

Kaufman County, Texas

Unaudited Annual Financial Statements

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

September 30, 2018



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
REVENUES				
Property Taxes	\$47,194,333.91	\$34,819,274.25	\$ 7,833,265.57	\$ 4,541,794.09
Mixed Beverage Taxes	162,002.38	162,002.38	-	-
License and permits	181,127.58	89,047.50	-	-
Fees of office	9,560,664.52	5,274,809.22	2,509,941.46	-
Charges for Services	633,204.44	512,881.93	103,197.51	-
Forfeitures	106,435.63	-	-	-
Intergovernmental	6,126,591.22	3,631,733.65	329,774.80	-
Investment income	648,718.10	199,138.36	30,677.26	4,790.65
Miscellaneous	1,042,818.52	521,434.01	428,893.82	-
Total Revenues	<u>65,655,896.30</u>	<u>45,210,321.30</u>	<u>11,235,750.42</u>	<u>4,546,584.74</u>
EXPENDITURES				
General Government	17,835,250.53	16,629,562.50	-	-
Public safety and corrections	20,393,041.58	17,748,104.64	-	-
Judicial	6,513,106.33	6,241,745.05	-	-
Community Service	404,678.59	404,678.59	-	-
Infrastructure and Environmental	16,945,461.98	460,331.13	10,457,724.08	-
Health and Human Services	1,497,021.63	470,463.90	-	-
Capital Outlay	4,360,007.58	950,499.35	3,358,785.16	-
Debt Service				
Principal	2,991,845.17	16,135.48	347,219.32	2,628,490.37
Interest & Fiscal Charges	2,556,458.07	2,162.43	35,384.12	2,518,911.52
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>73,496,871.46</u>	<u>42,923,683.07</u>	<u>14,199,112.68</u>	<u>5,147,401.89</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(7,840,975.16)</u>	<u>2,286,638.23</u>	<u>(2,963,362.26)</u>	<u>(600,817.15)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	1,138,605.25	-	1,138,405.25	-
Insurance Recoveries	57,646.78	57,646.78	-	-
Operating Transfers In	13,151,132.62	631,870.07	11,088,672.62	715,000.00
Operating Transfers Out	(13,146,794.22)	(2,011,753.64)	(10,810,000.00)	-
Issuance of Capital lease	1,633,666.38	-	1,633,666.38	-
Total other financing sources (uses)	<u>2,834,256.81</u>	<u>(1,322,236.79)</u>	<u>3,050,744.25</u>	<u>715,000.00</u>
NET CHANGE IN FUND BALANCES	(5,006,718.35)	964,401.44	87,381.99	114,182.85
FUND BALANCES, BEGINNING	<u>39,082,372.53</u>	<u>4,955,358.39</u>	<u>4,217,391.61</u>	<u>241,881.00</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	39,082,372.53	4,955,358.39	4,217,391.61	241,881.00
FUND BALANCE, ENDING	<u>\$34,075,654.18</u>	<u>\$ 5,919,759.83</u>	<u>\$ 4,304,773.60</u>	<u>\$ 356,063.85</u>

	Major Construction Projects	Other Funds Summary	Agency Funds
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	92,080.08	-
Fees of office	-	937,728.62	838,185.22
Charges for Services	-	17,125.00	-
Forfeitures	-	106,435.63	-
Intergovernmental	5,403.35	954,998.72	1,204,680.70
Investment income	404,014.70	5,255.96	4,841.17
Miscellaneous	-	30,184.69	62,306.00
Total Revenues	<u>409,418.05</u>	<u>2,143,808.70</u>	<u>2,110,013.09</u>
EXPENDITURES			
General Government	-	1,205,688.03	-
Public safety and corrections	-	1,345,827.67	1,299,109.27
Judicial	-	271,361.28	-
Community Service	-	-	-
Infrastructure and Environmental	6,027,406.77	-	-
Health and Human Services	-	271,268.00	755,289.73
Capital Outlay	-	50,723.07	-
Debt Service	-	-	-
Principal	-	-	-
Interest & Fiscal Charges	-	-	-
Bond Issuance Costs	-	-	-
Total Expenditures	<u>6,027,406.77</u>	<u>3,144,868.05</u>	<u>2,054,399.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,617,988.72)</u>	<u>(1,001,059.35)</u>	<u>55,614.09</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	-	-	-
Sale of Capital Assets	-	200.00	-
Insurance Recoveries	-	-	-
Operating Transfers In	-	709,559.93	6,030.00
Operating Transfers Out	(278,766.51)	(40,244.07)	(6,030.00)
Issuance of Capital lease	-	-	-
Total other financing sources (uses)	<u>(278,766.51)</u>	<u>669,515.86</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(5,896,755.23)	(331,543.49)	55,614.09
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>\$20,672,518.81</u></u>	<u><u>\$ 1,815,275.49</u></u>	<u><u>\$ 1,007,262.60</u></u>

Kaufman County, Texas

Unaudited Annual Financial Statements

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

September 30, 2018



	Summary	General Fund	Wire Transfer Fund	Sheriff Federal Seized
REVENUES				
Property Taxes	\$47,194,333.91	\$34,819,274.25	\$ -	\$ -
Mixed Beverage Taxes	162,002.38	162,002.38	-	-
License and permits	181,127.58	11,757.00	-	-
Fees of office	9,560,664.52	3,955,248.57	-	-
Charges for Services	633,204.44	512,881.93	-	-
Forfeitures	106,435.63	-	-	-
Intergovernmental	6,126,591.22	3,616,733.65	-	-
Investment income	648,718.10	196,705.75	14.43	-
Miscellaneous	1,042,818.52	520,963.96	-	26,225.88
Total Revenues	<u>65,655,896.30</u>	<u>43,795,567.49</u>	<u>14.43</u>	<u>26,225.88</u>
EXPENDITURES				
General Government	17,835,250.53	15,370,026.56	-	-
Public safety and corrections	20,393,041.58	17,743,166.80	-	38,099.25
Judicial	6,513,106.33	6,241,745.05	-	-
Community Service	404,678.59	93,455.00	-	-
Infrastructure and Environmental	16,945,461.98	460,331.13	-	-
Health and Human Services	1,497,021.63	97,072.00	-	-
Capital Outlay	4,360,007.58	950,499.35	-	-
Debt Service				
Principal	2,991,845.17	16,135.48	-	-
Interest & Fiscal Charges	2,556,458.07	2,162.43	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>73,496,871.46</u>	<u>40,974,593.80</u>	<u>-</u>	<u>38,099.25</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(7,840,975.16)</u>	<u>2,820,973.69</u>	<u>14.43</u>	<u>(11,873.37)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	1,138,605.25	-	-	-
Insurance Recoveries	57,646.78	57,646.78	-	-
Operating Transfers In	13,151,132.62	116,870.07	-	-
Operating Transfers Out	(13,146,794.22)	(1,924,809.00)	-	-
Issuance of Capital lease	1,633,666.38	-	-	-
Total other financing sources (uses)	<u>2,834,256.81</u>	<u>(1,750,292.15)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(5,006,718.35)</u>	<u>1,070,681.54</u>	<u>14.43</u>	<u>(11,873.37)</u>
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	<u>39,082,372.53</u>	<u>4,602,257.12</u>	<u>2,821.16</u>	<u>46,795.51</u>
FUND BALANCE, ENDING	<u><u>\$34,075,654.18</u></u>	<u><u>\$ 5,672,938.66</u></u>	<u><u>\$ 2,835.59</u></u>	<u><u>\$ 34,922.14</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	25,188.60	81,247.03	-	-
Intergovernmental	-	-	-	696,662.99
Investment income	-	-	-	-
Miscellaneous	-	-	-	61,226.69
Total Revenues	<u>25,188.60</u>	<u>81,247.03</u>	<u>-</u>	<u>757,889.68</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	57,436.45	-	-	-
Judicial	-	25,671.75	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	373,391.90	755,289.73
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>57,436.45</u>	<u>25,671.75</u>	<u>373,391.90</u>	<u>755,289.73</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(32,247.85)</u>	<u>55,575.28</u>	<u>(373,391.90)</u>	<u>2,599.95</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	300,000.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>300,000.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(32,247.85)	55,575.28	(73,391.90)	2,599.95
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>\$ 33,015.28</u>	<u>\$ 86,434.60</u>	<u>\$ 6,402.44</u>	<u>\$ 1,340.77</u>

	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2	Road & Bridge Precinct 3
REVENUES				
Property Taxes	\$ 7,833,265.57	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	2,509,941.46	-	-	-
Charges for Services	-	27,077.52	-	-
Forfeitures	-	-	-	-
Intergovernmental	293,478.59	36,296.21	-	-
Investment income	3,464.10	7,195.73	8,050.87	4,427.27
Miscellaneous	53.50	166,630.27	175,740.32	10,262.28
Total Revenues	<u>10,640,203.22</u>	<u>237,199.73</u>	<u>183,791.19</u>	<u>14,689.55</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	21,197.83	2,705,961.81	1,325,387.24	3,609,360.36
Health and Human Services	-	-	-	-
Capital Outlay	-	858,717.52	184,806.07	944,521.31
Debt Service				
Principal	-	157,987.70	21,552.32	119,009.14
Interest & Fiscal Charges	-	16,694.92	441.01	11,340.27
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>21,197.83</u>	<u>3,739,361.95</u>	<u>1,532,186.64</u>	<u>4,684,231.08</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>10,619,005.39</u>	<u>(3,502,162.22)</u>	<u>(1,348,395.45)</u>	<u>(4,669,541.53)</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	278,672.62	2,810,600.00	1,945,800.00	2,810,600.00
Operating Transfers Out	(10,810,000.00)	-	-	-
Issuance of Capital lease	-	711,417.88	-	670,143.00
Total other financing sources (uses)	<u>(10,531,327.38)</u>	<u>3,883,125.58</u>	<u>1,945,800.00</u>	<u>4,083,676.55</u>
NET CHANGE IN FUND BALANCES	87,678.01	380,963.36	597,404.55	(585,864.98)
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>\$ 305,497.22</u>	<u>\$ 1,395,976.85</u>	<u>\$ 1,665,285.92</u>	<u>\$ 459,924.01</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	-	68,453.73	1,152.04	-
Charges for Services	76,119.99	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	15,000.00	-
Investment income	7,539.29	851.40	-	-
Miscellaneous	76,207.45	-	470.05	-
Total Revenues	<u>159,866.73</u>	<u>69,305.13</u>	<u>16,622.09</u>	<u>-</u>
EXPENDITURES				
General Government	-	-	140.00	-
Public safety and corrections	-	-	-	-
Judicial	-	85,289.62	-	-
Community Service	-	-	200,878.83	-
Infrastructure and Environmental	2,795,816.84	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	1,370,740.26	-	-	-
Debt Service				
Principal	48,670.16	-	-	-
Interest & Fiscal Charges	6,907.92	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>4,222,135.18</u>	<u>85,289.62</u>	<u>201,018.83</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(4,062,268.45)</u>	<u>(15,984.49)</u>	<u>(184,396.74)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	174,364.00	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	3,243,000.00	-	175,000.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	252,105.50	-	-	-
Total other financing sources (uses)	<u>3,669,469.50</u>	<u>-</u>	<u>175,000.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(392,798.95)	(15,984.49)	(9,396.74)	-
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>\$ 478,089.60</u>	<u>\$ 180,327.56</u>	<u>\$ 10,054.92</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	-	1,310,282.11	-	1,515.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	33,076.49	-
Investment income	-	-	30.74	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>1,310,282.11</u>	<u>33,107.23</u>	<u>1,515.00</u>
EXPENDITURES				
General Government	7,765.00	1,223,337.47	28,581.49	466.40
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>7,765.00</u>	<u>1,223,337.47</u>	<u>28,581.49</u>	<u>466.40</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(7,765.00)</u>	<u>86,944.64</u>	<u>4,525.74</u>	<u>1,048.60</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	-	(86,944.64)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>10,000.00</u>	<u>(86,944.64)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	2,235.00	0.00	4,525.74	1,048.60
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>\$ 1,930.03</u>	<u>\$ 10,000.00</u>	<u>\$ 8,777.55</u>	<u>\$ 6,071.20</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	-	838,185.22	-	9,782.68
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	281,231.00	226,786.71	452,286.00	-
Investment income	-	4,001.52	812.25	-
Miscellaneous	-	472.81	-	-
Total Revenues	<u>281,231.00</u>	<u>1,069,446.26</u>	<u>453,098.25</u>	<u>9,782.68</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	239,802.78	1,059,306.49	1,020,203.04	-
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>239,802.78</u>	<u>1,059,306.49</u>	<u>1,020,203.04</u>	<u>9,273.96</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>41,428.22</u>	<u>10,139.77</u>	<u>(567,104.79)</u>	<u>508.72</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	200.00	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	6,030.00	-	579,149.00	-
Operating Transfers Out	-	(6,030.00)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>6,030.00</u>	<u>(6,030.00)</u>	<u>579,349.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	47,458.22	4,109.77	12,244.21	508.72
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>\$ 91,138.66</u>	<u>\$ 892,920.10</u>	<u>\$ 34,974.80</u>	<u>\$ 19,440.03</u>

	Juvenile Probation Diversion	Juvenile Probation Fee Fund	Records Management	Library Memorials
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	440.00	6,611.50	348,009.86	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	1,934.83	-
Miscellaneous	-	-	-	785.00
Total Revenues	<u>440.00</u>	<u>6,611.50</u>	<u>349,944.69</u>	<u>785.00</u>
EXPENDITURES				
General Government	-	-	523,472.08	-
Public safety and corrections	-	4,937.84	-	-
Judicial	396.00	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>396.00</u>	<u>4,937.84</u>	<u>523,472.08</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>44.00</u>	<u>1,673.66</u>	<u>(173,527.39)</u>	<u>785.00</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	(44.00)	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>(44.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	1,673.66	(173,527.39)	785.00
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>\$ 160.00</u>	<u>\$ 7,846.16</u>	<u>\$ 273,563.54</u>	<u>\$ 3,232.39</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	-	72,994.19	26,228.62	32,114.96
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	3.65	692.11	183.45	264.27
Miscellaneous	-	-	-	-
Total Revenues	<u>3.65</u>	<u>73,686.30</u>	<u>26,412.07</u>	<u>32,379.23</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	17,755.35	-	-
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>17,755.35</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>3.65</u>	<u>55,930.95</u>	<u>26,412.07</u>	<u>32,379.23</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	3.65	55,930.95	26,412.07	32,379.23
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>\$ 167.89</u>	<u>\$ 184,759.76</u>	<u>\$ 53,038.72</u>	<u>\$ 74,916.98</u>

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV-E Funds	CCL Diversion Court
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	75,640.50	92,080.08	-	-
Fees of office	-	-	-	3,235.00
Charges for Services	-	17,125.00	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	9,298.16	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>75,640.50</u>	<u>109,205.08</u>	<u>9,298.16</u>	<u>3,235.00</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	10,369.84	12,059.09	-
Judicial	-	-	-	7,605.00
Community Service	110,344.76	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	50,723.07	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>110,344.76</u>	<u>61,092.91</u>	<u>12,059.09</u>	<u>7,605.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(34,704.26)</u>	<u>48,112.17</u>	<u>(2,760.93)</u>	<u>(4,370.00)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	30,000.00	-	-	7,375.45
Operating Transfers Out	-	(37,600.00)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>30,000.00</u>	<u>(37,600.00)</u>	<u>-</u>	<u>7,375.45</u>
NET CHANGE IN FUND BALANCES	(4,704.26)	10,512.17	(2,760.93)	3,005.45
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>\$ 14,146.76</u>	<u>\$ 196,282.65</u>	<u>\$ 27,701.18</u>	<u>\$ 53,055.33</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	2,359.00	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	21.32
Miscellaneous	-	606.50	-	323.81
Total Revenues	<u>2,359.00</u>	<u>606.50</u>	<u>1,650.00</u>	<u>345.13</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>2,159.00</u>	<u>606.50</u>	<u>1,650.00</u>	<u>(1,658.02)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	7,375.48	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>7,375.48</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	9,534.48	606.50	1,650.00	(1,658.02)
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>\$ 43,628.68</u>	<u>\$ 3,116.90</u>	<u>\$ 8,950.00</u>	<u>\$ 4,377.88</u>

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
REVENUES				
Property Taxes	\$ -	\$ 362,298.69	\$ 1,781,944.32	\$ 118,031.81
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	8,262.67	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	251.84	944.85	-
Miscellaneous	-	-	-	-
Total Revenues	<u>8,262.67</u>	<u>362,550.53</u>	<u>1,782,889.17</u>	<u>118,031.81</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	18,392.53	-	-	-
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	-	59,975.00	220,441.15	16,596.52
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>18,392.53</u>	<u>1,059,975.00</u>	<u>1,750,441.15</u>	<u>115,086.89</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(10,129.86)</u>	<u>(697,424.47)</u>	<u>32,448.02</u>	<u>2,944.92</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	(10,129.86)	17,575.53	32,448.02	2,944.92
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>\$ 16,286.38</u>	<u>\$ 24,454.32</u>	<u>\$ 67,010.19</u>	<u>\$ 118,440.64</u>

	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1	Juvenile Probation Grant C
REVENUES				
Property Taxes	\$ 2,279,519.27	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	97,514.52
Investment income	3,593.96	26.82	283.34	-
Miscellaneous	-	-	-	-
Total Revenues	<u>2,283,113.23</u>	<u>26.82</u>	<u>283.34</u>	<u>97,514.52</u>
EXPENDITURES				
General Government	-	27,527.07	-	-
Public safety and corrections	-	-	-	98,259.72
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	2,221,898.85	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>2,221,898.85</u>	<u>27,527.07</u>	<u>-</u>	<u>98,259.72</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>61,214.38</u>	<u>(27,500.25)</u>	<u>283.34</u>	<u>(745.20)</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	61,214.38	(27,500.25)	283.34	(745.20)
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>\$ 146,158.70</u>	<u>\$ -</u>	<u>\$ 65,195.96</u>	<u>\$ -</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	-	-	244,118.30	-
Investment income	76.81	-	174.65	-
Miscellaneous	-	-	-	-
Total Revenues	<u>76.81</u>	<u>-</u>	<u>244,292.95</u>	<u>-</u>
EXPENDITURES				
General Government	300.00	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	271,268.00	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>300.00</u>	<u>-</u>	<u>271,268.00</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(223.19)</u>	<u>-</u>	<u>(26,975.05)</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	(223.19)	-	(26,975.05)	-
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>\$ 17,428.64</u>	<u>\$ 175.42</u>	<u>\$ 19,740.06</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	56.39	143.04	91.51	1,731.60
Miscellaneous	1,590.00	1,260.00	-	-
Total Revenues	<u>1,646.39</u>	<u>1,403.04</u>	<u>91.51</u>	<u>1,731.60</u>
EXPENDITURES				
General Government	-	982.19	22,665.82	-
Public safety and corrections	-	-	-	-
Judicial	52,350.00	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>52,350.00</u>	<u>982.19</u>	<u>22,665.82</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(50,703.61)</u>	<u>420.85</u>	<u>(22,574.31)</u>	<u>1,731.60</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	60,000.00	6,800.00	6,800.00	-
Operating Transfers Out	-	(2,600.07)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>60,000.00</u>	<u>4,199.93</u>	<u>6,800.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	9,296.39	4,620.78	(15,774.31)	1,731.60
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>\$ 9,725.04</u>	<u>\$ 33,891.81</u>	<u>\$ 5,247.69</u>	<u>\$ 12,784.59</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	-	839.65	-	299.61
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>839.65</u>	<u>-</u>	<u>299.61</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>839.65</u>	<u>-</u>	<u>299.61</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	-	839.65	-	299.61
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>\$ 18,746.17</u>	<u>\$ 1,963.41</u>	<u>\$ 68,941.33</u>

	LEOSE Training	County & District Court Technology	JP Technology	Records Archive
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	4,176.34	33,361.57	328,310.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	17,055.86	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>17,055.86</u>	<u>4,176.34</u>	<u>33,361.57</u>	<u>328,310.00</u>
EXPENDITURES				
General Government	-	63.22	-	621,176.93
Public safety and corrections	2,100.00	-	-	-
Judicial	-	-	23,767.07	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>2,100.00</u>	<u>63.22</u>	<u>23,767.07</u>	<u>621,176.93</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>14,955.86</u>	<u>4,113.12</u>	<u>9,594.50</u>	<u>(292,866.93)</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	14,955.86	4,113.12	9,594.50	(292,866.93)
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>\$ 40,531.63</u>	<u>\$ 6,145.15</u>	<u>\$ 244,120.64</u>	<u>\$ 115,442.38</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	27,460.19	2,843.56	41,178.32	30,167.32
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>27,460.19</u>	<u>2,843.56</u>	<u>41,178.32</u>	<u>30,167.32</u>
EXPENDITURES				
General Government	-	6,743.15	-	-
Public safety and corrections	27,460.19	-	41,178.00	38,662.09
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>27,460.19</u>	<u>6,743.15</u>	<u>41,178.00</u>	<u>38,662.09</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(3,899.59)</u>	<u>0.32</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	-	(3,899.59)	0.32	(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>\$ (167.68)</u>	<u>\$ 9,739.94</u>	<u>\$ -</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	-	404,007.65	3.40
Miscellaneous	-	-	-
Total Revenues	<u>-</u>	<u>409,411.00</u>	<u>3.40</u>
EXPENDITURES			
General Government	-	-	-
Public safety and corrections	-	-	-
Judicial	30,660.00	-	-
Community Service	-	-	-
Infrastructure and Environmental	-	6,027,406.77	-
Health and Human Services	-	-	-
Capital Outlay	-	-	-
Debt Service			
Principal	-	-	-
Interest & Fiscal Charges	-	-	-
Bond Issuance Costs	-	-	-
Total Expenditures	<u>30,660.00</u>	<u>6,027,406.77</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(30,660.00)</u>	<u>(5,617,995.77)</u>	<u>3.40</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	-	-	-
Sale of Capital Assets	-	-	-
Insurance Recoveries	-	-	-
Operating Transfers In	42,060.00	-	-
Operating Transfers Out	-	(278,672.62)	(93.89)
Issuance of Capital lease	-	-	-
Total other financing sources (uses)	<u>42,060.00</u>	<u>(278,672.62)</u>	<u>(93.89)</u>
NET CHANGE IN FUND BALANCES	11,400.00	(5,896,668.39)	(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>\$ -</u>	<u>\$20,672,350.92</u>	<u>\$ -</u>

Kaufman County, Texas

Unaudited Annual Financial Statements

Balance Sheet Summary

September 30, 2018



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
ASSETS				
Cash and cash equivalents	\$36,467,083.28	\$ 7,090,581.89	\$ 5,006,885.08	\$ 342,960.66
Taxes receivable	1,983,010.86	1,547,730.05	274,451.57	160,829.24
Accounts receivable	2,133,907.86	2,074,182.35	2,396.93	-
Due from other Governments	9,373,734.48	415,552.58	8,890,166.43	-
Due from other Funds	29,481.59	26,410.05	-	-
Prepaid Expenses	30,966.27	28,264.84	385.43	-
Total Assets	50,018,184.34	11,182,721.76	14,173,900.01	503,789.90
LIABILITIES				
Accounts Payable	1,498,743.34	641,758.45	605,865.77	400.00
Accrued Liabilities	1,630,096.99	1,004,536.66	219,949.17	-
Due to other Funds	22,949.90	22,650.41	-	-
Due to other governments	345,884.63	345,884.63	-	-
Unearned revenue	12,444,064.44	3,247,340.92	9,043,696.90	147,326.05
Accrued Interest	790.86	790.86	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	15,942,530.16	5,262,961.93	9,869,511.84	147,726.05
NET POSITION				
Restricted:				
Road and Bridge Projects	24,977,124.52	-	4,304,773.60	-
Public safety	1,178,173.56	16,796.16	-	-
Judicial	395,888.14	-	-	-
Library Services	10,054.92	10,054.92	-	-
Fire Code Enforcement	196,282.65	-	-	-
Historical Preservation	42,371.89	-	-	-
Records Management	516,961.62	-	-	-
Court technology and Security	451,311.93	-	-	-
Capital Projects	5,558.65	5,390.76	-	-
Debt Service	356,063.85	-	-	356,063.85
Other purposes	505,803.61	447,459.15	-	-
Unrestricted	5,440,058.84	5,440,058.84	-	-
Total Net Position	34,075,654.18	5,919,759.83	4,304,773.60	356,063.85
Total Liabilities & Net Position	\$ 50,018,184.34	\$ 11,182,721.76	\$ 14,174,285.44	\$ 503,789.90

	Major Construction Projects	Other Funds Summary	Agency Funds
ASSETS			
Cash and cash equivalents	\$20,802,409.21	\$ 1,852,211.81	\$ 1,372,034.63
Taxes receivable	-	-	-
Accounts receivable	-	29,176.82	28,151.76
Due from other Governments	-	68,015.47	-
Due from other Funds	-	3,071.54	-
Prepaid Expenses	-	75.00	2,241.00
Total Assets	<u>20,802,409.21</u>	<u>1,952,475.64</u>	<u>1,402,427.39</u>
LIABILITIES			
Accounts Payable	129,890.40	101,725.02	19,103.70
Accrued Liabilities	-	29,550.07	376,061.09
Due to other Funds	-	299.49	-
Due to other governments	-	-	-
Unearned revenue	-	5,700.57	-
Accrued Interest	-	-	-
Loan payable	-	-	-
Unavailable Revenue	-	-	-
Total Liabilities	<u>129,890.40</u>	<u>137,275.15</u>	<u>395,164.79</u>
NET POSITION			
Restricted:			
Road and Bridge Projects	20,672,350.92	-	-
Public safety	-	177,318.64	984,058.76
Judicial	-	392,771.24	3,116.90
Library Services	-	-	-
Fire Code Enforcement	-	196,282.65	-
Historical Preservation	-	42,371.89	-
Records Management	-	516,961.62	-
Court technology and Security	-	451,311.93	-
Capital Projects	167.89	-	-
Debt Service	-	-	-
Other purposes	-	38,257.52	20,086.94
Unrestricted	-	-	-
Total Net Position	<u>20,672,518.81</u>	<u>1,815,275.49</u>	<u>1,007,262.60</u>
Total Liabilities & Net Position	<u>\$ 20,802,409.21</u>	<u>\$ 1,952,550.64</u>	<u>\$ 1,402,427.39</u>

Kaufman County, Texas

Unaudited Annual Financial Statements

Balance Sheet Detail

September 30, 2018



	Summary	General Fund	Wire Transfer Fund	Sheriff Federal Forfeitures
ASSETS				
Cash and cash equivalents	\$36,467,083.28	\$ 6,487,368.66	\$ 2,835.59	\$ 34,922.14
Taxes receivable	1,983,010.86	1,547,730.05	-	-
Accounts receivable	2,133,907.86	2,074,182.35	-	-
Due from other Governments	9,373,734.48	415,552.58	-	-
Due from other Funds	29,481.59	26,410.05	-	-
Prepaid Expenses	30,966.27	28,264.84	-	-
Total Assets	50,018,184.34	10,579,508.53	2,835.59	34,922.14
LIABILITIES				
Accounts Payable	1,498,743.34	618,175.43	-	-
Accrued Liabilities	1,630,096.99	994,739.36	-	-
Due to other Funds	22,949.90	-	-	-
Due to other governments	345,884.63	46,314.16	-	-
Unearned revenue	12,444,064.44	3,247,340.92	-	-
Accrued Interest	790.86	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	15,942,530.16	4,906,569.87	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	24,977,124.52	-	-	-
Public safety	1,178,173.56	-	-	34,922.14
Judicial	395,888.14	-	-	-
Library Services	10,054.92	-	-	-
Fire Code Enforcement	196,282.65	-	-	-
Historical Preservation	42,371.89	-	-	-
Records Management	516,961.62	-	-	-
Court technology and Security	451,311.93	-	-	-
Capital Projects	5,558.65	-	-	-
Debt Service	356,063.85	-	-	-
Other purposes	505,803.61	250,000.00	-	-
Unrestricted	5,440,058.84	5,422,938.66	2,835.59	-
Total Net Position	34,075,654.18	5,672,938.66	2,835.59	34,922.14
Total Liabilities & Net Position	\$ 50,018,184.34	\$ 10,579,508.53	\$ 2,835.59	\$ 34,922.14

	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care	Child Shelter
ASSETS				
Cash and cash equivalents	\$ 33,015.28	\$ 87,045.24	\$ 14,870.86	\$ 6,129.19
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	28,151.76
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	33,015.28	87,045.24	14,870.86	34,280.95
LIABILITIES				
Accounts Payable	-	425.15	6,156.94	15,780.34
Accrued Liabilities	-	-	2,311.48	17,159.84
Due to other Funds	-	185.49	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	610.64	8,468.42	32,940.18
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	33,015.28	-	-	-
Judicial	-	86,434.60	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	6,402.44	1,340.77
Unrestricted	-	-	-	-
Total Net Position	33,015.28	86,434.60	6,402.44	1,340.77
Total Liabilities & Net Position	\$ 33,015.28	\$ 87,045.24	\$ 14,870.86	\$ 34,280.95

	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2	Road & Bridge Precinct 3
ASSETS				
Cash and cash equivalents	\$ 184,975.62	\$ 1,577,926.14	\$ 1,733,537.03	\$ 562,150.66
Taxes receivable	274,451.57	-	-	-
Accounts receivable	-	-	-	2,396.93
Due from other Governments	8,890,166.43	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	385.43
Total Assets	9,349,593.62	1,577,926.14	1,733,537.03	564,933.02
LIABILITIES				
Accounts Payable	399.50	52,403.37	43,968.86	74,420.88
Accrued Liabilities	-	129,545.92	24,282.25	30,588.13
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	9,043,696.90	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	9,044,096.40	181,949.29	68,251.11	105,009.01
NET POSITION				
Restricted:				
Road and Bridge Projects	305,497.22	1,395,976.85	1,665,285.92	459,924.01
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	305,497.22	1,395,976.85	1,665,285.92	459,924.01
Total Liabilities & Net Position	\$ 9,349,593.62	\$ 1,577,926.14	\$ 1,733,537.03	\$ 564,933.02

	Road & Bridge Precinct 4	Law Library	Kaufman County Library	General R.O.W.
ASSETS				
Cash and cash equivalents	\$ 948,295.63	\$ 187,539.85	\$ 18,139.27	\$ 5,390.76
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	948,295.63	187,539.85	18,139.27	5,390.76
LIABILITIES				
Accounts Payable	434,673.16	6,494.44	1,541.78	-
Accrued Liabilities	35,532.87	717.85	6,542.57	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	470,206.03	7,212.29	8,084.35	-
NET POSITION				
Restricted:				
Road and Bridge Projects	478,089.60	-	-	-
Public safety	-	-	-	-
Judicial	-	180,327.56	-	-
Library Services	-	-	10,054.92	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	5,390.76
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	478,089.60	180,327.56	10,054.92	5,390.76
Total Liabilities & Net Position	\$ 948,295.63	\$ 187,539.85	\$ 18,139.27	\$ 5,390.76

	Lake Dam Maintenance	State Fees	Voter Registration	Probate Education
ASSETS				
Cash and cash equivalents	\$ 1,930.03	\$ 332,220.88	\$ 8,777.55	\$ 6,071.20
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	1,930.03	332,220.88	8,777.55	6,071.20
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	22,650.41	-	-
Due to other governments	-	299,570.47	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	322,220.88	-	-
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	1,930.03	10,000.00	8,777.55	6,071.20
Unrestricted	-	-	-	-
Total Net Position	1,930.03	10,000.00	8,777.55	6,071.20
Total Liabilities & Net Position	\$ 1,930.03	\$ 332,220.88	\$ 8,777.55	\$ 6,071.20

	Adult Probation CCP	Adult Probation Basic Supervision	Juvenile Probation	Appellate Justice System
ASSETS				
Cash and cash equivalents	\$ 99,940.16	\$ 922,670.93	\$ 65,248.74	\$ 19,440.03
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	2,241.00	75.00	-
Total Assets	99,940.16	924,911.93	65,323.74	19,440.03
LIABILITIES				
Accounts Payable	1,088.95	2,234.41	4,217.78	-
Accrued Liabilities	7,712.55	29,757.42	26,131.16	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	8,801.50	31,991.83	30,348.94	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	91,138.66	892,920.10	34,974.80	-
Judicial	-	-	-	19,440.03
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	91,138.66	892,920.10	34,974.80	19,440.03
Total Liabilities & Net Position	\$ 99,940.16	\$ 924,911.93	\$ 65,323.74	\$ 19,440.03

	Juvenile Probation Diversion	Juvenile Probation Fee Fund	Records Management	Library Memorials
ASSETS				
Cash and cash equivalents	\$ 300.00	\$ 7,846.16	\$ 280,715.92	\$ 3,232.39
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	300.00	7,846.16	280,715.92	3,232.39
LIABILITIES				
Accounts Payable	126.00	-	4,626.25	-
Accrued Liabilities	-	-	2,526.13	-
Due to other Funds	14.00	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	140.00	-	7,152.38	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	7,846.16	-	-
Judicial	160.00	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	3,232.39
Records Management	-	-	273,563.54	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	160.00	7,846.16	273,563.54	3,232.39
Total Liabilities & Net Position	\$ 300.00	\$ 7,846.16	\$ 280,715.92	\$ 3,232.39

	Construction Projects	Courthouse Security	Records Management and Preservation	District Clerk Records Management and Preservation
ASSETS				
Cash and cash equivalents	\$ 167.89	\$ 187,899.76	\$ 53,038.72	\$ 74,916.98
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	167.89	187,899.76	53,038.72	74,916.98
LIABILITIES				
Accounts Payable	-	3,140.00	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	3,140.00	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	53,038.72	74,916.98
Court technology and Security	-	184,759.76	-	-
Capital Projects	167.89	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	167.89	184,759.76	53,038.72	74,916.98
Total Liabilities & Net Position	\$ 167.89	\$ 187,899.76	\$ 53,038.72	\$ 74,916.98

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV-E Funds	CCL Diversion Court
ASSETS				
Cash and cash equivalents	\$ 31,074.31	\$ 196,606.90	\$ 27,701.18	\$ 52,194.56
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	1,535.77
Prepaid Expenses	-	-	-	-
Total Assets	31,074.31	196,606.90	27,701.18	53,730.33
LIABILITIES				
Accounts Payable	15,684.30	149.32	-	675.00
Accrued Liabilities	1,243.25	174.93	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	16,927.55	324.25	-	675.00
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	27,701.18	-
Judicial	-	-	-	53,055.33
Library Services	-	-	-	-
Fire Code Enforcement	-	196,282.65	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	14,146.76	-	-	-
Unrestricted	-	-	-	-
Total Net Position	14,146.76	196,282.65	27,701.18	53,055.33
Total Liabilities & Net Position	\$ 31,074.31	\$ 196,606.90	\$ 27,701.18	\$ 53,730.33

	422nd Diversion Court	Veteran's Court Program	Dangerous & Wild Animals Fund	Constable Pct. 4 Forfeitures
ASSETS				
Cash and cash equivalents	\$ 42,092.91	\$ 3,116.90	\$ 8,950.00	\$ 4,377.88
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	1,535.77	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	43,628.68	3,116.90	8,950.00	4,377.88
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	-	-	8,950.00	4,377.88
Judicial	43,628.68	3,116.90	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	43,628.68	3,116.90	8,950.00	4,377.88
Total Liabilities & Net Position	\$ 43,628.68	\$ 3,116.90	\$ 8,950.00	\$ 4,377.88

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
ASSETS				
Cash and cash equivalents	\$ 16,286.38	\$ 24,454.32	\$ 53,907.00	\$ 118,440.64
Taxes receivable	-	-	160,829.24	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	16,286.38	24,454.32	214,736.24	118,440.64
LIABILITIES				
Accounts Payable	-	-	400.00	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	147,326.05	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	147,726.05	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	16,286.38	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	24,454.32	67,010.19	118,440.64
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	16,286.38	24,454.32	67,010.19	118,440.64
Total Liabilities & Net Position	\$ 16,286.38	\$ 24,454.32	\$ 214,736.24	\$ 118,440.64

	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1	Juvenile Probation Grant C
ASSETS				
Cash and cash equivalents	\$ 146,158.70	\$ -	\$ 65,195.96	\$ (29,176.82)
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	29,176.82
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	146,158.70	-	65,195.96	-
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	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	146,158.70	-	-	-
Other purposes	-	-	65,195.96	-
Unrestricted	-	-	-	-
Total Net Position	146,158.70	-	65,195.96	-
Total Liabilities & Net Position	\$ 146,158.70	\$ -	\$ 65,195.96	\$ -

	Levee District #5 M&O	Levee District #15 M&O	Texas Water Improvement	Bois D'Arc Island C&M
ASSETS				
Cash and cash equivalents	\$ 17,628.64	\$ 175.42	\$ 19,839.76	\$ 7,167.37
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	68,015.47	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	17,628.64	175.42	87,855.23	7,167.37
LIABILITIES				
Accounts Payable	200.00	-	68,015.17	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	100.00	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	200.00	-	68,115.17	-
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	17,428.64	175.42	19,740.06	7,167.37
Unrestricted	-	-	-	-
Total Net Position	17,428.64	175.42	19,740.06	7,167.37
Total Liabilities & Net Position	\$ 17,628.64	\$ 175.42	\$ 87,855.23	\$ 7,167.37

	Jury Check Fund	Historical Society	Farm Museum	ACH Account
ASSETS				
Cash and cash equivalents	\$ 12,165.04	\$ 34,809.67	\$ 5,247.69	\$ 12,784.59
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	12,165.04	34,809.67	5,247.69	12,784.59
LIABILITIES				
Accounts Payable	2,440.00	917.86	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	2,440.00	917.86	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	9,725.04	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	33,891.81	5,247.69	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	12,784.59
Total Net Position	9,725.04	33,891.81	5,247.69	12,784.59
Total Liabilities & Net Position	\$ 12,165.04	\$ 34,809.67	\$ 5,247.69	\$ 12,784.59

	Payroll	Employee Savings	Juvenile Case Manager	Levee District #6 C & M
ASSETS				
Cash and cash equivalents	\$ 1,990.86	\$ 340,177.45	\$ 1,963.41	\$ 68,941.33
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	1,990.86	340,177.45	1,963.41	68,941.33
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	(300.00)	321,431.28	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	790.86	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	490.86	321,431.28	-	-
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	-	18,746.17	-	68,941.33
Unrestricted	1,500.00	-	-	-
Total Net Position	1,500.00	18,746.17	1,963.41	68,941.33
Total Liabilities & Net Position	\$ 1,990.86	\$ 340,177.45	\$ 1,963.41	\$ 68,941.33

	LEOSE Training	County & District Court Technology	JP Technology	Records Archive
ASSETS				
Cash and cash equivalents	\$ 40,531.63	\$ 6,145.15	\$ 246,912.79	\$ 118,142.38
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	40,531.63	6,145.15	246,912.79	118,142.38
LIABILITIES				
Accounts Payable	-	-	2,792.15	2,700.00
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	2,792.15	2,700.00
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	40,531.63	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	115,442.38
Court technology and Security	-	6,145.15	244,120.64	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	40,531.63	6,145.15	244,120.64	115,442.38
Total Liabilities & Net Position	\$ 40,531.63	\$ 6,145.15	\$ 246,912.79	\$ 118,142.38

	SCAAP	Tax Assessor/ Collector Admin Fees	Juvenile Probation Grant N	Emissions Enforcement Grant
ASSETS				
Cash and cash equivalents	\$ 5,532.89	\$ 9,739.94	\$ -	\$ 5,005.87
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	5,532.89	9,739.94	-	5,005.87
LIABILITIES				
Accounts Payable	-	-	-	5,005.90
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	5,700.57	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	5,700.57	-	-	5,005.90
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	(167.68)	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	9,739.94	-	(0.03)
Unrestricted	-	-	-	-
Total Net Position	(167.68)	9,739.94	-	(0.03)
Total Liabilities & Net Position	\$ 5,532.89	\$ 9,739.94	\$ -	\$ 5,005.87

	Capital Murder Grant	Road Bond Construction	Series 2015 Bond Project
ASSETS			
Cash and cash equivalents	\$ -	\$20,802,241.32	\$ -
Taxes receivable	-	-	-
Accounts receivable	-	-	-
Due from other Governments	-	-	-
Due from other Funds	-	-	-
Prepaid Expenses	-	-	-
Total Assets	-	20,802,241.32	-
LIABILITIES			
Accounts Payable	-	129,890.40	-
Accrued Liabilities	-	-	-
Due to other Funds	-	-	-
Due to other governments	-	-	-
Unearned revenue	-	-	-
Accrued Interest	-	-	-
Loan payable	-	-	-
Unavailable Revenue	-	-	-
Total Liabilities	-	129,890.40	-
NET POSITION			
Restricted:			
Road and Bridge Projects	-	20,672,350.92	-
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	-	20,672,350.92	-
Total Liabilities & Net Position	\$ -	\$ 20,802,241.32	\$ -