

# Kaufman County, Texas

---

## Unaudited Interim Financial Statements

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

June 30, 2019



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
<b>REVENUES</b>				
Property Taxes	\$52,029,249.85	\$38,111,776.23	\$ 9,467,374.58	\$ 4,450,099.04
Mixed Beverage Taxes	73,252.02	73,252.02	-	-
License and permits	160,215.33	80,707.50	-	-
Fees of office	7,401,917.00	3,969,175.99	2,142,387.47	-
Charges for Services	784,458.07	457,627.73	321,490.34	-
Forfeitures	70,774.10	-	-	-
Intergovernmental	3,597,647.93	2,143,053.14	-	-
Investment income	619,013.87	229,228.52	22,587.80	4,057.42
Miscellaneous	222,430.84	73,488.55	19,244.79	-
<b>Total Revenues</b>	<b>64,958,959.01</b>	<b>45,138,309.68</b>	<b>11,973,084.98</b>	<b>4,454,156.46</b>
<b>EXPENDITURES</b>				
General Government	12,963,798.29	12,759,735.59	-	-
Public safety and corrections	15,620,022.86	13,642,322.88	-	-
Judicial	4,940,430.24	4,740,204.34	-	-
Community Service	323,903.76	323,903.76	-	-
Infrastructure and Environmental	8,831,789.69	318,441.70	5,798,536.62	-
Health and Human Services	1,037,054.01	413,278.56	-	-
Capital Outlay	1,674,805.96	184,963.31	1,458,492.90	-
Debt Service				
Principal	3,523,080.18	258,338.18	498,651.48	2,766,090.52
Interest & Fiscal Charges	1,312,355.08	8,896.46	56,622.25	1,246,836.37
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<b>50,227,240.07</b>	<b>32,650,084.78</b>	<b>7,812,303.25</b>	<b>4,012,926.89</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>14,731,718.94</b>	<b>12,488,224.90</b>	<b>4,160,781.73</b>	<b>441,229.57</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	227,781.73	-	227,781.73	-
Insurance Recoveries	102,010.09	93,823.88	2,686.21	-
Operating Transfers In	13,603,828.65	657,230.69	11,675,000.00	710,000.00
Operating Transfers Out	(13,526,455.68)	(1,792,820.20)	(11,675,000.00)	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>407,164.79</b>	<b>(1,041,765.63)</b>	<b>230,467.94</b>	<b>710,000.00</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>15,138,883.73</b>	<b>11,446,459.27</b>	<b>4,391,249.67</b>	<b>1,151,229.57</b>
<b>FUND BALANCES, BEGINNING</b>	<b>34,075,654.18</b>	<b>5,919,919.83</b>	<b>4,304,773.60</b>	<b>356,063.85</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING BALANCE RESTATED</b>	<b>34,075,654.18</b>	<b>5,919,919.83</b>	<b>4,304,773.60</b>	<b>356,063.85</b>
<b>FUND BALANCE, ENDING</b>	<b>\$49,214,537.91</b>	<b>\$17,366,379.10</b>	<b>\$ 8,696,023.27</b>	<b>\$ 1,507,293.42</b>

	Major Construction Projects	Other Funds Summary	Agency Funds
<b>REVENUES</b>			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	79,507.83	-
Fees of office	-	680,261.16	610,092.38
Charges for Services	-	5,340.00	-
Forfeitures	-	70,774.10	-
Intergovernmental	-	622,041.11	832,553.68
Investment income	357,072.90	3,384.02	2,683.21
Miscellaneous	999.76	78,600.74	50,097.00
<b>Total Revenues</b>	<u>358,072.66</u>	<u>1,539,908.96</u>	<u>1,495,426.27</u>
<b>EXPENDITURES</b>			
General Government	-	185,183.59	18,879.11
Public safety and corrections	-	1,026,514.60	951,185.38
Judicial	-	200,119.24	106.66
Community Service	-	-	-
Infrastructure and Environmental	2,714,811.37	-	-
Health and Human Services	-	20,980.00	602,795.45
Capital Outlay	-	31,349.75	-
Debt Service	-	-	-
Principal	-	-	-
Interest & Fiscal Charges	-	-	-
Bond Issuance Costs	-	-	-
<b>Total Expenditures</b>	<u>2,714,811.37</u>	<u>1,464,147.18</u>	<u>1,572,966.60</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(2,356,738.71)</u>	<u>75,761.78</u>	<u>(77,540.33)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Issuance of Long Term Debt	-	-	-
Sale of Capital Assets	-	-	-
Insurance Recoveries	-	5,500.00	-
Operating Transfers In	-	561,597.96	-
Operating Transfers Out	-	(58,635.48)	-
Issuance of Capital lease	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>508,462.48</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(2,356,738.71)	584,224.26	(77,540.33)
<b>FUND BALANCES, BEGINNING</b>	<u>20,672,518.81</u>	<u>1,815,115.49</u>	<u>1,007,262.60</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-
<b>BEGINNING BALANCE RESTATED</b>	20,672,518.81	1,815,115.49	1,007,262.60
<b>FUND BALANCE, ENDING</b>	<u>\$18,315,780.10</u>	<u>\$ 2,399,339.75</u>	<u>\$ 929,722.27</u>

# Kaufman County, Texas

---

## Unaudited Interim Financial Statements

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

June 30, 2019



	Summary	General Fund	Wire Transfer Fund	Sheriff Federal Seized
<b>REVENUES</b>				
Property Taxes	\$52,029,249.85	\$38,111,776.23	\$ -	\$ -
Mixed Beverage Taxes	73,252.02	73,252.02	-	-
License and permits	160,215.33	25,985.00	-	-
Fees of office	7,407,257.00	2,957,127.76	-	-
Charges for Services	779,118.07	457,627.73	-	-
Forfeitures	70,774.10	-	-	-
Intergovernmental	3,597,647.93	2,116,053.14	-	-
Investment income	619,013.87	227,441.33	13.45	-
Miscellaneous	222,430.84	73,238.55	-	68,217.74
<b>Total Revenues</b>	<u>64,958,959.01</u>	<u>44,042,501.76</u>	<u>13.45</u>	<u>68,217.74</u>
<b>EXPENDITURES</b>				
General Government	12,963,798.29	12,140,673.92	-	-
Public safety and corrections	15,620,732.86	13,636,985.47	-	49,241.84
Judicial	4,939,720.24	4,740,168.34	-	-
Community Service	323,903.76	79,492.50	-	-
Infrastructure and Environmental	8,831,789.69	318,441.70	-	-
Health and Human Services	1,037,054.01	104,772.00	-	-
Capital Outlay	1,674,805.96	184,963.31	-	-
Debt Service				
Principal	3,523,080.18	258,338.18	-	-
Interest & Fiscal Charges	1,312,355.08	8,896.46	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>50,227,240.07</u>	<u>31,472,731.88</u>	<u>-</u>	<u>49,241.84</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>14,731,718.94</u>	<u>12,569,769.88</u>	<u>13.45</u>	<u>18,975.90</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	227,781.73	-	-	-
Insurance Recoveries	102,010.09	93,823.88	-	-
Operating Transfers In	13,603,828.65	170,980.69	-	-
Operating Transfers Out	(13,526,455.68)	(1,750,413.00)	-	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>407,164.79</u>	<u>(1,485,608.43)</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	15,138,883.73	11,084,161.45	13.45	18,975.90
<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>\$49,214,537.91</u></u>	<u><u>\$16,757,100.11</u></u>	<u><u>\$ 2,849.04</u></u>	<u><u>\$ 53,898.04</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	45,145.26	25,628.84	-	-
Intergovernmental	-	-	-	516,760.68
Investment income	-	-	-	-
Miscellaneous	9,685.00	-	-	49,137.00
<b>Total Revenues</b>	<u>54,830.26</u>	<u>25,628.84</u>	<u>-</u>	<u>565,897.68</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	48,611.22	-	-	-
Judicial	-	36,143.86	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	308,506.56	602,795.45
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>48,611.22</u>	<u>36,143.86</u>	<u>308,506.56</u>	<u>602,795.45</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>6,219.04</u>	<u>(10,515.02)</u>	<u>(308,506.56)</u>	<u>(36,897.77)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	5,500.00	-	-	-
Operating Transfers In	-	-	300,000.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>5,500.00</u>	<u>-</u>	<u>300,000.00</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	11,719.04	(10,515.02)	(8,506.56)	(36,897.77)
<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>\$ 44,734.32</u>	<u>\$ 75,919.58</u>	<u>\$ (2,104.12)</u>	<u>\$ (35,557.00)</u>

	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2	Road & Bridge Precinct 3
<b>REVENUES</b>				
Property Taxes	\$ 9,467,374.58	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	2,142,387.47	-	-	-
Charges for Services	-	102,239.00	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	3,018.45	6,372.86	6,028.87	3,091.59
Miscellaneous	53.50	5,062.85	4,186.20	6,260.00
<b>Total Revenues</b>	<u>11,612,834.00</u>	<u>113,674.71</u>	<u>10,215.07</u>	<u>9,351.59</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	11,108.37	1,533,449.64	1,176,276.59	1,630,457.80
Health and Human Services	-	-	-	-
Capital Outlay	-	60,845.16	432,971.52	357,140.53
Debt Service				
Principal	-	246,069.71	-	154,755.97
Interest & Fiscal Charges	-	26,224.10	-	18,191.85
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>11,108.37</u>	<u>1,866,588.61</u>	<u>1,609,248.11</u>	<u>2,160,546.15</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>11,601,725.63</u>	<u>(1,752,913.90)</u>	<u>(1,599,033.04)</u>	<u>(2,151,194.56)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	90,231.45	9,639.45	49,150.50
Insurance Recoveries	-	2,686.21	-	-
Operating Transfers In	-	3,035,500.00	2,101,500.00	3,035,500.00
Operating Transfers Out	(11,675,000.00)	-	-	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>(11,675,000.00)</u>	<u>3,128,417.66</u>	<u>2,111,139.45</u>	<u>3,084,650.50</u>
<b>NET CHANGE IN FUND BALANCES</b>	(73,274.37)	1,375,503.76	512,106.41	933,455.94
<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>\$ 232,222.85</u>	<u>\$ 2,771,480.61</u>	<u>\$ 2,177,392.33</u>	<u>\$ 1,393,379.95</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	-	57,485.99	699.22	-
Charges for Services	219,251.34	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	27,000.00	-
Investment income	4,076.03	517.36	-	-
Miscellaneous	3,682.24	-	250.00	-
<b>Total Revenues</b>	<u>227,009.61</u>	<u>58,003.35</u>	<u>27,949.22</u>	<u>-</u>
<b>EXPENDITURES</b>				
General Government	-	-	488.00	-
Public safety and corrections	-	-	-	-
Judicial	-	60,430.61	-	-
Community Service	-	-	178,140.45	-
Infrastructure and Environmental	1,447,244.22	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	607,535.69	-	-	-
Debt Service				
Principal	97,825.80	-	-	-
Interest & Fiscal Charges	12,206.30	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>2,164,812.01</u>	<u>60,430.61</u>	<u>178,628.45</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(1,937,802.40)</u>	<u>(2,427.26)</u>	<u>(150,679.23)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	78,760.33	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	3,502,500.00	-	146,250.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>3,581,260.33</u>	<u>-</u>	<u>146,250.00</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	1,643,457.93	(2,427.26)	(4,429.23)	-
<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>\$ 2,121,547.53</u>	<u>\$ 177,900.30</u>	<u>\$ 5,625.69</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	-	1,006,134.20	-	1,275.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	24.94	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>1,006,134.20</u>	<u>24.94</u>	<u>1,275.00</u>
<b>EXPENDITURES</b>				
General Government	7,107.50	609,599.05	-	1,867.12
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>7,107.50</u>	<u>609,599.05</u>	<u>-</u>	<u>1,867.12</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(7,107.50)</u>	<u>396,535.15</u>	<u>24.94</u>	<u>(592.12)</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	-	(42,397.20)	-	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>10,000.00</u>	<u>(42,397.20)</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	2,892.50	354,137.95	24.94	(592.12)
<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>\$ 4,822.53</u>	<u>\$ 364,137.95</u>	<u>\$ 8,802.49</u>	<u>\$ 5,479.08</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	-	610,092.38	-	8,232.28
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	201,619.00	114,174.00	529,510.09	-
Investment income	-	2,550.27	690.00	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>201,619.00</u>	<u>726,816.65</u>	<u>530,200.09</u>	<u>8,232.28</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	184,935.04	766,250.34	863,571.67	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>184,935.04</u>	<u>766,250.34</u>	<u>863,571.67</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>16,683.96</u>	<u>(39,433.69)</u>	<u>(333,371.58)</u>	<u>8,232.28</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	498,963.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>498,963.00</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	16,683.96	(39,433.69)	165,591.42	8,232.28
<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>\$ 107,822.62</u>	<u>\$ 853,486.41</u>	<u>\$ 200,566.22</u>	<u>\$ 27,672.31</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	160.00	3,779.81	245,598.67	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	922.84	-
Miscellaneous	-	-	-	255.00
<b>Total Revenues</b>	<u>160.00</u>	<u>3,779.81</u>	<u>246,521.51</u>	<u>255.00</u>
<b>EXPENDITURES</b>				
General Government	-	-	110,031.97	-
Public safety and corrections	-	5,337.41	-	-
Judicial	36.00	-	-	-
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>36.00</u>	<u>5,337.41</u>	<u>110,031.97</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>124.00</u>	<u>(1,557.60)</u>	<u>136,489.54</u>	<u>255.00</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	(10.00)	-	-	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>(10.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	114.00	(1,557.60)	136,489.54	255.00
<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>\$ 274.00</u>	<u>\$ 6,288.56</u>	<u>\$ 410,053.08</u>	<u>\$ 3,487.39</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	-	54,244.04	22,058.38	27,325.98
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	2.73	544.74	184.12	255.87
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>2.73</u>	<u>54,788.78</u>	<u>22,242.50</u>	<u>27,581.85</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	35,319.87	-	-
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>35,319.87</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>2.73</u>	<u>19,468.91</u>	<u>22,242.50</u>	<u>27,581.85</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	2.73	19,468.91	22,242.50	27,581.85
<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>\$ 170.62</u>	<u>\$ 204,228.67</u>	<u>\$ 75,281.22</u>	<u>\$ 102,498.83</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	53,022.50	79,507.83	-	-
Fees of office	-	-	-	3,633.90
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	14,013.64	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>53,022.50</u>	<u>79,507.83</u>	<u>14,013.64</u>	<u>3,633.90</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	-	1,402.74	3,360.73	-
Judicial	-	-	-	2,489.92
Community Service	66,270.81	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	31,349.75	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>66,270.81</u>	<u>32,752.49</u>	<u>3,360.73</u>	<u>2,489.92</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(13,248.31)</u>	<u>46,755.34</u>	<u>10,652.91</u>	<u>1,143.98</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	30,000.00	-	-	3,717.48
Operating Transfers Out	-	(56,550.00)	-	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>30,000.00</u>	<u>(56,550.00)</u>	<u>-</u>	<u>3,717.48</u>
<b>NET CHANGE IN FUND BALANCES</b>	16,751.69	(9,794.66)	10,652.91	4,861.46
<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>\$ 30,898.45</u>	<u>\$ 186,487.99</u>	<u>\$ 38,354.09</u>	<u>\$ 57,916.79</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	-	-	1,700.00	-
Fees of office	1,018.00	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	14.10
Miscellaneous	-	960.00	-	-
<b>Total Revenues</b>	<u>1,018.00</u>	<u>960.00</u>	<u>1,700.00</u>	<u>14.10</u>
<b>EXPENDITURES</b>				
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	-	-	-	-
<b>Total Expenditures</b>	<u>1,911.05</u>	<u>106.66</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(893.05)</u>	<u>853.34</u>	<u>1,700.00</u>	<u>14.10</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	3,717.48	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>3,717.48</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	2,824.43	853.34	1,700.00	14.10
<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>\$ 46,453.11</u>	<u>\$ 3,970.24</u>	<u>\$ 10,650.00</u>	<u>\$ 4,391.98</u>

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
<b>REVENUES</b>				
Property Taxes	\$ -	\$ 331,855.42	\$ 1,720,321.19	\$ 113,740.72
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	6,307.53	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	225.79	825.75	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>6,307.53</u>	<u>332,081.21</u>	<u>1,721,146.94</u>	<u>113,740.72</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	12,325.19	-	-	-
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	-	24,537.50	98,300.00	13,996.37
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>12,325.19</u>	<u>1,024,537.50</u>	<u>1,673,300.00</u>	<u>115,086.89</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(6,017.66)</u>	<u>(692,456.29)</u>	<u>47,846.94</u>	<u>(1,346.17)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	710,000.00	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>710,000.00</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(6,017.66)	17,543.71	47,846.94	(1,346.17)
<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>\$ 10,268.72</u>	<u>\$ 41,998.03</u>	<u>\$ 114,857.13</u>	<u>\$ 117,094.47</u>

	2014 Road Bond I&S	Levee Improvement District #1	Levee District #5 M & O	Bail Bond
<b>REVENUES</b>				
Property Taxes	\$ 2,284,181.71	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	5,340.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	3,005.88	209.98	56.24	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>2,287,187.59</u>	<u>209.98</u>	<u>56.24</u>	<u>5,340.00</u>
<b>EXPENDITURES</b>				
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	1,110,002.50	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>1,200,002.50</u>	<u>-</u>	<u>-</u>	<u>710.00</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>1,087,185.09</u>	<u>209.98</u>	<u>56.24</u>	<u>4,630.00</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>	1,087,185.09	209.98	56.24	4,630.00
<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>\$ 1,233,343.79</u>	<u>\$ 65,405.94</u>	<u>\$ 17,484.88</u>	<u>\$ 4,630.00</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	-	1,479.70	-	-
Investment income	-	50.13	-	76.67
Miscellaneous	-	-	-	443.00
<b>Total Revenues</b>	<u>-</u>	<u>1,529.83</u>	<u>-</u>	<u>519.67</u>
<b>EXPENDITURES</b>				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	42,725.00
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	20,980.00	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>20,980.00</u>	<u>-</u>	<u>42,725.00</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>(19,450.17)</u>	<u>-</u>	<u>(42,205.33)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	45,000.00
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,000.00</u>
<b>NET CHANGE IN FUND BALANCES</b>	-	(19,450.17)	-	2,794.67
<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>\$ 289.89</u>	<u>\$ 7,167.37</u>	<u>\$ 12,519.71</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	75.64	27.61	1,285.48	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>75.64</u>	<u>27.61</u>	<u>1,285.48</u>	<u>-</u>
<b>EXPENDITURES</b>				
General Government	15,551.87	-	-	-
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>15,551.87</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(15,476.23)</u>	<u>27.61</u>	<u>1,285.48</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	5,100.00	5,100.00	-	-
Operating Transfers Out	(2,085.48)	-	-	-
Issuance of Capital lease	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>3,014.52</u>	<u>5,100.00</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(12,461.71)	5,127.61	1,285.48	-
<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>\$ 21,430.10</u>	<u>\$ 10,375.30</u>	<u>\$ 14,070.07</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	-	-	-	18,100.98
Investment income	132.94	-	222.04	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>132.94</u>	<u>-</u>	<u>222.04</u>	<u>18,100.98</u>
<b>EXPENDITURES</b>				
General Government	18,879.11	-	-	-
Public safety and corrections	-	-	-	10,786.08
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>18,879.11</u>	<u>-</u>	<u>-</u>	<u>10,786.08</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(18,746.17)</u>	<u>-</u>	<u>222.04</u>	<u>7,314.90</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	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(18,746.17)	-	222.04	7,314.90
<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>\$ -</u>	<u>\$ 1,963.41</u>	<u>\$ 69,163.37</u>	<u>\$ 47,846.53</u>

	County & District Court Technology	JP Technology	Records Archive	SCAAP
<b>REVENUES</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	3,562.38	25,484.01	225,310.00	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	35,722.00
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<u>3,562.38</u>	<u>25,484.01</u>	<u>225,310.00</u>	<u>35,722.00</u>
<b>EXPENDITURES</b>				
General Government	6,202.73	-	53,397.02	-
Public safety and corrections	-	-	-	32,145.34
Judicial	-	8,063.74	-	-
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>6,202.73</u>	<u>8,063.74</u>	<u>53,397.02</u>	<u>32,145.34</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(2,640.35)</u>	<u>17,420.27</u>	<u>171,912.98</u>	<u>3,576.66</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(2,640.35)	17,420.27	171,912.98	3,576.66
<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>\$ 3,504.80</u>	<u>\$ 261,540.91</u>	<u>\$ 287,355.36</u>	<u>\$ 3,408.98</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	3,261.52	19,953.18	-
Investment income	-	-	357,070.17
Miscellaneous	-	-	999.76
<b>Total Revenues</b>	<u>3,261.52</u>	<u>19,953.18</u>	<u>358,069.93</u>
<b>EXPENDITURES</b>			
General Government	-	-	-
Public safety and corrections	-	17,394.98	-
Judicial	-	-	-
Community Service	-	-	-
Infrastructure and Environmental	-	-	2,714,811.37
Health and Human Services	-	-	-
Capital Outlay	-	-	-
Debt Service			
Principal	-	-	-
Interest & Fiscal Charges	-	-	-
Bond Issuance Costs	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>17,394.98</u>	<u>2,714,811.37</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>3,261.52</u>	<u>2,558.20</u>	<u>(2,356,741.44)</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>	3,261.52	2,558.20	(2,356,741.44)
<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>\$ 13,001.46</u>	<u>\$ 2,558.17</u>	<u>\$18,315,609.48</u>

# Kaufman County, Texas

---

## Unaudited Interim Financial Statements

### Balance Sheet Summary

June 30, 2019



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
<b>ASSETS</b>				
Cash and cash equivalents	\$49,933,797.50	\$17,478,094.22	\$ 8,673,567.46	\$ 1,493,790.23
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	8,892,925.94	-	8,892,925.94	-
Due from other Funds	(346.42)	(418.00)	71.58	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>62,625,200.00</b>	<b>20,841,218.39</b>	<b>17,841,016.55</b>	<b>1,654,619.47</b>
<b>LIABILITIES</b>				
Accounts Payable	174,124.90	174,124.90	-	-
Accrued Liabilities	637,398.21	(53.13)	-	-
Due to other Funds	351.56	-	-	-
Due to other governments	53,426.60	53,426.60	-	-
Unearned revenue	12,545,360.82	3,247,340.92	9,144,993.28	147,326.05
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>13,410,662.09</b>	<b>3,474,839.29</b>	<b>9,144,993.28</b>	<b>147,326.05</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	27,011,632.75	-	8,696,023.27	-
Public safety	1,373,411.16	16,938.56	-	-
Judicial	402,626.04	274.00	-	-
Library Services	5,625.69	5,625.69	-	-
Fire Code Enforcement	186,487.99	-	-	-
Historical Preservation	35,292.79	-	-	-
Records Management	875,188.49	-	-	-
Court technology and Security	479,543.10	-	-	-
Capital Projects	5,561.38	5,390.76	-	-
Debt Service	1,507,293.42	-	-	1,507,293.42
Other purposes	806,355.88	812,630.87	-	-
Unrestricted	16,525,519.22	16,525,519.22	-	-
<b>Total Net Position</b>	<b>49,214,537.91</b>	<b>17,366,379.10</b>	<b>8,696,023.27</b>	<b>1,507,293.42</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 62,625,200.00</b>	<b>\$ 20,841,218.39</b>	<b>\$ 17,841,016.55</b>	<b>\$ 1,654,619.47</b>

	Major Construction Projects	Other Funds Summary	Agency Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$18,315,780.10	\$ 2,755,391.88	\$ 1,217,173.61
Taxes receivable	-	-	-
Accounts receivable	-	-	-
Due from other Governments	-	-	-
Due from other Funds	-	-	-
Prepaid Expenses	-	-	-
<b>Total Assets</b>	<b><u>18,315,780.10</u></b>	<b><u>2,755,391.88</u></b>	<b><u>1,217,173.61</u></b>
<b>LIABILITIES</b>			
Accounts Payable	-	-	-
Accrued Liabilities	-	350,000.00	287,451.34
Due to other Funds	-	351.56	-
Due to other governments	-	-	-
Unearned revenue	-	5,700.57	-
Accrued Interest	-	-	-
Loan payable	-	-	-
Unavailable Revenue	-	-	-
<b>Total Liabilities</b>	<b><u>-</u></b>	<b><u>356,052.13</u></b>	<b><u>287,451.34</u></b>
<b>NET POSITION</b>			
Restricted:			
Road and Bridge Projects	18,315,609.48	-	-
Public safety	-	395,163.57	961,309.03
Judicial	-	398,381.80	3,970.24
Library Services	-	-	-
Fire Code Enforcement	-	186,487.99	-
Historical Preservation	-	35,292.79	-
Records Management	-	875,188.49	-
Court technology and Security	-	479,543.10	-
Capital Projects	170.62	-	-
Debt Service	-	-	-
Other purposes	-	29,282.01	(35,557.00)
Unrestricted	-	-	-
<b>Total Net Position</b>	<b><u>18,315,780.10</u></b>	<b><u>2,399,339.75</u></b>	<b><u>929,722.27</u></b>
<b>Total Liabilities &amp; Net Position</b>	<b><u>\$ 18,315,780.10</u></b>	<b><u>\$ 2,755,391.88</u></b>	<b><u>\$ 1,217,173.61</u></b>

# Kaufman County, Texas

---

## Unaudited Interim Financial Statements

### Balance Sheet Detail

June 30, 2019



	Summary	General Fund	Wire Transfer Fund	Sheriff Federal Forfeitures
<b>ASSETS</b>				
Cash and cash equivalents	\$49,933,797.50	\$16,868,350.36	\$ 2,849.04	\$ 53,898.04
Taxes receivable	1,942,308.64	1,507,027.83	-	-
Accounts receivable	1,856,514.34	1,856,514.34	-	-
Due from other Governments	8,892,925.94	-	-	-
Due from other Funds	(346.42)	100.00	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>62,625,200.00</b>	<b>20,231,992.53</b>	<b>2,849.04</b>	<b>53,898.04</b>
<b>LIABILITIES</b>				
Accounts Payable	174,124.90	174,124.90	-	-
Accrued Liabilities	637,398.21	-	-	-
Due to other Funds	351.56	-	-	-
Due to other governments	53,426.60	53,426.60	-	-
Unearned revenue	12,545,360.82	3,247,340.92	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>13,410,662.09</b>	<b>3,474,892.42</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	27,011,632.75	-	-	-
Public safety	1,373,411.16	-	-	53,898.04
Judicial	402,626.04	-	-	-
Library Services	5,625.69	-	-	-
Fire Code Enforcement	186,487.99	-	-	-
Historical Preservation	35,292.79	-	-	-
Records Management	875,188.49	-	-	-
Court technology and Security	479,543.10	-	-	-
Capital Projects	5,561.38	-	-	-
Debt Service	1,507,293.42	-	-	-
Other purposes	806,355.88	250,000.00	-	-
Unrestricted	16,525,519.22	16,507,100.11	2,849.04	-
<b>Total Net Position</b>	<b>49,214,537.91</b>	<b>16,757,100.11</b>	<b>2,849.04</b>	<b>53,898.04</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 62,625,200.00</b>	<b>\$ 20,231,992.53</b>	<b>\$ 2,849.04</b>	<b>\$ 53,898.04</b>

	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care	Child Shelter
<b>ASSETS</b>				
Cash and cash equivalents	\$ 44,734.32	\$ 76,171.14	\$ (2,104.12)	\$ (35,557.00)
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>44,734.32</b>	<b>76,171.14</b>	<b>(2,104.12)</b>	<b>(35,557.00)</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	251.56	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>251.56</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	44,734.32	-	-	-
Judicial	-	75,919.58	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	(2,104.12)	(35,557.00)
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>44,734.32</b>	<b>75,919.58</b>	<b>(2,104.12)</b>	<b>(35,557.00)</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 44,734.32</b>	<b>\$ 76,171.14</b>	<b>\$ (2,104.12)</b>	<b>\$ (35,557.00)</b>

	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2	Road & Bridge Precinct 3
<b>ASSETS</b>				
Cash and cash equivalents	\$ 209,838.62	\$ 2,771,409.03	\$ 2,177,392.33	\$ 1,393,379.95
Taxes receivable	274,451.57	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	8,892,925.94	-	-	-
Due from other Funds	-	71.58	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>9,377,216.13</b>	<b>2,771,480.61</b>	<b>2,177,392.33</b>	<b>1,393,379.95</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	9,144,993.28	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>9,144,993.28</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	232,222.85	2,771,480.61	2,177,392.33	1,393,379.95
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>232,222.85</b>	<b>2,771,480.61</b>	<b>2,177,392.33</b>	<b>1,393,379.95</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 9,377,216.13</b>	<b>\$ 2,771,480.61</b>	<b>\$ 2,177,392.33</b>	<b>\$ 1,393,379.95</b>

	Road & Bridge Precinct 4	Law Library	Kaufman County Library	General R.O.W.
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,121,547.53	\$ 177,900.30	\$ 5,625.69	\$ 5,390.76
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>2,121,547.53</b>	<b>177,900.30</b>	<b>5,625.69</b>	<b>5,390.76</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	2,121,547.53	-	-	-
Public safety	-	-	-	-
Judicial	-	177,900.30	-	-
Library Services	-	-	5,625.69	-
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>2,121,547.53</b>	<b>177,900.30</b>	<b>5,625.69</b>	<b>5,390.76</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 2,121,547.53</b>	<b>\$ 177,900.30</b>	<b>\$ 5,625.69</b>	<b>\$ 5,390.76</b>

	Lake Dam Maintenance	State Fees	Voter Registration	Probate Education
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,822.53	\$ 364,137.95	\$ 8,802.49	\$ 5,479.08
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>4,822.53</b>	<b>364,137.95</b>	<b>8,802.49</b>	<b>5,479.08</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	4,822.53	364,137.95	8,802.49	5,479.08
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>4,822.53</b>	<b>364,137.95</b>	<b>8,802.49</b>	<b>5,479.08</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 4,822.53</b>	<b>\$ 364,137.95</b>	<b>\$ 8,802.49</b>	<b>\$ 5,479.08</b>

	Adult Probation CCP	Adult Probation Basic Supervision	Juvenile Probation	Appellate Justice System
<b>ASSETS</b>				
Cash and cash equivalents	\$ 107,822.62	\$ 853,486.41	\$ 200,566.22	\$ 27,672.31
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>107,822.62</b>	<b>853,486.41</b>	<b>200,566.22</b>	<b>27,672.31</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	107,822.62	853,486.41	200,566.22	-
Judicial	-	-	-	27,672.31
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>107,822.62</b>	<b>853,486.41</b>	<b>200,566.22</b>	<b>27,672.31</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 107,822.62</b>	<b>\$ 853,486.41</b>	<b>\$ 200,566.22</b>	<b>\$ 27,672.31</b>

	Juvenile Probation Diversion	Juvenile Probation Fee Fund	Records Management	Library Memorials
<b>ASSETS</b>				
Cash and cash equivalents	\$ 274.00	\$ 6,288.56	\$ 410,053.08	\$ 3,487.39
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>274.00</b>	<b>6,288.56</b>	<b>410,053.08</b>	<b>3,487.39</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	6,288.56	-	-
Judicial	274.00	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	3,487.39
Records Management	-	-	410,053.08	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>274.00</b>	<b>6,288.56</b>	<b>410,053.08</b>	<b>3,487.39</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 274.00</b>	<b>\$ 6,288.56</b>	<b>\$ 410,053.08</b>	<b>\$ 3,487.39</b>

	Construction Projects	Courthouse Security	Records Management and Preservation	District Clerk Records Management and Preservation
<b>ASSETS</b>				
Cash and cash equivalents	\$ 170.62	\$ 204,228.67	\$ 75,281.22	\$ 102,498.83
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>170.62</b>	<b>204,228.67</b>	<b>75,281.22</b>	<b>102,498.83</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	-	-	75,281.22	102,498.83
Court technology and Security	-	204,228.67	-	-
Capital Projects	170.62	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>170.62</b>	<b>204,228.67</b>	<b>75,281.22</b>	<b>102,498.83</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 170.62</b>	<b>\$ 204,228.67</b>	<b>\$ 75,281.22</b>	<b>\$ 102,498.83</b>

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV-E Funds	CCL Diversion Court
<b>ASSETS</b>				
Cash and cash equivalents	\$ 30,898.45	\$ 186,487.99	\$ 38,354.09	\$ 57,916.79
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>30,898.45</b>	<b>186,487.99</b>	<b>38,354.09</b>	<b>57,916.79</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	38,354.09	-
Judicial	-	-	-	57,916.79
Library Services	-	-	-	-
Fire Code Enforcement	-	186,487.99	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	30,898.45	-	-	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>30,898.45</b>	<b>186,487.99</b>	<b>38,354.09</b>	<b>57,916.79</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 30,898.45</b>	<b>\$ 186,487.99</b>	<b>\$ 38,354.09</b>	<b>\$ 57,916.79</b>

	422nd Diversion Court	Veteran's Court Program	Dangerous & Wild Animals Fund	Constable Pct. 4 Forfeitures
<b>ASSETS</b>				
Cash and cash equivalents	\$ 46,453.11	\$ 3,970.24	\$ 10,650.00	\$ 4,391.98
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>46,453.11</b>	<b>3,970.24</b>	<b>10,650.00</b>	<b>4,391.98</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	-	-	10,650.00	4,391.98
Judicial	46,453.11	3,970.24	-	-
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>46,453.11</b>	<b>3,970.24</b>	<b>10,650.00</b>	<b>4,391.98</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 46,453.11</b>	<b>\$ 3,970.24</b>	<b>\$ 10,650.00</b>	<b>\$ 4,391.98</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	\$ 10,268.72	\$ 41,998.03	\$ 101,353.94	\$ 117,094.47
Taxes receivable	-	-	160,829.24	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>10,268.72</b>	<b>41,998.03</b>	<b>262,183.18</b>	<b>117,094.47</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	10,268.72	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	41,998.03	114,857.13	117,094.47
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>10,268.72</b>	<b>41,998.03</b>	<b>114,857.13</b>	<b>117,094.47</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 10,268.72</b>	<b>\$ 41,998.03</b>	<b>\$ 262,183.18</b>	<b>\$ 117,094.47</b>

	2014 Road Bond I&S	Levee Improvement District #1	Levee District #5 M&O	Bail Bond
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,233,343.79	\$ 65,405.94	\$ 17,484.88	\$ 354,630.00
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>1,233,343.79</b>	<b>65,405.94</b>	<b>17,484.88</b>	<b>354,630.00</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	350,000.00
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>350,000.00</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	1,233,343.79	-	-	-
Other purposes	-	65,405.94	17,484.88	4,630.00
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>1,233,343.79</b>	<b>65,405.94</b>	<b>17,484.88</b>	<b>4,630.00</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 1,233,343.79</b>	<b>\$ 65,405.94</b>	<b>\$ 17,484.88</b>	<b>\$ 354,630.00</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	\$ 389.89	\$ 7,167.37	\$ 12,519.71
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>175.42</b>	<b>389.89</b>	<b>7,167.37</b>	<b>12,519.71</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	-	-	-	12,519.71
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	175.42	289.89	7,167.37	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>175.42</b>	<b>289.89</b>	<b>7,167.37</b>	<b>12,519.71</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 175.42</b>	<b>\$ 389.89</b>	<b>\$ 7,167.37</b>	<b>\$ 12,519.71</b>

	Historical Society	Farm Museum	ACH Account	Payroll
<b>ASSETS</b>				
Cash and cash equivalents	\$ 21,430.10	\$ 10,375.30	\$ 14,070.07	\$ 1,964.87
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	(518.00)
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>21,430.10</b>	<b>10,375.30</b>	<b>14,070.07</b>	<b>1,446.87</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	(53.13)
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>(53.13)</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	21,430.10	10,375.30	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	14,070.07	1,500.00
<b>Total Net Position</b>	<b>21,430.10</b>	<b>10,375.30</b>	<b>14,070.07</b>	<b>1,500.00</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 21,430.10</b>	<b>\$ 10,375.30</b>	<b>\$ 14,070.07</b>	<b>\$ 1,446.87</b>

	Employee Savings	Juvenile Case Manager	Levee District #6 C & M	LEOSE Training
<b>ASSETS</b>				
Cash and cash equivalents	\$ 287,451.34	\$ 1,963.41	\$ 69,163.37	\$ 47,846.53
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>287,451.34</b>	<b>1,963.41</b>	<b>69,163.37</b>	<b>47,846.53</b>
<b>LIABILITIES</b>				
Accounts Payable	-	-	-	-
Accrued Liabilities	287,451.34	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>287,451.34</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	1,963.41	-	47,846.53
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	69,163.37	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>-</b>	<b>1,963.41</b>	<b>69,163.37</b>	<b>47,846.53</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 287,451.34</b>	<b>\$ 1,963.41</b>	<b>\$ 69,163.37</b>	<b>\$ 47,846.53</b>

	County & District Court Technology	JP Technology	Records Archive	SCAAP
<b>ASSETS</b>				
Cash and cash equivalents	\$ 3,504.80	\$ 261,540.91	\$ 287,355.36	\$ 9,109.55
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>3,504.80</b>	<b>261,540.91</b>	<b>287,355.36</b>	<b>9,109.55</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	-	-	-	3,408.98
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	287,355.36	-
Court technology and Security	3,504.80	261,540.91	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
<b>Total Net Position</b>	<b>3,504.80</b>	<b>261,540.91</b>	<b>287,355.36</b>	<b>3,408.98</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 3,504.80</b>	<b>\$ 261,540.91</b>	<b>\$ 287,355.36</b>	<b>\$ 9,109.55</b>

	Tax Assessor/ Collector Admin Fees	Emissions Enforcement Grant	Road Bond Construction
<b>ASSETS</b>			
Cash and cash equivalents	\$ 13,001.46	\$ 2,558.17	\$18,315,609.48
Taxes receivable	-	-	-
Accounts receivable	-	-	-
Due from other Governments	-	-	-
Due from other Funds	-	-	-
Prepaid Expenses	-	-	-
<b>Total Assets</b>	<b>13,001.46</b>	<b>2,558.17</b>	<b>18,315,609.48</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>NET POSITION</b>			
Restricted:			
Road and Bridge Projects	-	-	18,315,609.48
Public safety	-	-	-
Judicial	-	-	-
Library Services	-	-	-
Fire Code Enforcement	-	-	-
Historical Preservation	-	-	-
Records Management	-	-	-
Court technology and Security	-	-	-
Capital Projects	-	-	-
Debt Service	-	-	-
Other purposes	13,001.46	2,558.17	-
Unrestricted	-	-	-
<b>Total Net Position</b>	<b>13,001.46</b>	<b>2,558.17</b>	<b>18,315,609.48</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 13,001.46</b>	<b>\$ 2,558.17</b>	<b>\$ 18,315,609.48</b>