

# Kaufman County, Texas

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## Unaudited Interim Financial Statements

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

December 31, 2018



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
<b>REVENUES</b>				
Property Taxes	\$25,093,351.94	\$18,385,464.73	\$ 4,564,007.70	\$ 2,143,879.51
Mixed Beverage Taxes	-	-	-	-
License and permits	47,530.50	28,483.64	-	-
Fees of office	1,882,449.04	1,140,213.65	348,259.82	-
Charges for Services	338,167.90	218,222.90	115,145.00	-
Forfeitures	17,642.35	-	-	-
Intergovernmental	910,628.50	406,671.90	-	-
Investment income	141,137.18	14,348.15	3,768.83	455.76
Miscellaneous	48,159.18	29,522.33	2,115.44	-
<b>Total Revenues</b>	<u>28,479,066.59</u>	<u>20,222,927.30</u>	<u>5,033,296.79</u>	<u>2,144,335.27</u>
<b>EXPENDITURES</b>				
General Government	4,034,034.67	3,926,141.75	-	-
Public safety and corrections	4,701,924.83	4,130,658.50	-	-
Judicial	1,524,938.38	1,447,379.57	-	-
Community Service	139,503.08	139,503.08	-	-
Infrastructure and Environmental	2,520,134.65	94,814.42	1,697,117.82	-
Health and Human Services	323,009.47	144,489.89	-	-
Capital Outlay	780,971.56	29,451.28	751,520.28	-
Debt Service				
Principal	368,406.44	-	267,315.92	101,090.52
Interest & Fiscal Charges	49,177.54	-	34,731.17	14,446.37
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>14,442,100.62</u>	<u>9,912,438.49</u>	<u>2,750,685.19</u>	<u>115,536.89</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>14,036,965.97</u>	<u>10,310,488.81</u>	<u>2,282,611.60</u>	<u>2,028,798.38</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	10,813.08	5,313.08	-	-
Operating Transfers In	1,382,321.00	177,600.00	1,020,000.00	-
Operating Transfers Out	(1,385,721.00)	(346,871.00)	(1,020,000.00)	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>7,413.08</u>	<u>(163,957.92)</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	14,044,379.05	10,146,530.89	2,282,611.60	2,028,798.38
<b>FUND BALANCES, BEGINNING</b>	<u>34,075,654.18</u>	<u>5,919,759.83</u>	<u>4,304,773.60</u>	<u>356,063.85</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	34,075,654.18	5,919,759.83	4,304,773.60	356,063.85
<b>FUND BALANCE, ENDING</b>	<u><u>\$48,120,033.23</u></u>	<u><u>\$16,066,290.72</u></u>	<u><u>\$ 6,587,385.20</u></u>	<u><u>\$ 2,384,862.23</u></u>

	Major Construction Projects	Other Funds Summary	Agency Funds
<b>REVENUES</b>			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	19,046.86	-
Fees of office	-	216,828.18	177,147.39
Charges for Services	-	4,800.00	-
Forfeitures	-	17,642.35	-
Intergovernmental	-	252,640.55	251,316.05
Investment income	120,593.41	984.47	986.56
Miscellaneous	999.76	15,356.65	165.00
<b>Total Revenues</b>	<u>121,593.17</u>	<u>527,299.06</u>	<u>429,615.00</u>
<b>EXPENDITURES</b>			
General Government	-	107,892.92	-
Public safety and corrections	-	306,332.79	264,933.54
Judicial	-	77,558.81	-
Community Service	-	-	-
Infrastructure and Environmental	728,202.41	-	-
Health and Human Services	-	-	178,519.58
Capital Outlay	-	-	-
Debt Service	-	-	-
Principal	-	-	-
Interest & Fiscal Charges	-	-	-
Bond Issuance Costs	-	-	-
<b>Total Expenditures</b>	<u>728,202.41</u>	<u>491,784.52</u>	<u>443,453.12</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(606,609.24)</u>	<u>35,514.54</u>	<u>(13,838.12)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Issuance of Long Term Debt	-	-	-
Sale of Capital Assets	-	-	-
Insurance Recoveries	-	5,500.00	-
Operating Transfers In	-	184,721.00	-
Operating Transfers Out	-	(18,850.00)	-
Issuance of Capital lease	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>171,371.00</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(606,609.24)	206,885.54	(13,838.12)
<b>FUND BALANCES, BEGINNING</b>	<u>20,672,518.81</u>	<u>1,815,275.49</u>	<u>1,007,262.60</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	20,672,518.81	1,815,275.49	1,007,262.60
<b>FUND BALANCE, ENDING</b>	<u><u>\$20,065,909.57</u></u>	<u><u>\$ 2,022,161.03</u></u>	<u><u>\$ 993,424.48</u></u>

# Kaufman County, Texas

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## Unaudited Interim Financial Statements

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

December 31, 2018



	Summary	General Fund	Wire Transfer Fund	Sheriff Federal Seized
<b>REVENUES</b>				
Property Taxes	\$25,093,351.94	\$18,385,464.73	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	47,530.50	11,027.14	-	-
Fees of office	1,887,249.04	848,296.97	-	-
Charges for Services	333,367.90	218,222.90	-	-
Forfeitures	17,642.35	-	-	-
Intergovernmental	910,628.50	394,671.90	-	-
Investment income	141,137.18	13,729.35	3.07	-
Miscellaneous	48,159.18	29,443.33	-	5,601.65
<b>Total Revenues</b>	<u>28,479,066.59</u>	<u>19,900,856.32</u>	<u>3.07</u>	<u>5,601.65</u>
<b>EXPENDITURES</b>				
General Government	4,034,034.67	3,921,914.25	-	-
Public safety and corrections	4,701,924.83	4,127,698.93	-	8,771.44
Judicial	1,524,938.38	1,447,379.57	-	-
Community Service	139,503.08	56,372.50	-	-
Infrastructure and Environmental	2,520,134.65	94,814.42	-	-
Health and Human Services	323,009.47	62,596.00	-	-
Capital Outlay	780,971.56	29,451.28	-	-
Debt Service				
Principal	368,406.44	-	-	-
Interest & Fiscal Charges	49,177.54	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>14,442,100.62</u>	<u>9,740,226.95</u>	<u>-</u>	<u>8,771.44</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>14,036,965.97</u>	<u>10,160,629.37</u>	<u>3.07</u>	<u>(3,169.79)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	10,813.08	5,313.08	-	-
Operating Transfers In	1,382,321.00	18,850.00	-	-
Operating Transfers Out	(1,385,721.00)	(346,871.00)	-	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>7,413.08</u>	<u>(322,707.92)</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	14,044,379.05	9,837,921.45	3.07	(3,169.79)
<b>FUND BALANCES, BEGINNING</b>	<u>34,075,654.18</u>	<u>5,672,938.66</u>	<u>2,835.59</u>	<u>34,922.14</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	34,075,654.18	5,672,938.66	2,835.59	34,922.14
<b>FUND BALANCE, ENDING</b>	<u><u>\$48,120,033.23</u></u>	<u><u>\$15,510,860.11</u></u>	<u><u>\$ 2,838.66</u></u>	<u><u>\$ 31,752.35</u></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	13,714.98	3,927.37	-	-
Intergovernmental	-	-	-	142,948.05
Investment income	-	-	-	-
Miscellaneous	9,685.00	-	-	105.00
<b>Total Revenues</b>	<u>23,399.98</u>	<u>3,927.37</u>	<u>-</u>	<u>143,053.05</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	22,374.75	-	-	-
Judicial	-	11,848.10	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	81,893.89	178,519.58
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>22,374.75</u>	<u>11,848.10</u>	<u>81,893.89</u>	<u>178,519.58</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,025.23</u>	<u>(7,920.73)</u>	<u>(81,893.89)</u>	<u>(35,466.53)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	5,500.00	-	-	-
Operating Transfers In	-	-	100,000.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>5,500.00</u>	<u>-</u>	<u>100,000.00</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	6,525.23	(7,920.73)	18,106.11	(35,466.53)
<b>FUND BALANCES, BEGINNING</b>	<u>33,015.28</u>	<u>86,434.60</u>	<u>6,402.44</u>	<u>1,340.77</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	33,015.28	86,434.60	6,402.44	1,340.77
<b>FUND BALANCE, ENDING</b>	<u>\$ 39,540.51</u>	<u>\$ 78,513.87</u>	<u>\$ 24,508.55</u>	<u>\$ (34,125.76)</u>

	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2	Road & Bridge Precinct 3
<b>REVENUES</b>				
Property Taxes	\$ 4,564,007.70	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	348,259.82	-	-	-
Charges for Services	-	97,239.00	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	907.86	1,053.80	1,322.37	218.29
Miscellaneous	53.50	1,034.40	-	-
<b>Total Revenues</b>	<u>4,913,228.88</u>	<u>99,327.20</u>	<u>1,322.37</u>	<u>218.29</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	3,545.75	546,349.30	333,843.93	410,289.65
Health and Human Services	-	-	-	-
Capital Outlay	-	60,845.16	200,537.62	292,837.50
Debt Service				
Principal	-	105,880.79	-	113,588.71
Interest & Fiscal Charges	-	13,189.06	-	14,934.51
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>3,545.75</u>	<u>726,264.31</u>	<u>534,381.55</u>	<u>831,650.37</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>4,909,683.13</u>	<u>(626,937.11)</u>	<u>(533,059.18)</u>	<u>(831,432.08)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	265,200.00	183,600.00	265,200.00
Operating Transfers Out	(1,020,000.00)	-	-	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>(1,020,000.00)</u>	<u>265,200.00</u>	<u>183,600.00</u>	<u>265,200.00</u>
<b>NET CHANGE IN FUND BALANCES</b>	3,889,683.13	(361,737.11)	(349,459.18)	(566,232.08)
<b>FUND BALANCES, BEGINNING</b>	<u>305,497.22</u>	<u>1,395,976.85</u>	<u>1,665,285.92</u>	<u>459,924.01</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	305,497.22	1,395,976.85	1,665,285.92	459,924.01
<b>FUND BALANCE, ENDING</b>	<u>\$ 4,195,180.35</u>	<u>\$ 1,034,239.74</u>	<u>\$ 1,315,826.74</u>	<u>\$ (106,308.07)</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	-	18,915.73	309.76	-
Charges for Services	17,906.00	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	12,000.00	-
Investment income	266.51	160.26	-	-
Miscellaneous	1,027.54	-	79.00	-
<b>Total Revenues</b>	<u>19,200.05</u>	<u>19,075.99</u>	<u>12,388.76</u>	<u>-</u>
<b>EXPENDITURES</b>				
General Government	-	-	335.00	-
Public safety and corrections	-	-	-	-
Judicial	-	16,137.91	-	-
Community Service	-	-	70,599.27	-
Infrastructure and Environmental	403,089.19	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	197,300.00	-	-	-
Debt Service				
Principal	47,846.42	-	-	-
Interest & Fiscal Charges	6,607.60	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>654,843.21</u>	<u>16,137.91</u>	<u>70,934.27</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(635,643.16)</u>	<u>2,938.08</u>	<u>(58,545.51)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	306,000.00	-	48,750.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>306,000.00</u>	<u>-</u>	<u>48,750.00</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	<u>(329,643.16)</u>	<u>2,938.08</u>	<u>(9,795.51)</u>	<u>-</u>
<b>FUND BALANCES, BEGINNING</b>	<u>478,089.60</u>	<u>180,327.56</u>	<u>10,054.92</u>	<u>5,390.76</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	478,089.60	180,327.56	10,054.92	5,390.76
<b>FUND BALANCE, ENDING</b>	<u>\$ 148,446.44</u>	<u>\$ 183,265.64</u>	<u>\$ 259.41</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	-	290,203.92	-	435.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	7.53	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>290,203.92</u>	<u>7.53</u>	<u>435.00</u>
<b>EXPENDITURES</b>				
General Government	3,892.50	-	-	-
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>3,892.50</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(3,892.50)</u>	<u>290,203.92</u>	<u>7.53</u>	<u>435.00</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	10,000.00	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>10,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	6,107.50	290,203.92	7.53	435.00
<b>FUND BALANCES, BEGINNING</b>	<u>1,930.03</u>	<u>10,000.00</u>	<u>8,777.55</u>	<u>6,071.20</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	1,930.03	10,000.00	8,777.55	6,071.20
<b>FUND BALANCE, ENDING</b>	<u>\$ 8,037.53</u>	<u>\$ 300,203.92</u>	<u>\$ 8,785.08</u>	<u>\$ 6,506.20</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	-	177,147.39	-	2,722.24
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	70,310.00	38,058.00	224,412.00	-
Investment income	-	769.56	198.69	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>70,310.00</u>	<u>215,974.95</u>	<u>224,610.69</u>	<u>2,722.24</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	56,013.62	208,919.92	266,842.97	-
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>56,013.62</u>	<u>208,919.92</u>	<u>266,842.97</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>14,296.38</u>	<u>7,055.03</u>	<u>(42,232.28)</u>	<u>2,722.24</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	166,321.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>166,321.00</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	14,296.38	7,055.03	124,088.72	2,722.24
<b>FUND BALANCES, BEGINNING</b>	<u>91,138.66</u>	<u>892,920.10</u>	<u>34,974.80</u>	<u>19,440.03</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	91,138.66	892,920.10	34,974.80	19,440.03
<b>FUND BALANCE, ENDING</b>	<u>\$ 105,435.04</u>	<u>\$ 899,975.13</u>	<u>\$ 159,063.52</u>	<u>\$ 22,162.27</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	40.00	968.00	79,427.47	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	240.38	-
Miscellaneous	-	-	-	50.00
<b>Total Revenues</b>	<u>40.00</u>	<u>968.00</u>	<u>79,667.85</u>	<u>50.00</u>
<b>EXPENDITURES</b>				
General Government	-	-	83,611.96	-
Public safety and corrections	-	2,959.57	-	-
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>2,959.57</u>	<u>83,611.96</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>40.00</u>	<u>(1,991.57)</u>	<u>(3,944.11)</u>	<u>50.00</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>	40.00	(1,991.57)	(3,944.11)	50.00
<b>FUND BALANCES, BEGINNING</b>	<u>160.00</u>	<u>7,846.16</u>	<u>273,563.54</u>	<u>3,232.39</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	160.00	7,846.16	273,563.54	3,232.39
<b>FUND BALANCE, ENDING</b>	<u>\$ 200.00</u>	<u>\$ 5,854.59</u>	<u>\$ 269,619.43</u>	<u>\$ 3,282.39</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	-	16,423.70	6,465.19	8,945.47
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	0.92	159.92	48.72	69.15
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>0.92</u>	<u>16,583.62</u>	<u>6,513.91</u>	<u>9,014.62</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	22,490.50	-	-
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>22,490.50</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>0.92</u>	<u>(5,906.88)</u>	<u>6,513.91</u>	<u>9,014.62</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	(5,906.88)	6,513.91	9,014.62
<b>FUND BALANCES, BEGINNING</b>	<u>167.89</u>	<u>184,759.76</u>	<u>53,038.72</u>	<u>74,916.98</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	167.89	184,759.76	53,038.72	74,916.98
<b>FUND BALANCE, ENDING</b>	<u>\$ 168.81</u>	<u>\$ 178,852.88</u>	<u>\$ 59,552.63</u>	<u>\$ 83,931.60</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	17,456.50	19,046.86	-	-
Fees of office	-	-	-	1,652.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	8,275.37	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>17,456.50</u>	<u>19,046.86</u>	<u>8,275.37</u>	<u>1,652.00</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	-	956.70	-	-
Judicial	-	-	-	1,230.00
Community Service	12,531.31	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>12,531.31</u>	<u>956.70</u>	<u>-</u>	<u>1,230.00</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>4,925.19</u>	<u>18,090.16</u>	<u>8,275.37</u>	<u>422.00</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	(18,850.00)	-	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>(18,850.00)</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	4,925.19	(759.84)	8,275.37	422.00
<b>FUND BALANCES, BEGINNING</b>	<u>14,146.76</u>	<u>196,282.65</u>	<u>27,701.18</u>	<u>53,055.33</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	14,146.76	196,282.65	27,701.18	53,055.33
<b>FUND BALANCE, ENDING</b>	<u>\$ 19,071.95</u>	<u>\$ 195,522.81</u>	<u>\$ 35,976.55</u>	<u>\$ 53,477.33</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	-	-	-	-
Fees of office	30.00	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	4.75
Miscellaneous	-	60.00	-	-
<b>Total Revenues</b>	<u>30.00</u>	<u>60.00</u>	<u>-</u>	<u>4.75</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>30.00</u>	<u>60.00</u>	<u>-</u>	<u>4.75</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>	30.00	60.00	-	4.75
<b>FUND BALANCES, BEGINNING</b>	<u>43,628.68</u>	<u>3,116.90</u>	<u>8,950.00</u>	<u>4,377.88</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	43,628.68	3,116.90	8,950.00	4,377.88
<b>FUND BALANCE, ENDING</b>	<u>\$ 43,658.68</u>	<u>\$ 3,176.90</u>	<u>\$ 8,950.00</u>	<u>\$ 4,382.63</u>

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
<b>REVENUES</b>				
Property Taxes	\$ -	\$ 159,504.70	\$ 831,825.26	\$ 54,668.90
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	1,637.69	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	42.72	142.60	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>1,637.69</u>	<u>159,547.42</u>	<u>831,967.86</u>	<u>54,668.90</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	-	-	-	101,090.52
Interest & Fiscal Charges	-	-	-	13,996.37
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,086.89</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,637.69</u>	<u>159,547.42</u>	<u>831,967.86</u>	<u>(60,417.99)</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>	1,637.69	159,547.42	831,967.86	(60,417.99)
<b>FUND BALANCES, BEGINNING</b>	<u>16,286.38</u>	<u>24,454.32</u>	<u>67,010.19</u>	<u>118,440.64</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	16,286.38	24,454.32	67,010.19	118,440.64
<b>FUND BALANCE, ENDING</b>	<u>\$ 17,924.07</u>	<u>\$ 184,001.74</u>	<u>\$ 898,978.05</u>	<u>\$ 58,022.65</u>

	2014 Road Bond I&S	Levee Improvement District #1	Levee District #5 M & O	Bail Bond
<b>REVENUES</b>				
Property Taxes	\$ 1,097,880.65	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	4,800.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	270.44	70.68	19.00	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>1,098,151.09</u>	<u>70.68</u>	<u>19.00</u>	<u>4,800.00</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	450.00	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>450.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,097,701.09</u>	<u>70.68</u>	<u>19.00</u>	<u>4,800.00</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>	1,097,701.09	70.68	19.00	4,800.00
<b>FUND BALANCES, BEGINNING</b>	<u>146,158.70</u>	<u>65,195.96</u>	<u>17,428.64</u>	<u>-</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	146,158.70	65,195.96	17,428.64	-
<b>FUND BALANCE, ENDING</b>	<u>\$ 1,243,859.79</u>	<u>\$ 65,266.64</u>	<u>\$ 17,447.64</u>	<u>\$ 4,800.00</u>

	Levee District #15 M & O	Texas Water Improvement	Bois D'Arc Island C & M	Jury Check Fund
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	32.26	-	25.77
Miscellaneous	-	-	-	20.00
<b>Total Revenues</b>	<u>-</u>	<u>32.26</u>	<u>-</u>	<u>45.77</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	10,415.00
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>-</u>	<u>-</u>	<u>-</u>	<u>10,415.00</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>32.26</u>	<u>-</u>	<u>(10,369.23)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	15,000.00
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000.00</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	32.26	-	4,630.77
<b>FUND BALANCES, BEGINNING</b>	<u>175.42</u>	<u>19,740.06</u>	<u>7,167.37</u>	<u>9,725.04</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	175.42	19,740.06	7,167.37	9,725.04
<b>FUND BALANCE, ENDING</b>	<u>\$ 175.42</u>	<u>\$ 19,772.32</u>	<u>\$ 7,167.37</u>	<u>\$ 14,355.81</u>

	Historical Society	Farm Museum	ACH Account	Payroll
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	29.58	7.46	451.30	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>29.58</u>	<u>7.46</u>	<u>451.30</u>	<u>-</u>
<b>EXPENDITURES</b>				
General Government	14,680.96	-	-	-
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>14,680.96</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(14,651.38)</u>	<u>7.46</u>	<u>451.30</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	1,700.00	1,700.00	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>1,700.00</u>	<u>1,700.00</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(12,951.38)	1,707.46	451.30	-
<b>FUND BALANCES, BEGINNING</b>	<u>33,891.81</u>	<u>5,247.69</u>	<u>12,784.59</u>	<u>1,500.00</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	33,891.81	5,247.69	12,784.59	1,500.00
<b>FUND BALANCE, ENDING</b>	<u>\$ 20,940.43</u>	<u>\$ 6,955.15</u>	<u>\$ 13,235.89</u>	<u>\$ 1,500.00</u>

	Employee Savings	Juvenile Case Manager	Levee District #6 C & M	LEOSE Training
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	217.00	-	74.75	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>217.00</u>	<u>-</u>	<u>74.75</u>	<u>-</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	-	-	-	(50.00)
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>(50.00)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>217.00</u>	<u>-</u>	<u>74.75</u>	<u>50.00</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>	217.00	-	74.75	50.00
<b>FUND BALANCES, BEGINNING</b>	<u>18,746.17</u>	<u>1,963.41</u>	<u>68,941.33</u>	<u>40,531.63</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	18,746.17	1,963.41	68,941.33	40,531.63
<b>FUND BALANCE, ENDING</b>	<u>\$ 18,963.17</u>	<u>\$ 1,963.41</u>	<u>\$ 69,016.08</u>	<u>\$ 40,581.63</u>

	County & District Court Technology	JP Technology	Records Archive	SCAAP
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	1,017.47	6,641.22	72,910.00	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>1,017.47</u>	<u>6,641.22</u>	<u>72,910.00</u>	<u>-</u>
<b>EXPENDITURES</b>				
General Government	-	-	9,600.00	-
Public safety and corrections	-	-	-	3,344.00
Judicial	-	15,437.30	-	-
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>15,437.30</u>	<u>9,600.00</u>	<u>3,344.00</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,017.47</u>	<u>(8,796.08)</u>	<u>63,310.00</u>	<u>(3,344.00)</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>	1,017.47	(8,796.08)	63,310.00	(3,344.00)
<b>FUND BALANCES, BEGINNING</b>	<u>6,145.15</u>	<u>244,120.64</u>	<u>115,442.38</u>	<u>(167.68)</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	6,145.15	244,120.64	115,442.38	(167.68)
<b>FUND BALANCE, ENDING</b>	<u>\$ 7,162.62</u>	<u>\$ 235,324.56</u>	<u>\$ 178,752.38</u>	<u>\$ (3,511.68)</u>

	Tax Assessor/ Collector Admin Fees	Emissions Enforcement Grant	Road Bond Construction
<b>REVENUES</b>			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	-	-
Fees of office	-	-	-
Charges for Services	-	-	-
Forfeitures	-	-	-
Intergovernmental	-	19,953.18	-
Investment income	-	-	120,592.49
Miscellaneous	-	-	999.76
<b>Total Revenues</b>	<u>-</u>	<u>19,953.18</u>	<u>121,592.25</u>
<b>EXPENDITURES</b>			
General Government	-	-	-
Public safety and corrections	-	4,092.93	-
Judicial	-	-	-
Community Service	-	-	-
Infrastructure and Environmental	-	-	728,202.41
Health and Human Services	-	-	-
Capital Outlay	-	-	-
Debt Service			
Principal	-	-	-
Interest & Fiscal Charges	-	-	-
Bond Issuance Costs	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>4,092.93</u>	<u>728,202.41</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>15,860.25</u>	<u>(606,610.16)</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>	-	15,860.25	(606,610.16)
<b>FUND BALANCES, BEGINNING</b>	<u>9,739.94</u>	<u>(0.03)</u>	<u>20,672,350.92</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	9,739.94	(0.03)	20,672,350.92
<b>FUND BALANCE, ENDING</b>	<u>\$ 9,739.94</u>	<u>\$ 15,860.22</u>	<u>\$20,065,740.76</u>

# Kaufman County, Texas

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## Unaudited Interim Financial Statements

### Balance Sheet Summary

December 31, 2018



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
<b>ASSETS</b>				
Cash and cash equivalents	\$48,703,361.56	\$16,344,280.02	\$ 6,619,598.52	\$ 2,371,359.04
Taxes receivable	1,942,308.64	1,507,027.83	274,451.57	160,829.24
Accounts receivable	1,856,514.34	1,856,514.34	-	-
Due from other Governments	8,791,629.73	(0.13)	8,791,629.56	-
Due from other Funds	100.00	100.00	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>61,293,914.27</b>	<b>19,707,922.06</b>	<b>15,685,679.65</b>	<b>2,532,188.28</b>
<b>LIABILITIES</b>				
Accounts Payable	431,523.51	277,309.94	54,597.55	-
Accrued Liabilities	254,331.70	73,210.81	-	-
Due to other Funds	191.72	-	-	-
Due to other governments	43,520.44	43,520.44	-	-
Unearned revenue	12,444,064.44	3,247,340.92	9,043,696.90	147,326.05
Accrued Interest	249.23	249.23	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>13,173,881.04</b>	<b>3,641,631.34</b>	<b>9,098,294.45</b>	<b>147,326.05</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	26,653,125.96	-	6,587,385.20	-
Public safety	1,329,963.68	14,804.59	-	-
Judicial	398,810.50	-	-	-
Library Services	259.41	259.41	-	-
Fire Code Enforcement	195,522.81	-	-	-
Historical Preservation	31,177.97	-	-	-
Records Management	591,856.04	-	-	-
Court technology and Security	439,264.13	-	-	-
Capital Projects	5,559.57	5,390.76	-	-
Debt Service	2,384,862.23	-	-	2,384,862.23
Other purposes	811,020.85	767,225.88	-	-
Unrestricted	15,278,610.08	15,278,610.08	-	-
<b>Total Net Position</b>	<b>48,120,033.23</b>	<b>16,066,290.72</b>	<b>6,587,385.20</b>	<b>2,384,862.23</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 61,293,914.27</b>	<b>\$ 19,707,922.06</b>	<b>\$ 15,685,679.65</b>	<b>\$ 2,532,188.28</b>

	Major Construction Projects	Other Funds Summary	Agency Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$20,146,576.11	\$ 2,246,522.37	\$ 975,025.50
Taxes receivable	-	-	-
Accounts receivable	-	-	-
Due from other Governments	-	0.30	-
Due from other Funds	-	-	-
Prepaid Expenses	-	-	-
<b>Total Assets</b>	<b>20,146,576.11</b>	<b>2,246,522.67</b>	<b>975,025.50</b>
<b>LIABILITIES</b>			
Accounts Payable	80,666.54	18,469.35	480.13
Accrued Liabilities	-	200,000.00	(18,879.11)
Due to other Funds	-	191.72	-
Due to other governments	-	-	-
Unearned revenue	-	5,700.57	-
Accrued Interest	-	-	-
Loan payable	-	-	-
Unavailable Revenue	-	-	-
<b>Total Liabilities</b>	<b>80,666.54</b>	<b>224,361.64</b>	<b>(18,398.98)</b>
<b>NET POSITION</b>			
Restricted:			
Road and Bridge Projects	20,065,740.76	-	-
Public safety	-	309,748.92	1,005,410.17
Judicial	-	395,633.60	3,176.90
Library Services	-	-	-
Fire Code Enforcement	-	195,522.81	-
Historical Preservation	-	31,177.97	-
Records Management	-	591,856.04	-
Court technology and Security	-	439,264.13	-
Capital Projects	168.81	-	-
Debt Service	-	-	-
Other purposes	-	58,957.56	(15,162.59)
Unrestricted	-	-	-
<b>Total Net Position</b>	<b>20,065,909.57</b>	<b>2,022,161.03</b>	<b>993,424.48</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 20,146,576.11</b>	<b>\$ 2,246,522.67</b>	<b>\$ 975,025.50</b>

# Kaufman County, Texas

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## Unaudited Interim Financial Statements

### Balance Sheet Detail

December 31, 2018



	Summary	General Fund	Wire Transfer Fund	Sheriff Federal Forfeitures
<b>ASSETS</b>				
Cash and cash equivalents	\$48,703,361.56	\$15,782,258.03	\$ 2,838.66	\$ 31,752.35
Taxes receivable	1,942,308.64	1,507,027.83	-	-
Accounts receivable	1,856,514.34	1,856,514.34	-	-
Due from other Governments	8,791,629.73	(0.13)	-	-
Due from other Funds	100.00	100.00	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>61,293,914.27</b>	<b>19,145,900.07</b>	<b>2,838.66</b>	<b>31,752.35</b>
<b>LIABILITIES</b>				
Accounts Payable	431,523.51	270,967.79	-	-
Accrued Liabilities	254,331.70	73,210.81	-	-
Due to other Funds	191.72	-	-	-
Due to other governments	43,520.44	43,520.44	-	-
Unearned revenue	12,444,064.44	3,247,340.92	-	-
Accrued Interest	249.23	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>13,173,881.04</b>	<b>3,635,039.96</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	26,653,125.96	-	-	-
Public safety	1,329,963.68	-	-	31,752.35
Judicial	398,810.50	-	-	-
Library Services	259.41	-	-	-
Fire Code Enforcement	195,522.81	-	-	-
Historical Preservation	31,177.97	-	-	-
Records Management	591,856.04	-	-	-
Court technology and Security	439,264.13	-	-	-
Capital Projects	5,559.57	-	-	-
Debt Service	2,384,862.23	-	-	-
Other purposes	811,196.27	250,000.00	-	-
Unrestricted	15,278,434.66	15,260,860.11	2,838.66	-
<b>Total Net Position</b>	<b>48,120,033.23</b>	<b>15,510,860.11</b>	<b>2,838.66</b>	<b>31,752.35</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 61,293,914.27</b>	<b>\$ 19,145,900.07</b>	<b>\$ 2,838.66</b>	<b>\$ 31,752.35</b>

	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care	Child Shelter
<b>ASSETS</b>				
Cash and cash equivalents	\$ 39,540.51	\$ 78,605.59	\$ 26,226.19	\$ (34,125.76)
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>39,540.51</b>	<b>78,605.59</b>	<b>26,226.19</b>	<b>(34,125.76)</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	1,717.64	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	91.72	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>91.72</b>	<b>1,717.64</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	39,540.51	-	-	-
Judicial	-	78,513.87	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	24,508.55	(34,125.76)
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>39,540.51</b>	<b>78,513.87</b>	<b>24,508.55</b>	<b>(34,125.76)</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 39,540.51</b>	<b>\$ 78,605.59</b>	<b>\$ 26,226.19</b>	<b>\$ (34,125.76)</b>

	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2	Road & Bridge Precinct 3
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,172,796.12	\$ 1,034,239.74	\$ 1,315,843.48	\$ (104,537.20)
Taxes receivable	274,451.57	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	8,791,629.56	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>13,238,877.25</b>	<b>1,034,239.74</b>	<b>1,315,843.48</b>	<b>(104,537.20)</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	16.74	1,770.87
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	9,043,696.90	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>9,043,696.90</b>	<b>-</b>	<b>16.74</b>	<b>1,770.87</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	4,195,180.35	1,034,239.74	1,315,826.74	(106,308.07)
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>4,195,180.35</b>	<b>1,034,239.74</b>	<b>1,315,826.74</b>	<b>(106,308.07)</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 13,238,877.25</b>	<b>\$ 1,034,239.74</b>	<b>\$ 1,315,843.48</b>	<b>\$ (104,537.20)</b>

	Road & Bridge Precinct 4	Law Library	Kaufman County Library	General R.O.W.
<b>ASSETS</b>				
Cash and cash equivalents	\$ 201,256.38	\$ 185,599.75	\$ 1,147.11	\$ 5,390.76
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>201,256.38</b>	<b>185,599.75</b>	<b>1,147.11</b>	<b>5,390.76</b>
<b>LIABILITIES</b>				
Accounts Payable	52,809.94	2,334.11	887.70	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>52,809.94</b>	<b>2,334.11</b>	<b>887.70</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	148,446.44	-	-	-
Public safety	-	-	-	-
Judicial	-	183,265.64	-	-
Library Services	-	-	259.41	-
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>148,446.44</b>	<b>183,265.64</b>	<b>259.41</b>	<b>5,390.76</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 201,256.38</b>	<b>\$ 185,599.75</b>	<b>\$ 1,147.11</b>	<b>\$ 5,390.76</b>

	Lake Dam Maintenance	State Fees	Voter Registration	Probate Education
<b>ASSETS</b>				
Cash and cash equivalents	\$ 8,037.53	\$ 300,203.92	\$ 8,785.08	\$ 6,506.20
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>8,037.53</b>	<b>300,203.92</b>	<b>8,785.08</b>	<b>6,506.20</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	8,037.53	300,203.92	8,785.08	6,506.20
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>8,037.53</b>	<b>300,203.92</b>	<b>8,785.08</b>	<b>6,506.20</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 8,037.53</b>	<b>\$ 300,203.92</b>	<b>\$ 8,785.08</b>	<b>\$ 6,506.20</b>

	Adult Probation CCP	Adult Probation Basic Supervision	Juvenile Probation	Appellate Justice System
<b>ASSETS</b>				
Cash and cash equivalents	\$ 105,435.04	\$ 900,455.26	\$ 159,063.52	\$ 22,162.27
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>105,435.04</b>	<b>900,455.26</b>	<b>159,063.52</b>	<b>22,162.27</b>
<b>LIABILITIES</b>				
Accounts Payable	-	480.13	-	-
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>480.13</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	105,435.04	899,975.13	159,063.52	-
Judicial	-	-	-	22,162.27
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>105,435.04</b>	<b>899,975.13</b>	<b>159,063.52</b>	<b>22,162.27</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 105,435.04</b>	<b>\$ 900,455.26</b>	<b>\$ 159,063.52</b>	<b>\$ 22,162.27</b>

	Juvenile Probation Diversion	Juvenile Probation Fee Fund	Records Management	Library Memorials
<b>ASSETS</b>				
Cash and cash equivalents	\$ 200.00	\$ 8,488.73	\$ 271,818.67	\$ 3,282.39
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>200.00</b>	<b>8,488.73</b>	<b>271,818.67</b>	<b>3,282.39</b>
<b>LIABILITIES</b>				
Accounts Payable	-	2,634.14	2,199.24	-
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>2,634.14</b>	<b>2,199.24</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	5,854.59	-	-
Judicial	200.00	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	3,282.39
Records Management	-	-	269,619.43	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>200.00</b>	<b>5,854.59</b>	<b>269,619.43</b>	<b>3,282.39</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 200.00</b>	<b>\$ 8,488.73</b>	<b>\$ 271,818.67</b>	<b>\$ 3,282.39</b>

	Construction Projects	Courthouse Security	Records Management and Preservation	District Clerk Records Management and Preservation
<b>ASSETS</b>				
Cash and cash equivalents	\$ 168.81	\$ 192,788.88	\$ 59,552.63	\$ 83,931.60
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>168.81</b>	<b>192,788.88</b>	<b>59,552.63</b>	<b>83,931.60</b>
<b>LIABILITIES</b>				
Accounts Payable	-	13,936.00	-	-
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>13,936.00</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	-	-	59,552.63	83,931.60
Court technology and Security	-	178,852.88	-	-
Capital Projects	168.81	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>168.81</b>	<b>178,852.88</b>	<b>59,552.63</b>	<b>83,931.60</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 168.81</b>	<b>\$ 192,788.88</b>	<b>\$ 59,552.63</b>	<b>\$ 83,931.60</b>

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV-E Funds	CCL Diversion Court
<b>ASSETS</b>				
Cash and cash equivalents	\$ 20,174.62	\$ 195,522.81	\$ 35,976.55	\$ 53,477.33
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>20,174.62</b>	<b>195,522.81</b>	<b>35,976.55</b>	<b>53,477.33</b>
<b>LIABILITIES</b>				
Accounts Payable	1,102.67	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>1,102.67</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	35,976.55	-
Judicial	-	-	-	53,477.33
Library Services	-	-	-	-
Fire Code Enforcement	-	195,522.81	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	19,071.95	-	-	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>19,071.95</b>	<b>195,522.81</b>	<b>35,976.55</b>	<b>53,477.33</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 20,174.62</b>	<b>\$ 195,522.81</b>	<b>\$ 35,976.55</b>	<b>\$ 53,477.33</b>

	422nd Diversion Court	Veteran's Court Program	Dangerous & Wild Animals Fund	Constable Pct. 4 Forfeitures
<b>ASSETS</b>				
Cash and cash equivalents	\$ 43,658.68	\$ 3,176.90	\$ 8,950.00	\$ 4,382.63
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>43,658.68</b>	<b>3,176.90</b>	<b>8,950.00</b>	<b>4,382.63</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	-	-	8,950.00	4,382.63
Judicial	43,658.68	3,176.90	-	-
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>43,658.68</b>	<b>3,176.90</b>	<b>8,950.00</b>	<b>4,382.63</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 43,658.68</b>	<b>\$ 3,176.90</b>	<b>\$ 8,950.00</b>	<b>\$ 4,382.63</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	\$ 17,924.07	\$ 184,001.74	\$ 885,474.86	\$ 58,022.65
Taxes receivable	-	-	160,829.24	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>17,924.07</b>	<b>184,001.74</b>	<b>1,046,304.10</b>	<b>58,022.65</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	147,326.05	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>147,326.05</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	17,924.07	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	184,001.74	898,978.05	58,022.65
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>17,924.07</b>	<b>184,001.74</b>	<b>898,978.05</b>	<b>58,022.65</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 17,924.07</b>	<b>\$ 184,001.74</b>	<b>\$ 1,046,304.10</b>	<b>\$ 58,022.65</b>

	2014 Road Bond I&S	Levee Improvement District #1	Levee District #5 M&O	Bail Bond
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,243,859.79	\$ 65,266.64	\$ 17,447.64	\$ 204,800.00
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>1,243,859.79</b>	<b>65,266.64</b>	<b>17,447.64</b>	<b>204,800.00</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	200,000.00
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>200,000.00</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	1,243,859.79	-	-	-
Other purposes	-	65,266.64	17,447.64	4,800.00
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>1,243,859.79</b>	<b>65,266.64</b>	<b>17,447.64</b>	<b>4,800.00</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 1,243,859.79</b>	<b>\$ 65,266.64</b>	<b>\$ 17,447.64</b>	<b>\$ 204,800.00</b>

	Levee District #15 M&O	Texas Water Improvement	Bois D'Arc Island C&M	Jury Check Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ 175.42	\$ 19,872.02	\$ 7,167.37	\$ 14,355.81
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	0.30	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>175.42</b>	<b>19,872.32</b>	<b>7,167.37</b>	<b>14,355.81</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>100.00</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	14,355.81
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	175.42	19,772.32	7,167.37	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>175.42</b>	<b>19,772.32</b>	<b>7,167.37</b>	<b>14,355.81</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 175.42</b>	<b>\$ 19,872.32</b>	<b>\$ 7,167.37</b>	<b>\$ 14,355.81</b>

	Historical Society	Farm Museum	ACH Account	Payroll
<b>ASSETS</b>				
Cash and cash equivalents	\$ 20,940.43	\$ 6,955.15	\$ 13,235.89	\$ 1,749.23
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>20,940.43</b>	<b>6,955.15</b>	<b>13,235.89</b>	<b>1,749.23</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	249.23
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>249.23</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	20,940.43	6,955.15	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	13,235.89	1,500.00
<b>Total Net Position</b>	<b>20,940.43</b>	<b>6,955.15</b>	<b>13,235.89</b>	<b>1,500.00</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 20,940.43</b>	<b>\$ 6,955.15</b>	<b>\$ 13,235.89</b>	<b>\$ 1,749.23</b>

	Employee Savings	Juvenile Case Manager	Levee District #6 C & M	LEOSE Training
<b>ASSETS</b>				
Cash and cash equivalents	\$ 84.06	\$ 1,963.41	\$ 69,016.08	\$ 40,581.63
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>84.06</b>	<b>1,963.41</b>	<b>69,016.08</b>	<b>40,581.63</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	(18,879.11)	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>(18,879.11)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	1,963.41	-	40,581.63
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	18,963.17	-	69,016.08	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>18,963.17</b>	<b>1,963.41</b>	<b>69,016.08</b>	<b>40,581.63</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 84.06</b>	<b>\$ 1,963.41</b>	<b>\$ 69,016.08</b>	<b>\$ 40,581.63</b>

	County & District Court Technology	JP Technology	Records Archive	SCAAP
<b>ASSETS</b>				
Cash and cash equivalents	\$ 7,162.62	\$ 235,324.56	\$ 178,752.38	\$ 2,188.89
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>7,162.62</b>	<b>235,324.56</b>	<b>178,752.38</b>	<b>2,188.89</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	5,700.57
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,700.57</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	(3,511.68)
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	178,752.38	-
Court technology and Security	7,162.62	235,324.56	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>7,162.62</b>	<b>235,324.56</b>	<b>178,752.38</b>	<b>(3,511.68)</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 7,162.62</b>	<b>\$ 235,324.56</b>	<b>\$ 178,752.38</b>	<b>\$ 2,188.89</b>

	Tax Assessor/ Collector Admin Fees	Emissions Enforcement Grant	Road Bond Construction
<b>ASSETS</b>			
Cash and cash equivalents	\$ 9,739.94	\$ 15,860.22	\$20,146,407.30
Taxes receivable	-	-	-
Accounts receivable	-	-	-
Due from other Governments	-	-	-
Due from other Funds	-	-	-
Prepaid Expenses	-	-	-
<b>Total Assets</b>	<b>9,739.94</b>	<b>15,860.22</b>	<b>20,146,407.30</b>
<b>LIABILITIES</b>			
Accounts Payable	-	-	80,666.54
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>80,666.54</b>
<b>NET POSITION</b>			
Restricted:			
Road and Bridge Projects	-	-	20,065,740.76
Public safety	-	-	-
Judicial	-	-	-
Library Services	-	-	-
Fire Code Enforcement	-	-	-
Historical Preservation	-	-	-
Records Management	-	-	-
Court technology and Security	-	-	-
Capital Projects	-	-	-
Debt Service	-	-	-
Other purposes	9,739.94	15,860.22	-
Unrestricted	-	-	-
<b>Total Net Position</b>	<b>9,739.94</b>	<b>15,860.22</b>	<b>20,065,740.76</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 9,739.94</b>	<b>\$ 15,860.22</b>	<b>\$ 20,146,407.30</b>