

Kaufman County, Texas

Unaudited Interim Financial Statements

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

March 31, 2019



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
REVENUES				
Property Taxes	\$50,650,581.01	\$37,081,737.33	\$ 9,237,381.01	\$ 4,331,462.67
Mixed Beverage Taxes	37,618.32	37,618.32	-	-
License and permits	92,830.50	54,608.64	-	-
Fees of office	4,535,902.35	2,568,284.14	1,118,633.42	-
Charges for Services	490,348.70	369,873.70	115,145.00	-
Forfeitures	52,485.67	-	-	-
Intergovernmental	2,219,325.34	1,237,085.69	-	-
Investment income	346,606.23	84,592.34	14,220.45	2,645.63
Miscellaneous	99,814.54	43,464.70	10,749.39	-
Total Revenues	58,525,512.66	41,477,264.86	10,496,129.27	4,334,108.30
EXPENDITURES				
General Government	8,078,015.33	7,913,148.81	-	-
Public safety and corrections	9,778,351.72	8,628,675.16	-	-
Judicial	3,085,157.90	2,950,652.46	-	-
Community Service	218,399.87	218,399.87	-	-
Infrastructure and Environmental	5,421,484.25	192,302.14	3,466,387.55	-
Health and Human Services	668,341.04	271,841.88	-	-
Capital Outlay	1,313,677.39	109,952.03	1,203,725.36	-
Debt Service				
Principal	3,399,346.66	241,687.32	391,568.82	2,766,090.52
Interest & Fiscal Charges	1,299,356.08	7,249.41	46,060.30	1,246,046.37
Bond Issuance Costs	-	-	-	-
Total Expenditures	33,262,130.24	20,533,909.08	5,107,742.03	4,012,136.89
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	25,263,382.42	20,943,355.78	5,388,387.24	321,971.41
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	55,772.97	50,272.97	-	-
Operating Transfers In	11,794,985.88	416,895.10	10,295,000.00	710,000.00
Operating Transfers Out	(11,740,046.48)	(1,405,257.00)	(10,295,000.00)	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	110,712.37	(938,088.93)	-	710,000.00
NET CHANGE IN FUND BALANCES	25,374,094.79	20,005,266.85	5,388,387.24	1,031,971.41
FUND BALANCES, BEGINNING	34,075,654.18	5,919,759.83	4,304,773.60	356,063.85
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	34,075,654.18	5,919,759.83	4,304,773.60	356,063.85
FUND BALANCE, ENDING	\$59,449,748.97	\$25,925,026.68	\$ 9,693,160.84	\$ 1,388,035.26

	Major Construction Projects	Other Funds Summary	Agency Funds
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	38,221.86	-
Fees of office	-	432,786.77	416,198.02
Charges for Services	-	5,330.00	-
Forfeitures	-	52,485.67	-
Intergovernmental	-	455,743.01	526,496.64
Investment income	241,071.04	2,208.43	1,868.34
Miscellaneous	999.76	34,817.45	9,783.24
Total Revenues	<u>242,070.80</u>	<u>1,021,593.19</u>	<u>954,346.24</u>
EXPENDITURES			
General Government	-	145,987.41	18,879.11
Public safety and corrections	-	599,344.88	550,331.68
Judicial	-	134,398.78	106.66
Community Service	-	-	-
Infrastructure and Environmental	1,762,794.56	-	-
Health and Human Services	-	20,980.00	375,519.16
Capital Outlay	-	-	-
Debt Service	-	-	-
Principal	-	-	-
Interest & Fiscal Charges	-	-	-
Bond Issuance Costs	-	-	-
Total Expenditures	<u>1,762,794.56</u>	<u>900,711.07</u>	<u>944,836.61</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,520,723.76)</u>	<u>120,882.12</u>	<u>9,509.63</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	-	-	-
Sale of Capital Assets	-	-	-
Insurance Recoveries	-	5,500.00	-
Operating Transfers In	-	373,090.78	-
Operating Transfers Out	-	(39,789.48)	-
Issuance of Capital lease	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>338,801.30</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(1,520,723.76)	459,683.42	9,509.63
FUND BALANCES, BEGINNING	<u>20,672,518.81</u>	<u>1,815,275.49</u>	<u>1,007,262.60</u>
PRIOR PERIOD ADJUSTMENT	-	-	-
BEGINNING BALANCE RESTATED	20,672,518.81	1,815,275.49	1,007,262.60
FUND BALANCE, ENDING	<u>\$19,151,795.05</u>	<u>\$ 2,274,958.91</u>	<u>\$ 1,016,772.23</u>

Kaufman County, Texas

Unaudited Interim Financial Statements

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

March 31, 2019



	Summary	General Fund	Wire Transfer Fund	Sheriff Federal Seized
REVENUES				
Property Taxes	\$50,650,581.01	\$37,081,737.33	\$ -	\$ -
Mixed Beverage Taxes	37,618.32	37,618.32	-	-
License and permits	92,830.50	19,142.14	-	-
Fees of office	4,541,232.35	1,910,331.82	-	-
Charges for Services	485,018.70	369,873.70	-	-
Forfeitures	52,485.67	-	-	-
Intergovernmental	2,219,325.34	1,210,085.69	-	-
Investment income	346,606.23	83,428.05	6.08	-
Miscellaneous	99,814.54	43,288.70	-	25,062.45
Total Revenues	<u>58,525,512.66</u>	<u>40,755,505.75</u>	<u>6.08</u>	<u>25,062.45</u>
EXPENDITURES				
General Government	8,078,015.33	7,635,962.78	-	-
Public safety and corrections	9,779,061.72	8,624,341.56	-	19,892.52
Judicial	3,084,447.90	2,950,652.46	-	-
Community Service	218,399.87	57,165.00	-	-
Infrastructure and Environmental	5,421,484.25	192,302.14	-	-
Health and Human Services	668,341.04	66,112.00	-	-
Capital Outlay	1,313,677.39	109,952.03	-	-
Debt Service				
Principal	3,399,346.66	241,687.32	-	-
Interest & Fiscal Charges	1,299,356.08	7,249.41	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>33,262,130.24</u>	<u>19,885,424.70</u>	<u>-</u>	<u>19,892.52</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>25,263,382.42</u>	<u>20,870,081.05</u>	<u>6.08</u>	<u>5,169.93</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	55,772.97	50,272.97	-	-
Operating Transfers In	11,794,985.88	109,395.10	-	-
Operating Transfers Out	(11,740,046.48)	(1,386,942.00)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>110,712.37</u>	<u>(1,227,273.93)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	25,374,094.79	19,642,807.12	6.08	5,169.93
FUND BALANCES, BEGINNING	<u>34,075,654.18</u>	<u>5,672,938.66</u>	<u>2,835.59</u>	<u>34,922.14</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	34,075,654.18	5,672,938.66	2,835.59	34,922.14
FUND BALANCE, ENDING	<u><u>\$59,449,748.97</u></u>	<u><u>\$25,315,745.78</u></u>	<u><u>\$ 2,841.67</u></u>	<u><u>\$ 40,092.07</u></u>

	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care	Child Shelter
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	36,004.33	16,481.34	-	-
Intergovernmental	-	-	-	312,176.64
Investment income	-	-	-	-
Miscellaneous	9,685.00	-	-	9,668.24
Total Revenues	<u>45,689.33</u>	<u>16,481.34</u>	<u>-</u>	<u>321,844.88</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	26,529.37	-	-	-
Judicial	-	27,794.40	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	205,729.88	375,519.16
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>26,529.37</u>	<u>27,794.40</u>	<u>205,729.88</u>	<u>375,519.16</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>19,159.96</u>	<u>(11,313.06)</u>	<u>(205,729.88)</u>	<u>(53,674.28)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	5,500.00	-	-	-
Operating Transfers In	-	-	200,000.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>5,500.00</u>	<u>-</u>	<u>200,000.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	24,659.96	(11,313.06)	(5,729.88)	(53,674.28)
FUND BALANCES, BEGINNING	<u>33,015.28</u>	<u>86,434.60</u>	<u>6,402.44</u>	<u>1,340.77</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	33,015.28	86,434.60	6,402.44	1,340.77
FUND BALANCE, ENDING	<u>\$ 57,675.24</u>	<u>\$ 75,121.54</u>	<u>\$ 672.56</u>	<u>\$ (52,333.51)</u>

	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2	Road & Bridge Precinct 3
REVENUES				
Property Taxes	\$ 9,237,381.01	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	1,118,633.42	-	-	-
Charges for Services	-	97,239.00	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	2,597.54	3,794.82	3,878.35	1,712.98
Miscellaneous	53.50	1,495.10	2,733.95	5,260.00
Total Revenues	<u>10,358,665.47</u>	<u>102,528.92</u>	<u>6,612.30</u>	<u>6,972.98</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	8,347.75	994,586.78	612,611.80	954,061.87
Health and Human Services	-	-	-	-
Capital Outlay	-	60,845.16	283,064.56	325,395.45
Debt Service				
Principal	-	204,533.57	-	136,612.14
Interest & Fiscal Charges	-	22,732.19	-	16,720.51
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>8,347.75</u>	<u>1,282,697.70</u>	<u>895,676.36</u>	<u>1,432,789.97</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>10,350,317.72</u>	<u>(1,180,168.78)</u>	<u>(889,064.06)</u>	<u>(1,425,816.99)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	2,676,700.00	1,853,100.00	2,676,700.00
Operating Transfers Out	(10,295,000.00)	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>(10,295,000.00)</u>	<u>2,676,700.00</u>	<u>1,853,100.00</u>	<u>2,676,700.00</u>
NET CHANGE IN FUND BALANCES	55,317.72	1,496,531.22	964,035.94	1,250,883.01
FUND BALANCES, BEGINNING	<u>305,497.22</u>	<u>1,395,976.85</u>	<u>1,665,285.92</u>	<u>459,924.01</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	305,497.22	1,395,976.85	1,665,285.92	459,924.01
FUND BALANCE, ENDING	<u>\$ 360,814.94</u>	<u>\$ 2,892,508.07</u>	<u>\$ 2,629,321.86</u>	<u>\$ 1,710,807.02</u>

	Road & Bridge Precinct 4	Law Library	Kaufman County Library	General R.O.W.
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	38,048.45	518.75	-
Charges for Services	17,906.00	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	27,000.00	-
Investment income	2,236.76	350.67	-	-
Miscellaneous	1,206.84	-	176.00	-
Total Revenues	<u>21,349.60</u>	<u>38,399.12</u>	<u>27,694.75</u>	<u>-</u>
EXPENDITURES				
General Government	-	-	335.00	-
Public safety and corrections	-	-	-	-
Judicial	-	39,490.42	-	-
Community Service	-	-	120,645.35	-
Infrastructure and Environmental	896,779.35	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	534,420.19	-	-	-
Debt Service				
Principal	50,423.11	-	-	-
Interest & Fiscal Charges	6,607.60	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>1,488,230.25</u>	<u>39,490.42</u>	<u>120,980.35</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,466,880.65)</u>	<u>(1,091.30)</u>	<u>(93,285.60)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	3,088,500.00	-	97,500.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>3,088,500.00</u>	<u>-</u>	<u>97,500.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,621,619.35	(1,091.30)	4,214.40	-
FUND BALANCES, BEGINNING	<u>478,089.60</u>	<u>180,327.56</u>	<u>10,054.92</u>	<u>5,390.76</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	478,089.60	180,327.56	10,054.92	5,390.76
FUND BALANCE, ENDING	<u>\$ 2,099,708.95</u>	<u>\$ 179,236.26</u>	<u>\$ 14,269.32</u>	<u>\$ 5,390.76</u>

	Lake Dam Maintenance	State Fees	Voter Registration	Probate Education
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	654,194.57	-	880.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	16.74	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>654,194.57</u>	<u>16.74</u>	<u>880.00</u>
EXPENDITURES				
General Government	4,607.50	271,231.21	-	1,012.32
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>4,607.50</u>	<u>271,231.21</u>	<u>-</u>	<u>1,012.32</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(4,607.50)</u>	<u>382,963.36</u>	<u>16.74</u>	<u>(132.32)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	10,000.00	-	-	-
Operating Transfers Out	-	(18,315.00)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>10,000.00</u>	<u>(18,315.00)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	5,392.50	364,648.36	16.74	(132.32)
FUND BALANCES, BEGINNING	<u>1,930.03</u>	<u>10,000.00</u>	<u>8,777.55</u>	<u>6,071.20</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	1,930.03	10,000.00	8,777.55	6,071.20
FUND BALANCE, ENDING	<u>\$ 7,322.53</u>	<u>\$ 374,648.36</u>	<u>\$ 8,794.29</u>	<u>\$ 5,938.88</u>

	Adult Probation CCP	Adult Probation Basic Supervision	Juvenile Probation	Appellate Justice System
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	416,198.02	-	5,455.49
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	138,204.00	76,116.00	371,628.66	-
Investment income	-	1,735.40	453.65	-
Miscellaneous	-	-	-	-
Total Revenues	<u>138,204.00</u>	<u>494,049.42</u>	<u>372,082.31</u>	<u>5,455.49</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	118,058.58	432,273.10	517,640.38	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>118,058.58</u>	<u>432,273.10</u>	<u>517,640.38</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>20,145.42</u>	<u>61,776.32</u>	<u>(145,558.07)</u>	<u>5,455.49</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	332,642.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>332,642.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	20,145.42	61,776.32	187,083.93	5,455.49
FUND BALANCES, BEGINNING	<u>91,138.66</u>	<u>892,920.10</u>	<u>34,974.80</u>	<u>19,440.03</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	91,138.66	892,920.10	34,974.80	19,440.03
FUND BALANCE, ENDING	<u>\$ 111,284.08</u>	<u>\$ 954,696.42</u>	<u>\$ 222,058.73</u>	<u>\$ 24,895.52</u>

	Juvenile Probation Diversion	Juvenile Probation Fee Fund	Records Management	Library Memorials
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	100.00	2,359.00	154,403.25	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	565.73	-
Miscellaneous	-	-	-	50.00
Total Revenues	<u>100.00</u>	<u>2,359.00</u>	<u>154,968.98</u>	<u>50.00</u>
EXPENDITURES				
General Government	-	-	100,528.09	-
Public safety and corrections	-	4,333.60	-	-
Judicial	36.00	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>36.00</u>	<u>4,333.60</u>	<u>100,528.09</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>64.00</u>	<u>(1,974.60)</u>	<u>54,440.89</u>	<u>50.00</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	(4.00)	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>(4.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	60.00	(1,974.60)	54,440.89	50.00
FUND BALANCES, BEGINNING	<u>160.00</u>	<u>7,846.16</u>	<u>273,563.54</u>	<u>3,232.39</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	160.00	7,846.16	273,563.54	3,232.39
FUND BALANCE, ENDING	<u>\$ 220.00</u>	<u>\$ 5,871.56</u>	<u>\$ 328,004.43</u>	<u>\$ 3,282.39</u>

	Construction Projects	Courthouse Security	Records Management and Preservation	District Clerk Records Management and Preservation
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	34,999.45	13,834.25	17,600.34
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	1.82	360.19	116.39	163.39
Miscellaneous	-	-	-	-
Total Revenues	<u>1.82</u>	<u>35,359.64</u>	<u>13,950.64</u>	<u>17,763.73</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	23,090.50	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>23,090.50</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1.82</u>	<u>12,269.14</u>	<u>13,950.64</u>	<u>17,763.73</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1.82	12,269.14	13,950.64	17,763.73
FUND BALANCES, BEGINNING	<u>167.89</u>	<u>184,759.76</u>	<u>53,038.72</u>	<u>74,916.98</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	167.89	184,759.76	53,038.72	74,916.98
FUND BALANCE, ENDING	<u>\$ 169.71</u>	<u>\$ 197,028.90</u>	<u>\$ 66,989.36</u>	<u>\$ 92,680.71</u>

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV-E Funds	CCL Diversion Court
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	33,866.50	38,221.86	-	-
Fees of office	-	-	-	3,186.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	8,275.37	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>33,866.50</u>	<u>38,221.86</u>	<u>8,275.37</u>	<u>3,186.00</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	1,106.70	3,360.73	-
Judicial	-	-	-	1,230.00
Community Service	40,589.52	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>40,589.52</u>	<u>1,106.70</u>	<u>3,360.73</u>	<u>1,230.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(6,723.02)</u>	<u>37,115.16</u>	<u>4,914.64</u>	<u>1,956.00</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	1,824.39
Operating Transfers Out	-	(37,700.00)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(37,700.00)</u>	<u>-</u>	<u>1,824.39</u>
NET CHANGE IN FUND BALANCES	(6,723.02)	(584.84)	4,914.64	3,780.39
FUND BALANCES, BEGINNING	<u>14,146.76</u>	<u>196,282.65</u>	<u>27,701.18</u>	<u>53,055.33</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	14,146.76	196,282.65	27,701.18	53,055.33
FUND BALANCE, ENDING	<u>\$ 7,423.74</u>	<u>\$ 195,697.81</u>	<u>\$ 32,615.82</u>	<u>\$ 56,835.72</u>

	422nd Diversion Court	Veteran's Court Program	Dangerous & Wild Animals Fund	Constable Pct. 4 Forfeitures
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	1,600.00	-
Fees of office	227.00	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	9.40
Miscellaneous	-	115.00	-	-
Total Revenues	<u>227.00</u>	<u>115.00</u>	<u>1,600.00</u>	<u>9.40</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	1,911.05	106.66	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>1,911.05</u>	<u>106.66</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,684.05)</u>	<u>8.34</u>	<u>1,600.00</u>	<u>9.40</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	1,824.39	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>1,824.39</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	140.34	8.34	1,600.00	9.40
FUND BALANCES, BEGINNING	<u>43,628.68</u>	<u>3,116.90</u>	<u>8,950.00</u>	<u>4,377.88</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	43,628.68	3,116.90	8,950.00	4,377.88
FUND BALANCE, ENDING	<u>\$ 43,769.02</u>	<u>\$ 3,125.24</u>	<u>\$ 10,550.00</u>	<u>\$ 4,387.28</u>

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
REVENUES				
Property Taxes	\$ -	\$ 323,028.89	\$ 1,674,290.28	\$ 110,715.47
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	4,125.50	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	185.53	742.68	-
Miscellaneous	-	-	-	-
Total Revenues	<u>4,125.50</u>	<u>323,214.42</u>	<u>1,675,032.96</u>	<u>110,715.47</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	238.42	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	1,000,000.00	1,575,000.00	101,090.52
Interest & Fiscal Charges	-	24,187.50	98,300.00	13,996.37
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>238.42</u>	<u>1,024,187.50</u>	<u>1,673,300.00</u>	<u>115,086.89</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,887.08</u>	<u>(700,973.08)</u>	<u>1,732.96</u>	<u>(4,371.42)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	710,000.00	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>710,000.00</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	3,887.08	9,026.92	1,732.96	(4,371.42)
FUND BALANCES, BEGINNING	<u>16,286.38</u>	<u>24,454.32</u>	<u>67,010.19</u>	<u>118,440.64</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	16,286.38	24,454.32	67,010.19	118,440.64
FUND BALANCE, ENDING	<u>\$ 20,173.46</u>	<u>\$ 33,481.24</u>	<u>\$ 68,743.15</u>	<u>\$ 114,069.22</u>

	2014 Road Bond I&S	Levee Improvement District #1	Levee District #5 M & O	Bail Bond
REVENUES				
Property Taxes	\$ 2,223,428.03	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	5,330.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	1,717.42	139.91	37.51	-
Miscellaneous	-	-	-	-
Total Revenues	<u>2,225,145.45</u>	<u>139.91</u>	<u>37.51</u>	<u>5,330.00</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	710.00
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	90,000.00	-	-	-
Interest & Fiscal Charges	1,109,562.50	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>1,199,562.50</u>	<u>-</u>	<u>-</u>	<u>710.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,025,582.95</u>	<u>139.91</u>	<u>37.51</u>	<u>4,620.00</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,025,582.95	139.91	37.51	4,620.00
FUND BALANCES, BEGINNING	<u>146,158.70</u>	<u>65,195.96</u>	<u>17,428.64</u>	<u>-</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	146,158.70	65,195.96	17,428.64	-
FUND BALANCE, ENDING	<u>\$ 1,171,741.65</u>	<u>\$ 65,335.87</u>	<u>\$ 17,466.15</u>	<u>\$ 4,620.00</u>

	Levee District #15 M & O	Texas Water Improvement	Bois D'Arc Island C & M	Jury Check Fund
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	1,479.70	-	-
Investment income	-	49.69	-	53.66
Miscellaneous	-	-	-	20.00
Total Revenues	<u>-</u>	<u>1,529.39</u>	<u>-</u>	<u>73.66</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	22,965.00
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	20,980.00	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>20,980.00</u>	<u>-</u>	<u>22,965.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(19,450.61)</u>	<u>-</u>	<u>(22,891.34)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	30,000.00
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000.00</u>
NET CHANGE IN FUND BALANCES	-	(19,450.61)	-	7,108.66
FUND BALANCES, BEGINNING	<u>175.42</u>	<u>19,740.06</u>	<u>7,167.37</u>	<u>9,725.04</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	175.42	19,740.06	7,167.37	9,725.04
FUND BALANCE, ENDING	<u>\$ 175.42</u>	<u>\$ 289.45</u>	<u>\$ 7,167.37</u>	<u>\$ 16,833.70</u>

	Historical Society	Farm Museum	ACH Account	Payroll
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	52.34	16.58	832.84	-
Miscellaneous	-	-	-	-
Total Revenues	<u>52.34</u>	<u>16.58</u>	<u>832.84</u>	<u>-</u>
EXPENDITURES				
General Government	14,890.96	-	-	-
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	-	-	-	-
Total Expenditures	<u>14,890.96</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(14,838.62)</u>	<u>16.58</u>	<u>832.84</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	3,400.00	3,400.00	-	-
Operating Transfers Out	(2,085.48)	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>1,314.52</u>	<u>3,400.00</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(13,524.10)	3,416.58	832.84	-
FUND BALANCES, BEGINNING	<u>33,891.81</u>	<u>5,247.69</u>	<u>12,784.59</u>	<u>1,500.00</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	33,891.81	5,247.69	12,784.59	1,500.00
FUND BALANCE, ENDING	<u>\$ 20,367.71</u>	<u>\$ 8,664.27</u>	<u>\$ 13,617.43</u>	<u>\$ 1,500.00</u>

	Employee Savings	Juvenile Case Manager	Levee District #6 C & M	LEOSE Training
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	18,100.98
Investment income	132.94	-	147.95	-
Miscellaneous	-	-	-	-
Total Revenues	<u>132.94</u>	<u>-</u>	<u>147.95</u>	<u>18,100.98</u>
EXPENDITURES				
General Government	18,879.11	-	-	-
Public safety and corrections	-	-	-	5,232.50
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>18,879.11</u>	<u>-</u>	<u>-</u>	<u>5,232.50</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(18,746.17)</u>	<u>-</u>	<u>147.95</u>	<u>12,868.48</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(18,746.17)	-	147.95	12,868.48
FUND BALANCES, BEGINNING	<u>18,746.17</u>	<u>1,963.41</u>	<u>68,941.33</u>	<u>40,531.63</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	18,746.17	1,963.41	68,941.33	40,531.63
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ 1,963.41</u>	<u>\$ 69,089.28</u>	<u>\$ 53,400.11</u>

	County & District Court Technology	JP Technology	Records Archive	SCAAP
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	2,201.38	16,715.66	141,890.00	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	35,722.00
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>2,201.38</u>	<u>16,715.66</u>	<u>141,890.00</u>	<u>35,722.00</u>
EXPENDITURES				
General Government	5,562.36	-	25,006.00	-
Public safety and corrections	-	-	-	15,350.34
Judicial	-	16,932.99	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>5,562.36</u>	<u>16,932.99</u>	<u>25,006.00</u>	<u>15,350.34</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,360.98)</u>	<u>(217.33)</u>	<u>116,884.00</u>	<u>20,371.66</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(3,360.98)	(217.33)	116,884.00	20,371.66
FUND BALANCES, BEGINNING	<u>6,145.15</u>	<u>244,120.64</u>	<u>115,442.38</u>	<u>(167.68)</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	6,145.15	244,120.64	115,442.38	(167.68)
FUND BALANCE, ENDING	<u>\$ 2,784.17</u>	<u>\$ 243,903.31</u>	<u>\$ 232,326.38</u>	<u>\$ 20,203.98</u>

	Tax Assessor/ Collector Admin Fees	Emissions Enforcement Grant	Road Bond Construction
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	-	-
Fees of office	-	-	-
Charges for Services	-	-	-
Forfeitures	-	-	-
Intergovernmental	583.12	19,953.18	-
Investment income	-	-	241,069.22
Miscellaneous	-	-	999.76
Total Revenues	<u>583.12</u>	<u>19,953.18</u>	<u>242,068.98</u>
EXPENDITURES			
General Government	-	-	-
Public safety and corrections	-	10,232.34	-
Judicial	-	-	-
Community Service	-	-	-
Infrastructure and Environmental	-	-	1,762,794.56
Health and Human Services	-	-	-
Capital Outlay	-	-	-
Debt Service			
Principal	-	-	-
Interest & Fiscal Charges	-	-	-
Bond Issuance Costs	-	-	-
Total Expenditures	<u>-</u>	<u>10,232.34</u>	<u>1,762,794.56</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>583.12</u>	<u>9,720.84</u>	<u>(1,520,725.58)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	-	-	-
Sale of Capital Assets	-	-	-
Insurance Recoveries	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Issuance of Capital lease	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	583.12	9,720.84	(1,520,725.58)
FUND BALANCES, BEGINNING	<u>9,739.94</u>	<u>(0.03)</u>	<u>20,672,350.92</u>
PRIOR PERIOD ADJUSTMENT	-	-	-
BEGINNING BALANCE RESTATED	9,739.94	(0.03)	20,672,350.92
FUND BALANCE, ENDING	<u>\$ 10,323.06</u>	<u>\$ 9,720.81</u>	<u>\$19,151,625.34</u>

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet Summary

March 31, 2019



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
ASSETS				
Cash and cash equivalents	\$60,014,261.03	\$26,027,223.80	\$ 9,670,776.61	\$ 1,374,532.07
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	8,791,629.56	-	8,791,629.56	-
Due from other Funds	100.00	100.00	-	-
Prepaid Expenses	-	-	-	-
Total Assets	<u>72,604,813.57</u>	<u>29,390,865.97</u>	<u>18,736,857.74</u>	<u>1,535,361.31</u>
LIABILITIES				
Accounts Payable	80,763.23	80,763.23	-	-
Accrued Liabilities	583,135.04	90,902.85	-	-
Due to other Funds	269.60	-	-	-
Due to other governments	46,426.55	46,426.55	-	-
Unearned revenue	12,444,064.44	3,247,340.92	9,043,696.90	147,326.05
Accrued Interest	405.74	405.74	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	<u>13,155,064.60</u>	<u>3,465,839.29</u>	<u>9,043,696.90</u>	<u>147,326.05</u>
NET POSITION				
Restricted:				
Road and Bridge Projects	28,844,786.18	-	9,693,160.84	-
Public safety	1,514,798.70	16,421.56	-	-
Judicial	400,037.00	-	-	-
Library Services	14,269.32	14,269.32	-	-
Fire Code Enforcement	195,697.81	-	-	-
Historical Preservation	32,314.37	-	-	-
Records Management	720,000.88	-	-	-
Court technology and Security	463,889.84	-	-	-
Capital Projects	5,560.47	5,390.76	-	-
Debt Service	1,388,035.26	-	-	1,388,035.26
Other purposes	786,478.84	805,064.74	-	-
Unrestricted	25,083,880.30	25,083,880.30	-	-
Total Net Position	<u>59,449,748.97</u>	<u>25,925,026.68</u>	<u>9,693,160.84</u>	<u>1,388,035.26</u>
Total Liabilities & Net Position	<u>\$ 72,604,813.57</u>	<u>\$ 29,390,865.97</u>	<u>\$ 18,736,857.74</u>	<u>\$ 1,535,361.31</u>

	Major Construction Projects	Other Funds Summary	Agency Funds
ASSETS			
Cash and cash equivalents	\$19,151,795.05	\$ 2,630,929.08	\$ 1,159,004.42
Taxes receivable	-	-	-
Accounts receivable	-	-	-
Due from other Governments	-	-	-
Due from other Funds	-	-	-
Prepaid Expenses	-	-	-
Total Assets	19,151,795.05	2,630,929.08	1,159,004.42
LIABILITIES			
Accounts Payable	-	-	-
Accrued Liabilities	-	350,000.00	142,232.19
Due to other Funds	-	269.60	-
Due to other governments	-	-	-
Unearned revenue	-	5,700.57	-
Accrued Interest	-	-	-
Loan payable	-	-	-
Unavailable Revenue	-	-	-
Total Liabilities	-	355,970.17	142,232.19
NET POSITION			
Restricted:			
Road and Bridge Projects	19,151,625.34	-	-
Public safety	-	432,396.64	1,065,980.50
Judicial	-	396,911.76	3,125.24
Library Services	-	-	-
Fire Code Enforcement	-	195,697.81	-
Historical Preservation	-	32,314.37	-
Records Management	-	720,000.88	-
Court technology and Security	-	463,889.84	-
Capital Projects	169.71	-	-
Debt Service	-	-	-
Other purposes	-	33,747.61	(52,333.51)
Unrestricted	-	-	-
Total Net Position	19,151,795.05	2,274,958.91	1,016,772.23
Total Liabilities & Net Position	\$ 19,151,795.05	\$ 2,630,929.08	\$ 1,159,004.42

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet Detail

March 31, 2019



	Summary	General Fund	Wire Transfer Fund	Sheriff Federal Forfeitures
ASSETS				
Cash and cash equivalents	\$60,014,261.03	\$25,417,537.16	\$ 2,841.67	\$ 40,092.07
Taxes receivable	1,942,308.64	1,507,027.83	-	-
Accounts receivable	1,856,514.34	1,856,514.34	-	-
Due from other Governments	8,791,629.56	-	-	-
Due from other Funds	100.00	100.00	-	-
Prepaid Expenses	-	-	-	-
Total Assets	72,604,813.57	28,781,179.33	2,841.67	40,092.07
LIABILITIES				
Accounts Payable	80,763.23	80,763.23	-	-
Accrued Liabilities	583,135.04	90,902.85	-	-
Due to other Funds	269.60	-	-	-
Due to other governments	46,426.55	46,426.55	-	-
Unearned revenue	12,444,064.44	3,247,340.92	-	-
Accrued Interest	405.74	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	13,155,064.60	3,465,433.55	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	28,844,786.18	-	-	-
Public safety	1,514,798.70	-	-	40,092.07
Judicial	400,037.00	-	-	-
Library Services	14,269.32	-	-	-
Fire Code Enforcement	195,697.81	-	-	-
Historical Preservation	32,314.37	-	-	-
Records Management	720,000.88	-	-	-
Court technology and Security	463,889.84	-	-	-
Capital Projects	5,560.47	-	-	-
Debt Service	1,388,035.26	-	-	-
Other purposes	786,654.26	250,000.00	-	-
Unrestricted	25,083,704.88	25,065,745.78	2,841.67	-
Total Net Position	59,449,748.97	25,315,745.78	2,841.67	40,092.07
Total Liabilities & Net Position	\$ 72,604,813.57	\$ 28,781,179.33	\$ 2,841.67	\$ 40,092.07

	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care	Child Shelter
ASSETS				
Cash and cash equivalents	\$ 57,675.24	\$ 75,291.14	\$ 672.56	\$ (52,333.51)
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	57,675.24	75,291.14	672.56	(52,333.51)
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	169.60	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	169.60	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	57,675.24	-	-	-
Judicial	-	75,121.54	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	672.56	(52,333.51)
Unrestricted	-	-	-	-
Total Net Position	57,675.24	75,121.54	672.56	(52,333.51)
Total Liabilities & Net Position	\$ 57,675.24	\$ 75,291.14	\$ 672.56	\$ (52,333.51)

	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2	Road & Bridge Precinct 3
ASSETS				
Cash and cash equivalents	\$ 338,430.71	\$ 2,892,508.07	\$ 2,629,321.86	\$ 1,710,807.02
Taxes receivable	274,451.57	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	8,791,629.56	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	9,404,511.84	2,892,508.07	2,629,321.86	1,710,807.02
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	9,043,696.90	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	9,043,696.90	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	360,814.94	2,892,508.07	2,629,321.86	1,710,807.02
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	360,814.94	2,892,508.07	2,629,321.86	1,710,807.02
Total Liabilities & Net Position	\$ 9,404,511.84	\$ 2,892,508.07	\$ 2,629,321.86	\$ 1,710,807.02

	Road & Bridge Precinct 4	Law Library	Kaufman County Library	General R.O.W.
ASSETS				
Cash and cash equivalents	\$ 2,099,708.95	\$ 179,236.26	\$ 14,269.32	\$ 5,390.76
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	2,099,708.95	179,236.26	14,269.32	5,390.76
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	2,099,708.95	-	-	-
Public safety	-	-	-	-
Judicial	-	179,236.26	-	-
Library Services	-	-	14,269.32	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	5,390.76
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	2,099,708.95	179,236.26	14,269.32	5,390.76
Total Liabilities & Net Position	\$ 2,099,708.95	\$ 179,236.26	\$ 14,269.32	\$ 5,390.76

	Lake Dam Maintenance	State Fees	Voter Registration	Probate Education
ASSETS				
Cash and cash equivalents	\$ 7,322.53	\$ 374,648.36	\$ 8,794.29	\$ 5,938.88
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	7,322.53	374,648.36	8,794.29	5,938.88
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	7,322.53	374,648.36	8,794.29	5,938.88
Unrestricted	-	-	-	-
Total Net Position	7,322.53	374,648.36	8,794.29	5,938.88
Total Liabilities & Net Position	\$ 7,322.53	\$ 374,648.36	\$ 8,794.29	\$ 5,938.88

	Adult Probation CCP	Adult Probation Basic Supervision	Juvenile Probation	Appellate Justice System
ASSETS				
Cash and cash equivalents	\$ 111,284.08	\$ 954,696.42	\$ 222,058.73	\$ 24,895.52
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	111,284.08	954,696.42	222,058.73	24,895.52
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	111,284.08	954,696.42	222,058.73	-
Judicial	-	-	-	24,895.52
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	111,284.08	954,696.42	222,058.73	24,895.52
Total Liabilities & Net Position	\$ 111,284.08	\$ 954,696.42	\$ 222,058.73	\$ 24,895.52

	Juvenile Probation Diversion	Juvenile Probation Fee Fund	Records Management	Library Memorials
ASSETS				
Cash and cash equivalents	\$ 220.00	\$ 5,871.56	\$ 328,004.43	\$ 3,282.39
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	220.00	5,871.56	328,004.43	3,282.39
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	5,871.56	-	-
Judicial	220.00	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	3,282.39
Records Management	-	-	328,004.43	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	220.00	5,871.56	328,004.43	3,282.39
Total Liabilities & Net Position	\$ 220.00	\$ 5,871.56	\$ 328,004.43	\$ 3,282.39

	Construction Projects	Courthouse Security	Records Management and Preservation	District Clerk Records Management and Preservation
ASSETS				
Cash and cash equivalents	\$ 169.71	\$ 197,028.90	\$ 66,989.36	\$ 92,680.71
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	169.71	197,028.90	66,989.36	92,680.71
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	66,989.36	92,680.71
Court technology and Security	-	197,028.90	-	-
Capital Projects	169.71	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	169.71	197,028.90	66,989.36	92,680.71
Total Liabilities & Net Position	\$ 169.71	\$ 197,028.90	\$ 66,989.36	\$ 92,680.71

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV-E Funds	CCL Diversion Court
ASSETS				
Cash and cash equivalents	\$ 7,423.74	\$ 195,697.81	\$ 32,615.82	\$ 56,835.72
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	7,423.74	195,697.81	32,615.82	56,835.72
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	32,615.82	-
Judicial	-	-	-	56,835.72
Library Services	-	-	-	-
Fire Code Enforcement	-	195,697.81	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	7,423.74	-	-	-
Unrestricted	-	-	-	-
Total Net Position	7,423.74	195,697.81	32,615.82	56,835.72
Total Liabilities & Net Position	\$ 7,423.74	\$ 195,697.81	\$ 32,615.82	\$ 56,835.72

	422nd Diversion Court	Veteran's Court Program	Dangerous & Wild Animals Fund	Constable Pct. 4 Forfeitures
ASSETS				
Cash and cash equivalents	\$ 43,769.02	\$ 3,125.24	\$ 10,550.00	\$ 4,387.28
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	43,769.02	3,125.24	10,550.00	4,387.28
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	10,550.00	4,387.28
Judicial	43,769.02	3,125.24	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	43,769.02	3,125.24	10,550.00	4,387.28
Total Liabilities & Net Position	\$ 43,769.02	\$ 3,125.24	\$ 10,550.00	\$ 4,387.28

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
ASSETS				
Cash and cash equivalents	\$ 20,173.46	\$ 33,481.24	\$ 55,239.96	\$ 114,069.22
Taxes receivable	-	-	160,829.24	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	20,173.46	33,481.24	216,069.20	114,069.22
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	147,326.05	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	147,326.05	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	20,173.46	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	33,481.24	68,743.15	114,069.22
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	20,173.46	33,481.24	68,743.15	114,069.22
Total Liabilities & Net Position	\$ 20,173.46	\$ 33,481.24	\$ 216,069.20	\$ 114,069.22

	2014 Road Bond I&S	Levee Improvement District #1	Levee District #5 M&O	Bail Bond
ASSETS				
Cash and cash equivalents	\$ 1,171,741.65	\$ 65,335.87	\$ 17,466.15	\$ 354,620.00
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	1,171,741.65	65,335.87	17,466.15	354,620.00
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	350,000.00
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	350,000.00
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	1,171,741.65	-	-	-
Other purposes	-	65,335.87	17,466.15	4,620.00
Unrestricted	-	-	-	-
Total Net Position	1,171,741.65	65,335.87	17,466.15	4,620.00
Total Liabilities & Net Position	\$ 1,171,741.65	\$ 65,335.87	\$ 17,466.15	\$ 354,620.00

	Levee District #15 M&O	Texas Water Improvement	Bois D'Arc Island C&M	Jury Check Fund
ASSETS				
Cash and cash equivalents	\$ 175.42	\$ 389.45	\$ 7,167.37	\$ 16,833.70
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	175.42	389.45	7,167.37	16,833.70
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	100.00	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	100.00	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	16,833.70
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	175.42	289.45	7,167.37	-
Unrestricted	-	-	-	-
Total Net Position	175.42	289.45	7,167.37	16,833.70
Total Liabilities & Net Position	\$ 175.42	\$ 389.45	\$ 7,167.37	\$ 16,833.70

	Historical Society	Farm Museum	ACH Account	Payroll
ASSETS				
Cash and cash equivalents	\$ 20,367.71	\$ 8,664.27	\$ 13,617.43	\$ 1,905.74
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	20,367.71	8,664.27	13,617.43	1,905.74
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	405.74
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	405.74
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	20,367.71	8,664.27	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	13,617.43	1,500.00
Total Net Position	20,367.71	8,664.27	13,617.43	1,500.00
Total Liabilities & Net Position	\$ 20,367.71	\$ 8,664.27	\$ 13,617.43	\$ 1,905.74

	Employee Savings	Juvenile Case Manager	Levee District #6 C & M	LEOSE Training
ASSETS				
Cash and cash equivalents	\$ 142,232.19	\$ 1,963.41	\$ 69,089.28	\$ 53,400.11
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	142,232.19	1,963.41	69,089.28	53,400.11
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	142,232.19	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	142,232.19	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	1,963.41	-	53,400.11
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	69,089.28	-
Unrestricted	-	-	-	-
Total Net Position	-	1,963.41	69,089.28	53,400.11
Total Liabilities & Net Position	\$ 142,232.19	\$ 1,963.41	\$ 69,089.28	\$ 53,400.11

	County & District Court Technology	JP Technology	Records Archive	SCAAP
ASSETS				
Cash and cash equivalents	\$ 2,784.17	\$ 243,903.31	\$ 232,326.38	\$ 25,904.55
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	2,784.17	243,903.31	232,326.38	25,904.55
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	5,700.57
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	5,700.57
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	20,203.98
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	232,326.38	-
Court technology and Security	2,784.17	243,903.31	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	2,784.17	243,903.31	232,326.38	20,203.98
Total Liabilities & Net Position	\$ 2,784.17	\$ 243,903.31	\$ 232,326.38	\$ 25,904.55

	Tax Assessor/ Collector Admin Fees	Emissions Enforcement Grant	Road Bond Construction
ASSETS			
Cash and cash equivalents	\$ 10,323.06	\$ 9,720.81	\$19,151,625.34
Taxes receivable	-	-	-
Accounts receivable	-	-	-
Due from other Governments	-	-	-
Due from other Funds	-	-	-
Prepaid Expenses	-	-	-
Total Assets	10,323.06	9,720.81	19,151,625.34
LIABILITIES			
Accounts Payable	-	-	-
Accrued Liabilities	-	-	-
Due to other Funds	-	-	-
Due to other governments	-	-	-
Unearned revenue	-	-	-
Accrued Interest	-	-	-
Loan payable	-	-	-
Unavailable Revenue	-	-	-
Total Liabilities	-	-	-
NET POSITION			
Restricted:			
Road and Bridge Projects	-	-	19,151,625.34
Public safety	-	-	-
Judicial	-	-	-
Library Services	-	-	-
Fire Code Enforcement	-	-	-
Historical Preservation	-	-	-
Records Management	-	-	-
Court technology and Security	-	-	-
Capital Projects	-	-	-
Debt Service	-	-	-
Other purposes	10,323.06	9,720.81	-
Unrestricted	-	-	-
Total Net Position	10,323.06	9,720.81	19,151,625.34
Total Liabilities & Net Position	\$ 10,323.06	\$ 9,720.81	\$ 19,151,625.34