

Kaufman County, Texas

Unaudited Interim Financial Statements

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

June 30, 2017



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
REVENUES				
Property Taxes	\$41,283,506.16	\$30,603,700.51	\$ 6,331,415.24	\$ 4,348,390.41
Mixed Beverage Taxes	66,687.52	66,687.52	-	-
License and permits	99,342.25	58,097.00	-	-
Fees of office	7,066,965.03	3,742,726.43	2,061,121.04	-
Charges for Services	448,379.37	441,872.94	6,506.43	-
Forfeitures	50,734.33	-	-	-
Intergovernmental	4,205,505.95	2,269,016.11	203,615.05	-
Investment income	298,499.55	81,244.11	16,037.52	2,881.63
Miscellaneous	389,323.47	198,891.16	119,980.45	-
Total Revenues	<u>53,908,943.63</u>	<u>37,462,235.78</u>	<u>8,738,675.73</u>	<u>4,351,272.04</u>
EXPENDITURES				
General Government	10,863,465.85	10,611,324.49	-	-
Public safety and corrections	12,868,651.19	11,017,525.65	-	-
Judicial	4,658,572.18	4,237,851.02	-	-
Community Service	282,424.86	282,424.86	-	-
Infrastructure and Environmental	8,218,188.31	272,373.57	5,721,544.03	-
Health and Human Services	845,446.51	269,508.17	-	-
Capital Outlay	1,260,102.63	135,740.30	758,158.57	-
Debt Service				
Principal	2,043,617.39	15,636.04	167,024.25	1,860,957.10
Interest & Fiscal Charges	1,231,147.80	2,661.87	5,170.85	1,222,915.08
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>42,271,616.72</u>	<u>26,845,045.97</u>	<u>6,651,897.70</u>	<u>3,083,872.18</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>11,637,326.91</u>	<u>10,617,189.81</u>	<u>2,086,778.03</u>	<u>1,267,399.86</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	21,455.68	-	-	-
Sale of Capital Assets	991,547.45	-	991,547.45	-
Insurance Recoveries	91,644.86	31,247.48	60,254.43	-
Operating Transfers In	9,509,887.90	395,529.90	8,625,000.00	-
Operating Transfers Out	(9,509,864.22)	(868,494.90)	(8,625,000.00)	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>1,104,671.67</u>	<u>(441,717.52)</u>	<u>1,051,801.88</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	12,741,998.58	10,175,472.29	3,138,579.91	1,267,399.86
FUND BALANCES, BEGINNING	<u>40,319,769.25</u>	<u>2,415,444.40</u>	<u>3,359,205.25</u>	<u>176,915.44</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	40,319,769.25	2,415,444.40	3,359,205.25	176,915.44
FUND BALANCE, ENDING	<u>\$53,061,767.83</u>	<u>\$12,590,916.69</u>	<u>\$ 6,497,785.16</u>	<u>\$ 1,444,315.30</u>

	Major Construction Projects	Other Funds Summary	Agency Funds
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	41,245.25	-
Fees of office	-	657,701.30	605,416.26
Charges for Services	-	-	-
Forfeitures	-	50,734.33	-
Intergovernmental	-	748,239.53	984,635.26
Investment income	193,237.13	2,505.49	2,593.67
Miscellaneous	-	50,264.30	20,187.56
Total Revenues	<u>193,237.13</u>	<u>1,550,690.20</u>	<u>1,612,832.75</u>
EXPENDITURES			
General Government	3,019.55	249,121.81	-
Public safety and corrections	-	942,243.82	908,881.72
Judicial	-	420,721.16	-
Community Service	-	-	-
Infrastructure and Environmental	2,224,270.71	-	-
Health and Human Services	-	18,080.00	557,858.34
Capital Outlay	358,694.45	7,509.31	-
Debt Service	-	-	-
Principal	-	-	-
Interest & Fiscal Charges	400.00	-	-
Bond Issuance Costs	-	-	-
Total Expenditures	<u>2,586,384.71</u>	<u>1,637,676.10</u>	<u>1,466,740.06</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,393,147.58)</u>	<u>(86,985.90)</u>	<u>146,092.69</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	21,455.68	-	-
Sale of Capital Assets	-	-	-
Insurance Recoveries	-	-	142.95
Operating Transfers In	-	489,358.00	-
Operating Transfers Out	-	(16,369.32)	-
Issuance of Capital lease	-	-	-
Total other financing sources (uses)	<u>21,455.68</u>	<u>472,988.68</u>	<u>142.95</u>
NET CHANGE IN FUND BALANCES	(2,371,691.90)	386,002.78	146,235.64
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><u>\$29,409,308.86</u></u>	<u><u>\$ 2,045,109.75</u></u>	<u><u>\$ 1,074,332.07</u></u>

Kaufman County, Texas

Unaudited Interim Financial Statements

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

June 30, 2017



	Summary	General Fund	Regional Call Center	Wire Transfer Fund
REVENUES				
Property Taxes	\$41,283,506.16	\$30,603,700.51	\$ -	\$ -
Mixed Beverage Taxes	66,687.52	66,687.52	-	-
License and permits	99,342.25	9,500.00	-	-
Fees of office	7,066,965.03	2,849,269.81	-	-
Charges for Services	448,379.37	441,872.94	-	-
Forfeitures	50,734.33	-	-	-
Intergovernmental	4,205,505.95	2,254,016.11	-	-
Investment income	298,499.55	79,910.07	-	8.16
Miscellaneous	389,323.47	175,350.73	-	-
Total Revenues	<u>53,908,943.63</u>	<u>36,480,307.69</u>	<u>-</u>	<u>8.16</u>
EXPENDITURES				
General Government	10,863,465.85	10,066,793.12	3,019.55	-
Public safety and corrections	12,868,651.19	11,012,804.30	-	-
Judicial	4,658,572.18	4,237,851.02	-	-
Community Service	282,424.86	54,502.50	-	-
Infrastructure and Environmental	8,218,188.31	272,373.57	-	-
Health and Human Services	845,446.51	70,248.00	-	-
Capital Outlay	1,260,102.63	135,740.30	71,295.45	-
Debt Service				
Principal	2,043,617.39	15,636.04	-	-
Interest & Fiscal Charges	1,231,147.80	2,661.87	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>42,271,616.72</u>	<u>25,868,610.72</u>	<u>74,315.00</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>11,637,326.91</u>	<u>10,611,696.97</u>	<u>(74,315.00)</u>	<u>8.16</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	21,455.68	-	-	-
Sale of Capital Assets	991,547.45	-	-	-
Insurance Recoveries	91,644.86	31,247.48	-	-
Operating Transfers In	9,509,887.90	74,279.90	-	-
Operating Transfers Out	(9,509,864.22)	(800,739.00)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>1,104,671.67</u>	<u>(695,211.62)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	12,741,998.58	9,916,485.35	(74,315.00)	8.16
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>\$53,061,767.83</u></u>	<u><u>\$11,846,463.20</u></u>	<u><u>\$ 89.85</u></u>	<u><u>\$ 2,818.26</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	-	22,460.01	28,274.32	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	45,556.59	-	-	-
Total Revenues	<u>45,556.59</u>	<u>22,460.01</u>	<u>28,274.32</u>	<u>-</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	47,216.16	23,171.51	-	-
Judicial	-	-	29,363.60	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	199,260.17
Capital Outlay	-	-	583.84	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>47,216.16</u>	<u>23,171.51</u>	<u>29,947.44</u>	<u>199,260.17</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,659.57)</u>	<u>(711.50)</u>	<u>(1,673.12)</u>	<u>(199,260.17)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	150,000.00
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>150,000.00</u>
NET CHANGE IN FUND BALANCES	(1,659.57)	(711.50)	(1,673.12)	(49,260.17)
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>\$ 80,408.77</u>	<u>\$ 64,398.63</u>	<u>\$ 38,547.42</u>	<u>\$ 153,150.42</u>

	General Fund MMI	Child Shelter	Road & Bridge General	Road & Bridge Precinct 1
REVENUES				
Property Taxes	\$ -	\$ -	\$ 6,331,415.24	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	2,061,121.04	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	530,036.76	-	78,062.08
Investment income	-	-	1,889.66	3,962.71
Miscellaneous	-	19,322.56	-	6,683.65
Total Revenues	<u>-</u>	<u>549,359.32</u>	<u>8,394,425.94</u>	<u>88,708.44</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	20,234.07	1,297,521.60
Health and Human Services	-	557,858.34	-	-
Capital Outlay	-	-	-	159,934.83
Debt Service				
Principal	-	-	-	66,996.80
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>557,858.34</u>	<u>20,234.07</u>	<u>1,524,453.23</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(8,499.02)</u>	<u>8,374,191.87</u>	<u>(1,435,744.79)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	6,704.37
Insurance Recoveries	-	142.95	-	25,117.01
Operating Transfers In	-	-	-	2,242,500.00
Operating Transfers Out	(24,787.98)	-	(8,625,000.00)	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>(24,787.98)</u>	<u>142.95</u>	<u>(8,625,000.00)</u>	<u>2,274,321.38</u>
NET CHANGE IN FUND BALANCES	(24,787.98)	(8,356.07)	(250,808.13)	838,576.59
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>\$ (9,642.24)</u>	<u>\$ 217,196.15</u>	<u>\$ 1,754,345.57</u>

	Road & Bridge Precinct 2	Road & Bridge Precinct 3	Road & Bridge Precinct 4	Law Library
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	47,235.76
Charges for Services	-	-	6,506.43	-
Forfeitures	-	-	-	-
Intergovernmental	-	23,693.33	101,859.64	-
Investment income	3,135.06	4,199.71	2,850.38	527.40
Miscellaneous	845.15	110,109.90	2,341.75	-
Total Revenues	<u>3,980.21</u>	<u>138,002.94</u>	<u>113,558.20</u>	<u>47,763.16</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	63,514.95
Community Service	-	-	-	-
Infrastructure and Environmental	903,935.78	1,470,797.54	2,029,055.04	-
Health and Human Services	-	-	-	-
Capital Outlay	240,443.55	39,679.68	318,100.51	-
Debt Service				
Principal	38,169.08	61,858.37	-	-
Interest & Fiscal Charges	1,405.85	3,765.00	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>1,183,954.26</u>	<u>1,576,100.59</u>	<u>2,347,155.55</u>	<u>63,514.95</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,179,974.05)</u>	<u>(1,438,097.65)</u>	<u>(2,233,597.35)</u>	<u>(15,751.79)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	25,624.82	260,611.39	698,606.87	-
Insurance Recoveries	-	-	35,137.42	-
Operating Transfers In	1,552,500.00	2,242,500.00	2,587,500.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>1,578,124.82</u>	<u>2,503,111.39</u>	<u>3,321,244.29</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	398,150.77	1,065,013.74	1,087,646.94	(15,751.79)
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>\$ 1,190,341.58</u>	<u>\$ 1,902,723.51</u>	<u>\$ 1,433,178.35</u>	<u>\$ 205,704.21</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	1,640.79	-	-	888,215.75
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	15,000.00	-	-	-
Investment income	-	-	-	-
Miscellaneous	23,540.43	-	-	-
Total Revenues	<u>40,181.22</u>	<u>-</u>	<u>-</u>	<u>888,215.75</u>
EXPENDITURES				
General Government	85.00	-	1,675.00	541,531.31
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	165,269.80	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>165,354.80</u>	<u>-</u>	<u>1,675.00</u>	<u>541,531.31</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>(125,173.58)</u>	<u>-</u>	<u>(1,675.00)</u>	<u>346,684.44</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	131,250.00	-	10,000.00	-
Operating Transfers Out	-	-	-	(39,919.72)
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>131,250.00</u>	<u>-</u>	<u>10,000.00</u>	<u>(39,919.72)</u>
NET CHANGE IN FUND BALANCES				
	6,076.42	-	8,325.00	306,764.72
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>\$ 18,981.20</u>	<u>\$ 5,390.76</u>	<u>\$ 5,270.03</u>	<u>\$ 316,764.72</u>

	Voter Registration	Probate Education	Adult Probation CCP	Adult Probation Basic Supervision
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	1,185.00	-	605,416.26
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	8,673.40	-	164,274.00	290,324.50
Investment income	15.38	-	-	2,199.26
Miscellaneous	-	-	-	-
Total Revenues	<u>8,688.78</u>	<u>1,185.00</u>	<u>164,274.00</u>	<u>897,940.02</u>
EXPENDITURES				
General Government	-	940.06	-	-
Public safety and corrections	-	-	127,437.23	781,444.49
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>940.06</u>	<u>127,437.23</u>	<u>781,444.49</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>8,688.78</u>	<u>244.94</u>	<u>36,836.77</u>	<u>116,495.53</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				
	8,688.78	244.94	36,836.77	116,495.53
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>\$ 8,741.15</u>	<u>\$ 4,817.64</u>	<u>\$ 121,755.55</u>	<u>\$ 942,318.87</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	-	6,747.96	360.00	2,415.08
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	386,023.00	-	-	-
Investment income	464.21	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>386,487.21</u>	<u>6,747.96</u>	<u>360.00</u>	<u>2,415.08</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	720,265.51	-	-	4,704.55
Judicial	-	9,548.70	306.00	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>720,265.51</u>	<u>9,548.70</u>	<u>306.00</u>	<u>4,704.55</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(333,778.30)</u>	<u>(2,800.74)</u>	<u>54.00</u>	<u>(2,289.47)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	417,789.00	-	-	-
Operating Transfers Out	-	-	(34.00)	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>417,789.00</u>	<u>-</u>	<u>(34.00)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	84,010.70	(2,800.74)	20.00	(2,289.47)
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>\$ 159,723.66</u>	<u>\$ 16,405.31</u>	<u>\$ 180.00</u>	<u>\$ 6,756.76</u>

	Records Management	Library Memorials	Construction Projects	Courthouse Security
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	253,467.68	-	-	51,135.95
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	809.36	-	-	300.31
Miscellaneous	-	950.00	-	-
Total Revenues	<u>254,277.04</u>	<u>950.00</u>	<u>-</u>	<u>51,436.26</u>
EXPENDITURES				
General Government	137,788.61	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	30,100.71
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>137,788.61</u>	<u>-</u>	<u>-</u>	<u>30,100.71</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>116,488.43</u>	<u>950.00</u>	<u>-</u>	<u>21,335.55</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	116,488.43	950.00	-	21,335.55
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>\$ 393,943.04</u>	<u>\$ 2,833.37</u>	<u>\$ 141.17</u>	<u>\$ 137,572.30</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	-	-	47,997.00	41,245.25
Fees of office	20,124.28	22,053.99	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	111.46	86.91	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>20,235.74</u>	<u>22,140.90</u>	<u>47,997.00</u>	<u>41,245.25</u>
EXPENDITURES				
General Government	7,500.00	22,825.88	-	-
Public safety and corrections	-	-	-	6,634.34
Judicial	-	-	-	-
Community Service	-	-	62,652.56	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>7,500.00</u>	<u>22,825.88</u>	<u>62,652.56</u>	<u>6,634.34</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>12,735.74</u>	<u>(684.98)</u>	<u>(14,655.56)</u>	<u>34,610.91</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	-	-	-	(13,200.00)
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>30,000.00</u>	<u>(13,200.00)</u>
NET CHANGE IN FUND BALANCES	12,735.74	(684.98)	15,344.44	21,410.91
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>\$ 54,214.01</u>	<u>\$ 34,377.74</u>	<u>\$ 24,811.95</u>	<u>\$ 173,580.12</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	-	870.00	686.00	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	865.00
Total Revenues	<u>-</u>	<u>870.00</u>	<u>686.00</u>	<u>865.00</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	6,095.00	7,979.00	-
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>6,095.00</u>	<u>7,979.00</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(5,225.00)</u>	<u>(7,293.00)</u>	<u>865.00</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	3,410.50	3,410.50	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>3,410.50</u>	<u>3,410.50</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	(1,814.50)	(3,882.50)	865.00
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>\$ 47,414.05</u>	<u>\$ 35,671.47</u>	<u>\$ 2,250.40</u>

	Dangerous & Wild Animals Fund	Constable Pct. 4 Forfeitures	Justice Court Building Security	Series 2015 Bond Project I&S
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ 355,696.26
Mixed Beverage Taxes	-	-	-	-
License and permits	600.00	-	-	-
Fees of office	-	-	5,941.89	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	15.75	-	138.35
Miscellaneous	-	-	-	-
Total Revenues	<u>600.00</u>	<u>15.75</u>	<u>5,941.89</u>	<u>355,834.61</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	10,207.00	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	280,000.00
Interest & Fiscal Charges	-	-	-	38,937.50
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>10,207.00</u>	<u>318,937.50</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>600.00</u>	<u>15.75</u>	<u>(4,265.11)</u>	<u>36,897.11</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	15.75	(4,265.11)	36,897.11
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>\$ 6,030.63</u>	<u>\$ 30,235.87</u>	<u>\$ 37,056.75</u>

	Jail Construction I&S	SIB Account I&S	2014 Road Bond I&S	Tobacco Settlement
REVENUES				
Property Taxes	\$ 1,740,679.07	\$ 115,655.83	\$ 2,136,359.25	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	603.55	-	2,139.73	67.26
Miscellaneous	-	-	-	-
Total Revenues	<u>1,741,282.62</u>	<u>115,655.83</u>	<u>2,138,498.98</u>	<u>67.26</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	143,776.15	19,129.79	1,021,071.64	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>1,628,776.15</u>	<u>115,086.89</u>	<u>1,021,071.64</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>112,506.47</u>	<u>568.94</u>	<u>1,117,427.34</u>	<u>67.26</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	112,506.47	568.94	1,117,427.34	67.26
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>\$ 134,384.68</u>	<u>\$ 110,790.04</u>	<u>\$ 1,162,083.83</u>	<u>\$ 27,474.85</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	-	52,342.00	-	-
Investment income	169.38	-	47.01	-
Miscellaneous	-	-	-	-
Total Revenues	<u>169.38</u>	<u>52,342.00</u>	<u>47.01</u>	<u>-</u>
EXPENDITURES				
General Government	-	-	300.00	-
Public safety and corrections	-	43,927.61	-	-
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>43,927.61</u>	<u>300.00</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>169.38</u>	<u>8,414.39</u>	<u>(252.99)</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				
	169.38	8,414.39	(252.99)	-
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>\$ 64,856.01</u>	<u>\$ 9,159.59</u>	<u>\$ 17,836.26</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	29,230.00	-	-	-
Investment income	25.05	-	29.34	73.33
Miscellaneous	-	-	3,654.60	103.11
Total Revenues	<u>29,255.05</u>	<u>-</u>	<u>3,683.94</u>	<u>176.44</u>
EXPENDITURES				
General Government	-	-	-	821.17
Public safety and corrections	-	-	-	-
Judicial	-	-	49,899.60	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	18,080.00	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>18,080.00</u>	<u>-</u>	<u>49,899.60</u>	<u>821.17</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>11,175.05</u>	<u>-</u>	<u>(46,215.66)</u>	<u>(644.73)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	54,548.00	5,100.00
Operating Transfers Out	-	-	-	(3,135.32)
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>54,548.00</u>	<u>1,964.68</u>
NET CHANGE IN FUND BALANCES	11,175.05	-	8,332.34	1,319.95
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>\$ 11,186.41</u>	<u>\$ 7,167.37</u>	<u>\$ 5,852.90</u>	<u>\$ 27,291.58</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	46.99	861.17	-	394.41
Miscellaneous	-	-	-	-
Total Revenues	<u>46.99</u>	<u>861.17</u>	<u>-</u>	<u>394.41</u>
EXPENDITURES				
General Government	535.52	-	-	-
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>535.52</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(488.53)</u>	<u>861.17</u>	<u>-</u>	<u>394.41</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	5,100.00	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>5,100.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	4,611.47	861.17	-	394.41
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>\$ 19,585.88</u>	<u>\$ 10,799.98</u>	<u>\$ 1,500.00</u>	<u>\$ 17,649.49</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	179.11	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>1.92</u>	<u>179.11</u>	<u>17,268.41</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	8,301.30
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>8,301.30</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>-</u>	<u>1.92</u>	<u>179.11</u>	<u>8,967.11</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)	179.11	8,967.11
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>\$ 68,581.86</u>	<u>\$ 34,610.84</u>

	County & District Court Technology	JP Technology	Records Archive	SCAAP
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	3,021.05	24,126.74	221,930.00	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	16,793.00
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>3,021.05</u>	<u>24,126.74</u>	<u>221,930.00</u>	<u>16,793.00</u>
EXPENDITURES				
General Government	3,174.01	-	75,936.84	-
Public safety and corrections	-	-	-	41,355.53
Judicial	-	1,185.21	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	6,925.47	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>3,174.01</u>	<u>8,110.68</u>	<u>75,936.84</u>	<u>41,355.53</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(152.96)</u>	<u>16,016.06</u>	<u>145,993.16</u>	<u>(24,562.53)</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	(152.96)	16,016.06	145,993.16	(24,562.53)
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>\$ 2,057.69</u>	<u>\$ 239,932.62</u>	<u>\$ 334,385.07</u>	<u>\$ (24,730.21)</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	-	3,199.86	45,846.00	52,150.45
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>3,199.86</u>	<u>45,846.00</u>	<u>52,150.45</u>
EXPENDITURES				
General Government	-	539.78	-	-
Public safety and corrections	-	-	35,150.00	16,221.86
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>35,150.00</u>	<u>16,221.86</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>2,660.08</u>	<u>10,696.00</u>	<u>35,928.59</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	-	2,660.08	10,696.00	35,928.59
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	<u>(7,983.49)</u>	<u>10,240.23</u>	<u>(0.32)</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ (7,983.49)</u>	<u>\$ 12,900.31</u>	<u>\$ 10,695.68</u>	<u>\$ 35,928.59</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	134,101.79	-	2,611.62	-
Investment income	-	193,001.11	-	0.03
Miscellaneous	-	-	-	-
Total Revenues	<u>134,101.79</u>	<u>193,001.11</u>	<u>2,611.62</u>	<u>0.03</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	16.80
Judicial	211,272.77	-	1,248.62	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	2,224,270.71	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	400.00	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>211,272.77</u>	<u>2,224,670.71</u>	<u>1,248.62</u>	<u>16.80</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(77,170.98)</u>	<u>(2,031,669.60)</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	-	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>21,455.68</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(77,170.98)	(2,010,213.92)	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>\$ (188,170.98)</u>	<u>\$29,594,807.95</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		236.02
Miscellaneous		-
Total Revenues		<u>236.02</u>
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		<u>287,399.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		<u>(287,162.98)</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>
NET CHANGE IN FUND BALANCES		(287,162.98)
FUND BALANCES, BEGINNING		<u>101,432.87</u>
PRIOR PERIOD ADJUSTMENT		-
BEGINNING BALANCE RESTATED		101,432.87
FUND BALANCE, ENDING		<u><u>\$ (185,730.11)</u></u>

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet Summary

June 30, 2017



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
ASSETS				
Cash and cash equivalents	\$54,051,141.00	\$13,171,290.34	\$ 6,467,351.16	\$ 1,426,652.30
Taxes receivable	1,892,049.22	1,512,579.05	242,485.17	136,985.00
Accounts receivable	1,627,889.68	1,627,889.68	-	-
Due from other Governments	8,965,045.77	-	-	-
Due from other Funds	200,733.99	185,920.48	-	-
Prepaid Expenses	-	-	-	-
Total Assets	66,736,859.66	16,497,679.55	6,709,836.33	1,563,637.30
LIABILITIES				
Accounts Payable	73,789.30	73,767.32	-	-
Accrued Liabilities	1,061,963.43	828,778.44	-	-
Due to other Funds	200,833.07	14,813.51	-	-
Due to other governments	33,568.12	33,568.12	-	-
Unearned revenue	12,286,827.36	2,955,414.05	212,051.17	119,322.00
Accrued Interest	421.42	421.42	-	-
Loan payable	-	-	-	-
Unavailable Revenue	17,689.13	-	-	-
Total Liabilities	13,675,091.83	3,906,762.86	212,051.17	119,322.00
NET POSITION				
Restricted:				
Road and Bridge Projects	36,092,593.11	-	6,497,785.16	-
Public safety	1,265,124.18	14,056.76	-	-
Judicial	352,025.76	-	-	-
Library Services	18,981.20	18,981.20	-	-
Fire Code Enforcement	173,580.12	-	-	-
Historical Preservation	49,710.83	-	-	-
Records Management	816,919.86	-	-	-
Court technology and Security	409,798.48	-	-	-
Capital Projects	5,621.78	5,390.76	-	-
Debt Service	1,944,315.30	500,000.00	-	1,444,315.30
Other purposes	759,686.75	690,906.53	-	-
Unrestricted	11,173,410.46	11,361,581.44	-	-
Total Net Position	53,061,767.83	12,590,916.69	6,497,785.16	1,444,315.30
Total Liabilities & Net Position	\$ 66,736,859.66	\$ 16,497,679.55	\$ 6,709,836.33	\$ 1,563,637.30

	Major Construction Projects	Other Funds Summary	Agency Funds
ASSETS			
Cash and cash equivalents	\$29,595,151.34	\$ 2,083,178.80	\$ 1,307,517.06
Taxes receivable	-	-	-
Accounts receivable	-	-	-
Due from other Governments	8,937,651.00	27,394.77	-
Due from other Funds	-	14,813.51	-
Prepaid Expenses	-	-	-
Total Assets	38,532,802.34	2,125,387.08	1,307,517.06
LIABILITIES			
Accounts Payable	21.98	-	-
Accrued Liabilities	-	-	233,184.99
Due to other Funds	185,820.50	199.06	-
Due to other governments	-	-	-
Unearned revenue	8,937,651.00	62,389.14	-
Accrued Interest	-	-	-
Loan payable	-	-	-
Unavailable Revenue	-	17,689.13	-
Total Liabilities	9,123,493.48	80,277.33	233,184.99
NET POSITION			
Restricted:			
Road and Bridge Projects	29,594,807.95	-	-
Public safety	(185,730.11)	372,723.11	1,064,074.42
Judicial	-	349,775.36	2,250.40
Library Services	-	-	-
Fire Code Enforcement	-	173,580.12	-
Historical Preservation	-	49,710.83	-
Records Management	-	816,919.86	-
Court technology and Security	-	409,798.48	-
Capital Projects	231.02	-	-
Debt Service	-	-	-
Other purposes	-	60,772.97	8,007.25
Unrestricted	-	(188,170.98)	-
Total Net Position	29,409,308.86	2,045,109.75	1,074,332.07
Total Liabilities & Net Position	\$ 38,532,802.34	\$ 2,125,387.08	\$ 1,307,517.06

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet Detailed

June 30, 2017



	Summary	General Fund	Regional Call Center	Wire Transfer Fund
ASSETS				
Cash and cash equivalents	\$54,051,141.00	\$12,425,847.20	\$ 89.85	\$ 2,818.26
Taxes receivable	1,892,049.22	1,512,579.05	-	-
Accounts receivable	1,627,889.68	1,627,889.68	-	-
Due from other Governments	8,965,045.77	-	-	-
Due from other Funds	200,733.99	185,920.48	-	-
Prepaid Expenses	-	-	-	-
Total Assets	66,736,859.66	15,752,236.41	89.85	2,818.26
LIABILITIES				
Accounts Payable	73,789.30	73,199.09	-	-
Accrued Liabilities	1,061,963.43	828,778.44	-	-
Due to other Funds	200,833.07	14,813.51	-	-
Due to other governments	33,568.12	33,568.12	-	-
Unearned revenue	12,286,827.36	2,955,414.05	-	-
Accrued Interest	421.42	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	17,689.13	-	-	-
Total Liabilities	13,675,091.83	3,905,773.21	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	36,092,593.11	-	-	-
Public safety	1,265,124.18	-	-	-
Judicial	352,025.76	-	-	-
Library Services	18,981.20	-	-	-
Fire Code Enforcement	173,580.12	-	-	-
Historical Preservation	49,710.83	-	-	-
Records Management	816,919.86	-	-	-
Court technology and Security	409,798.48	-	-	-
Capital Projects	5,621.78	-	89.85	-
Debt Service	1,944,315.30	500,000.00	-	-
Other purposes	759,686.75	-	-	-
Unrestricted	11,173,410.46	11,346,463.20	-	2,818.26
Total Net Position	53,061,767.83	11,846,463.20	89.85	2,818.26
Total Liabilities & Net Position	\$ 66,736,859.66	\$ 15,752,236.41	\$ 89.85	\$ 2,818.26

	Sheriff Federal Forfeitures	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care
ASSETS				
Cash and cash equivalents	\$ 80,408.77	\$ 64,398.63	\$ 38,646.48	\$ 153,150.42
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	80,408.77	64,398.63	38,646.48	153,150.42
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	99.06	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	99.06	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	80,408.77	64,398.63	-	-
Judicial	-	-	38,547.42	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	153,150.42
Unrestricted	-	-	-	-
Total Net Position	80,408.77	64,398.63	38,547.42	153,150.42
Total Liabilities & Net Position	\$ 80,408.77	\$ 64,398.63	\$ 38,646.48	\$ 153,150.42

	Child Shelter	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2
ASSETS				
Cash and cash equivalents	\$ (9,642.24)	\$ 186,762.15	\$ 1,754,345.57	\$ 1,190,341.58
Taxes receivable	-	242,485.17	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	(9,642.24)	429,247.32	1,754,345.57	1,190,341.58
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	212,051.17	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	212,051.17	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	217,196.15	1,754,345.57	1,190,341.58
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	(9,642.24)	-	-	-
Unrestricted	-	-	-	-
Total Net Position	(9,642.24)	217,196.15	1,754,345.57	1,190,341.58
Total Liabilities & Net Position	\$ (9,642.24)	\$ 429,247.32	\$ 1,754,345.57	\$ 1,190,341.58

	Road & Bridge Precinct 3	Road & Bridge Precinct 4	Law Library	Kaufman County Library
ASSETS				
Cash and cash equivalents	\$ 1,902,723.51	\$ 1,433,178.35	\$ 205,704.21	\$ 18,981.20
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	1,902,723.51	1,433,178.35	205,704.21	18,981.20
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	1,902,723.51	1,433,178.35	-	-
Public safety	-	-	-	-
Judicial	-	-	205,704.21	-
Library Services	-	-	-	18,981.20
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	1,902,723.51	1,433,178.35	205,704.21	18,981.20
Total Liabilities & Net Position	\$ 1,902,723.51	\$ 1,433,178.35	\$ 205,704.21	\$ 18,981.20

	General R.O.W.	Lake Dam Maintenance	State Fees	Voter Registration
ASSETS				
Cash and cash equivalents	\$ 5,390.76	\$ 5,270.03	\$ 316,764.72	\$ 8,741.15
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	5,390.76	5,270.03	316,764.72	8,741.15
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	5,390.76	-	-	-
Debt Service	-	-	-	-
Other purposes	-	5,270.03	316,764.72	8,741.15
Unrestricted	-	-	-	-
Total Net Position	5,390.76	5,270.03	316,764.72	8,741.15
Total Liabilities & Net Position	\$ 5,390.76	\$ 5,270.03	\$ 316,764.72	\$ 8,741.15

	Probate Education	Adult Probation CCP	Adult Probation Basic Supervision	Juvenile Probation
ASSETS				
Cash and cash equivalents	\$ 4,817.64	\$ 121,755.55	\$ 942,318.87	\$ 159,723.66
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	4,817.64	121,755.55	942,318.87	159,723.66
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	-	121,755.55	942,318.87	159,723.66
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	4,817.64	-	-	-
Unrestricted	-	-	-	-
Total Net Position	4,817.64	121,755.55	942,318.87	159,723.66
Total Liabilities & Net Position	\$ 4,817.64	\$ 121,755.55	\$ 942,318.87	\$ 159,723.66

	Appellate Justice System	Juvenile Probation Diversion	Juvenile Probation Fee Fund	Records Management
ASSETS				
Cash and cash equivalents	\$ 16,405.31	\$ 180.00	\$ 6,756.76	\$ 393,943.04
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	16,405.31	180.00	6,756.76	393,943.04
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	-	-	6,756.76	-
Judicial	16,405.31	180.00	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	393,943.04
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	16,405.31	180.00	6,756.76	393,943.04
Total Liabilities & Net Position	\$ 16,405.31	\$ 180.00	\$ 6,756.76	\$ 393,943.04

	Library Memorials	Construction Projects	Courthouse Security	Records Management and Preservation
ASSETS				
Cash and cash equivalents	\$ 2,833.37	\$ 163.15	\$ 137,572.30	\$ 54,214.01
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	2,833.37	163.15	137,572.30	54,214.01
LIABILITIES				
Accounts Payable	-	21.98	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	21.98	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	2,833.37	-	-	-
Records Management	-	-	-	54,214.01
Court technology and Security	-	-	137,572.30	-
Capital Projects	-	141.17	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	2,833.37	141.17	137,572.30	54,214.01
Total Liabilities & Net Position	\$ 2,833.37	\$ 163.15	\$ 137,572.30	\$ 54,214.01

	District Clerk Records Management and Preservation	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV-E Funds
ASSETS				
Cash and cash equivalents	\$ 34,377.74	\$ 24,811.95	\$ 173,580.12	\$ 30,462.11
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	34,377.74	24,811.95	173,580.12	30,462.11
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	-	-	-	30,462.11
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	173,580.12	-
Historical Preservation	-	-	-	-
Records Management	34,377.74	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	24,811.95	-	-
Unrestricted	-	-	-	-
Total Net Position	34,377.74	24,811.95	173,580.12	30,462.11
Total Liabilities & Net Position	\$ 34,377.74	\$ 24,811.95	\$ 173,580.12	\$ 30,462.11

	CCL Diversion Court	422nd Diversion Court	Veteran's Court Program	Dangerous & Wild Animals Fund
ASSETS				
Cash and cash equivalents	\$ 47,414.05	\$ 35,671.47	\$ 2,250.40	\$ 7,300.00
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	47,414.05	35,671.47	2,250.40	7,300.00
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	-	-	-	7,300.00
Judicial	47,414.05	35,671.47	2,250.40	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	47,414.05	35,671.47	2,250.40	7,300.00
Total Liabilities & Net Position	\$ 47,414.05	\$ 35,671.47	\$ 2,250.40	\$ 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	\$ 6,030.63	\$ 30,235.87	\$ 37,056.75	\$ 116,721.68
Taxes receivable	-	-	-	136,985.00
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	6,030.63	30,235.87	37,056.75	253,706.68
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	119,322.00
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	119,322.00
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	6,030.63	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	30,235.87	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	37,056.75	134,384.68
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	6,030.63	30,235.87	37,056.75	134,384.68
Total Liabilities & Net Position	\$ 6,030.63	\$ 30,235.87	\$ 37,056.75	\$ 253,706.68

	SIB Account I&S	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1
ASSETS				
Cash and cash equivalents	\$ 110,790.04	\$ 1,162,083.83	\$ 27,474.85	\$ 64,856.01
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	110,790.04	1,162,083.83	27,474.85	64,856.01
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	110,790.04	1,162,083.83	-	-
Other purposes	-	-	27,474.85	64,856.01
Unrestricted	-	-	-	-
Total Net Position	110,790.04	1,162,083.83	27,474.85	64,856.01
Total Liabilities & Net Position	\$ 110,790.04	\$ 1,162,083.83	\$ 27,474.85	\$ 64,856.01

	Juvenile Probation Grant C	Levee District #5 M&O	Levee District #15 M&O	Texas Water Improvement
ASSETS				
Cash and cash equivalents	\$ 9,159.59	\$ 17,836.26	\$ 175.42	\$ 11,286.41
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	9,159.59	17,836.26	175.42	11,286.41
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	100.00
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	100.00
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	9,159.59	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	17,836.26	175.42	11,186.41
Unrestricted	-	-	-	-
Total Net Position	9,159.59	17,836.26	175.42	11,186.41
Total Liabilities & Net Position	\$ 9,159.59	\$ 17,836.26	\$ 175.42	\$ 11,286.41

	Bois D'Arc Island C&M	Jury Check Fund	Historical Society	Farm Museum
ASSETS				
Cash and cash equivalents	\$ 7,167.37	\$ 5,852.90	\$ 27,291.58	\$ 19,585.88
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	7,167.37	5,852.90	27,291.58	19,585.88
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	-	5,852.90	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	27,291.58	19,585.88
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	7,167.37	-	-	-
Unrestricted	-	-	-	-
Total Net Position	7,167.37	5,852.90	27,291.58	19,585.88
Total Liabilities & Net Position	\$ 7,167.37	\$ 5,852.90	\$ 27,291.58	\$ 19,585.88

	ACH Account	Payroll	Employee Savings	Juvenile Case Manager
ASSETS				
Cash and cash equivalents	\$ 10,799.98	\$ 2,489.65	\$ 250,834.48	\$ 1,963.41
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	10,799.98	2,489.65	250,834.48	1,963.41
LIABILITIES				
Accounts Payable	-	568.23	-	-
Accrued Liabilities	-	-	233,184.99	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	421.42	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	989.65	233,184.99	-
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	-	-	17,649.49	-
Unrestricted	10,799.98	1,500.00	-	-
Total Net Position	10,799.98	1,500.00	17,649.49	1,963.41
Total Liabilities & Net Position	\$ 10,799.98	\$ 2,489.65	\$ 250,834.48	\$ 1,963.41

	Levee District #6 C & M	LEOSE Training	County & District Court Technology	JP Technology
ASSETS				
Cash and cash equivalents	\$ 68,581.86	\$ 34,610.84	\$ 2,057.69	\$ 239,932.62
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	68,581.86	34,610.84	2,057.69	239,932.62
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	-	34,610.84	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	2,057.69	239,932.62
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	68,581.86	-	-	-
Unrestricted	-	-	-	-
Total Net Position	68,581.86	34,610.84	2,057.69	239,932.62
Total Liabilities & Net Position	\$ 68,581.86	\$ 34,610.84	\$ 2,057.69	\$ 239,932.62

	Records Archive	SCAAP	Hazard Mitigation Grant	Tax Assessor/ Collector Admin Fees
ASSETS				
Cash and cash equivalents	\$ 334,385.07	\$ 37,658.93	\$ (32,502.64)	\$ 12,900.31
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	27,394.77	-
Due from other Funds	-	-	14,813.51	-
Prepaid Expenses	-	-	-	-
Total Assets	334,385.07	37,658.93	9,705.64	12,900.31
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	62,389.14	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	17,689.13	-
Total Liabilities	-	62,389.14	17,689.13	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	(24,730.21)	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	334,385.07	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	(7,983.49)	12,900.31
Unrestricted	-	-	-	-
Total Net Position	334,385.07	(24,730.21)	(7,983.49)	12,900.31
Total Liabilities & Net Position	\$ 334,385.07	\$ 37,658.93	\$ 9,705.64	\$ 12,900.31

	Juvenile Probation Grant N	Emissions Enforcement Grant	Capital Murder Grant	Road Bond Construction
ASSETS				
Cash and cash equivalents	\$ 10,695.68	\$ 35,928.59	\$ (188,170.98)	\$29,594,807.95
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	8,937,651.00
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	10,695.68	35,928.59	(188,170.98)	38,532,458.95
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	8,937,651.00
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	8,937,651.00
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	29,594,807.95
Public safety	10,695.68	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	35,928.59	-	-
Unrestricted	-	-	(188,170.98)	-
Total Net Position	10,695.68	35,928.59	(188,170.98)	29,594,807.95
Total Liabilities & Net Position	\$ 10,695.68	\$ 35,928.59	\$ (188,170.98)	\$ 38,532,458.95

	Traffic Study	Series 2015 Bond Project
ASSETS		
Cash and cash equivalents	\$ -	\$ 90.39
Taxes receivable	-	-
Accounts receivable	-	-
Due from other Governments	-	-
Due from other Funds	-	-
Prepaid Expenses	-	-
Total Assets	-	90.39
LIABILITIES		
Accounts Payable	-	-
Accrued Liabilities	-	-
Due to other Funds	-	185,820.50
Due to other governments	-	-
Unearned revenue	-	-
Accrued Interest	-	-
Loan payable	-	-
Unavailable Revenue	-	-
Total Liabilities	-	185,820.50
NET POSITION		
Restricted:		
Road and Bridge Projects	-	-
Public safety	-	(185,730.11)
Judicial	-	-
Library Services	-	-
Fire Code Enforcement	-	-
Historical Preservation	-	-
Records Management	-	-
Court technology and Security	-	-
Capital Projects	-	-
Debt Service	-	-
Other purposes	-	-
Unrestricted	-	-
Total Net Position	-	(185,730.11)
Total Liabilities & Net Position	\$ -	\$ 90.39