FUND BALANCES, BEGINNING	<u>48,540.36</u>	<u>10,691.48</u>	<u>292,566.99</u>	<u>723.37</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	48,540.36	10,691.48	292,566.99	723.37
FUND BALANCE, ENDING	<u><u>\$ -</u></u>	<u><u>\$ 9,046.23</u></u>	<u><u>\$277,454.61</u></u>	<u><u>\$ 1,883.37</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	-	63,796.35	30,782.63	29,197.48
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	456.68	184.06	75.80
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>64,253.03</u>	<u>30,966.69</u>	<u>29,273.28</u>
EXPENDITURES				
General Government	-	-	22,580.14	-
Public safety and corrections	-	-	-	-
Judicial	-	49,179.33	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>49,179.33</u>	<u>22,580.14</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>15,073.70</u>	<u>8,386.55</u>	<u>29,273.28</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	-	15,073.70	8,386.55	29,273.28
FUND BALANCES, BEGINNING	<u>141.17</u>	<u>101,163.05</u>	<u>33,091.72</u>	<u>5,789.44</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	141.17	101,163.05	33,091.72	5,789.44
FUND BALANCE, ENDING	<u>\$ 141.17</u>	<u>\$116,236.75</u>	<u>\$ 41,478.27</u>	<u>\$ 35,062.72</u>

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV- E Funds	CCL Diversion Court
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	50,205.00	64,628.72	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>50,205.00</u>	<u>64,628.72</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
General Government	-	388.89	-	-
Public safety and corrections	-	4,287.20	-	-
Judicial	-	-	-	7,587.72
Community Service	61,843.91	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	6,636.80	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>61,843.91</u>	<u>11,312.89</u>	<u>-</u>	<u>7,587.72</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(11,638.91)</u>	<u>53,315.83</u>	<u>-</u>	<u>(7,587.72)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	7,633.26
Operating Transfers Out	-	(17,600.00)	-	-
Total other financing sources (uses)	<u>-</u>	<u>(17,600.00)</u>	<u>-</u>	<u>7,633.26</u>
NET CHANGE IN FUND BALANCES	(11,638.91)	35,715.83	-	45.54
FUND BALANCES, BEGINNING	<u>21,106.42</u>	<u>116,453.38</u>	<u>30,462.11</u>	<u>49,183.01</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	21,106.42	116,453.38	30,462.11	49,183.01
FUND BALANCE, ENDING	<u>\$ 9,467.51</u>	<u>\$152,169.21</u>	<u>\$ 30,462.11</u>	<u>\$ 49,228.55</u>

	422nd Diversion Court	Dangerous & Wild Animals Fund	Star Program	Constable Pct. 4 Forfeitures
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	1,550.00	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	21.14
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>1,550.00</u>	<u>-</u>	<u>21.14</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	12,517.38	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>12,517.38</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(12,517.38)</u>	<u>1,550.00</u>	<u>-</u>	<u>21.14</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	7,633.27	-	-	-
Operating Transfers Out	-	-	(402.56)	-
Total other financing sources (uses)	<u>7,633.27</u>	<u>-</u>	<u>(402.56)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(4,884.11)	1,550.00	(402.56)	21.14
FUND BALANCES, BEGINNING	<u>44,438.08</u>	<u>5,150.00</u>	<u>402.56</u>	<u>5,993.74</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	44,438.08	5,150.00	402.56	5,993.74
FUND BALANCE, ENDING	<u>\$ 39,553.97</u>	<u>\$ 6,700.00</u>	<u>\$ -</u>	<u>\$ 6,014.88</u>

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S
REVENUES			
Property Taxes	\$ -	\$ -	\$ 1,762,747.71
Mixed Beverage Taxes	-	-	-
License and permits	-	-	-
Fees of office	7,533.59	-	-
Charges for Services	-	-	-
Forfeitures	-	-	-
Intergovernmental	-	-	-
Investment income	-	48.03	680.95
Miscellaneous	-	-	-
Total Revenues	<u>7,533.59</u>	<u>48.03</u>	<u>1,763,428.66</u>
EXPENDITURES			
General Government	-	-	1,275.00
Public safety and corrections	-	-	-
Judicial	14,350.76	-	-
Community Service	-	-	-
Infrastructure and Environmental	-	-	-
Health and Human Services	-	-	-
Capital Outlay	-	-	-
Debt Service			
Principal	-	240,000.00	1,440,000.00
Interest & Fiscal Charges	-	109,235.00	307,465.00
Total Expenditures	<u>14,350.76</u>	<u>349,235.00</u>	<u>1,748,740.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(6,817.17)</u>	<u>(349,186.97)</u>	<u>14,688.66</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	-	-	-
Sale of Capital Assets	-	-	-
Operating Transfers In	-	349,235.00	-
Operating Transfers Out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>349,235.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(6,817.17)	48.03	14,688.66
FUND BALANCES, BEGINNING	<u>41,318.15</u>	<u>111.61</u>	<u>2,269.55</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-
FUND BALANCE, BEGINNING, RESTATED	41,318.15	111.61	2,269.55
FUND BALANCE, ENDING	<u>\$ 34,500.98</u>	<u>\$ 159.64</u>	<u>\$ 16,958.21</u>

	SIB Account I&S	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1
REVENUES				
Property Taxes	\$117,020.59	\$1,356,923.79	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	1,524.23	98.60	227.36
Miscellaneous	-	2,364.68	-	-
Total Revenues	<u>117,020.59</u>	<u>1,360,812.70</u>	<u>98.60</u>	<u>227.36</u>
EXPENDITURES				
General Government	-	2,625.00	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	93,489.00	-	-	-
Interest & Fiscal Charges	21,597.89	1,334,525.00	-	-
Total Expenditures	<u>115,086.89</u>	<u>1,337,150.00</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,933.70</u>	<u>23,662.70</u>	<u>98.60</u>	<u>227.36</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	1,933.70	23,662.70	98.60	227.36
FUND BALANCES, BEGINNING	<u>108,287.40</u>	<u>20,993.79</u>	<u>27,308.99</u>	<u>64,459.27</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	108,287.40	20,993.79	27,308.99	64,459.27
FUND BALANCE, ENDING	<u>\$110,221.10</u>	<u>\$ 44,656.49</u>	<u>\$27,407.59</u>	<u>\$ 64,686.63</u>

	Juvenile Probation Grant C	Levee District #5 M & O	Levee District #15 M & O	Texas Water Improvement
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	37,400.00	-	-	-
Investment income	-	63.71	-	0.39
Miscellaneous	-	-	-	-
Total Revenues	<u>37,400.00</u>	<u>63.71</u>	<u>-</u>	<u>0.39</u>
EXPENDITURES				
General Government	-	100.00	-	-
Public safety and corrections	37,400.00	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>37,400.00</u>	<u>100.00</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(36.29)</u>	<u>-</u>	<u>0.39</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	-	(36.29)	-	0.39
FUND BALANCES, BEGINNING	<u>745.20</u>	<u>18,125.54</u>	<u>175.42</u>	<u>10.97</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	745.20	18,125.54	175.42	10.97
FUND BALANCE, ENDING	<u>\$ 745.20</u>	<u>\$ 18,089.25</u>	<u>\$ 175.42</u>	<u>\$ 11.36</u>

	Bois D'Arc Island C & M	Jury Check Fund	Historical Society	Farm Museum
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	49.46	90.78	46.49
Miscellaneous	-	2,395.00	20.00	-
Total Revenues	<u>-</u>	<u>2,444.46</u>	<u>110.78</u>	<u>46.49</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	70,755.00	-	-
Community Service	-	-	156.74	1,542.00
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>70,755.00</u>	<u>156.74</u>	<u>1,542.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(68,310.54)</u>	<u>(45.96)</u>	<u>(1,495.51)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	64,500.00	6,800.00	6,800.00
Operating Transfers Out	-	-	(2,777.36)	-
Total other financing sources (uses)	<u>-</u>	<u>64,500.00</u>	<u>4,022.64</u>	<u>6,800.00</u>
NET CHANGE IN FUND BALANCES	-	(3,810.54)	3,976.68	5,304.49
FUND BALANCES, BEGINNING	<u>7,167.37</u>	<u>1,331.10</u>	<u>21,994.95</u>	<u>9,669.92</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	7,167.37	1,331.10	21,994.95	9,669.92
FUND BALANCE, ENDING	<u>\$ 7,167.37</u>	<u>\$ (2,479.44)</u>	<u>\$ 25,971.63</u>	<u>\$ 14,974.41</u>

	ACH Account	Payroll	Employee Savings	Juvenile Case Manager
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	1,072.21	-	668.42	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,072.21</u>	<u>-</u>	<u>668.42</u>	<u>-</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>1,072.21</u>	<u>-</u>	<u>668.42</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	1,072.21	-	668.42	-
FUND BALANCES, BEGINNING	<u>8,866.60</u>	<u>1,500.00</u>	<u>16,586.66</u>	<u>1,963.41</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	8,866.60	1,500.00	16,586.66	1,963.41
FUND BALANCE, ENDING	<u>\$ 9,938.81</u>	<u>\$ 1,500.00</u>	<u>\$ 17,255.08</u>	<u>\$ 1,963.41</u>

	Grand Jury Fund	Levee District #6 C & M	LEOSE Training	County & District Court Technology
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	4,148.50
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	19,028.87	-
Investment income	10.71	240.42	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>10.71</u>	<u>240.42</u>	<u>19,028.87</u>	<u>4,148.50</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	11,281.24	-
Judicial	-	-	-	6,775.42
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>11,281.24</u>	<u>6,775.42</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>10.71</u>	<u>240.42</u>	<u>7,747.63</u>	<u>(2,626.92)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	10.71	240.42	7,747.63	(2,626.92)
FUND BALANCES, BEGINNING	<u>3,035.57</u>	<u>68,162.33</u>	<u>17,896.10</u>	<u>4,837.57</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	3,035.57	68,162.33	17,896.10	4,837.57
FUND BALANCE, ENDING	<u>\$ 3,046.28</u>	<u>\$ 68,402.75</u>	<u>\$ 25,643.73</u>	<u>\$ 2,210.65</u>

	JP Technology	Records Archive	SCAAP	Transportation Improvement
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	30,762.56	256,800.00	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	18,464.00	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>30,762.56</u>	<u>256,800.00</u>	<u>18,464.00</u>	<u>-</u>
EXPENDITURES				
General Government	-	543,714.37	-	-
Public safety and corrections	-	-	20,412.52	-
Judicial	8,701.42	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	15,500.00
Health and Human Services	-	-	-	-
Capital Outlay	-	50,902.13	-	130,284.90
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>8,701.42</u>	<u>594,616.50</u>	<u>20,412.52</u>	<u>145,784.90</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>22,061.14</u>	<u>(337,816.50)</u>	<u>(1,948.52)</u>	<u>(145,784.90)</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	22,061.14	(337,816.50)	(1,948.52)	(145,784.90)
FUND BALANCES, BEGINNING	<u>201,855.42</u>	<u>526,208.41</u>	<u>(167.68)</u>	<u>145,784.90</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	201,855.42	526,208.41	(167.68)	145,784.90
FUND BALANCE, ENDING	<u><u>\$223,916.56</u></u>	<u><u>\$188,391.91</u></u>	<u><u>\$(2,116.20)</u></u>	<u><u>\$ -</u></u>

	Hazard Mitigation Grant	Tax Assessor/ Collector Administration Fees	Juvenile Probation Grant N	Emissions Enforcement Grant
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	17,689.13	3,172.04	50,014.00	42,528.72
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>17,689.13</u>	<u>3,172.04</u>	<u>50,014.00</u>	<u>42,528.72</u>
EXPENDITURES				
General Government	-	1,061.55	-	-
Public safety and corrections	-	-	50,014.00	47,579.29
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	22,795.00	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>22,795.00</u>	<u>1,061.55</u>	<u>50,014.00</u>	<u>47,579.29</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,105.87)</u>	<u>2,110.49</u>	<u>-</u>	<u>(5,050.57)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	14,813.51	-	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>14,813.51</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	9,707.64	2,110.49	-	(5,050.57)
FUND BALANCES, BEGINNING	<u>(2.00)</u>	<u>8,129.74</u>	<u>(0.32)</u>	<u>-</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	(2.00)	8,129.74	(0.32)	-
FUND BALANCE, ENDING	<u>\$ 9,705.64</u>	<u>\$ 10,240.23</u>	<u>\$ (0.32)</u>	<u>\$ (5,050.57)</u>

	Capital Murder Grant	Road Bond Construction	CETRZ Grant
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	-	-
Fees of office	-	-	-
Charges for Services	-	-	-
Forfeitures	-	-	-
Intergovernmental	235,154.68	-	141,917.40
Investment income	-	49,212.67	-
Miscellaneous	-	2,755,275.65	-
Total Revenues	<u>235,154.68</u>	<u>2,804,488.32</u>	<u>141,917.40</u>
EXPENDITURES			
General Government	-	-	-
Public safety and corrections	-	-	-
Judicial	302,316.93	-	-
Community Service	-	-	-
Infrastructure and Environmental	-	10,671,855.11	141,917.00
Health and Human Services	-	-	-
Capital Outlay	-	-	-
Debt Service			
Principal	-	-	-
Interest & Fiscal Charges	-	-	-
Total Expenditures	<u>302,316.93</u>	<u>10,671,855.11</u>	<u>141,917.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(67,162.25)</u>	<u>(7,867,366.79)</u>	<u>0.40</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	-	23,645,000.00	-
Sale of Capital Assets	-	-	-
Operating Transfers In	233,375.75	-	999.60
Operating Transfers Out	-	-	-
Total other financing sources (uses)	<u>233,375.75</u>	<u>23,645,000.00</u>	<u>999.60</u>
NET CHANGE IN FUND BALANCES	166,213.50	15,777,633.21	1,000.00
FUND BALANCES, BEGINNING	<u>(166,213.50)</u>	<u>15,827,388.66</u>	<u>(1,000.00)</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-
FUND BALANCE, BEGINNING, RESTATED	(166,213.50)	15,827,388.66	(1,000.00)
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$31,605,021.87</u>	<u>\$ (0.00)</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	319,926.00	29,097.30	-	-
Investment income	-	-	16.77	3,491.81
Miscellaneous	-	-	-	-
Total Revenues	<u>319,926.00</u>	<u>29,097.30</u>	<u>16.77</u>	<u>3,491.81</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	285,439.03	29,950.30	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	1,543,684.00
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Total Expenditures	<u>285,439.03</u>	<u>29,950.30</u>	<u>-</u>	<u>1,543,684.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>34,486.97</u>	<u>(853.00)</u>	<u>16.77</u>	<u>(1,540,192.19)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Operating Transfers In	228,056.33	-	-	-
Operating Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>228,056.33</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	262,543.30	(853.00)	16.77	(1,540,192.19)
FUND BALANCES, BEGINNING	<u>(262,543.30)</u>	<u>(510.00)</u>	<u>-</u>	<u>1,641,625.06</u>
FUND BALANCE, PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCE, BEGINNING, RESTATED	(262,543.30)	(510.00)	-	1,641,625.06
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ (1,363.00)</u>	<u>\$ 16.77</u>	<u>\$ 101,432.87</u>

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet Summary

September 30, 2016



	Summary	General Fund	Road & Bridge Summary
ASSETS			
Cash and cash equivalents	\$ 43,715,968.99	\$ 4,294,612.21	\$ 3,782,677.16
Taxes receivable, net of allowance for uncollectibles	1,934,819.67	1,572,126.50	229,839.17
Accounts receivable	1,789,624.76	1,687,614.25	54,961.96
Due from other Governments	6,441,644.53	374,535.29	2,382.50
Due from other Funds	515,618.20	34,778.89	-
Total Assets	54,397,676.15	7,963,667.14	4,069,860.79
LIABILITIES			
Accounts Payable	2,718,620.70	1,125,551.96	422,056.64
Salary Payable	1,337,737.76	841,114.91	105,014.60
Due to other Funds	512,511.60	494,474.60	-
Due to other governments	46,124.40	46,124.40	-
Unearned revenue	9,350,309.39	3,030,472.05	208,931.17
Accrued Interest	712.33	87.45	-
Loan payable	-	-	-
Total Liabilities	13,966,016.18	5,537,825.37	736,002.41
NET POSITION			
Restricted:			
Road and Bridge Projects	34,938,880.25	-	3,333,858.38
Public safety	1,313,542.23	15,746.23	-
Judicial	370,391.95	3,046.28	-
Library Services	12,904.78	12,904.78	-
Fire Code Enforcement	152,169.21	-	-
Historical Preservation	42,829.41	-	-
Records Management	542,387.51	-	-
Court technology and Security	376,864.94	-	-
Capital Projects	79,936.78	5,390.76	-
Debt Service	671,995.44	500,000.00	-
Other purposes	467,858.10	436,930.16	-
Unrestricted	1,461,899.37	1,451,823.56	-
Total Net Position	40,431,659.97	2,425,841.77	3,333,858.38
Total Liabilities & Net Position	\$ 54,397,676.15	\$ 7,963,667.14	\$ 4,069,860.79

	Debt Service Summary	Major Construction Projects	Other Funds Summary
ASSETS			
Cash and cash equivalents	\$ 164,302.44	\$ 32,824,360.09	\$ 2,650,017.09
Taxes receivable, net of allowance for uncollectibles	132,854.00	-	-
Accounts receivable	-	-	47,048.55
Due from other Governments	-	5,910,201.00	154,525.74
Due from other Funds	-	-	480,839.31
Total Assets	297,156.44	38,734,561.09	3,332,430.69
LIABILITIES			
Accounts Payable	-	1,043,359.33	127,652.77
Salary Payable	-	-	391,608.25
Due to other Funds	5,050.00	-	12,987.00
Due to other governments	-	-	-
Unearned revenue	120,111.00	5,910,201.00	80,594.17
Accrued Interest	-	-	624.88
Loan payable	-	-	-
Total Liabilities	125,161.00	6,953,560.33	613,467.07
NET POSITION			
Restricted:			
Road and Bridge Projects	-	31,605,021.87	-
Public safety	-	101,432.87	1,196,363.13
Judicial	-	-	367,345.67
Library Services	-	-	-
Fire Code Enforcement	-	-	152,169.21
Historical Preservation	-	-	42,829.41
Records Management	-	-	542,387.51
Court technology and Security	-	-	376,864.94
Capital Projects	-	74,546.02	-
Debt Service	171,995.44	-	-
Other purposes	-	-	30,927.94
Unrestricted	-	-	10,075.81
Total Net Position	171,995.44	31,781,000.76	2,718,963.62
Total Liabilities & Net Position	\$ 297,156.44	\$ 38,734,561.09	\$ 3,332,430.69

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet Detailed

September 30, 2016



	Summary	General Fund	Regional Call Center
ASSETS			
Cash and cash equivalents	\$43,715,968.99	\$ 3,505,285.40	\$ 85,581.77
Taxes receivable, net of allowance for uncollectibles	1,934,819.67	1,572,126.50	-
Accounts receivable	1,789,624.76	1,687,614.25	-
Due from other Governments	6,441,644.53	374,535.29	-
Due from other Funds	515,618.20	34,778.89	-
Total Assets	54,397,676.15	7,174,340.33	85,581.77
LIABILITIES			
Accounts Payable	2,718,620.70	863,712.24	11,176.92
Salary Payable	1,337,737.76	832,073.47	-
Due to other Funds	512,511.60	477,732.69	-
Due to other governments	46,124.40	46,124.40	-
Unearned revenue	9,350,309.39	3,030,472.05	-
Accrued Interest	712.33	-	-
Loan payable	-	-	-
Total Liabilities	13,966,016.18	5,250,114.85	11,176.92
NET POSITION			
Restricted:			
Road and Bridge Projects	34,938,880.25	-	-
Public safety	1,313,542.23	-	-
Judicial	370,391.95	-	-
Library Services	12,904.78	-	-
Fire Code Enforcement	152,169.21	-	-
Historical Preservation	42,829.41	-	-
Records Management	542,387.51	-	-
Court technology and Security	376,864.94	-	-
Capital Projects	79,936.78	-	74,404.85
Debt Service	671,995.44	500,000.00	-
Other purposes	469,035.48	-	-
Unrestricted	1,461,899.37	1,424,225.48	-
Total Net Position	40,432,837.35	1,924,225.48	74,404.85
Total Liabilities & Net Position	\$ 54,398,853.53	\$ 7,174,340.33	\$ 85,581.77

	Wire Transfer Fund	Sheriff Federal Forfeitures	Sheriff State Forfeitures	District Attorney Forfeitures
ASSETS				
Cash and cash equivalents	\$ 2,810.10	\$ 81,580.84	\$ 65,110.13	\$ 41,908.74
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	487.50	-	-
Total Assets	2,810.10	82,068.34	65,110.13	41,908.74
LIABILITIES				
Accounts Payable	-	-	-	1,489.01
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	199.19
Loan payable	-	-	-	-
Total Liabilities	-	-	-	1,688.20
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	82,068.34	65,110.13	-
Judicial	-	-	-	40,220.54
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	2,810.10	-	-	-
Total Net Position	2,810.10	82,068.34	65,110.13	40,220.54
Total Liabilities & Net Position	\$ 2,810.10	\$ 82,068.34	\$ 65,110.13	\$ 41,908.74

	Indigent Health Care	General Fund MMI	Child Shelter
ASSETS			
Cash and cash equivalents	\$210,063.28	\$ 24,875.43	\$(18,254.34)
Taxes receivable, net of allowance for uncollectibles	-	-	-
Accounts receivable	-	-	47,048.55
Due from other Governments	-	-	-
Due from other Funds	-	-	-
Total Assets	210,063.28	24,875.43	28,794.21
LIABILITIES			
Accounts Payable	5,629.64	-	12,708.03
Salary Payable	2,023.05	-	17,372.35
Due to other Funds	-	-	-
Due to other governments	-	-	-
Unearned revenue	-	-	-
Accrued Interest	-	87.45	-
Loan payable	-	-	-
Total Liabilities	7,652.69	87.45	30,080.38
NET POSITION			
Restricted:			
Road and Bridge Projects	-	-	-
Public safety	-	-	-
Judicial	-	-	-
Library Services	-	-	-
Fire Code Enforcement	-	-	-
Historical Preservation	-	-	-
Records Management	-	-	-
Court technology and Security	-	-	-
Capital Projects	-	-	-
Debt Service	-	-	-
Other purposes	202,410.59	-	(1,286.17)
Unrestricted	-	24,787.98	-
Total Net Position	202,410.59	24,787.98	(1,286.17)
Total Liabilities & Net Position	\$ 210,063.28	\$ 24,875.43	\$ 28,794.21

	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2
ASSETS			
Cash and cash equivalents	\$ 384,442.50	\$ 1,093,984.35	\$ 816,237.22
Taxes receivable, net of allowance for uncollectibles	229,839.17	-	-
Accounts receivable	53,127.78	-	-
Due from other Governments	-	2,382.50	-
Due from other Funds	-	-	-
Total Assets	667,409.45	1,096,366.85	816,237.22
LIABILITIES			
Accounts Payable	-	151,340.02	19,921.91
Salary Payable	-	29,257.85	19,945.37
Due to other Funds	-	-	-
Due to other governments	-	-	-
Unearned revenue	208,931.17	-	-
Accrued Interest	-	-	-
Loan payable	-	-	-
Total Liabilities	208,931.17	180,597.87	39,867.28
NET POSITION			
Restricted:			
Road and Bridge Projects	458,478.28	915,768.98	776,369.94
Public safety	-	-	-
Judicial	-	-	-
Library Services	-	-	-
Fire Code Enforcement	-	-	-
Historical Preservation	-	-	-
Records Management	-	-	-
Court technology and Security	-	-	-
Capital Projects	-	-	-
Debt Service	-	-	-
Other purposes	-	-	-
Unrestricted	-	-	-
Total Net Position	458,478.28	915,768.98	776,369.94
Total Liabilities & Net Position	\$ 667,409.45	\$ 1,096,366.85	\$ 816,237.22

	Road & Bridge Precinct 3	Road & Bridge Precinct 4	Law Library
ASSETS			
Cash and cash equivalents	\$ 990,906.61	\$ 497,106.48	\$231,515.98
Taxes receivable, net of allowance for uncollectibles	-	-	-
Accounts receivable	1,834.18	-	-
Due from other Governments	-	-	-
Due from other Funds	-	-	-
Total Assets	992,740.79	497,106.48	231,515.98
LIABILITIES			
Accounts Payable	132,432.25	118,362.46	9,540.94
Salary Payable	22,598.77	33,212.61	519.04
Due to other Funds	-	-	-
Due to other governments	-	-	-
Unearned revenue	-	-	-
Accrued Interest	-	-	-
Loan payable	-	-	-
Total Liabilities	155,031.02	151,575.07	10,059.98
NET POSITION			
Restricted:			
Road and Bridge Projects	837,709.77	345,531.41	-
Public safety	-	-	-
Judicial	-	-	221,456.00
Library Services	-	-	-
Fire Code Enforcement	-	-	-
Historical Preservation	-	-	-
Records Management	-	-	-
Court technology and Security	-	-	-
Capital Projects	-	-	-
Debt Service	-	-	-
Other purposes	-	-	-
Unrestricted	-	-	-
Total Net Position	837,709.77	345,531.41	221,456.00
Total Liabilities & Net Position	\$ 992,740.79	\$ 497,106.48	\$ 231,515.98

	Kaufman County Library	General R.O.W.	Lake Dam Maintenance	State Fees
ASSETS				
Cash and cash equivalents	\$ 19,273.04	\$ 5,390.76	\$ 2,495.03	\$302,564.31
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Total Assets	19,273.04	5,390.76	2,495.03	302,564.31
LIABILITIES				
Accounts Payable	375.68	-	5,550.00	248,217.08
Salary Payable	5,992.58	-	-	-
Due to other Funds	-	-	-	16,741.91
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	6,368.26	-	5,550.00	264,958.99
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	12,904.78	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	5,390.76	-	-
Debt Service	-	-	-	-
Other purposes	-	-	(3,054.97)	37,605.32
Unrestricted	-	-	-	-
Total Net Position	12,904.78	5,390.76	(3,054.97)	37,605.32
Total Liabilities & Net Position	\$ 19,273.04	\$ 5,390.76	\$ 2,495.03	\$ 302,564.31

	Voter Registration	Probate Education	Insurance	Adult Probation CCP
ASSETS				
Cash and cash equivalents	\$ 52.37	\$ 4,572.70	\$ -	\$ 92,306.55
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Total Assets	52.37	4,572.70	-	92,306.55
LIABILITIES				
Accounts Payable	-	-	-	3,523.00
Salary Payable	-	-	-	3,864.77
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	-	7,387.77
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	84,918.78
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	52.37	4,572.70	-	-
Unrestricted	-	-	-	-
Total Net Position	52.37	4,572.70	-	84,918.78
Total Liabilities & Net Position	\$ 52.37	\$ 4,572.70	\$ -	\$ 92,306.55

	Adult Probation Basic Supervision	Juvenile Probation	Appellate Justice System	Juvenile Probation Diversion
ASSETS				
Cash and cash equivalents	\$862,259.91	\$100,732.21	\$ 19,206.05	\$ 280.00
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Total Assets	862,259.91	100,732.21	19,206.05	280.00
LIABILITIES				
Accounts Payable	2,796.60	1,133.64	-	108.00
Salary Payable	33,639.97	23,885.61	-	-
Due to other Funds	-	-	-	12.00
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	36,436.57	25,019.25	-	120.00
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	825,823.34	75,712.96	-	-
Judicial	-	-	19,206.05	160.00
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	825,823.34	75,712.96	19,206.05	160.00
Total Liabilities & Net Position	\$ 862,259.91	\$ 100,732.21	\$ 19,206.05	\$ 280.00

	Vehicle Impound	Juvenile Probation Fee Fund	Records Management	Library Memorials
ASSETS				
Cash and cash equivalents	\$ -	\$ 10,101.63	\$280,683.75	\$ 1,883.37
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Total Assets	-	10,101.63	280,683.75	1,883.37
LIABILITIES				
Accounts Payable	-	1,055.40	1,437.14	-
Salary Payable	-	-	1,792.00	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	1,055.40	3,229.14	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	9,046.23	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	1,883.37
Records Management	-	-	277,454.61	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	-	9,046.23	277,454.61	1,883.37
Total Liabilities & Net Position	\$ -	\$ 10,101.63	\$ 280,683.75	\$ 1,883.37

	Construction Projects	Courthouse Security	Records Management and Preservation	District Clerk Records Management and Preservation
ASSETS				
Cash and cash equivalents	\$ 163.15	\$151,935.36	\$ 64,058.41	\$ 35,062.72
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Total Assets	163.15	151,935.36	64,058.41	35,062.72
LIABILITIES				
Accounts Payable	21.98	35,698.61	22,580.14	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	21.98	35,698.61	22,580.14	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	41,478.27	35,062.72
Court technology and Security	-	116,236.75	-	-
Capital Projects	141.17	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	141.17	116,236.75	41,478.27	35,062.72
Total Liabilities & Net Position	\$ 163.15	\$ 151,935.36	\$ 64,058.41	\$ 35,062.72

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV- E Funds	CCL Diversion Court
ASSETS				
Cash and cash equivalents	\$ 11,505.24	\$152,383.16	\$ 30,462.11	\$ 49,016.24
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	1,553.31
Total Assets	11,505.24	152,383.16	30,462.11	50,569.55
LIABILITIES				
Accounts Payable	1,011.92	-	-	1,341.00
Salary Payable	1,025.81	213.95	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	2,037.73	213.95	-	1,341.00
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	30,462.11	-
Judicial	-	-	-	49,228.55
Library Services	-	-	-	-
Fire Code Enforcement	-	152,169.21	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	9,467.51	-	-	-
Unrestricted	-	-	-	-
Total Net Position	9,467.51	152,169.21	30,462.11	49,228.55
Total Liabilities & Net Position	\$ 11,505.24	\$ 152,383.16	\$ 30,462.11	\$ 50,569.55

	422nd Diversion Court	Dangerous & Wild Animals Fund	Star Program	Constable Pct. 4 Forfeitures
ASSETS				
Cash and cash equivalents	\$ 39,000.66	\$ 6,700.00	\$ -	\$ 6,014.88
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	1,553.31	-	-	-
Total Assets	40,553.97	6,700.00	-	6,014.88
LIABILITIES				
Accounts Payable	1,000.00	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	1,000.00	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	6,700.00	-	6,014.88
Judicial	39,553.97	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	39,553.97	6,700.00	-	6,014.88
Total Liabilities & Net Position	\$ 40,553.97	\$ 6,700.00	\$ -	\$ 6,014.88

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
ASSETS				
Cash and cash equivalents	\$ 36,259.98	\$ 159.64	\$ 4,215.21	\$115,271.10
Taxes receivable, net of allowance for uncollectibles	-	-	132,854.00	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Total Assets	36,259.98	159.64	137,069.21	115,271.10
LIABILITIES				
Accounts Payable	1,759.00	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	5,050.00
Due to other governments	-	-	-	-
Unearned revenue	-	-	120,111.00	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	1,759.00	-	120,111.00	5,050.00
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	34,500.98	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	159.64	16,958.21	110,221.10
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	34,500.98	159.64	16,958.21	110,221.10
Total Liabilities & Net Position	\$ 36,259.98	\$ 159.64	\$ 137,069.21	\$ 115,271.10

	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1	Juvenile Probation Grant C
ASSETS				
Cash and cash equivalents	\$ 44,656.49	\$ 27,407.59	\$ 64,686.63	\$ 25,836.20
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Total Assets	44,656.49	27,407.59	64,686.63	25,836.20
LIABILITIES				
Accounts Payable	-	-	-	25,091.00
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	-	25,091.00
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	745.20
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	44,656.49	-	-	-
Other purposes	-	27,407.59	64,686.63	-
Unrestricted	-	-	-	-
Total Net Position	44,656.49	27,407.59	64,686.63	745.20
Total Liabilities & Net Position	\$ 44,656.49	\$ 27,407.59	\$ 64,686.63	\$ 25,836.20

	Levee District #5 M & O	Levee District #15 M & O	Texas Water Improvement	Bois D'Arc Island C & M
ASSETS				
Cash and cash equivalents	\$ 18,089.25	\$ 175.42	\$ 111.36	\$ 7,167.37
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Total Assets	18,089.25	175.42	111.36	7,167.37
LIABILITIES				
Accounts Payable	-	-	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	100.00	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	100.00	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	18,089.25	175.42	11.36	7,167.37
Unrestricted	-	-	-	-
Total Net Position	18,089.25	175.42	11.36	7,167.37
Total Liabilities & Net Position	\$ 18,089.25	\$ 175.42	\$ 111.36	\$ 7,167.37

	Jury Check Fund	Historical Society	Farm Museum	ACH Account
ASSETS				
Cash and cash equivalents	\$ 10,395.56	\$ 27,042.74	\$ 15,182.61	\$ 9,938.81
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Total Assets	10,395.56	27,042.74	15,182.61	9,938.81
LIABILITIES				
Accounts Payable	-	1,071.11	208.20	-
Salary Payable	-	-	-	-
Due to other Funds	12,875.00	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	12,875.00	1,071.11	208.20	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	(2,479.44)	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	25,971.63	14,974.41	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	9,938.81
Total Net Position	(2,479.44)	25,971.63	14,974.41	9,938.81
Total Liabilities & Net Position	\$ 10,395.56	\$ 27,042.74	\$ 15,182.61	\$ 9,938.81

	Payroll	Employee Savings	Juvenile Case Manager	Grand Jury Fund
ASSETS				
Cash and cash equivalents	\$ 2,377.28	\$327,575.64	\$ 1,963.41	\$ 3,046.28
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Total Assets	2,377.28	327,575.64	1,963.41	3,046.28
LIABILITIES				
Accounts Payable	451.59	-	-	-
Salary Payable	-	310,320.56	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	425.69	-	-	-
Loan payable	-	-	-	-
Total Liabilities	877.28	310,320.56	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	1,963.41	-
Judicial	-	-	-	3,046.28
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	17,255.08	-	-
Unrestricted	1,500.00	-	-	-
Total Net Position	1,500.00	17,255.08	1,963.41	3,046.28
Total Liabilities & Net Position	\$ 2,377.28	\$ 327,575.64	\$ 1,963.41	\$ 3,046.28

	Levee District #6 C & M	LEOSE Training	County & District Court Technology	JP Technology
ASSETS				
Cash and cash equivalents	\$ 68,402.75	\$ 25,643.73	\$ 2,210.65	\$224,512.47
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Total Assets	68,402.75	25,643.73	2,210.65	224,512.47
LIABILITIES				
Accounts Payable	-	-	-	595.91
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	-	595.91
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	25,643.73	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	2,210.65	223,916.56
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	68,402.75	-	-	-
Unrestricted	-	-	-	-
Total Net Position	68,402.75	25,643.73	2,210.65	223,916.56
Total Liabilities & Net Position	\$ 68,402.75	\$ 25,643.73	\$ 2,210.65	\$ 224,512.47

	Records Archive	SCAAP	Transportation Improvement	Hazard Mitigation Grant
ASSETS				
Cash and cash equivalents	\$188,391.91	\$63,762.11	\$ -	\$(32,502.64)
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	27,394.77
Due from other Funds	-	-	-	14,813.51
Total Assets	188,391.91	63,762.11	-	9,705.64
LIABILITIES				
Accounts Payable	-	1,540.65	-	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	64,337.66	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	65,878.31	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	(2,116.20)	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	188,391.91	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	9,705.64
Unrestricted	-	-	-	-
Total Net Position	188,391.91	(2,116.20)	-	9,705.64
Total Liabilities & Net Position	\$ 188,391.91	\$ 63,762.11	\$ -	\$ 9,705.64

	Tax Assessor/ Collector Administration Fees	Juvenile Probation Grant N	Emissions Enforcement Grant	Capital Murder Grant
ASSETS				
Cash and cash equivalents	\$ 10,240.23	\$ (0.32)	\$ 3,757.14	\$(345,216.72)
Taxes receivable, net of allowance for uncollectibles	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	111,840.97
Due from other Funds	-	-	-	233,375.75
Total Assets	10,240.23	(0.32)	3,757.14	-
LIABILITIES				
Accounts Payable	-	-	2,216.20	-
Salary Payable	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	6,591.51	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Total Liabilities	-	-	8,807.71	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	(0.32)	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	10,240.23	-	(5,050.57)	-
Unrestricted	-	-	-	-
Total Net Position	10,240.23	(0.32)	(5,050.57)	-
Total Liabilities & Net Position	\$ 10,240.23	\$ (0.32)	\$ 3,757.14	\$ -

	Road Bond Construction	CETRZ Grant	Defense & Unapproved Capital Murder Expenses
ASSETS			
Cash and cash equivalents	\$32,637,182.30	\$ (999.60)	\$(228,056.33)
Taxes receivable, net of allowance for uncollectibles	-	-	-
Accounts receivable	-	-	-
Due from other Governments	5,910,201.00	-	9,665.00
Due from other Funds	-	999.60	228,056.33
Total Assets	38,547,383.30	-	9,665.00
LIABILITIES			
Accounts Payable	1,032,160.43	-	-
Salary Payable	-	-	-
Due to other Funds	-	-	-
Due to other governments	-	-	-
Unearned revenue	5,910,201.00	-	9,665.00
Accrued Interest	-	-	-
Loan payable	-	-	-
Total Liabilities	6,942,361.43	-	9,665.00
NET POSITION			
Restricted:			
Road and Bridge Projects	31,605,021.87	-	-
Public safety	-	-	-
Judicial	-	-	-
Library Services	-	-	-
Fire Code Enforcement	-	-	-
Historical Preservation	-	-	-
Records Management	-	-	-
Court technology and Security	-	-	-
Capital Projects	-	-	-
Debt Service	-	-	-
Other purposes	-	-	-
Unrestricted	-	-	-
Total Net Position	31,605,021.87	-	-
Total Liabilities & Net Position	\$ 38,547,383.30	\$ -	\$ 9,665.00

	Enhancement Grant - 422nd Court	Traffic Study	Series 2015 Bond Project
ASSETS			
Cash and cash equivalents	\$ (5,625.00)	\$ 16.77	\$101,432.87
Taxes receivable, net of allowance for uncollectibles	-	-	-
Accounts receivable	-	-	-
Due from other Governments	5,625.00	-	-
Due from other Funds	-	-	-
Total Assets	-	16.77	101,432.87
LIABILITIES			
Accounts Payable	1,363.00	-	-
Salary Payable	-	-	-
Due to other Funds	-	-	-
Due to other governments	-	-	-
Unearned revenue	-	-	-
Accrued Interest	-	-	-
Loan payable	-	-	-
Total Liabilities	1,363.00	-	-
NET POSITION			
Restricted:			
Road and Bridge Projects	-	-	-
Public safety	-	16.77	101,432.87
Judicial	-	-	-
Library Services	-	-	-
Fire Code Enforcement	-	-	-
Historical Preservation	-	-	-
Records Management	-	-	-
Court technology and Security	-	-	-
Capital Projects	-	-	-
Debt Service	-	-	-
Other purposes	-	-	-
Unrestricted	(1,363.00)	-	-
Total Net Position	(1,363.00)	16.77	101,432.87
Total Liabilities & Net Position	\$ -	\$ 16.77	\$ 101,432.87