

# Kaufman County, Texas

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## Unaudited Interim Financial Statements

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

December 31, 2017



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
<b>REVENUES</b>				
Property Taxes	\$24,579,872.22	\$18,130,501.84	\$ 4,081,236.47	\$ 2,368,133.91
Mixed Beverage Taxes	-	-	-	-
License and permits	58,159.50	19,947.00	-	-
Fees of office	1,940,901.57	1,131,125.62	398,887.19	-
Charges for Services	185,391.95	179,466.95	5,925.00	-
Forfeitures	12,685.00	-	-	-
Intergovernmental	1,091,510.00	490,638.41	-	-
Investment income	109,167.44	15,196.92	4,067.30	403.15
Miscellaneous	178,337.52	81,528.33	95,041.19	-
<b>Total Revenues</b>	<u>28,156,025.20</u>	<u>20,048,405.07</u>	<u>4,585,157.15</u>	<u>2,368,537.06</u>
<b>EXPENDITURES</b>				
General Government	3,455,397.83	3,386,280.32	-	-
Public safety and corrections	4,347,061.16	3,762,247.79	-	-
Judicial	1,437,032.00	1,373,499.92	-	-
Community Service	91,779.06	91,779.06	-	-
Infrastructure and Environmental	4,477,721.76	99,386.33	2,726,742.94	-
Health and Human Services	270,829.58	96,025.40	-	-
Capital Outlay	336,558.48	86,441.27	245,824.89	-
Debt Service				
Principal	124,735.50	-	28,778.40	95,957.10
Interest & Fiscal Charges	21,385.71	-	1,805.92	19,579.79
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>14,562,501.08</u>	<u>8,895,660.09</u>	<u>3,003,152.15</u>	<u>115,536.89</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	<u>13,593,524.12</u>	<u>11,152,744.98</u>	<u>1,582,005.00</u>	<u>2,253,000.17</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	1,033,850.00	-	1,033,850.00	-
Insurance Recoveries	22,248.11	22,248.11	-	-
Operating Transfers In	1,187,809.50	103,150.00	900,000.00	-
Operating Transfers Out	(1,187,809.50)	(278,409.50)	(900,000.00)	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>1,056,098.11</u>	<u>(153,011.39)</u>	<u>1,033,850.00</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	14,649,622.23	10,999,733.59	2,615,855.00	2,253,000.17
<b>FUND BALANCES, BEGINNING</b>	<u>39,928,530.15</u>	<u>4,955,358.39</u>	<u>4,217,391.61</u>	<u>241,881.00</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	39,928,530.15	4,955,358.39	4,217,391.61	241,881.00
<b>FUND BALANCE, ENDING</b>	<u>\$54,578,152.38</u>	<u>\$15,955,091.98</u>	<u>\$ 6,833,246.61</u>	<u>\$ 2,494,881.17</u>

	Major Construction Projects	Other Funds Summary	Agency Funds
<b>REVENUES</b>			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	38,212.50	-
Fees of office	-	211,730.32	199,158.44
Charges for Services	-	-	-
Forfeitures	-	12,685.00	-
Intergovernmental	-	225,215.00	375,656.59
Investment income	87,203.06	1,178.10	1,118.91
Miscellaneous	-	35.00	1,733.00
<b>Total Revenues</b>	<u>87,203.06</u>	<u>489,055.92</u>	<u>577,666.94</u>
<b>EXPENDITURES</b>			
General Government	-	69,117.51	-
Public safety and corrections	-	293,675.68	291,137.69
Judicial	-	63,532.08	-
Community Service	-	-	-
Infrastructure and Environmental	1,651,592.49	-	-
Health and Human Services	-	4,910.00	169,894.18
Capital Outlay	-	4,292.32	-
Debt Service	-	-	-
Principal	-	-	-
Interest & Fiscal Charges	-	-	-
Bond Issuance Costs	-	-	-
<b>Total Expenditures</b>	<u>1,651,592.49</u>	<u>435,527.59</u>	<u>461,031.87</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(1,564,389.43)</u>	<u>53,528.33</u>	<u>116,635.07</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Issuance of Long Term Debt	-	-	-
Sale of Capital Assets	-	-	-
Insurance Recoveries	-	-	-
Operating Transfers In	-	184,659.50	-
Operating Transfers Out	-	(9,400.00)	-
Issuance of Capital lease	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>175,259.50</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(1,564,389.43)	228,787.83	116,635.07
<b>FUND BALANCES, BEGINNING</b>	<u>27,415,431.66</u>	<u>2,146,818.98</u>	<u>951,648.51</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	27,415,431.66	2,146,818.98	951,648.51
<b>FUND BALANCE, ENDING</b>	<u><u>\$25,851,042.23</u></u>	<u><u>\$ 2,375,606.81</u></u>	<u><u>\$ 1,068,283.58</u></u>

# Kaufman County, Texas

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## Unaudited Interim Financial Statements

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

December 31, 2017



	Summary	General Fund	Wire Transfer Fund	Sheriff Federal Seized
<b>REVENUES</b>				
Property Taxes	\$24,579,872.22	\$18,130,501.84	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	58,159.50	3,005.00	-	-
Fees of office	1,940,901.57	846,824.49	-	-
Charges for Services	185,391.95	179,466.95	-	-
Forfeitures	12,685.00	-	-	-
Intergovernmental	1,091,510.00	490,638.41	-	-
Investment income	109,167.44	14,535.72	3.57	-
Miscellaneous	178,337.52	81,451.33	-	-
<b>Total Revenues</b>	<u>28,156,025.20</u>	<u>19,746,423.74</u>	<u>3.57</u>	<u>-</u>
<b>EXPENDITURES</b>				
General Government	3,455,397.83	3,386,195.32	-	-
Public safety and corrections	4,347,061.16	3,760,985.12	-	9,247.31
Judicial	1,437,032.00	1,373,499.92	-	-
Community Service	91,779.06	14,900.00	-	-
Infrastructure and Environmental	4,477,721.76	99,386.33	-	-
Health and Human Services	270,829.58	22,450.00	-	-
Capital Outlay	336,558.48	86,441.27	-	-
Debt Service				
Principal	124,735.50	-	-	-
Interest & Fiscal Charges	21,385.71	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>14,562,501.08</u>	<u>8,743,857.96</u>	<u>-</u>	<u>9,247.31</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	<u>13,593,524.12</u>	<u>11,002,565.78</u>	<u>3.57</u>	<u>(9,247.31)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	1,033,850.00	-	-	-
Insurance Recoveries	22,248.11	22,248.11	-	-
Operating Transfers In	1,187,809.50	9,400.00	-	-
Operating Transfers Out	(1,187,809.50)	(278,409.50)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>1,056,098.11</u>	<u>(246,761.39)</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	14,649,622.23	10,755,804.39	3.57	(9,247.31)
<b>FUND BALANCES, BEGINNING</b>	<u>39,678,530.15</u>	<u>4,602,257.12</u>	<u>2,821.16</u>	<u>46,795.51</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	39,678,530.15	4,602,257.12	2,821.16	46,795.51
<b>FUND BALANCE, ENDING</b>	<u>\$54,328,152.38</u>	<u>\$15,358,061.51</u>	<u>\$ 2,824.73</u>	<u>\$ 37,548.20</u>

	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care	Child Shelter
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	4,297.00	8,388.00	-	-
Intergovernmental	-	-	-	207,636.59
Investment income	-	-	-	-
Miscellaneous	-	-	-	1,478.00
<b>Total Revenues</b>	<u>4,297.00</u>	<u>8,388.00</u>	<u>-</u>	<u>209,114.59</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	26,514.12	-	-	-
Judicial	-	9,111.92	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	73,575.40	169,894.18
Capital Outlay	-	535.60	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>26,514.12</u>	<u>9,647.52</u>	<u>73,575.40</u>	<u>169,894.18</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(22,217.12)</u>	<u>(1,259.52)</u>	<u>(73,575.40)</u>	<u>39,220.41</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	50,000.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>50,000.00</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(22,217.12)	(1,259.52)	(23,575.40)	39,220.41
<b>FUND BALANCES, BEGINNING</b>	<u>65,263.13</u>	<u>30,859.32</u>	<u>79,794.34</u>	<u>(1,259.18)</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	65,263.13	30,859.32	79,794.34	(1,259.18)
<b>FUND BALANCE, ENDING</b>	<u>\$ 43,046.01</u>	<u>\$ 29,599.80</u>	<u>\$ 56,218.94</u>	<u>\$ 37,961.23</u>

	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2	Road & Bridge Precinct 3
<b>REVENUES</b>				
Property Taxes	\$ 4,081,236.47	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	398,887.19	-	-	-
Charges for Services	-	5,925.00	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	1,086.14	667.73	1,132.05	384.32
Miscellaneous	53.50	2,730.69	80,740.32	10,262.28
<b>Total Revenues</b>	<u>4,481,263.30</u>	<u>9,323.42</u>	<u>81,872.37</u>	<u>10,646.60</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	2,150.65	769,645.79	176,268.85	1,246,978.22
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	216,364.89
Debt Service				
Principal	-	14,552.52	4,376.51	9,849.37
Interest & Fiscal Charges	-	1,030.26	18.89	756.77
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>2,150.65</u>	<u>785,228.57</u>	<u>180,664.25</u>	<u>1,473,949.25</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>4,479,112.65</u>	<u>(775,905.15)</u>	<u>(98,791.88)</u>	<u>(1,463,302.65)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	350,050.00	-	583,650.00
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	234,000.00	162,000.00	234,000.00
Operating Transfers Out	(900,000.00)	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>(900,000.00)</u>	<u>584,050.00</u>	<u>162,000.00</u>	<u>817,650.00</u>
<b>NET CHANGE IN FUND BALANCES</b>	3,579,112.65	(191,855.15)	63,208.12	(645,652.65)
<b>FUND BALANCES, BEGINNING</b>	<u>217,819.21</u>	<u>1,015,013.49</u>	<u>1,067,881.37</u>	<u>1,045,788.99</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	217,819.21	1,015,013.49	1,067,881.37	1,045,788.99
<b>FUND BALANCE, ENDING</b>	<u>\$ 3,796,931.86</u>	<u>\$ 823,158.34</u>	<u>\$ 1,131,089.49</u>	<u>\$ 400,136.34</u>

	Road & Bridge Precinct 4	Law Library	Kaufman County Library	General R.O.W.
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	14,818.33	347.87	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	797.06	196.41	-	-
Miscellaneous	1,254.40	-	77.00	-
<b>Total Revenues</b>	<u>2,051.46</u>	<u>15,014.74</u>	<u>424.87</u>	<u>-</u>
<b>EXPENDITURES</b>				
General Government	-	-	85.00	-
Public safety and corrections	-	-	-	-
Judicial	-	12,799.45	-	-
Community Service	-	-	55,208.11	-
Infrastructure and Environmental	531,699.43	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	29,460.00	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>561,159.43</u>	<u>12,799.45</u>	<u>55,293.11</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(559,107.97)</u>	<u>2,215.29</u>	<u>(54,868.24)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	100,150.00	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	270,000.00	-	43,750.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>370,150.00</u>	<u>-</u>	<u>43,750.00</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(188,957.97)</u>	<u>2,215.29</u>	<u>(11,118.24)</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING</b>	<u>870,888.55</u>	<u>196,312.05</u>	<u>19,451.66</u>	<u>5,390.76</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	870,888.55	196,312.05	19,451.66	5,390.76
<b>FUND BALANCE, ENDING</b>	<u>\$ 681,930.58</u>	<u>\$ 198,527.34</u>	<u>\$ 8,333.42</u>	<u>\$ 5,390.76</u>

	Lake Dam Maintenance	State Fees	Voter Registration	Probate Education
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	282,366.76	-	315.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	4.15	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>282,366.76</u>	<u>4.15</u>	<u>315.00</u>
<b>EXPENDITURES</b>				
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	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>282,366.76</u>	<u>4.15</u>	<u>315.00</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>NET CHANGE IN FUND BALANCES</b>	-	282,366.76	4.15	315.00
<b>FUND BALANCES, BEGINNING</b>	<u>(304.97)</u>	<u>10,000.00</u>	<u>4,251.81</u>	<u>5,022.60</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	(304.97)	10,000.00	4,251.81	5,022.60
<b>FUND BALANCE, ENDING</b>	<u>\$ (304.97)</u>	<u>\$ 292,366.76</u>	<u>\$ 4,255.96</u>	<u>\$ 5,337.60</u>

	Adult Probation CCP	Adult Probation Basic Supervision	Juvenile Probation	Appellate Justice System
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	199,158.44	-	2,113.90
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	78,830.00	89,190.00	188,453.00	-
Investment income	-	888.62	167.55	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>78,830.00</u>	<u>289,237.06</u>	<u>188,620.55</u>	<u>2,113.90</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	57,658.90	233,478.79	215,842.89	-
Judicial	-	-	-	9,273.96
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>57,658.90</u>	<u>233,478.79</u>	<u>215,842.89</u>	<u>9,273.96</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>21,171.10</u>	<u>55,758.27</u>	<u>(27,222.34)</u>	<u>(7,160.06)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	151,259.50	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>151,259.50</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	21,171.10	55,758.27	124,037.16	(7,160.06)
<b>FUND BALANCES, BEGINNING</b>	<u>43,680.44</u>	<u>888,810.33</u>	<u>22,730.59</u>	<u>18,931.31</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	43,680.44	888,810.33	22,730.59	18,931.31
<b>FUND BALANCE, ENDING</b>	<u>\$ 64,851.54</u>	<u>\$ 944,568.60</u>	<u>\$ 146,767.75</u>	<u>\$ 11,771.25</u>

	Juvenile Probation Diversion	Juvenile Probation Fee Fund	Records Management	Library Memorials
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	140.00	1,271.50	80,456.41	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	467.24	-
Miscellaneous	-	-	-	35.00
<b>Total Revenues</b>	<u>140.00</u>	<u>1,271.50</u>	<u>80,923.65</u>	<u>35.00</u>
<b>EXPENDITURES</b>				
General Government	-	-	67,163.06	-
Public safety and corrections	-	1,262.67	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>1,262.67</u>	<u>67,163.06</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	<u>140.00</u>	<u>8.83</u>	<u>13,760.59</u>	<u>35.00</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>NET CHANGE IN FUND BALANCES</b>				
	140.00	8.83	13,760.59	35.00
<b>FUND BALANCES, BEGINNING</b>				
	<u>160.00</u>	<u>6,172.50</u>	<u>447,090.93</u>	<u>2,447.39</u>
<b>PRIOR PERIOD ADJUSTMENT</b>				
	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>				
	160.00	6,172.50	447,090.93	2,447.39
<b>FUND BALANCE, ENDING</b>				
	<u>\$ 300.00</u>	<u>\$ 6,181.33</u>	<u>\$ 460,851.52</u>	<u>\$ 2,482.39</u>

	Construction Projects	Courthouse Security	Records Management and Preservation	District Clerk Records Management and Preservation
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	15,991.22	6,300.50	7,047.83
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	0.92	132.80	30.24	46.15
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>0.92</u>	<u>16,124.02</u>	<u>6,330.74</u>	<u>7,093.98</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	8,625.26	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>8,625.26</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>0.92</u>	<u>7,498.76</u>	<u>6,330.74</u>	<u>7,093.98</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>NET CHANGE IN FUND BALANCES</b>	0.92	7,498.76	6,330.74	7,093.98
<b>FUND BALANCES, BEGINNING</b>	<u>164.24</u>	<u>128,828.81</u>	<u>26,626.65</u>	<u>42,537.75</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	164.24	128,828.81	26,626.65	42,537.75
<b>FUND BALANCE, ENDING</b>	<u>\$ 165.16</u>	<u>\$ 136,327.57</u>	<u>\$ 32,957.39</u>	<u>\$ 49,631.73</u>

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV-E Funds	CCL Diversion Court
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	16,442.00	38,212.50	-	-
Fees of office	-	-	-	1,360.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>16,442.00</u>	<u>38,212.50</u>	<u>-</u>	<u>1,360.00</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	-	1,257.29	-	-
Judicial	-	-	-	300.00
Community Service	21,670.95	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	484.14	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>21,670.95</u>	<u>1,741.43</u>	<u>-</u>	<u>300.00</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(5,228.95)</u>	<u>36,471.07</u>	<u>-</u>	<u>1,060.00</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	(9,400.00)	-	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>(9,400.00)</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(5,228.95)	27,071.07	-	1,060.00
<b>FUND BALANCES, BEGINNING</b>	<u>18,851.02</u>	<u>185,770.48</u>	<u>30,462.11</u>	<u>50,049.88</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	18,851.02	185,770.48	30,462.11	50,049.88
<b>FUND BALANCE, ENDING</b>	<u>\$ 13,622.07</u>	<u>\$ 212,841.55</u>	<u>\$ 30,462.11</u>	<u>\$ 51,109.88</u>

	422nd Diversion Court	Veteran's Court Program	Dangerous & Wild Animals Fund	Constable Pct. 4 Forfeitures
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	500.00	-
Fees of office	663.00	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	5.89
Miscellaneous	-	255.00	-	-
<b>Total Revenues</b>	<u>663.00</u>	<u>255.00</u>	<u>500.00</u>	<u>5.89</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	120.00	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>120.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	<u>543.00</u>	<u>255.00</u>	<u>500.00</u>	<u>5.89</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>NET CHANGE IN FUND BALANCES</b>				
	543.00	255.00	500.00	5.89
<b>FUND BALANCES, BEGINNING</b>				
	<u>34,094.20</u>	<u>2,510.40</u>	<u>7,300.00</u>	<u>6,035.90</u>
<b>PRIOR PERIOD ADJUSTMENT</b>				
	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>				
	34,094.20	2,510.40	7,300.00	6,035.90
<b>FUND BALANCE, ENDING</b>				
	<u>\$ 34,637.20</u>	<u>\$ 2,765.40</u>	<u>\$ 7,800.00</u>	<u>\$ 6,041.79</u>

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
<b>REVENUES</b>				
Property Taxes	\$ -	\$ 188,266.67	\$ 933,992.05	\$ 61,334.61
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	(1,592.97)	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	30.18	135.14	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>(1,592.97)</u>	<u>188,296.85</u>	<u>934,127.19</u>	<u>61,334.61</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	3,134.19	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	95,957.10
Interest & Fiscal Charges	-	-	-	19,129.79
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>3,134.19</u>	<u>-</u>	<u>-</u>	<u>115,086.89</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>				
	<u>(4,727.16)</u>	<u>188,296.85</u>	<u>934,127.19</u>	<u>(53,752.28)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>NET CHANGE IN FUND BALANCES</b>				
	(4,727.16)	188,296.85	934,127.19	(53,752.28)
<b>FUND BALANCES, BEGINNING</b>				
	<u>26,416.24</u>	<u>6,878.79</u>	<u>34,562.17</u>	<u>115,495.72</u>
<b>PRIOR PERIOD ADJUSTMENT</b>				
	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>				
	26,416.24	6,878.79	34,562.17	115,495.72
<b>FUND BALANCE, ENDING</b>				
	<u>\$ 21,689.08</u>	<u>\$ 195,175.64</u>	<u>\$ 968,689.36</u>	<u>\$ 61,743.44</u>

	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1	Juvenile Probation Grant C
<b>REVENUES</b>				
Property Taxes	\$ 1,184,540.58	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	18,019.00
Investment income	237.83	26.82	74.03	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>1,184,778.41</u>	<u>26.82</u>	<u>74.03</u>	<u>18,019.00</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	-	-	-	18,929.30
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	450.00	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>450.00</u>	<u>-</u>	<u>-</u>	<u>18,929.30</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,184,328.41</u>	<u>26.82</u>	<u>74.03</u>	<u>(910.30)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>NET CHANGE IN FUND BALANCES</b>	1,184,328.41	26.82	74.03	(910.30)
<b>FUND BALANCES, BEGINNING</b>	<u>84,944.32</u>	<u>27,500.25</u>	<u>64,912.62</u>	<u>745.20</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	84,944.32	27,500.25	64,912.62	745.20
<b>FUND BALANCE, ENDING</b>	<u>\$ 1,269,272.73</u>	<u>\$ 27,527.07</u>	<u>\$ 64,986.65</u>	<u>\$ (165.10)</u>

	Levee District #5 M & O	Levee District #15 M & O	Texas Water Improvement	Bois D'Arc Island C & M
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	2,960.00	-
Investment income	20.18	-	52.33	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>20.18</u>	<u>-</u>	<u>3,012.33</u>	<u>-</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	4,910.00	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>4,910.00</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>20.18</u>	<u>-</u>	<u>(1,897.67)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>NET CHANGE IN FUND BALANCES</b>	20.18	-	(1,897.67)	-
<b>FUND BALANCES, BEGINNING</b>	<u>17,651.83</u>	<u>175.42</u>	<u>46,715.11</u>	<u>7,167.37</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	17,651.83	175.42	46,715.11	7,167.37
<b>FUND BALANCE, ENDING</b>	<u>\$ 17,672.01</u>	<u>\$ 175.42</u>	<u>\$ 44,817.44</u>	<u>\$ 7,167.37</u>

	Jury Check Fund	Historical Society	Farm Museum	ACH Account
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	14.80	34.80	25.74	458.32
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>14.80</u>	<u>34.80</u>	<u>25.74</u>	<u>458.32</u>
<b>EXPENDITURES</b>				
General Government	-	648.91	-	-
Public safety and corrections	-	-	-	-
Judicial	19,360.00	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>19,360.00</u>	<u>648.91</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(19,345.20)</u>	<u>(614.11)</u>	<u>25.74</u>	<u>458.32</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	30,000.00	1,700.00	1,700.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>30,000.00</u>	<u>1,700.00</u>	<u>1,700.00</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	10,654.80	1,085.89	1,725.74	458.32
<b>FUND BALANCES, BEGINNING</b>	<u>428.65</u>	<u>29,271.03</u>	<u>21,022.00</u>	<u>11,052.99</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	428.65	29,271.03	21,022.00	11,052.99
<b>FUND BALANCE, ENDING</b>	<u>\$ 11,083.45</u>	<u>\$ 30,356.92</u>	<u>\$ 22,747.74</u>	<u>\$ 11,511.31</u>

	Payroll	Employee Savings	Juvenile Case Manager	Levee District #6 C & M
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	230.29	-	78.28
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>230.29</b>	<b>-</b>	<b>78.28</b>
<b>EXPENDITURES</b>				
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	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>230.29</b>	<b>-</b>	<b>78.28</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
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)	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>-</b>	<b>230.29</b>	<b>-</b>	<b>78.28</b>
<b>FUND BALANCES, BEGINNING</b>	<b>1,500.00</b>	<b>17,906.52</b>	<b>1,963.41</b>	<b>68,641.72</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING BALANCE RESTATED</b>	<b>1,500.00</b>	<b>17,906.52</b>	<b>1,963.41</b>	<b>68,641.72</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,500.00</b>	<b>\$ 18,136.81</b>	<b>\$ 1,963.41</b>	<b>\$ 68,720.00</b>

	LEOSE Training	County & District Court Technology	JP Technology	Records Archive
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	966.27	6,585.83	76,880.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>966.27</u>	<u>6,585.83</u>	<u>76,880.00</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	1,305.54
Public safety and corrections	-	-	-	-
Judicial	-	-	807.30	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	3,272.58	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>4,079.88</u>	<u>1,305.54</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>966.27</u>	<u>2,505.95</u>	<u>75,574.46</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>NET CHANGE IN FUND BALANCES</b>	-	966.27	2,505.95	75,574.46
<b>FUND BALANCES, BEGINNING</b>	<u>25,575.77</u>	<u>2,032.03</u>	<u>234,526.14</u>	<u>408,309.31</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	25,575.77	2,032.03	234,526.14	408,309.31
<b>FUND BALANCE, ENDING</b>	<u>\$ 25,575.77</u>	<u>\$ 2,998.30</u>	<u>\$ 237,032.09</u>	<u>\$ 483,883.77</u>

	SCAAP	Tax Assessor/ Collector Admin Fees	Juvenile Probation Grant N	Emissions Enforcement Grant
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	15,783.00	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>15,783.00</u>	<u>-</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	-	-	13,750.00	8,134.77
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>13,750.00</u>	<u>8,134.77</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>2,033.00</u>	<u>(8,134.77)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
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>
<b>NET CHANGE IN FUND BALANCES</b>	-	-	2,033.00	(8,134.77)
<b>FUND BALANCES, BEGINNING</b>	<u>(167.68)</u>	<u>13,639.53</u>	<u>(0.32)</u>	<u>8,494.74</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	(167.68)	13,639.53	(0.32)	8,494.74
<b>FUND BALANCE, ENDING</b>	<u>\$ (167.68)</u>	<u>\$ 13,639.53</u>	<u>\$ 2,032.68</u>	<u>\$ 359.97</u>

	Capital Murder Grant	Road Bond Construction	Series 2015 Bond Project
<b>REVENUES</b>			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	-	-
Fees of office	-	-	-
Charges for Services	-	-	-
Forfeitures	-	-	-
Intergovernmental	-	-	-
Investment income	-	87,202.03	0.11
Miscellaneous	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>87,202.03</u>	<u>0.11</u>
<b>EXPENDITURES</b>			
General Government	-	-	-
Public safety and corrections	-	-	-
Judicial	-	-	-
Community Service	-	-	-
Infrastructure and Environmental	-	1,651,592.49	-
Health and Human Services	-	-	-
Capital Outlay	-	-	-
Debt Service			
Principal	-	-	-
Interest & Fiscal Charges	-	-	-
Bond Issuance Costs	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>1,651,592.49</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(1,564,390.46)</u>	<u>0.11</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
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>
<b>NET CHANGE IN FUND BALANCES</b>	-	(1,564,390.46)	0.11
<b>FUND BALANCES, BEGINNING</b>	<u>(11,400.00)</u>	<u>27,415,176.93</u>	<u>90.49</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	(11,400.00)	27,415,176.93	90.49
<b>FUND BALANCE, ENDING</b>	<u>\$ (11,400.00)</u>	<u>\$25,850,786.47</u>	<u>\$ 90.60</u>

# Kaufman County, Texas

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## Unaudited Interim Financial Statements

### Balance Sheet Summary

December 31, 2017



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
<b>ASSETS</b>				
Cash and cash equivalents	\$55,011,837.00	\$16,232,687.60	\$ 6,981,940.68	\$ 2,481,575.50
Taxes receivable	1,785,489.55	1,405,755.92	237,549.11	142,184.52
Accounts receivable	1,731,113.80	1,731,113.80	-	-
Due from other Governments	8,728,241.96	23,370.25	-	-
Due from other Funds	100.00	100.00	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>67,256,782.31</b>	<b>19,393,027.57</b>	<b>7,219,489.79</b>	<b>2,623,760.02</b>
<b>LIABILITIES</b>				
Accounts Payable	76,484.95	76,484.95	-	-
Accrued Liabilities	438,298.40	287,257.67	169,047.00	-
Due to other Funds	142.76	-	-	-
Due to other governments	43,333.63	43,333.63	-	-
Unearned revenue	12,120,160.69	3,030,649.84	217,196.18	128,878.85
Accrued Interest	209.50	209.50	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>12,678,629.93</b>	<b>3,437,935.59</b>	<b>386,243.18</b>	<b>128,878.85</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	32,684,033.08	-	6,833,246.61	-
Public safety	1,316,597.01	13,981.33	-	-
Judicial	339,794.32	-	-	-
Library Services	8,333.42	8,333.42	-	-
Fire Code Enforcement	212,841.55	-	-	-
Historical Preservation	55,587.05	-	-	-
Records Management	1,027,324.41	-	-	-
Court technology and Security	398,047.04	-	-	-
Capital Projects	5,555.92	5,390.76	-	-
Debt Service	2,994,881.17	500,000.00	-	2,494,881.17
Other purposes	922,659.86	803,488.92	-	-
Unrestricted	14,612,497.55	14,623,897.55	-	-
<b>Total Net Position</b>	<b>54,578,152.38</b>	<b>15,955,091.98</b>	<b>6,833,246.61</b>	<b>2,494,881.17</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 67,256,782.31</b>	<b>\$ 19,393,027.57</b>	<b>\$ 7,219,489.79</b>	<b>\$ 2,623,760.02</b>

	Major Construction Projects	Other Funds Summary	Agency Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$25,856,445.58	\$ 2,408,910.33	\$ 1,050,277.31
Taxes receivable	-	-	-
Accounts receivable	-	-	-
Due from other Governments	8,704,871.71	-	-
Due from other Funds	-	-	-
Prepaid Expenses	-	-	-
<b>Total Assets</b>	<b>34,561,317.29</b>	<b>2,408,910.33</b>	<b>1,050,277.31</b>
<b>LIABILITIES</b>			
Accounts Payable	-	-	-
Accrued Liabilities	-	-	(18,006.27)
Due to other Funds	-	142.76	-
Due to other governments	-	-	-
Unearned revenue	8,710,275.06	33,160.76	-
Accrued Interest	-	-	-
Loan payable	-	-	-
Unavailable Revenue	-	-	-
<b>Total Liabilities</b>	<b>8,710,275.06</b>	<b>33,303.52</b>	<b>(18,006.27)</b>
<b>NET POSITION</b>			
Restricted:			
Road and Bridge Projects	25,850,786.47	-	-
Public safety	90.60	293,104.94	1,009,420.14
Judicial	-	337,028.92	2,765.40
Library Services	-	-	-
Fire Code Enforcement	-	212,841.55	-
Historical Preservation	-	55,587.05	-
Records Management	-	1,027,324.41	-
Court technology and Security	-	398,047.04	-
Capital Projects	165.16	-	-
Debt Service	-	-	-
Other purposes	-	63,072.90	56,098.04
Unrestricted	-	(11,400.00)	-
<b>Total Net Position</b>	<b>25,851,042.23</b>	<b>2,375,606.81</b>	<b>1,068,283.58</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 34,561,317.29</b>	<b>\$ 2,408,910.33</b>	<b>\$ 1,050,277.31</b>

# Kaufman County, Texas

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## Unaudited Interim Financial Statements

### Balance Sheet Detailed

December 31, 2017



	Summary	General Fund	Wire Transfer Fund	Sheriff Federal Forfeitures
<b>ASSETS</b>				
Cash and cash equivalents	\$55,011,837.00	\$15,635,447.63	\$ 2,824.73	\$ 37,548.20
Taxes receivable	1,785,489.55	1,405,755.92	-	-
Accounts receivable	1,731,113.80	1,731,113.80	-	-
Due from other Governments	8,728,241.96	23,370.25	-	-
Due from other Funds	100.00	100.00	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>67,256,782.31</b>	<b>18,795,787.60</b>	<b>2,824.73</b>	<b>37,548.20</b>
<b>LIABILITIES</b>				
Accounts Payable	76,484.95	76,484.95	-	-
Accrued Liabilities	438,298.40	287,257.67	-	-
Due to other Funds	142.76	-	-	-
Due to other governments	43,333.63	43,333.63	-	-
Unearned revenue	12,120,160.69	3,030,649.84	-	-
Accrued Interest	209.50	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>12,678,629.93</b>	<b>3,437,726.09</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	32,684,033.08	-	-	-
Public safety	1,316,597.01	-	-	37,548.20
Judicial	339,794.32	-	-	-
Library Services	8,333.42	-	-	-
Fire Code Enforcement	212,841.55	-	-	-
Historical Preservation	55,587.05	-	-	-
Records Management	1,027,324.41	-	-	-
Court technology and Security	398,047.04	-	-	-
Capital Projects	5,555.92	-	-	-
Debt Service	2,994,881.17	500,000.00	-	-
Other purposes	922,659.86	250,000.00	-	-
Unrestricted	14,612,497.55	14,608,061.51	2,824.73	-
<b>Total Net Position</b>	<b>54,578,152.38</b>	<b>15,358,061.51</b>	<b>2,824.73</b>	<b>37,548.20</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 67,256,782.31</b>	<b>\$ 18,795,787.60</b>	<b>\$ 2,824.73</b>	<b>\$ 37,548.20</b>

	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care	Child Shelter
<b>ASSETS</b>				
Cash and cash equivalents	\$ 43,046.01	\$ 29,642.56	\$ 56,218.94	\$ 37,961.23
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>43,046.01</b>	<b>29,642.56</b>	<b>56,218.94</b>	<b>37,961.23</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	42.76	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>42.76</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	43,046.01	-	-	-
Judicial	-	29,599.80	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	56,218.94	37,961.23
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>43,046.01</b>	<b>29,599.80</b>	<b>56,218.94</b>	<b>37,961.23</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 43,046.01</b>	<b>\$ 29,642.56</b>	<b>\$ 56,218.94</b>	<b>\$ 37,961.23</b>

	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2	Road & Bridge Precinct 3
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,776,578.93	\$ 823,158.34	\$ 1,226,089.49	\$ 400,136.34
Taxes receivable	237,549.11	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>4,014,128.04</b>	<b>823,158.34</b>	<b>1,226,089.49</b>	<b>400,136.34</b>
<b>LIABILITIES</b>				
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	-	-	-	-
<b>Total Liabilities</b>	<b>217,196.18</b>	<b>-</b>	<b>95,000.00</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	3,796,931.86	823,158.34	1,131,089.49	400,136.34
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>3,796,931.86</b>	<b>823,158.34</b>	<b>1,131,089.49</b>	<b>400,136.34</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 4,014,128.04</b>	<b>\$ 823,158.34</b>	<b>\$ 1,226,089.49</b>	<b>\$ 400,136.34</b>

	Road & Bridge Precinct 4	Law Library	Kaufman County Library	General R.O.W.
<b>ASSETS</b>				
Cash and cash equivalents	\$ 755,977.58	\$ 198,527.34	\$ 8,333.42	\$ 5,390.76
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>755,977.58</b>	<b>198,527.34</b>	<b>8,333.42</b>	<b>5,390.76</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	74,047.00	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>74,047.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	681,930.58	-	-	-
Public safety	-	-	-	-
Judicial	-	198,527.34	-	-
Library Services	-	-	8,333.42	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	5,390.76
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>681,930.58</b>	<b>198,527.34</b>	<b>8,333.42</b>	<b>5,390.76</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 755,977.58</b>	<b>\$ 198,527.34</b>	<b>\$ 8,333.42</b>	<b>\$ 5,390.76</b>

	Lake Dam Maintenance	State Fees	Voter Registration	Probate Education
<b>ASSETS</b>				
Cash and cash equivalents	\$ (304.97)	\$ 292,366.76	\$ 4,255.96	\$ 5,337.60
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>(304.97)</b>	<b>292,366.76</b>	<b>4,255.96</b>	<b>5,337.60</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
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	(304.97)	292,366.76	4,255.96	5,337.60
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>(304.97)</b>	<b>292,366.76</b>	<b>4,255.96</b>	<b>5,337.60</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ (304.97)</b>	<b>\$ 292,366.76</b>	<b>\$ 4,255.96</b>	<b>\$ 5,337.60</b>

	Adult Probation CCP	Adult Probation Basic Supervision	Juvenile Probation	Appellate Justice System
<b>ASSETS</b>				
Cash and cash equivalents	\$ 64,851.54	\$ 944,568.60	\$ 146,767.75	\$ 11,771.25
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>64,851.54</b>	<b>944,568.60</b>	<b>146,767.75</b>	<b>11,771.25</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	64,851.54	944,568.60	146,767.75	-
Judicial	-	-	-	11,771.25
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>64,851.54</b>	<b>944,568.60</b>	<b>146,767.75</b>	<b>11,771.25</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 64,851.54</b>	<b>\$ 944,568.60</b>	<b>\$ 146,767.75</b>	<b>\$ 11,771.25</b>

	Juvenile Probation Diversion	Juvenile Probation Fee Fund	Records Management	Library Memorials
<b>ASSETS</b>				
Cash and cash equivalents	\$ 300.00	\$ 6,181.33	\$ 460,851.52	\$ 2,482.39
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>300.00</b>	<b>6,181.33</b>	<b>460,851.52</b>	<b>2,482.39</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	6,181.33	-	-
Judicial	300.00	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	2,482.39
Records Management	-	-	460,851.52	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>300.00</b>	<b>6,181.33</b>	<b>460,851.52</b>	<b>2,482.39</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 300.00</b>	<b>\$ 6,181.33</b>	<b>\$ 460,851.52</b>	<b>\$ 2,482.39</b>

	Construction Projects	Courthouse Security	Records Management and Preservation	District Clerk Records Management and Preservation
<b>ASSETS</b>				
Cash and cash equivalents	\$ 165.16	\$ 136,327.57	\$ 32,957.39	\$ 49,631.73
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>165.16</b>	<b>136,327.57</b>	<b>32,957.39</b>	<b>49,631.73</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	32,957.39	49,631.73
Court technology and Security	-	136,327.57	-	-
Capital Projects	165.16	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>165.16</b>	<b>136,327.57</b>	<b>32,957.39</b>	<b>49,631.73</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 165.16</b>	<b>\$ 136,327.57</b>	<b>\$ 32,957.39</b>	<b>\$ 49,631.73</b>

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV-E Funds	CCL Diversion Court
<b>ASSETS</b>				
Cash and cash equivalents	\$ 13,622.07	\$ 212,841.55	\$ 30,462.11	\$ 51,109.88
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>13,622.07</b>	<b>212,841.55</b>	<b>30,462.11</b>	<b>51,109.88</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	30,462.11	-
Judicial	-	-	-	51,109.88
Library Services	-	-	-	-
Fire Code Enforcement	-	212,841.55	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	13,622.07	-	-	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>13,622.07</b>	<b>212,841.55</b>	<b>30,462.11</b>	<b>51,109.88</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 13,622.07</b>	<b>\$ 212,841.55</b>	<b>\$ 30,462.11</b>	<b>\$ 51,109.88</b>

	422nd Diversion Court	Veteran's Court Program	Dangerous & Wild Animals Fund	Constable Pct. 4 Forfeitures
<b>ASSETS</b>				
Cash and cash equivalents	\$ 34,637.20	\$ 2,765.40	\$ 7,800.00	\$ 6,041.79
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>34,637.20</b>	<b>2,765.40</b>	<b>7,800.00</b>	<b>6,041.79</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	7,800.00	6,041.79
Judicial	34,637.20	2,765.40	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>34,637.20</b>	<b>2,765.40</b>	<b>7,800.00</b>	<b>6,041.79</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 34,637.20</b>	<b>\$ 2,765.40</b>	<b>\$ 7,800.00</b>	<b>\$ 6,041.79</b>

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
<b>ASSETS</b>				
Cash and cash equivalents	\$ 21,689.08	\$ 195,175.64	\$ 955,383.69	\$ 61,743.44
Taxes receivable	-	-	142,184.52	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>21,689.08</b>	<b>195,175.64</b>	<b>1,097,568.21</b>	<b>61,743.44</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	128,878.85	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>128,878.85</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	21,689.08	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	195,175.64	968,689.36	61,743.44
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>21,689.08</b>	<b>195,175.64</b>	<b>968,689.36</b>	<b>61,743.44</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 21,689.08</b>	<b>\$ 195,175.64</b>	<b>\$ 1,097,568.21</b>	<b>\$ 61,743.44</b>

	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1	Juvenile Probation Grant C
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,269,272.73	\$ 27,527.07	\$ 64,986.65	\$ (165.10)
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>1,269,272.73</b>	<b>27,527.07</b>	<b>64,986.65</b>	<b>(165.10)</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	(165.10)
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	1,269,272.73	-	-	-
Other purposes	-	27,527.07	64,986.65	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>1,269,272.73</b>	<b>27,527.07</b>	<b>64,986.65</b>	<b>(165.10)</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 1,269,272.73</b>	<b>\$ 27,527.07</b>	<b>\$ 64,986.65</b>	<b>\$ (165.10)</b>

	Levee District #5 M&O	Levee District #15 M&O	Texas Water Improvement	Bois D'Arc Island C&M
<b>ASSETS</b>				
Cash and cash equivalents	\$ 17,672.01	\$ 175.42	\$ 44,917.44	\$ 7,167.37
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>17,672.01</b>	<b>175.42</b>	<b>44,917.44</b>	<b>7,167.37</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	100.00	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>100.00</b>	<b>-</b>
<b>NET POSITION</b>				
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	17,672.01	175.42	44,817.44	7,167.37
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>17,672.01</b>	<b>175.42</b>	<b>44,817.44</b>	<b>7,167.37</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 17,672.01</b>	<b>\$ 175.42</b>	<b>\$ 44,917.44</b>	<b>\$ 7,167.37</b>

	Jury Check Fund	Historical Society	Farm Museum	ACH Account
<b>ASSETS</b>				
Cash and cash equivalents	\$ 11,083.45	\$ 30,356.92	\$ 22,747.74	\$ 11,511.31
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>11,083.45</b>	<b>30,356.92</b>	<b>22,747.74</b>	<b>11,511.31</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	11,083.45	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	30,356.92	22,747.74	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	11,511.31
<b>Total Net Position</b>	<b>11,083.45</b>	<b>30,356.92</b>	<b>22,747.74</b>	<b>11,511.31</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 11,083.45</b>	<b>\$ 30,356.92</b>	<b>\$ 22,747.74</b>	<b>\$ 11,511.31</b>

	Payroll	Employee Savings	Juvenile Case Manager	Levee District #6 C & M
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,709.50	\$ 130.54	\$ 1,963.41	\$ 68,720.00
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>1,709.50</b>	<b>130.54</b>	<b>1,963.41</b>	<b>68,720.00</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	(18,006.27)	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	209.50	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>209.50</b>	<b>(18,006.27)</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
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	-	18,136.81	-	68,720.00
Unrestricted	1,500.00	-	-	-
<b>Total Net Position</b>	<b>1,500.00</b>	<b>18,136.81</b>	<b>1,963.41</b>	<b>68,720.00</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 1,709.50</b>	<b>\$ 130.54</b>	<b>\$ 1,963.41</b>	<b>\$ 68,720.00</b>

	LEOSE Training	County & District Court Technology	JP Technology	Records Archive
<b>ASSETS</b>				
Cash and cash equivalents	\$ 25,575.77	\$ 2,998.30	\$ 237,032.09	\$ 483,883.77
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>25,575.77</b>	<b>2,998.30</b>	<b>237,032.09</b>	<b>483,883.77</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	25,575.77	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	483,883.77
Court technology and Security	-	2,998.30	237,032.09	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>25,575.77</b>	<b>2,998.30</b>	<b>237,032.09</b>	<b>483,883.77</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 25,575.77</b>	<b>\$ 2,998.30</b>	<b>\$ 237,032.09</b>	<b>\$ 483,883.77</b>

	SCAAP	Tax Assessor/ Collector Admin Fees	Juvenile Probation Grant N	Emissions Enforcement Grant
<b>ASSETS</b>				
Cash and cash equivalents	\$ 32,993.08	\$ 13,639.53	\$ 2,032.68	\$ 359.97
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>32,993.08</b>	<b>13,639.53</b>	<b>2,032.68</b>	<b>359.97</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	33,160.76	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>33,160.76</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	(167.68)	-	2,032.68	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	13,639.53	-	359.97
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>(167.68)</b>	<b>13,639.53</b>	<b>2,032.68</b>	<b>359.97</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 32,993.08</b>	<b>\$ 13,639.53</b>	<b>\$ 2,032.68</b>	<b>\$ 359.97</b>

	Capital Murder Grant	Road Bond Construction	Series 2015 Bond Project
<b>ASSETS</b>			
Cash and cash equivalents	\$ (11,400.00)	\$25,856,189.82	\$ 90.60
Taxes receivable	-	-	-
Accounts receivable	-	-	-
Due from other Governments	-	8,704,871.71	-
Due from other Funds	-	-	-
Prepaid Expenses	-	-	-
<b>Total Assets</b>	<b>(11,400.00)</b>	<b>34,561,061.53</b>	<b>90.60</b>
<b>LIABILITIES</b>			
Accounts Payable	-	-	-
Accrued Liabilities	-	-	-
Due to other Funds	-	-	-
Due to other governments	-	-	-
Unearned revenue	-	8,710,275.06	-
Accrued Interest	-	-	-
Loan payable	-	-	-
Unavailable Revenue	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>8,710,275.06</b>	<b>-</b>
<b>NET POSITION</b>			
Restricted:			
Road and Bridge Projects	-	25,850,786.47	-
Public safety	-	-	90.60
Judicial	-	-	-
Library Services	-	-	-
Fire Code Enforcement	-	-	-
Historical Preservation	-	-	-
Records Management	-	-	-
Court technology and Security	-	-	-
Capital Projects	-	-	-
Debt Service	-	-	-
Other purposes	-	-	-
Unrestricted	(11,400.00)	-	-
<b>Total Net Position</b>	<b>(11,400.00)</b>	<b>25,850,786.47</b>	<b>90.60</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ (11,400.00)</b>	<b>\$ 34,561,061.53</b>	<b>\$ 90.60</b>