

Kaufman County, Texas

Unaudited Interim Financial Statements

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

September 30, 2019



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
REVENUES				
Property Taxes	\$52,951,110.16	\$38,800,926.55	\$ 9,618,381.51	\$ 4,531,802.10
Mixed Beverage Taxes	152,983.51	152,983.51	-	-
License and permits	203,866.08	112,347.50	-	-
Fees of office	9,818,256.02	5,399,842.49	2,656,791.41	-
Charges for Services	902,839.73	571,469.39	325,990.34	-
Forfeitures	78,536.68	-	-	-
Intergovernmental	5,694,892.95	3,513,360.57	281,479.38	-
Investment income	813,063.90	320,608.79	28,430.35	4,906.48
Miscellaneous	564,602.69	340,152.89	21,504.24	-
Total Revenues	<u>71,180,151.72</u>	<u>49,211,691.69</u>	<u>12,932,577.23</u>	<u>4,536,708.58</u>
EXPENDITURES				
General Government	17,761,970.05	16,894,830.67	-	-
Public safety and corrections	22,173,970.68	19,257,024.37	-	-
Judicial	6,985,267.69	6,661,458.23	-	-
Community Service	445,397.77	445,397.77	-	-
Infrastructure and Environmental	17,249,939.72	449,395.27	10,129,909.65	-
Health and Human Services	1,393,502.05	520,497.89	-	-
Capital Outlay	3,193,968.51	817,553.88	2,340,814.04	-
Debt Service				
Principal	3,664,511.03	258,338.18	640,082.33	2,766,090.52
Interest & Fiscal Charges	2,523,263.06	8,896.46	67,180.23	2,447,186.37
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>75,391,790.56</u>	<u>45,313,392.72</u>	<u>13,177,986.25</u>	<u>5,213,276.89</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(4,211,638.84)</u>	<u>3,898,298.97</u>	<u>(245,409.02)</u>	<u>(676,568.31)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	227,781.73	-	227,781.73	-
Insurance Recoveries	115,393.94	104,739.45	5,154.49	-
Operating Transfers In	14,942,896.74	925,553.90	12,550,000.00	710,000.00
Operating Transfers Out	(14,813,189.72)	(2,182,097.74)	(12,550,000.00)	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>472,882.69</u>	<u>(1,151,804.39)</u>	<u>232,936.22</u>	<u>710,000.00</u>
NET CHANGE IN FUND BALANCES	<u>(3,738,756.15)</u>	<u>2,746,494.58</u>	<u>(12,472.80)</u>	<u>33,431.69</u>
FUND BALANCES, BEGINNING	<u>34,075,654.18</u>	<u>5,919,919.83</u>	<u>4,304,773.60</u>	<u>356,063.85</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	<u>34,075,654.18</u>	<u>5,919,919.83</u>	<u>4,304,773.60</u>	<u>356,063.85</u>
FUND BALANCE, ENDING	<u><u>\$30,336,898.03</u></u>	<u><u>\$ 8,666,414.41</u></u>	<u><u>\$ 4,292,300.80</u></u>	<u><u>\$ 389,495.54</u></u>

	Major Construction Projects	Other Funds Summary	Agency Funds
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	91,518.58	-
Fees of office	-	945,547.55	816,074.57
Charges for Services	-	5,380.00	-
Forfeitures	-	78,536.68	-
Intergovernmental	-	730,634.12	1,169,418.88
Investment income	451,162.21	4,546.34	3,409.73
Miscellaneous	999.76	91,951.22	109,994.58
Total Revenues	<u>452,161.97</u>	<u>1,948,114.49</u>	<u>2,098,897.76</u>
EXPENDITURES			
General Government	-	848,260.27	18,879.11
Public safety and corrections	-	1,480,418.22	1,436,528.09
Judicial	-	323,702.80	106.66
Community Service	-	-	-
Infrastructure and Environmental	6,670,634.80	-	-
Health and Human Services	-	20,980.00	852,024.16
Capital Outlay	-	35,600.59	-
Debt Service	-	-	-
Principal	-	-	-
Interest & Fiscal Charges	-	-	-
Bond Issuance Costs	-	-	-
Total Expenditures	<u>6,670,634.80</u>	<u>2,708,961.88</u>	<u>2,307,538.02</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(6,218,472.83)</u>	<u>(760,847.39)</u>	<u>(208,640.26)</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	-	-	-
Sale of Capital Assets	-	-	-
Insurance Recoveries	-	5,500.00	-
Operating Transfers In	-	754,387.84	2,955.00
Operating Transfers Out	-	(78,136.98)	(2,955.00)
Issuance of Capital lease	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>681,750.86</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(6,218,472.83)	(79,096.53)	(208,640.26)
FUND BALANCES, BEGINNING	<u>20,672,518.81</u>	<u>1,815,115.49</u>	<u>1,007,262.60</u>
PRIOR PERIOD ADJUSTMENT	-	-	-
BEGINNING BALANCE RESTATED	20,672,518.81	1,815,115.49	1,007,262.60
FUND BALANCE, ENDING	<u><u>\$14,454,045.98</u></u>	<u><u>\$ 1,736,018.96</u></u>	<u><u>\$ 798,622.34</u></u>

Kaufman County, Texas

Unaudited Interim Financial Statements

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

September 30, 2019



	Summary	General Fund	Wire Transfer Fund
REVENUES			
Property Taxes	\$52,951,110.16	\$38,800,926.55	\$ -
Mixed Beverage Taxes	152,983.51	152,983.51	-
License and permits	203,866.08	32,805.00	-
Fees of office	9,823,636.02	4,056,991.06	-
Charges for Services	897,459.73	571,469.39	-
Forfeitures	78,536.68	-	-
Intergovernmental	5,694,892.95	3,485,226.57	-
Investment income	813,063.90	318,284.31	16.54
Miscellaneous	564,602.69	339,827.89	-
Total Revenues	<u>71,180,151.72</u>	<u>47,758,514.28</u>	<u>16.54</u>
EXPENDITURES			
General Government	17,762,370.05	15,948,737.83	-
Public safety and corrections	22,174,280.68	19,250,484.99	-
Judicial	6,984,557.69	6,661,314.23	-
Community Service	445,397.77	101,267.50	-
Infrastructure and Environmental	17,249,939.72	449,395.27	-
Health and Human Services	1,393,502.05	137,888.00	-
Capital Outlay	3,193,968.51	817,553.88	-
Debt Service			
Principal	3,664,511.03	258,338.18	-
Interest & Fiscal Charges	2,523,263.06	8,896.46	-
Bond Issuance Costs	-	-	-
Total Expenditures	<u>75,391,790.56</u>	<u>43,633,876.34</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(4,211,638.84)</u>	<u>4,124,637.94</u>	<u>16.54</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	-	-	-
Sale of Capital Assets	227,781.73	-	-
Insurance Recoveries	115,393.94	104,739.45	-
Operating Transfers In	14,942,896.74	278,153.90	-
Operating Transfers Out	(14,813,189.72)	(2,096,284.00)	-
Issuance of Capital lease	-	-	-
Total other financing sources (uses)	<u>472,882.69</u>	<u>(1,713,390.65)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(3,738,756.15)	2,411,247.29	16.54
FUND BALANCES, BEGINNING	<u>34,075,654.18</u>	<u>5,672,938.66</u>	<u>2,835.59</u>
PRIOR PERIOD ADJUSTMENT	-	-	-
BEGINNING BALANCE RESTATED	34,075,654.18	5,672,938.66	2,835.59
FUND BALANCE, ENDING	<u>\$30,336,898.03</u>	<u>\$ 8,084,185.95</u>	<u>\$ 2,852.13</u>

	Sheriff Federal Seized	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	48,100.91	30,435.77	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	76,588.22	14,585.00	-	-
Total Revenues	<u>76,588.22</u>	<u>62,685.91</u>	<u>30,435.77</u>	<u>-</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	62,594.74	52,334.01	-	-
Judicial	-	-	48,459.24	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	382,609.89
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>62,594.74</u>	<u>52,334.01</u>	<u>48,459.24</u>	<u>382,609.89</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>13,993.48</u>	<u>10,351.90</u>	<u>(18,023.47)</u>	<u>(382,609.89)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	5,500.00	-	-
Operating Transfers In	-	-	-	400,000.00
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>5,500.00</u>	<u>-</u>	<u>400,000.00</u>
NET CHANGE IN FUND BALANCES	13,993.48	15,851.90	(18,023.47)	17,390.11
FUND BALANCES, BEGINNING	<u>34,922.14</u>	<u>33,015.28</u>	<u>86,434.60</u>	<u>6,402.44</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	34,922.14	33,015.28	86,434.60	6,402.44
FUND BALANCE, ENDING	<u>\$ 48,915.62</u>	<u>\$ 48,867.18</u>	<u>\$ 68,411.13</u>	<u>\$ 23,792.55</u>

	Child Shelter	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2
REVENUES				
Property Taxes	\$ -	\$ 9,618,381.51	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	2,656,791.41	-	-
Charges for Services	-	-	106,739.00	-
Forfeitures	-	-	-	-
Intergovernmental	699,668.88	281,479.38	-	-
Investment income	-	3,290.21	8,030.70	7,578.27
Miscellaneous	108,868.58	53.50	5,824.05	4,293.45
Total Revenues	<u>808,537.46</u>	<u>12,559,996.01</u>	<u>120,593.75</u>	<u>11,871.72</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	13,270.37	3,234,039.98	1,894,584.83
Health and Human Services	852,024.16	-	-	-
Capital Outlay	-	-	591,159.99	691,077.83
Debt Service				
Principal	-	-	291,557.50	-
Interest & Fiscal Charges	-	-	29,593.30	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>852,024.16</u>	<u>13,270.37</u>	<u>4,146,350.77</u>	<u>2,585,662.66</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(43,486.70)</u>	<u>12,546,725.64</u>	<u>(4,025,757.02)</u>	<u>(2,573,790.94)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	90,231.45	9,639.45
Insurance Recoveries	-	-	5,154.49	-
Operating Transfers In	-	-	3,263,000.00	2,259,000.00
Operating Transfers Out	-	(12,550,000.00)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(12,550,000.00)</u>	<u>3,358,385.94</u>	<u>2,268,639.45</u>
NET CHANGE IN FUND BALANCES	(43,486.70)	(3,274.36)	(667,371.08)	(305,151.49)
FUND BALANCES, BEGINNING	<u>1,340.77</u>	<u>305,497.22</u>	<u>1,395,976.85</u>	<u>1,665,285.92</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	1,340.77	305,497.22	1,395,976.85	1,665,285.92
FUND BALANCE, ENDING	<u>\$ (42,145.93)</u>	<u>\$ 302,222.86</u>	<u>\$ 728,605.77</u>	<u>\$ 1,360,134.43</u>

	Road & Bridge Precinct 3	Road & Bridge Precinct 4	Law Library	Kaufman County Library
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	80,266.00	928.45
Charges for Services	-	219,251.34	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	28,134.00
Investment income	3,791.59	5,739.58	680.44	-
Miscellaneous	6,260.00	5,073.24	-	325.00
Total Revenues	<u>10,051.59</u>	<u>230,064.16</u>	<u>80,946.44</u>	<u>29,387.45</u>
EXPENDITURES				
General Government	-	-	-	488.00
Public safety and corrections	-	-	-	-
Judicial	-	-	87,324.84	-
Community Service	-	-	-	233,202.44
Infrastructure and Environmental	2,769,480.09	2,218,534.38	-	-
Health and Human Services	-	-	-	-
Capital Outlay	408,040.53	650,535.69	-	-
Debt Service				
Principal	250,699.03	97,825.80	-	-
Interest & Fiscal Charges	25,380.63	12,206.30	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>3,453,600.28</u>	<u>2,979,102.17</u>	<u>87,324.84</u>	<u>233,690.44</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,443,548.69)</u>	<u>(2,749,038.01)</u>	<u>(6,378.40)</u>	<u>(204,302.99)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	49,150.50	78,760.33	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	3,263,000.00	3,765,000.00	-	207,400.00
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>3,312,150.50</u>	<u>3,843,760.33</u>	<u>-</u>	<u>207,400.00</u>
NET CHANGE IN FUND BALANCES	(131,398.19)	1,094,722.32	(6,378.40)	3,097.01
FUND BALANCES, BEGINNING	<u>459,924.01</u>	<u>478,089.60</u>	<u>180,327.56</u>	<u>10,054.92</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	459,924.01	478,089.60	180,327.56	10,054.92
FUND BALANCE, ENDING	<u>\$ 328,525.82</u>	<u>\$ 1,572,811.92</u>	<u>\$ 173,949.16</u>	<u>\$ 13,151.93</u>

	General R.O.W.	Lake Dam Maintenance	State Fees	Voter Registration
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	1,334,383.86	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	32.83
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>1,334,383.86</u>	<u>32.83</u>
EXPENDITURES				
General Government	-	7,107.50	936,980.22	3,500.00
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>7,107.50</u>	<u>936,980.22</u>	<u>3,500.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(7,107.50)</u>	<u>397,403.64</u>	<u>(3,467.17)</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	-	-	(85,773.74)	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>10,000.00</u>	<u>(85,773.74)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	2,892.50	311,629.90	(3,467.17)
FUND BALANCES, BEGINNING	<u>5,390.76</u>	<u>1,930.03</u>	<u>10,000.00</u>	<u>8,777.55</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	5,390.76	1,930.03	10,000.00	8,777.55
FUND BALANCE, ENDING	<u>\$ 5,390.76</u>	<u>\$ 4,822.53</u>	<u>\$ 321,629.90</u>	<u>\$ 5,310.38</u>

	Probate Education	Adult Probation CCP	Adult Probation Basic Supervision	Juvenile Probation
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	1,720.00	-	816,074.57	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	270,706.00	199,044.00	614,880.49
Investment income	-	-	3,276.79	844.59
Miscellaneous	-	-	-	-
Total Revenues	<u>1,720.00</u>	<u>270,706.00</u>	<u>1,018,395.36</u>	<u>615,725.08</u>
EXPENDITURES				
General Government	1,117.12	-	-	-
Public safety and corrections	-	246,779.74	1,189,748.35	1,290,026.28
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>1,117.12</u>	<u>246,779.74</u>	<u>1,189,748.35</u>	<u>1,290,026.28</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>602.88</u>	<u>23,926.26</u>	<u>(171,352.99)</u>	<u>(674,301.20)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	2,955.00	-	665,284.00
Operating Transfers Out	-	-	(2,955.00)	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>2,955.00</u>	<u>(2,955.00)</u>	<u>665,284.00</u>
NET CHANGE IN FUND BALANCES	602.88	26,881.26	(174,307.99)	(9,017.20)
FUND BALANCES, BEGINNING	<u>6,071.20</u>	<u>91,138.66</u>	<u>892,920.10</u>	<u>34,974.80</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	6,071.20	91,138.66	892,920.10	34,974.80
FUND BALANCE, ENDING	<u>\$ 6,674.08</u>	<u>\$ 118,019.92</u>	<u>\$ 718,612.11</u>	<u>\$ 25,957.60</u>

	Appellate Justice System	Juvenile Probation Diversion	Juvenile Probation Fee Fund	Records Management
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	11,482.65	200.00	5,619.12	344,023.93
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	1,342.44
Miscellaneous	-	-	-	-
Total Revenues	<u>11,482.65</u>	<u>200.00</u>	<u>5,619.12</u>	<u>345,366.37</u>
EXPENDITURES				
General Government	-	-	-	477,155.42
Public safety and corrections	-	-	6,539.38	-
Judicial	-	144.00	-	-
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>144.00</u>	<u>6,539.38</u>	<u>477,155.42</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>11,482.65</u>	<u>56.00</u>	<u>(920.26)</u>	<u>(131,789.05)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	(40.00)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(40.00)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	11,482.65	16.00	(920.26)	(131,789.05)
FUND BALANCES, BEGINNING	<u>19,440.03</u>	<u>160.00</u>	<u>7,846.16</u>	<u>273,563.54</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	19,440.03	160.00	7,846.16	273,563.54
FUND BALANCE, ENDING	<u>\$ 30,922.68</u>	<u>\$ 176.00</u>	<u>\$ 6,925.90</u>	<u>\$ 141,774.49</u>

	Library Memorials	Construction Projects	Courthouse Security	Records Management and Preservation
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	73,567.75	29,218.72
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	3.65	726.93	255.82
Miscellaneous	335.00	-	-	-
Total Revenues	<u>335.00</u>	<u>3.65</u>	<u>74,294.68</u>	<u>29,474.54</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	54,626.11	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>54,626.11</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>335.00</u>	<u>3.65</u>	<u>19,668.57</u>	<u>29,474.54</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	335.00	3.65	19,668.57	29,474.54
FUND BALANCES, BEGINNING	<u>3,232.39</u>	<u>167.89</u>	<u>184,759.76</u>	<u>53,038.72</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	3,232.39	167.89	184,759.76	53,038.72
FUND BALANCE, ENDING	<u>\$ 3,567.39</u>	<u>\$ 171.54</u>	<u>\$ 204,428.33</u>	<u>\$ 82,513.26</u>

	District Clerk Records Management and Preservation	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV-E Funds
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	77,842.50	91,518.58	-
Fees of office	37,973.53	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	21,433.25
Investment income	354.00	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>38,327.53</u>	<u>77,842.50</u>	<u>91,518.58</u>	<u>21,433.25</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	1,779.52	3,360.73
Judicial	-	-	-	-
Community Service	-	110,927.83	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	35,600.59	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>110,927.83</u>	<u>37,380.11</u>	<u>3,360.73</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>38,327.53</u>	<u>(33,085.33)</u>	<u>54,138.47</u>	<u>18,072.52</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	-	-	(75,400.00)	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>30,000.00</u>	<u>(75,400.00)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	38,327.53	(3,085.33)	(21,261.53)	18,072.52
FUND BALANCES, BEGINNING	<u>74,916.98</u>	<u>14,146.76</u>	<u>196,282.65</u>	<u>27,701.18</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	74,916.98	14,146.76	196,282.65	27,701.18
FUND BALANCE, ENDING	<u>\$ 113,244.51</u>	<u>\$ 11,061.43</u>	<u>\$ 175,021.12</u>	<u>\$ 45,773.70</u>

	CCL Diversion Court	422nd Diversion Court	Veteran's Court Program	Dangerous & Wild Animals Fund
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	1,700.00
Fees of office	4,038.90	1,198.00	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	1,126.00	-
Total Revenues	<u>4,038.90</u>	<u>1,198.00</u>	<u>1,126.00</u>	<u>1,700.00</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	5,936.42	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>5,936.42</u>	<u>1,911.05</u>	<u>106.66</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,897.52)</u>	<u>(713.05)</u>	<u>1,019.34</u>	<u>1,700.00</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	7,751.92	7,751.92	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>7,751.92</u>	<u>7,751.92</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	5,854.40	7,038.87	1,019.34	1,700.00
FUND BALANCES, BEGINNING	<u>53,055.33</u>	<u>43,628.68</u>	<u>3,116.90</u>	<u>8,950.00</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	53,055.33	43,628.68	3,116.90	8,950.00
FUND BALANCE, ENDING	<u>\$ 58,909.73</u>	<u>\$ 50,667.55</u>	<u>\$ 4,136.24</u>	<u>\$ 10,650.00</u>

	Constable Pct. 4 Forfeitures	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S
REVENUES				
Property Taxes	\$ -	\$ -	\$ 337,934.12	\$ 1,752,021.98
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	8,683.67	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	18.86	-	267.44	911.33
Miscellaneous	-	-	-	-
Total Revenues	<u>18.86</u>	<u>8,683.67</u>	<u>338,201.56</u>	<u>1,752,933.31</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	17,325.19	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	1,000,000.00	1,575,000.00
Interest & Fiscal Charges	-	-	37,475.00	174,266.15
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>17,325.19</u>	<u>1,037,475.00</u>	<u>1,749,266.15</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>18.86</u>	<u>(8,641.52)</u>	<u>(699,273.44)</u>	<u>3,667.16</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>-</u>	<u>710,000.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	18.86	(8,641.52)	10,726.56	3,667.16
FUND BALANCES, BEGINNING	<u>4,377.88</u>	<u>16,286.38</u>	<u>24,454.32</u>	<u>67,010.19</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	4,377.88	16,286.38	24,454.32	67,010.19
FUND BALANCE, ENDING	<u>\$ 4,396.74</u>	<u>\$ 7,644.86</u>	<u>\$ 35,180.88</u>	<u>\$ 70,677.35</u>

	SIB Account I&S	2014 Road Bond I&S	Levee Improvement District #1	Levee District #5 M & O
REVENUES				
Property Taxes	\$ 115,824.14	\$ 2,326,021.86	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	3,727.71	280.89	75.02
Miscellaneous	-	-	-	-
Total Revenues	<u>115,824.14</u>	<u>2,329,749.57</u>	<u>280.89</u>	<u>75.02</u>
EXPENDITURES				
General Government	-	-	-	400.00
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	101,090.52	90,000.00	-	-
Interest & Fiscal Charges	13,996.37	2,221,448.85	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>115,086.89</u>	<u>2,311,448.85</u>	<u>-</u>	<u>400.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>737.25</u>	<u>18,300.72</u>	<u>280.89</u>	<u>(324.98)</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	737.25	18,300.72	280.89	(324.98)
FUND BALANCES, BEGINNING	<u>118,440.64</u>	<u>146,158.70</u>	<u>65,195.96</u>	<u>17,428.64</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	118,440.64	146,158.70	65,195.96	17,428.64
FUND BALANCE, ENDING	<u>\$ 119,177.89</u>	<u>\$ 164,459.42</u>	<u>\$ 65,476.85</u>	<u>\$ 17,103.66</u>

	Bail Bond	Levee District #15 M & O	Texas Water Improvement	Bois D'Arc Island C & M
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	5,380.00	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	1,479.70	-
Investment income	-	-	50.55	-
Miscellaneous	-	-	-	-
Total Revenues	<u>5,380.00</u>	<u>-</u>	<u>1,530.25</u>	<u>-</u>
EXPENDITURES				
General Government	400.00	-	-	-
Public safety and corrections	710.00	-	-	-
Judicial	-	-	-	-
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>1,110.00</u>	<u>-</u>	<u>20,980.00</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>4,270.00</u>	<u>-</u>	<u>(19,449.75)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	4,270.00	-	(19,449.75)	-
FUND BALANCES, BEGINNING	<u>-</u>	<u>175.42</u>	<u>19,740.06</u>	<u>7,167.37</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	-	175.42	19,740.06	7,167.37
FUND BALANCE, ENDING	<u>\$ 4,270.00</u>	<u>\$ 175.42</u>	<u>\$ 290.31</u>	<u>\$ 7,167.37</u>

	Jury Check Fund	Historical Society	Farm Museum	ACH Account
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	99.93	99.59	40.36	1,655.00
Miscellaneous	443.00	-	-	-
Total Revenues	<u>542.93</u>	<u>99.59</u>	<u>40.36</u>	<u>1,655.00</u>
EXPENDITURES				
General Government	-	25,773.30	56.90	-
Public safety and corrections	-	-	-	-
Judicial	62,580.00	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>62,580.00</u>	<u>25,773.30</u>	<u>56.90</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(62,037.07)</u>	<u>(25,673.71)</u>	<u>(16.54)</u>	<u>1,655.00</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	60,000.00	6,800.00	6,800.00	-
Operating Transfers Out	-	(2,736.98)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>60,000.00</u>	<u>4,063.02</u>	<u>6,800.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(2,037.07)	(21,610.69)	6,783.46	1,655.00
FUND BALANCES, BEGINNING	<u>9,725.04</u>	<u>33,891.81</u>	<u>5,247.69</u>	<u>12,784.59</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	9,725.04	33,891.81	5,247.69	12,784.59
FUND BALANCE, ENDING	<u>\$ 7,687.97</u>	<u>\$ 12,281.12</u>	<u>\$ 12,031.15</u>	<u>\$ 14,439.59</u>

	Payroll	Employee Savings	Juvenile Case Manager	Levee District #6 C & M
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	132.94	-	297.03
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>132.94</u>	<u>-</u>	<u>297.03</u>
EXPENDITURES				
General Government	-	18,879.11	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>18,879.11</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(18,746.17)</u>	<u>-</u>	<u>297.03</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)	-	297.03
FUND BALANCES, BEGINNING	<u>1,500.00</u>	<u>18,746.17</u>	<u>1,963.41</u>	<u>68,941.33</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	1,500.00	18,746.17	1,963.41	68,941.33
FUND BALANCE, ENDING	<u>\$ 1,500.00</u>	<u>\$ -</u>	<u>\$ 1,963.41</u>	<u>\$ 69,238.36</u>

	LEOSE Training	County & District Court Technology	JP Technology	Records Archive
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	4,712.64	32,771.76	317,610.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	18,100.98	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>18,100.98</u>	<u>4,712.64</u>	<u>32,771.76</u>	<u>317,610.00</u>
EXPENDITURES				
General Government	-	6,239.06	-	335,535.59
Public safety and corrections	17,750.62	-	-	-
Judicial	-	-	44,829.95	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>17,750.62</u>	<u>6,239.06</u>	<u>44,829.95</u>	<u>335,535.59</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>350.36</u>	<u>(1,526.42)</u>	<u>(12,058.19)</u>	<u>(17,925.59)</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	350.36	(1,526.42)	(12,058.19)	(17,925.59)
FUND BALANCES, BEGINNING	<u>40,531.63</u>	<u>6,145.15</u>	<u>244,120.64</u>	<u>115,442.38</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	40,531.63	6,145.15	244,120.64	115,442.38
FUND BALANCE, ENDING	<u>\$ 40,881.99</u>	<u>\$ 4,618.73</u>	<u>\$ 232,062.45</u>	<u>\$ 97,516.79</u>

	SCAAP	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	51,525.00	3,261.52	19,953.18	-
Investment income	-	-	-	451,158.56
Miscellaneous	-	-	-	999.76
Total Revenues	<u>51,525.00</u>	<u>3,261.52</u>	<u>19,953.18</u>	<u>452,158.32</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	34,777.34	-	17,394.98	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	6,670,634.80
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>34,777.34</u>	<u>-</u>	<u>17,394.98</u>	<u>6,670,634.80</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>16,747.66</u>	<u>3,261.52</u>	<u>2,558.20</u>	<u>(6,218,476.48)</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	16,747.66	3,261.52	2,558.20	(6,218,476.48)
FUND BALANCES, BEGINNING	<u>(167.68)</u>	<u>9,739.94</u>	<u>(0.03)</u>	<u>20,672,350.92</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	(167.68)	9,739.94	(0.03)	20,672,350.92
FUND BALANCE, ENDING	<u>\$ 16,579.98</u>	<u>\$ 13,001.46</u>	<u>\$ 2,558.17</u>	<u>\$14,453,874.44</u>

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet Summary

September 30, 2019



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
ASSETS				
Cash and cash equivalents	\$35,057,347.97	\$10,453,352.80	\$ 5,250,930.73	\$ 376,442.35
Taxes receivable	1,981,557.98	1,546,277.17	274,451.57	160,829.24
Accounts receivable	1,953,451.87	1,904,936.80	-	-
Due from other Governments	9,402,214.89	509,288.95	8,892,925.94	-
Due from other Funds	(273.59)	(273.59)	-	-
Prepaid Expenses	24,839.48	22,701.48	138.00	-
Total Assets	48,419,138.60	14,436,283.61	14,418,308.24	537,271.59
LIABILITIES				
Accounts Payable	3,557,487.13	1,506,338.46	907,742.36	-
Accrued Liabilities	3,218,402.44	2,236,529.09	133,660.43	-
Due to other Funds	55,675.21	-	-	-
Due to other governments	3,361.45	3,361.45	-	-
Unearned revenue	12,545,360.82	3,247,340.92	9,144,993.28	147,326.05
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	19,380,287.05	6,993,569.92	10,186,396.07	147,326.05
NET POSITION				
Restricted:				
Road and Bridge Projects	18,746,175.24	-	4,292,300.80	-
Public safety	1,087,544.15	17,575.90	-	-
Judicial	394,860.46	176.00	-	-
Library Services	13,151.93	13,151.93	-	-
Fire Code Enforcement	175,021.12	-	-	-
Historical Preservation	27,879.66	-	-	-
Records Management	435,049.05	-	-	-
Court technology and Security	448,754.37	-	-	-
Capital Projects	5,562.30	5,390.76	-	-
Debt Service	389,495.54	-	-	389,495.54
Other purposes	760,426.54	777,142.15	-	-
Unrestricted	7,852,977.67	7,852,977.67	-	-
Total Net Position	30,336,898.03	8,666,414.41	4,292,300.80	389,495.54
Total Liabilities & Net Position	\$ 49,717,185.08	\$ 15,659,984.33	\$ 14,478,696.87	\$ 536,821.59

	Major Construction Projects	Other Funds Summary	Agency Funds
ASSETS			
Cash and cash equivalents	\$14,840,821.68	\$ 2,835,618.81	\$ 1,300,181.60
Taxes receivable	-	-	-
Accounts receivable	-	-	48,515.07
Due from other Governments	-	-	-
Due from other Funds	-	-	-
Prepaid Expenses	-	2,000.00	-
Total Assets	14,840,821.68	2,835,618.81	1,348,696.67
LIABILITIES			
Accounts Payable	386,775.70	723,853.29	32,777.32
Accrued Liabilities	-	379,924.91	468,288.01
Due to other Funds	-	9,621.21	46,054.00
Due to other governments	-	-	-
Unearned revenue	-	5,700.57	-
Accrued Interest	-	-	-
Loan payable	-	-	-
Unavailable Revenue	-	-	-
Total Liabilities	386,775.70	1,119,099.98	547,119.33
NET POSITION			
Restricted:			
Road and Bridge Projects	14,453,874.44	-	-
Public safety	-	233,336.22	836,632.03
Judicial	-	390,548.22	4,136.24
Library Services	-	-	-
Fire Code Enforcement	-	175,021.12	-
Historical Preservation	-	27,879.66	-
Records Management	-	435,049.05	-
Court technology and Security	-	448,754.37	-
Capital Projects	171.54	-	-
Debt Service	-	-	-
Other purposes	-	25,430.32	(42,145.93)
Unrestricted	-	-	-
Total Net Position	14,454,045.98	1,736,018.96	798,622.34
Total Liabilities & Net Position	\$ 14,840,821.68	\$ 2,855,118.94	\$ 1,345,741.67

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet Detail

September 30, 2019



	Summary	General Fund	Wire Transfer Fund
ASSETS			
Cash and cash equivalents	\$35,057,347.97	\$ 9,829,998.86	\$ 2,852.13
Taxes receivable	1,981,557.98	1,546,277.17	-
Accounts receivable	1,953,451.87	1,904,936.80	-
Due from other Governments	9,402,214.89	508,154.95	-
Due from other Funds	(273.59)	400.00	-
Prepaid Expenses	24,839.48	22,701.48	-
Total Assets	48,419,138.60	13,812,469.26	2,852.13
LIABILITIES			
Accounts Payable	3,557,487.13	1,468,963.57	-
Accrued Liabilities	3,218,402.44	1,008,657.37	-
Due to other Funds	55,675.21	-	-
Due to other governments	3,361.45	3,321.45	-
Unearned revenue	12,545,360.82	3,247,340.92	-
Accrued Interest	-	-	-
Loan payable	-	-	-
Unavailable Revenue	-	-	-
Total Liabilities	19,380,287.05	5,728,283.31	-
NET POSITION			
Restricted:			
Road and Bridge Projects	18,746,175.24	-	-
Public safety	1,087,544.15	-	-
Judicial	394,860.46	-	-
Library Services	13,151.93	-	-
Fire Code Enforcement	175,021.12	-	-
Historical Preservation	27,879.66	-	-
Records Management	435,049.05	-	-
Court technology and Security	448,754.37	-	-
Capital Projects	5,562.30	-	-
Debt Service	389,495.54	-	-
Other purposes	760,426.54	250,000.00	-
Unrestricted	7,852,977.67	7,834,185.95	2,852.13
Total Net Position	30,336,898.03	8,084,185.95	2,852.13
Total Liabilities & Net Position	\$ 49,717,185.08	\$ 13,812,469.26	\$ 2,852.13

	Sheriff Federal Forfeitures	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care
ASSETS				
Cash and cash equivalents	\$ 48,915.62	\$ 48,867.18	\$ 72,790.29	\$ 38,055.95
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	48,915.62	48,867.18	72,790.29	38,055.95
LIABILITIES				
Accounts Payable	-	-	4,045.53	18,419.05
Accrued Liabilities	-	-	-	2,435.17
Due to other Funds	-	-	333.63	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	4,379.16	20,854.22
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	48,915.62	48,867.18	-	-
Judicial	-	-	68,411.13	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	23,792.55
Unrestricted	-	-	-	-
Total Net Position	48,915.62	48,867.18	68,411.13	23,792.55
Total Liabilities & Net Position	\$ 48,915.62	\$ 48,867.18	\$ 72,790.29	\$ 44,646.77

	Child Shelter	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2
ASSETS				
Cash and cash equivalents	\$ (6,490.81)	\$ 219,792.50	\$ 1,302,156.93	\$ 1,570,400.63
Taxes receivable	-	274,451.57	-	-
Accounts receivable	48,515.07	-	-	-
Due from other Governments	-	8,892,925.94	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	42,024.26	9,387,170.01	1,302,156.93	1,570,400.63
LIABILITIES				
Accounts Payable	16,529.72	204.50	538,698.05	189,009.31
Accrued Liabilities	21,586.47	-	34,853.11	21,256.89
Due to other Funds	46,054.00	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	9,144,993.28	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	84,170.19	9,145,197.78	573,551.16	210,266.20
NET POSITION				
Restricted:				
Road and Bridge Projects	-	302,222.86	728,605.77	1,360,134.43
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	(42,145.93)	-	-	-
Unrestricted	-	-	-	-
Total Net Position	(42,145.93)	302,222.86	728,605.77	1,360,134.43
Total Liabilities & Net Position	\$ 42,024.26	\$ 9,447,420.64	\$ 1,302,156.93	\$ 1,570,400.63

	Road & Bridge Precinct 3	Road & Bridge Precinct 4	Law Library	Kaufman County Library
ASSETS				
Cash and cash equivalents	\$ 513,126.14	\$ 1,645,454.53	\$ 187,062.12	\$ 20,882.42
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	1,134.00
Due from other Funds	-	-	-	-
Prepaid Expenses	138.00	-	-	-
Total Assets	513,264.14	1,645,454.53	187,062.12	22,016.42
LIABILITIES				
Accounts Payable	147,879.79	31,950.71	12,988.35	1,877.59
Accrued Liabilities	36,858.53	40,691.90	124.61	6,986.90
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	184,738.32	72,642.61	13,112.96	8,864.49
NET POSITION				
Restricted:				
Road and Bridge Projects	328,525.82	1,572,811.92	-	-
Public safety	-	-	-	-
Judicial	-	-	173,949.16	-
Library Services	-	-	-	13,151.93
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	328,525.82	1,572,811.92	173,949.16	13,151.93
Total Liabilities & Net Position	\$ 513,264.14	\$ 1,645,454.53	\$ 187,062.12	\$ 22,016.42

	General R.O.W.	Lake Dam Maintenance	State Fees	Voter Registration
ASSETS				
Cash and cash equivalents	\$ 5,390.76	\$ 4,822.53	\$ 321,669.90	\$ 8,810.38
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	5,390.76	4,822.53	321,669.90	8,810.38
LIABILITIES				
Accounts Payable	-	-	-	3,500.00
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	40.00	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	40.00	3,500.00
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	5,390.76	-	-	-
Debt Service	-	-	-	-
Other purposes	-	4,822.53	321,629.90	5,310.38
Unrestricted	-	-	-	-
Total Net Position	5,390.76	4,822.53	321,629.90	5,310.38
Total Liabilities & Net Position	\$ 5,390.76	\$ 4,822.53	\$ 321,669.90	\$ 8,810.38

	Probate Education	Adult Probation CCP	Adult Probation Basic Supervision	Juvenile Probation
ASSETS				
Cash and cash equivalents	\$ 6,674.08	\$ 126,049.28	\$ 775,732.36	\$ 110,733.39
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	6,674.08	126,049.28	775,732.36	110,733.39
LIABILITIES				
Accounts Payable	-	-	14,822.60	69,193.26
Accrued Liabilities	-	8,029.36	39,342.65	29,229.66
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	8,029.36	54,165.25	98,422.92
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	118,019.92	718,612.11	25,957.60
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	6,674.08	-	-	-
Unrestricted	-	-	-	-
Total Net Position	6,674.08	118,019.92	718,612.11	25,957.60
Total Liabilities & Net Position	\$ 6,674.08	\$ 126,049.28	\$ 772,777.36	\$ 124,380.52

	Appellate Justice System	Juvenile Probation Diversion	Juvenile Probation Fee Fund	Records Management
ASSETS				
Cash and cash equivalents	\$ 30,922.68	\$ 176.00	\$ 6,925.90	\$ 495,505.87
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	30,922.68	176.00	6,925.90	495,505.87
LIABILITIES				
Accounts Payable	-	-	-	353,160.74
Accrued Liabilities	-	-	-	570.64
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	353,731.38
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	6,925.90	-
Judicial	30,922.68	176.00	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	141,774.49
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	30,922.68	176.00	6,925.90	141,774.49
Total Liabilities & Net Position	\$ 30,922.68	\$ 176.00	\$ 6,925.90	\$ 495,505.87

	Library Memorials	Construction Projects	Courthouse Security	Records Management and Preservation
ASSETS				
Cash and cash equivalents	\$ 3,567.39	\$ 171.54	\$ 206,517.13	\$ 82,513.26
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	3,567.39	171.54	206,517.13	82,513.26
LIABILITIES				
Accounts Payable	-	-	2,088.80	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	2,088.80	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	3,567.39	-	-	-
Records Management	-	-	-	82,513.26
Court technology and Security	-	-	204,428.33	-
Capital Projects	-	171.54	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	3,567.39	171.54	204,428.33	82,513.26
Total Liabilities & Net Position	\$ 3,567.39	\$ 171.54	\$ 206,517.13	\$ 82,513.26

	District Clerk Records Management and Preservation	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV-E Funds
ASSETS				
Cash and cash equivalents	\$ 113,244.51	\$ 29,279.43	\$ 189,206.12	\$ 45,773.70
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	113,244.51	29,279.43	189,206.12	45,773.70
LIABILITIES				
Accounts Payable	-	16,878.25	2,435.00	-
Accrued Liabilities	-	1,339.75	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	18,218.00	2,435.00	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	45,773.70
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	175,021.12	-
Historical Preservation	-	-	-	-
Records Management	113,244.51	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	11,061.43	-	-
Unrestricted	-	-	-	-
Total Net Position	113,244.51	11,061.43	175,021.12	45,773.70
Total Liabilities & Net Position	\$ 113,244.51	\$ 29,279.43	\$ 177,456.12	\$ 45,773.70

	CCL Diversion Court	422nd Diversion Court	Veteran's Court Program	Dangerous & Wild Animals Fund
ASSETS				
Cash and cash equivalents	\$ 61,207.23	\$ 50,667.55	\$ 4,136.24	\$ 10,650.00
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	61,207.23	50,667.55	4,136.24	10,650.00
LIABILITIES				
Accounts Payable	2,297.50	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	2,297.50	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	10,650.00
Judicial	58,909.73	50,667.55	4,136.24	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	58,909.73	50,667.55	4,136.24	10,650.00
Total Liabilities & Net Position	\$ 61,207.23	\$ 50,667.55	\$ 4,136.24	\$ 10,650.00

	Constable Pct. 4 Forfeitures	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S
ASSETS				
Cash and cash equivalents	\$ 4,396.74	\$ 7,644.86	\$ 35,180.88	\$ 57,174.16
Taxes receivable	-	-	-	160,829.24
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	4,396.74	7,644.86	35,180.88	218,003.40
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	4,396.74	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	7,644.86	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	35,180.88	70,677.35
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	4,396.74	7,644.86	35,180.88	70,677.35
Total Liabilities & Net Position	\$ 4,396.74	\$ 7,644.86	\$ 35,180.88	\$ 218,003.40

	SIB Account I&S	2014 Road Bond I&S	Levee Improvement District #1	Levee District #5 M&O
ASSETS				
Cash and cash equivalents	\$ 119,177.89	\$ 164,909.42	\$ 65,476.85	\$ 17,303.66
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	119,177.89	164,909.42	65,476.85	17,303.66
LIABILITIES				
Accounts Payable	-	-	-	200.00
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	200.00
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	119,177.89	164,459.42	-	-
Other purposes	-	-	65,476.85	17,103.66
Unrestricted	-	-	-	-
Total Net Position	119,177.89	164,459.42	65,476.85	17,103.66
Total Liabilities & Net Position	\$ 119,177.89	\$ 164,459.42	\$ 65,476.85	\$ 17,303.66

	Bail Bond	Levee District #15 M&O	Texas Water Improvement	Bois D'Arc Island C&M
ASSETS				
Cash and cash equivalents	\$ 354,670.00	\$ 175.42	\$ 390.31	\$ 7,167.37
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	354,670.00	175.42	390.31	7,167.37
LIABILITIES				
Accounts Payable	200.00	-	-	-
Accrued Liabilities	350,000.00	-	-	-
Due to other Funds	-	-	100.00	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	350,200.00	-	100.00	-
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	-	-	-	-
Other purposes	4,270.00	175.42	290.31	7,167.37
Unrestricted	-	-	-	-
Total Net Position	4,270.00	175.42	290.31	7,167.37
Total Liabilities & Net Position	\$ 354,470.00	\$ 175.42	\$ 390.31	\$ 7,167.37

	Jury Check Fund	Historical Society	Farm Museum	ACH Account
ASSETS				
Cash and cash equivalents	\$ 7,687.97	\$ 21,468.70	\$ 12,031.15	\$ 14,439.59
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	7,687.97	21,468.70	12,031.15	14,439.59
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	9,187.58	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	9,187.58	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	7,687.97	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	12,281.12	12,031.15	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	14,439.59
Total Net Position	7,687.97	12,281.12	12,031.15	14,439.59
Total Liabilities & Net Position	\$ 7,687.97	\$ 21,468.70	\$ 12,031.15	\$ 14,439.59

	Payroll	Employee Savings	Juvenile Case Manager	Levee District #6 C & M
ASSETS				
Cash and cash equivalents	\$ 2,173.59	\$ 400,754.53	\$ 1,963.41	\$ 69,238.36
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	(673.59)	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	1,500.00	400,754.53	1,963.41	69,238.36
LIABILITIES				
Accounts Payable	-	1,425.00	-	-
Accrued Liabilities	1,217,109.90	399,329.53	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	1,217,109.90	400,754.53	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	1,963.41	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	69,238.36
Unrestricted	1,500.00	-	-	-
Total Net Position	1,500.00	-	1,963.41	69,238.36
Total Liabilities & Net Position	\$ 1,218,609.90	\$ 400,754.53	\$ 1,963.41	\$ 69,238.36

	LEOSE Training	County & District Court Technology	JP Technology	Records Archive
ASSETS				
Cash and cash equivalents	\$ 38,881.99	\$ 4,618.73	\$ 233,986.56	\$ 367,216.79
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	2,000.00	-	-	-
Total Assets	38,881.99	4,618.73	233,986.56	367,216.79
LIABILITIES				
Accounts Payable	-	-	1,924.11	269,700.00
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	1,924.11	269,700.00
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	40,881.99	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	97,516.79
Court technology and Security	-	4,618.73	232,062.45	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	40,881.99	4,618.73	232,062.45	97,516.79
Total Liabilities & Net Position	\$ 40,881.99	\$ 4,618.73	\$ 233,986.56	\$ 367,216.79

	SCAAP	Tax Assessor/ Collector Admin Fees	Emissions Enforcement Grant	Road Bond Construction
ASSETS				
Cash and cash equivalents	\$ 8,797.55	\$ 13,001.46	\$ 2,558.17	\$14,840,650.14
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	8,797.55	13,001.46	2,558.17	14,840,650.14
LIABILITIES				
Accounts Payable	2,320.00	-	-	386,775.70
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	5,700.57	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	8,020.57	-	-	386,775.70
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	14,453,874.44
Public safety	16,579.98	-	-	-
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	-	-	-	-
Total Net Position	16,579.98	13,001.46	2,558.17	14,453,874.44
Total Liabilities & Net Position	\$ 24,600.55	\$ 13,001.46	\$ 2,558.17	\$ 14,840,650.14