

Kaufman County, Texas

Unaudited Interim Financial Statements

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

September 30, 2017



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
REVENUES				
Property Taxes	\$41,866,843.31	\$31,043,354.77	\$ 6,415,089.98	\$ 4,408,398.56
Mixed Beverage Taxes	142,383.17	142,383.17	-	-
License and permits	180,113.64	77,328.00	-	-
Fees of office	9,195,713.51	5,000,507.63	2,519,302.66	-
Charges for Services	580,885.31	563,874.57	17,010.74	-
Forfeitures	57,030.47	-	-	-
Intergovernmental	6,145,788.45	3,437,292.15	203,615.05	-
Investment income	420,190.65	110,742.25	21,144.32	3,414.18
Miscellaneous	1,330,361.65	1,055,170.84	125,706.90	-
Total Revenues	59,919,310.16	41,430,653.38	9,301,869.65	4,411,812.74
EXPENDITURES				
General Government	15,137,136.94	14,805,595.38	-	-
Public safety and corrections	18,121,013.17	15,497,421.68	-	-
Judicial	6,421,132.05	5,888,606.01	-	-
Community Service	377,219.96	377,219.96	-	-
Infrastructure and Environmental	13,912,087.25	410,202.49	8,740,304.73	-
Health and Human Services	1,219,987.16	415,264.25	-	-
Capital Outlay	3,060,826.61	490,541.38	2,124,145.14	-
Debt Service				
Principal	2,069,578.69	15,636.04	192,985.55	1,860,957.10
Interest & Fiscal Charges	2,498,749.26	2,661.87	6,797.31	2,488,890.08
Bond Issuance Costs	-	-	-	-
Total Expenditures	62,817,731.09	37,903,149.06	11,064,232.73	4,349,847.18
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	(2,898,420.93)	3,527,504.32	(1,762,363.08)	61,965.56
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	21,455.68	-	-	-
Sale of Capital Assets	1,208,703.86	-	1,208,703.86	-
Insurance Recoveries	331,304.61	270,907.23	60,254.43	-
Operating Transfers In	10,953,993.94	527,969.78	9,552,593.15	3,000.00
Operating Transfers Out	(10,949,630.26)	(1,786,467.34)	(9,142,356.00)	-
Issuance of Capital lease	941,354.00	-	941,354.00	-
Total other financing sources (uses)	2,507,181.83	(987,590.33)	2,620,549.44	3,000.00
NET CHANGE IN FUND BALANCES				
	(391,239.10)	2,539,913.99	858,186.36	64,965.56
FUND BALANCES, BEGINNING				
	40,319,769.25	2,415,444.40	3,359,205.25	176,915.44
PRIOR PERIOD ADJUSTMENT				
	-	-	-	-
BEGINNING BALANCE RESTATED				
	40,319,769.25	2,415,444.40	3,359,205.25	176,915.44
FUND BALANCE, ENDING				
	\$39,928,530.15	\$ 4,955,358.39	\$ 4,217,391.61	\$ 241,881.00

	Major Construction Projects	Other Funds Summary	Agency Funds
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	102,785.64	-
Fees of office	-	880,594.70	795,308.52
Charges for Services	-	-	-
Forfeitures	-	57,030.47	-
Intergovernmental	273,269.27	1,036,430.20	1,195,181.78
Investment income	277,669.33	3,521.26	3,699.31
Miscellaneous	-	55,472.16	94,011.75
Total Revenues	<u>550,938.60</u>	<u>2,135,834.43</u>	<u>2,088,201.36</u>
EXPENDITURES			
General Government	3,109.40	328,432.16	-
Public safety and corrections	-	1,339,152.17	1,284,439.32
Judicial	-	532,526.04	-
Community Service	-	-	-
Infrastructure and Environmental	4,761,580.03	-	-
Health and Human Services	-	20,030.00	784,692.91
Capital Outlay	358,694.45	87,445.64	-
Debt Service	-	-	-
Principal	-	-	-
Interest & Fiscal Charges	400.00	-	-
Bond Issuance Costs	-	-	-
Total Expenditures	<u>5,123,783.88</u>	<u>2,307,586.01</u>	<u>2,069,132.23</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(4,572,845.28)</u>	<u>(171,751.58)</u>	<u>19,069.13</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	21,455.68	-	-
Sale of Capital Assets	-	-	-
Insurance Recoveries	-	-	142.95
Operating Transfers In	185,820.50	680,270.51	4,340.00
Operating Transfers Out	-	(20,806.92)	-
Issuance of Capital lease	-	-	-
Total other financing sources (uses)	<u>207,276.18</u>	<u>659,463.59</u>	<u>4,482.95</u>
NET CHANGE IN FUND BALANCES	(4,365,569.10)	487,712.01	23,552.08
FUND BALANCES, BEGINNING	<u>31,781,000.76</u>	<u>1,659,106.97</u>	<u>928,096.43</u>
PRIOR PERIOD ADJUSTMENT	-	-	-
BEGINNING BALANCE RESTATED	31,781,000.76	1,659,106.97	928,096.43
FUND BALANCE, ENDING	<u>\$27,415,431.66</u>	<u>\$ 2,146,818.98</u>	<u>\$ 951,648.51</u>

Kaufman County, Texas

Unaudited Interim Financial Statements

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

September 30, 2017



	Summary	General Fund	Regional Call Center	Wire Transfer Fund
REVENUES				
Property Taxes	\$41,866,843.31	\$31,043,354.77	\$ -	\$ -
Mixed Beverage Taxes	142,383.17	142,383.17	-	-
License and permits	180,113.64	11,050.00	-	-
Fees of office	9,195,713.51	3,810,295.18	-	-
Charges for Services	580,885.31	563,874.57	-	-
Forfeitures	57,030.47	-	-	-
Intergovernmental	6,145,788.45	3,422,292.15	-	-
Investment income	420,190.65	108,994.86	-	11.06
Miscellaneous	1,330,361.65	1,021,403.10	-	-
Total Revenues	<u>59,919,310.16</u>	<u>40,123,647.80</u>	<u>-</u>	<u>11.06</u>
EXPENDITURES				
General Government	15,137,136.94	13,695,415.77	3,109.40	-
Public safety and corrections	18,121,013.17	15,490,688.57	-	-
Judicial	6,421,132.05	5,888,606.01	-	-
Community Service	377,219.96	71,770.00	-	-
Infrastructure and Environmental	13,912,087.25	410,202.49	-	-
Health and Human Services	1,219,987.16	92,648.00	-	-
Capital Outlay	3,060,826.61	490,541.38	71,295.45	-
Debt Service				
Principal	2,069,578.69	15,636.04	-	-
Interest & Fiscal Charges	2,498,749.26	2,661.87	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>62,817,731.09</u>	<u>36,158,170.13</u>	<u>74,404.85</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,898,420.93)</u>	<u>3,965,477.67</u>	<u>(74,404.85)</u>	<u>11.06</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	21,455.68	-	-	-
Sale of Capital Assets	1,208,703.86	-	-	-
Insurance Recoveries	331,304.61	270,907.23	-	-
Operating Transfers In	10,953,993.94	112,969.78	-	-
Operating Transfers Out	(10,949,630.26)	(1,677,075.41)	-	-
Issuance of Capital lease	941,354.00	-	-	-
Total other financing sources (uses)	<u>1,565,827.83</u>	<u>(1,293,198.40)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(1,332,593.10)</u>	<u>2,672,279.27</u>	<u>(74,404.85)</u>	<u>11.06</u>
FUND BALANCES, BEGINNING	<u>40,319,769.25</u>	<u>1,929,977.85</u>	<u>74,404.85</u>	<u>2,810.10</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	40,319,769.25	1,929,977.85	74,404.85	2,810.10
FUND BALANCE, ENDING	<u><u>\$38,987,176.15</u></u>	<u><u>\$ 4,602,257.12</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,821.16</u></u>

	Sheriff Federal Seized	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	-	26,572.51	30,457.96	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	49,259.45	-	-	-
Total Revenues	<u>49,259.45</u>	<u>26,572.51</u>	<u>30,457.96</u>	<u>-</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	57,093.48	26,419.51	-	-
Judicial	-	-	38,131.20	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	322,616.25
Capital Outlay	27,438.80	-	1,687.98	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>84,532.28</u>	<u>26,419.51</u>	<u>39,819.18</u>	<u>322,616.25</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(35,272.83)</u>	<u>153.00</u>	<u>(9,361.22)</u>	<u>(322,616.25)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	200,000.00
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>200,000.00</u>
NET CHANGE IN FUND BALANCES	(35,272.83)	153.00	(9,361.22)	(122,616.25)
FUND BALANCES, BEGINNING	<u>82,068.34</u>	<u>65,110.13</u>	<u>40,220.54</u>	<u>202,410.59</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	82,068.34	65,110.13	40,220.54	202,410.59
FUND BALANCE, ENDING	<u>\$ 46,795.51</u>	<u>\$ 65,263.13</u>	<u>\$ 30,859.32</u>	<u>\$ 79,794.34</u>

	General Fund MMI	Child Shelter	Road & Bridge General	Road & Bridge Precinct 1
REVENUES				
Property Taxes	\$ -	\$ -	\$ 6,415,089.98	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	2,519,302.66	-
Charges for Services	-	-	-	3,230.00
Forfeitures	-	-	-	-
Intergovernmental	-	691,690.20	-	78,062.08
Investment income	-	-	2,049.66	5,304.81
Miscellaneous	-	92,886.75	-	12,140.15
Total Revenues	<u>-</u>	<u>784,576.95</u>	<u>8,936,442.30</u>	<u>98,737.04</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	44,271.37	2,431,531.23
Health and Human Services	-	784,692.91	-	-
Capital Outlay	-	-	-	655,631.83
Debt Service				
Principal	-	-	-	76,648.32
Interest & Fiscal Charges	-	-	-	737.00
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>784,692.91</u>	<u>44,271.37</u>	<u>3,164,548.38</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(115.96)</u>	<u>8,892,170.93</u>	<u>(3,065,811.34)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	88,383.96
Insurance Recoveries	-	142.95	-	25,117.01
Operating Transfers In	-	-	-	2,556,354.88
Operating Transfers Out	(24,787.98)	-	(9,142,356.00)	-
Issuance of Capital lease	-	-	-	495,200.00
Total other financing sources (uses)	<u>(24,787.98)</u>	<u>142.95</u>	<u>(9,142,356.00)</u>	<u>3,165,055.85</u>
NET CHANGE IN FUND BALANCES	(24,787.98)	26.99	(250,185.07)	99,244.51
FUND BALANCES, BEGINNING	<u>24,787.98</u>	<u>(1,286.17)</u>	<u>468,004.28</u>	<u>915,768.98</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	24,787.98	(1,286.17)	468,004.28	915,768.98
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ (1,259.18)</u>	<u>\$ 217,819.21</u>	<u>\$ 1,015,013.49</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	-	-	-	63,991.76
Charges for Services	-	-	13,780.74	-
Forfeitures	-	-	-	-
Intergovernmental	-	23,693.33	101,859.64	-
Investment income	4,180.35	5,679.94	3,929.56	716.38
Miscellaneous	845.15	110,109.90	2,611.70	-
Total Revenues	<u>5,025.50</u>	<u>139,483.17</u>	<u>122,181.64</u>	<u>64,708.14</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	89,852.09
Community Service	-	-	-	-
Infrastructure and Environmental	1,113,973.18	2,236,852.19	2,913,676.76	-
Health and Human Services	-	-	-	-
Capital Outlay	240,443.55	587,671.42	640,398.34	-
Debt Service				
Principal	44,686.90	71,650.33	-	-
Interest & Fiscal Charges	1,481.13	4,579.18	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>1,400,584.76</u>	<u>2,900,753.12</u>	<u>3,554,075.10</u>	<u>89,852.09</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,395,559.26)</u>	<u>(2,761,269.95)</u>	<u>(3,431,893.46)</u>	<u>(25,143.95)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	25,624.82	356,030.32	738,664.76	-
Insurance Recoveries	-	-	35,137.42	-
Operating Transfers In	1,645,625.00	2,423,964.85	2,926,648.42	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	189,354.00	256,800.00	-
Total other financing sources (uses)	<u>1,671,249.82</u>	<u>2,969,349.17</u>	<u>3,957,250.60</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	275,690.56	208,079.22	525,357.14	(25,143.95)
FUND BALANCES, BEGINNING	<u>792,190.81</u>	<u>837,709.77</u>	<u>345,531.41</u>	<u>221,456.00</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	792,190.81	837,709.77	345,531.41	221,456.00
FUND BALANCE, ENDING	<u>\$ 1,067,881.37</u>	<u>\$ 1,045,788.99</u>	<u>\$ 870,888.55</u>	<u>\$ 196,312.05</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	2,069.61	-	-	1,182,695.26
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	15,000.00	-	-	-
Investment income	-	-	-	-
Miscellaneous	33,767.74	-	-	-
Total Revenues	<u>50,837.35</u>	<u>-</u>	<u>-</u>	<u>1,182,695.26</u>
EXPENDITURES				
General Government	135.00	-	7,250.00	1,101,139.51
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	219,155.47	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>219,290.47</u>	<u>-</u>	<u>7,250.00</u>	<u>1,101,139.51</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(168,453.12)</u>	<u>-</u>	<u>(7,250.00)</u>	<u>81,555.75</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	175,000.00	-	10,000.00	-
Operating Transfers Out	-	-	-	(81,555.75)
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>175,000.00</u>	<u>-</u>	<u>10,000.00</u>	<u>(81,555.75)</u>
NET CHANGE IN FUND BALANCES	6,546.88	-	2,750.00	-
FUND BALANCES, BEGINNING	<u>12,904.78</u>	<u>5,390.76</u>	<u>(3,054.97)</u>	<u>10,000.00</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	12,904.78	5,390.76	(3,054.97)	10,000.00
FUND BALANCE, ENDING	<u>\$ 19,451.66</u>	<u>\$ 5,390.76</u>	<u>\$ (304.97)</u>	<u>\$ 10,000.00</u>

	Voter Registration	Probate Education	Adult Probation CCP	Adult Probation Basic Supervision
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	1,605.00	-	795,308.52
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	12,173.40	-	123,977.08	379,514.50
Investment income	21.04	-	-	3,047.87
Miscellaneous	-	-	-	-
Total Revenues	<u>12,194.44</u>	<u>1,605.00</u>	<u>123,977.08</u>	<u>1,177,870.89</u>
EXPENDITURES				
General Government	7,995.00	1,155.10	-	-
Public safety and corrections	-	-	169,555.42	1,114,883.90
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>7,995.00</u>	<u>1,155.10</u>	<u>169,555.42</u>	<u>1,114,883.90</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>4,199.44</u>	<u>449.90</u>	<u>(45,578.34)</u>	<u>62,986.99</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	4,340.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>4,340.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	4,199.44	449.90	(41,238.34)	62,986.99
FUND BALANCES, BEGINNING	<u>52.37</u>	<u>4,572.70</u>	<u>84,918.78</u>	<u>825,823.34</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	52.37	4,572.70	84,918.78	825,823.34
FUND BALANCE, ENDING	<u>\$ 4,251.81</u>	<u>\$ 5,022.60</u>	<u>\$ 43,680.44</u>	<u>\$ 888,810.33</u>

	Juvenile Probation	Appellate Justice System	Juvenile Probation Diversion	Juvenile Probation Fee Fund
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	9,273.96	420.00	3,842.58
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	421,116.00	-	-	-
Investment income	609.00	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>421,725.00</u>	<u>9,273.96</u>	<u>420.00</u>	<u>3,842.58</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	1,031,759.37	-	-	6,716.31
Judicial	-	9,548.70	378.00	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>1,031,759.37</u>	<u>9,548.70</u>	<u>378.00</u>	<u>6,716.31</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(610,034.37)</u>	<u>(274.74)</u>	<u>42.00</u>	<u>(2,873.73)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	557,052.00	-	-	-
Operating Transfers Out	-	-	(42.00)	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>557,052.00</u>	<u>-</u>	<u>(42.00)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(52,982.37)	(274.74)	-	(2,873.73)
FUND BALANCES, BEGINNING	<u>75,712.96</u>	<u>19,206.05</u>	<u>160.00</u>	<u>9,046.23</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	75,712.96	19,206.05	160.00	9,046.23
FUND BALANCE, ENDING	<u>\$ 22,730.59</u>	<u>\$ 18,931.31</u>	<u>\$ 160.00</u>	<u>\$ 6,172.50</u>

	Records Management	Library Memorials	Construction Projects	Courthouse Security
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	337,516.45	-	-	67,967.91
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	1,212.03	-	1.09	431.25
Miscellaneous	-	1,225.00	-	-
Total Revenues	<u>338,728.48</u>	<u>1,225.00</u>	<u>1.09</u>	<u>68,399.16</u>
EXPENDITURES				
General Government	169,092.16	660.98	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	55,807.10
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	(21.98)	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>169,092.16</u>	<u>660.98</u>	<u>(21.98)</u>	<u>55,807.10</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>169,636.32</u>	<u>564.02</u>	<u>23.07</u>	<u>12,592.06</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	169,636.32	564.02	23.07	12,592.06
FUND BALANCES, BEGINNING	<u>277,454.61</u>	<u>1,883.37</u>	<u>141.17</u>	<u>116,236.75</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	277,454.61	1,883.37	141.17	116,236.75
FUND BALANCE, ENDING	<u>\$ 447,090.93</u>	<u>\$ 2,447.39</u>	<u>\$ 164.24</u>	<u>\$ 128,828.81</u>

	Records Management and Preservation	District Clerk Records Management and Preservation	Pct. 1 Convenience Station	Fire Code
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	65,678.00	102,785.64
Fees of office	27,295.56	30,177.34	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	133.82	123.57	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>27,429.38</u>	<u>30,300.91</u>	<u>65,678.00</u>	<u>102,785.64</u>
EXPENDITURES				
General Government	42,281.00	22,825.88	-	-
Public safety and corrections	-	-	-	10,458.14
Judicial	-	-	-	-
Community Service	-	-	86,294.49	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	41,126.23
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>42,281.00</u>	<u>22,825.88</u>	<u>86,294.49</u>	<u>51,584.37</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(14,851.62)</u>	<u>7,475.03</u>	<u>(20,616.49)</u>	<u>51,201.27</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	30,000.00	-
Operating Transfers Out	-	-	-	(17,600.00)
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>30,000.00</u>	<u>(17,600.00)</u>
NET CHANGE IN FUND BALANCES	(14,851.62)	7,475.03	9,383.51	33,601.27
FUND BALANCES, BEGINNING	<u>41,478.27</u>	<u>35,062.72</u>	<u>9,467.51</u>	<u>152,169.21</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	41,478.27	35,062.72	9,467.51	152,169.21
FUND BALANCE, ENDING	<u>\$ 26,626.65</u>	<u>\$ 42,537.75</u>	<u>\$ 18,851.02</u>	<u>\$ 185,770.48</u>

	Juvenile Probation IV-E Funds	CCL Diversion Court	422nd Diversion Court	Veteran's Court Program
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	2,360.00	1,081.00	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	1,125.00
Total Revenues	<u>-</u>	<u>2,360.00</u>	<u>1,081.00</u>	<u>1,125.00</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	8,641.04	13,643.15	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>8,641.04</u>	<u>13,643.15</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(6,281.04)</u>	<u>(12,562.15)</u>	<u>1,125.00</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	7,102.37	7,102.38	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>7,102.37</u>	<u>7,102.38</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	821.33	(5,459.77)	1,125.00
FUND BALANCES, BEGINNING	<u>30,462.11</u>	<u>49,228.55</u>	<u>39,553.97</u>	<u>1,385.40</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	30,462.11	49,228.55	39,553.97	1,385.40
FUND BALANCE, ENDING	<u>\$ 30,462.11</u>	<u>\$ 50,049.88</u>	<u>\$ 34,094.20</u>	<u>\$ 2,510.40</u>

	Dangerous & Wild Animals Fund	Constable Pct. 4 Forfeitures	Justice Court Building Security	Series 2015 Bond Project I&S
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ 360,942.05
Mixed Beverage Taxes	-	-	-	-
License and permits	600.00	-	-	-
Fees of office	-	-	7,727.10	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	21.02	-	152.10
Miscellaneous	-	-	-	-
Total Revenues	<u>600.00</u>	<u>21.02</u>	<u>7,727.10</u>	<u>361,094.15</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	15,811.84	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	280,000.00
Interest & Fiscal Charges	-	-	-	74,375.00
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>15,811.84</u>	<u>354,375.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>600.00</u>	<u>21.02</u>	<u>(8,084.74)</u>	<u>6,719.15</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES				
	600.00	21.02	(8,084.74)	6,719.15
FUND BALANCES, BEGINNING				
	<u>6,700.00</u>	<u>6,014.88</u>	<u>34,500.98</u>	<u>159.64</u>
PRIOR PERIOD ADJUSTMENT				
	-	-	-	-
BEGINNING BALANCE RESTATED				
	6,700.00	6,014.88	34,500.98	159.64
FUND BALANCE, ENDING				
	<u>\$ 7,300.00</u>	<u>\$ 6,035.90</u>	<u>\$ 26,416.24</u>	<u>\$ 6,878.79</u>

	Jail Construction I&S	SIB Account I&S	2014 Road Bond I&S	Tobacco Settlement
REVENUES				
Property Taxes	\$ 1,762,228.87	\$ 117,361.51	\$ 2,167,866.13	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	656.24	-	2,605.84	92.66
Miscellaneous	-	-	-	-
Total Revenues	<u>1,762,885.11</u>	<u>117,361.51</u>	<u>2,170,471.97</u>	<u>92.66</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	1,485,000.00	95,957.10	-	-
Interest & Fiscal Charges	265,201.15	19,129.79	2,130,184.14	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>1,750,201.15</u>	<u>115,086.89</u>	<u>2,130,184.14</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>12,683.96</u>	<u>2,274.62</u>	<u>40,287.83</u>	<u>92.66</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	3,000.00	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>3,000.00</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	12,683.96	5,274.62	40,287.83	92.66
FUND BALANCES, BEGINNING	<u>21,878.21</u>	<u>110,221.10</u>	<u>44,656.49</u>	<u>27,407.59</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	21,878.21	110,221.10	44,656.49	27,407.59
FUND BALANCE, ENDING	<u>\$ 34,562.17</u>	<u>\$ 115,495.72</u>	<u>\$ 84,944.32</u>	<u>\$ 27,500.25</u>

	Levee Improvement District #1	Juvenile Probation Grant C	Levee District #5 M & O	Levee District #15 M & O
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	56,394.21	-	-
Investment income	225.99	-	62.58	-
Miscellaneous	-	-	-	-
Total Revenues	<u>225.99</u>	<u>56,394.21</u>	<u>62.58</u>	<u>-</u>
EXPENDITURES				
General Government	-	-	500.00	-
Public safety and corrections	-	56,394.21	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>56,394.21</u>	<u>500.00</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>225.99</u>	<u>-</u>	<u>(437.42)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	225.99	-	(437.42)	-
FUND BALANCES, BEGINNING	<u>64,686.63</u>	<u>745.20</u>	<u>18,089.25</u>	<u>175.42</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	64,686.63	745.20	18,089.25	175.42
FUND BALANCE, ENDING	<u>\$ 64,912.62</u>	<u>\$ 745.20</u>	<u>\$ 17,651.83</u>	<u>\$ 175.42</u>

	Texas Water Improvement	Bois D'Arc Island C & M	Jury Check Fund	Historical Society
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	66,680.00	-	-	-
Investment income	53.75	-	35.09	98.80
Miscellaneous	-	-	3,654.60	1,333.11
Total Revenues	<u>66,733.75</u>	<u>-</u>	<u>3,689.69</u>	<u>1,431.91</u>
EXPENDITURES				
General Government	-	-	-	1,767.59
Public safety and corrections	-	-	-	-
Judicial	-	-	59,329.60	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	20,030.00	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>20,030.00</u>	<u>-</u>	<u>59,329.60</u>	<u>1,767.59</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>46,703.75</u>	<u>-</u>	<u>(55,639.91)</u>	<u>(335.68)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	58,548.00	6,800.00
Operating Transfers Out	-	-	-	(3,164.92)
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>58,548.00</u>	<u>3,635.08</u>
NET CHANGE IN FUND BALANCES	46,703.75	-	2,908.09	3,299.40
FUND BALANCES, BEGINNING	<u>11.36</u>	<u>7,167.37</u>	<u>(2,479.44)</u>	<u>25,971.63</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	11.36	7,167.37	(2,479.44)	25,971.63
FUND BALANCE, ENDING	<u>\$ 46,715.11</u>	<u>\$ 7,167.37</u>	<u>\$ 428.65</u>	<u>\$ 29,271.03</u>

	Farm Museum	ACH Account	Payroll	Employee Savings
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	65.51	1,114.18	-	651.44
Miscellaneous	-	-	-	-
Total Revenues	<u>65.51</u>	<u>1,114.18</u>	<u>-</u>	<u>651.44</u>
EXPENDITURES				
General Government	817.92	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>817.92</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(752.41)</u>	<u>1,114.18</u>	<u>-</u>	<u>651.44</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	6,800.00	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>6,800.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	6,047.59	1,114.18	-	651.44
FUND BALANCES, BEGINNING	<u>14,974.41</u>	<u>9,938.81</u>	<u>1,500.00</u>	<u>17,255.08</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	14,974.41	9,938.81	1,500.00	17,255.08
FUND BALANCE, ENDING	<u>\$ 21,022.00</u>	<u>\$ 11,052.99</u>	<u>\$ 1,500.00</u>	<u>\$ 17,906.52</u>

	Juvenile Case Manager	Grand Jury Fund	Levee District #6 C & M	LEOSE Training
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	17,268.41
Investment income	-	1.92	238.97	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>1.92</u>	<u>238.97</u>	<u>17,268.41</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	17,336.37
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,336.37</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>1.92</u>	<u>238.97</u>	<u>(67.96)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	(3,048.20)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(3,048.20)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	(3,046.28)	238.97	(67.96)
FUND BALANCES, BEGINNING	<u>1,963.41</u>	<u>3,046.28</u>	<u>68,402.75</u>	<u>25,643.73</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	1,963.41	3,046.28	68,402.75	25,643.73
FUND BALANCE, ENDING	<u>\$ 1,963.41</u>	<u>\$ -</u>	<u>\$ 68,641.72</u>	<u>\$ 25,575.77</u>

	County & District Court Technology	JP Technology	Records Archive	SCAAP
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	4,100.63	30,592.99	298,090.00	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	46,021.38
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>4,100.63</u>	<u>30,592.99</u>	<u>298,090.00</u>	<u>46,021.38</u>
EXPENDITURES				
General Government	4,279.25	-	78,172.60	-
Public safety and corrections	-	-	-	46,021.38
Judicial	-	2,790.78	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	17,192.63	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>4,279.25</u>	<u>19,983.41</u>	<u>78,172.60</u>	<u>46,021.38</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(178.62)</u>	<u>10,609.58</u>	<u>219,917.40</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(178.62)	10,609.58	219,917.40	-
FUND BALANCES, BEGINNING	<u>2,210.65</u>	<u>223,916.56</u>	<u>188,391.91</u>	<u>(167.68)</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	2,210.65	223,916.56	188,391.91	(167.68)
FUND BALANCE, ENDING	<u>\$ 2,032.03</u>	<u>\$ 234,526.14</u>	<u>\$ 408,309.31</u>	<u>\$ (167.68)</u>

	Hazard Mitigation Grant	Tax Assessor/ Collector Admin 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	7,983.49	3,939.08	50,014.00	52,150.45
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>7,983.49</u>	<u>3,939.08</u>	<u>50,014.00</u>	<u>52,150.45</u>
EXPENDITURES				
General Government	-	539.78	-	-
Public safety and corrections	-	-	50,014.00	43,655.71
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>539.78</u>	<u>50,014.00</u>	<u>43,655.71</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>7,983.49</u>	<u>3,399.30</u>	<u>-</u>	<u>8,494.74</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	7,983.49	3,399.30	-	8,494.74
FUND BALANCES, BEGINNING	<u>(7,983.49)</u>	<u>10,240.23</u>	<u>(0.32)</u>	<u>-</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	(7,983.49)	10,240.23	(0.32)	-
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ 13,639.53</u>	<u>\$ (0.32)</u>	<u>\$ 8,494.74</u>

	Capital Murder Grant	Road Bond Construction	Enhancement Grant - 422nd Court	Traffic Study
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	300,078.16	273,269.27	2,611.62	-
Investment income	-	277,432.12	-	0.03
Miscellaneous	-	-	-	-
Total Revenues	<u>300,078.16</u>	<u>550,701.39</u>	<u>2,611.62</u>	<u>0.03</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	16.80
Judicial	237,343.92	-	1,248.62	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	4,761,602.01	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	400.00	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>237,343.92</u>	<u>4,762,002.01</u>	<u>1,248.62</u>	<u>16.80</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>62,734.24</u>	<u>(4,211,300.62)</u>	<u>1,363.00</u>	<u>(16.77)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	21,455.68	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	36,865.76	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>36,865.76</u>	<u>21,455.68</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	99,600.00	(4,189,844.94)	1,363.00	(16.77)
FUND BALANCES, BEGINNING	<u>(111,000.00)</u>	<u>31,605,021.87</u>	<u>(1,363.00)</u>	<u>16.77</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	(111,000.00)	31,605,021.87	(1,363.00)	16.77
FUND BALANCE, ENDING	<u>\$ (11,400.00)</u>	<u>\$27,415,176.93</u>	<u>\$ -</u>	<u>\$ -</u>

Series 2015
Bond Project

REVENUES	
Property Taxes	\$ -
Mixed Beverage Taxes	-
License and permits	-
Fees of office	-
Charges for Services	-
Forfeitures	-
Intergovernmental	-
Investment income	236.12
Miscellaneous	-
Total Revenues	236.12
EXPENDITURES	
General Government	-
Public safety and corrections	-
Judicial	-
Community Service	-
Infrastructure and Environmental	-
Health and Human Services	-
Capital Outlay	287,399.00
Debt Service	
Principal	-
Interest & Fiscal Charges	-
Bond Issuance Costs	-
Total Expenditures	287,399.00
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(287,162.88)
OTHER FINANCING SOURCES (USES)	
Issuance of Long Term Debt	-
Sale of Capital Assets	-
Insurance Recoveries	-
Operating Transfers In	185,820.50
Operating Transfers Out	-
Issuance of Capital lease	-
Total other financing sources (uses)	185,820.50
NET CHANGE IN FUND BALANCES	(101,342.38)
FUND BALANCES, BEGINNING	101,432.87
PRIOR PERIOD ADJUSTMENT	-
BEGINNING BALANCE RESTATED	101,432.87
FUND BALANCE, ENDING	\$ 90.49

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet Summary

September 30, 2017



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
ASSETS				
Cash and cash equivalents	\$44,182,663.92	\$ 7,101,098.64	\$ 4,800,943.67	\$ 228,575.33
Taxes receivable	1,819,689.13	1,439,955.50	237,549.11	142,184.52
Accounts receivable	1,837,066.63	1,769,019.59	875.30	-
Due from other Governments	9,022,986.71	236,580.51	58,442.01	-
Due from other Funds	58,020.29	17,613.53	-	-
Prepaid Expenses	97,239.74	97,239.74	-	-
Total Assets	57,017,666.42	10,661,507.51	5,097,810.09	370,759.85
LIABILITIES				
Accounts Payable	3,200,143.82	1,413,373.12	548,009.46	-
Accrued Liabilities	1,341,002.88	834,534.42	115,212.84	-
Due to other Funds	54,610.43	54,373.29	-	-
Due to other governments	324,912.10	324,912.10	-	-
Unearned revenue	12,167,925.81	3,078,414.96	217,196.18	128,878.85
Accrued Interest	541.23	541.23	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	17,089,136.27	5,706,149.12	880,418.48	128,878.85
NET POSITION				
Restricted:				
Road and Bridge Projects	31,632,568.54	-	4,217,391.61	-
Public safety	1,145,457.38	13,472.50	-	-
Judicial	333,345.81	-	-	-
Library Services	19,451.66	19,451.66	-	-
Fire Code Enforcement	185,770.48	-	-	-
Historical Preservation	52,740.42	-	-	-
Records Management	924,564.64	-	-	-
Court technology and Security	391,803.22	-	-	-
Capital Projects	5,555.00	5,390.76	-	-
Debt Service	741,881.00	500,000.00	-	241,881.00
Other purposes	639,160.73	549,412.20	-	-
Unrestricted	3,856,231.27	3,867,631.27	-	-
Total Net Position	39,928,530.15	4,955,358.39	4,217,391.61	241,881.00
Total Liabilities & Net Position	\$ 57,017,666.42	\$ 10,661,507.51	\$ 5,097,810.09	\$ 370,759.85

	Major Construction Projects	Other Funds Summary	Agency Funds
ASSETS			
Cash and cash equivalents	\$28,497,443.66	\$ 2,192,654.82	\$ 1,361,947.80
Taxes receivable	-	-	-
Accounts receivable	-	-	67,171.74
Due from other Governments	8,710,275.06	17,689.13	-
Due from other Funds	-	40,406.76	-
Prepaid Expenses	-	-	-
Total Assets	<u>37,207,718.72</u>	<u>2,250,750.71</u>	<u>1,429,119.54</u>
LIABILITIES			
Accounts Payable	1,082,012.00	45,323.30	111,425.94
Accrued Liabilities	-	25,210.53	366,045.09
Due to other Funds	-	237.14	-
Due to other governments	-	-	-
Unearned revenue	8,710,275.06	33,160.76	-
Accrued Interest	-	-	-
Loan payable	-	-	-
Unavailable Revenue	-	-	-
Total Liabilities	<u>9,792,287.06</u>	<u>103,931.73</u>	<u>477,471.03</u>
NET POSITION			
Restricted:			
Road and Bridge Projects	27,415,176.93	-	-
Public safety	90.49	199,403.62	932,490.77
Judicial	-	330,835.41	2,510.40
Library Services	-	-	-
Fire Code Enforcement	-	185,770.48	-
Historical Preservation	-	52,740.42	-
Records Management	-	924,564.64	-
Court technology and Security	-	391,803.22	-
Capital Projects	164.24	-	-
Debt Service	-	-	-
Other purposes	-	73,101.19	16,647.34
Unrestricted	-	(11,400.00)	-
Total Net Position	<u>27,415,431.66</u>	<u>2,146,818.98</u>	<u>951,648.51</u>
Total Liabilities & Net Position	<u>\$ 37,207,718.72</u>	<u>\$ 2,250,750.71</u>	<u>\$ 1,429,119.54</u>

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet Detailed

September 30, 2017



	Summary	General Fund	Regional Call Center	Wire Transfer Fund
ASSETS				
Cash and cash equivalents	\$44,182,663.92	\$ 6,401,280.22	\$ -	\$ 2,821.16
Taxes receivable	1,819,689.13	1,439,955.50	-	-
Accounts receivable	1,837,066.63	1,769,019.59	-	-
Due from other Governments	9,022,986.71	226,722.62	-	-
Due from other Funds	58,020.29	17,613.53	-	-
Prepaid Expenses	97,239.74	96,180.74	-	-
Total Assets	57,017,666.42	9,950,772.20	-	2,821.16
LIABILITIES				
Accounts Payable	3,200,143.82	1,363,038.04	-	-
Accrued Liabilities	1,341,002.88	824,851.41	-	-
Due to other Funds	54,610.43	36,865.76	-	-
Due to other governments	324,912.10	45,344.91	-	-
Unearned revenue	12,167,925.81	3,078,414.96	-	-
Accrued Interest	541.23	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	17,089,136.27	5,348,515.08	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	31,632,568.54	-	-	-
Public safety	1,145,457.38	-	-	-
Judicial	333,345.81	-	-	-
Library Services	19,451.66	-	-	-
Fire Code Enforcement	185,770.48	-	-	-
Historical Preservation	52,740.42	-	-	-
Records Management	924,564.64	-	-	-
Court technology and Security	391,803.22	-	-	-
Capital Projects	5,555.00	-	-	-
Debt Service	741,881.00	500,000.00	-	-
Other purposes	639,160.73	250,000.00	-	-
Unrestricted	3,856,231.27	3,852,257.12	-	2,821.16
Total Net Position	39,928,530.15	4,602,257.12	-	2,821.16
Total Liabilities & Net Position	\$ 57,017,666.42	\$ 9,950,772.20	\$ -	\$ 2,821.16

	Sheriff Federal Forfeitures	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care
ASSETS				
Cash and cash equivalents	\$ 46,795.51	\$ 65,263.13	\$ 32,790.25	\$ 126,874.14
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	1,059.00
Total Assets	46,795.51	65,263.13	32,790.25	127,933.14
LIABILITIES				
Accounts Payable	-	-	1,799.79	45,831.42
Accrued Liabilities	-	-	-	2,307.38
Due to other Funds	-	-	131.14	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	1,930.93	48,138.80
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	46,795.51	65,263.13	-	-
Judicial	-	-	30,859.32	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	79,794.34
Unrestricted	-	-	-	-
Total Net Position	46,795.51	65,263.13	30,859.32	79,794.34
Total Liabilities & Net Position	\$ 46,795.51	\$ 65,263.13	\$ 32,790.25	\$ 127,933.14

	Child Shelter	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2
ASSETS				
Cash and cash equivalents	\$ (38,820.12)	\$ 139,099.27	\$ 1,231,914.67	\$ 1,094,251.07
Taxes receivable	-	237,549.11	-	-
Accounts receivable	67,171.74	-	-	-
Due from other Governments	-	58,442.01	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	28,351.62	435,090.39	1,231,914.67	1,094,251.07
LIABILITIES				
Accounts Payable	12,654.15	75.00	184,574.86	6,530.07
Accrued Liabilities	16,956.65	-	32,326.32	19,839.63
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	217,196.18	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	29,610.80	217,271.18	216,901.18	26,369.70
NET POSITION				
Restricted:				
Road and Bridge Projects	-	217,819.21	1,015,013.49	1,067,881.37
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	(1,259.18)	-	-	-
Unrestricted	-	-	-	-
Total Net Position	(1,259.18)	217,819.21	1,015,013.49	1,067,881.37
Total Liabilities & Net Position	\$ 28,351.62	\$ 435,090.39	\$ 1,231,914.67	\$ 1,094,251.07

	Road & Bridge Precinct 3	Road & Bridge Precinct 4	Law Library	Kaufman County Library
ASSETS				
Cash and cash equivalents	\$ 1,339,027.21	\$ 996,651.45	\$ 204,269.79	\$ 17,375.50
Taxes receivable	-	-	-	-
Accounts receivable	875.30	-	-	-
Due from other Governments	-	-	-	9,857.89
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	1,339,902.51	996,651.45	204,269.79	27,233.39
LIABILITIES				
Accounts Payable	264,190.22	92,639.31	7,214.51	1,594.83
Accrued Liabilities	29,923.30	33,123.59	743.23	6,186.90
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	294,113.52	125,762.90	7,957.74	7,781.73
NET POSITION				
Restricted:				
Road and Bridge Projects	1,045,788.99	870,888.55	-	-
Public safety	-	-	-	-
Judicial	-	-	196,312.05	-
Library Services	-	-	-	19,451.66
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	1,045,788.99	870,888.55	196,312.05	19,451.66
Total Liabilities & Net Position	\$ 1,339,902.51	\$ 996,651.45	\$ 204,269.79	\$ 27,233.39

	General R.O.W.	Lake Dam Maintenance	State Fees	Voter Registration
ASSETS				
Cash and cash equivalents	\$ 5,390.76	\$ 1,895.03	\$ 307,074.72	\$ 4,251.81
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	5,390.76	1,895.03	307,074.72	4,251.81
LIABILITIES				
Accounts Payable	-	2,200.00	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	17,507.53	-
Due to other governments	-	-	279,567.19	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	2,200.00	297,074.72	-
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	5,390.76	-	-	-
Debt Service	-	-	-	-
Other purposes	-	(304.97)	10,000.00	4,251.81
Unrestricted	-	-	-	-
Total Net Position	5,390.76	(304.97)	10,000.00	4,251.81
Total Liabilities & Net Position	\$ 5,390.76	\$ 1,895.03	\$ 307,074.72	\$ 4,251.81

	Probate Education	Adult Probation CCP	Adult Probation Basic Supervision	Juvenile Probation
ASSETS				
Cash and cash equivalents	\$ 5,022.60	\$ 145,443.46	\$ 926,315.83	\$ 45,286.34
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	5,022.60	145,443.46	926,315.83	45,286.34
LIABILITIES				
Accounts Payable	-	96,184.92	1,446.87	826.08
Accrued Liabilities	-	5,578.10	36,058.63	21,729.67
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	101,763.02	37,505.50	22,555.75
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	43,680.44	888,810.33	22,730.59
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	5,022.60	-	-	-
Unrestricted	-	-	-	-
Total Net Position	5,022.60	43,680.44	888,810.33	22,730.59
Total Liabilities & Net Position	\$ 5,022.60	\$ 145,443.46	\$ 926,315.83	\$ 45,286.34

	Appellate Justice System	Juvenile Probation Diversion	Juvenile Probation Fee Fund	Records Management
ASSETS				
Cash and cash equivalents	\$ 18,931.31	\$ 220.00	\$ 6,172.50	\$ 456,807.54
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	18,931.31	220.00	6,172.50	456,807.54
LIABILITIES				
Accounts Payable	-	54.00	-	7,201.02
Accrued Liabilities	-	-	-	2,515.59
Due to other Funds	-	6.00	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	60.00	-	9,716.61
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	6,172.50	-
Judicial	18,931.31	160.00	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	447,090.93
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	18,931.31	160.00	6,172.50	447,090.93
Total Liabilities & Net Position	\$ 18,931.31	\$ 220.00	\$ 6,172.50	\$ 456,807.54

	Library Memorials	Construction Projects	Courthouse Security	Records Management and Preservation
ASSETS				
Cash and cash equivalents	\$ 2,447.39	\$ 164.24	\$ 132,065.85	\$ 26,626.65
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	2,447.39	164.24	132,065.85	26,626.65
LIABILITIES				
Accounts Payable	-	-	3,237.04	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	3,237.04	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	2,447.39	-	-	-
Records Management	-	-	-	26,626.65
Court technology and Security	-	-	128,828.81	-
Capital Projects	-	164.24	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	2,447.39	164.24	128,828.81	26,626.65
Total Liabilities & Net Position	\$ 2,447.39	\$ 164.24	\$ 132,065.85	\$ 26,626.65

	District Clerk Records Management and Preservation	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV-E Funds
ASSETS				
Cash and cash equivalents	\$ 42,537.75	\$ 20,548.58	\$ 197,005.25	\$ 30,462.11
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	42,537.75	20,548.58	197,005.25	30,462.11
LIABILITIES				
Accounts Payable	-	508.83	11,012.73	-
Accrued Liabilities	-	1,188.73	222.04	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	1,697.56	11,234.77	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	30,462.11
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	185,770.48	-
Historical Preservation	-	-	-	-
Records Management	42,537.75	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	18,851.02	-	-
Unrestricted	-	-	-	-
Total Net Position	42,537.75	18,851.02	185,770.48	30,462.11
Total Liabilities & Net Position	\$ 42,537.75	\$ 20,548.58	\$ 197,005.25	\$ 30,462.11

	CCL Diversion Court	422nd Diversion Court	Veteran's Court Program	Dangerous & Wild Animals Fund
ASSETS				
Cash and cash equivalents	\$ 48,744.38	\$ 32,323.70	\$ 2,510.40	\$ 7,300.00
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	1,770.50	1,770.50	-	-
Prepaid Expenses	-	-	-	-
Total Assets	50,514.88	34,094.20	2,510.40	7,300.00
LIABILITIES				
Accounts Payable	465.00	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	465.00	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	7,300.00
Judicial	50,049.88	34,094.20	2,510.40	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	50,049.88	34,094.20	2,510.40	7,300.00
Total Liabilities & Net Position	\$ 50,514.88	\$ 34,094.20	\$ 2,510.40	\$ 7,300.00

	Constable Pct. 4 Forfeitures	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S
ASSETS				
Cash and cash equivalents	\$ 6,035.90	\$ 26,416.24	\$ 6,878.79	\$ 21,256.50
Taxes receivable	-	-	-	142,184.52
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	6,035.90	26,416.24	6,878.79	163,441.02
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	128,878.85
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	128,878.85
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	6,035.90	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	26,416.24	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	6,878.79	34,562.17
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	6,035.90	26,416.24	6,878.79	34,562.17
Total Liabilities & Net Position	\$ 6,035.90	\$ 26,416.24	\$ 6,878.79	\$ 163,441.02

	SIB Account I&S	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1
ASSETS				
Cash and cash equivalents	\$ 115,495.72	\$ 84,944.32	\$ 27,500.25	\$ 64,912.62
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	115,495.72	84,944.32	27,500.25	64,912.62
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	-
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	115,495.72	84,944.32	-	-
Other purposes	-	-	27,500.25	64,912.62
Unrestricted	-	-	-	-
Total Net Position	115,495.72	84,944.32	27,500.25	64,912.62
Total Liabilities & Net Position	\$ 115,495.72	\$ 84,944.32	\$ 27,500.25	\$ 64,912.62

	Juvenile Probation Grant C	Levee District #5 M&O	Levee District #15 M&O	Texas Water Improvement
ASSETS				
Cash and cash equivalents	\$ 1,450.99	\$ 17,851.83	\$ 175.42	\$ 46,815.11
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	1,450.99	17,851.83	175.42	46,815.11
LIABILITIES				
Accounts Payable	705.79	200.00	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	100.00
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	705.79	200.00	-	100.00
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	-	-	-	-
Other purposes	-	17,651.83	175.42	46,715.11
Unrestricted	-	-	-	-
Total Net Position	745.20	17,651.83	175.42	46,715.11
Total Liabilities & Net Position	\$ 1,450.99	\$ 17,851.83	\$ 175.42	\$ 46,815.11

	Bois D'Arc Island C&M	Jury Check Fund	Historical Society	Farm Museum
ASSETS				
Cash and cash equivalents	\$ 7,167.37	\$ 428.65	\$ 29,307.72	\$ 21,022.00
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	7,167.37	428.65	29,307.72	21,022.00
LIABILITIES				
Accounts Payable	-	-	36.69	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	36.69	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	428.65	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	29,271.03	21,022.00
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	7,167.37	-	-	-
Unrestricted	-	-	-	-
Total Net Position	7,167.37	428.65	29,271.03	21,022.00
Total Liabilities & Net Position	\$ 7,167.37	\$ 428.65	\$ 29,307.72	\$ 21,022.00

	ACH Account	Payroll	Employee Savings	Juvenile Case Manager
ASSETS				
Cash and cash equivalents	\$ 11,052.99	\$ 2,041.23	\$ 326,498.23	\$ 1,963.41
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	11,052.99	2,041.23	326,498.23	1,963.41
LIABILITIES				
Accounts Payable	-	-	1,140.00	-
Accrued Liabilities	-	-	307,451.71	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	541.23	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	541.23	308,591.71	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	1,963.41
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	17,906.52	-
Unrestricted	11,052.99	1,500.00	-	-
Total Net Position	11,052.99	1,500.00	17,906.52	1,963.41
Total Liabilities & Net Position	\$ 11,052.99	\$ 2,041.23	\$ 326,498.23	\$ 1,963.41

	Levee District #6 C & M	LEOSE Training	County & District Court Technology	JP Technology
ASSETS				
Cash and cash equivalents	\$ 68,641.72	\$ 25,575.77	\$ 2,032.03	\$ 235,896.79
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	68,641.72	25,575.77	2,032.03	235,896.79
LIABILITIES				
Accounts Payable	-	-	-	1,370.65
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	1,370.65
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	25,575.77	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	2,032.03	234,526.14
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	68,641.72	-	-	-
Unrestricted	-	-	-	-
Total Net Position	68,641.72	25,575.77	2,032.03	234,526.14
Total Liabilities & Net Position	\$ 68,641.72	\$ 25,575.77	\$ 2,032.03	\$ 235,896.79

	Records Archive	SCAAP	Hazard Mitigation Grant	Tax Assessor/ Collector Admin Fees
ASSETS				
Cash and cash equivalents	\$ 408,309.31	\$ 32,993.08	\$ (17,689.13)	\$ 13,639.53
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	17,689.13	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	408,309.31	32,993.08	-	13,639.53
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	33,160.76	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	33,160.76	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	(167.68)	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	408,309.31	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	13,639.53
Unrestricted	-	-	-	-
Total Net Position	408,309.31	(167.68)	-	13,639.53
Total Liabilities & Net Position	\$ 408,309.31	\$ 32,993.08	\$ -	\$ 13,639.53

	Juvenile Probation Grant N	Emissions Enforcement Grant	Capital Murder Grant	Road Bond Construction
ASSETS				
Cash and cash equivalents	\$ (0.32)	\$ 8,494.74	\$ (36,865.76)	\$28,497,188.93
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	8,710,275.06
Due from other Funds	-	-	36,865.76	-
Prepaid Expenses	-	-	-	-
Total Assets	(0.32)	8,494.74	-	37,207,463.99
LIABILITIES				
Accounts Payable	-	-	11,400.00	1,082,012.00
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	8,710,275.06
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	11,400.00	9,792,287.06
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	27,415,176.93
Public safety	(0.32)	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	8,494.74	-	-
Unrestricted	-	-	(11,400.00)	-
Total Net Position	(0.32)	8,494.74	(11,400.00)	27,415,176.93
Total Liabilities & Net Position	\$ (0.32)	\$ 8,494.74	\$ (0.00)	\$ 37,207,463.99

	Traffic Study	Series 2015 Bond Project
ASSETS		
Cash and cash equivalents	\$ -	\$ 90.49
Taxes receivable	-	-
Accounts receivable	-	-
Due from other Governments	-	-
Due from other Funds	-	-
Prepaid Expenses	-	-
Total Assets	-	90.49
LIABILITIES		
Accounts Payable	-	-
Accrued Liabilities	-	-
Due to other Funds	-	-
Due to other governments	-	-
Unearned revenue	-	-
Accrued Interest	-	-
Loan payable	-	-
Unavailable Revenue	-	-
Total Liabilities	-	-
NET POSITION		
Restricted:		
Road and Bridge Projects	-	-
Public safety	-	90.49
Judicial	-	-
Library Services	-	-
Fire Code Enforcement	-	-
Historical Preservation	-	-
Records Management	-	-
Court technology and Security	-	-
Capital Projects	-	-
Debt Service	-	-
Other purposes	-	-
Unrestricted	-	-
Total Net Position	-	90.49
Total Liabilities & Net Position	\$ -	\$ 90.49