

Kaufman County, Texas

Unaudited Interim Financial Statements

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

March 31, 2018



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
REVENUES				
Property Taxes	\$45,103,525.91	\$33,249,960.60	\$ 7,509,642.27	\$ 4,343,923.04
Mixed Beverage Taxes	39,461.07	39,461.07	-	-
License and permits	91,477.08	39,573.50	-	-
Fees of office	4,334,257.74	2,415,943.76	1,059,198.21	-
Charges for Services	402,610.42	382,735.43	19,874.99	-
Forfeitures	19,934.35	-	-	-
Intergovernmental	2,496,513.27	1,485,189.25	-	-
Investment income	269,491.98	65,322.56	14,019.82	2,545.92
Miscellaneous	166,234.99	45,892.75	95,848.59	-
Total Revenues	52,923,506.81	37,724,078.92	8,698,583.88	4,346,468.96
EXPENDITURES				
General Government	7,809,117.38	7,660,871.73	-	-
Public safety and corrections	9,131,892.16	7,947,383.32	-	-
Judicial	2,894,732.48	2,757,994.61	-	-
Community Service	187,117.76	187,117.76	-	-
Infrastructure and Environmental	8,219,956.17	200,951.78	4,493,887.92	-
Health and Human Services	559,678.48	210,975.75	-	-
Capital Outlay	869,934.21	343,541.87	501,209.79	-
Debt Service				
Principal	2,772,023.91	-	143,533.54	2,628,490.37
Interest & Fiscal Charges	1,295,760.84	-	13,139.32	1,282,621.52
Bond Issuance Costs	-	-	-	-
Total Expenditures	33,740,213.39	19,308,836.82	5,151,770.57	3,911,111.89
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	19,183,293.42	18,415,242.10	3,546,813.31	435,357.07
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	1,138,405.25	-	1,138,405.25	-
Insurance Recoveries	30,127.62	30,127.62	-	-
Operating Transfers In	9,789,528.97	231,587.30	8,500,000.00	715,000.00
Operating Transfers Out	(9,789,528.97)	(1,270,125.14)	(8,500,000.00)	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	1,168,532.87	(1,008,410.22)	1,138,405.25	715,000.00
NET CHANGE IN FUND BALANCES	20,351,826.29	17,406,831.88	4,685,218.56	1,150,357.07
FUND BALANCES, BEGINNING	39,082,372.53	4,955,358.39	4,217,391.61	241,881.00
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	39,082,372.53	4,955,358.39	4,217,391.61	241,881.00
FUND BALANCE, ENDING	\$59,434,198.82	\$22,362,190.27	\$ 8,902,610.17	\$ 1,392,238.07

	Major Construction Projects	Other Funds Summary	Agency Funds
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	51,903.58	-
Fees of office	-	441,176.10	417,939.67
Charges for Services	-	-	-
Forfeitures	-	19,934.35	-
Intergovernmental	5,403.35	409,758.60	596,162.07
Investment income	182,897.26	2,504.27	2,202.15
Miscellaneous	-	11,716.95	12,776.70
Total Revenues	<u>188,300.61</u>	<u>936,993.85</u>	<u>1,029,080.59</u>
EXPENDITURES			
General Government	-	148,245.65	-
Public safety and corrections	-	587,944.16	596,564.68
Judicial	-	136,737.87	-
Community Service	-	-	-
Infrastructure and Environmental	3,525,116.47	-	-
Health and Human Services	-	6,860.00	341,842.73
Capital Outlay	-	25,182.55	-
Debt Service	-	-	-
Principal	-	-	-
Interest & Fiscal Charges	-	-	-
Bond Issuance Costs	-	-	-
Total Expenditures	<u>3,525,116.47</u>	<u>904,970.23</u>	<u>938,407.41</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,336,815.86)</u>	<u>32,023.62</u>	<u>90,673.18</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	-	-	-
Sale of Capital Assets	-	-	-
Insurance Recoveries	-	-	-
Operating Transfers In	-	342,941.67	-
Operating Transfers Out	(93.89)	(19,309.94)	-
Issuance of Capital lease	-	-	-
Total other financing sources (uses)	<u>(93.89)</u>	<u>323,631.73</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(3,336,909.75)	355,655.35	90,673.18
FUND BALANCES, BEGINNING	<u>26,569,274.04</u>	<u>2,146,818.98</u>	<u>951,648.51</u>
PRIOR PERIOD ADJUSTMENT	-	-	-
BEGINNING BALANCE RESTATED	26,569,274.04	2,146,818.98	951,648.51
FUND BALANCE, ENDING	<u><u>\$23,232,364.29</u></u>	<u><u>\$ 2,502,474.33</u></u>	<u><u>\$ 1,042,321.69</u></u>

Kaufman County, Texas

Unaudited Interim Financial Statements

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

March 31, 2018



	Summary	General Fund	Wire Transfer Fund	Sheriff Federal Seized
REVENUES				
Property Taxes	\$45,103,525.91	\$33,249,960.60	\$ -	\$ -
Mixed Beverage Taxes	39,461.07	39,461.07	-	-
License and permits	91,477.08	4,205.00	-	-
Fees of office	4,334,257.74	1,784,686.47	-	-
Charges for Services	402,610.42	382,735.43	-	-
Forfeitures	19,934.35	-	-	-
Intergovernmental	2,496,513.27	1,470,189.25	-	-
Investment income	269,491.98	64,116.91	7.29	-
Miscellaneous	166,234.99	45,631.70	-	9,866.95
Total Revenues	<u>52,923,506.81</u>	<u>37,040,986.43</u>	<u>7.29</u>	<u>9,866.95</u>
EXPENDITURES				
General Government	7,809,117.38	7,364,892.49	-	-
Public safety and corrections	9,131,892.16	7,943,283.21	-	17,381.05
Judicial	2,894,732.48	2,757,994.61	-	-
Community Service	187,117.76	45,970.00	-	-
Infrastructure and Environmental	8,219,956.17	200,951.78	-	-
Health and Human Services	559,678.48	45,500.00	-	-
Capital Outlay	869,934.21	343,541.87	-	1,670.00
Debt Service				
Principal	2,772,023.91	-	-	-
Interest & Fiscal Charges	1,295,760.84	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>33,740,213.39</u>	<u>18,702,133.96</u>	<u>-</u>	<u>19,051.05</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>19,183,293.42</u>	<u>18,338,852.47</u>	<u>7.29</u>	<u>(9,184.10)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	1,138,405.25	-	-	-
Insurance Recoveries	30,127.62	30,127.62	-	-
Operating Transfers In	9,789,528.97	34,087.30	-	-
Operating Transfers Out	(9,789,528.97)	(1,251,819.00)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>1,168,532.87</u>	<u>(1,187,604.08)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	20,351,826.29	17,151,248.39	7.29	(9,184.10)
FUND BALANCES, BEGINNING	<u>39,082,372.53</u>	<u>4,602,257.12</u>	<u>2,821.16</u>	<u>46,795.51</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	39,082,372.53	4,602,257.12	2,821.16	46,795.51
FUND BALANCE, ENDING	<u><u>\$59,434,198.82</u></u>	<u><u>\$21,753,505.51</u></u>	<u><u>\$ 2,828.45</u></u>	<u><u>\$ 37,611.41</u></u>

	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care	Child Shelter
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	6,298.30	13,636.05	-	-
Intergovernmental	-	-	-	350,535.36
Investment income	-	-	-	-
Miscellaneous	-	-	-	12,285.20
Total Revenues	<u>6,298.30</u>	<u>13,636.05</u>	<u>-</u>	<u>362,820.56</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	31,683.47	-	-	-
Judicial	-	10,467.31	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	165,475.75	341,842.73
Capital Outlay	-	717.99	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>31,683.47</u>	<u>11,185.30</u>	<u>165,475.75</u>	<u>341,842.73</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(25,385.17)</u>	<u>2,450.75</u>	<u>(165,475.75)</u>	<u>20,977.83</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	100,000.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>100,000.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(25,385.17)	2,450.75	(65,475.75)	20,977.83
FUND BALANCES, BEGINNING	<u>65,263.13</u>	<u>30,859.32</u>	<u>79,794.34</u>	<u>(1,259.18)</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	65,263.13	30,859.32	79,794.34	(1,259.18)
FUND BALANCE, ENDING	<u>\$ 39,877.96</u>	<u>\$ 33,310.07</u>	<u>\$ 14,318.59</u>	<u>\$ 19,718.65</u>

	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2	Road & Bridge Precinct 3
REVENUES				
Property Taxes	\$ 7,509,642.27	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	1,059,198.21	-	-	-
Charges for Services	-	10,900.00	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	2,565.63	2,822.21	3,475.92	1,916.96
Miscellaneous	53.50	2,873.69	80,740.32	10,262.28
Total Revenues	<u>8,571,459.61</u>	<u>16,595.90</u>	<u>84,216.24</u>	<u>12,179.24</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	3,185.09	1,254,737.40	357,845.57	1,922,144.63
Health and Human Services	-	-	-	-
Capital Outlay	-	-	80,604.00	274,360.79
Debt Service				
Principal	-	99,676.67	21,552.32	22,304.55
Interest & Fiscal Charges	-	10,787.57	441.01	1,910.74
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>3,185.09</u>	<u>1,365,201.64</u>	<u>460,442.90</u>	<u>2,220,720.71</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>8,568,274.52</u>	<u>(1,348,605.74)</u>	<u>(376,226.66)</u>	<u>(2,208,541.47)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	361,107.70	-	602,933.55
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	2,210,000.00	1,530,000.00	2,210,000.00
Operating Transfers Out	(8,500,000.00)	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>(8,500,000.00)</u>	<u>2,571,107.70</u>	<u>1,530,000.00</u>	<u>2,812,933.55</u>
NET CHANGE IN FUND BALANCES	68,274.52	1,222,501.96	1,153,773.34	604,392.08
FUND BALANCES, BEGINNING	<u>217,819.21</u>	<u>1,015,013.49</u>	<u>1,067,881.37</u>	<u>1,045,788.99</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	217,819.21	1,015,013.49	1,067,881.37	1,045,788.99
FUND BALANCE, ENDING	<u>\$ 286,093.73</u>	<u>\$ 2,237,515.45</u>	<u>\$ 2,221,654.71</u>	<u>\$ 1,650,181.07</u>

	Road & Bridge Precinct 4	Law Library	Kaufman County Library	General R.O.W.
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	32,962.15	599.98	-
Charges for Services	8,974.99	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	15,000.00	-
Investment income	3,239.10	410.88	-	-
Miscellaneous	1,918.80	-	261.05	-
Total Revenues	<u>14,132.89</u>	<u>33,373.03</u>	<u>15,861.03</u>	<u>-</u>
EXPENDITURES				
General Government	-	-	85.00	-
Public safety and corrections	-	-	-	-
Judicial	-	35,269.20	-	-
Community Service	-	-	99,482.73	-
Infrastructure and Environmental	955,975.23	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	146,245.00	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>1,102,220.23</u>	<u>35,269.20</u>	<u>99,567.73</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,088,087.34)</u>	<u>(1,896.17)</u>	<u>(83,706.70)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	174,364.00	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	2,550,000.00	-	87,500.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>2,724,364.00</u>	<u>-</u>	<u>87,500.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,636,276.66	(1,896.17)	3,793.30	-
FUND BALANCES, BEGINNING	<u>870,888.55</u>	<u>196,312.05</u>	<u>19,451.66</u>	<u>5,390.76</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	870,888.55	196,312.05	19,451.66	5,390.76
FUND BALANCE, ENDING	<u>\$ 2,507,165.21</u>	<u>\$ 194,415.88</u>	<u>\$ 23,244.96</u>	<u>\$ 5,390.76</u>

	Lake Dam Maintenance	State Fees	Voter Registration	Probate Education
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	626,836.81	-	745.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	4,495.00	-
Investment income	-	-	13.80	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>626,836.81</u>	<u>4,508.80</u>	<u>745.00</u>
EXPENDITURES				
General Government	4,775.00	263,492.17	-	-
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>4,775.00</u>	<u>263,492.17</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(4,775.00)</u>	<u>363,344.64</u>	<u>4,508.80</u>	<u>745.00</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	10,000.00	-	-	-
Operating Transfers Out	-	(18,306.14)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>10,000.00</u>	<u>(18,306.14)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	5,225.00	345,038.50	4,508.80	745.00
FUND BALANCES, BEGINNING	<u>(304.97)</u>	<u>10,000.00</u>	<u>4,251.81</u>	<u>5,022.60</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	(304.97)	10,000.00	4,251.81	5,022.60
FUND BALANCE, ENDING	<u>\$ 4,920.03</u>	<u>\$ 355,038.50</u>	<u>\$ 8,760.61</u>	<u>\$ 5,767.60</u>

	Adult Probation CCP	Adult Probation Basic Supervision	Juvenile Probation	Appellate Justice System
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	417,939.67	-	4,703.87
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	146,084.00	99,542.71	301,524.00	-
Investment income	-	1,899.87	383.01	-
Miscellaneous	-	-	-	-
Total Revenues	<u>146,084.00</u>	<u>519,382.25</u>	<u>301,907.01</u>	<u>4,703.87</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	112,206.39	484,358.29	456,397.17	-
Judicial	-	-	-	9,273.96
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>112,206.39</u>	<u>484,358.29</u>	<u>456,397.17</u>	<u>9,273.96</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>33,877.61</u>	<u>35,023.96</u>	<u>(154,490.16)</u>	<u>(4,570.09)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	302,519.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>302,519.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	33,877.61	35,023.96	148,028.84	(4,570.09)
FUND BALANCES, BEGINNING	<u>43,680.44</u>	<u>888,810.33</u>	<u>22,730.59</u>	<u>18,931.31</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	43,680.44	888,810.33	22,730.59	18,931.31
FUND BALANCE, ENDING	<u>\$ 77,558.05</u>	<u>\$ 923,834.29</u>	<u>\$ 170,759.43</u>	<u>\$ 14,361.22</u>

	Juvenile Probation Diversion	Juvenile Probation Fee Fund	Records Management	Library Memorials
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	220.00	3,075.50	162,498.83	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	965.29	-
Miscellaneous	-	-	-	260.00
Total Revenues	<u>220.00</u>	<u>3,075.50</u>	<u>163,464.12</u>	<u>260.00</u>
EXPENDITURES				
General Government	-	-	141,755.54	-
Public safety and corrections	-	4,100.11	-	-
Judicial	126.00	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>126.00</u>	<u>4,100.11</u>	<u>141,755.54</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>94.00</u>	<u>(1,024.61)</u>	<u>21,708.58</u>	<u>260.00</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	(14.00)	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>(14.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES				
	80.00	(1,024.61)	21,708.58	260.00
FUND BALANCES, BEGINNING				
	<u>160.00</u>	<u>6,172.50</u>	<u>447,090.93</u>	<u>2,447.39</u>
PRIOR PERIOD ADJUSTMENT				
	-	-	-	-
BEGINNING BALANCE RESTATED				
	160.00	6,172.50	447,090.93	2,447.39
FUND BALANCE, ENDING				
	<u>\$ 240.00</u>	<u>\$ 5,147.89</u>	<u>\$ 468,799.51</u>	<u>\$ 2,707.39</u>

	Construction Projects	Courthouse Security	Records Management and Preservation	District Clerk Records Management and Preservation
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	34,275.13	13,773.18	15,350.56
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	1.82	293.12	72.18	107.02
Miscellaneous	-	-	-	-
Total Revenues	<u>1.82</u>	<u>34,568.25</u>	<u>13,845.36</u>	<u>15,457.58</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	12,083.44	-	-
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>12,083.44</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1.82</u>	<u>22,484.81</u>	<u>13,845.36</u>	<u>15,457.58</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	1.82	22,484.81	13,845.36	15,457.58
FUND BALANCES, BEGINNING	<u>164.24</u>	<u>128,828.81</u>	<u>26,626.65</u>	<u>42,537.75</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	164.24	128,828.81	26,626.65	42,537.75
FUND BALANCE, ENDING	<u>\$ 166.06</u>	<u>\$ 151,313.62</u>	<u>\$ 40,472.01</u>	<u>\$ 57,995.33</u>

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV-E Funds	CCL Diversion Court
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	33,718.50	51,903.58	-	-
Fees of office	-	-	-	2,147.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>33,718.50</u>	<u>51,903.58</u>	<u>-</u>	<u>2,147.00</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	1,479.30	-	-
Judicial	-	-	-	3,045.00
Community Service	41,665.03	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	10,568.07	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>41,665.03</u>	<u>12,047.37</u>	<u>-</u>	<u>3,045.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>(7,946.53)</u>	<u>39,856.21</u>	<u>-</u>	<u>(898.00)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	1,811.33
Operating Transfers Out	-	(18,800.00)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(18,800.00)</u>	<u>-</u>	<u>1,811.33</u>
NET CHANGE IN FUND BALANCES				
	(7,946.53)	21,056.21	-	913.33
FUND BALANCES, BEGINNING				
	<u>18,851.02</u>	<u>185,770.48</u>	<u>30,462.11</u>	<u>50,049.88</u>
PRIOR PERIOD ADJUSTMENT				
	-	-	-	-
BEGINNING BALANCE RESTATED				
	18,851.02	185,770.48	30,462.11	50,049.88
FUND BALANCE, ENDING				
	<u>\$ 10,904.49</u>	<u>\$ 206,826.69</u>	<u>\$ 30,462.11</u>	<u>\$ 50,963.21</u>

	422nd Diversion Court	Veteran's Court Program	Dangerous & Wild Animals Fund	Constable Pct. 4 Forfeitures
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	1,650.00	-
Fees of office	1,712.00	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	12.23
Miscellaneous	-	491.50	-	-
Total Revenues	<u>1,712.00</u>	<u>491.50</u>	<u>1,650.00</u>	<u>12.23</u>
EXPENDITURES				
General Government	-	-	-	2,003.15
Public safety and corrections	-	-	-	-
Judicial	200.00	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>200.00</u>	<u>-</u>	<u>-</u>	<u>2,003.15</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>1,512.00</u>	<u>491.50</u>	<u>1,650.00</u>	<u>(1,990.92)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	1,811.34	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>1,811.34</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES				
	3,323.34	491.50	1,650.00	(1,990.92)
FUND BALANCES, BEGINNING				
	<u>34,094.20</u>	<u>2,510.40</u>	<u>7,300.00</u>	<u>6,035.90</u>
PRIOR PERIOD ADJUSTMENT				
	-	-	-	-
BEGINNING BALANCE RESTATED				
	34,094.20	2,510.40	7,300.00	6,035.90
FUND BALANCE, ENDING				
	<u>\$ 37,417.54</u>	<u>\$ 3,001.90</u>	<u>\$ 8,950.00</u>	<u>\$ 4,044.98</u>

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
REVENUES				
Property Taxes	\$ -	\$ 346,583.63	\$ 1,703,784.39	\$ 112,912.09
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	3,827.63	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	175.94	747.57	-
Miscellaneous	-	-	-	-
Total Revenues	<u>3,827.63</u>	<u>346,759.57</u>	<u>1,704,531.96</u>	<u>112,912.09</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	12,245.73	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	1,000,000.00	1,530,000.00	98,490.37
Interest & Fiscal Charges	-	35,437.50	121,025.00	16,596.52
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>12,245.73</u>	<u>1,035,437.50</u>	<u>1,651,025.00</u>	<u>115,086.89</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(8,418.10)</u>	<u>(688,677.93)</u>	<u>53,506.96</u>	<u>(2,174.80)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	715,000.00	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>715,000.00</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(8,418.10)	26,322.07	53,506.96	(2,174.80)
FUND BALANCES, BEGINNING	<u>26,416.24</u>	<u>6,878.79</u>	<u>34,562.17</u>	<u>115,495.72</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	26,416.24	6,878.79	34,562.17	115,495.72
FUND BALANCE, ENDING	<u>\$ 17,998.14</u>	<u>\$ 33,200.86</u>	<u>\$ 88,069.13</u>	<u>\$ 113,320.92</u>

	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1	Juvenile Probation Grant C
REVENUES				
Property Taxes	\$ 2,180,642.93	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	29,654.24
Investment income	1,622.41	26.82	143.72	-
Miscellaneous	-	-	-	-
Total Revenues	<u>2,182,265.34</u>	<u>26.82</u>	<u>143.72</u>	<u>29,654.24</u>
EXPENDITURES				
General Government	-	27,527.07	-	-
Public safety and corrections	-	-	-	40,918.40
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	1,109,562.50	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>1,109,562.50</u>	<u>27,527.07</u>	<u>-</u>	<u>40,918.40</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>1,072,702.84</u>	<u>(27,500.25)</u>	<u>143.72</u>	<u>(11,264.16)</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				
	1,072,702.84	(27,500.25)	143.72	(11,264.16)
FUND BALANCES, BEGINNING				
	<u>84,944.32</u>	<u>27,500.25</u>	<u>64,912.62</u>	<u>745.20</u>
PRIOR PERIOD ADJUSTMENT				
	-	-	-	-
BEGINNING BALANCE RESTATED				
	84,944.32	27,500.25	64,912.62	745.20
FUND BALANCE, ENDING				
	<u>\$ 1,157,647.16</u>	<u>\$ -</u>	<u>\$ 65,056.34</u>	<u>\$ (10,518.96)</u>

	Levee District #5 M & O	Levee District #15 M & O	Texas Water Improvement	Bois D'Arc Island C & M
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	31,777.50	-
Investment income	39.06	-	101.66	-
Miscellaneous	-	-	-	-
Total Revenues	<u>39.06</u>	<u>-</u>	<u>31,879.16</u>	<u>-</u>
EXPENDITURES				
General Government	100.00	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	6,860.00	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>100.00</u>	<u>-</u>	<u>6,860.00</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(60.94)</u>	<u>-</u>	<u>25,019.16</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	(60.94)	-	25,019.16	-
FUND BALANCES, BEGINNING	<u>17,651.83</u>	<u>175.42</u>	<u>46,715.11</u>	<u>7,167.37</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	17,651.83	175.42	46,715.11	7,167.37
FUND BALANCE, ENDING	<u>\$ 17,590.89</u>	<u>\$ 175.42</u>	<u>\$ 71,734.27</u>	<u>\$ 7,167.37</u>

	Jury Check Fund	Historical Society	Farm Museum	ACH Account
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	24.18	69.00	51.90	836.78
Miscellaneous	1,590.00	-	-	-
Total Revenues	<u>1,614.18</u>	<u>69.00</u>	<u>51.90</u>	<u>836.78</u>
EXPENDITURES				
General Government	-	855.26	-	-
Public safety and corrections	-	-	-	-
Judicial	30,080.00	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>30,080.00</u>	<u>855.26</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(28,465.82)</u>	<u>(786.26)</u>	<u>51.90</u>	<u>836.78</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	30,000.00	3,400.00	3,400.00	-
Operating Transfers Out	-	(495.94)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>30,000.00</u>	<u>2,904.06</u>	<u>3,400.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,534.18	2,117.80	3,451.90	836.78
FUND BALANCES, BEGINNING	<u>428.65</u>	<u>29,271.03</u>	<u>21,022.00</u>	<u>11,052.99</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	428.65	29,271.03	21,022.00	11,052.99
FUND BALANCE, ENDING	<u>\$ 1,962.83</u>	<u>\$ 31,388.83</u>	<u>\$ 24,473.90</u>	<u>\$ 11,889.77</u>

	Payroll	Employee Savings	Juvenile Case Manager	Levee District #6 C & M
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	302.28	-	151.98
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>302.28</u>	<u>-</u>	<u>151.98</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>302.28</u>	<u>-</u>	<u>151.98</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>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	302.28	-	151.98
FUND BALANCES, BEGINNING	<u>1,500.00</u>	<u>17,906.52</u>	<u>1,963.41</u>	<u>68,641.72</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	1,500.00	17,906.52	1,963.41	68,641.72
FUND BALANCE, ENDING	<u>\$ 1,500.00</u>	<u>\$ 18,208.80</u>	<u>\$ 1,963.41</u>	<u>\$ 68,793.70</u>

	LEOSE Training	County & District Court Technology	JP Technology	Records Archive
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	2,178.09	15,497.66	152,030.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	17,055.86	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>17,055.86</u>	<u>2,178.09</u>	<u>15,497.66</u>	<u>152,030.00</u>
EXPENDITURES				
General Government	-	-	-	3,631.70
Public safety and corrections	780.00	-	-	-
Judicial	-	-	2,362.23	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	12,226.49	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>780.00</u>	<u>-</u>	<u>14,588.72</u>	<u>3,631.70</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>16,275.86</u>	<u>2,178.09</u>	<u>908.94</u>	<u>148,398.30</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	16,275.86	2,178.09	908.94	148,398.30
FUND BALANCES, BEGINNING	<u>25,575.77</u>	<u>2,032.03</u>	<u>234,526.14</u>	<u>408,309.31</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	25,575.77	2,032.03	234,526.14	408,309.31
FUND BALANCE, ENDING	<u>\$ 41,851.63</u>	<u>\$ 4,210.12</u>	<u>\$ 235,435.08</u>	<u>\$ 556,707.61</u>

	SCAAP	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	-	-	25,252.00	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>25,252.00</u>	<u>-</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	3,060.00	-	27,750.00	8,494.77
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>3,060.00</u>	<u>-</u>	<u>27,750.00</u>	<u>8,494.77</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,060.00)</u>	<u>-</u>	<u>(2,498.00)</u>	<u>(8,494.77)</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	(3,060.00)	-	(2,498.00)	(8,494.77)
FUND BALANCES, BEGINNING	<u>(167.68)</u>	<u>13,639.53</u>	<u>(0.32)</u>	<u>8,494.74</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	(167.68)	13,639.53	(0.32)	8,494.74
FUND BALANCE, ENDING	<u>\$ (3,227.68)</u>	<u>\$ 13,639.53</u>	<u>\$ (2,498.32)</u>	<u>\$ (0.03)</u>

	Capital Murder Grant	Road Bond Construction	Series 2015 Bond Project
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	-	-
Fees of office	-	-	-
Charges for Services	-	-	-
Forfeitures	-	-	-
Intergovernmental	-	5,403.35	-
Investment income	-	182,892.04	3.40
Miscellaneous	-	-	-
Total Revenues	<u>-</u>	<u>188,295.39</u>	<u>3.40</u>
EXPENDITURES			
General Government	-	-	-
Public safety and corrections	-	-	-
Judicial	21,585.00	-	-
Community Service	-	-	-
Infrastructure and Environmental	-	3,525,116.47	-
Health and Human Services	-	-	-
Capital Outlay	-	-	-
Debt Service			
Principal	-	-	-
Interest & Fiscal Charges	-	-	-
Bond Issuance Costs	-	-	-
Total Expenditures	<u>21,585.00</u>	<u>3,525,116.47</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(21,585.00)</u>	<u>(3,336,821.08)</u>	<u>3.40</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	-	-	-
Sale of Capital Assets	-	-	-
Insurance Recoveries	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	(93.89)
Issuance of Capital lease	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(93.89)</u>
NET CHANGE IN FUND BALANCES	(21,585.00)	(3,336,821.08)	(90.49)
FUND BALANCES, BEGINNING	<u>(11,400.00)</u>	<u>26,569,019.31</u>	<u>90.49</u>
PRIOR PERIOD ADJUSTMENT	-	-	-
BEGINNING BALANCE RESTATED	(11,400.00)	26,569,019.31	90.49
FUND BALANCE, ENDING	<u>\$ (32,985.00)</u>	<u>\$23,232,198.23</u>	<u>\$ -</u>

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet Summary

March 31, 2018



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
ASSETS				
Cash and cash equivalents	\$59,951,016.92	\$22,603,774.68	\$ 9,051,304.24	\$ 1,378,932.40
Taxes receivable	1,785,489.55	1,405,755.92	237,549.11	142,184.52
Accounts receivable	1,721,113.80	1,721,113.80	-	-
Due from other Governments	9,085,108.15	-	-	-
Due from other Funds	100.00	100.00	-	-
Prepaid Expenses	-	-	-	-
Total Assets	<u>72,542,828.42</u>	<u>25,730,744.40</u>	<u>9,288,853.35</u>	<u>1,521,116.92</u>
LIABILITIES				
Accounts Payable	78,337.42	78,337.42	-	-
Accrued Liabilities	531,812.96	256,257.67	169,047.00	-
Due to other Funds	176.24	-	-	-
Due to other governments	26,291.60	26,291.60	-	-
Unearned revenue	12,471,623.53	3,007,279.59	217,196.18	128,878.85
Accrued Interest	387.85	387.85	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	<u>13,108,629.60</u>	<u>3,368,554.13</u>	<u>386,243.18</u>	<u>128,878.85</u>
NET POSITION				
Restricted:				
Road and Bridge Projects	32,134,808.40	-	8,902,610.17	-
Public safety	1,325,816.20	14,097.89	-	-
Judicial	335,672.65	-	-	-
Library Services	23,244.96	23,244.96	-	-
Fire Code Enforcement	206,826.69	-	-	-
Historical Preservation	58,570.12	-	-	-
Records Management	1,123,974.46	-	-	-
Court technology and Security	408,956.96	-	-	-
Capital Projects	5,556.82	5,390.76	-	-
Debt Service	1,392,238.07	-	-	1,392,238.07
Other purposes	931,794.76	799,732.93	-	-
Unrestricted	21,486,738.73	21,519,723.73	-	-
Total Net Position	<u>59,434,198.82</u>	<u>22,362,190.27</u>	<u>8,902,610.17</u>	<u>1,392,238.07</u>
Total Liabilities & Net Position	<u>\$ 72,542,828.42</u>	<u>\$ 25,730,744.40</u>	<u>\$ 9,288,853.35</u>	<u>\$ 1,521,116.92</u>

	Major Construction Projects	Other Funds Summary	Agency Funds
ASSETS			
Cash and cash equivalents	\$23,232,364.29	\$ 2,535,811.33	\$ 1,148,829.98
Taxes receivable	-	-	-
Accounts receivable	-	-	-
Due from other Governments	9,085,108.15	-	-
Due from other Funds	-	-	-
Prepaid Expenses	-	-	-
Total Assets	32,317,472.44	2,535,811.33	1,148,829.98
LIABILITIES			
Accounts Payable	-	-	-
Accrued Liabilities	-	-	106,508.29
Due to other Funds	-	176.24	-
Due to other governments	-	-	-
Unearned revenue	9,085,108.15	33,160.76	-
Accrued Interest	-	-	-
Loan payable	-	-	-
Unavailable Revenue	-	-	-
Total Liabilities	9,085,108.15	33,337.00	106,508.29
NET POSITION			
Restricted:			
Road and Bridge Projects	23,232,198.23	-	-
Public safety	-	310,325.97	1,001,392.34
Judicial	-	332,670.75	3,001.90
Library Services	-	-	-
Fire Code Enforcement	-	206,826.69	-
Historical Preservation	-	58,570.12	-
Records Management	-	1,123,974.46	-
Court technology and Security	-	408,956.96	-
Capital Projects	166.06	-	-
Debt Service	-	-	-
Other purposes	-	94,134.38	37,927.45
Unrestricted	-	(32,985.00)	-
Total Net Position	23,232,364.29	2,502,474.33	1,042,321.69
Total Liabilities & Net Position	\$ 32,317,472.44	\$ 2,535,811.33	\$ 1,148,829.98

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet Detailed

March 31, 2018



	Summary	General Fund	Wire Transfer Fund	Sheriff Federal Forfeitures
ASSETS				
Cash and cash equivalents	\$59,951,016.92	\$21,994,702.07	\$ 2,828.45	\$ 37,611.41
Taxes receivable	1,785,489.55	1,405,755.92	-	-
Accounts receivable	1,721,113.80	1,721,113.80	-	-
Due from other Governments	9,085,108.15	-	-	-
Due from other Funds	100.00	100.00	-	-
Prepaid Expenses	-	-	-	-
Total Assets	72,542,828.42	25,121,671.79	2,828.45	37,611.41
LIABILITIES				
Accounts Payable	78,337.42	78,337.42	-	-
Accrued Liabilities	531,812.96	256,257.67	-	-
Due to other Funds	176.24	-	-	-
Due to other governments	26,291.60	26,291.60	-	-
Unearned revenue	12,471,623.53	3,007,279.59	-	-
Accrued Interest	387.85	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	13,108,629.60	3,368,166.28	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	32,134,808.40	-	-	-
Public safety	1,325,816.20	-	-	37,611.41
Judicial	335,672.65	-	-	-
Library Services	23,244.96	-	-	-
Fire Code Enforcement	206,826.69	-	-	-
Historical Preservation	58,570.12	-	-	-
Records Management	1,123,974.46	-	-	-
Court technology and Security	408,956.96	-	-	-
Capital Projects	5,556.82	-	-	-
Debt Service	1,392,238.07	-	-	-
Other purposes	931,794.76	250,000.00	-	-
Unrestricted	21,486,738.73	21,503,505.51	2,828.45	-
Total Net Position	59,434,198.82	21,753,505.51	2,828.45	37,611.41
Total Liabilities & Net Position	\$ 72,542,828.42	\$ 25,121,671.79	\$ 2,828.45	\$ 37,611.41

	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care	Child Shelter
ASSETS				
Cash and cash equivalents	\$ 39,877.96	\$ 33,386.31	\$ 14,318.59	\$ 19,718.65
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	39,877.96	33,386.31	14,318.59	19,718.65
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	76.24	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	76.24	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	39,877.96	-	-	-
Judicial	-	33,310.07	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	14,318.59	19,718.65
Unrestricted	-	-	-	-
Total Net Position	39,877.96	33,310.07	14,318.59	19,718.65
Total Liabilities & Net Position	\$ 39,877.96	\$ 33,386.31	\$ 14,318.59	\$ 19,718.65

	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2	Road & Bridge Precinct 3
ASSETS				
Cash and cash equivalents	\$ 265,740.80	\$ 2,237,515.45	\$ 2,316,654.71	\$ 1,650,181.07
Taxes receivable	237,549.11	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	503,289.91	2,237,515.45	2,316,654.71	1,650,181.07
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	95,000.00	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	217,196.18	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	217,196.18	-	95,000.00	-
NET POSITION				
Restricted:				
Road and Bridge Projects	286,093.73	2,237,515.45	2,221,654.71	1,650,181.07
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	286,093.73	2,237,515.45	2,221,654.71	1,650,181.07
Total Liabilities & Net Position	\$ 503,289.91	\$ 2,237,515.45	\$ 2,316,654.71	\$ 1,650,181.07

	Road & Bridge Precinct 4	Law Library	Kaufman County Library	General R.O.W.
ASSETS				
Cash and cash equivalents	\$ 2,581,212.21	\$ 194,415.88	\$ 23,244.96	\$ 5,390.76
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	2,581,212.21	194,415.88	23,244.96	5,390.76
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	74,047.00	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	74,047.00	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	2,507,165.21	-	-	-
Public safety	-	-	-	-
Judicial	-	194,415.88	-	-
Library Services	-	-	23,244.96	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	5,390.76
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	2,507,165.21	194,415.88	23,244.96	5,390.76
Total Liabilities & Net Position	\$ 2,581,212.21	\$ 194,415.88	\$ 23,244.96	\$ 5,390.76

	Lake Dam Maintenance	State Fees	Voter Registration	Probate Education
ASSETS				
Cash and cash equivalents	\$ 4,920.03	\$ 355,038.50	\$ 8,760.61	\$ 5,767.60
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	4,920.03	355,038.50	8,760.61	5,767.60
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	-	-	-	-
Other purposes	4,920.03	355,038.50	8,760.61	5,767.60
Unrestricted	-	-	-	-
Total Net Position	4,920.03	355,038.50	8,760.61	5,767.60
Total Liabilities & Net Position	\$ 4,920.03	\$ 355,038.50	\$ 8,760.61	\$ 5,767.60

	Adult Probation CCP	Adult Probation Basic Supervision	Juvenile Probation	Appellate Justice System
ASSETS				
Cash and cash equivalents	\$ 77,558.05	\$ 923,834.29	\$ 170,759.43	\$ 14,361.22
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	77,558.05	923,834.29	170,759.43	14,361.22
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	77,558.05	923,834.29	170,759.43	-
Judicial	-	-	-	14,361.22
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	77,558.05	923,834.29	170,759.43	14,361.22
Total Liabilities & Net Position	\$ 77,558.05	\$ 923,834.29	\$ 170,759.43	\$ 14,361.22

	Juvenile Probation Diversion	Juvenile Probation Fee Fund	Records Management	Library Memorials
ASSETS				
Cash and cash equivalents	\$ 240.00	\$ 5,147.89	\$ 468,799.51	\$ 2,707.39
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	240.00	5,147.89	468,799.51	2,707.39
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	-	5,147.89	-	-
Judicial	240.00	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	2,707.39
Records Management	-	-	468,799.51	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	240.00	5,147.89	468,799.51	2,707.39
Total Liabilities & Net Position	\$ 240.00	\$ 5,147.89	\$ 468,799.51	\$ 2,707.39

	Construction Projects	Courthouse Security	Records Management and Preservation	District Clerk Records Management and Preservation
ASSETS				
Cash and cash equivalents	\$ 166.06	\$ 151,313.62	\$ 40,472.01	\$ 57,995.33
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	166.06	151,313.62	40,472.01	57,995.33
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	-	-	40,472.01	57,995.33
Court technology and Security	-	151,313.62	-	-
Capital Projects	166.06	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	166.06	151,313.62	40,472.01	57,995.33
Total Liabilities & Net Position	\$ 166.06	\$ 151,313.62	\$ 40,472.01	\$ 57,995.33

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV-E Funds	CCL Diversion Court
ASSETS				
Cash and cash equivalents	\$ 10,904.49	\$ 206,826.69	\$ 30,462.11	\$ 50,963.21
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	10,904.49	206,826.69	30,462.11	50,963.21
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	-	-	-	50,963.21
Library Services	-	-	-	-
Fire Code Enforcement	-	206,826.69	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	10,904.49	-	-	-
Unrestricted	-	-	-	-
Total Net Position	10,904.49	206,826.69	30,462.11	50,963.21
Total Liabilities & Net Position	\$ 10,904.49	\$ 206,826.69	\$ 30,462.11	\$ 50,963.21

	422nd Diversion Court	Veteran's Court Program	Dangerous & Wild Animals Fund	Constable Pct. 4 Forfeitures
ASSETS				
Cash and cash equivalents	\$ 37,417.54	\$ 3,001.90	\$ 8,950.00	\$ 4,044.98
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	37,417.54	3,001.90	8,950.00	4,044.98
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	-	-	8,950.00	4,044.98
Judicial	37,417.54	3,001.90	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	37,417.54	3,001.90	8,950.00	4,044.98
Total Liabilities & Net Position	\$ 37,417.54	\$ 3,001.90	\$ 8,950.00	\$ 4,044.98

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
ASSETS				
Cash and cash equivalents	\$ 17,998.14	\$ 33,200.86	\$ 74,763.46	\$ 113,320.92
Taxes receivable	-	-	142,184.52	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	17,998.14	33,200.86	216,947.98	113,320.92
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	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	17,998.14	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	33,200.86	88,069.13	113,320.92
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	17,998.14	33,200.86	88,069.13	113,320.92
Total Liabilities & Net Position	\$ 17,998.14	\$ 33,200.86	\$ 216,947.98	\$ 113,320.92

	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1	Juvenile Probation Grant C
ASSETS				
Cash and cash equivalents	\$ 1,157,647.16	\$ -	\$ 65,056.34	\$ (10,518.96)
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	1,157,647.16	-	65,056.34	(10,518.96)
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	-	-	-	(10,518.96)
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	1,157,647.16	-	-	-
Other purposes	-	-	65,056.34	-
Unrestricted	-	-	-	-
Total Net Position	1,157,647.16	-	65,056.34	(10,518.96)
Total Liabilities & Net Position	\$ 1,157,647.16	\$ -	\$ 65,056.34	\$ (10,518.96)

	Levee District #5 M&O	Levee District #15 M&O	Texas Water Improvement	Bois D'Arc Island C&M
ASSETS				
Cash and cash equivalents	\$ 17,590.89	\$ 175.42	\$ 71,834.27	\$ 7,167.37
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	17,590.89	175.42	71,834.27	7,167.37
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	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	17,590.89	175.42	71,734.27	7,167.37
Unrestricted	-	-	-	-
Total Net Position	17,590.89	175.42	71,734.27	7,167.37
Total Liabilities & Net Position	\$ 17,590.89	\$ 175.42	\$ 71,834.27	\$ 7,167.37

	Jury Check Fund	Historical Society	Farm Museum	ACH Account
ASSETS				
Cash and cash equivalents	\$ 1,962.83	\$ 31,388.83	\$ 24,473.90	\$ 11,889.77
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	1,962.83	31,388.83	24,473.90	11,889.77
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	1,962.83	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	31,388.83	24,473.90	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	11,889.77
Total Net Position	1,962.83	31,388.83	24,473.90	11,889.77
Total Liabilities & Net Position	\$ 1,962.83	\$ 31,388.83	\$ 24,473.90	\$ 11,889.77

	Payroll	Employee Savings	Juvenile Case Manager	Levee District #6 C & M
ASSETS				
Cash and cash equivalents	\$ 1,887.85	\$ 124,717.09	\$ 1,963.41	\$ 68,793.70
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	1,887.85	124,717.09	1,963.41	68,793.70
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	106,508.29	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	387.85	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	387.85	106,508.29	-	-
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	-	18,208.80	-	68,793.70
Unrestricted	1,500.00	-	-	-
Total Net Position	1,500.00	18,208.80	1,963.41	68,793.70
Total Liabilities & Net Position	\$ 1,887.85	\$ 124,717.09	\$ 1,963.41	\$ 68,793.70

	LEOSE Training	County & District Court Technology	JP Technology	Records Archive
ASSETS				
Cash and cash equivalents	\$ 41,851.63	\$ 4,210.12	\$ 235,435.08	\$ 556,707.61
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	41,851.63	4,210.12	235,435.08	556,707.61
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	41,851.63	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	556,707.61
Court technology and Security	-	4,210.12	235,435.08	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	41,851.63	4,210.12	235,435.08	556,707.61
Total Liabilities & Net Position	\$ 41,851.63	\$ 4,210.12	\$ 235,435.08	\$ 556,707.61

	SCAAP	Tax Assessor/ Collector Admin Fees	Juvenile Probation Grant N	Emissions Enforcement Grant
ASSETS				
Cash and cash equivalents	\$ 29,933.08	\$ 13,639.53	\$ (2,498.32)	\$ (0.03)
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	29,933.08	13,639.53	(2,498.32)	(0.03)
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	(3,227.68)	-	(2,498.32)	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	13,639.53	-	(0.03)
Unrestricted	-	-	-	-
Total Net Position	(3,227.68)	13,639.53	(2,498.32)	(0.03)
Total Liabilities & Net Position	\$ 29,933.08	\$ 13,639.53	\$ (2,498.32)	\$ (0.03)

	Capital Murder Grant	Road Bond Construction	Series 2015 Bond Project
ASSETS			
Cash and cash equivalents	\$ (32,985.00)	\$23,232,198.23	\$ -
Taxes receivable	-	-	-
Accounts receivable	-	-	-
Due from other Governments	-	9,085,108.15	-
Due from other Funds	-	-	-
Prepaid Expenses	-	-	-
Total Assets	(32,985.00)	32,317,306.38	-
LIABILITIES			
Accounts Payable	-	-	-
Accrued Liabilities	-	-	-
Due to other Funds	-	-	-
Due to other governments	-	-	-
Unearned revenue	-	9,085,108.15	-
Accrued Interest	-	-	-
Loan payable	-	-	-
Unavailable Revenue	-	-	-
Total Liabilities	-	9,085,108.15	-
NET POSITION			
Restricted:			
Road and Bridge Projects	-	23,232,198.23	-
Public safety	-	-	-
Judicial	-	-	-
Library Services	-	-	-
Fire Code Enforcement	-	-	-
Historical Preservation	-	-	-
Records Management	-	-	-
Court technology and Security	-	-	-
Capital Projects	-	-	-
Debt Service	-	-	-
Other purposes	-	-	-
Unrestricted	(32,985.00)	-	-
Total Net Position	(32,985.00)	23,232,198.23	-
Total Liabilities & Net Position	\$ (32,985.00)	\$ 32,317,306.38	\$ -