

**NOTICE OF SPECIAL MEETING
KAUFMAN COUNTY COMMISSIONERS' COURT**



Notice is hereby given that a special meeting of the Kaufman County Commissioners' Court will be held on **Monday, January 14, 2019 at 9:00 a.m., in the Commissioners' Court Meeting Room located in the Courthouse Annex 100 North Washington Street, Kaufman, Texas**, at which time the commissioners' court will consider the following items for discussion, and possible action, to wit:

INVOCATION;

PLEDGE OF ALLEGIANCE TO THE AMERICAN FLAG;

PLEDGE OF ALLEGIANCE TO THE TEXAS FLAG;

REMARKS FROM VISITORS; (Any member of the public that wishes to speak on an item that is on this agenda will need to sign in, complete a Public Participation Form, and present to County Clerk prior to court. Speakers will be restricted to a three minute presentation.)

1. **ROUTINE CORRESPONDENCE.**
2. **CONSENT AGENDA**
 - A. **Discuss/Consider** approving Bond for Greg Sjerven, Kaufman County Surveyor.
 - B. **Discuss/Consider** approving Bond for Laura Hughes, Kaufman County Clerk.
 - C. **Discuss/Consider** accepting Commissioners' Court Regular Meeting Minutes for January 9, 2019.
 - D. **Discuss/Consider** approving Liability Insurance in lieu of Bond for Hal Richards, Kaufman County Judge.
3. **To Present** Heroism Medal Award to Deputy Conner Martin from the Sons of the American Revolution.
4. **To Recognize** Kaufman County Clerk's office for being chosen as an Exemplary Five Star Award winner by the State of Texas, Department of State Health Services, and the Vital Statistics Division.
5. **Discuss/Consider** approving variance for septic property ID# 6875, address 9186 CR 4095, Kaufman County Pct. #4
6. **Present/Accept** Indigent Healthcare Quarterly Report.
7. **Present/Accept** Collection's Monthly Report for December 2018.
8. **Present/Accept** Auditor's Monthly Report for September 2018.
9. **Present/Accept** Auditor's Quarterly Reports for quarter ending September 30, 2018.
10. **Present/Accept** Auditor's Monthly Report for December 2018.
11. **Present/Accept** Auditor's Quarterly Reports for quarter ending December 31, 2018.
12. **Discuss/Consider** line item transfers.
13. **Discuss/Consider** claims for payment.
14. **Adjourn Regular Meeting.**

If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the Commissioners' Court will conduct a closed meeting in accordance with the Texas Open Meetings Act and the Government Code, Chapter 551, Subchapter D and E; as noted below

Attorney Consultation	Gov't Code §551.071
Real Property	Gov't Code §551.072
Contract being negotiated	Gov't Code §551.0725
Prospective gifts or donations	Gov't Code §551.073
Personnel Matters	Gov't Code §551.074
County Advisory Body deliberations	Gov't Code §551.0745
Security Devices or Security Audits	Gov't Code §551.076
Economic Development negotiations	Gov't Code §551.087

Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. Should any final action, final decision, or final vote be required in the opinion of the Commissioners' Court with regards to any matter considered in such closed or executive meeting or session, then the final action, final decision, or final vote shall be either:

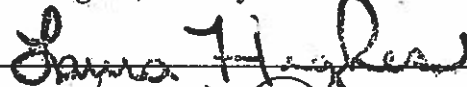

- (a) in the open meeting covered by the notice upon the reconvening of the public meetings; or
- (b) at a subsequent open public meeting of the Commissioners' Court upon notice thereof; as the Commissioners' Court shall determine.

Signed this the 10th day of January, 2019.


 Hal Richards, Kaufman County Judge

I, the undersigned, County Clerk of the Kaufman County Commissioners' Court do hereby certify that the above notice of meeting of the Kaufman County Commissioners' Court is a true and correct copy of said notice, that I received said Notice, and it was posted on the bulletin board at the courthouse door of Kaufman County, Texas at a place readily accessible to the general public at all times on the 10th day of January, 2019, and said notice remained so posted continuously for at least 72 hours preceding the scheduled time of said meeting.

Laura Hughes, County Clerk

By: 
 Deputy 

ANYONE WHO HAS IMPAIRMENTS REQUESTING AID AT THE COMMISSIONERS' COURT OR ANY PUBLIC MEETING MUST CALL THE COUNTY CLERK AT LEAST 72 HOURS PRIOR TO THE MEETING.

FILED FOR RECORD
 KAUFMAN CO. TEXAS
 2019 JAN 10 PM 1:55
 LAURA A. HUGHES
 COUNTY CLERK
 DEPUTY

UNIVERSAL SURETY OF AMERICA

101 S. Reid St., Ste. 300
Sioux Falls, SD 57103-7046

Bond No.: 08352070TX

OFFICIAL BOND AND OATH

The State of Texas
County of Kaufman

KNOW ALL MEN BY THESE PRESENTS:

That I, Greg Sjerven,
as Principal, and UNIVERSAL SURETY OF AMERICA, a corporation duly licensed to do business in the State
of Texas, as Surety, are held and bound unto Kaufman

his successors in office in the sum of One Thousand and 00/100
DOLLARS (\$ \$1,000.00), for the payment of which we hereby bond ourselves and our heirs, executors
and administrators, jointly and severally, by these presents.

Dated this 29th day of November, 2018.

THE CONDITION OF THE ABOVE OBLIGATION IS SUCH, that whereas, the above bounden Principal
was on January 1, 2018, duly ☒ elected ☐ appointed to the office of
Surveyor for a term of 4 years beginning
01/01/2019 and ending 12/31/2022.

NOW THEREFORE, if the said Principal shall well and faithfully perform and discharge all the duties required
of him by law as the aforesaid officer, and shall

faithfully perform the duties of office.

then this obligation to be void, otherwise to remain in full force and effect.

Greg Sjerven
Principal
By: [Signature]
UNIVERSAL SURETY OF AMERICA
By: [Signature]
D. Johnson, Attorney-in-Fact

Bond No. 93 BR U187 0



OFFICIAL BOND AND OATH
STATE FARM FIRE AND CASUALTY COMPANY
BLOOMINGTON, ILLINOIS

KNOW ALL PERSONS BY THESE PRESENTS:

That we, LAURA A HUGHES of _____
Principal

17291 LAKE RAY HUBBARD DR, FORNEY TX 75126

Street Address

City

State

zip

as Principal, and STATE FARM FIRE AND CASUALTY COMPANY of Bloomington, Illinois, as surety, are held and firmly bound unto KAUFMAN COUNTY

in the penal sum of FIVE THOUSAND AND NO/100 Dollars

(\$ 5,000.00), for the payment of which, well and truly to be made, we do hereby severally bind ourselves, our heirs, executors, administrators, successors, and assigns, firmly by these presents.

Sealed with our Seals, and dated this 5TH day of NOVEMBER, 2018.

THE CONDITION OF THIS OBLIGATION ARE SUCH, that, Whereas, the said Principal has been elected or appointed to the office of COUNTY CLERK

for a term of FOUR YEARS

beginning on JANUARY 1, 2019 and

ending on JANUARY 1, 2023

NOW, THEREFORE, if the said Principal shall well, truly and faithfully perform all official duties required by law of such official during the term aforesaid, the principal and the Surety hereby agreeing that if said bond is required by any statute, all the provisions of such statute are hereby made a part of this bond, then this obligation shall be void, otherwise to remain in full force and effect.

Laura A. Hughes
Principal

STATE FARM FIRE AND CASUALTY COMPANY

By: Eugina Brant
Attorney-in-fact



The within bond and the Surety thereon are hereby approved this 8 day of January, 2019

**COMMISSIONERS COURT
REGULAR MEETING
JANUARY 9, 2019**

BE IT REMEMBERED that on this day, the Commissioners Court of Kaufman County, Texas met in a Regular Meeting in the Kaufman County Courthouse Annex, Commissioners Courtroom, Kaufman Texas with the following members present: **Hal Richards**, County Judge; **Mike Hunt**, Commissioner Precinct No. 1; **Skeet Phillips**, Commissioner Precinct No. 2; **Terry Barber**, Commissioner Precinct No. 3; **Ken Cates**, Commissioner Precinct No. 4: Absent; **Laura Hughes**, County Clerk.

INVOCATION;

PLEDGE OF ALLEGIANCE TO THE AMERICAN FLAG;

PLEDGE OF ALLEGIANCE TO THE TEXAS FLAG;

REMARKS FROM VISITORS;

MOTION TO APPROVE CONSENT AGENDA

2A. Approve the Deputations of Diego Andres Perea, Maria Olivares, Michelle Lopez, Theresa Noble, Susan Cook Mendoza, Brandy Thomas, Dianna Myrick , Amanda Shamlin, Sherry Keathley and Willie Denice Wade for the Kaufman County District Clerk's Office.

2B. Approve the Deputations of Bobbie Bartlett, Kay Bingham, Jamie Brumit, Augusta Cascio, Victoria Crowder, Kylie Doss, Sharlene Garrett, Darla Gronewald, Davida Mayfield, Hollie Scargall, Lisa Sherrard, Elsa Smith, Itzel Gonzalez Stiles, and Maribel Vazquez for the Kaufman County Clerk's Office.

2C. Accept the Commissioners Court Meeting Minutes for January 2, 2019.

2D. Approve the Deputations of Debbie Graham and Shelley Bannister for the Kaufman County Treasurer's Office.

2E. Approve the Bond for Ken Cates, Kaufman County Commissioner Precinct 4.

2F. Approve the Bond for Chuck Mohnkern, Kaufman County Treasurer.

2G. Approve appointment of Robert Schleich and Mark Duncan and re-appointment of Micky Rouvaldt as Board Members to the Emergency Services District #6 for two-year terms.

2H. Approve renewal of membership with Kaufman County Leadership Council and paying annual membership fees for 2019.

Motion was made by Commissioner Terry Barber and seconded by Commissioner Skeet Phillips.

Motion was put to a vote. Motion carried and is so ordered.

MOTION TO APPROVE AGREEMENTS

3. There came on to be a motion to approve seven (7) 60-month Copier Lease Agreement(s) for Kaufman County Law Enforcement Center, as well as approval of Lease Agreements for various departments and precincts throughout Kaufman County, utilizing the Sourcewell Purchasing Coop Agreement.

Motion was made by Commissioner Terry Barber and seconded by Commissioner Skeet Phillips.

Motion was put to a vote. Motion carried and is so ordered.

MOTION TO APPROVE SHERIFF'S OFFICE POSITION CHANGES

4. There came on to be a motion to approve changing Criminal Investigation Division (CID) Lieutenant to CID Captain position to help with Chain of Command at Sheriff's office.

Motion was made by Commissioner Skeet Phillips and seconded by Commissioner Mike Hunt.

Motion was put to a vote. Motion carried and is so ordered.

DISCUSSION ON COURT MEETINGS

5. There came on to be a discussion on modifying Commissioners Court meetings format, Agenda items submittal requirements, Commissioner Liaison roles, and Presentation focus for Departmental Reports.

MOTION TO APPROVE FINAL PLAT

6. There came on to be a motion to approve the Final Plat for Gastonia Estates, located in Precinct 4.

Motion was made by Commissioner Mike Hunt and seconded by Commissioner Terry Barber.

Motion was put to a vote. Motion carried and is so ordered.

MOTION TO TABLE APPOINTMENT

7. There came on to be a motion to table the Kaufman County Historical Commission Appointments for 2019-2020.

Motion was made by Commissioner Mike Hunt and seconded by Commissioner Terry Barber.

Motion was put to a vote. Motion carried and is so ordered.

MOTION TO ACCEPT MEMORANDUM OF UNDERSTANDING

8. There came on to be a motion to accept the Memorandum of Understanding (MOU) between the Community Council of Greater Dallas / Area Information Center 2-1-1 Texas-North Central Texas Dallas Region and Kaufman County and authorize Pam Corder to sign MOU.

Motion was made by Commissioner Skeet Phillips and seconded by Commissioner Terry Barber.

Motion was put to a vote. Motion carried and is so ordered.

MOTION TO ACCEPT REPORT

9. There came on to be a motion to accept the Veterans Service Officer's Quarterly Report for 1st Quarter FY 2019.

Motion was made by Commissioner Terry Barber and seconded by Commissioner Skeet Phillips.

Motion was put to a vote. Motion carried and is so ordered.

MOTION TO APPROVE PAYROLL AND BENEFITS

10. There came on to be a motion to approve Payroll and Benefits for \$1,246,951.94.

Motion was made by Commissioner Terry Barber and seconded by Commissioner Mike Hunt.

Motion was put to a vote. Motion carried and is so ordered.

MOTION TO APPROVE LINE ITEM TRANSFERS

11. There came on to be a motion to approve Line Item Transfers.

Motion was made by Commissioner Skeet Phillips and seconded by Commissioner Mike Hunt.

Motion was put to a vote. Motion carried and is so ordered.

MOTION TO APPROVE CLAIMS FOR PAYMENT

12. There came on to be a motion to approve Claims for Payment for \$232,234.41.

Motion was made by Commissioner Terry Barber and seconded by Commissioner Skeet Phillips.

Motion was put to a vote. Motion carried and is so ordered.

MOTION TO ADJOURN

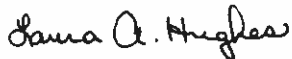
13. There came on to be a motion to adjourn the Regular Meeting.

Motion was made by Commissioner Skeet Phillips and seconded by Commissioner Terry Barber.

Motion was put to a vote. Motion carried and is so ordered.

I, Laura Hughes, County Clerk of Kaufman County, Texas, do hereby certify that the above
Commissioner Court Minutes are a true and correct record of the proceedings from the Commissioners
Court Meeting.

ATTEST:

A handwritten signature in cursive script that reads "Laura A. Hughes".

Laura Hughes, County Clerk

TEXAS LAWYERS' INSURANCE EXCHANGE
1801 South MoPac Expressway, Suite 300
Austin, Texas 78746
(512) 480-9074
Toll Free 1-(800) 252-9332
FAX (512) 482-8738

DECLARATIONS

PROFESSIONAL LIABILITY INSURANCE POLICY. (THIS IS A CLAIMS MADE POLICY. CLAIMS EXPENSES REDUCE LIMITS OF LIABILITY. PLEASE READ POLICY CAREFULLY.)

Policy Form: Judges' Professional Liability Policy (Form JP-4)

Policy Number:	84279	Membership Number:	15308	Number of Insureds:	1
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Item 1:	Name of Insured:	Honorable William Halbert Richards
	Address:	Constitutional County Court 100 W. Mulberry St. Kaufman, TX 75142

Item 2: Policy Period: Effective Date: January 1, 2019 Expiration Date: January 1, 2020
(12:01A.M. standard time at the address of the Named Insured)

Item 3: Retroactive Date: January 1, 2019
(12:01A.M. standard time at the address of the Named Insured)

Item 4:	Limits of Liability:	1,000,000	Each Claim
		1,000,000	Aggregate

Item 5: Deductible: 1,000 Aggregate

Item 6: Expense Allowance: 0

Item 7:	Premium:	1,500
	Policy Initiation Fee:	0
	Total:	1,500

Item 8: Number of Endorsements: 0

In witness whereof, Texas Lawyers' Insurance Exchange has caused this policy to be signed by its Attorney-in-Fact and countersigned by a duly authorized representative of the Association.

TEXAS LAWYERS' INSURANCE EXCHANGE

By: Michael D. Yarber
Michael D. Yarber, President

Gary R. Maitre
Gary Maitre, Senior Vice President

**FOR INFORMATION, OR TO MAKE A COMPLAINT,
CALL 1-800-252-9332**

January 2, 2019

TxEVER

A Star is Born
64th Annual Texas Vital Statistics Conference
HYATT REGENCY AUSTIN | DECEMBER 10 - 12, 2018

2018 EXEMPLARY FIVE STAR AWARD

KAUFMAN COUNTY CLERK



TEXAS
Health and Human
Services

Texas Department of State
Health Services

Thank you for your excellence in vital registration!

A handwritten signature in black ink, likely of the State Registrar, VSS.

State Registrar, VSS





TEXAS
Health and Human
Services

Texas Department of State
Health Services

2018 Five Star Service Award



Five Star Service Award

[Five Star Service Award Criteria](#) | [Five Star Service Award Winners](#)

What is the 5 Star Service Award?

The 5 Star award acknowledges Vital Statistics Partners who understand the importance of vital statistics and its impact on the citizens of Texas. This award honors Partners who go above and beyond the duties of birth and death registration by attending trainings & keeping up with the latest legislation and trends.

The Vital Statistics Unit is proud to honor our Partners at the Annual Conference in December in Austin, Texas.

Last updated December 7, 2018

EXEMPLARY WINNERS

ARCHER COUNTY - PREC 1-4	CAMP COUNTY CLERK	CITY OF AUSTIN
CITY OF BRYAN	CITY OF COLLEGE STATION	CITY OF GRAPEVINE
CITY OF HARLINGEN	CITY OF MCALLEN	CITY OF MISSION
CITY OF SAN BENITO	CITY OF SAN MARCOS	CITY OF TOMBALL
CITY OF VICTORIA	COLORADO COUNTY-PRECINCT 1	COMAL COUNTY CLERK
EL PASO COUNTY CLERK	GRAYSON COUNTY CLERK	GUADALUPE COUNTY CLERK
HAYS COUNTY CLERK	HOOD COUNTY CLERK	HUNT COUNTY CLERK
KAUFMAN COUNTY CLERK	PARKER COUNTY CLERK	ROCKWALL COUNTY CLERK
SAN ANTONIO CITY CLERK	SCHLEICHER COUNTY CLERK	SMITH COUNTY CLERK
TARRANT COUNTY CLERK	TOM GREEN COUNTY CLERK	UVALDE COUNTY CLERK
WACO/MCLENNAN COUNTY PHD	WISE COUNTY CLERK	WOOD COUNTY CLERK

RECOGNIZED WINNERS

ANGELINA COUNTY CLERK	AUSTIN COUNTY CLERK	CALHOUN COUNTY CLERK
CAMERON COUNTY CLERK	CITY OF ARLINGTON	CITY OF BEDFORD
CITY OF BROWNSVILLE	CITY OF CORPUS CHRISTI	CITY OF DALLAS
CITY OF HOUSTON	CITY OF MERCEDES	CITY OF TEMPLE
COLLIN COUNTY	DALLAS COUNTY CLERK	DENTON COUNTY CLERK
ECTOR COUNTY CLERK	ELLIS COUNTY CLERK	GARZA COUNTY CLERK
GLASSCOCK COUNTY CLERK	GONZALES COUNTY CLERK	HAMILTON COUNTY CLERK
HARRIS COUNTY CLERK	HOUSTON COUNTY CLERK	JOHNSON COUNTY CLERK
KING COUNTY CLERK	KNOX COUNTY CLERK-DISTRICT CLERK	LAMAR COUNTY CLERK
LAVACA COUNTY CLERK	LEON COUNTY CLERK	LIMESTONE COUNTY CLERK
MADISON COUNTY CLERK	NORTHEAST TEXAS PHD	PALO PINTO COUNTY CLERK
RUNNELS COUNTY CLERK	SWISHER COUNTY CLERK	TAYLOR COUNTY CLERK
TITUS COUNTY CLERK	TRAVIS COUNTY-PREC 3	TYLER COUNTY CLERK
WALLER COUNTY CLERK	WARD COUNTY CLERK	WILLIAMSON COUNTY CLERK
YOUNG COUNTY CLERK		

Texas Vital Statistics Section 2018 Five Star Criteria for Local Registrars

To qualify for Five Star, your facility must have met ALL minimum criteria. To qualify for Exemplary Five Star, your facility must have met ALL exemplary criteria.

TxEVER Training:

Attended at least one TxEVER conference call AND completed a TxEVER training either in person at a Regional Conference in summer 2018 or online through a training module available late 2018.

Offices that completed a conference call AND an in-person training AND an online training will be considered for Exemplary Five Star.

Self-Assessment Survey:

Submitted a completed local registrar self-assessment survey provided by the Vital Statistics Section electronically no later than **August 15, 2018** [HSC 191.022 (g)]. The survey will be available at <http://www.dshs.texas.gov/vs/field/localsurvey.shtm>.

Offices that received a moderate- or low- risk score will be considered for Exemplary Five Star.

Customer Service:

Registered 98% of birth records (if any) in the Local Acceptance Queue within one business day between 1/1/2018 and 9/30/2018.

Averaged no more than 12 days for all death registrations from the date of the event to filing in the state office between 1/1/2018 and 9/30/2018.

Drop-to-paper records are only permitted when the funeral home is out-of-state or the family acts as funeral director. Manual death records are only permitted if the death occurred by lethal injection.

Offices averaging 10 days or less for death registration will be considered for Exemplary Five Star. Offices that registered 100% of their birth records in the Local Acceptance Queue within one business day will be considered for Exemplary Five Star.

Security:

Local registrars using the Remote Birth Access System must have an average search-to-print ratio of 60% or greater from 1/1/2018 and 9/30/2018. For example, if your office conducted 300 searches and printed 225 records, then the search-to-print ratio is 75% (225/300).

The remote birth access system should only be used to issue a certified copy. Each time you click "search" or view the next page of results, this counts as a separate search whether you print or not. Check your monthly ratio at <http://www.dshs.state.tx.us/vs/field/Search-to-Print-Ratios/>.

Offices that have a search-to-print ratio of 75% or higher will be considered for Exemplary Five Star.

State Recognizes County Clerk's office with Exemplary Award

During the 64th Annual Conference on Vital Statistics, the Kaufman County Clerk's Office was once again presented with the '*2018 Exemplary Five Star Award*' by the Texas Department of Health, Vital Statistics Unit. This year's prestigious 'exemplary level status' was only awarded to 17 other County Clerk Offices.

The Texas Department of Health states that, "The Five Star Award acknowledges Vital Statistics Partners who understand the importance of vital statistics and its impact on the citizens of Texas. This award honors Partners who go above and beyond the duties of birth and death registration by attending trainings & keeping up with the latest legislation and trends."

The Kaufman County Clerk has received this award 14 times total, but the 2018 award marks the 12th year in a row that the Kaufman County Clerk's office has been awarded the Five Star Award.

Phillip Marlar R.S.
Registered Professional Sanitarian
Texas Registration # 2604
Certified Site Evaluator # 9819

P.O. Box 274
Scurry, Texas 75158

Phone (214) 507-9521
Fax (972) 452-8734

Aerobic On-Site Surface Irrigation System

Name: Nathaniel Spencer
Location: 9186 CR 4095

Date: 12 / 4 / 18
City: Kaufman
County: Kaufman

Design Parameters

Number of Bedrooms 3 Square Footage of Living Area < 2,000 sq ft Equivalent B.R. 3
of Residents 5 to 6 Lot Size .77 acres Public Or Private Water Public
Design Capacity G.P.D. 300 gallons (NO Water Saving Fixtures)
Maximum Loading Rate 0.045 gal/sq. ft./ day
Required Disposal Area 6,667 Sq. Ft.
Designed Disposal Area 7,068 Sq. Ft.
30' x 30' x 3.14159 x 2.5 (Heads) = 7,068 Sq Ft
Actual Loading Rate 0.042 gal/sq. ft./day

System Parameters

Pretreatment Tank 504 gallon Chamber
Aeration Tank 500 NC3-500 (500 gpd) Clearstream Class I Aerobic unit
Chlorinator PVC "T" Stackable - Free Flowing OR Liquid Chlorinator
NSF Approved Chlorinator
Pump Tank 504 gallon chamber Pump 1/2 H.P. Submersible "Clearstream" (on-timer)
Radius of Sprinklers 30'; 2 - 360 degree / 1 - 180 degree # of Sprinklers 3
Rain Bird Maxi-Paw Heads # 10 I.A nozzle @ 40 psi - 4.25gpm
Vegetation Present Native Grasses & a few trees (No trees to be within 10' of spray heads)
Notes Approx. 1 % slope in area.

Soil Evaluation

Soil Classification IV Ground Water Observed No If yes, at what depth
Notes clay soil



Phillip Marlar R.S.
12-4-18
\$2604
9819

Philip Marlar
P.O. Box 274
Sentry, TX 75158
PH NO. (214) 507-9521
Email
philipmarlar@yahoo.com

STATE OF TEXAS
CERTIFICATE OF
REGISTRATION #
RS2604 - SE9819

PROJECT NAME:
Nathaniel Spencer

PROJECT ADDRESS:
9186 CR 4095
Kaufman, Texas
75142

NOTES:

No trees to be
within 10' of
spray heads
Pump on
inner

77 Acre tract

REVISIONS DATE:

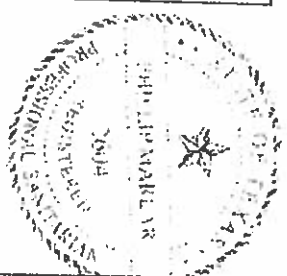
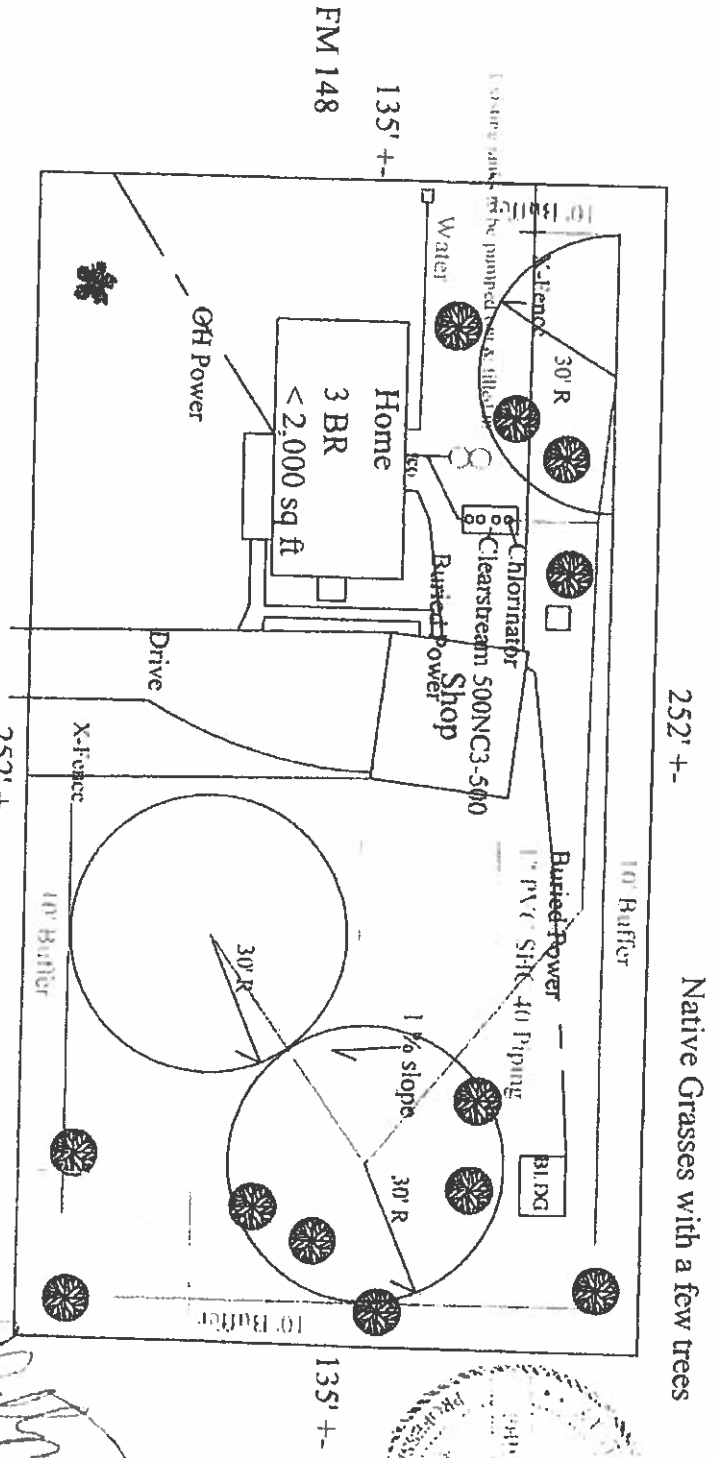


DRAWN BY:
Philip Marlar

SCALE: 1"=40'

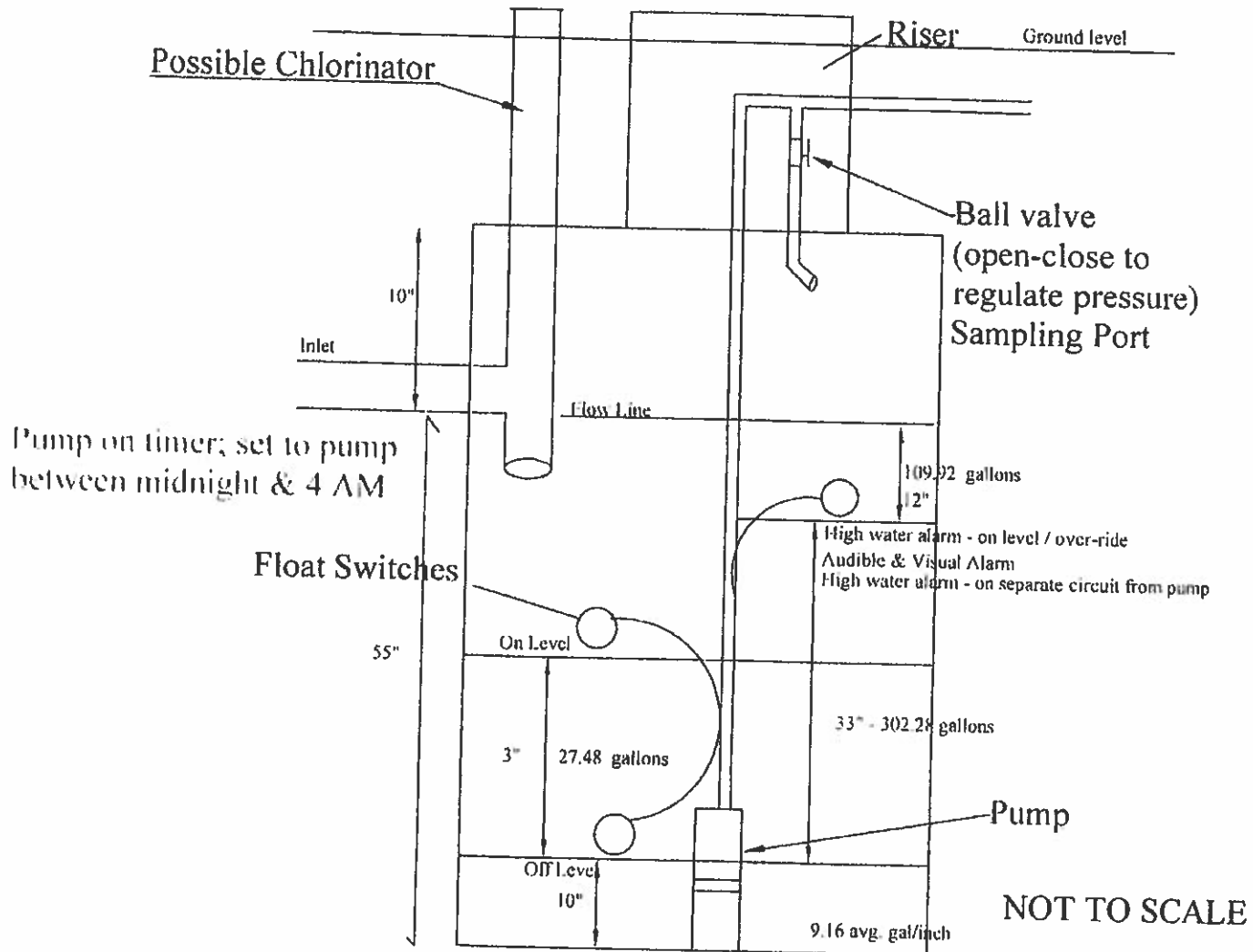
DATE: 12/4/18

SHEET # 1



Philip Marlar
12-4-18
5:00 PM
CR 4095

Clearstream 500NC3- 500 gal Pump Tank



Pump time 23.53 minutes for 300 gallons at 12.75 gpm at 40 psi

.5 HP Submersible pump @ 12.75 gpm will deliver 130' + Ft total head.

Total Head 122.53 ft at 12.75 gpm for 1" SCH 40 PVC Piping @ 40 psi

Approx. 1 dose per 24 hours



Philip Madan R.S.
12-4-18 #2604
SEH
9819

Phillip Marlar
Registered Professional Sanitarian # 2604
Certified Site Evaluator OS 9819
PO Box 274 Scurry, Texas 75158
Phone (214) 507-9521
phillipmarlar@yahoo.com
SOIL EVALUATION REPORT

Date: November 27, 2018

Property Owner: Nathaniel Spencer

Property location / address: 9186 CR 4095

City: Kaufman

Subdivision:

Section:

Blk:

Lot:

County: Kaufman

Lot Size: .77 Acre

Water Supply: ☒ Public ☐ Private water well

SOIL BORINGS

	HOLE #1	Hole #2	Hole # 3
Depth (inches)	0-18" SL II 18-48" Clay IV	0-20" SL II 20-48" Clay IV	
Soil classification	IV	IV	
Textural Class	Clay	Clay	
Presence of Mottling	No	No	
Restrictive Horizon	No	No	
Gravel Analysis	None Found, < 30%	None Found, < 30%	
Ground water	No	No	
"FEMA" Flood Hazard	No	No	
Upper water shed	No	No	
Presence of ponds/streams/ water wells	No	No	
Topography	1 %	1 %	

Vegetation present in disposal area: Native Grasses & a few trees

No trees to be within 10' of spray heads

Soil currently supports & will support vegetative growth.

Site suitable for standard conventional OSSF: **NO**

Comments / Additional information: **See site design drawing for test hole locations.**

I certify that the findings of this report are based on my field observations and are accurate to the best of my ability.

Date: 12-4-18

Signature:

Phillip Marlar
#2604 SE#819



Property Details

Account

Property ID: 6875
Legal Description: E W GUTHRIE
Geographic ID: 99.0185.0000.0090.00.01.00
Agent Code:
Type: Real

Location

Address: 9186 CO RD 4095 KAUFMAN, TX 75142
Map ID: 3-8
Neighborhood CD: 20-001

Owner

Owner ID: 211240
Name: SPENCER NATHANIEL
Mailing Address: 9186 CO RD 4095
KAUFMAN, TX 75142

% Ownership: 100.0%

Exemptions: HS - HOMESTEAD
For privacy reasons not all exemptions are shown online.

Property Values

Improvement Homesite Value:	\$134,140
Improvement Non-Homesite Value:	\$0
Land Homesite Value:	\$15,040
Land Non-Homesite Value:	\$0
Agricultural Market Valuation:	\$0
Market Value:	\$149,180
Ag Use Value:	\$0
Appraised Value:	\$149,180
Homestead Cap Loss: ⓘ	\$0
Assessed Value:	\$149,180

DISCLAIMER Information provided for research purposes only. Legal descriptions and acreage amounts are for appraisal district use only and should be verified prior to using for legal purpose and or documents. Please contact the Appraisal District to verify all information for accuracy.

Property Taxing Jurisdiction

Entity	Description	Tax Rate	Market Value	Taxable Value
5F	KC ESD #5 (SCURRY)	0.050000	\$149,180	\$149,180
CAD	KAUFMAN CAD	0.000000	\$149,180	\$149,180
KC	KAUFMAN COUNTY	0.478700	\$149,180	\$149,180
P4	PRECINCT 4	0.000000	\$149,180	\$149,180
RB	ROAD & BRIDGE	0.110000	\$149,180	\$149,180
SC	CRANDALL ISD	1.540000	\$149,180	\$124,180
TV	TRINITY VALLEY CC	0.138540	\$149,180	\$149,180

Total Tax Rate: 2.317240

Property Improvement - Building

Description: RESIDENCE **Type:** REAL PROPERTY **State Code:** A1 **Living Area:** 1,710.00sqft **Value:** \$114,540

Type	Description	Class CD	Exterior Wall	Year Built	SQFT
DG	Garage, Detached	FLAT		1900	0.00
STG	STORAGE	FLAT		1900	0.00
LA	LIVING AREA	RFAV5	25 - Plwd/Hdwd	1950	1,710.00
CP	Porch, Covered	*		1900	198.00
CP	Porch, Covered	*		1900	96.00

Description: OUT BUILDING **Type:** REAL PROPERTY **State Code:** A1 **Living Area:** 0.00sqft **Value:** \$19,600

Type	Description	Class CD	Year Built	SQFT
OB	OUT BUILDING	90SA	2004	1,080.00

Property Land

Type	Description	Acres	Sqft	Eff Front	Eff Depth	Market Value	Prod. Value
CC001	CRANDALL CO RD W/UTILITIES	0.77	0.00	0.00	0.00	\$15,040	\$0

Property Roll Value History

Year	Improvements	Land Market	Ag Valuation	Appraised	HS Cap Loss	Assessed
2019	N/A	N/A	N/A	N/A	N/A	N/A
2018	\$134,140	\$15,040	\$0	\$149,180	\$0	\$149,180
2017	\$85,090	\$15,040	\$0	\$100,130	\$0	\$100,130
2016	\$77,910	\$15,040	\$0	\$92,950	\$0	\$92,950
2015	\$78,670	\$15,040	\$0	\$93,710	\$0	\$93,710
2014	\$79,420	\$15,040	\$0	\$94,460	\$0	\$94,460
2013	\$80,940	\$15,040	\$0	\$95,980	\$0	\$95,980
2012	\$81,700	\$15,040	\$0	\$96,740	\$0	\$96,740
2011	\$82,460	\$16,170	\$0	\$98,630	\$0	\$98,630

Property Deed History

Deed Date	Type	Description	Grantor	Grantee	Volume	Page	Number
12/11/2017	WD	WARRANTY DEED	DEBORDE JOHN & KELLY	SPENCER NATHANIEL	5533	519	28815
7/31/2008	WD	WARRANTY DEED	CARPENTER BUFORD C JR	DEBORDE JOHN & KELLY	3439	580	14817
11/23/1999	Deed	Deed		CARPENTER BUFORD C JR	1406	525	0
	Deed	Deed			1144	854	0

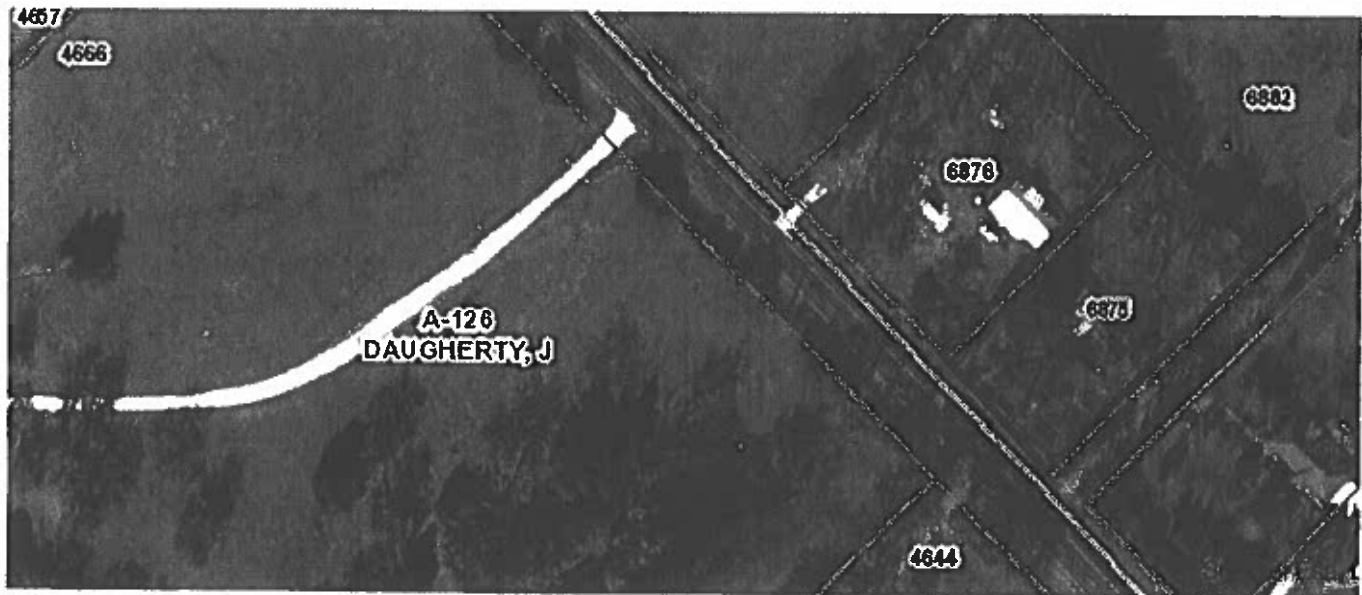
DISCLAIMER

DISCLAIMER Information provided for research purposes only. Legal descriptions and acreage amounts are for appraisal district use only and should be verified prior to using for legal purpose and or documents. Please contact the Appraisal District to verify all information for accuracy.

Kaufman CAD Property Search

Property ID: 6875 For Year 2018

📍 Map



NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OR ALL OF THE FOLLOWING INFORMATION FROM ANY INSTRUMENT THAT TRANSFERS AN INTEREST IN REAL PROPERTY BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.

GENERAL WARRANTY DEED
(With Third Party Vendor's Lien)

THE STATE OF TEXAS

§

COUNTY OF KAUFMAN

§

THAT JOHN DEBORDE AND KELLY DEBORDE, hereinafter referred to as "Grantor" (whether one or more), for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable consideration to Grantor in hand paid by NATHANIEL SPENCER, A MARRIED MAN, hereinafter referred to as "Grantee" (whether one or more), the receipt and sufficiency of which are hereby acknowledged and confessed, and for the further consideration of the execution and delivery by Grantee of one certain Promissory Note of even date herewith, in the original principal sum of One Hundred Forty-Six Thousand Three Hundred And No/100 Dollars (\$146,300.00), payable to the order of AMERICAN FINANCIAL NETWORK, INC., hereinafter called "Mortgagee"; said Promissory Note being secured by a Vendor's Lien and the Superior Title herein retained and reserved in favor of Grantor and assigned and conveyed, without recourse, to Mortgagee, and also being secured by a Deed of Trust of even date herewith from Grantee to GREGORY S. GRAHAM, Trustee, reference to said Promissory Note and Deed of Trust being hereby made for all purposes; Grantor has GRANTED, SOLD AND CONVEYED, and by these presents does GRANT, SELL AND CONVEY, unto Grantee, the following described real property, to-wit:

SEE EXHIBIT A ATTACHED HERETO AND INCORPORATED HEREIN FOR ALL PURPOSES.

together with all improvements thereon, if any, and all rights, privileges, tenements, hereditaments, rights of way, easements, appendages and appurtenances, in anyway appertaining thereto, and all right, title, and interest of Grantor in and to any streets, ways, alleys, strips or gores of land adjoining the above described property or any part thereof (hereinafter referred to as the "Property").

TO HAVE AND TO HOLD the Property, together with all and singular the rights and appurtenances thereto in any wise belonging, unto Grantee and Grantee's heirs or assigns FOREVER. Grantor does hereby bind Grantor and Grantor's heirs, executors, and administrators TO WARRANT AND FOREVER DEFEND all and singular the said Property unto Grantee and Grantee's heirs and assigns against every person whomsoever lawfully claiming or to claim the same, or any part thereof.

But it is expressly agreed that Grantor reserves and retains for Grantor, and Grantor's heirs and assigns, a Vendor's Lien, as well as the Superior Title, against the Property until the above described Promissory Note and all interest therein have been fully paid according to the terms thereof, when this Deed shall become absolute.


WHEREAS, Mortgagee, at the special instance and request of Grantee, having paid to Grantor a portion of the purchase price of the Property, as evidenced by the above described Promissory Note, Grantor hereby assigns, transfers, conveys and delivers, without recourse, to Mortgagee said Vendor's Lien and Superior Title against said Property to secure the payment of said Promissory Note, and subrogates Mortgagee to all rights and remedies of Grantor in the Property by virtue thereof.

To the extent applicable to and enforceable against the Property, this Deed is executed, delivered and accepted subject to the following: any liens described herein; ad valorem taxes for the current and all subsequent years, and subsequent assessments for prior years due to changes in land usage or ownership, zoning ordinances, utility district assessments, and standby fees, if any; all valid utility easements created by the dedication deed or plat of the platted subdivision in which the Property is located; covenants and restrictions common to the platted subdivision in which the Property is located; mineral reservations; and maintenance or assessment liens (if any), all as shown by the real property records of the County Clerk of the County in which said Property is located; and any title or rights asserted by anyone (including, but not limited to, persons, corporations, governments or other entities) to tidelands, or lands comprising the shores or beds of navigable or perennial rivers and streams, lakes, bays, gulfs or oceans, or to any land extending from the line of the harbor or bulkhead lines as established or changed by any government or to filled-in lands, or artificial islands, or to riparian rights or other statutory water rights, or the rights or interests of the State of Texas or the public generally in the area extending from the line of mean low tide to the line of vegetation or the right of access thereto, or right of easement along and across the same, if any.

The contract between Grantor, as the seller, and Grantee, as the buyer, may contain limitations as to warranties. To the extent said contract provides for such limitations to survive this conveyance, they shall be deemed incorporated herein by reference. However, the warranty of title contained in this Deed is hereby expressly excluded from any limitations as to warranties contained in the contract referenced in this paragraph.

When this Deed is executed by more than one person, or when Grantee is more than one person, the instrument shall read as though pertinent verbs, nouns and pronouns were changed correspondingly, and when executed by or to a legal entity other than a natural person, the words "heirs, executors and administrators" or "heirs and assigns" shall be construed to mean "successors and assigns". Reference to any gender shall include either gender and in the case of a legal entity other than a natural person, shall include the neuter gender, all as the case may be. The term "Mortgagee" shall include the Mortgagee's heirs, successors and assigns, as applicable.

DATED the 11TH day of DECEMBER, 2017


JOHN DEBORDE
KELLY DEBORDE

After Recording Return To Grantee
At GRANTEE'S MAILING ADDRESS:

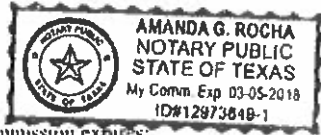
NATHANIEL SPENCER
9186 COUNTY ROAD 4095
KAUFMAN, TX 75142

ACKNOWLEDGMENTS

The State of TEXAS 8

County of KAUFMAN §

This instrument was acknowledged before me on the 11 day of December, 2017, by JOHN DEBORDE and KELLY DEBORDE.



My commission expires:

Maria A. Costa
Notary Public

Notary Public

Notary's Name (printed)

Notary's Name (printed) _____

LOAN #: 4200107192

Exhibit A

BEING ALL THAT CERTAIN LOT TRACT OR PARCEL OF LAND LOCATED IN THE E.W. GUTHRIE SURVEY, A-185, KAUFMAN COUNTY, TEXAS, BEING DESCRIBED AS ALL OF A CALLED 0.774 ACRE TRACT OF LAND DESCRIBED IN DEED TO JOHN DEBORDE AND SPOUSE KELLY DEBORDE RECORDED IN INSTRUMENT# 2008-00014817, OF THE DEED RECORDS KAUFMAN COUNTY, TEXAS. SAID LOT TRACT OR PARCEL OF LAND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT 3/8" IRON ROD FOUND AT THE INTERSECTION OF THE NORTHWEST LINE OF COUNTY ROAD 4095, THE NORTHEAST LINE OF FM 148, AT THE SOUTH CORNER OF THIS TRACT;

THENCE, N 45° 03'30"W, 132.95 FEET ALONG THE NORTHEAST LINE OF FM 148 TO A 3/8" IRON ROD FOUND AT THE SOUTH CORNER OF THE LARRY PLANT 1.18 ACRE TRACT AS DESCRIBED IN DEED RECORDED IN VOLUME 4967, PAGE 398 OF THE DRKCT, BEING THE WEST CORNER OF THIS TRACT;

THENCE, N 44° 52'21"E, 255.71 FEET ALONG THE COMMON LINE OF THE PLANT TRACT AND THIS TRACT TO A 5/8" IRON ROD FOUND IN THE SOUTHWEST LINE OF THE ROBY JOHNSON 13.52 ACRE TRACT AS DESCRIBED IN DEED RECORDED IN VOLUME 3356, PAGE 578 OF THE DRKCT, BEING THE NORTH CORNER OF THIS TRACT;

THENCE, S 44° 58'29"E, 132.66 FEET ALONG THE COMMON LINE OF THE JOHNSON TRACT AND THIS TRACT TO A 3/8" IRON ROD FOUND IN THE NORTHWEST LINE OF COUNTY ROAD 4095 AT THE EAST CORNER OF THIS TRACT;

THENCE, S 44° 48'32"W (CONTROL LINE), 255.52 FEET ALONG THE NORTHWEST LINE OF COUNTY ROAD 4095 TO THE POINT OF BEGINNING AND CONTAINING 0.78 ACRES OF LAND MORE OR LESS.

Ellie Mae, Inc.

GOEXA 0100
G1DEPS (CLS)



12-31-18
26⁰⁰

Lance Hughes County Clerk

Official Receipt for Recording In:
Kaufman County Clerk
100 West Mulberry
Kaufman, TX 75142
Phone 972-932-4331

Receipt: 18-28172

Nate Spencer

Product	Name	Extended
CTF	CERTIFICATE	\$26 00
# Pages (+cover page)		2
Document #	2018-0031880	
Document Info:	B: OPR V. 6888 P: 388	
Unique Info:	D: SPENCER NATHANIEL /	
	E: PUBLIC	
Print File		true
Stamp(s)?		
Total		\$26 00
Tender (CHECK/MONEY ORDER)		\$26 00
Check Number:	20077	
Paid By:	WEAVER EXCAVATING AND SEPTIC	
Phone Num#:	9036038352	

Thank You
HONORABLE LAURA HUGHES
County Clerk

1

12-31-18
385⁰⁰

Kaufman County

Nate Spencer - 360 -
Roger Roach - 25⁰⁰

Hospital	Notifications	Applied	Didn't follow thru	App. Returned	Interview	Approved	Denied
Month of Oct. 2018							
Texas Health Kaufman	254	2	2	0	0	0	2
Texas Health Dallas	2	0	0	0	0	0	0
Baylor	1	0	0	0	0	0	0
Parkland	12	0	0	0	0	0	0
Arlington Memorial	1	0	0	0	0	0	0
UT Athens	1	0	0	0	0	0	0
Month of Nov. 2018							
Texas Health Kaufman	230	1	0	1	1	0	0
Baylor	3	0	0	0	0	0	0
Texas Health Dallas	4	1	1	0	0	0	1
Parkland	9	1	1	0	0	0	1
Texas Health Denton	1	0	0	0	0	0	0
Month of Dec. 2018							
Texas Health Kaufman	224	3	1	2	2	2	1
Texas Health Rockwall	1	1	0	1	1	0	0
UT Health	1	1	0	0	0	0	0
Parkland	3	0	0	0	0	0	0
Texas Health Dallas	1	0	0	0	0	0	0
Lakepointe	1	1	1	0	0	0	1
Methodist Charlton	1	0	0	0	0	0	0

Source Totals for Batch Dates 10/01/2018 through 12/31/2018

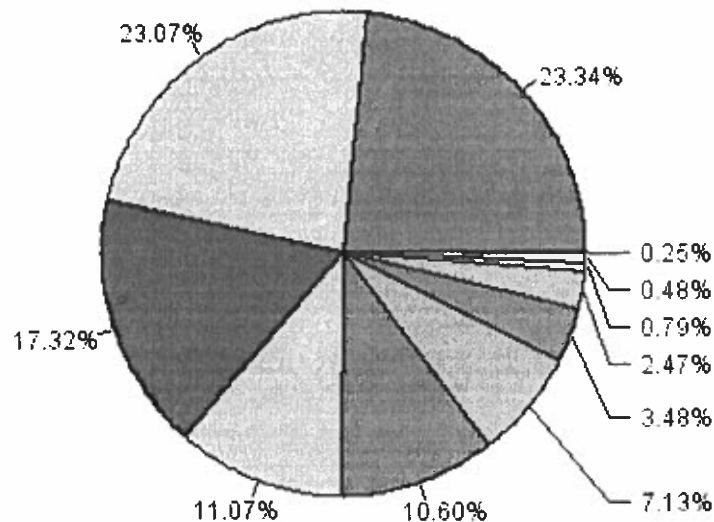
Jail Hospital Inpatient	23.34%	\$38,943.58
Jail Hospital Outpatient	23.07%	\$38,504.08
Hospital In-Patient	17.32%	\$28,903.42
Hospital Out-Patient	11.07%	\$18,478.86
Jail Optional	10.60%	\$17,680.00
Physician Services	7.13%	\$11,900.76
Jail Physician Services	3.48%	\$5,808.28
Prescription Drugs	2.47%	\$4,113.33
Physician Services-Anesthesia	0.79%	\$1,318.79
Jail Lab	0.48%	\$804.75
Lab/X-Ray	0.25%	\$410.20

Total Expenditures

\$166,866.05

Source Totals

Jail Hospi - 23.34%
Jail Hospi - 23.07%
Hospital I - 17.32%
Hospital O - 11.07%
Jail Optio - 10.60%
Physician - 7.13%
Jail Physi - 3.48%
Prescripti - 2.47%
Physician - 0.79%
Jail Lab - 0.48%
Lab/X-Ray - 0.25%



Entry Statistics for Entry Dates 10/01/2018 through 12/31/2018

Clients Entered	24
Rapid Reg. Entered	41
Vendors Entered	2
Worksheets Entered	20
Invoices Entered	301

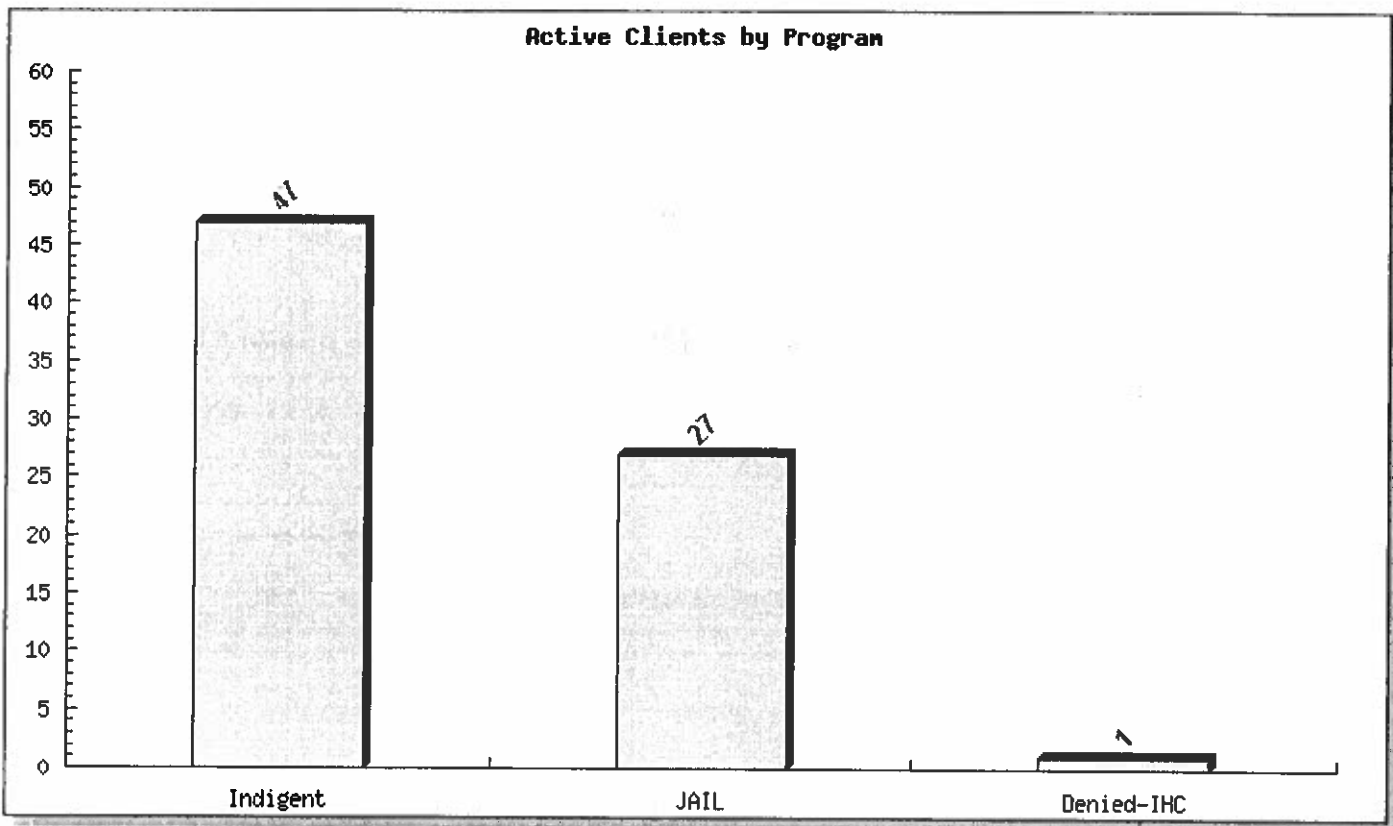
Void Statistics for Void Dates 10/01/2018 through 12/31/2018

Clients Voided	0
Vendors Voided	0
Rapid Reg. Voided	0
Invoices Voided	0

Active Clients by Program for Eligibility Dates 10/01/2018 through 12/31/2018

Indigent	47
JAIL	27
Denied-IHC	1

Total Clients By Program **75**



Appointments Scheduled by Type for Appointment Dates 10/01/2018 through 12/31/2018

HOSPITAL DISTRICT	0
New App-102	15
Renewal-102	9

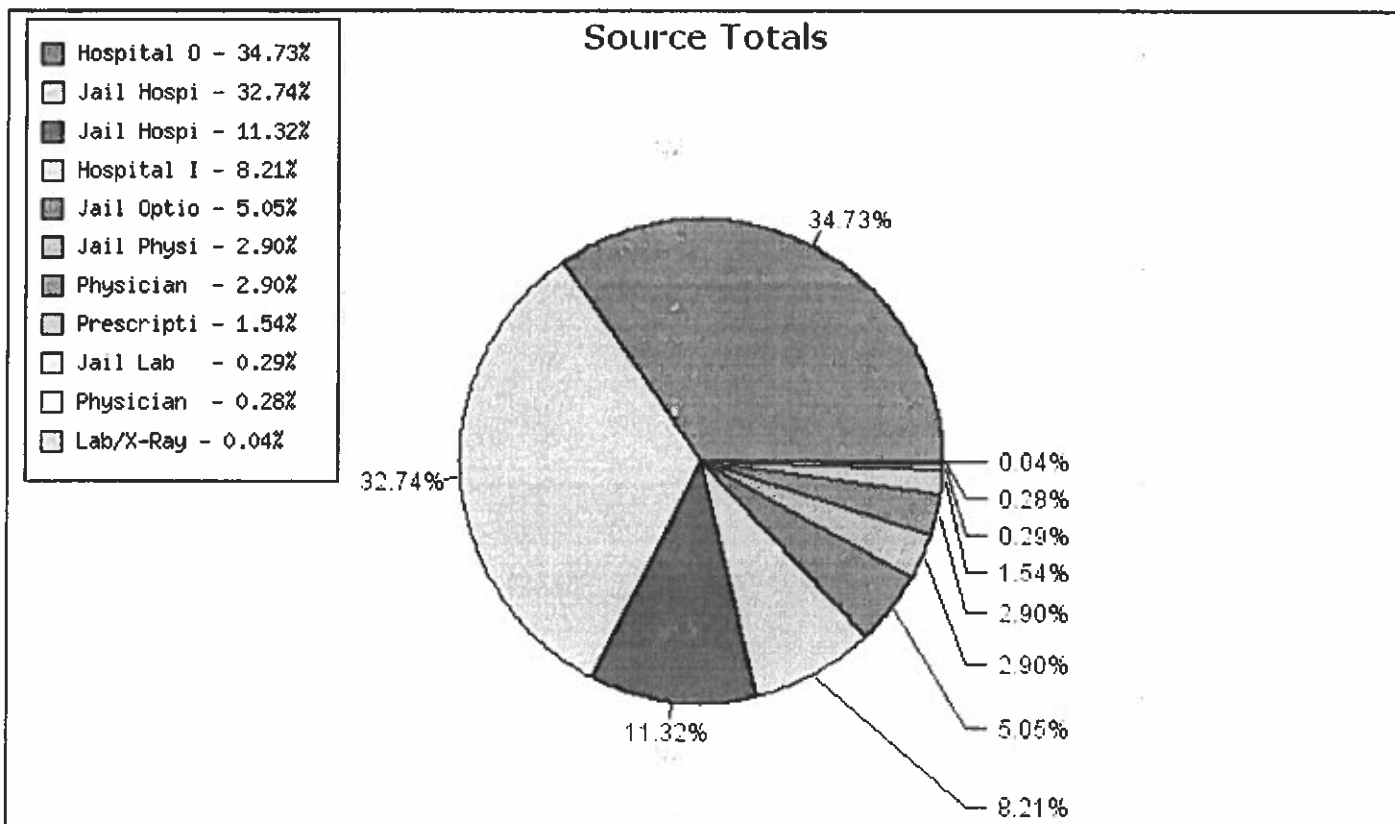
Total Appointments Scheduled **24**

Source Totals for Batch Dates 10/01/2017 through 12/31/2017

Hospital Out-Patient	34.73%	\$71,885.01
Jail Hospital Inpatient	32.74%	\$67,754.68
Jail Hospital Outpatient	11.32%	\$23,435.92
Hospital In-Patient	8.21%	\$16,993.00
Jail Optional	5.05%	\$10,450.00
Jail Physician Services	2.90%	\$6,010.26
Physician Services	2.90%	\$5,993.98
Prescription Drugs	1.54%	\$3,177.72
Jail Lab	0.29%	\$603.04
Physician Services-Anesthesia	0.28%	\$576.18
Lab/X-Ray	0.04%	\$88.09

Total Expenditures

\$206,967.88



Entry Statistics for Entry Dates 10/01/2017 through 12/31/2017

Clients Entered	20
Rapid Reg. Entered	40
Vendors Entered	3
Worksheets Entered	12
Invoices Entered	196

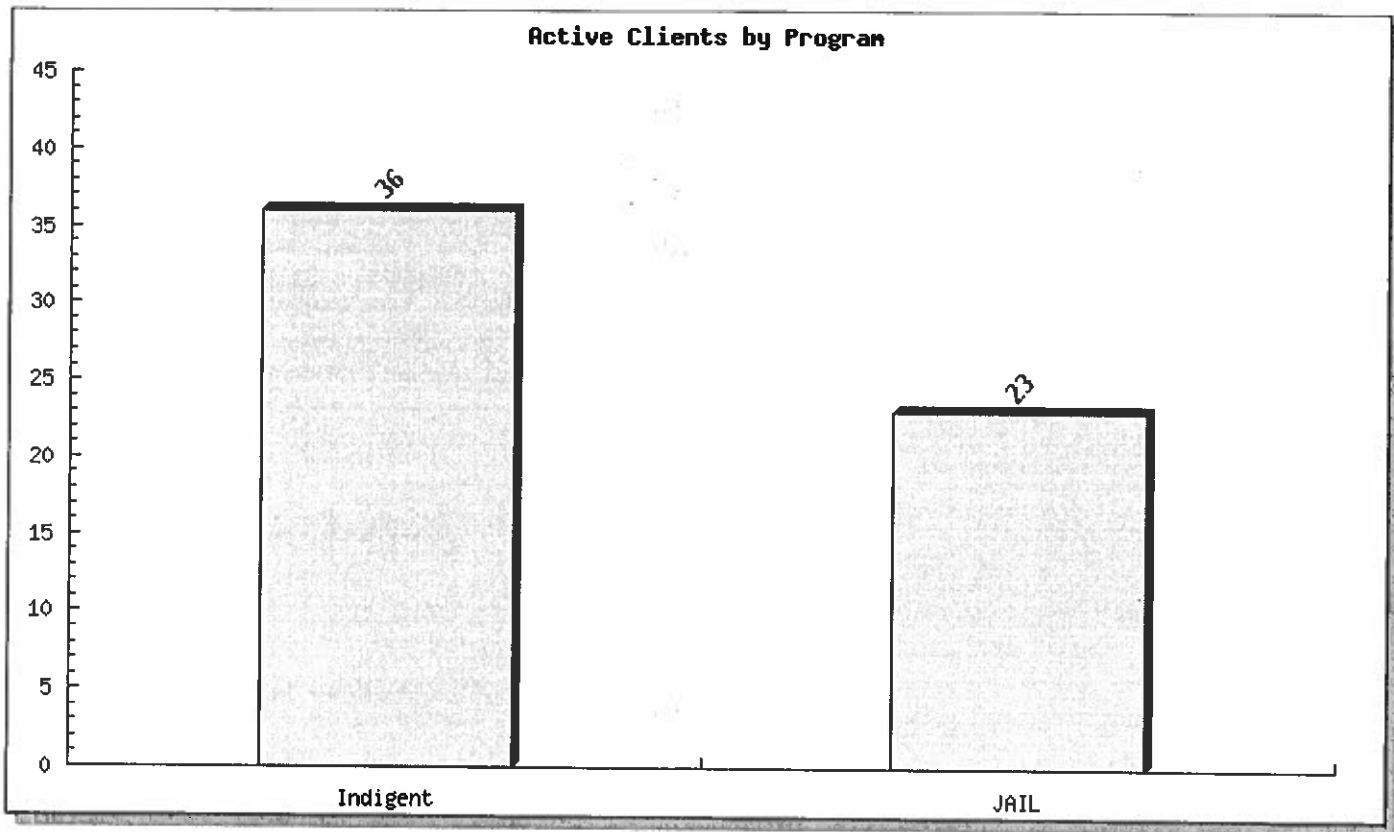
Void Statistics for Void Dates 10/01/2017 through 12/31/2017

Clients Voided	0
Vendors Voided	0
Rapid Reg. Voided	0
Invoices Voided	3

Active Clients by Program for Eligibility Dates 10/01/2017 through 12/31/2017

Indigent	36
JAIL	23

Total Clients By Program **59**



Appointments Scheduled by Type for Appointment Dates 10/01/2017 through 12/31/2017

HOSPITAL DISTRICT	0
New App-102	17
Renewal-102	5

Total Appointments Scheduled **22**

IHS

Issued 01/08/19

Source Totals Report

Kaufman County Inc
Batch Dates 10/01/2018 through 12/31/2018
For Source Group INDIGENT HEALTH
For Vendor: All Vendors

Source	Description	Amount Billed	Amount Paid
01	Physician Services	51,886.63	11,900.76
01-2	Physician Services-Anesthesia	11,212.00	1,318.79
02	Prescription Drugs	4,113.33	4,113.33
03	Hospital In-Patient	60,215.45	28,903.42
04	Hospital Out-Patient	101,381.83	18,478.86
05	Lab/X-Ray	1,599.90	410.20
	Expenditures	230,651.98	65,368.20
	Reimb/Adjustments	-242.84	-242.84
	Grand Total	230,409.14	65,125.36

Issued 01/08/19

Source Totals Report
Kaufman County Inc
Batch Dates 10/01/2017 through 12/31/2017
For Source Group INDIGENT HEALTH
For Vendor: All Vendors

Source	Description	Amount Billed	Amount Paid
01	Physician Services	24,793.62	5,993.98
01-2	Physician Services-Anesthesia	5,724.00	576.18
02	Prescription Drugs	3,177.72	3,177.72
03	Hospital In-Patient	75,958.01	16,993.00
04	Hospital Out-Patient	346,942.07	71,885.01
05	Lab/X-Ray	494.90	88.09
	Expenditures	457,204.02	98,827.68
	Reimb/Adjustments	-113.70	-113.70
	Grand Total	457,090.32	98,713.98

IHS

Issued 01/08/19

Source Totals Report

Kaufman County Ihc
Batch Dates 10/01/2018 through 12/31/2018
For Source Group JAIL
For Vendor: All Vendors

Source	Description	Amount Billed	Amount Paid
12	Jail Physician Services	40,896.45	5,808.28
14	Jail Hospital Inpatient	74,891.51	38,943.58
15	Jail Hospital Outpatient	84,424.69	38,504.08
16	Jail Lab	804.70	804.75
17	Jail Optional	17,680.00	17,680.00
Expenditures		218,697.35	101,740.69
Reimb/Adjustments			
Grand Total		218,697.35	101,740.69

IHS

Issued 01/08/19

Source Totals Report

Kaufman County Ihc
Batch Dates 10/01/2017 through 12/31/2017
For Source Group JAIL
For Vendor: All Vendors

Source	Description	Amount Billed	Amount Paid
12	Jail Physician Services	28,638.11	6,010.26
14	Jail Hospital Inpatient	188,322.70	67,754.68
15	Jail Hospital Outpatient	45,069.08	23,435.92
16	Jail Lab	609.15	603.04
17	Jail Optional	10,450.00	10,450.00
	Expenditures	273,089.04	108,253.90
	Reimb/Adjustments		
	Grand Total	273,089.04	108,253.90

	A	B	C
1	KAUFMAN COUNTY COLLECTIONS BALANCE SHEET		
2	By Lynn Fanion		
3	December 2018		
4	TOTAL DEPOSITS TO TREASURER		
5	Criminal	Odyssey	\$ 60,412.71
6			
7	Total		\$ 60,412.71
8			
9	Disbursements Due		
10	DPS Reimbursement		\$ 1,572.92
11	Collection Agency Fees		\$ 636.39
12	Victim Restitution		\$ 2,594.08
13	Refund/Overpayment (Criminal)		\$ 91.00
14			
15	Total Disbursements Due		\$ 4,894.39
16			
17	Disbursement Made		
18	DPS Reimbursement		\$ 2,289.79
19	Collection Agency Fees		\$ 602.22
20	Victim Restitution		\$ 5,648.00
21	Refund/Overpayment (Criminal)		\$ 75.00
22			
23	Total Disbursements Made		\$ 8,615.01
24			
25	Outstanding Disbursements		
26	DPS Reimbursement		\$ 1,572.92
27	Collection Agency Fees		\$ 636.39
28	Victim Restitution		\$ 2,594.08
29	Refund/Overpayment (Criminal)		\$ 60.00
30			
31	Total Ouststanding Disbursements		\$ 4,863.39
32			
33			
34			
35			

Kaufman County Auditor's Report
September 2018
Fiscal Year 2018

Benchmark for 12 Months = 100.00%

	FY2018 Budget	YTD Rev/Exp as of 9/30/2018	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
General Fund Revenues					
AD VALOREM TAXES	34,984,510	34,938,753	99.87%	31,154,984	12.14%
MIXED DRINKS (STATE)	130,000	162,002	124.62%	142,383	13.78%
OFFICIAL'S FEES	3,138,750	3,369,196	107.34%	3,259,124	3.38%
TAX COLLECTION FEES	245,480	248,836	101.37%	247,999	0.34%
INTEREST EARNINGS	100,000	196,706	196.71%	108,995	80.47%
OTHER REVENUES	1,149,540	1,428,073	124.23%	2,144,047	-33.39%
TRANSFERS	102,983	116,125	112.76%	112,970	2.79%
INTERGOVERNMENTAL	3,542,993	3,616,734	102.08%	3,422,292	5.68%
SALE OF ASSETS	55,000	12,394	22.53%	26,360	-52.98%
RESERVED FUND BALANCE	857,277	-	0.00%	-	N/A
	44,306,533	44,088,819	99.51%	40,619,154	8.54%
General Fund Expenditures					
COUNTY JUDGE	262,184	257,830	98.34%	255,884	0.76%
COUNTY COURT AT LAW #2	381,463	371,286	97.33%	331,277	12.08%
COUNTY CLERK	823,453	805,081	97.77%	743,343	8.31%
COUNTY COURT AT LAW #1	409,474	397,680	97.12%	390,981	1.71%
VETERAN SERVICE OFFICER	59,366	56,604	95.35%	41,395	36.74%
PUBLIC DEFENDER	523,401	485,911	92.84%	519,044	-6.38%
TIF/POWERCENTER	449,769	449,767	100.00%	318,411	41.25%
GENERAL GOVERNMENT	7,089,588	7,049,312	99.43%	6,925,194	1.79%
VOTER'S REGISTRATION	63,331	61,952	97.82%	58,403	6.08%
EMERGENCY MANAGEMENT	281,443	272,560	96.84%	174,725	55.99%
ANIMAL SHELTER	700	-	0.00%	-	N/A
422ND DISTRICT COURT	236,287	196,561	83.19%	225,409	-12.80%
COLLECTIONS	138,015	125,103	90.64%	97,843	27.86%
DISTRICT ATTORNEY	2,663,411	2,557,636	96.03%	2,273,898	12.48%
DISTRICT CLERK	522,856	459,588	87.90%	456,928	0.58%
PRE-TRIAL DIVERSION	4,208	4,207	99.97%	-	N/A
86TH DISTRICT COURT	195,374	184,773	94.57%	172,664	7.01%
JUSTICE OF THE PEACE #1	230,274	226,086	98.18%	219,379	3.06%
JUSTICE OF THE PEACE #2	240,269	235,482	98.01%	229,210	2.74%
JUSTICE OF THE PEACE #3	287,317	280,414	97.60%	268,909	4.28%
JUSTICE OF THE PEACE #4	246,444	235,636	95.61%	232,206	1.48%
JUDICIAL & LAW ENFORCEMENT	247,830	243,830	98.39%	195,279	24.86%
JURY EXPENSE	21,570	19,977	92.61%	25,372	-21.26%
ELECTION EXPENSE	280,799	271,785	96.79%	258,972	4.95%
COUNTY AUDITOR	357,876	354,934	99.18%	333,295	6.49%
PURCHASING AGENT	191,860	181,292	94.49%	155,846	16.33%
COUNTY TREASURER	187,898	180,054	95.83%	176,160	2.21%
HUMAN RESOURCES	167,419	147,865	88.32%	132,293	11.77%
TAX COLLECTOR AUTO & TAX	1,011,310	1,004,463	99.32%	947,246	6.04%
MANAGED SERVICES	422,641	376,893	89.18%	77,200	388.20%
MAINTENANCE & OPERATIONS	1,294,282	1,263,413	97.61%	1,076,431	17.37%
UTILITIES	559,567	558,887	99.88%	522,303	7.00%
DEVELOPMENT SERVICES	275,342	232,948	84.60%	223,555	4.20%
FIRE MARSHAL	301,884	265,977	88.11%	207,750	28.03%
CODE ENFORCEMENT	183,199	159,308	86.96%	130,904	21.70%
CONSTABLE PCT. #1	182,089	176,700	97.04%	134,292	31.58%
CONSTABLE PCT. #2	219,375	213,683	97.41%	198,921	7.42%

Kaufman County Auditor's Report
September 2018
Fiscal Year 2018

Benchmark for 12 Months = 100.00%

	FY2018 Budget	YTD Rev/Exp as of 9/30/2018	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
General Fund Expenditures (Continued)					
CONSTABLE PCT. #3	271,944	254,748	93.68%	172,643	47.56%
CONSTABLE PCT. #4	267,306	255,337	95.52%	175,022	45.89%
SHERIFF'S OFFICE	6,425,960	6,137,417	95.51%	5,349,761	14.72%
JAIL EXPENSE	8,302,360	8,221,995	99.03%	7,259,448	13.26%
SCHOOL OFFICERS	467,500	342,364	73.23%	405,329	-15.53%
DISPATCH	1,463,283	1,396,228	95.42%	1,264,289	10.44%
WINDMILL FARMS - CONST 2	97,894	94,765	96.80%	43,530	117.70%
HIGHWAY PATROL	96,148	96,029	99.88%	86,460	11.07%
DPS LICENSE & WEIGHT	7,571	5,160	68.15%	6,954	-25.80%
CLEMENTS RANCH - CONST 2	43,287	38,933	89.94%	-	N/A
CHARITIES POOR & RELIEF	788,929	788,266	99.92%	646,532	21.92%
EXTENSION SERVICE	302,165	296,543	98.14%	289,339	2.49%
PROJECT/PROGRAM MANAGER	54,915	54,339	98.95%	53,295	1.96%
LEASE PAYMENTS	18,299	18,298	99.99%	18,298	0.00%
PCT. #4 CONVENIENCE STATION	69,771	68,075	97.57%	55,743	22.12%
CAPITAL OUTLAY	950,500	950,499	100.00%	422,672	124.88%
COMPUTER	938,281	912,042	97.20%	546,019	67.03%
PROBATE & LUNACY	53,250	48,865	91.77%	52,716	-7.31%
I.T./MANAGED SERVICES	748,793	748,693	99.99%	690,829	8.38%
TRANSFERS	1,924,809	1,924,809	100.00%	1,677,075	14.77%
	44,306,533	43,018,882	97.09%	37,946,874	13.37%

General Road & Bridge Revenues					
INTEREST	2,500	3,464	138.56%	2,050	69.01%
AUTO REG/TERP	950,000	866,964	91.26%	919,248	-5.69%
REGISTRATION FEES COUNTY	1,000,000	1,081,780	108.18%	993,410	8.90%
LATERAL ROAD	59,000	58,247	98.72%	58,247	0.00%
GROSS WEIGHT & AXLE FEE	80,000	107,512	134.39%	103,388	3.99%
DISTRICT COURT	120,000	92,766	77.30%	111,279	-16.64%
COUNTY COURT	350,000	294,272	84.08%	325,480	-9.59%
CULVERTS	7,000	8,400	120.00%	8,250	1.82%
MISCELLANEOUS	500	54	10.70%	-	N/A
TRANSFER FROM R&B BOND ISSUE	278,673	278,673	100.00%	-	N/A
DELINQUENT TAXES	140,000	171,008	122.15%	123,531	38.43%
R&B MAINTENANCE TAX REVENUES	7,915,365	7,689,902	97.15%	6,315,195	21.77%
PASS-THROUGH TOLL - TERRELL	20,210	20,209	100.00%	-	N/A
PASS-THROUGH TOLL - KAUFMAN	273,269	273,269	100.00%	-	N/A
	11,196,517	10,946,520	97.77%	8,960,078	22.17%
General Road & Bridge Expenditures					
TRANSFER TO R&B #1	2,893,649	2,810,600	97.13%	2,377,012	18.24%
TRANSFER TO R&B #2	2,003,294	1,945,800	97.13%	1,645,625	18.24%
TRANSFER TO R&B #3	2,893,649	2,810,600	97.13%	2,377,012	18.24%
TRANSFER TO R&B #4	3,338,825	3,243,000	97.13%	2,742,707	18.24%
FEMA EXPENSES	15,000	10,275	68.50%	35,021	-70.66%
ROAD SIGNS	24,400	10,923	44.77%	9,250	18.08%
REFUND VENUS INITIATIVE	27,700	27,644	99.80%	23,636	16.96%
	11,196,517	10,858,842	96.98%	9,210,263	17.90%

Kaufman County Auditor's Report
September 2018
Fiscal Year 2018

Benchmark for 12 Months = 100.00%

	FY2018 Budget	YTD Rev/Exp as of 9/30/2018	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
Road & Bridge Pct. #1 - 4 Revenues					
ROAD & BRIDGE PCT. #1	4,404,058	4,423,921	100.45%	4,179,562	5.85%
ROAD & BRIDGE PCT. #2	3,062,394	3,197,473	104.41%	2,468,466	29.53%
ROAD & BRIDGE PCT. #3	4,671,733	4,474,012	95.77%	3,946,542	13.37%
ROAD & BRIDGE PCT. #4	4,593,456	4,448,119	96.84%	4,424,964	0.52%
Road & Bridge Pct. #1 - 4 Expenditures					
ROAD & BRIDGE PCT. #1	4,404,058	3,027,944	68.75%	3,164,548	-4.32%
ROAD & BRIDGE PCT. #2	3,062,394	1,532,187	50.03%	1,400,585	9.40%
ROAD & BRIDGE PCT. #3	4,671,733	4,014,088	85.92%	2,900,753	38.38%
ROAD & BRIDGE PCT. #4	4,593,456	3,970,030	86.43%	3,554,075	11.70%
Road & Bridge Pct. #1 - 4 Road Bond					
R&B PCT 1 SPECIAL ROAD PROJECT	9,343	-	0.00%	-	N/A
R&B PCT 2 SPECIAL ROAD PROJECT	244,780	244,780	100.00%	164,482	48.82%
R&B PCT 3 SPECIAL ROAD PROJECT	4,541	-	0.00%	-	N/A
R&B PCT 4 SPECIAL ROAD PROJECT	150,345	146,071	97.16%	61,432	137.78%

Other Funds					
INDIGENT HEALTH CARE REVENUES	408,800	379,794	92.90%	402,411	-5.62%
INDIGENT HEALTH CARE EXPENDITURES	408,800	373,392	91.34%	322,616	15.74%
CHILDREN'S SHELTER REVENUES	868,317	756,631	87.14%	783,434	-3.42%
CHILDREN'S SHELTER EXPENDITURES	868,317	755,290	86.98%	784,693	-3.75%
COUNTY LIBRARY REVENUES	207,400	211,074	101.77%	238,742	-11.59%
COUNTY LIBRARY EXPENDITURES	207,400	201,019	96.92%	219,290	-8.33%
JUVENILE PROBATION REVENUES (COUNTY)	770,308	26	0.00%	13	102.69%
JUVENILE PROBATION EXPENDITURES (COUNTY)	770,308	33,692	4.37%	26,957	24.98%
(Different Fiscal Year - 1 Month - 8.33%)					

**Statement of Revenues, Expenditures, and changes in Fund Balance
September 2018**

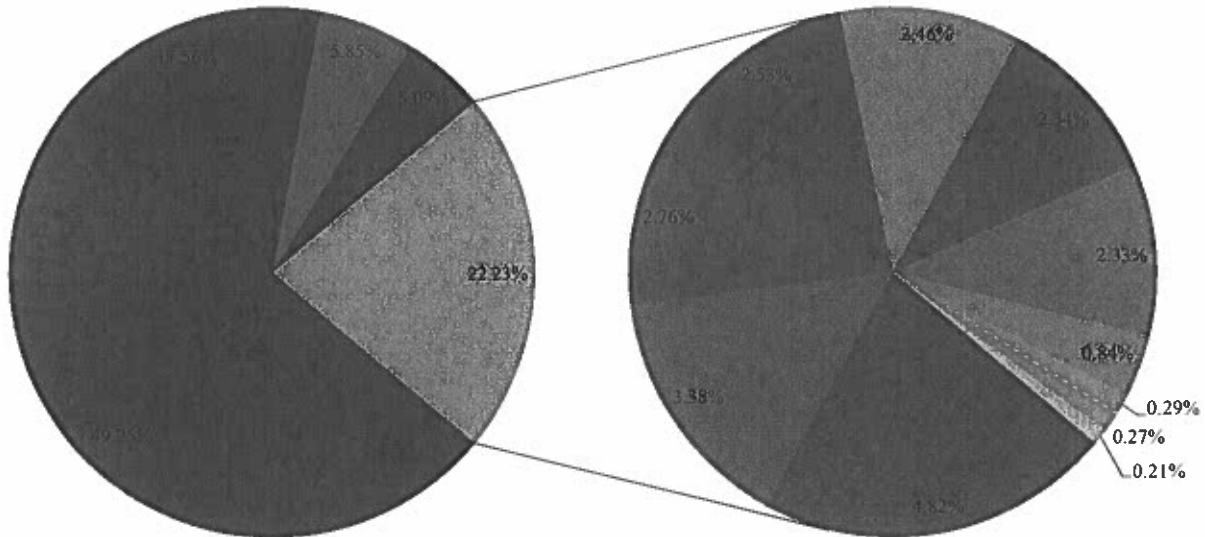
	General Fund	R&B General	R&B #1	R&B #2	R&B #3	R&B #4
REVENUES						
Property Taxes	\$ 149,602.51	\$ 32,131.63	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	40,672.72	-	-	-	-	-
License and permits	5,282.00	-	-	-	-	-
Fees of office	331,973.95	228,772.48	-	-	-	-
Charges for Services	72,021.83	-	(97,239.00)	-	-	-
Forfeitures	-	-	-	-	-	-
Intergovernmental	620,350.31	18,238.37	-	-	-	-
Investment income	12,887.57	72.59	619.21	680.27	220.60	372.13
Miscellaneous	170,655.39	-	-	-	-	-
Total Revenues	<u>1,403,446.28</u>	<u>279,215.07</u>	<u>(96,619.79)</u>	<u>680.27</u>	<u>220.60</u>	<u>372.13</u>
EXPENDITURES						
General Government	1,636,004.05	-	-	-	-	-
Public safety and corrections	2,123,297.73	-	-	-	-	-
Judicial	758,772.93	-	-	-	-	-
Community Service	347.50	-	-	-	-	-
Infrastructure and Environmental	48,213.64	916.99	329,059.46	270,236.41	280,179.03	617,648.15
Health and Human Services	1,320.00	-	-	-	-	-
Capital Outlay	393,774.62	-	785,471.88	67,573.76	670,143.00	911,933.02
Debt Service	-	-	-	-	-	-
Principal	-	-	10,183.62	-	67,217.96	-
Interest & Fiscal Charges	-	-	1,006.11	-	6,224.21	-
Total Expenditures	<u>4,961,730.47</u>	<u>916.99</u>	<u>1,125,721.07</u>	<u>337,810.17</u>	<u>1,023,764.20</u>	<u>1,529,581.17</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,558,284.19)</u>	<u>278,298.08</u>	<u>(1,222,340.86)</u>	<u>(337,129.90)</u>	<u>(1,023,543.60)</u>	<u>(1,529,209.04)</u>
OTHER FINANCING SOURCES (USES)						
Issuance of Long Term Debt	-	-	711,417.88	-	670,143.00	252,105.50
Sale of Capital Assets	-	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-	-
Operating Transfers In	24,849.13	-	111,800.00	77,400.00	111,800.00	129,000.00
Operating Transfers Out	(42,060.00)	(430,000.00)	-	-	-	-
Total other financing sources (uses)	<u>(17,210.87)</u>	<u>(430,000.00)</u>	<u>823,217.88</u>	<u>77,400.00</u>	<u>781,943.00</u>	<u>381,105.50</u>
NET CHANGE IN FUND BALANCES	<u>(3,575,495.06)</u>	<u>(151,701.92)</u>	<u>(399,122.98)</u>	<u>(259,729.90)</u>	<u>(241,600.60)</u>	<u>(1,148,103.54)</u>
FUND BALANCE, BEGINNING	<u>9,248,512.72</u>	<u>457,199.14</u>	<u>1,795,099.83</u>	<u>1,925,015.82</u>	<u>701,524.61</u>	<u>1,626,193.14</u>
PRIOR PERIOD ADJUSTMENT	<u>(79.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 5,672,938.66</u>	<u>\$ 305,497.22</u>	<u>\$ 1,395,976.85</u>	<u>\$ 1,665,285.92</u>	<u>\$ 459,924.01</u>	<u>\$ 478,089.60</u>

General Fund Expenditure Summary - September 2018

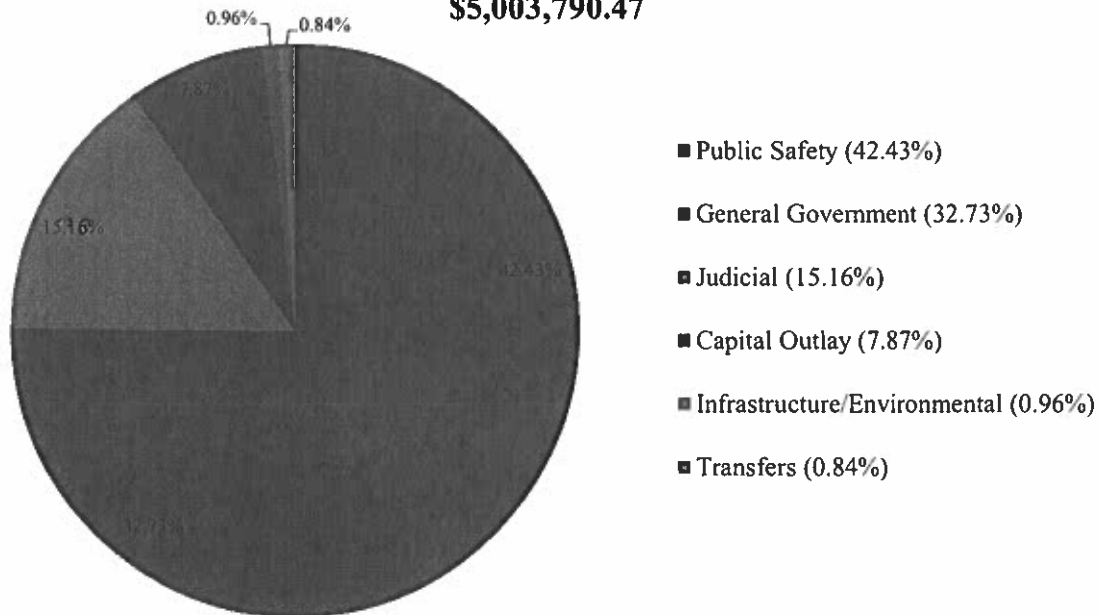
Salaries (49.25%)	\$2,464,575.69
Benefits (17.56%)	\$878,873.19
Operating Expenses (5.85%)	\$292,971.21
Software & Annual Maint. (5.09%)	\$254,857.48
Inmate Housing (4.82%)	\$241,343.81
Equipment (3.38%)	\$169,296.89
Annual Subsidies & ILAs (2.76%)	\$138,288.73
Vehicle Fuel/Maintenance (2.53%)	\$126,735.48
Judicial & Legal (2.46%)	\$122,922.21
Equipment/Property Maint. (2.34%)	\$116,849.13
Utilities (2.33%)	\$116,396.17
Transfers (0.84%)	\$42,060.00
Animal Control (0.29%)	\$14,507.00
Insurance (0.27%)	\$13,366.49
Travel & Training (0.21%)	\$10,746.99
Principal & Interest (0.00%)	\$0.00
TIF (0.00%)	\$0.00
	\$5,003,790.47

General Fund Expenditure Summary September 2018 \$5,003,790.47

- | | | |
|-------------------------------------|------------------------------------|------------------------------|
| ■ Salaries (49.25%) | ■ Benefits (17.56%) | ■ Operating Expenses (5.85%) |
| ■ Software & Annual Maint. (5.09%) | ■ Inmate Housing (4.82%) | ■ Equipment (3.38%) |
| ■ Annual Subsidies & ILAs (2.76%) | ■ Vehicle Fuel/Maintenance (2.53%) | ■ Judicial & Legal (2.46%) |
| ■ Equipment/Property Maint. (2.34%) | ■ Utilities (2.33%) | ■ Transfers (0.84%) |
| ■ Animal Control (0.29%) | ■ Insurance (0.27%) | ■ Travel & Training (0.21%) |



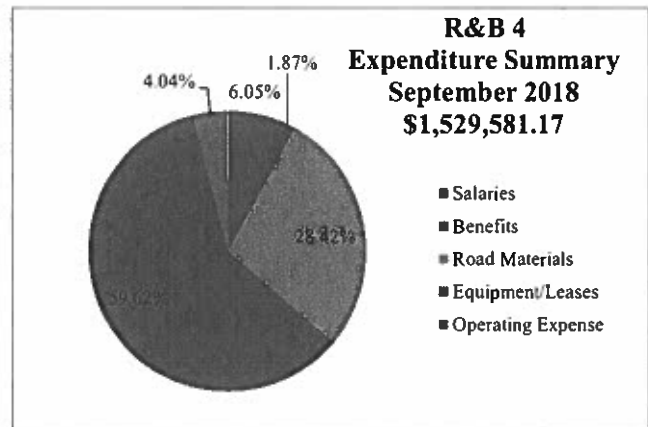
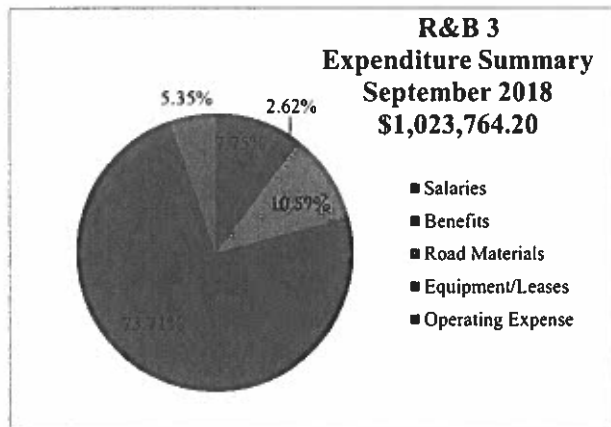
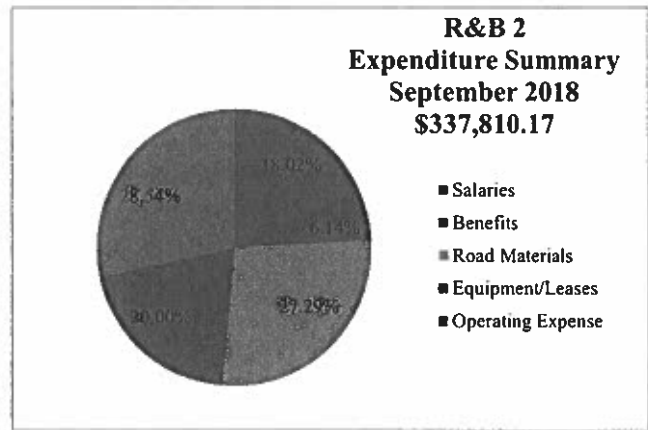
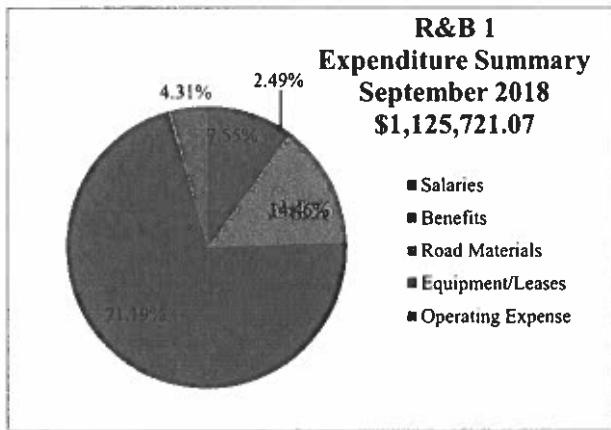
**General Fund
Expenditure Summary
September 2018
\$5,003,790.47**



Public Safety (42.43%)	\$	2,123,297.73
General Government (32.73%)	\$	1,637,671.55
Judicial (15.16%)	\$	758,772.93
Capital Outlay (7.87%)	\$	393,774.62
Infrastructure/Environmental (0.96%)	\$	48,213.64
Transfers (0.84%)	\$	42,060.00
Debt Service (0.00%)	\$	-

Road & Bridge Expenditure Summary - September 2018

	R&B #1 201809	R&B #2 201809	R&B #3 201809	R&B #4 201809
Salaries	\$ 84,945.84	\$ 60,876.98	\$ 79,382.50	\$ 92,533.01
Benefits	28,026.85	20,741.32	26,779.05	28,558.23
Road Materials	162,826.33	92,192.28	108,193.99	434,700.06
Equipment/Leases	801,389.47	67,573.76	754,635.79	911,933.02
Operating Expense	48,532.58	96,425.83	54,772.87	61,856.85
	\$ 1,125,721.07	\$ 337,810.17	\$ 1,023,764.20	\$ 1,529,581.17



Kaufman County, Texas

Unaudited Annual Financial Statements

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

September 30, 2018



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
REVENUES				
Property Taxes	\$47,194,333.91	\$34,819,274.25	\$ 7,833,265.57	\$ 4,541,794.09
Mixed Beverage Taxes	162,002.38	162,002.38	-	-
License and permits	181,127.58	89,047.50	-	-
Fees of office	9,560,664.52	5,274,809.22	2,509,941.46	-
Charges for Services	633,204.44	512,881.93	103,197.51	-
Forfeitures	106,435.63	-	-	-
Intergovernmental	6,126,591.22	3,631,733.65	329,774.80	-
Investment income	648,718.10	199,138.36	30,677.26	4,790.65
Miscellaneous	1,042,818.52	521,434.01	428,893.82	-
Total Revenues	<u>65,655,896.30</u>	<u>45,210,321.30</u>	<u>11,235,750.42</u>	<u>4,546,584.74</u>
EXPENDITURES				
General Government	17,835,250.53	16,629,562.50	-	-
Public safety and corrections	20,393,041.58	17,748,104.64	-	-
Judicial	6,513,106.33	6,241,745.05	-	-
Community Service	404,678.59	404,678.59	-	-
Infrastructure and Environmental	16,945,461.98	460,331.13	10,457,724.08	-
Health and Human Services	1,497,021.63	470,463.90	-	-
Capital Outlay	4,360,007.58	950,499.35	3,358,785.16	-
Debt Service				
Principal	2,991,845.17	16,135.48	347,219.32	2,628,490.37
Interest & Fiscal Charges	2,556,458.07	2,162.43	35,384.12	2,518,911.52
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>73,496,871.46</u>	<u>42,923,683.07</u>	<u>14,199,112.68</u>	<u>5,147,401.89</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(7,840,975.16)</u>	<u>2,286,638.23</u>	<u>(2,963,362.26)</u>	<u>(600,817.15)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	1,138,605.25	-	1,138,405.25	-
Insurance Recoveries	57,646.78	57,646.78	-	-
Operating Transfers In	13,151,132.62	631,870.07	11,088,672.62	715,000.00
Operating Transfers Out	(13,146,794.22)	(2,011,753.64)	(10,810,000.00)	-
Issuance of Capital lease	1,633,666.38	-	1,633,666.38	-
Total other financing sources (uses)	<u>2,834,256.81</u>	<u>(1,322,236.79)</u>	<u>3,050,744.25</u>	<u>715,000.00</u>
NET CHANGE IN FUND BALANCES	<u>(5,006,718.35)</u>	<u>964,401.44</u>	<u>87,381.99</u>	<u>114,182.85</u>
FUND BALANCES, BEGINNING	<u>39,082,372.53</u>	<u>4,955,358.39</u>	<u>4,217,391.61</u>	<u>241,881.00</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	<u>39,082,372.53</u>	<u>4,955,358.39</u>	<u>4,217,391.61</u>	<u>241,881.00</u>
FUND BALANCE, ENDING	<u><u>\$34,075,654.18</u></u>	<u><u>\$ 5,919,759.83</u></u>	<u><u>\$ 4,304,773.60</u></u>	<u><u>\$ 356,063.85</u></u>

	Major Construction Projects	Other Funds Summary	Agency Funds
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	92,080.08	-
Fees of office	-	937,728.62	838,185.22
Charges for Services	-	17,125.00	-
Forfeitures	-	106,435.63	-
Intergovernmental	5,403.35	954,998.72	1,204,680.70
Investment income	404,014.70	5,255.96	4,841.17
Miscellaneous	-	30,184.69	62,306.00
Total Revenues	<u>409,418.05</u>	<u>2,143,808.70</u>	<u>2,110,013.09</u>
EXPENDITURES			
General Government	-	1,205,688.03	-
Public safety and corrections	-	1,345,827.67	1,299,109.27
Judicial	-	271,361.28	-
Community Service	-	-	-
Infrastructure and Environmental	6,027,406.77	-	-
Health and Human Services	-	271,268.00	755,289.73
Capital Outlay	-	50,723.07	-
Debt Service			-
Principal	-	-	-
Interest & Fiscal Charges	-	-	-
Bond Issuance Costs	-	-	-
Total Expenditures	<u>6,027,406.77</u>	<u>3,144,868.05</u>	<u>2,054,399.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,617,988.72)</u>	<u>(1,001,059.35)</u>	<u>55,614.09</u>
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	-	-	-
Sale of Capital Assets	-	200.00	-
Insurance Recoveries	-	-	-
Operating Transfers In	-	709,559.93	6,030.00
Operating Transfers Out	(278,766.51)	(40,244.07)	(6,030.00)
Issuance of Capital lease	-	-	-
Total other financing sources (uses)	<u>(278,766.51)</u>	<u>669,515.86</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(5,896,755.23)</u>	<u>(331,543.49)</u>	<u>55,614.09</u>
FUND BALANCES, BEGINNING	<u>26,569,274.04</u>	<u>2,146,818.98</u>	<u>951,648.51</u>
PRIOR PERIOD ADJUSTMENT	-	-	-
BEGINNING BALANCE RESTATED	26,569,274.04	2,146,818.98	951,648.51
FUND BALANCE, ENDING	<u>\$20,672,518.81</u>	<u>\$ 1,815,275.49</u>	<u>\$ 1,007,262.60</u>

Kaufman County, Texas

Unaudited Annual Financial Statements

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

September 30, 2018



	Summary	General Fund	Wire Transfer Fund	Sheriff Federal Seized
REVENUES				
Property Taxes	\$47,194,333.91	\$34,819,274.25	\$ -	\$ -
Mixed Beverage Taxes	162,002.38	162,002.38	-	-
License and permits	181,127.58	11,757.00	-	-
Fees of office	9,560,664.52	3,955,248.57	-	-
Charges for Services	633,204.44	512,881.93	-	-
Forfeitures	106,435.63	-	-	-
Intergovernmental	6,126,591.22	3,616,733.65	-	-
Investment income	648,718.10	196,705.75	14.43	-
Miscellaneous	1,042,818.52	520,963.96	-	26,225.88
Total Revenues	65,655,896.30	43,795,567.49	14.43	26,225.88
EXPENDITURES				
General Government	17,835,250.53	15,370,026.56	-	-
Public safety and corrections	20,393,041.58	17,743,166.80	-	38,099.25
Judicial	6,513,106.33	6,241,745.05	-	-
Community Service	404,678.59	93,455.00	-	-
Infrastructure and Environmental	16,945,461.98	460,331.13	-	-
Health and Human Services	1,497,021.63	97,072.00	-	-
Capital Outlay	4,360,007.58	950,499.35	-	-
Debt Service				
Principal	2,991,845.17	16,135.48	-	-
Interest & Fiscal Charges	2,556,458.07	2,162.43	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	73,496,871.46	40,974,593.80	-	38,099.25
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(7,840,975.16)	2,820,973.69	14.43	(11,873.37)
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	1,138,605.25	-	-	-
Insurance Recoveries	57,646.78	57,646.78	-	-
Operating Transfers In	13,151,132.62	116,870.07	-	-
Operating Transfers Out	(13,146,794.22)	(1,924,809.00)	-	-
Issuance of Capital lease	1,633,666.38	-	-	-
Total other financing sources (uses)	2,834,256.81	(1,750,292.15)	-	-
NET CHANGE IN FUND BALANCES	(5,006,718.35)	1,070,681.54	14.43	(11,873.37)
FUND BALANCES, BEGINNING	39,082,372.53	4,602,257.12	2,821.16	46,795.51
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	39,082,372.53	4,602,257.12	2,821.16	46,795.51
FUND BALANCE, ENDING	\$34,075,654.18	\$ 5,672,938.66	\$ 2,835.59	\$ 34,922.14

	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care	Child Shelter
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	25,188.60	81,247.03	-	-
Intergovernmental	-	-	-	696,662.99
Investment income	-	-	-	-
Miscellaneous	-	-	-	61,226.69
Total Revenues	25,188.60	81,247.03	-	757,889.68
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	57,436.45	-	-	-
Judicial	-	25,671.75	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	373,391.90	755,289.73
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	57,436.45	25,671.75	373,391.90	755,289.73
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(32,247.85)	55,575.28	(373,391.90)	2,599.95
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	300,000.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	-	-	300,000.00	-
NET CHANGE IN FUND BALANCES	(32,247.85)	55,575.28	(73,391.90)	2,599.95
FUND BALANCES, BEGINNING	65,263.13	30,859.32	79,794.34	(1,259.18)
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	65,263.13	30,859.32	79,794.34	(1,259.18)
FUND BALANCE, ENDING	\$ 33,015.28	\$ 86,434.60	\$ 6,402.44	\$ 1,340.77

	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2	Road & Bridge Precinct 3
REVENUES				
Property Taxes	\$ 7,833,265.57	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	2,509,941.46	-	-	-
Charges for Services	-	27,077.52	-	-
Forfeitures	-	-	-	-
Intergovernmental	293,478.59	36,296.21	-	-
Investment income	3,464.10	7,195.73	8,050.87	4,427.27
Miscellaneous	53.50	166,630.27	175,740.32	10,262.28
Total Revenues	<u>10,640,203.22</u>	<u>237,199.73</u>	<u>183,791.19</u>	<u>14,689.55</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	21,197.83	2,705,961.81	1,325,387.24	3,609,360.36
Health and Human Services	-	-	-	-
Capital Outlay	-	858,717.52	184,806.07	944,521.31
Debt Service				
Principal	-	157,987.70	21,552.32	119,009.14
Interest & Fiscal Charges	-	16,694.92	441.01	11,340.27
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>21,197.83</u>	<u>3,739,361.95</u>	<u>1,532,186.64</u>	<u>4,684,231.08</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>10,619,005.39</u>	<u>(3,502,162.22)</u>	<u>(1,348,395.45)</u>	<u>(4,669,541.53)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	361,107.70	-	602,933.55
Insurance Recoveries	-	-	-	-
Operating Transfers In	278,672.62	2,810,600.00	1,945,800.00	2,810,600.00
Operating Transfers Out	(10,810,000.00)	-	-	-
Issuance of Capital lease	-	711,417.88	-	670,143.00
Total other financing sources (uses)	<u>(10,531,327.38)</u>	<u>3,883,125.58</u>	<u>1,945,800.00</u>	<u>4,083,676.55</u>
NET CHANGE IN FUND BALANCES	87,678.01	380,963.36	597,404.55	(585,864.98)
FUND BALANCES, BEGINNING	<u>217,819.21</u>	<u>1,015,013.49</u>	<u>1,067,881.37</u>	<u>1,045,788.99</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	217,819.21	1,015,013.49	1,067,881.37	1,045,788.99
FUND BALANCE, ENDING	<u>\$ 305,497.22</u>	<u>\$ 1,395,976.85</u>	<u>\$ 1,665,285.92</u>	<u>\$ 459,924.01</u>

	Road & Bridge Precinct 4	Law Library	Kaufman County Library	General R.O.W.
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	68,453.73	1,152.04	-
Charges for Services	76,119.99	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	15,000.00	-
Investment income	7,539.29	851.40	-	-
Miscellaneous	76,207.45	-	470.05	-
Total Revenues	<u>159,866.73</u>	<u>69,305.13</u>	<u>16,622.09</u>	<u>-</u>
EXPENDITURES				
General Government	-	-	140.00	-
Public safety and corrections	-	-	-	-
Judicial	-	85,289.62	-	-
Community Service	-	-	200,878.83	-
Infrastructure and Environmental	2,795,816.84	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	1,370,740.26	-	-	-
Debt Service				
Principal	48,670.16	-	-	-
Interest & Fiscal Charges	6,907.92	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>4,222,135.18</u>	<u>85,289.62</u>	<u>201,018.83</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(4,062,268.45)</u>	<u>(15,984.49)</u>	<u>(184,396.74)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	174,364.00	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	3,243,000.00	-	175,000.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	252,105.50	-	-	-
Total other financing sources (uses)	<u>3,669,469.50</u>	<u>-</u>	<u>175,000.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(392,798.95)</u>	<u>(15,984.49)</u>	<u>(9,396.74)</u>	<u>-</u>
FUND BALANCES, BEGINNING	<u>870,888.55</u>	<u>196,312.05</u>	<u>19,451.66</u>	<u>5,390.76</u>
PRIOR PERIOD ADJUSTMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
BEGINNING BALANCE RESTATED	<u>870,888.55</u>	<u>196,312.05</u>	<u>19,451.66</u>	<u>5,390.76</u>
FUND BALANCE, ENDING	<u>\$ 478,089.60</u>	<u>\$ 180,327.56</u>	<u>\$ 10,054.92</u>	<u>\$ 5,390.76</u>

	Lake Dam Maintenance	State Fees	Voter Registration	Probate Education
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	1,310,282.11	-	1,515.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	33,076.49	-
Investment income	-	-	30.74	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>1,310,282.11</u>	<u>33,107.23</u>	<u>1,515.00</u>
EXPENDITURES				
General Government	7,765.00	1,223,337.47	28,581.49	466.40
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>7,765.00</u>	<u>1,223,337.47</u>	<u>28,581.49</u>	<u>466.40</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(7,765.00)</u>	<u>86,944.64</u>	<u>4,525.74</u>	<u>1,048.60</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	-	(86,944.64)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>10,000.00</u>	<u>(86,944.64)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	2,235.00	0.00	4,525.74	1,048.60
FUND BALANCES, BEGINNING	<u>(304.97)</u>	<u>10,000.00</u>	<u>4,251.81</u>	<u>5,022.60</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	(304.97)	10,000.00	4,251.81	5,022.60
FUND BALANCE, ENDING	<u>\$ 1,930.03</u>	<u>\$ 10,000.00</u>	<u>\$ 8,777.55</u>	<u>\$ 6,071.20</u>

	Adult Probation CCP	Adult Probation Basic Supervision	Juvenile Probation	Appellate Justice System
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	838,185.22	-	9,782.68
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	281,231.00	226,786.71	452,286.00	-
Investment income	-	4,001.52	812.25	-
Miscellaneous	-	472.81	-	-
Total Revenues	<u>281,231.00</u>	<u>1,069,446.26</u>	<u>453,098.25</u>	<u>9,782.68</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	239,802.78	1,059,306.49	1,020,203.04	-
Judicial	-	-	-	9,273.96
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>239,802.78</u>	<u>1,059,306.49</u>	<u>1,020,203.04</u>	<u>9,273.96</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>41,428.22</u>	<u>10,139.77</u>	<u>(567,104.79)</u>	<u>508.72</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	200.00	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	6,030.00	-	579,149.00	-
Operating Transfers Out	-	(6,030.00)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>6,030.00</u>	<u>(6,030.00)</u>	<u>579,349.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	47,458.22	4,109.77	12,244.21	508.72
FUND BALANCES, BEGINNING	<u>43,680.44</u>	<u>888,810.33</u>	<u>22,730.59</u>	<u>18,931.31</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	43,680.44	888,810.33	22,730.59	18,931.31
FUND BALANCE, ENDING	<u>\$ 91,138.66</u>	<u>\$ 892,920.10</u>	<u>\$ 34,974.80</u>	<u>\$ 19,440.03</u>

	Juvenile Probation Diversion	Juvenile Probation Fee Fund	Records Management	Library Memorials
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	440.00	6,611.50	348,009.86	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	1,934.83	-
Miscellaneous	-	-	-	785.00
Total Revenues	<u>440.00</u>	<u>6,611.50</u>	<u>349,944.69</u>	<u>785.00</u>
EXPENDITURES				
General Government	-	-	523,472.08	-
Public safety and corrections	-	4,937.84	-	-
Judicial	396.00	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>396.00</u>	<u>4,937.84</u>	<u>523,472.08</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>44.00</u>	<u>1,673.66</u>	<u>(173,527.39)</u>	<u>785.00</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	(44.00)	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>(44.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	1,673.66	(173,527.39)	785.00
FUND BALANCES, BEGINNING	<u>160.00</u>	<u>6,172.50</u>	<u>447,090.93</u>	<u>2,447.39</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	160.00	6,172.50	447,090.93	2,447.39
FUND BALANCE, ENDING	<u>\$ 160.00</u>	<u>\$ 7,846.16</u>	<u>\$ 273,563.54</u>	<u>\$ 3,232.39</u>

	Construction Projects	Courthouse Security	Records Management and Preservation	District Clerk Records Management and Preservation
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	72,994.19	26,228.62	32,114.96
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	3.65	692.11	183.45	264.27
Miscellaneous	-	-	-	-
Total Revenues	<u>3.65</u>	<u>73,686.30</u>	<u>26,412.07</u>	<u>32,379.23</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	17,755.35	-	-
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>17,755.35</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>3.65</u>	<u>55,930.95</u>	<u>26,412.07</u>	<u>32,379.23</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	3.65	55,930.95	26,412.07	32,379.23
FUND BALANCES, BEGINNING	<u>164.24</u>	<u>128,828.81</u>	<u>26,626.65</u>	<u>42,537.75</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	164.24	128,828.81	26,626.65	42,537.75
FUND BALANCE, ENDING	<u>\$ 167.89</u>	<u>\$ 184,759.76</u>	<u>\$ 53,038.72</u>	<u>\$ 74,916.98</u>

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV-E Funds	CCL Diversion Court
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	75,640.50	92,080.08	-	-
Fees of office	-	-	-	3,235.00
Charges for Services	-	17,125.00	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	9,298.16	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>75,640.50</u>	<u>109,205.08</u>	<u>9,298.16</u>	<u>3,235.00</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	10,369.84	12,059.09	-
Judicial	-	-	-	7,605.00
Community Service	110,344.76	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	50,723.07	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>110,344.76</u>	<u>61,092.91</u>	<u>12,059.09</u>	<u>7,605.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(34,704.26)</u>	<u>48,112.17</u>	<u>(2,760.93)</u>	<u>(4,370.00)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	30,000.00	-	-	7,375.45
Operating Transfers Out	-	(37,600.00)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>30,000.00</u>	<u>(37,600.00)</u>	<u>-</u>	<u>7,375.45</u>
NET CHANGE IN FUND BALANCES	<u>(4,704.26)</u>	<u>10,512.17</u>	<u>(2,760.93)</u>	<u>3,005.45</u>
FUND BALANCES, BEGINNING	<u>18,851.02</u>	<u>185,770.48</u>	<u>30,462.11</u>	<u>50,049.88</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	18,851.02	185,770.48	30,462.11	50,049.88
FUND BALANCE, ENDING	<u>\$ 14,146.76</u>	<u>\$ 196,282.65</u>	<u>\$ 27,701.18</u>	<u>\$ 53,055.33</u>

	422nd Diversion Court	Veteran's Court Program	Dangerous & Wild Animals Fund	Constable Pct. 4 Forfeitures
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	1,650.00	-
Fees of office	2,359.00	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	21.32
Miscellaneous	-	606.50	-	323.81
Total Revenues	<u>2,359.00</u>	<u>606.50</u>	<u>1,650.00</u>	<u>345.13</u>
EXPENDITURES				
General Government	-	-	-	2,003.15
Public safety and corrections	-	-	-	-
Judicial	200.00	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>200.00</u>	<u>-</u>	<u>-</u>	<u>2,003.15</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,159.00</u>	<u>606.50</u>	<u>1,650.00</u>	<u>(1,658.02)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	7,375.48	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>7,375.48</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	9,534.48	606.50	1,650.00	(1,658.02)
FUND BALANCES, BEGINNING	<u>34,094.20</u>	<u>2,510.40</u>	<u>7,300.00</u>	<u>6,035.90</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	34,094.20	2,510.40	7,300.00	6,035.90
FUND BALANCE, ENDING	<u>\$ 43,628.68</u>	<u>\$ 3,116.90</u>	<u>\$ 8,950.00</u>	<u>\$ 4,377.88</u>

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
REVENUES				
Property Taxes	\$ -	\$ 362,298.69	\$ 1,781,944.32	\$ 118,031.81
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	8,262.67	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	251.84	944.85	-
Miscellaneous	-	-	-	-
Total Revenues	<u>8,262.67</u>	<u>362,550.53</u>	<u>1,782,889.17</u>	<u>118,031.81</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	18,392.53	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	1,000,000.00	1,530,000.00	98,490.37
Interest & Fiscal Charges	-	59,975.00	220,441.15	16,596.52
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>18,392.53</u>	<u>1,059,975.00</u>	<u>1,750,441.15</u>	<u>115,086.89</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(10,129.86)</u>	<u>(697,424.47)</u>	<u>32,448.02</u>	<u>2,944.92</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	715,000.00	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>715,000.00</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(10,129.86)	17,575.53	32,448.02	2,944.92
FUND BALANCES, BEGINNING	<u>26,416.24</u>	<u>6,878.79</u>	<u>34,562.17</u>	<u>115,495.72</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	26,416.24	6,878.79	34,562.17	115,495.72
FUND BALANCE, ENDING	<u>\$ 16,286.38</u>	<u>\$ 24,454.32</u>	<u>\$ 67,010.19</u>	<u>\$ 118,440.64</u>

	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1	Juvenile Probation Grant C
REVENUES				
Property Taxes	\$ 2,279,519.27	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	97,514.52
Investment income	3,593.96	26.82	283.34	-
Miscellaneous	-	-	-	-
Total Revenues	<u>2,283,113.23</u>	<u>26.82</u>	<u>283.34</u>	<u>97,514.52</u>
EXPENDITURES				
General Government	-	27,527.07	-	-
Public safety and corrections	-	-	-	98,259.72
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	2,221,898.85	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>2,221,898.85</u>	<u>27,527.07</u>	<u>-</u>	<u>98,259.72</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>61,214.38</u>	<u>(27,500.25)</u>	<u>283.34</u>	<u>(745.20)</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	61,214.38	(27,500.25)	283.34	(745.20)
FUND BALANCES, BEGINNING	<u>84,944.32</u>	<u>27,500.25</u>	<u>64,912.62</u>	<u>745.20</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	84,944.32	27,500.25	64,912.62	745.20
FUND BALANCE, ENDING	<u>\$ 146,158.70</u>	<u>\$ -</u>	<u>\$ 65,195.96</u>	<u>\$ -</u>

	Levee District #5 M & O	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	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	244,118.30	-
Investment income	76.81	-	174.65	-
Miscellaneous	-	-	-	-
Total Revenues	<u>76.81</u>	<u>-</u>	<u>244,292.95</u>	<u>-</u>
EXPENDITURES				
General Government	300.00	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	271,268.00	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>300.00</u>	<u>-</u>	<u>271,268.00</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(223.19)</u>	<u>-</u>	<u>(26,975.05)</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	(223.19)	-	(26,975.05)	-
FUND BALANCES, BEGINNING	<u>17,651.83</u>	<u>175.42</u>	<u>46,715.11</u>	<u>7,167.37</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	17,651.83	175.42	46,715.11	7,167.37
FUND BALANCE, ENDING	<u>\$ 17,428.64</u>	<u>\$ 175.42</u>	<u>\$ 19,740.06</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	56.39	143.04	91.51	1,731.60
Miscellaneous	1,590.00	1,260.00	-	-
Total Revenues	<u>1,646.39</u>	<u>1,403.04</u>	<u>91.51</u>	<u>1,731.60</u>
EXPENDITURES				
General Government	-	982.19	22,665.82	-
Public safety and corrections	-	-	-	-
Judicial	52,350.00	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>52,350.00</u>	<u>982.19</u>	<u>22,665.82</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(50,703.61)</u>	<u>420.85</u>	<u>(22,574.31)</u>	<u>1,731.60</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	-	(2,600.07)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>60,000.00</u>	<u>4,199.93</u>	<u>6,800.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	9,296.39	4,620.78	(15,774.31)	1,731.60
FUND BALANCES, BEGINNING	<u>428.65</u>	<u>29,271.03</u>	<u>21,022.00</u>	<u>11,052.99</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	428.65	29,271.03	21,022.00	11,052.99
FUND BALANCE, ENDING	<u>\$ 9,725.04</u>	<u>\$ 33,891.81</u>	<u>\$ 5,247.69</u>	<u>\$ 12,784.59</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	-	839.65	-	299.61
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>839.65</u>	<u>-</u>	<u>299.61</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>839.65</u>	<u>-</u>	<u>299.61</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	-	839.65	-	299.61
FUND BALANCES, BEGINNING	<u>1,500.00</u>	<u>17,906.52</u>	<u>1,963.41</u>	<u>68,641.72</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	1,500.00	17,906.52	1,963.41	68,641.72
FUND BALANCE, ENDING	<u>\$ 1,500.00</u>	<u>\$ 18,746.17</u>	<u>\$ 1,963.41</u>	<u>\$ 68,941.33</u>

	LEOSE Training	County & District Court Technology	JP Technology	Records Archive
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	4,176.34	33,361.57	328,310.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	17,055.86	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>17,055.86</u>	<u>4,176.34</u>	<u>33,361.57</u>	<u>328,310.00</u>
EXPENDITURES				
General Government	-	63.22	-	621,176.93
Public safety and corrections	2,100.00	-	-	-
Judicial	-	-	23,767.07	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>2,100.00</u>	<u>63.22</u>	<u>23,767.07</u>	<u>621,176.93</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>14,955.86</u>	<u>4,113.12</u>	<u>9,594.50</u>	<u>(292,866.93)</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	14,955.86	4,113.12	9,594.50	(292,866.93)
FUND BALANCES, BEGINNING	<u>25,575.77</u>	<u>2,032.03</u>	<u>234,526.14</u>	<u>408,309.31</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	25,575.77	2,032.03	234,526.14	408,309.31
FUND BALANCE, ENDING	<u>\$ 40,531.63</u>	<u>\$ 6,145.15</u>	<u>\$ 244,120.64</u>	<u>\$ 115,442.38</u>

	SCAAP	Tax Assessor/ Collector Admin Fees	Juvenile Probation Grant N	Emissions Enforcement Grant
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	27,460.19	2,843.56	41,178.32	30,167.32
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>27,460.19</u>	<u>2,843.56</u>	<u>41,178.32</u>	<u>30,167.32</u>
EXPENDITURES				
General Government	-	6,743.15	-	-
Public safety and corrections	27,460.19	-	41,178.00	38,662.09
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>27,460.19</u>	<u>6,743.15</u>	<u>41,178.00</u>	<u>38,662.09</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(3,899.59)</u>	<u>0.32</u>	<u>(8,494.77)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	-	(3,899.59)	0.32	(8,494.77)
FUND BALANCES, BEGINNING	<u>(167.68)</u>	<u>13,639.53</u>	<u>(0.32)</u>	<u>8,494.74</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	(167.68)	13,639.53	(0.32)	8,494.74
FUND BALANCE, ENDING	<u>\$ (167.68)</u>	<u>\$ 9,739.94</u>	<u>\$ -</u>	<u>\$ (0.03)</u>

	Capital Murder Grant	Road Bond Construction	Series 2015 Bond Project
REVENUES			
Property Taxes	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-
License and permits	-	-	-
Fees of office	-	-	-
Charges for Services	-	-	-
Forfeitures	-	-	-
Intergovernmental	-	5,403.35	-
Investment income	-	404,007.65	3.40
Miscellaneous	-	-	-
Total Revenues	-	409,411.00	3.40
EXPENDITURES			
General Government	-	-	-
Public safety and corrections	-	-	-
Judicial	30,660.00	-	-
Community Service	-	-	-
Infrastructure and Environmental	-	6,027,406.77	-
Health and Human Services	-	-	-
Capital Outlay	-	-	-
Debt Service			
Principal	-	-	-
Interest & Fiscal Charges	-	-	-
Bond Issuance Costs	-	-	-
Total Expenditures	30,660.00	6,027,406.77	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(30,660.00)	(5,617,995.77)	3.40
OTHER FINANCING SOURCES (USES)			
Issuance of Long Term Debt	-	-	-
Sale of Capital Assets	-	-	-
Insurance Recoveries	-	-	-
Operating Transfers In	42,060.00	-	-
Operating Transfers Out	-	(278,672.62)	(93.89)
Issuance of Capital lease	-	-	-
Total other financing sources (uses)	42,060.00	(278,672.62)	(93.89)
NET CHANGE IN FUND BALANCES	11,400.00	(5,896,668.39)	(90.49)
FUND BALANCES, BEGINNING	(11,400.00)	26,569,019.31	90.49
PRIOR PERIOD ADJUSTMENT	-	-	-
BEGINNING BALANCE RESTATED	(11,400.00)	26,569,019.31	90.49
FUND BALANCE, ENDING	\$ -	\$20,672,350.92	\$ -

Kaufman County, Texas

Unaudited Annual Financial Statements

Balance Sheet Summary

September 30, 2018



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
ASSETS				
Cash and cash equivalents	\$36,467,083.28	\$ 7,090,581.89	\$ 5,006,885.08	\$ 342,960.66
Taxes receivable	1,983,010.86	1,547,730.05	274,451.57	160,829.24
Accounts receivable	2,133,907.86	2,074,182.35	2,396.93	-
Due from other Governments	9,373,734.48	415,552.58	8,890,166.43	-
Due from other Funds	29,481.59	26,410.05	-	-
Prepaid Expenses	30,966.27	28,264.84	385.43	-
Total Assets	50,018,184.34	11,182,721.76	14,173,900.01	503,789.90
LIABILITIES				
Accounts Payable	1,498,743.34	641,758.45	605,865.77	400.00
Accrued Liabilities	1,630,096.99	1,004,536.66	219,949.17	-
Due to other Funds	22,949.90	22,650.41	-	-
Due to other governments	345,884.63	345,884.63	-	-
Unearned revenue	12,444,064.44	3,247,340.92	9,043,696.90	147,326.05
Accrued Interest	790.86	790.86	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	15,942,530.16	5,262,961.93	9,869,511.84	147,726.05
NET POSITION				
Restricted:				
Road and Bridge Projects	24,977,124.52	-	4,304,773.60	-
Public safety	1,178,173.56	16,796.16	-	-
Judicial	395,888.14	-	-	-
Library Services	10,054.92	10,054.92	-	-
Fire Code Enforcement	196,282.65	-	-	-
Historical Preservation	42,371.89	-	-	-
Records Management	516,961.62	-	-	-
Court technology and Security	451,311.93	-	-	-
Capital Projects	5,558.65	5,390.76	-	-
Debt Service	356,063.85	-	-	356,063.85
Other purposes	505,803.61	447,459.15	-	-
Unrestricted	5,440,058.84	5,440,058.84	-	-
Total Net Position	34,075,654.18	5,919,759.83	4,304,773.60	356,063.85
Total Liabilities & Net Position	\$ 50,018,184.34	\$ 11,182,721.76	\$ 14,174,285.44	\$ 503,789.90

	Major Construction Projects	Other Funds Summary	Agency Funds
ASSETS			
Cash and cash equivalents	\$20,802,409.21	\$ 1,852,211.81	\$ 1,372,034.63
Taxes receivable	-	-	-
Accounts receivable	-	29,176.82	28,151.76
Due from other Governments	-	68,015.47	-
Due from other Funds	-	3,071.54	-
Prepaid Expenses	-	75.00	2,241.00
Total Assets	20,802,409.21	1,952,475.64	1,402,427.39
LIABILITIES			
Accounts Payable	129,890.40	101,725.02	19,103.70
Accrued Liabilities	-	29,550.07	376,061.09
Due to other Funds	-	299.49	-
Due to other governments	-	-	-
Unearned revenue	-	5,700.57	-
Accrued Interest	-	-	-
Loan payable	-	-	-
Unavailable Revenue	-	-	-
Total Liabilities	129,890.40	137,275.15	395,164.79
NET POSITION			
Restricted:			
Road and Bridge Projects	20,672,350.92	-	-
Public safety	-	177,318.64	984,058.76
Judicial	-	392,771.24	3,116.90
Library Services	-	-	-
Fire Code Enforcement	-	196,282.65	-
Historical Preservation	-	42,371.89	-
Records Management	-	516,961.62	-
Court technology and Security	-	451,311.93	-
Capital Projects	167.89	-	-
Debt Service	-	-	-
Other purposes	-	38,257.52	20,086.94
Unrestricted	-	-	-
Total Net Position	20,672,518.81	1,815,275.49	1,007,262.60
Total Liabilities & Net Position	\$ 20,802,409.21	\$ 1,952,550.64	\$ 1,402,427.39

Kaufman County, Texas

Unaudited Annual Financial Statements

Balance Sheet Detail

September 30, 2018



	Summary	General Fund	Wire Transfer Fund	Sheriff Federal Forfeitures
ASSETS				
Cash and cash equivalents	\$36,467,083.28	\$ 6,487,368.66	\$ 2,835.59	\$ 34,922.14
Taxes receivable	1,983,010.86	1,547,730.05	-	-
Accounts receivable	2,133,907.86	2,074,182.35	-	-
Due from other Governments	9,373,734.48	415,552.58	-	-
Due from other Funds	29,481.59	26,410.05	-	-
Prepaid Expenses	30,966.27	28,264.84	-	-
Total Assets	50,018,184.34	10,579,508.53	2,835.59	34,922.14
LIABILITIES				
Accounts Payable	1,498,743.34	618,175.43	-	-
Accrued Liabilities	1,630,096.99	994,739.36	-	-
Due to other Funds	22,949.90	-	-	-
Due to other governments	345,884.63	46,314.16	-	-
Unearned revenue	12,444,064.44	3,247,340.92	-	-
Accrued Interest	790.86	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	15,942,530.16	4,906,569.87	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	24,977,124.52	-	-	-
Public safety	1,178,173.56	-	-	34,922.14
Judicial	395,888.14	-	-	-
Library Services	10,054.92	-	-	-
Fire Code Enforcement	196,282.65	-	-	-
Historical Preservation	42,371.89	-	-	-
Records Management	516,961.62	-	-	-
Court technology and Security	451,311.93	-	-	-
Capital Projects	5,558.65	-	-	-
Debt Service	356,063.85	-	-	-
Other purposes	505,803.61	250,000.00	-	-
Unrestricted	5,440,058.84	5,422,938.66	2,835.59	-
Total Net Position	34,075,654.18	5,672,938.66	2,835.59	34,922.14
Total Liabilities & Net Position	\$ 50,018,184.34	\$ 10,579,508.53	\$ 2,835.59	\$ 34,922.14

	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care	Child Shelter
ASSETS				
Cash and cash equivalents	\$ 33,015.28	\$ 87,045.24	\$ 14,870.86	\$ 6,129.19
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	28,151.76
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	33,015.28	87,045.24	14,870.86	34,280.95
LIABILITIES				
Accounts Payable	-	425.15	6,156.94	15,780.34
Accrued Liabilities	-	-	2,311.48	17,159.84
Due to other Funds	-	185.49	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	610.64	8,468.42	32,940.18
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	33,015.28	-	-	-
Judicial	-	86,434.60	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	6,402.44	1,340.77
Unrestricted	-	-	-	-
Total Net Position	33,015.28	86,434.60	6,402.44	1,340.77
Total Liabilities & Net Position	\$ 33,015.28	\$ 87,045.24	\$ 14,870.86	\$ 34,280.95

	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2	Road & Bridge Precinct 3
ASSETS				
Cash and cash equivalents	\$ 184,975.62	\$ 1,577,926.14	\$ 1,733,537.03	\$ 562,150.66
Taxes receivable	274,451.57	-	-	-
Accounts receivable	-	-	-	2,396.93
Due from other Governments	8,890,166.43	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	385.43
Total Assets	9,349,593.62	1,577,926.14	1,733,537.03	564,933.02
LIABILITIES				
Accounts Payable	399.50	52,403.37	43,968.86	74,420.88
Accrued Liabilities	-	129,545.92	24,282.25	30,588.13
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	9,043,696.90	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	9,044,096.40	181,949.29	68,251.11	105,009.01
NET POSITION				
Restricted:				
Road and Bridge Projects	305,497.22	1,395,976.85	1,665,285.92	459,924.01
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	305,497.22	1,395,976.85	1,665,285.92	459,924.01
Total Liabilities & Net Position	\$ 9,349,593.62	\$ 1,577,926.14	\$ 1,733,537.03	\$ 564,933.02

	Road & Bridge Precinct 4	Law Library	Kaufman County Library	General R.O.W.
ASSETS				
Cash and cash equivalents	\$ 948,295.63	\$ 187,539.85	\$ 18,139.27	\$ 5,390.76
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	948,295.63	187,539.85	18,139.27	5,390.76
LIABILITIES				
Accounts Payable	434,673.16	6,494.44	1,541.78	-
Accrued Liabilities	35,532.87	717.85	6,542.57	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	470,206.03	7,212.29	8,084.35	-
NET POSITION				
Restricted:				
Road and Bridge Projects	478,089.60	-	-	-
Public safety	-	-	-	-
Judicial	-	180,327.56	-	-
Library Services	-	-	10,054.92	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	5,390.76
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	478,089.60	180,327.56	10,054.92	5,390.76
Total Liabilities & Net Position	\$ 948,295.63	\$ 187,539.85	\$ 18,139.27	\$ 5,390.76

	Lake Dam Maintenance	State Fees	Voter Registration	Probate Education
ASSETS				
Cash and cash equivalents	\$ 1,930.03	\$ 332,220.88	\$ 8,777.55	\$ 6,071.20
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	1,930.03	332,220.88	8,777.55	6,071.20
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	22,650.41	-	-
Due to other governments	-	299,570.47	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	322,220.88	-	-
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	1,930.03	10,000.00	8,777.55	6,071.20
Unrestricted	-	-	-	-
Total Net Position	1,930.03	10,000.00	8,777.55	6,071.20
Total Liabilities & Net Position	\$ 1,930.03	\$ 332,220.88	\$ 8,777.55	\$ 6,071.20

	Adult Probation CCP	Adult Probation Basic Supervision	Juvenile Probation	Appellate Justice System
ASSETS				
Cash and cash equivalents	\$ 99,940.16	\$ 922,670.93	\$ 65,248.74	\$ 19,440.03
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	2,241.00	75.00	-
Total Assets	99,940.16	924,911.93	65,323.74	19,440.03
LIABILITIES				
Accounts Payable	1,088.95	2,234.41	4,217.78	-
Accrued Liabilities	7,712.55	29,757.42	26,131.16	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	8,801.50	31,991.83	30,348.94	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	91,138.66	892,920.10	34,974.80	-
Judicial	-	-	-	19,440.03
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	91,138.66	892,920.10	34,974.80	19,440.03
Total Liabilities & Net Position	\$ 99,940.16	\$ 924,911.93	\$ 65,323.74	\$ 19,440.03

	Juvenile Probation Diversion	Juvenile Probation Fee Fund	Records Management	Library Memorials
ASSETS				
Cash and cash equivalents	\$ 300.00	\$ 7,846.16	\$ 280,715.92	\$ 3,232.39
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	300.00	7,846.16	280,715.92	3,232.39
LIABILITIES				
Accounts Payable	126.00	-	4,626.25	-
Accrued Liabilities	-	-	2,526.13	-
Due to other Funds	14.00	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	140.00	-	7,152.38	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	7,846.16	-	-
Judicial	160.00	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	3,232.39
Records Management	-	-	273,563.54	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	160.00	7,846.16	273,563.54	3,232.39
Total Liabilities & Net Position	\$ 300.00	\$ 7,846.16	\$ 280,715.92	\$ 3,232.39

	Construction Projects	Courthouse Security	Records Management and Preservation	District Clerk Records Management and Preservation
ASSETS				
Cash and cash equivalents	\$ 167.89	\$ 187,899.76	\$ 53,038.72	\$ 74,916.98
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	167.89	187,899.76	53,038.72	74,916.98
LIABILITIES				
Accounts Payable	-	3,140.00	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	3,140.00	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	53,038.72	74,916.98
Court technology and Security	-	184,759.76	-	-
Capital Projects	167.89	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	167.89	184,759.76	53,038.72	74,916.98
Total Liabilities & Net Position	\$ 167.89	\$ 187,899.76	\$ 53,038.72	\$ 74,916.98

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV-E Funds	CCL Diversion Court
ASSETS				
Cash and cash equivalents	\$ 31,074.31	\$ 196,606.90	\$ 27,701.18	\$ 52,194.56
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	1,535.77
Prepaid Expenses	-	-	-	-
Total Assets	31,074.31	196,606.90	27,701.18	53,730.33
LIABILITIES				
Accounts Payable	15,684.30	149.32	-	675.00
Accrued Liabilities	1,243.25	174.93	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	16,927.55	324.25	-	675.00
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	27,701.18	-
Judicial	-	-	-	53,055.33
Library Services	-	-	-	-
Fire Code Enforcement	-	196,282.65	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	14,146.76	-	-	-
Unrestricted	-	-	-	-
Total Net Position	14,146.76	196,282.65	27,701.18	53,055.33
Total Liabilities & Net Position	\$ 31,074.31	\$ 196,606.90	\$ 27,701.18	\$ 53,730.33

	422nd Diversion Court	Veteran's Court Program	Dangerous & Wild Animals Fund	Constable Pct. 4 Forfeitures
ASSETS				
Cash and cash equivalents	\$ 42,092.91	\$ 3,116.90	\$ 8,950.00	\$ 4,377.88
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	1,535.77	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	43,628.68	3,116.90	8,950.00	4,377.88
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	8,950.00	4,377.88
Judicial	43,628.68	3,116.90	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	43,628.68	3,116.90	8,950.00	4,377.88
Total Liabilities & Net Position	\$ 43,628.68	\$ 3,116.90	\$ 8,950.00	\$ 4,377.88

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
ASSETS				
Cash and cash equivalents	\$ 16,286.38	\$ 24,454.32	\$ 53,907.00	\$ 118,440.64
Taxes receivable	-	-	160,829.24	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	16,286.38	24,454.32	214,736.24	118,440.64
LIABILITIES				
Accounts Payable	-	-	400.00	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	147,326.05	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	147,726.05	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	16,286.38	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	24,454.32	67,010.19	118,440.64
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	16,286.38	24,454.32	67,010.19	118,440.64
Total Liabilities & Net Position	\$ 16,286.38	\$ 24,454.32	\$ 214,736.24	\$ 118,440.64

	2014 Road Bond I&S	Tobacco Settlement	Levee Improvement District #1	Juvenile Probation Grant C
ASSETS				
Cash and cash equivalents	\$ 146,158.70	\$ -	\$ 65,195.96	\$ (29,176.82)
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	29,176.82
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	146,158.70	-	65,195.96	-
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	146,158.70	-	-	-
Other purposes	-	-	65,195.96	-
Unrestricted	-	-	-	-
Total Net Position	146,158.70	-	65,195.96	-
Total Liabilities & Net Position	\$ 146,158.70	\$ -	\$ 65,195.96	\$ -

	Levee District #5 M&O	Levee District #15 M&O	Texas Water Improvement	Bois D'Arc Island C&M
ASSETS				
Cash and cash equivalents	\$ 17,628.64	\$ 175.42	\$ 19,839.76	\$ 7,167.37
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	68,015.47	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	17,628.64	175.42	87,855.23	7,167.37
LIABILITIES				
Accounts Payable	200.00	-	68,015.17	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	100.00	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	200.00	-	68,115.17	-
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	17,428.64	175.42	19,740.06	7,167.37
Unrestricted	-	-	-	-
Total Net Position	17,428.64	175.42	19,740.06	7,167.37
Total Liabilities & Net Position	\$ 17,628.64	\$ 175.42	\$ 87,855.23	\$ 7,167.37

	Jury Check Fund	Historical Society	Farm Museum	ACH Account
ASSETS				
Cash and cash equivalents	\$ 12,165.04	\$ 34,809.67	\$ 5,247.69	\$ 12,784.59
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	12,165.04	34,809.67	5,247.69	12,784.59
LIABILITIES				
Accounts Payable	2,440.00	917.86	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	2,440.00	917.86	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	9,725.04	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	33,891.81	5,247.69	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	12,784.59
Total Net Position	9,725.04	33,891.81	5,247.69	12,784.59
Total Liabilities & Net Position	\$ 12,165.04	\$ 34,809.67	\$ 5,247.69	\$ 12,784.59

	Payroll	Employee Savings	Juvenile Case Manager	Levee District #6 C & M
ASSETS				
Cash and cash equivalents	\$ 1,990.86	\$ 340,177.45	\$ 1,963.41	\$ 68,941.33
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	1,990.86	340,177.45	1,963.41	68,941.33
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	(300.00)	321,431.28	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	790.86	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	490.86	321,431.28	-	-
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	-	18,746.17	-	68,941.33
Unrestricted	1,500.00	-	-	-
Total Net Position	1,500.00	18,746.17	1,963.41	68,941.33
Total Liabilities & Net Position	\$ 1,990.86	\$ 340,177.45	\$ 1,963.41	\$ 68,941.33

	LEOSE Training	County & District Court Technology	JP Technology	Records Archive
ASSETS				
Cash and cash equivalents	\$ 40,531.63	\$ 6,145.15	\$ 246,912.79	\$ 118,142.38
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	40,531.63	6,145.15	246,912.79	118,142.38
LIABILITIES				
Accounts Payable	-	-	2,792.15	2,700.00
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	2,792.15	2,700.00
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	40,531.63	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	115,442.38
Court technology and Security	-	6,145.15	244,120.64	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	40,531.63	6,145.15	244,120.64	115,442.38
Total Liabilities & Net Position	\$ 40,531.63	\$ 6,145.15	\$ 246,912.79	\$ 118,142.38

	SCAAP	Tax Assessor/ Collector Admin Fees	Juvenile Probation Grant N	Emissions Enforcement Grant
ASSETS				
Cash and cash equivalents	\$ 5,532.89	\$ 9,739.94	\$ -	\$ 5,005.87
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	5,532.89	9,739.94	-	5,005.87
LIABILITIES				
Accounts Payable	-	-	-	5,005.90
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	5,700.57	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	5,700.57	-	-	5,005.90
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	(167.68)	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	9,739.94	-	(0.03)
Unrestricted	-	-	-	-
Total Net Position	(167.68)	9,739.94	-	(0.03)
Total Liabilities & Net Position	\$ 5,532.89	\$ 9,739.94	\$ -	\$ 5,005.87

	Capital Murder Grant	Road Bond Construction	Series 2015 Bond Project
ASSETS			
Cash and cash equivalents	\$ -	\$20,802,241.32	\$ -
Taxes receivable	-	-	-
Accounts receivable	-	-	-
Due from other Governments	-	-	-
Due from other Funds	-	-	-
Prepaid Expenses	-	-	-
Total Assets	-	20,802,241.32	-
LIABILITIES			
Accounts Payable	-	129,890.40	-
Accrued Liabilities	-	-	-
Due to other Funds	-	-	-
Due to other governments	-	-	-
Unearned revenue	-	-	-
Accrued Interest	-	-	-
Loan payable	-	-	-
Unavailable Revenue	-	-	-
Total Liabilities	-	129,890.40	-
NET POSITION			
Restricted:			
Road and Bridge Projects	-	20,672,350.92	-
Public safety	-	-	-
Judicial	-	-	-
Library Services	-	-	-
Fire Code Enforcement	-	-	-
Historical Preservation	-	-	-
Records Management	-	-	-
Court technology and Security	-	-	-
Capital Projects	-	-	-
Debt Service	-	-	-
Other purposes	-	-	-
Unrestricted	-	-	-
Total Net Position	-	20,672,350.92	-
Total Liabilities & Net Position	\$ -	\$ 20,802,241.32	\$ -

General Fund - Monthly Statement of Revenues, Expenditures, and Changes in Fund Balance - FY2018 Q4

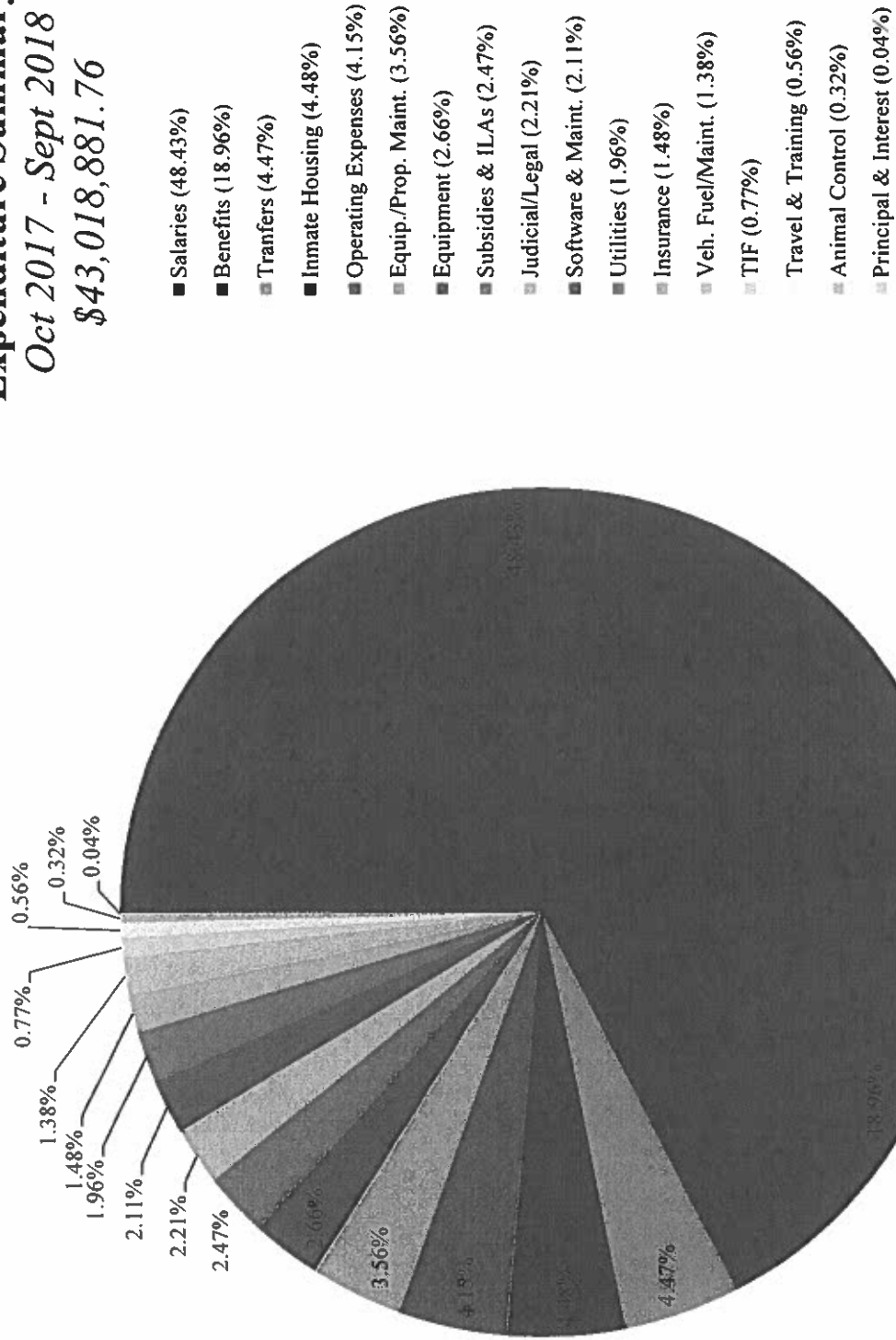
	4th Quarter FY2018				4th Quarter FY2017			
	July 2018	August 2018	September 2018		July 2017	August 2017	September 2017	
REVENUES								
Property Taxes	\$ 324,551.02	\$ 117,967.72	\$ 149,602.51	\$ 592,121.25	\$ 268,443.93	\$ 157,585.96	\$ 13,624.37	\$ 439,654.26
Mixed Beverage Taxes	41,457.40	-	40,672.72	82,130.12	41,531.57	-	34,164.08	75,695.65
License and permits	-	252.50	5,282.00	5,534.50	-	400.00	1,150.00	1,550.00
Fees of office	358,999.65	370,874.09	331,973.95	1,061,847.69	328,492.59	325,527.71	306,380.07	960,400.37
Charges for Services	43,383.87	28,532.97	72,021.83	143,938.67	22,853.73	27,465.91	72,306.99	122,626.63
Forfeitures	-	-	-	-	-	-	-	-
Intergovernmental	398,285.94	302,093.71	620,350.31	1,320,729.96	413,681.07	265,090.37	489,504.60	1,168,276.04
Investment income	19,782.15	14,932.64	12,887.57	47,602.36	10,511.35	8,366.17	10,207.27	29,084.79
Miscellaneous	2,435.56	110,770.44	170,655.39	283,861.39	14,890.40	801,788.85	29,373.12	846,052.37
Total Revenues	1,188,895.59	945,424.07	1,403,446.28	3,537,765.94	1,100,404.64	1,586,224.97	956,710.50	3,643,340.11
EXPENDITURES								
General Government	454,527.11	1,327,699.22	1,636,004.05	3,418,230.38	1,010,464.73	1,092,915.57	1,499,768.31	3,603,148.61
Public safety and corrections	1,256,736.71	1,469,394.21	2,123,297.73	4,849,428.65	1,155,272.75	1,343,191.57	1,979,419.95	4,477,884.27
Judicial	466,923.30	544,202.76	758,772.93	1,769,898.99	433,926.55	497,786.12	719,042.32	1,650,754.99
Community Service	285.00	297.50	347.50	930.00	17,267.50	-	-	17,267.50
Infrastructure and Environmental	32,915.73	34,488.92	48,213.64	115,618.29	29,717.08	42,069.34	66,042.50	137,828.92
Health and Human Services	864.00	612.00	1,320.00	2,796.00	20,600.00	600.00	1,200.00	22,400.00
Capital Outlay	61.93	98,962.77	393,774.62	492,799.32	110,877.54	173,404.73	95,992.85	380,275.12
Debt Service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-	-
Total Expenditures	2,212,313.78	3,475,657.38	4,961,730.47	10,649,701.63	2,778,126.15	3,149,967.33	4,361,465.93	10,289,559.41
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,023,418.19)	(2,530,233.31)	(3,558,284.19)	(7,111,935.69)	(1,677,721.51)	(1,563,742.36)	(3,404,755.43)	(6,646,219.30)
OTHER FINANCING SOURCES (USES)								
Issuance of Long Term Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Insurance Recoveries	4,261.57	2,619.92	-	6,881.49	28,475.00	6,037.55	205,147.20	239,659.75
Operating Transfers In	29,771.18	-	24,849.13	54,620.31	21,146.75	-	17,543.13	38,689.88
Operating Transfers Out	(334,120.50)	(30,000.00)	(42,060.00)	(406,180.50)	(236,413.00)	(410,237.15)	(229,686.26)	(876,336.41)
Total other financing sources (uses)	(300,087.75)	(27,380.08)	(17,210.87)	(344,678.70)	(186,791.25)	(404,199.60)	(6,995.93)	(597,986.78)
NET CHANGE IN FUND BALANCES	(1,323,505.94)	(2,557,613.39)	(3,575,495.06)	(7,456,614.39)	(1,864,512.76)	(1,967,941.96)	(3,411,751.36)	(7,244,206.08)
FUND BALANCES, BEGINNING	13,129,632.05	11,806,126.11	9,248,512.72	13,129,632.05	11,846,463.20	9,981,950.44	8,014,008.48	11,846,463.20
PRIOR PERIOD ADJUSTMENT	-	-	(79.00)	(79.00)	-	-	-	-
FUND BALANCE, ENDING	\$ 11,806,126.11	\$ 9,248,512.72	\$ 5,672,938.66	\$ 5,672,938.66	\$ 9,981,950.44	\$ 8,014,008.48	\$ 4,602,257.12	\$ 4,602,257.12

General Fund Monthly Expenditure Summary

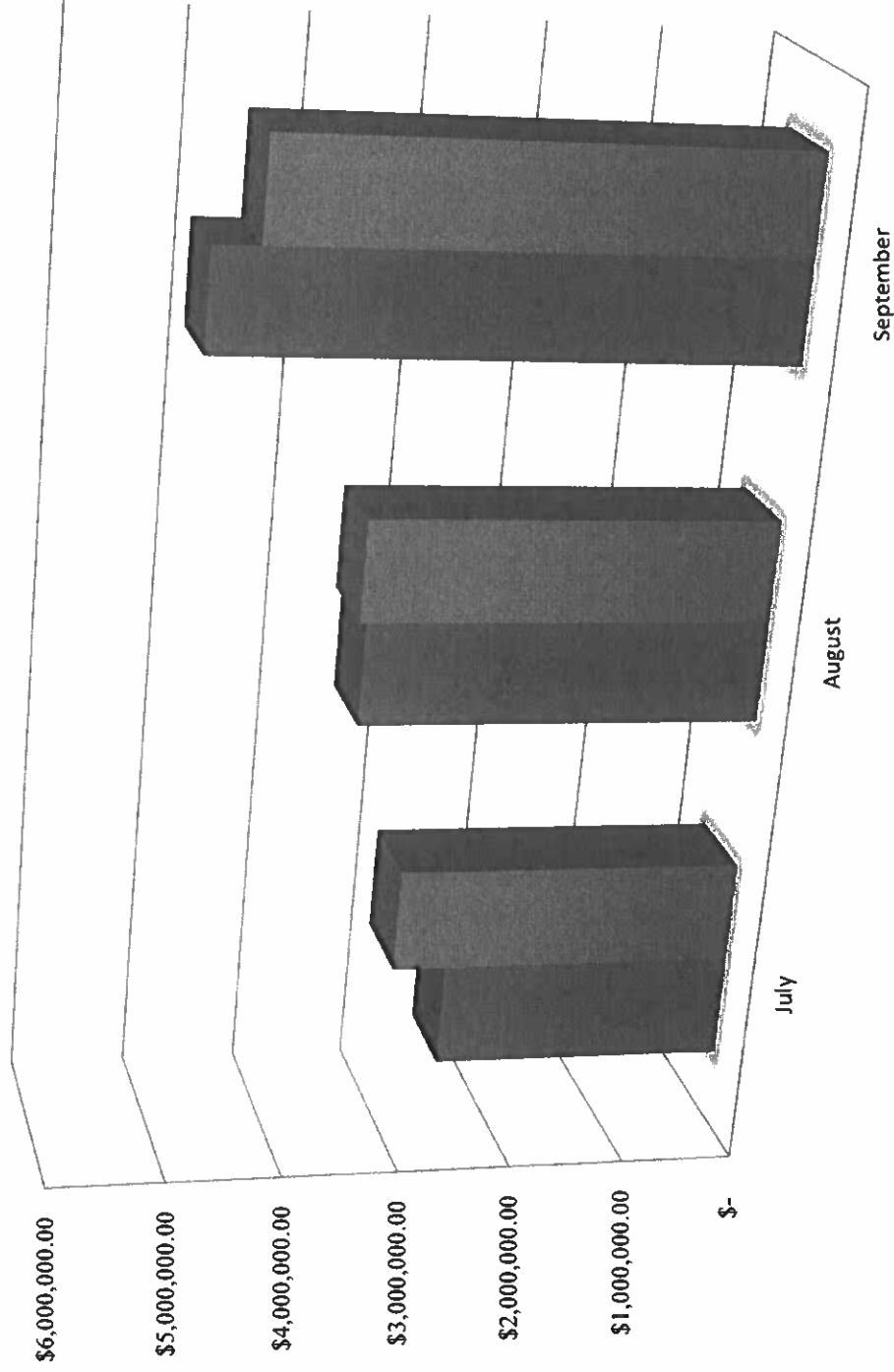
FY2018	July	August	September	4th Quarter	3rd Quarter	2nd Quarter	1st Quarter	Year to Date
Salaries	\$ 1,633,535.17	\$ 1,622,925.24	\$ 2,464,575.69	\$ 5,721,036.10	\$ 5,639,789.67	\$ 4,760,010.30	\$ 4,711,979.98	\$ 20,832,816.05
Benefits	105,433.38	590,220.08	878,873.19	1,574,526.65	2,644,619.85	2,101,657.80	1,833,773.66	8,154,577.96
Transfers	334,120.50	30,000.00	42,060.00	406,180.50	266,809.50	973,409.50	278,409.50	1,924,809.00
Inmate Housing	83,789.30	242,382.53	241,343.81	567,515.64	571,843.90	446,186.17	340,027.11	1,925,572.82
Operating Expenses	78,125.69	122,461.29	292,971.21	493,558.19	436,568.15	502,781.49	353,163.72	1,786,071.55
Equip./Prop. Maint.	62,395.90	142,427.24	116,849.13	321,672.27	339,649.85	626,781.22	242,292.49	1,530,395.83
Equipment	51,831.18	142,431.16	169,296.89	363,559.23	504,120.61	123,218.67	154,423.30	1,145,321.81
Subsidies & ILAs	7,875.00	61,103.91	138,288.73	207,267.64	340,703.95	256,993.21	256,993.21	1,061,958.01
Judicial/Legal	39,898.67	125,881.11	122,922.21	288,701.99	279,945.83	227,103.22	153,067.42	948,818.46
Software & Maint.	13,806.12	20,235.04	254,857.48	288,898.64	61,346.46	240,696.95	318,013.70	908,955.75
Utilities	53,751.02	102,379.17	116,396.17	272,526.36	222,953.29	214,621.28	135,116.19	845,217.12
Insurance	15,109.81	5,749.22	13,366.49	34,225.52	160,147.29	361,948.46	78,808.88	635,130.15
Veh. Fuel/Maint.	42,999.29	69,424.66	126,735.48	239,159.43	140,253.91	126,921.98	87,055.55	593,390.87
TIF	-	180,935.85	-	180,935.85	149,352.46	-	-	330,288.31
Travel & Training	10,827.25	33,532.96	10,746.99	55,107.20	77,537.85	59,854.21	47,352.75	239,852.01
Animal Control	12,936.00	13,567.92	14,507.00	41,010.92	35,627.23	28,980.00	31,790.00	137,408.15
Principal & Interest	-	-	-	-	18,297.91	-	-	18,297.91
FY2018 Expenses	\$ 2,546,434.28	\$ 3,505,657.38	\$ 5,003,790.47	\$ 11,055,882.13	\$ 11,889,567.71	\$ 11,051,164.46	\$ 9,022,267.46	\$ 43,018,881.76

FY2017	July	August	September	4th Quarter	3rd Quarter	2nd Quarter	1st Quarter	Year to Date
Salaries	\$ 1,442,031.61	\$ 1,426,812.23	\$ 2,128,242.40	\$ 4,997,086.24	\$ 4,985,693.69	\$ 4,314,104.99	\$ 4,375,327.77	\$ 18,672,212.69
Benefits	480,155.53	581,486.61	765,337.90	1,826,980.04	1,411,727.41	2,414,134.63	1,686,708.84	7,339,550.92
Transfers	236,413.00	410,237.15	229,686.26	876,336.41	249,288.00	275,888.00	275,563.00	1,677,075.41
Inmate Housing	71,300.26	242,014.14	196,533.28	509,847.68	394,307.96	381,445.73	353,348.75	1,638,950.12
Operating Expenses	122,269.60	288,037.24	259,778.11	670,084.95	493,297.97	519,396.96	602,810.61	2,285,590.49
Equip./Prop. Maint.	127,727.32	123,011.07	194,319.05	445,057.44	130,570.54	103,694.92	140,184.11	819,507.01
Equipment	79,537.16	172,577.35	246,291.33	498,405.84	117,870.61	41,918.72	66,029.41	724,224.58
Subsidies & ILAs	105,802.64	22,074.80	120,519.41	248,396.85	269,007.85	138,631.61	330,662.09	986,698.40
Judicial/Legal	39,231.68	108,575.90	130,406.76	278,214.34	208,994.69	189,645.92	130,661.12	807,516.07
Software & Maint.	25,350.08	1,901.96	24,433.89	51,685.93	78,329.03	408,042.90	3,425.18	541,483.04
Utilities	75,201.79	105,270.95	146,899.86	327,372.60	156,861.89	178,861.38	127,311.31	790,407.18
Insurance	9,180.05	6,067.80	13,815.56	29,063.41	151,950.87	65,100.36	327,785.81	573,900.45
Veh. Fuel/Maint.	44,279.27	43,618.50	90,435.58	178,333.35	121,886.32	103,416.92	78,629.06	482,265.65
TIF	121,925.02	-	5,087.66	127,012.68	79,769.83	-	-	206,782.51
Travel & Training	17,374.14	18,001.78	24,050.29	59,426.21	79,917.83	51,543.58	53,606.67	244,494.29
Animal Control	16,760.00	10,517.00	15,314.85	42,591.85	35,557.00	32,780.75	26,988.00	137,917.60
Principal & Interest	-	-	-	-	18,297.91	-	-	18,297.91
FY2017 Expenses	\$ 3,014,539.15	\$ 3,560,204.48	\$ 4,591,152.19	\$ 11,165,895.82	\$ 8,983,329.40	\$ 9,218,607.37	\$ 8,579,041.73	\$ 37,946,874.32

General Fund Expenditure Summary Oct 2017 - Sept 2018 \$43,018,881.76

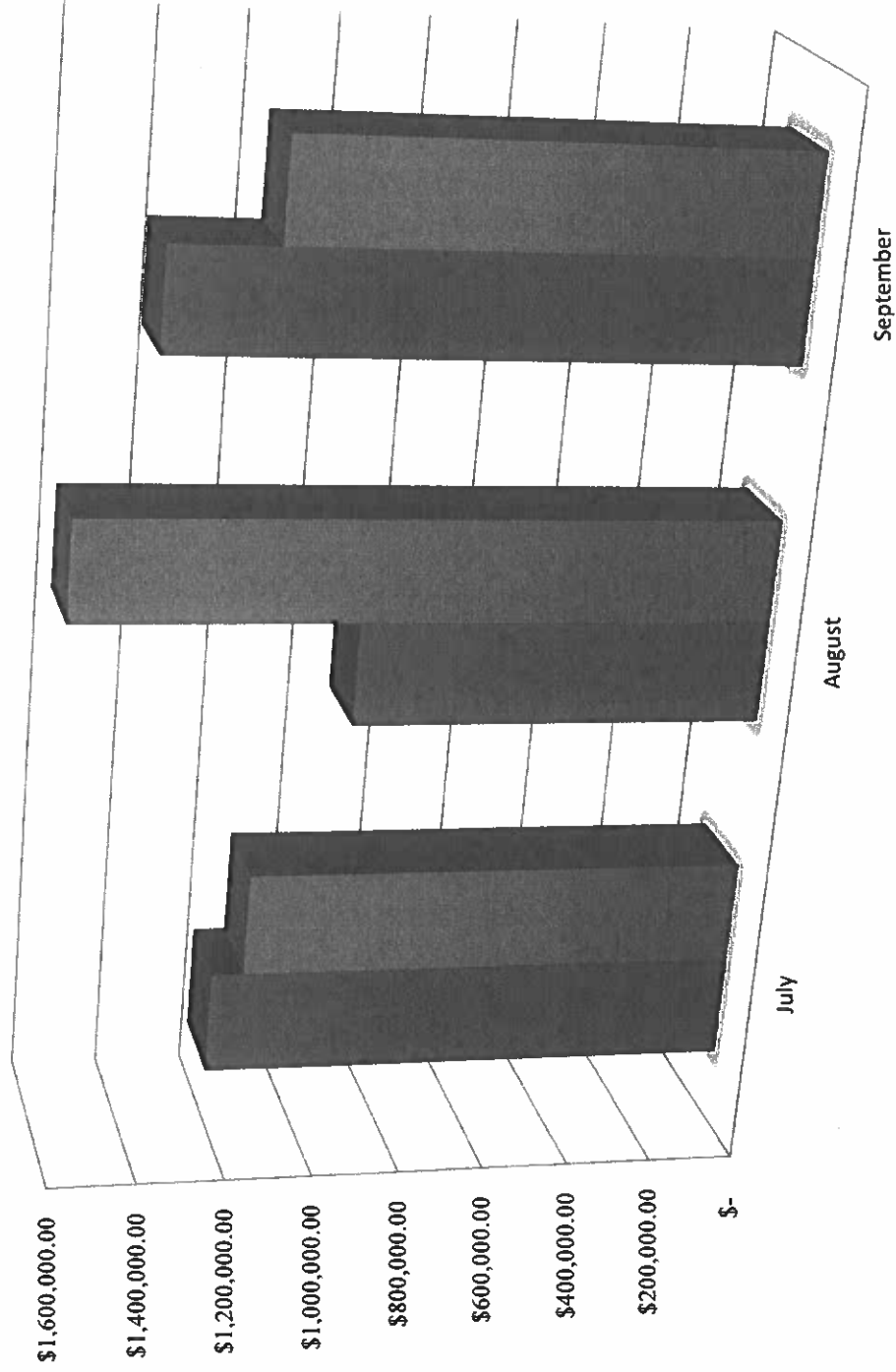


General Fund Expenditure Comparison FY2018 & FY2017



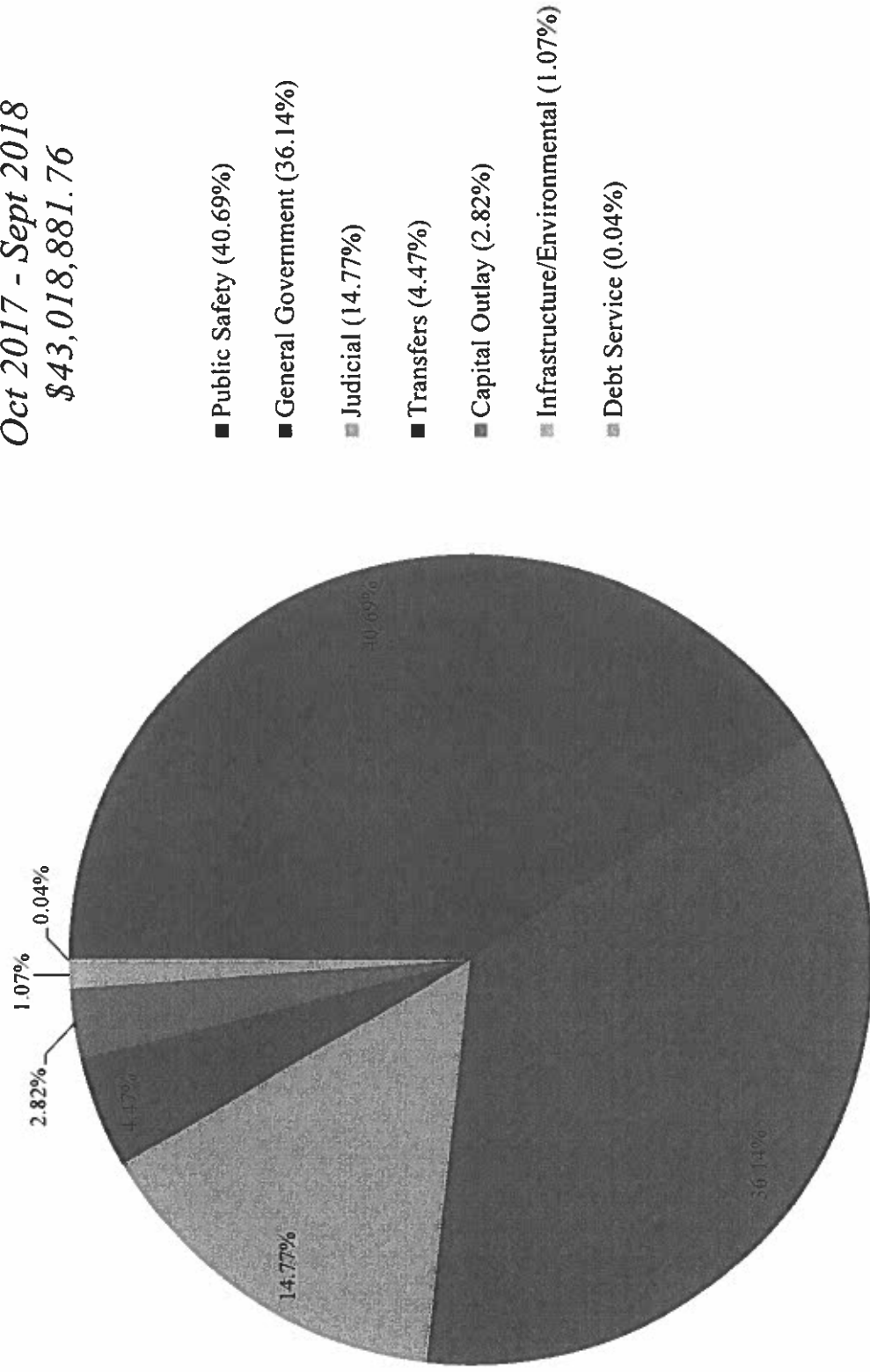
	July	August	September
■ FY2018 Expenses	\$2,546,434.28	\$3,505,657.38	\$5,003,790.47
■ FY2017 Expenses	\$3,014,539.15	\$3,560,204.48	\$4,591,152.19

General Fund Revenue Comparison FY2018 & FY2017



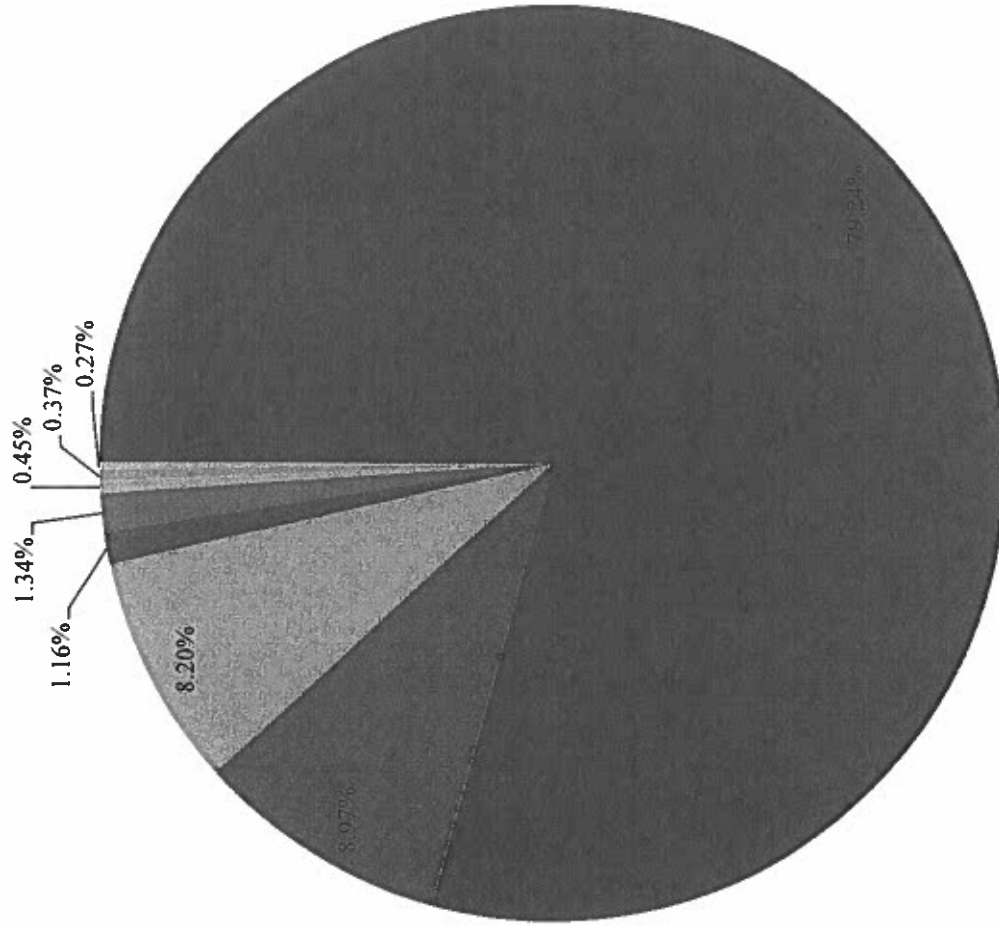
	July	August	September
FY2018 Revenues	\$1,222,928.34	\$947,964.99	\$1,428,295.41
FY2017 Revenues	\$1,150,026.39	\$1,592,262.52	\$1,179,400.83

General Fund **Expenditures** *Oct 2017 - Sept 2018* **\$43,018,881.76**



General Fund Revenues

Oct 2017 - Sept 2018
\$44,089,563.30



- Property Taxes (79.24%)
- Fees of office (8.97%)
- Intergovernmental (8.20%)
- Charges for Services (1.16%)
- Miscellaneous (1.34%)
- Interest (0.45%)
- Mixed Beverage Taxes (0.37%)
- Transfers (0.27%)

General Road & Bridge - Monthly Statement of Revenues, Expenditures, and Changes in Fund Balance - FY2018 Q4

	4th Quarter FY2018				4th Quarter FY2017			
	July 2018	August 2018	September 2018		July 2017	August 2017	September 2017	
REVENUES								
Property Taxes	64,586.70	23,181.54	32,131.63	119,899.87	49,035.04	29,531.62	5,108.08	83,674.74
Fees of office	142,839.06	124,932.28	228,772.48	496,543.82	156,657.82	117,127.37	184,396.43	458,181.62
Intergovernmental	-	275,240.22	18,238.37	293,478.59	-	-	-	-
Investment income	74.78	209.54	72.59	356.91	67.49	53.70	38.81	160.00
Miscellaneous	-	-	-	-	-	-	-	-
Total Revenues	207,500.54	423,563.58	279,215.07	910,279.19	205,760.35	146,712.69	189,543.32	542,016.36
EXPENDITURES								
Infrastructure and Environmental	2,219.75	1,452.25	916.99	4,588.99	1,575.50	1,095.00	21,366.80	24,037.30
Total Expenditures	2,219.75	1,452.25	916.99	4,588.99	1,575.50	1,095.00	21,366.80	24,037.30
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	205,280.79	422,111.33	278,298.08	905,690.20	204,184.85	145,617.69	168,176.52	517,979.06
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	-	-	-	-	-	-	-	-
Operating Transfers Out	(670,000.00)	(210,000.00)	(430,000.00)	(1,310,000.00)	(175,000.00)	(200,000.00)	(142,356.00)	(517,356.00)
Total other financing sources (uses)	(670,000.00)	(210,000.00)	(430,000.00)	(1,310,000.00)	(175,000.00)	(200,000.00)	(142,356.00)	(517,356.00)
NET CHANGE IN FUND BALANCES	(464,719.21)	212,111.33	(151,701.92)	(404,309.80)	29,184.85	(54,382.31)	25,820.52	623.06
FUND BALANCES, BEGINNING	709,807.02	245,087.81	457,199.14	709,807.02	217,196.15	246,381.00	191,998.69	217,196.15
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-	-	-
FUND BALANCE, ENDING	\$ 245,087.81	\$ 457,199.14	\$ 305,497.22	\$ 305,497.22	\$ 246,381.00	\$ 191,998.69	\$ 217,819.21	\$ 217,819.21

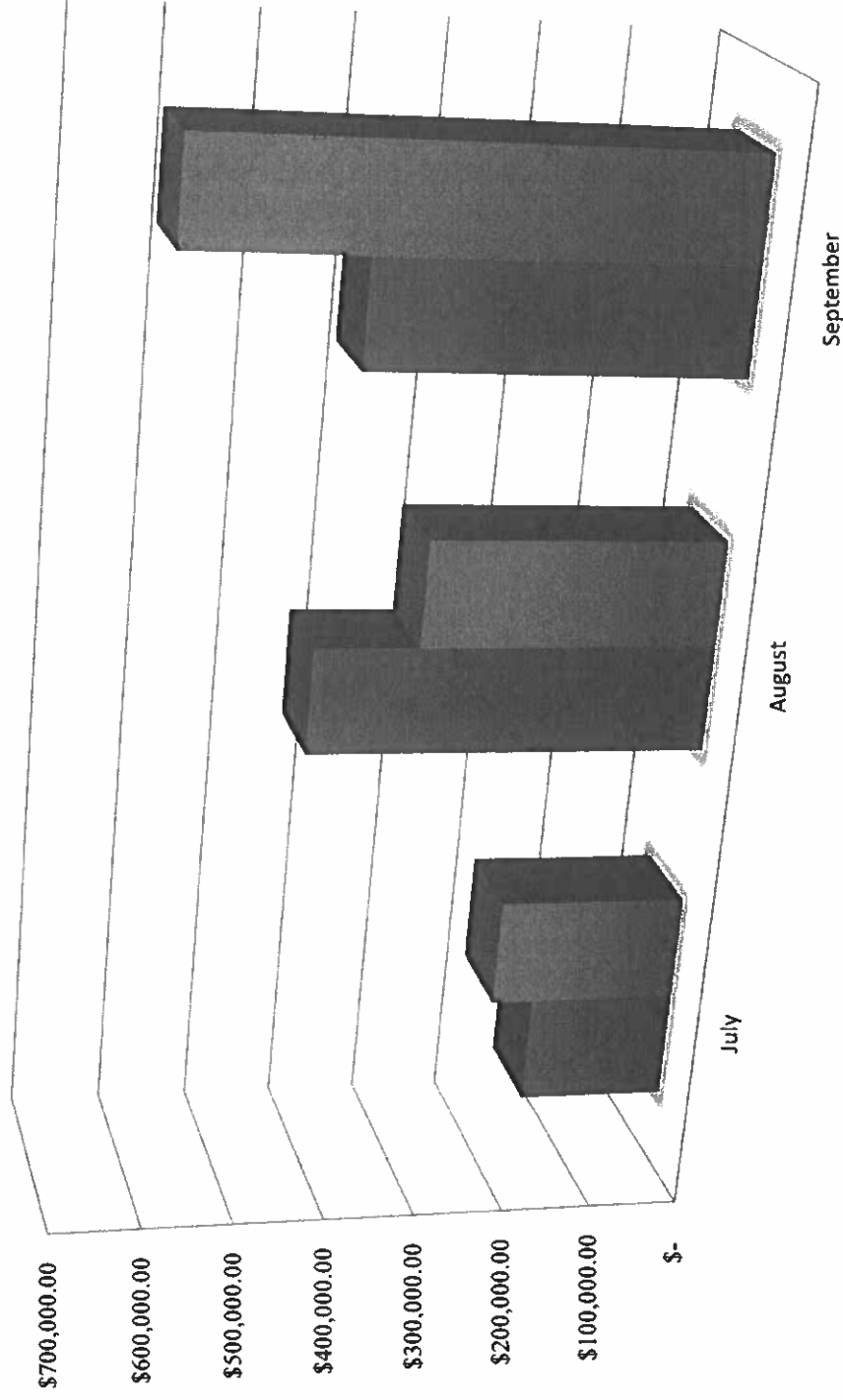
Road & Bridge #1 - Monthly Statement of Revenues, Expenditures, and Changes in Fund Balance - FY2018 Q4

	4th Quarter FY2018				4th Quarter FY2017			
	July 2018	August 2018	September 2018		July 2017	August 2017	September 2017	
REVENUES								
Charges for Services	-	99,189.00	(97,239.00)	1,950.00	-	-	3,230.00	3,230.00
Intergovernmental	36,296.21	-	-	36,296.21	-	-	-	-
Investment income	690.65	861.03	619.21	2,170.89	498.72	499.67	343.71	1,342.10
Miscellaneous	145,000.00	5,495.70	-	150,495.70	1,780.00	2,580.20	1,096.30	5,456.50
Total Revenues	181,986.86	105,545.73	(96,619.79)	190,912.80	2,278.72	3,079.87	4,670.01	10,028.60
EXPENDITURES								
Infrastructure and Environmental	141,687.02	413,823.02	329,059.46	884,569.50	206,421.96	321,706.47	605,881.20	1,134,009.63
Capital Outlay	-	15,578.13	785,471.88	801,050.01	-	-	495,697.00	495,697.00
Debt Service								
Principal	17,512.65	10,160.15	10,183.62	37,856.42	-	4,820.76	4,830.76	9,651.52
Interest & Fiscal Charges	1,791.34	1,029.58	1,006.11	3,827.03	-	373.50	363.50	737.00
Total Expenditures	160,991.01	440,590.88	1,125,721.07	1,727,302.96	206,421.96	326,900.73	1,106,772.46	1,640,095.15
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	20,995.85	(335,045.15)	(1,222,340.86)	(1,536,390.16)	(204,143.24)	(323,820.86)	(1,102,102.45)	(1,630,066.55)
OTHER FINANCING SOURCES (USES)								
Issuance of Capital Lease	-	-	711,417.88	711,417.88	-	-	495,200.00	495,200.00
Sale of Capital Assets	-	-	-	-	-	-	81,679.59	81,679.59
Operating Transfers In	174,200.00	54,600.00	111,800.00	340,600.00	45,500.00	231,342.88	37,012.00	313,854.88
Operating Transfers Out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	174,200.00	54,600.00	823,217.88	1,052,017.88	45,500.00	231,342.88	613,891.59	890,734.47
NET CHANGE IN FUND BALANCES	195,195.85	(280,445.15)	(399,122.98)	(484,372.28)	(158,643.24)	(92,477.98)	(488,210.86)	(739,332.08)
FUND BALANCES, BEGINNING	1,880,349.13	2,075,544.98	1,795,099.83	1,880,349.13	1,754,345.57	1,595,702.33	1,503,224.35	1,754,345.57
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-	-	-
FUND BALANCE, ENDING	\$ 2,075,544.98	\$ 1,795,099.83	\$ 1,395,976.85	\$ 1,395,976.85	\$ 1,595,702.33	\$ 1,503,224.35	\$ 1,015,013.49	\$ 1,015,013.49

Road & Bridge #1 Monthly Expenditure Summary - FY2018 Q4

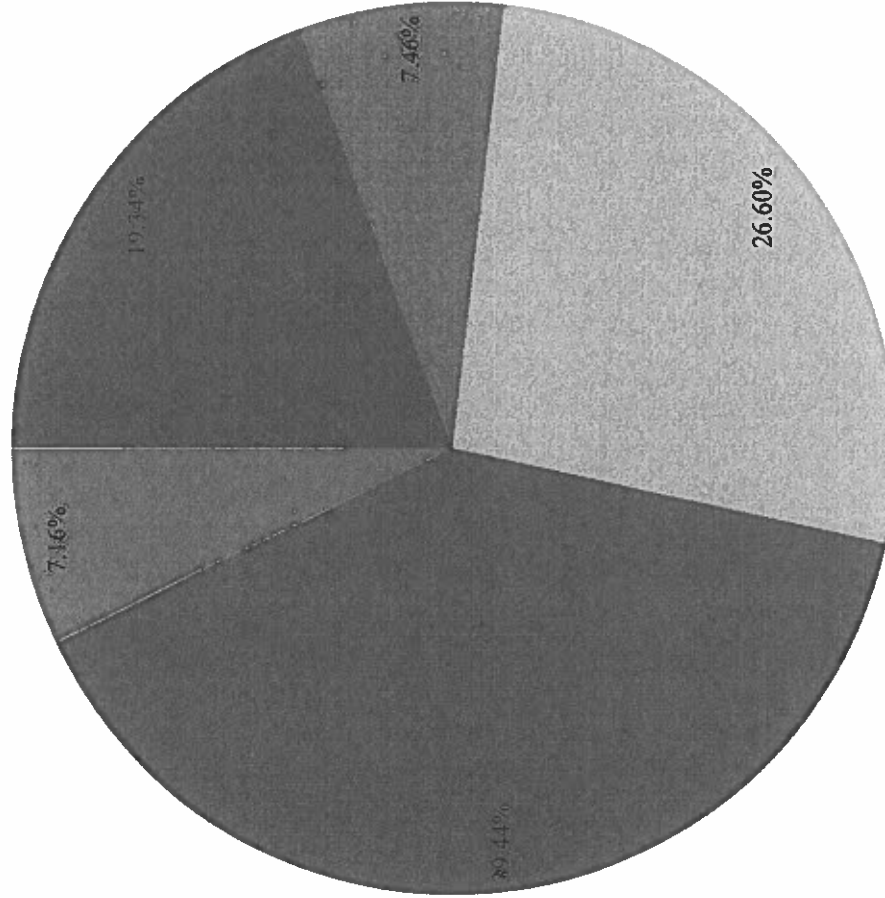
	Jul 2018	Aug 2018	Sept 2018	Jul 2017	Aug 2017	Sept 2017
Salaries	\$ 56,729.31	\$ 58,211.06	\$ 84,945.84	\$ 55,414.96	\$ 55,664.29	\$ 83,707.42
Benefits	21,739.03	22,772.92	28,026.85	23,153.82	23,195.83	27,832.97
Road Materials	41,628.04	296,822.81	162,826.33	25,828.30	206,320.72	446,380.11
Equipment/Leases	24,489.92	29,131.79	801,389.47	4,751.86	11,682.19	503,803.19
Operating Expenses	16,404.71	33,652.30	48,532.58	97,273.02	30,037.70	44,548.77
Total	\$ 160,991.01	\$ 440,590.88	\$ 1,125,721.07	\$ 206,421.96	\$ 326,900.73	\$ 1,106,772.46

Road & Bridge #1 Expenditure Comparison FY2018 & FY2017



	July	August	September
■ FY2018 Expenditures	\$160,991.01	\$440,590.88	\$414,303.19
■ FY2017 Expenditures	\$206,421.96	\$326,900.73	\$611,572.46

Road & Bridge #1
Expenditure Summary
Oct 2017 - Sept 2018
\$3,739,361.95



■ Salaries (19.34%)

■ Benefits (7.46%)

■ Road Materials (26.60%)

■ Equipment/Leases (39.44%)

■ Operating Expenses (7.16%)

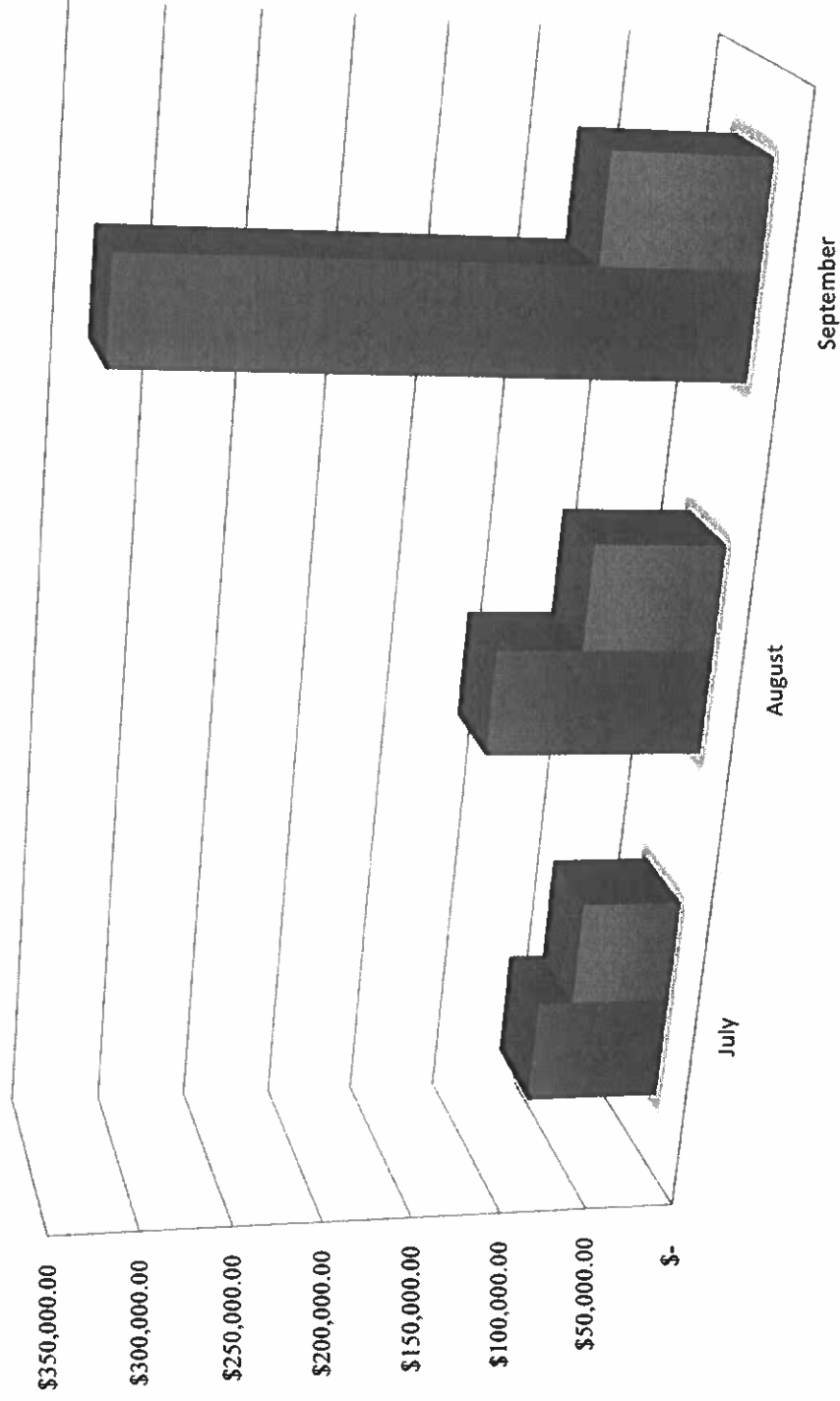
Road & Bridge #2 - Monthly Statement of Revenues, Expenditures, and Changes in Fund Balance - FY2018 Q4

	4th Quarter FY2018			4th Quarter FY2017		
	July 2018	August 2018	September 2018	July 2017	August 2017	September 2017
REVENUES						
Charges for Services	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Investment income	668.10	923.35	680.27	364.52	375.47	305.30
Miscellaneous	-	-	-	-	-	-
Total Revenues	668.10	923.35	680.27	364.52	375.47	305.30
EXPENDITURES						
Infrastructure and Environmental	75,835.60	114,761.65	270,236.41	53,684.86	70,908.23	85,444.31
Capital Outlay	-	6,728.31	67,573.76	-	-	-
Debt Service	-	-	-	2,166.37	2,172.60	2,178.85
Principal	-	-	-	31.33	25.10	18.85
Interest & Fiscal Charges	-	-	-	-	-	-
Total Expenditures	75,835.60	121,489.96	337,810.17	55,882.56	73,105.93	87,642.01
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(75,167.50)	(120,566.61)	(337,129.90)	(55,518.04)	(72,730.46)	(87,336.71)
OTHER FINANCING SOURCES (USES)						
Issuance of Capital Lease	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Operating Transfers In	120,600.00	37,800.00	77,400.00	31,500.00	36,000.00	25,625.00
Operating Transfers Out	-	-	-	-	-	-
Total other financing sources (uses)	120,600.00	37,800.00	77,400.00	31,500.00	36,000.00	25,625.00
NET CHANGE IN FUND BALANCES	45,432.50	(82,766.61)	(259,729.90)	(24,018.04)	(36,730.46)	(61,711.71)
FUND BALANCES, BEGINNING	1,962,349.93	2,007,782.43	1,925,015.82	1,190,341.58	1,166,323.54	1,129,593.08
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-
FUND BALANCE, ENDING	\$ 2,007,782.43	\$ 1,925,015.82	\$ 1,665,285.92	\$ 1,166,323.54	\$ 1,129,593.08	\$ 1,067,881.37

Road & Bridge #2 Monthly Expenditure Summary - FY2018 Q4

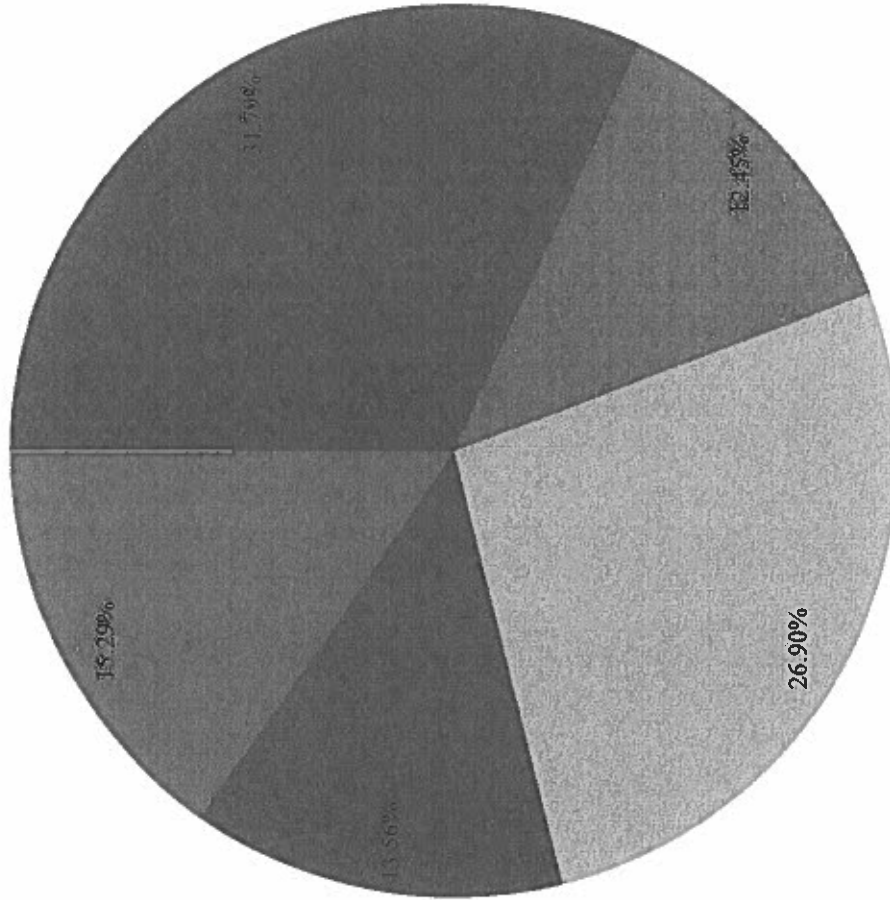
	Jul 2018	Aug 2018	Sept 2018	Jul 2017	Aug 2017	Sept 2017
Salaries	\$ 39,262.80	\$ 39,298.55	\$ 60,876.98	\$ 33,674.16	\$ 34,831.74	\$ 52,647.74
Benefits	16,336.16	16,342.29	20,741.32	14,079.96	13,889.63	16,830.06
Road Materials	4,898.47	39,284.14	92,192.28	46.67	-	(112.31)
Equipment/Leases	36.00	6,847.81	67,573.76	2,316.61	2,380.64	2,837.68
Operating Expenses	15,302.17	19,717.17	96,425.83	5,765.16	22,003.92	15,438.84
Total	\$ 75,835.60	\$ 121,489.96	\$ 337,810.17	\$ 55,882.56	\$ 73,105.93	\$ 87,642.01

Road & Bridge #2 Expenditure Comparison FY2018 & FY2017



	July	August	September
■ FY2018 Expenses	\$75,835.60	\$121,489.96	\$337,810.17
■ FY2017 Expenses	\$55,882.56	\$73,105.93	\$87,642.01

Road & Bridge #2 **Expenditure Summary** *Oct 2017 - Sept 2018* **\$1,532,186.64**



- Salaries (31.79%)
- Benefits (12.45%)
- Road Materials (26.90%)
- Equipment/Leases (13.56%)
- Operating Expenses (15.29%)

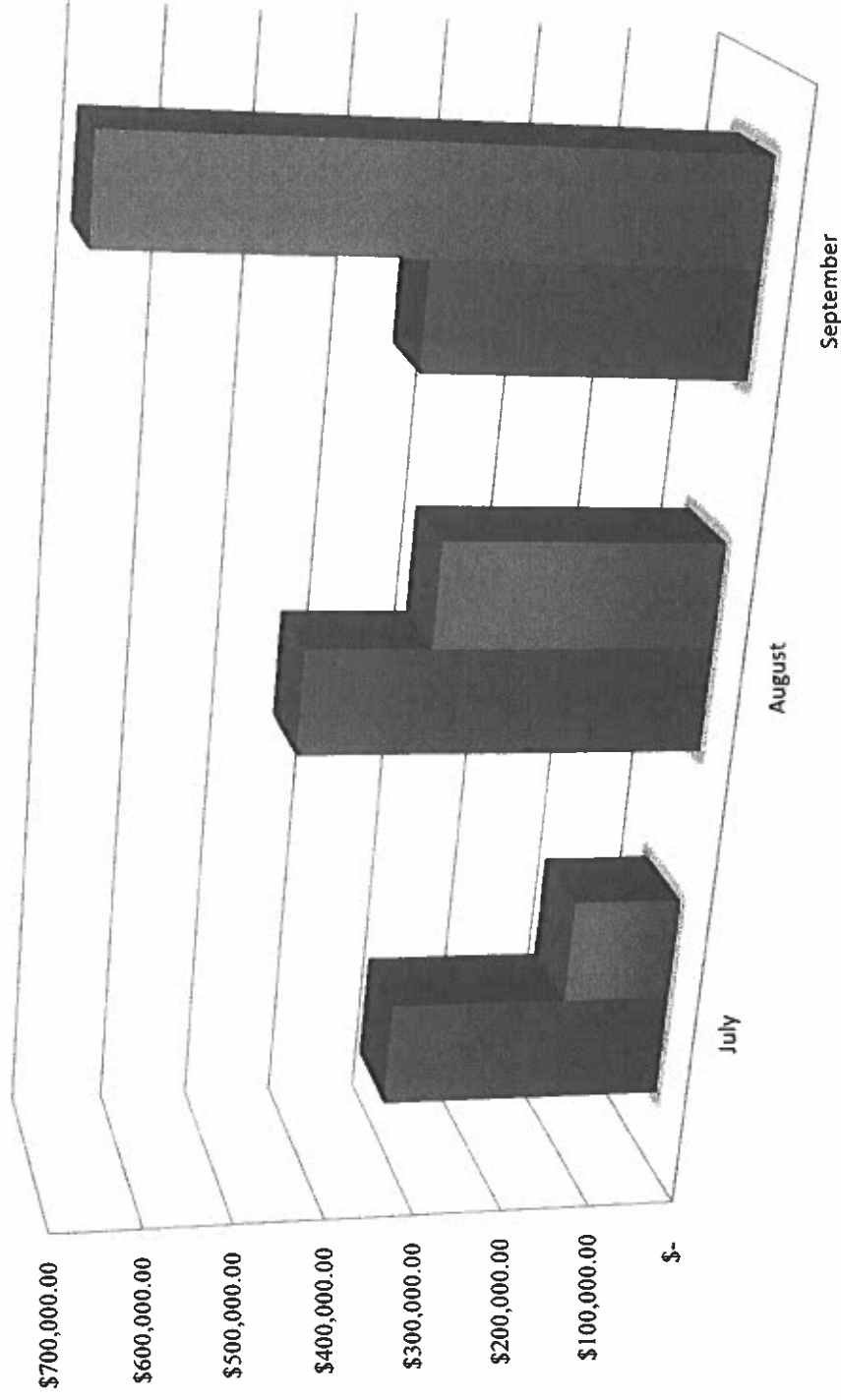
Road & Bridge #3 - Monthly Statement of Revenues, Expenditures, and Changes in Fund Balance - FY2018 Q4

	4th Quarter FY2018			4th Quarter FY2017		
	July 2018	August 2018	September 2018	July 2017	August 2017	September 2017
REVENUES						
Charges for Services	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Investment income	365.18	336.49	220.60	570.54	536.10	373.59
Miscellaneous	-	-	-	-	-	-
Total Revenues	365.18	336.49	220.60	570.54	536.10	373.59
EXPENDITURES						
Infrastructure and Environmental	313,206.72	444,325.75	280,179.03	119,751.16	167,022.72	479,280.77
Capital Outlay	17.52	-	670,143.00	-	141,604.74	406,387.00
Debt Service						
Principal	5,910.82	5,924.40	67,217.96	3,257.63	3,263.98	3,270.35
Interest & Fiscal Charges	627.57	613.99	6,224.21	277.75	271.40	265.03
Total Expenditures	319,762.63	450,864.14	1,023,764.20	123,286.54	312,162.84	889,203.15
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(319,397.45)	(450,527.65)	(1,023,543.60)	(122,716.00)	(311,626.74)	(888,829.56)
OTHER FINANCING SOURCES (USES)						
Issuance of Capital Lease	-	-	670,143.00	-	-	189,354.00
Sale of Capital Assets	-	-	-	-	-	95,418.93
Operating Transfers In	174,200.00	54,600.00	111,800.00	45,500.00	98,952.85	37,012.00
Operating Transfers Out	-	-	-	-	-	-
Total other financing sources (uses)	174,200.00	54,600.00	781,943.00	45,500.00	98,952.85	321,784.93
NET CHANGE IN FUND BALANCES	(145,197.45)	(395,927.65)	(241,600.60)	(77,216.00)	(212,673.89)	(567,044.63)
FUND BALANCES, BEGINNING	1,242,649.71	1,097,452.26	701,524.61	1,902,723.51	1,825,507.51	1,612,833.62
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-
FUND BALANCE, ENDING	\$ 1,097,452.26	\$ 701,524.61	\$ 459,924.01	\$ 1,825,507.51	\$ 1,612,833.62	\$ 1,045,788.99

Road & Bridge #3 Monthly Expenditure Summary - FY2018 Q4

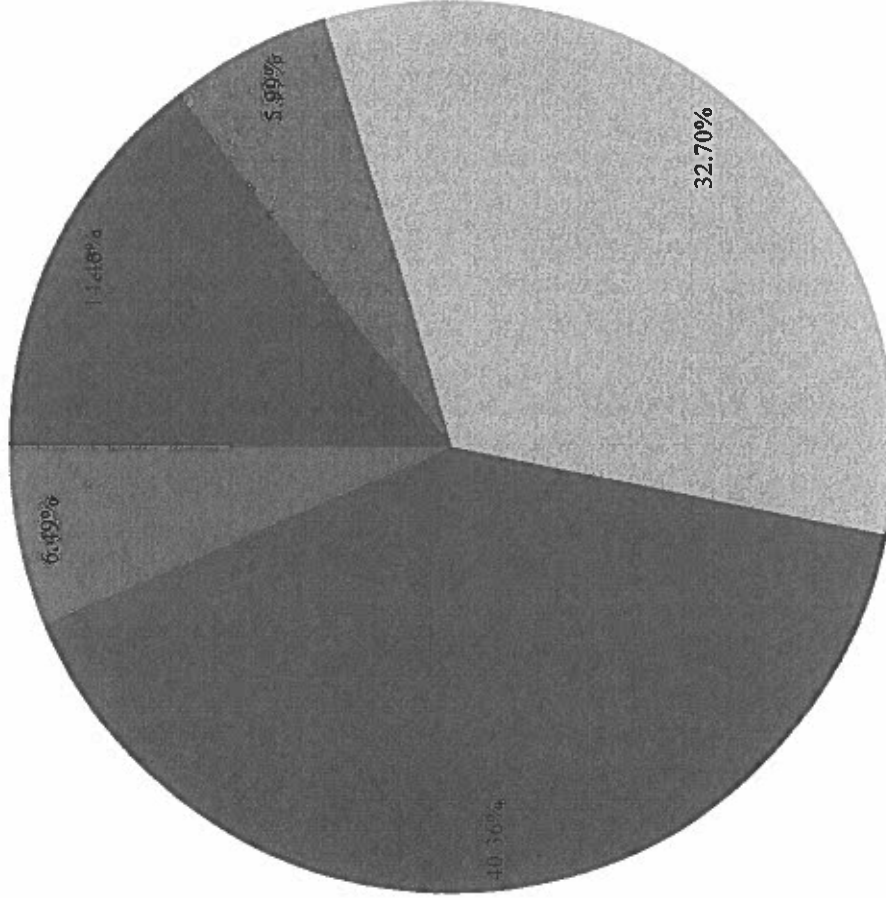
	Jul 2018	Aug 2018	Sept 2018	Jul 2017	Aug 2017	Sept 2017
Salaries	\$ 51,397.50	\$ 52,201.20	\$ 79,382.50	\$ 51,094.39	\$ 52,531.90	\$ 77,275.70
Benefits	22,397.70	22,425.31	26,779.05	20,816.94	21,834.28	26,673.47
Road Materials	220,065.83	329,351.47	108,193.99	22,651.03	8,057.64	260,786.82
Equipment/Leases	10,983.83	23,830.36	754,635.79	15,956.18	162,645.21	446,277.39
Operating Expenses	14,917.77	23,055.80	54,772.87	12,768.00	67,093.81	78,189.77
Total	\$ 319,762.63	\$ 450,864.14	\$ 1,023,764.20	\$ 123,286.54	\$ 312,162.84	\$ 889,203.15

Road & Bridge #3 **Expenditure Comparison** *FY2018 & FY2017*



	July	August	September
■ FY2018 Expenses	\$319,762.63	\$450,864.14	\$353,621.20
■ FY2017 Expenses	\$123,286.54	\$312,162.84	\$699,849.15

Road & Bridge #3
Expenditure Summary
Oct 2017 - Sept 2018
\$4,684,231.08



- Salaries (14.46%)
- Benefits (5.99%)
- Road Materials (32.70%)
- Equipment/Leases (40.36%)
- Operating Expenses (6.49%)

Road & Bridge #4 - Monthly Statement of Revenues, Expenditures, and Changes in Fund Balance - FY2018 Q4

	4th Quarter FY2018	
	July 2018	August 2018
REVENUES		
Charges for Services	67,145.00	-
Intergovernmental	-	-
Investment income	651.46	780.01
Miscellaneous	-	-
Total Revenues	67,796.46	780.01
EXPENDITURES		
Infrastructure and Environmental	189,285.12	370,612.99
Capital Outlay	-	24,743.60
Debt Service	48,670.16	-
Principal	6,907.92	2,576.69
Interest & Fiscal Charges	-	-
Total Expenditures	244,863.20	395,356.59
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(177,066.74)	(1,529,209.04)
OTHER FINANCING SOURCES (USES)		
Issuance of Capital Lease	-	252,105.50
Sale of Capital Assets	-	-
Operating Transfers In	201,000.00	63,000.00
Operating Transfers Out	-	-
Total other financing sources (uses)	201,000.00	63,000.00
NET CHANGE IN FUND BALANCES	23,933.26	(331,576.58)
FUND BALANCES, BEGINNING	1,933,836.46	1,957,769.72
PRIOR PERIOD ADJUSTMENT	-	-
FUND BALANCE, ENDING	\$ 1,957,769.72	\$ 1,626,193.14

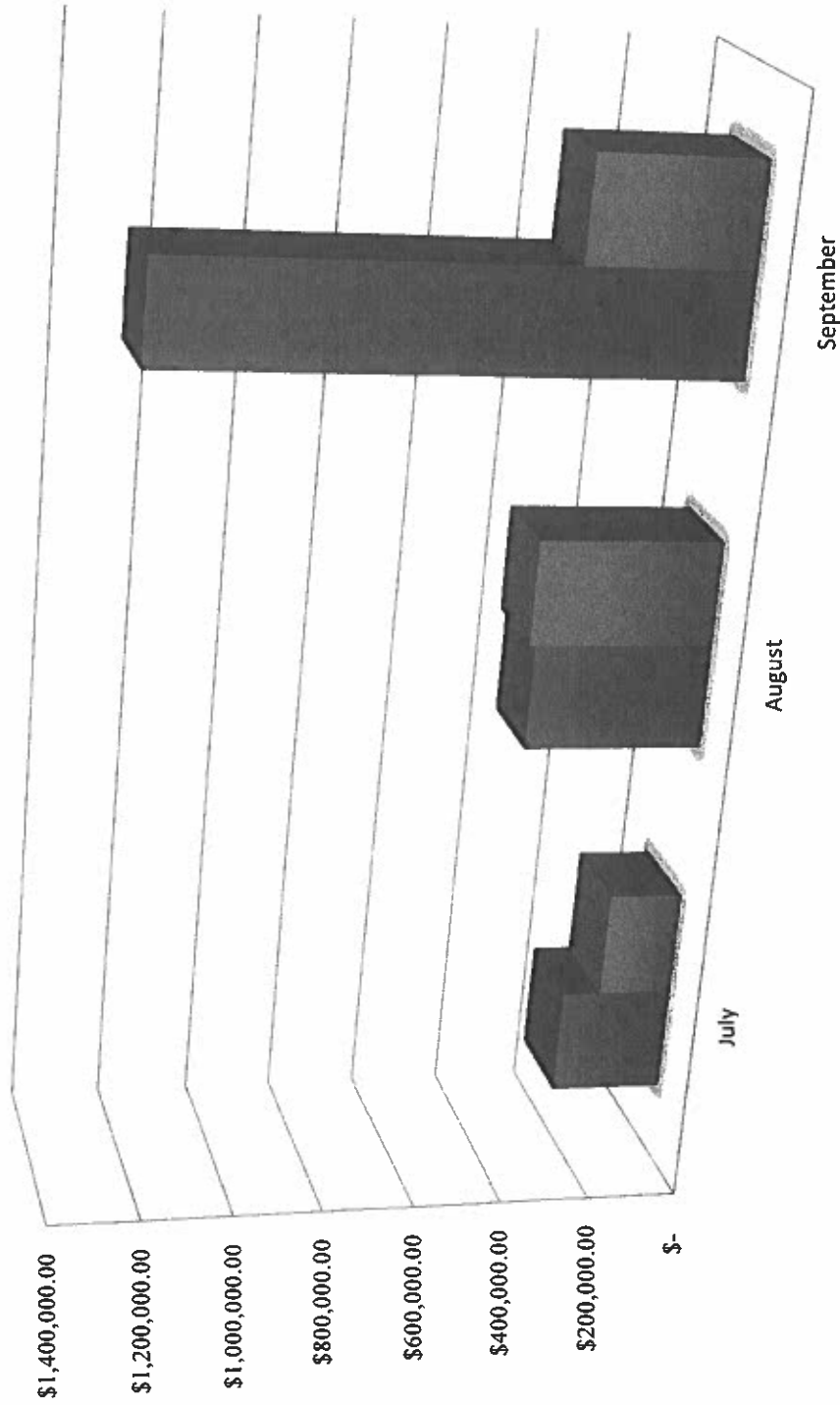
	4th Quarter FY2017	
	July 2017	August 2017
REVENUES		
Charges for Services	-	7,274.31
Intergovernmental	-	-
Investment income	413.56	387.55
Miscellaneous	269.95	-
Total Revenues	683.51	7,661.86
EXPENDITURES		
Infrastructure and Environmental	166,737.51	403,023.53
Capital Outlay	(3,600.00)	5,865.83
Debt Service	-	-
Principal	-	-
Interest & Fiscal Charges	-	-
Total Expenditures	163,137.51	408,889.36
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(162,454.00)	(401,227.50)
OTHER FINANCING SOURCES (USES)		
Issuance of Capital Lease	-	256,800.00
Sale of Capital Assets	-	40,057.89
Operating Transfers In	52,500.00	243,941.42
Operating Transfers Out	-	-
Total other financing sources (uses)	52,500.00	339,564.89
NET CHANGE IN FUND BALANCES	(109,954.00)	(157,286.08)
FUND BALANCES, BEGINNING	1,433,178.35	1,323,224.35
PRIOR PERIOD ADJUSTMENT	-	-
FUND BALANCE, ENDING	\$ 1,323,224.35	\$ 1,165,938.27

Road & Bridge #4 Monthly Expenditure Summary - FY2018 Q4

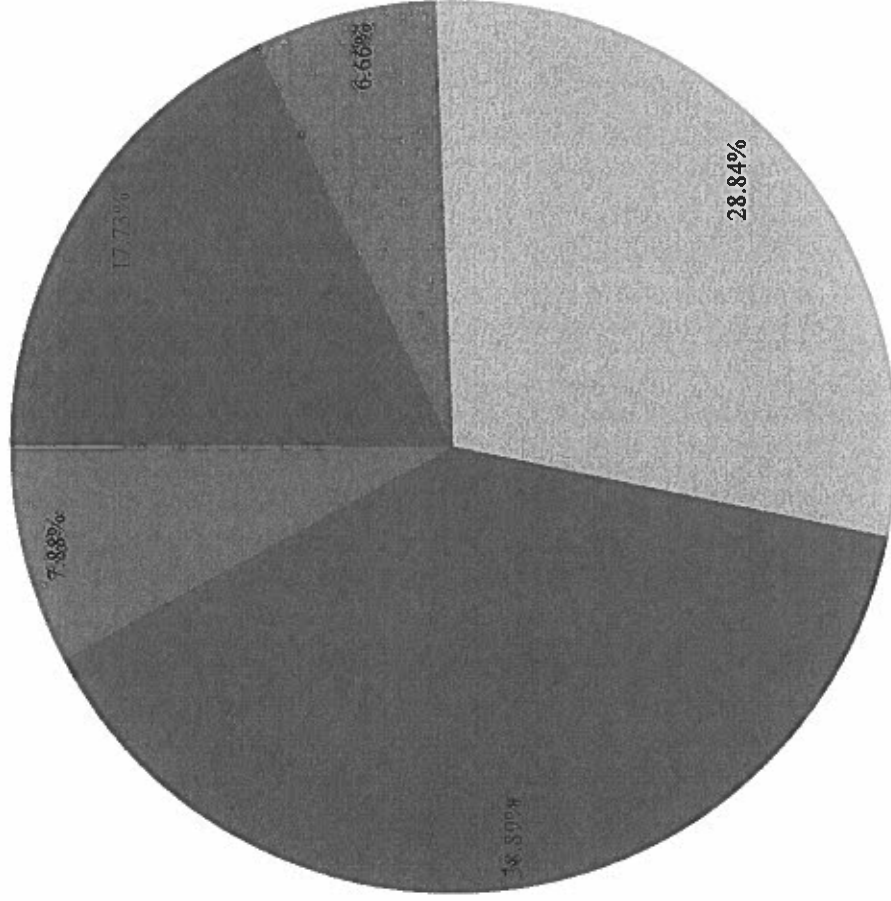
	Jul 2018	Aug 2018	Sept 2018
Salaries	\$ 56,362.40	\$ 60,710.10	\$ 92,533.01
Benefits	21,660.73	22,402.94	28,558.23
Road Materials	33,576.93	222,980.85	434,700.06
Equipment/Leases	67,335.85	36,501.37	914,509.71
Operating Expenses	65,927.29	52,761.33	59,280.16
Total	\$ 244,863.20	\$ 395,356.59	\$ 1,529,581.17

	Jul 2017	Aug 2017	Sept 2017
Salaries	\$ 64,323.15	\$ 68,538.80	\$ 85,697.32
Benefits	24,554.52	23,754.31	28,089.39
Road Materials	54,046.75	277,242.29	147,973.53
Equipment/Leases	3,493.84	13,923.60	333,889.77
Operating Expenses	16,719.25	25,430.36	39,242.67
Total	\$ 163,137.51	\$ 408,889.36	\$ 634,892.68

Road & Bridge #4 **Expenditure Comparison** *FY2018 & FY2017*



Road & Bridge #4 **Expenditure Summary** *Oct 2017 - Sept 2018* **\$4,222,135.18**



- Salaries (17.73%)
- Benefits (6.66%)
- Road Materials (28.84%)
- Equipment/Leases (38.89%)
- Operating Expenses (7.88%)

How Tax Dollars were Spent

October 2017 - September 2018



Public Safety	29.8
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General Government	26.5
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Infrastructure	14.6
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Judicial	10.8
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Debt Service	10.1
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Capital Outlay	4.8
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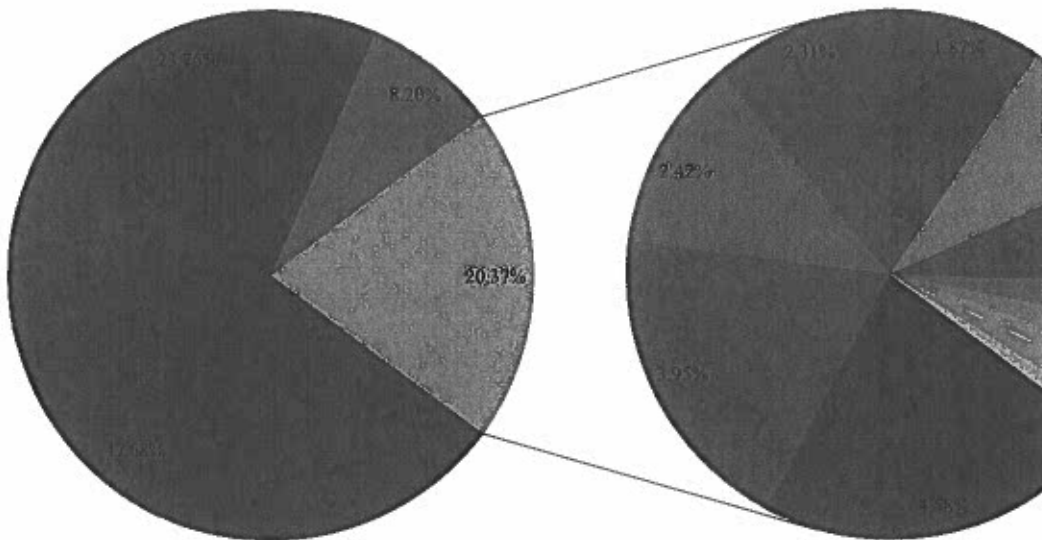
Transfers	3.3
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General Fund Expenditure Summary - December 2018

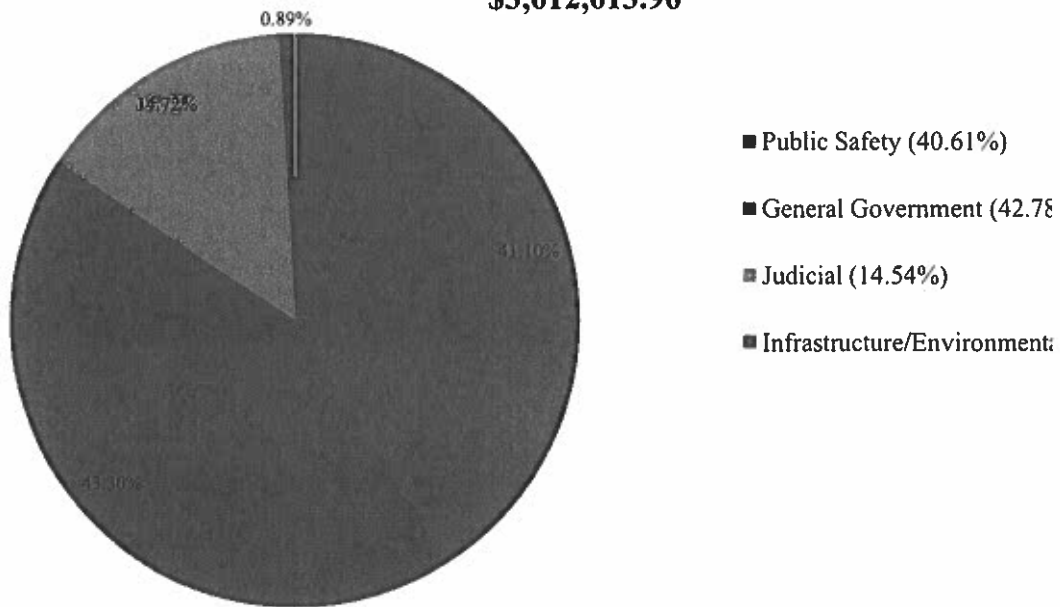
Salaries (47.68%)	\$1,722,332.38
Benefits (23.75%)	\$858,030.89
Annual Subsidies & ILAs (8.20%)	\$296,194.50
Operating Expenses (4.58%)	\$165,469.96
Inmate Housing (3.95%)	\$142,626.38
Equipment (2.42%)	\$87,276.00
Judicial & Legal (2.31%)	\$83,398.23
Utilities (1.87%)	\$67,710.74
Equipment/Property Maint. (1.80%)	\$64,861.85
Vehicle Fuel/Maintenance (1.48%)	\$53,286.70
Insurance (0.55%)	\$19,780.27
Software & Annual Maint. (0.42%)	\$15,021.32
Travel & Training (0.37%)	\$13,332.74
Transfers (0.37%)	\$13,400.00
Animal Control (0.27%)	\$9,892.00
Principal & Interest (0.00%)	\$0.00
TIF (0.00%)	\$0.00
	\$3,612,613.96

**General Fund
Expenditure Summary
December 2018
\$3,612,613.96**

- | | | |
|------------------------------------|--------------------------|-----------------------------------|
| ■ Salaries (47.68%) | ■ Benefits (23.75%) | ■ Annual Subsidies & ILAs (8.20%) |
| ■ Operating Expenses (4.58%) | ■ Inmate Housing (3.95%) | ■ Equipment (2.42%) |
| ■ Judicial & Legal (2.31%) | ■ Utilities (1.87%) | ■ Equipment/Property Maint. |
| ■ Vehicle Fuel/Maintenance (1.48%) | ■ Insurance (0.55%) | ■ Software & Annual Maint. (|
| ■ Travel & Training (0.37%) | ■ Transfers (0.37%) | ■ Animal Control (0.27%) |



**General Fund
Expenditure Summary
December 2018
\$3,612,613.96**



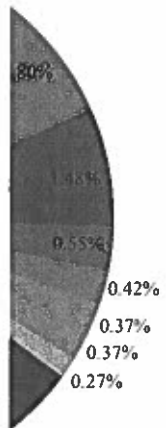
Public Safety (40.61%)	\$	1,467,050.42
General Government (42.78%)	\$	1,545,591.68
Judicial (14.54%)	\$	525,388.12
Infrastructure/Environmental (0.88%)	\$	31,732.46
Capital Outlay (0.82%)	\$	29,451.28
Transfers (0.37%)	\$	13,400.00
Debt Service (0.00%)	\$	-

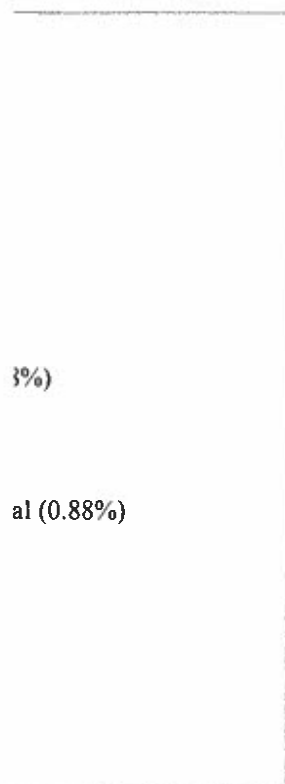
47.68%
23.75%
8.20%
4.58%
3.95%
2.42%
2.31%
1.87%
1.80%
1.48%
0.55%
0.42%
0.37%
0.37%
0.27%
0.00%
0.00%

3.20%)

(1.80%)

0.42%)





3%)

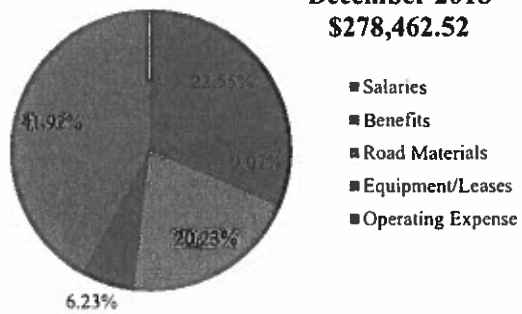
al (0.88%)

40.61%
42.78%
14.54%
0.88%
0.82%
0.37%
0.00%

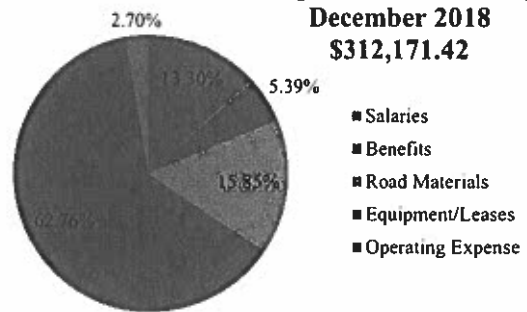
Road & Bridge Expenditure Summary - December 2018

	R&B #1	R&B #2	R&B #3	R&B #4
Salaries	\$ 62,804.14	\$ 41,532.15	\$ 57,901.41	\$ 60,183.06
Benefits	25,244.05	16,817.68	23,683.26	23,329.49
Road Materials	56,320.67	49,465.12	59,577.70	55,857.12
Equipment/Leases	17,351.53	195,925.00	305,583.86	-
Operating Expense	116,742.13	8,431.47	17,134.54	6,089.21
	\$ 278,462.52	\$ 312,171.42	\$ 463,880.77	\$ 145,458.88

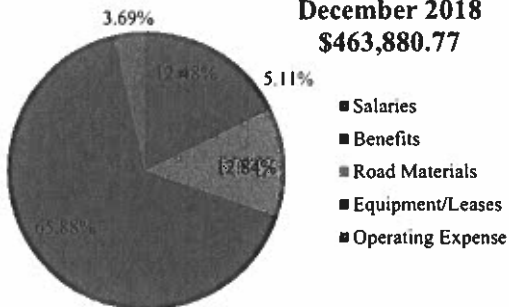
**R&B 1
Expenditure Summary
December 2018
\$278,462.52**



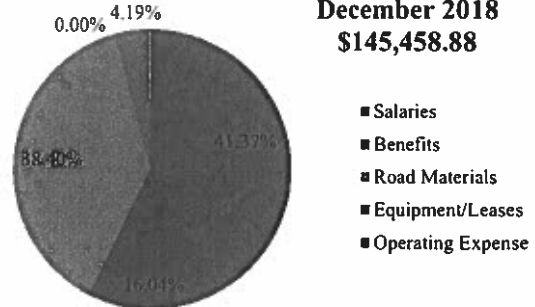
**R&B 2
Expenditure Summary
December 2018
\$312,171.42**



**R&B 3
Expenditure Summary
December 2018
\$463,880.77**



**R&B 4
Expenditure Summary
December 2018
\$145,458.88**



General Fund - Monthly Statement of Revenues, Expenditures, and Changes in Fund Balance - FY2019 Q1

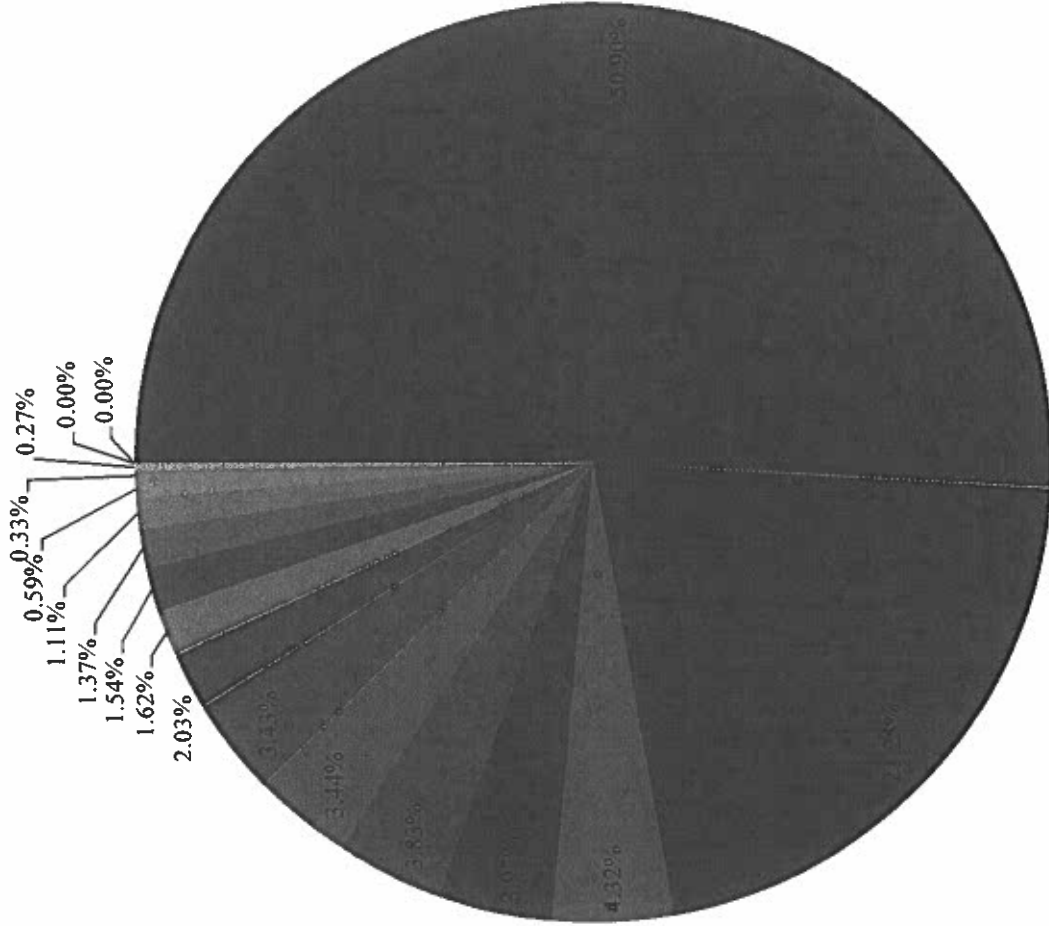
	1st Quarter FY2019				1st Quarter FY2018			
	October 2018	November 2018	December 2018		October 2017	November 2017	December 2017	
REVENUES								
Property Taxes	\$ 794,636.24	\$ 1,504,927.50	\$ 16,085,900.99	\$ 18,385,464.73	\$ 868,362.46	\$ 1,343,038.65	\$ 15,919,100.73	\$ 18,130,501.84
Mixed Beverage Taxes								
License and permits	675.00	5,702.14	4,650.00	11,027.14	2,405.00	600.00	-	3,005.00
Fees of office	323,413.49	267,954.65	256,928.83	848,296.97	310,735.26	275,265.86	260,573.37	846,574.49
Charges for Services	-	142,675.75	75,547.15	218,222.90	381.61	22,670.15	156,665.19	179,716.95
Forfeitures								
Intergovernmental	5,771.88	168,325.04	220,574.98	394,671.90	5,491.88	178,686.30	306,460.23	490,638.41
Investment income	6,972.64	3,702.46	3,054.25	13,729.35	4,181.06	3,028.34	7,326.32	14,535.72
Miscellaneous	2,877.62	6,952.60	19,613.11	29,443.33	4,117.11	5,874.71	71,459.51	81,451.33
Total Revenues	1,134,346.87	2,100,240.14	16,666,269.31	19,900,856.32	1,195,674.38	1,829,164.01	16,721,585.35	19,746,423.74
EXPENDITURES								
General Government	1,087,518.53	1,354,070.04	1,480,325.68	3,921,914.25	950,006.91	445,422.52	1,990,765.89	3,386,195.32
Public safety and corrections	701,868.13	1,958,780.38	1,467,050.42	4,127,698.93	651,157.78	1,204,186.27	1,905,641.07	3,760,985.12
Judicial	246,155.51	675,835.94	525,388.12	1,447,379.57	222,734.55	472,522.32	678,243.05	1,373,499.92
Community Service	21,922.50	440.00	34,010.00	56,372.50	14,900.00	-	-	14,900.00
Infrastructure and Environmental	15,562.93	47,519.03	31,732.46	94,814.42	17,486.68	32,184.06	49,715.59	99,386.33
Health and Human Services	30,500.00	840.00	31,256.00	62,596.00	21,250.00	600.00	600.00	22,450.00
Capital Outlay	-	-	29,451.28	29,451.28	47,388.72	-	39,052.55	86,441.27
Debt Service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-	-
Total Expenditures	2,103,527.60	4,037,485.39	3,599,213.96	9,740,226.95	1,924,924.64	2,154,915.17	4,664,018.15	8,743,857.96
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(969,180.73)	(1,937,245.25)	13,067,055.35	10,160,629.37	(729,250.26)	(325,751.16)	12,057,567.20	11,002,565.78
OTHER FINANCING SOURCES (USES)								
Issuance of Long Term Debt	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Insurance Recoveries	1,488.16	3,824.92	-	5,313.08	1,024.61	21,223.50	-	22,248.11
Operating Transfers In	18,850.00	-	-	18,850.00	9,400.00	-	-	9,400.00
Operating Transfers Out	(333,471.00)	-	(13,400.00)	(346,871.00)	(263,409.50)	-	(15,000.00)	(278,409.50)
Total other financing sources (uses)	(313,132.84)	3,824.92	(13,400.00)	(322,707.92)	(252,984.89)	21,223.50	(15,000.00)	(246,761.39)
NET CHANGE IN FUND BALANCES	(1,282,313.57)	(1,933,420.33)	13,053,655.35	9,837,921.45	(982,235.15)	(304,527.66)	12,042,567.20	10,755,804.39
FUND BALANCES, BEGINNING	5,532,250.59	4,249,937.02	2,459,858.96	5,532,250.59	4,905,517.62	3,923,282.47	3,315,494.31	4,905,517.62
PRIOR PERIOD ADJUSTMENT	-	143,342.27	(2,654.20)	140,688.07	-	(303,260.50)	-	(303,260.50)
FUND BALANCE, ENDING	\$ 4,249,937.02	\$ 2,459,858.96	\$ 15,510,860.11	\$ 15,510,860.11	\$ 3,923,282.47	\$ 3,315,494.31	\$ 15,358,061.51	\$ 15,358,061.51

General Fund Monthly Expenditure Summary

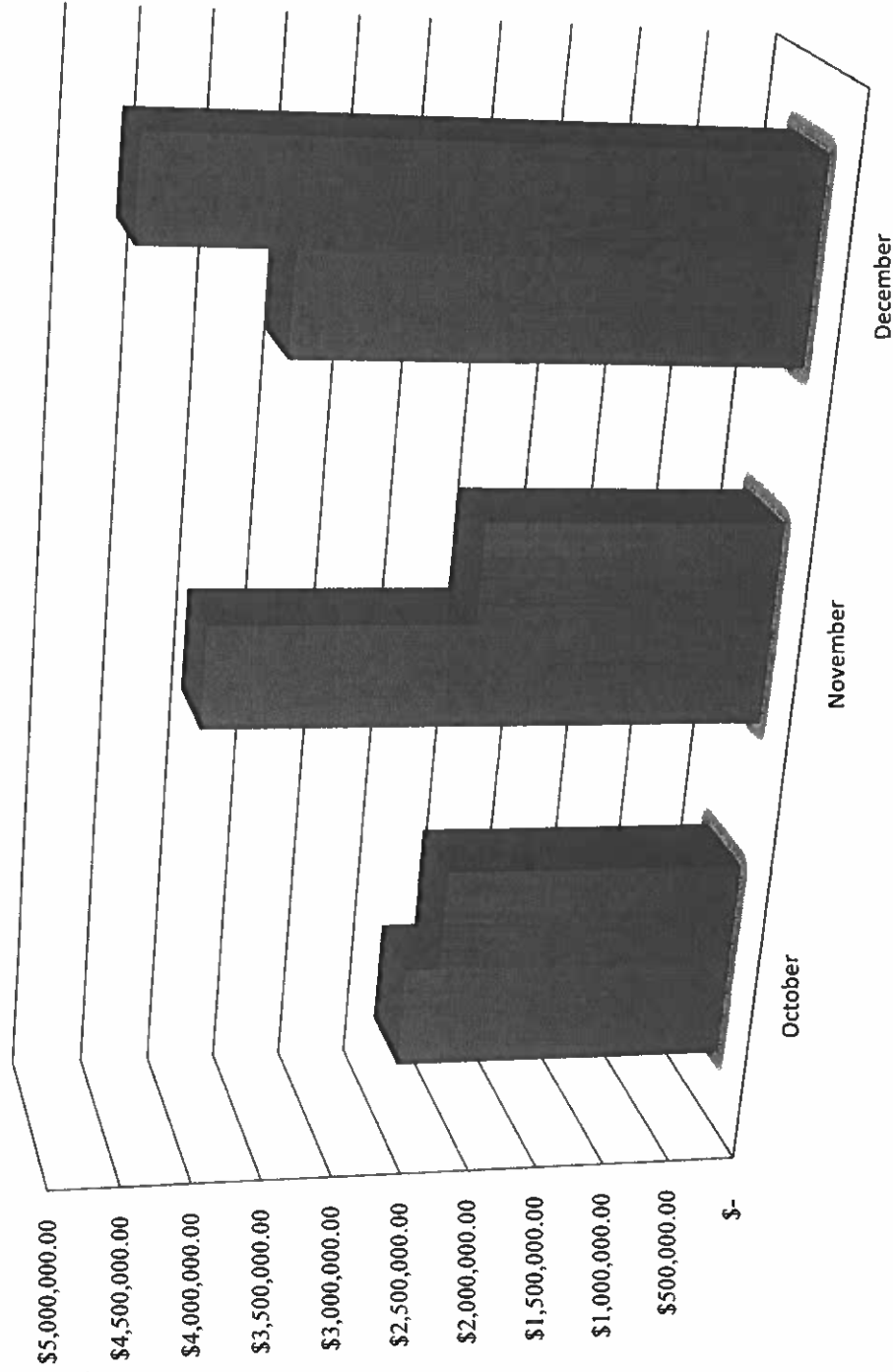
FY2019	October	November	December	1st Quarter	%
Salaries	\$ 844,404.84	\$ 2,567,351.20	\$ 1,722,332.38	\$ 5,134,088.42	8.96
Benefits	417,241.82	868,225.95	858,030.89	\$ 2,143,498.66	16.89
Transfers	333,471.00	-	13,400.00	\$ 346,871.00	24.59
Inmate Housing	83,478.89	120,053.92	142,626.38	\$ 346,159.19	1.80
Operating Expenses	140,360.03	80,584.71	165,469.96	\$ 386,414.70	9.42
Equip./Prop. Maint.	17,695.41	121,861.31	64,861.85	\$ 204,418.57	(15.63)
Equipment	26,030.08	50,048.71	87,276.00	\$ 163,354.79	5.78
Subsidies & ILAs	139,425.46	-	296,194.50	\$ 435,619.96	69.51
Judicial/Legal	18,459.27	53,972.78	83,398.23	\$ 155,830.28	1.80
Software & Maint.	353,583.28	31,556.61	15,021.32	\$ 400,161.21	25.83
Utilities	16,820.11	53,660.58	67,710.74	\$ 138,191.43	2.28
Insurance	1,500.00	6,408.71	19,780.27	\$ 27,688.98	(64.87)
Veh. Fuel/Maint.	4,784.36	53,762.31	53,286.70	\$ 111,833.37	28.46
TIF	-	-	-	\$ -	0.00
Travel & Training	28,552.05	17,961.60	13,332.74	\$ 59,846.39	26.38
Animal Control	11,192.00	12,037.00	9,892.00	\$ 33,121.00	-4.19
Principal & Interest	-	-	-	\$ -	0.00
FY2019 Expenses	\$ 2,436,998.60	\$ 4,037,485.39	\$ 3,612,613.96	\$ 10,087,097.95	11.80

FY2018	October	November	December	1st Quarter	
Salaries	\$ 773,554.80	\$ 1,595,657.84	\$ 2,342,767.34	\$ 4,711,979.98	
Benefits	474,276.39	27,201.28	1,332,295.99	\$ 1,833,773.66	
Transfers	263,409.50	-	15,000.00	\$ 278,409.50	
Inmate Housing	84,573.62	64,314.18	191,139.31	\$ 340,027.11	
Operating Expenses	118,179.37	124,223.91	110,760.44	\$ 353,163.72	
Equip./Prop. Maint.	10,530.11	33,497.59	198,264.79	\$ 242,292.49	
Equipment	54,775.93	44,368.95	55,278.42	\$ 154,423.30	
Subsidies & ILAs	73,444.48	61,103.91	122,444.82	\$ 256,993.21	
Judicial/Legal	6,629.70	63,999.84	82,437.88	\$ 153,067.42	
Software & Maint.	194,695.12	1,465.50	121,853.08	\$ 318,013.70	
Utilities	16,951.29	70,010.97	48,153.93	\$ 135,116.19	
Insurance	65,695.00	5,854.42	7,259.46	\$ 78,808.88	
Veh. Fuel/Maint.	15,271.42	39,685.06	32,099.07	\$ 87,055.55	
TIF	-	-	-	\$ -	
Travel & Training	27,941.41	11,209.72	8,201.62	\$ 47,352.75	
Animal Control	8,406.00	12,322.00	11,062.00	\$ 31,790.00	
Principal & Interest	-	-	-	\$ -	
FY2018 Expenses	\$ 2,188,334.14	\$ 2,154,915.17	\$ 4,679,018.15	\$ 9,022,267.46	

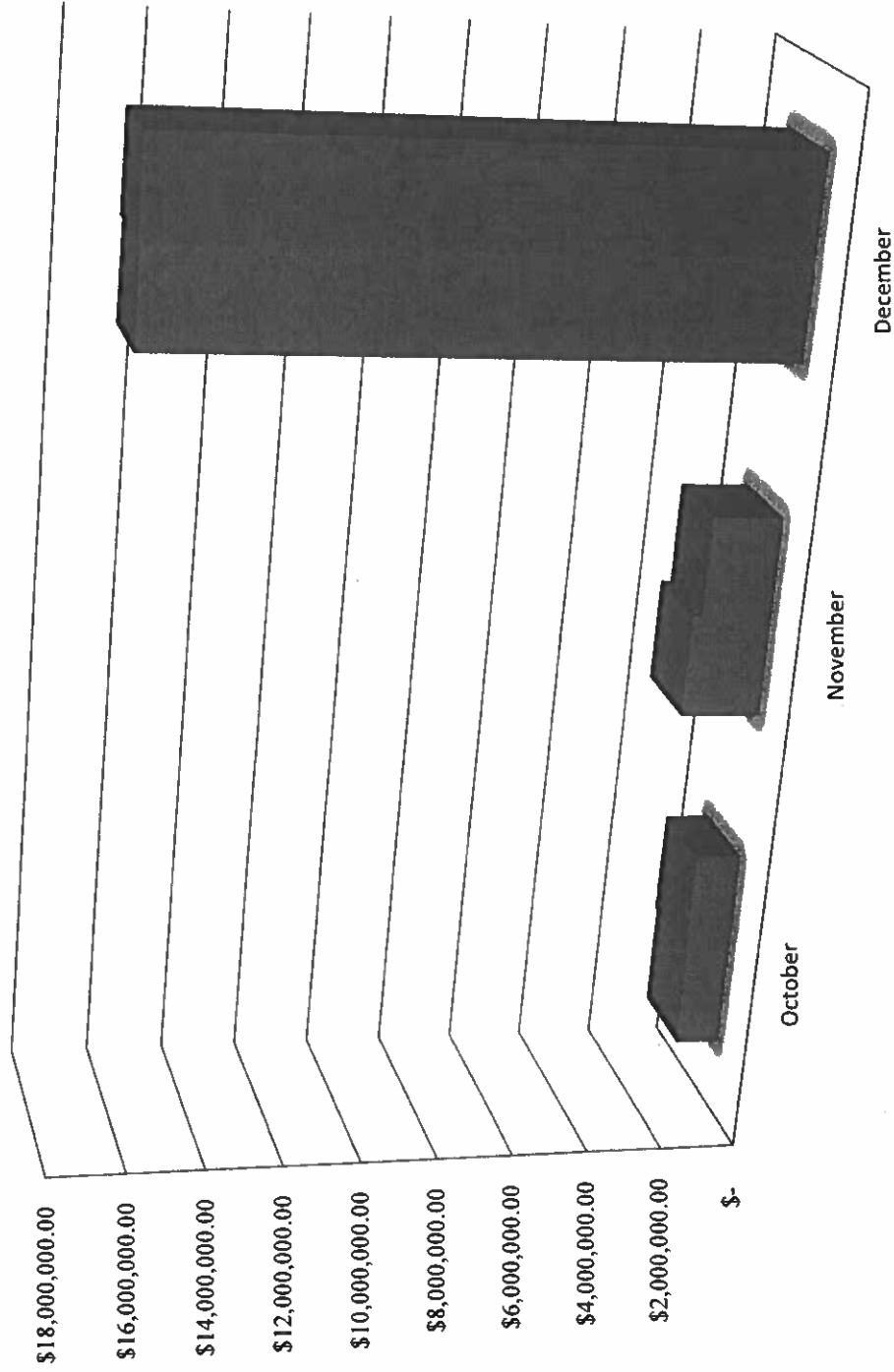
General Fund Expenditure Summary Oct 2018 - Dec 2018 \$10,087,097.95



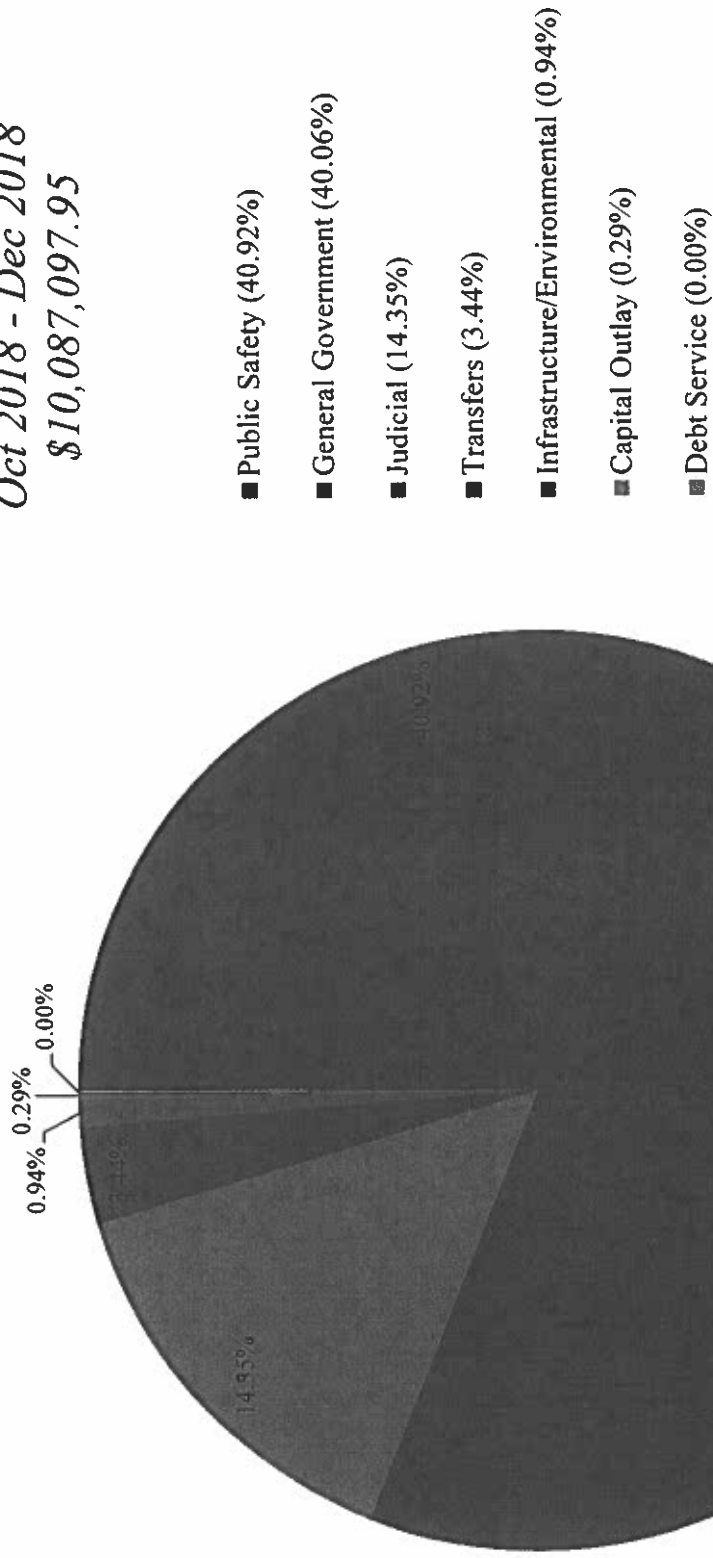
General Fund Expenditure Comparison *FY2019 & FY2018*



General Fund Revenue Comparison *FY2019 & FY2018*

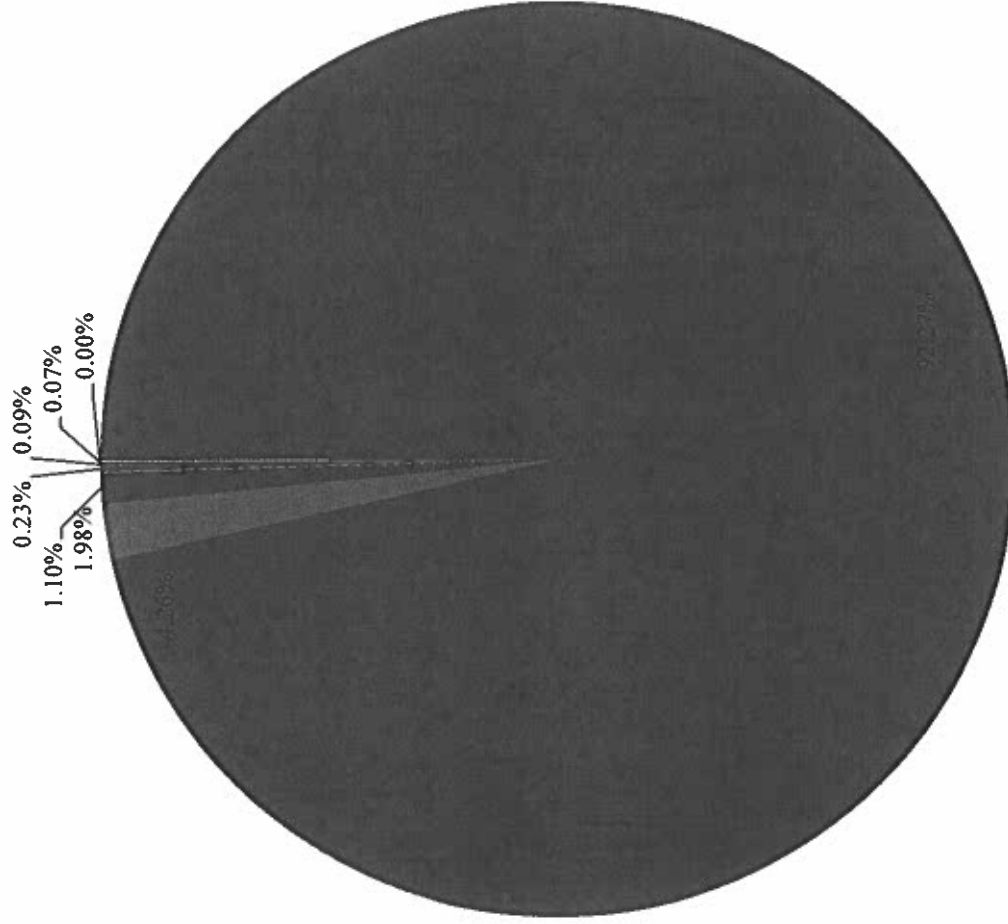


**General Fund
Expenditures**
Oct 2018 - Dec 2018
\$10,087,097.95



General Fund Revenues

Oct 2018 - Dec 2018
\$19,925,019.40



- Property Taxes (92.27%)
- Fees of office (4.26%)
- Intergovernmental (1.98%)
- Charges for Services (1.10%)
- Miscellaneous (0.23%)
- Transfers (0.09%)
- Interest (0.07%)
- Mixed Beverage Taxes (0.00%)

General Road & Bridge - Monthly Statement of Revenues, Expenditures, and Changes in Fund Balance - FY2019 Q1

	1st Quarter FY2019				1st Quarter FY2018			
	October 2018	November 2018	December 2018		October 2017	November 2017	December 2017	
REVENUES								
Property Taxes	185,362.07	362,691.13	4,015,954.50	4,564,007.70	187,037.74	297,038.22	3,597,160.51	4,081,236.47
Fees of office	138,053.48	109,102.49	101,103.85	348,259.82	170,352.79	87,552.66	140,981.74	398,887.19
Intergovernmental	-	-	-	-	-	-	-	-
Investment income	196.70	192.91	518.25	907.86	139.26	234.27	712.61	1,086.14
Miscellaneous	-	-	53.50	53.50	-	53.50	-	53.50
Total Revenues	323,612.25	471,986.53	4,117,630.10	4,913,228.88	357,529.79	384,878.65	3,738,854.86	4,481,263.30
EXPENDITURES								
Infrastructure and Environmental	1,377.50	556.25	1,612.00	3,545.75	2,150.65	-	-	2,150.65
Total Expenditures	1,377.50	556.25	1,612.00	3,545.75	2,150.65	-	-	2,150.65
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	322,234.75	471,430.28	4,116,018.10	4,909,683.13	355,379.14	384,878.65	3,738,854.86	4,479,112.65
OTHER FINANCING SOURCES (USES)								
Operating Transfers In	-	-	-	-	-	-	-	-
Operating Transfers Out	-	(540,000.00)	(480,000.00)	(1,020,000.00)	-	(500,000.00)	(400,000.00)	(900,000.00)
Total other financing sources (uses)	-	(540,000.00)	(480,000.00)	(1,020,000.00)	-	(500,000.00)	(400,000.00)	(900,000.00)
NET CHANGE IN FUND BALANCES	322,234.75	(68,569.72)	3,636,018.10	3,889,683.13	355,379.14	(115,121.35)	3,338,854.86	3,579,112.65
FUND BALANCES, BEGINNING	303,465.92	625,700.67	557,130.95	303,465.92	227,900.28	583,279.42	458,077.00	227,900.28
PRIOR PERIOD ADJUSTMENT	-	-	2,031.30	2,031.30	-	(10,081.07)	-	(10,081.07)
FUND BALANCE, ENDING	\$ 625,700.67	\$ 557,130.95	\$ 4,195,180.35	\$ 4,195,180.35	\$ 583,279.42	\$ 458,077.00	\$ 3,796,931.86	\$ 3,796,931.86

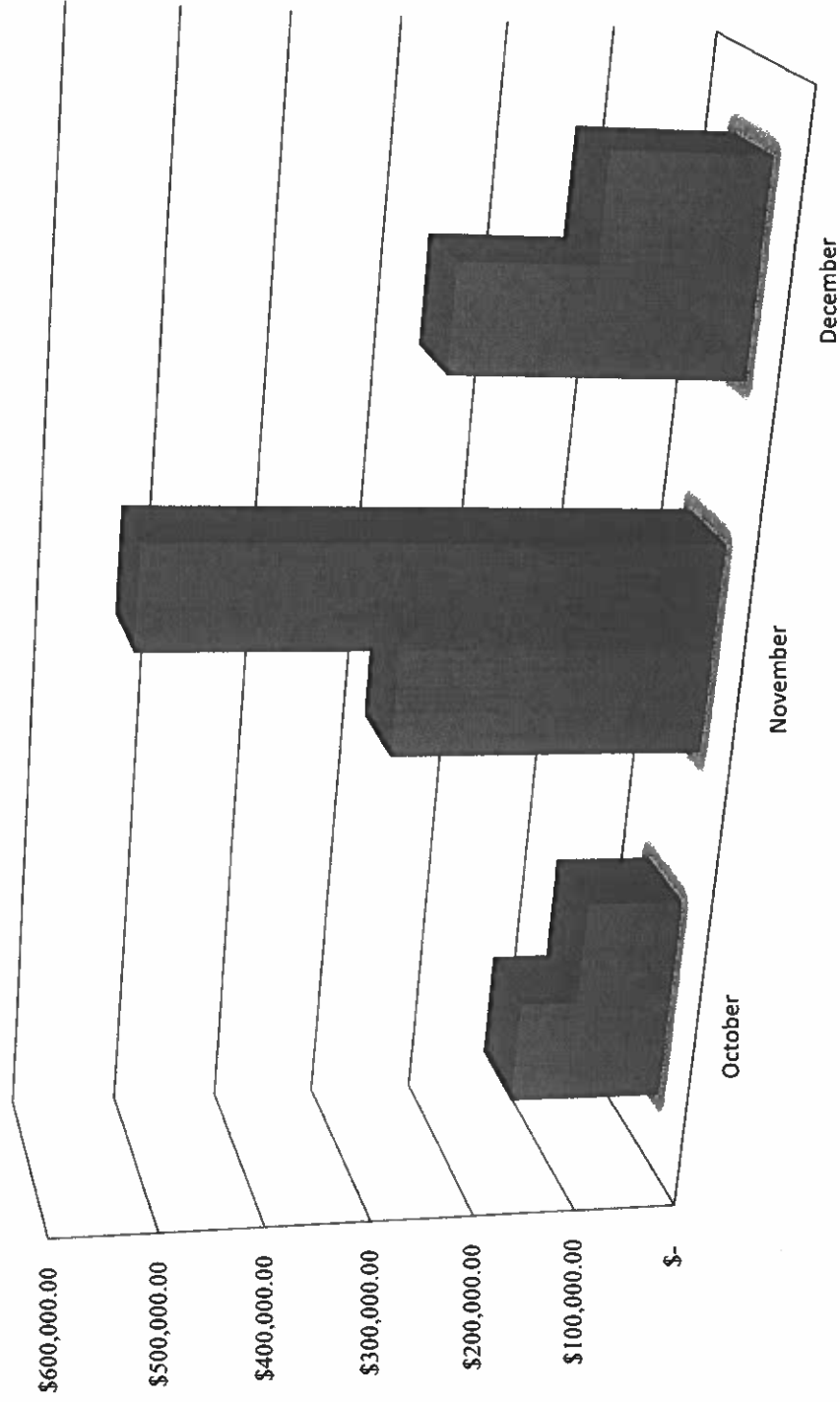
Road & Bridge #1 - Monthly Statement of Revenues, Expenditures, and Changes in Fund Balance - FY2019 Q1

	1st Quarter FY2019			1st Quarter FY2018		
	October 2018	November 2018	December 2018	October 2017	November 2017	December 2017
REVENUES						
Charges for Services	97,239.00	-	-	-	-	5,925.00
Intergovernmental	-	-	-	-	-	-
Investment income	466.54	458.81	128.45	237.56	274.85	155.32
Miscellaneous	-	-	1,034.40	-	1,768.70	961.99
Total Revenues	97,705.54	458.81	1,162.85	237.56	2,043.55	7,042.31
EXPENDITURES						
Infrastructure and Environmental	107,712.79	175,161.59	263,474.92	88,272.21	535,080.23	146,293.35
Capital Outlay	29,199.00	31,667.91	(21.75)	-	-	-
Debt Service						
Principal	10,207.15	82,000.36	13,673.28	4,840.79	4,850.83	4,860.90
Interest & Fiscal Charges	982.58	10,870.41	1,336.07	353.47	343.43	333.36
Total Expenditures	148,101.52	299,700.27	278,462.52	93,466.47	540,274.49	151,487.61
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(50,395.98)	(299,241.46)	(277,299.67)	(93,228.91)	(538,230.94)	(144,445.30)
OTHER FINANCING SOURCES (USES)						
Issuance of Capital Lease	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	350,050.00
Operating Transfers In	-	140,400.00	124,800.00	-	130,000.00	104,000.00
Operating Transfers Out	-	-	-	-	-	-
Total other financing sources (uses)	-	140,400.00	124,800.00	-	130,000.00	454,050.00
NET CHANGE IN FUND BALANCES	(50,395.98)	(158,841.46)	(152,499.67)	(93,228.91)	(408,230.94)	309,604.70
FUND BALANCES, BEGINNING	1,396,514.52	1,346,118.54	1,186,739.41	1,015,013.49	921,784.58	513,553.64
PRIOR PERIOD ADJUSTMENT	-	(537.67)	-	-	-	-
FUND BALANCE, ENDING	\$ 1,346,118.54	\$ 1,186,739.41	\$ 1,034,239.74	\$ 921,784.58	\$ 513,553.64	\$ 823,158.34

Road & Bridge #1 Monthly Expenditure Summary - FY2019 Q1

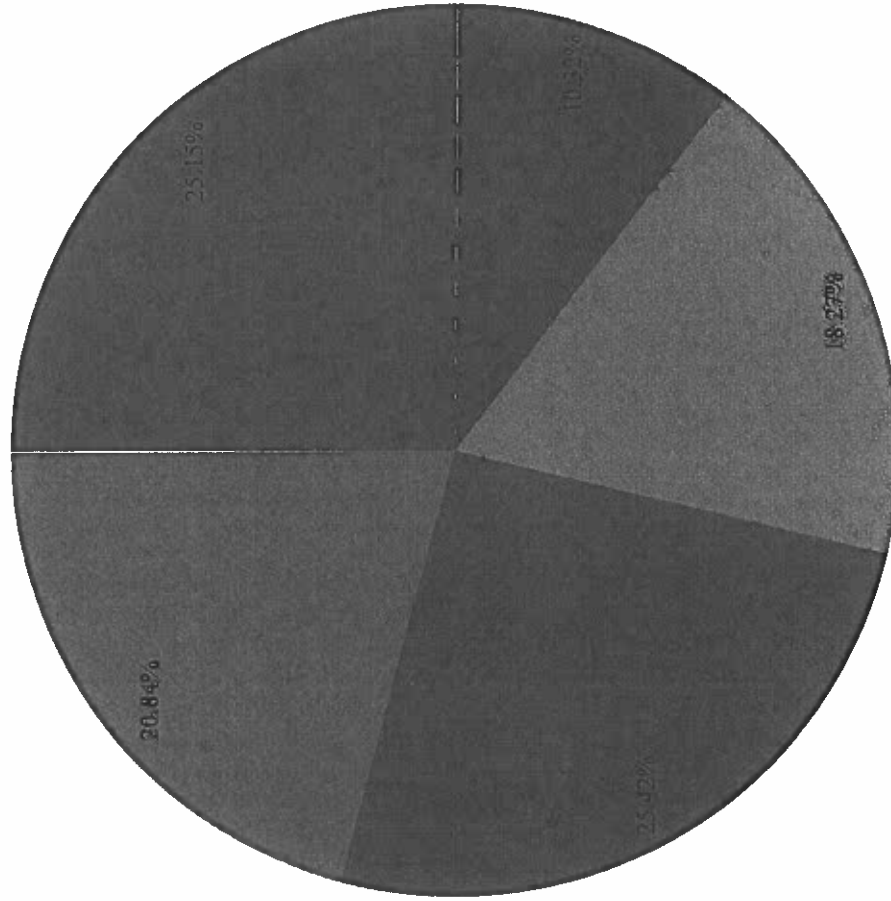
	Oct 2018	Nov 2018	Dec 2018	Oct 2017	Nov 2017	Dec 2017
Salaries	\$ 29,953.44	\$ 89,892.98	\$ 62,804.14	\$ 29,475.70	\$ 59,312.83	\$ 82,724.15
Benefits	19,857.63	29,842.07	25,244.05	19,524.20	24,463.75	26,786.19
Road Materials	39,922.79	36,457.30	56,320.67	29,456.02	27,450.04	17,432.93
Equipment/Leases	40,388.73	126,902.61	17,351.53	7,558.19	411,993.63	7,558.19
Operating Expenses	17,978.93	16,605.31	116,742.13	7,452.36	17,054.24	16,986.15
Total	\$ 148,101.52	\$ 299,700.27	\$ 278,462.52	\$ 93,466.47	\$ 540,274.49	\$ 151,487.61

Road & Bridge #1 Expenditure Comparison FY2019 & FY2018



	October	November	December
■ FY2019 Expenditures	\$148,101.52	\$299,700.27	\$278,462.52
■ FY2018 Expenditures	\$93,466.47	\$540,274.49	\$151,487.61

Road & Bridge #1
Expenditure Summary
Oct 2018 - Dec 2018
\$726,264.31



- Salaries (25.15%)
- Benefits (10.32%)
- Road Materials (18.27%)
- Equipment/Leases (25.42%)
- Operating Expenses (20.84%)

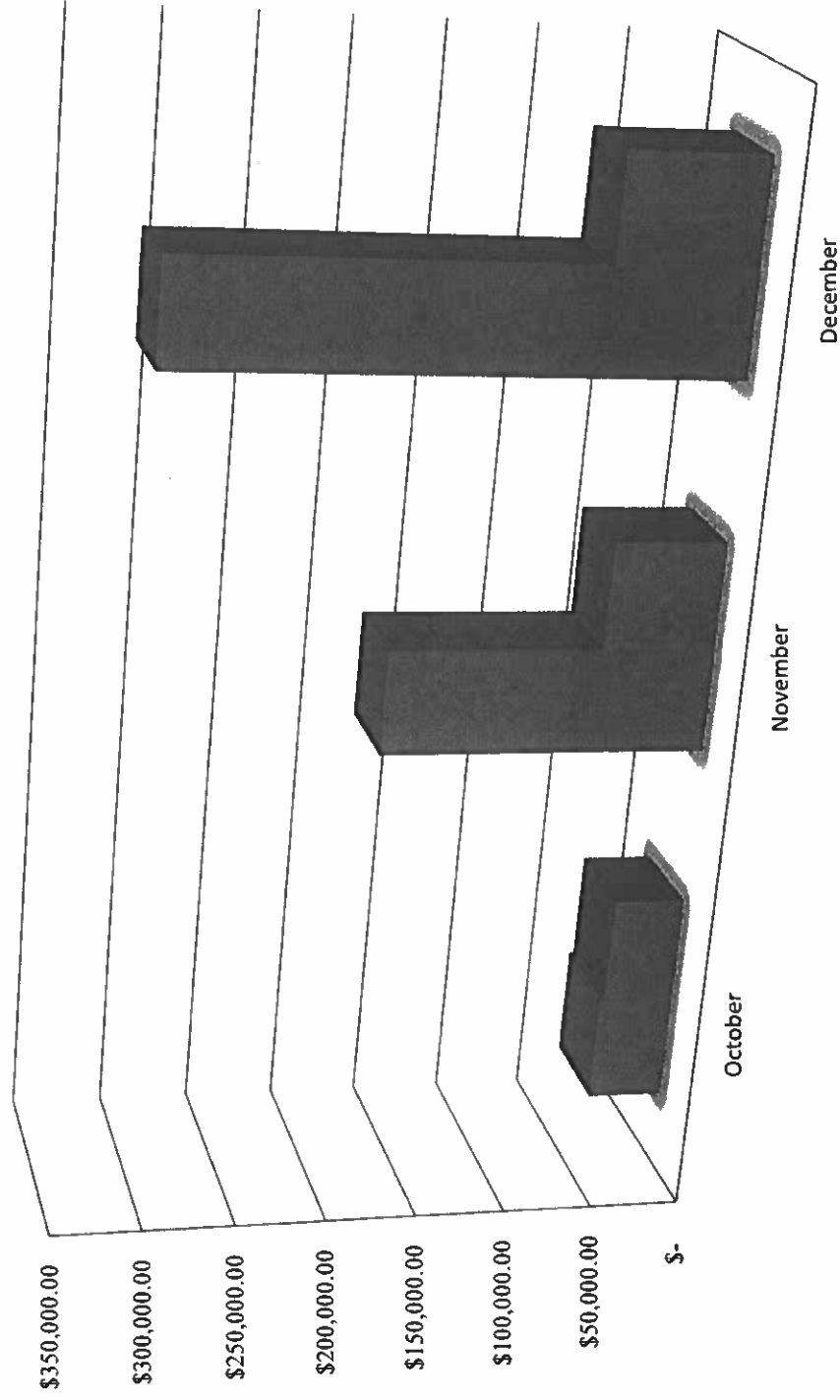
Road & Bridge #2 - Monthly Statement of Revenues, Expenditures, and Changes in Fund Balance - FY2019 Q1

	1st Quarter FY2019				1st Quarter FY2018			
	October 2018	November 2018	December 2018		October 2017	November 2017	December 2017	
REVENUES								
Charges for Services	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Investment income	563.00	595.94	163.43	1,322.37	284.17	616.53	231.35	1,132.05
Miscellaneous	-	-	-	-	-	-	80,740.32	80,740.32
Total Revenues	563.00	595.94	163.43	1,322.37	284.17	616.53	80,971.67	81,872.37
EXPENDITURES								
Infrastructure and Environmental	41,737.97	175,859.54	116,246.42	333,843.93	37,085.52	60,315.28	78,868.05	176,268.85
Capital Outlay	-	4,612.62	195,925.00	200,537.62	-	-	-	-
Debt Service	-	-	-	-	2,185.11	2,191.40	-	4,376.51
Principal	-	-	-	-	12.59	6.30	-	18.89
Interest & Fiscal Charges	-	-	-	-	-	-	-	-
Total Expenditures	41,737.97	180,472.16	312,171.42	534,381.55	39,283.22	62,512.98	78,868.05	180,664.25
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(41,174.97)	(179,876.22)	(312,007.99)	(533,059.18)	(38,999.05)	(61,896.45)	2,103.62	(98,791.88)
OTHER FINANCING SOURCES (USES)								
Issuance of Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Operating Transfers In	-	97,200.00	86,400.00	183,600.00	-	90,000.00	72,000.00	162,000.00
Operating Transfers Out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	97,200.00	86,400.00	183,600.00	-	90,000.00	72,000.00	162,000.00
NET CHANGE IN FUND BALANCES	(41,174.97)	(82,676.22)	(225,607.99)	(349,459.18)	(38,999.05)	28,103.55	74,103.62	63,208.12
FUND BALANCES, BEGINNING	1,665,285.92	1,624,110.95	1,541,434.73	1,665,285.92	1,068,919.80	1,029,920.75	1,056,985.87	1,068,919.80
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	(1,038.43)	-	(1,038.43)
FUND BALANCE, ENDING	\$ 1,624,110.95	\$ 1,541,434.73	\$ 1,315,826.74	\$ 1,315,826.74	\$ 1,029,920.75	\$ 1,056,985.87	\$ 1,131,089.49	\$ 1,131,089.49

Road & Bridge #2 Monthly Expenditure Summary - FY2019 Q1

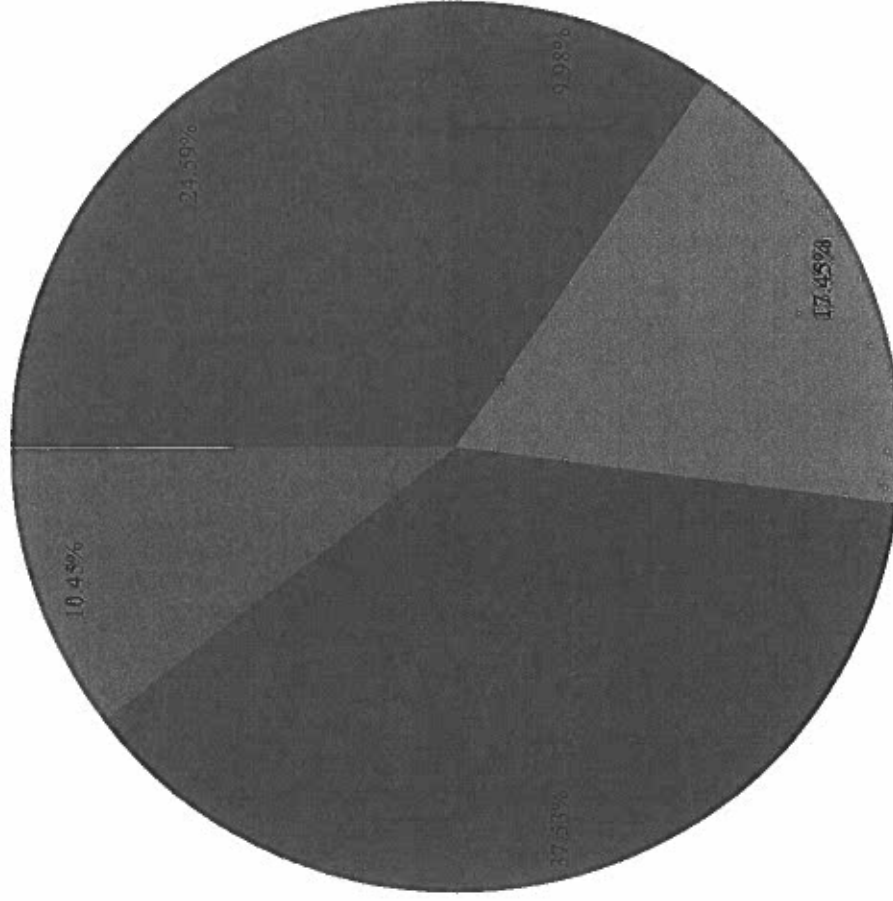
	Oct 2018	Nov 2018	Dec 2018		Oct 2017	Nov 2017	Dec 2017	
Salaries	\$ 22,695.36	\$ 67,186.48	\$ 41,532.15	\$ 131,413.99	\$ 17,919.40	\$ 34,774.08	\$ 52,184.76	\$ 104,878.24
Benefits	14,516.04	22,018.80	16,817.68	53,352.52	11,907.63	13,873.11	17,622.30	43,403.04
Road Materials	1,621.92	42,168.07	49,465.12	93,255.11	-	-	-	-
Equipment/Leases	-	4,612.62	195,925.00	200,537.62	2,197.70	2,197.70	-	4,395.40
Operating Expenses	2,904.65	44,486.19	8,431.47	55,822.31	7,258.49	11,668.09	9,060.99	27,987.57
	\$ 41,737.97	\$ 180,472.16	\$ 312,171.42	\$ 534,381.55	\$ 39,283.22	\$ 62,512.98	\$ 78,868.05	\$ 180,664.25

Road & Bridge #2 **Expenditure Comparison** *FY2019 & FY2018*



	October	November	December
■ FY2019 Expenses	\$41,737.97	\$180,472.16	\$312,171.42
■ FY2018 Expenses	\$39,283.22	\$62,512.98	\$78,868.05

Road & Bridge #2
Expenditure Summary
Oct 2018 - Dec 2018
\$534,381.55



■ Salaries (24.59%)

■ Benefits (9.98%)

■ Road Materials (17.45%)

■ Equipment/Leases (37.53%)

■ Operating Expenses (10.45%)

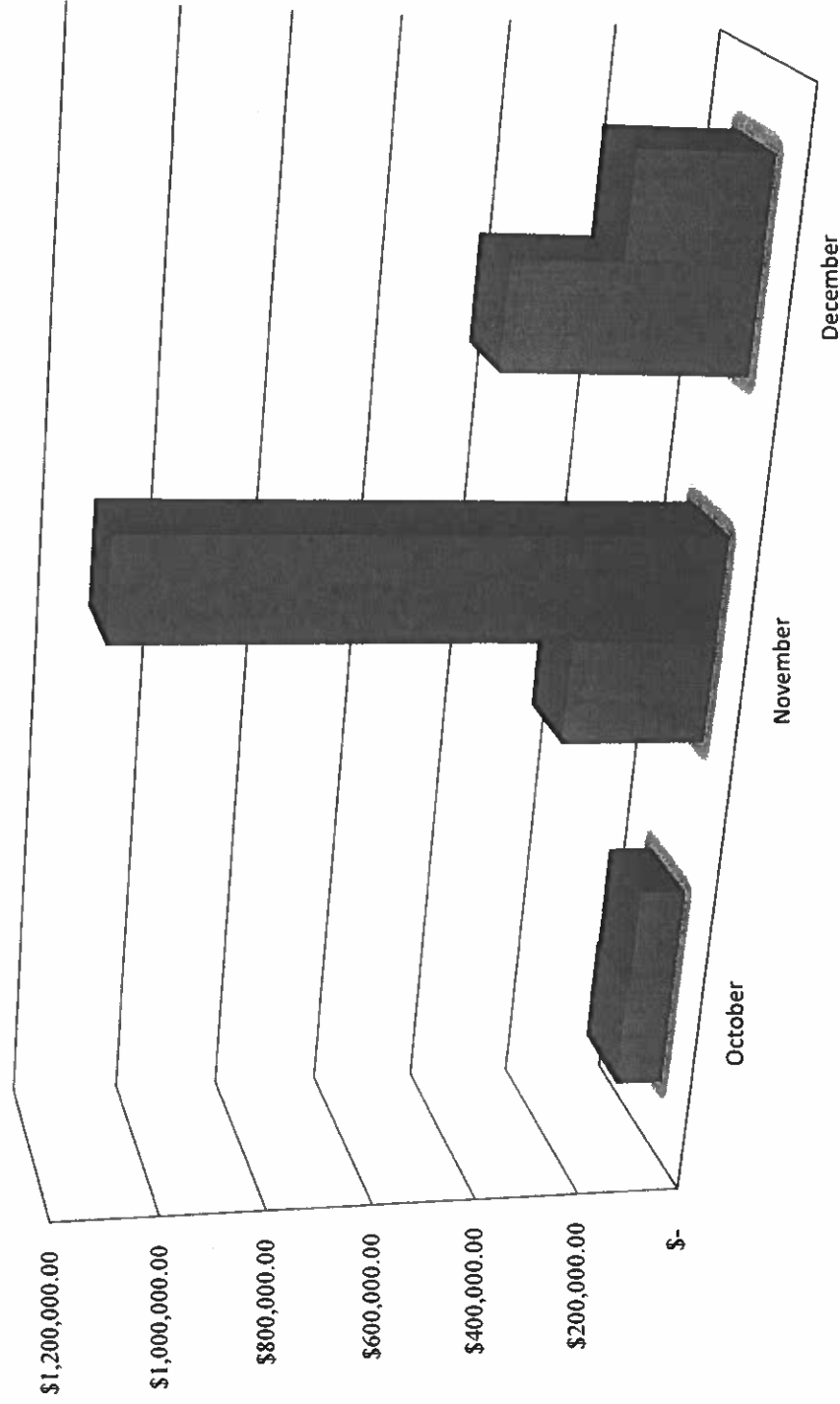
Road & Bridge #3 - Monthly Statement of Revenues, Expenditures, and Changes in Fund Balance - FY2019 Q1

	1st Quarter FY2019			1st Quarter FY2018		
	October 2018	November 2018	December 2018	October 2017	November 2017	December 2017
REVENUES						
Charges for Services	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Investment income	128.07	90.22	-	262.57	46.25	75.50
Miscellaneous	-	-	-	10,262.28	-	-
Total Revenues	128.07	90.22	-	10,524.85	46.25	75.50
EXPENDITURES						
Infrastructure and Environmental	84,493.30	161,291.47	164,504.88	83,582.07	975,568.98	187,827.17
Capital Outlay	-	-	292,837.50	-	152,265.89	64,099.00
Debt Service						
Principal	5,951.62	101,658.12	5,978.97	3,276.73	3,283.12	3,289.52
Interest & Fiscal Charges	586.77	13,788.32	559.42	258.65	252.26	245.86
Total Expenditures	91,031.69	276,737.91	463,880.77	87,117.45	1,131,370.25	255,461.55
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(90,903.62)	(276,647.69)	(463,880.77)	(76,592.60)	(1,131,324.00)	(255,386.05)
OTHER FINANCING SOURCES (USES)						
Issuance of Capital Lease	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	118,150.00	465,500.00
Operating Transfers In	-	140,400.00	124,800.00	-	130,000.00	104,000.00
Operating Transfers Out	-	-	-	-	-	-
Total other financing sources (uses)	-	140,400.00	124,800.00	-	248,150.00	569,500.00
NET CHANGE IN FUND BALANCES	(90,903.62)	(136,247.69)	(339,080.77)	(76,592.60)	(883,174.00)	314,113.95
FUND BALANCES, BEGINNING	460,424.51	369,520.89	232,772.70	1,059,065.80	982,473.20	86,022.39
PRIOR PERIOD ADJUSTMENT	-	(500.50)	-	-	(13,276.81)	-
FUND BALANCE, ENDING	\$ 369,520.89	\$ 232,772.70	\$ (106,308.07)	\$ 982,473.20	\$ 86,022.39	\$ 400,136.34

Road & Bridge #3 Monthly Expenditure Summary - FY2019 Q1

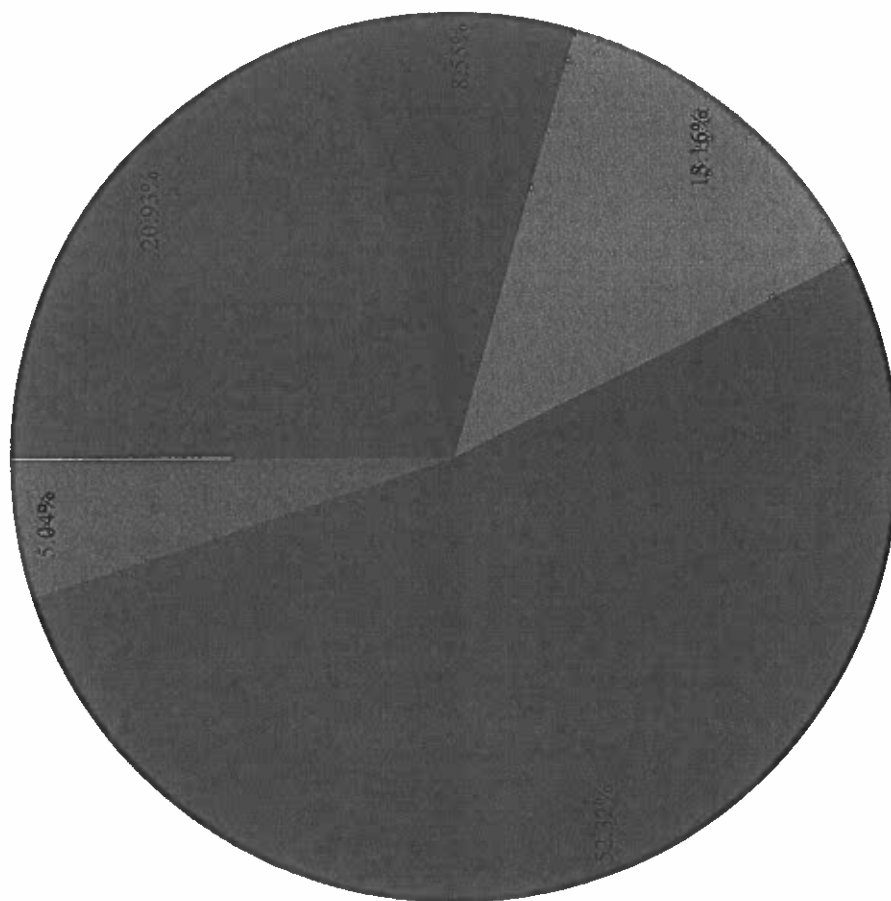
	Oct 2018	Nov 2018	Dec 2018	Oct 2017	Nov 2017	Dec 2017
Salaries	\$ 30,032.82	\$ 86,127.84	\$ 57,901.41	\$ 27,367.12	\$ 54,179.01	\$ 78,717.25
Benefits	18,961.57	28,458.10	23,683.26	19,155.43	24,383.95	26,891.90
Road Materials	19,842.58	30,005.13	59,577.70	23,703.57	185,807.51	57,318.89
Equipment/Leases	10,296.70	119,261.42	305,583.86	7,293.69	833,780.44	72,477.03
Operating Expenses	11,898.02	12,885.42	17,134.54	9,597.64	33,219.34	20,056.48
Total	\$ 91,031.69	\$ 276,737.91	\$ 463,880.77	\$ 87,117.45	\$ 1,131,370.25	\$ 255,461.55

Road & Bridge #3 **Expenditure Comparison** *FY2019 & FY2018*



	October	November	December
■ FY2019 Expenditures	\$91,031.69	\$276,737.91	\$463,880.77
■ FY2018 Expenditures	\$87,117.45	\$1,131,370.25	\$255,461.55

Road & Bridge #3
Expenditure Summary
Oct 2018 - Dec 2018
\$831,650.37



- Salaries (20.93%)
- Benefits (8.55%)
- Road Materials (13.16%)
- Equipment/Leases (52.32%)
- Operating Expenses (5.04%)

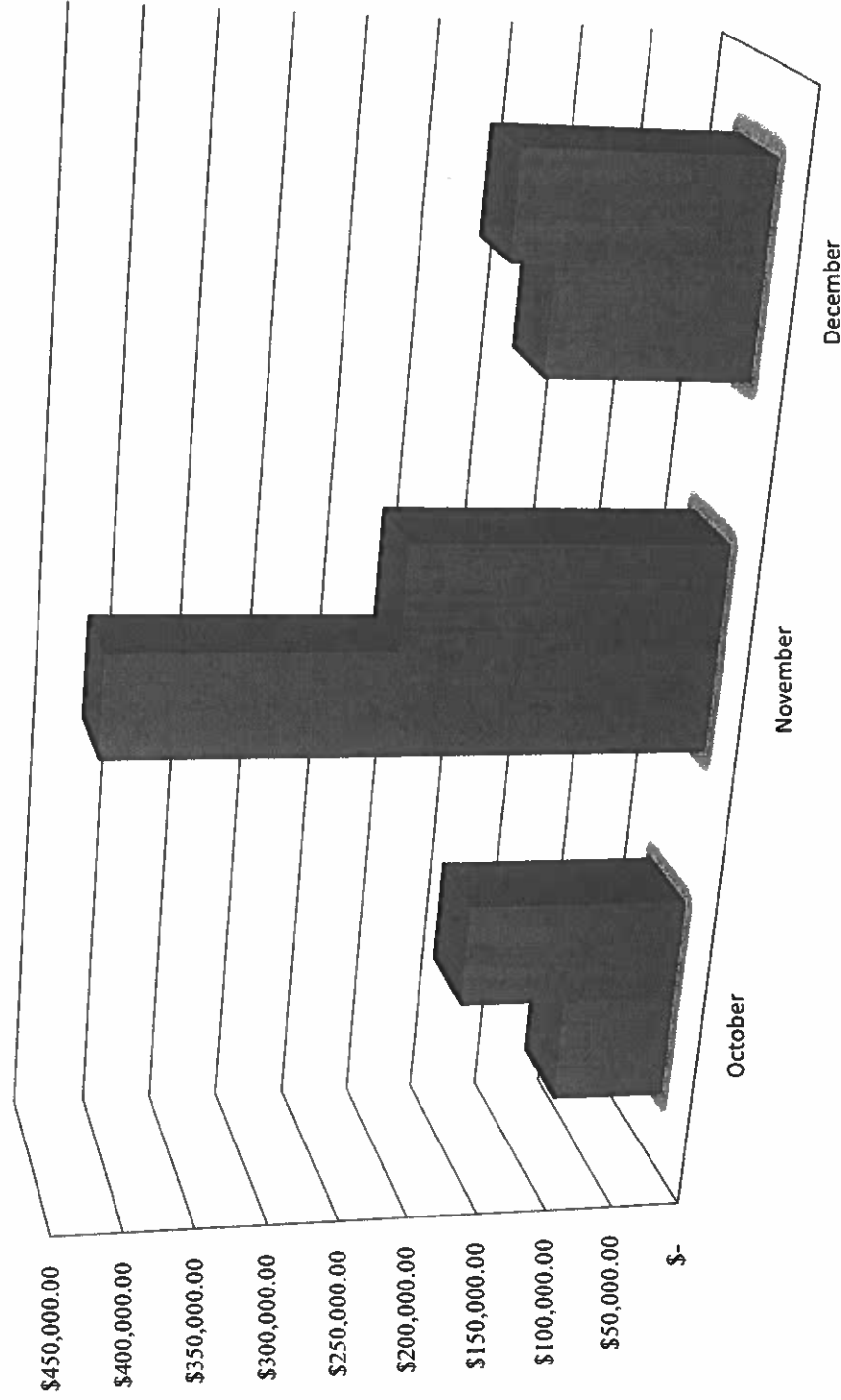
Road & Bridge #4 - Monthly Statement of Revenues, Expenditures, and Changes in Fund Balance - FY2019 Q1

	1st Quarter FY2019				1st Quarter FY2018			
	October 2018	November 2018	December 2018		October 2017	November 2017	December 2017	
REVENUES								
Charges for Services	17,906.00	-	-	17,906.00	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Investment income	183.96	57.55	25.00	266.51	220.57	433.84	142.65	797.06
Miscellaneous	-	-	1,027.54	1,027.54	-	184.00	1,070.40	1,254.40
Total Revenues	18,089.96	57.55	1,052.54	19,200.05	220.57	617.84	1,213.05	2,051.46
EXPENDITURES								
Infrastructure and Environmental	83,387.56	174,242.75	145,458.88	403,089.19	129,562.25	226,286.26	175,850.92	531,699.43
Capital Outlay	-	197,300.00	-	197,300.00	29,460.00	-	-	29,460.00
Debt Service	-	-	-	-	-	-	-	-
Principal	-	47,846.42	-	47,846.42	-	-	-	-
Interest & Fiscal Charges	-	6,607.60	-	6,607.60	-	-	-	-
Total Expenditures	83,387.56	425,996.77	145,458.88	654,843.21	159,022.25	226,286.26	175,850.92	561,159.43
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(65,297.60)	(425,939.22)	(144,406.34)	(635,643.16)	(158,801.68)	(225,668.42)	(174,637.87)	(559,107.97)
OTHER FINANCING SOURCES (USES)								
Issuance of Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	100,150.00	100,150.00
Operating Transfers In	-	162,000.00	144,000.00	306,000.00	-	150,000.00	120,000.00	270,000.00
Operating Transfers Out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	162,000.00	144,000.00	306,000.00	-	150,000.00	220,150.00	370,150.00
NET CHANGE IN FUND BALANCES	(65,297.60)	(263,939.22)	(406.34)	(329,643.16)	(158,801.68)	(75,668.42)	45,512.13	(188,957.97)
FUND BALANCES, BEGINNING	478,089.60	412,792.00	148,852.78	478,089.60	871,562.51	712,760.83	636,418.45	871,562.51
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	(673.96)	-	(673.96)
FUND BALANCE, ENDING	\$ 412,792.00	\$ 148,852.78	\$ 148,446.44	\$ 148,446.44	\$ 712,760.83	\$ 636,418.45	\$ 681,930.58	\$ 681,930.58

Road & Bridge #4 Monthly Expenditure Summary - FY2019 Q1

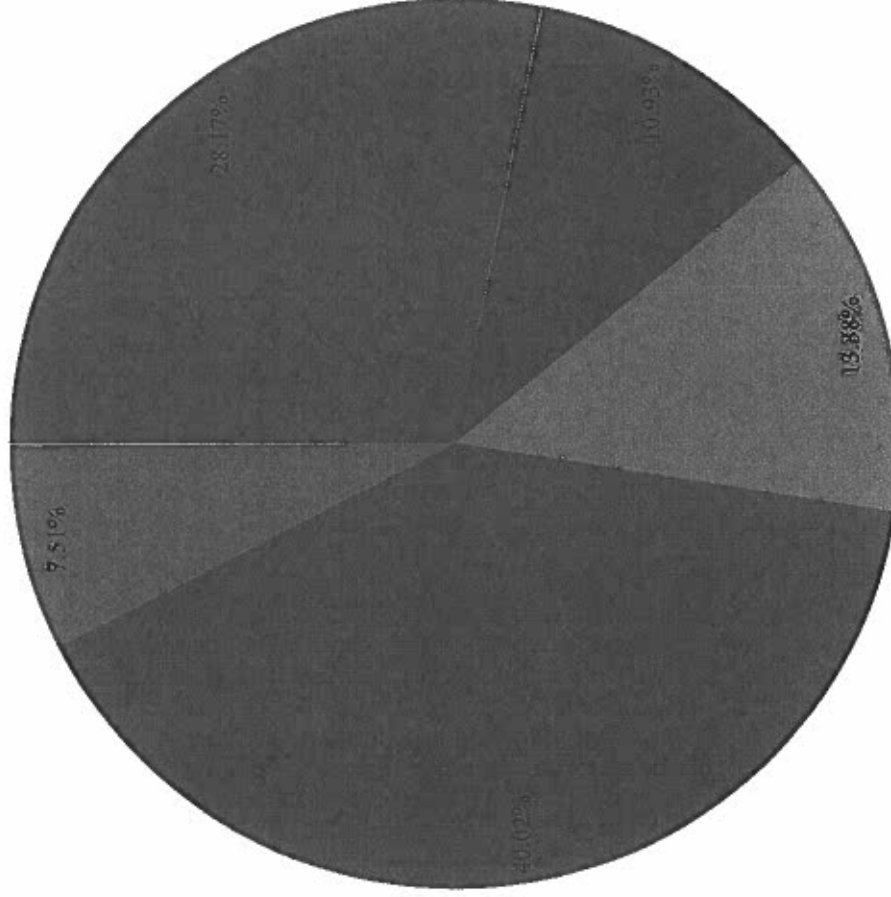
	Oct 2018	Nov 2018	Dec 2018		Oct 2017	Nov 2017	Dec 2017	
Salaries	\$ 30,792.33	\$ 93,474.03	\$ 60,183.06	\$ 184,449.42	\$ 28,831.29	\$ 57,519.01	\$ 84,093.84	\$ 170,444.14
Benefits	19,200.48	29,012.36	23,329.49	71,542.33	18,548.58	23,279.88	26,970.52	68,798.98
Road Materials	22,399.21	9,371.34	55,857.12	87,627.67	61,533.15	10,197.78	45,366.87	117,097.80
Equipment/Leases	5,153.38	254,330.71	2,576.69	262,060.78	31,717.77	117,921.66	2,257.77	151,897.20
Operating Expenses	5,842.16	39,808.33	3,512.52	49,163.01	18,391.46	17,367.93	17,161.92	52,921.31
	\$ 83,387.56	\$ 425,996.77	\$ 145,458.88	\$ 654,843.21	\$ 159,022.25	\$ 226,286.26	\$ 175,850.92	\$ 561,159.43

Road & Bridge #4 **Expenditure Comparison** *FY2019 & FY2018*



	October	November	December
■ FY2019 Expenditures	\$83,387.56	\$425,996.77	\$145,458.88
■ FY2018 Expenditures	\$159,022.25	\$226,286.26	\$175,850.92

Road & Bridge #4 **Expenditure Summary** *Oct 2018 - Dec 2018* **\$654,843.21**



- Salaries (28.17%)
- Benefits (10.93%)
- Road Materials (13.38%)
- Equipment/Leases (40.02%)
- Operating Expenses (7.51%)

How Tax Dollars were Spent

October 2018 - December 2018

Public Safety	32.0
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General Government	31.3
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Infrastructure	13.6
Judicial	11.2
Capital Outlay	5.9
Debt Service	5.3
Transfers	2.7



Kaufman County, Texas

Unaudited Interim Financial Statements

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

December 31, 2018



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

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

Kaufman County, Texas

Unaudited Interim Financial Statements

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

December 31, 2018



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

	Sheriff State Forfeitures	District Attorney Forfeitures	Indigent Health Care	Child Shelter
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	13,714.98	3,927.37	-	-
Intergovernmental	-	-	-	142,948.05
Investment income	-	-	-	-
Miscellaneous	9,685.00	-	-	105.00
Total Revenues	<u>23,399.98</u>	<u>3,927.37</u>	<u>-</u>	<u>143,053.05</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	22,374.75	-	-	-
Judicial	-	11,848.10	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	81,893.89	178,519.58
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>22,374.75</u>	<u>11,848.10</u>	<u>81,893.89</u>	<u>178,519.58</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,025.23</u>	<u>(7,920.73)</u>	<u>(81,893.89)</u>	<u>(35,466.53)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	5,500.00	-	-	-
Operating Transfers In	-	-	100,000.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>5,500.00</u>	<u>-</u>	<u>100,000.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	6,525.23	(7,920.73)	18,106.11	(35,466.53)
FUND BALANCES, BEGINNING	<u>33,015.28</u>	<u>86,434.60</u>	<u>6,402.44</u>	<u>1,340.77</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	33,015.28	86,434.60	6,402.44	1,340.77
FUND BALANCE, ENDING	<u>\$ 39,540.51</u>	<u>\$ 78,513.87</u>	<u>\$ 24,508.55</u>	<u>\$ (34,125.76)</u>

	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2	Road & Bridge Precinct 3
REVENUES				
Property Taxes	\$ 4,564,007.70	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	348,259.82	-	-	-
Charges for Services	-	97,239.00	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	907.86	1,053.80	1,322.37	218.29
Miscellaneous	53.50	1,034.40	-	-
Total Revenues	<u>4,913,228.88</u>	<u>99,327.20</u>	<u>1,322.37</u>	<u>218.29</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	3,545.75	546,349.30	333,843.93	410,289.65
Health and Human Services	-	-	-	-
Capital Outlay	-	60,845.16	200,537.62	292,837.50
Debt Service				
Principal	-	105,880.79	-	113,588.71
Interest & Fiscal Charges	-	13,189.06	-	14,934.51
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>3,545.75</u>	<u>726,264.31</u>	<u>534,381.55</u>	<u>831,650.37</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>4,909,683.13</u>	<u>(626,937.11)</u>	<u>(533,059.18)</u>	<u>(831,432.08)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	265,200.00	183,600.00	265,200.00
Operating Transfers Out	(1,020,000.00)	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>(1,020,000.00)</u>	<u>265,200.00</u>	<u>183,600.00</u>	<u>265,200.00</u>
NET CHANGE IN FUND BALANCES	3,889,683.13	(361,737.11)	(349,459.18)	(566,232.08)
FUND BALANCES, BEGINNING	<u>305,497.22</u>	<u>1,395,976.85</u>	<u>1,665,285.92</u>	<u>459,924.01</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	305,497.22	1,395,976.85	1,665,285.92	459,924.01
FUND BALANCE, ENDING	<u>\$ 4,195,180.35</u>	<u>\$ 1,034,239.74</u>	<u>\$ 1,315,826.74</u>	<u>\$ (106,308.07)</u>

	Road & Bridge Precinct 4	Law Library	Kaufman County Library	General R.O.W.
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	18,915.73	309.76	-
Charges for Services	17,906.00	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	12,000.00	-
Investment income	266.51	160.26	-	-
Miscellaneous	1,027.54	-	79.00	-
Total Revenues	<u>19,200.05</u>	<u>19,075.99</u>	<u>12,388.76</u>	<u>-</u>
EXPENDITURES				
General Government	-	-	335.00	-
Public safety and corrections	-	-	-	-
Judicial	-	16,137.91	-	-
Community Service	-	-	70,599.27	-
Infrastructure and Environmental	403,089.19	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	197,300.00	-	-	-
Debt Service				
Principal	47,846.42	-	-	-
Interest & Fiscal Charges	6,607.60	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>654,843.21</u>	<u>16,137.91</u>	<u>70,934.27</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(635,643.16)</u>	<u>2,938.08</u>	<u>(58,545.51)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	306,000.00	-	48,750.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>306,000.00</u>	<u>-</u>	<u>48,750.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(329,643.16)</u>	<u>2,938.08</u>	<u>(9,795.51)</u>	<u>-</u>
FUND BALANCES, BEGINNING	<u>478,089.60</u>	<u>180,327.56</u>	<u>10,054.92</u>	<u>5,390.76</u>
PRIOR PERIOD ADJUSTMENT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
BEGINNING BALANCE RESTATED	<u>478,089.60</u>	<u>180,327.56</u>	<u>10,054.92</u>	<u>5,390.76</u>
FUND BALANCE, ENDING	<u>\$ 148,446.44</u>	<u>\$ 183,265.64</u>	<u>\$ 259.41</u>	<u>\$ 5,390.76</u>

	Lake Dam Maintenance	State Fees	Voter Registration	Probate Education
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	290,203.92	-	435.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	7.53	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>290,203.92</u>	<u>7.53</u>	<u>435.00</u>
EXPENDITURES				
General Government	3,892.50	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>3,892.50</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,892.50)</u>	<u>290,203.92</u>	<u>7.53</u>	<u>435.00</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	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>10,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	6,107.50	290,203.92	7.53	435.00
FUND BALANCES, BEGINNING	<u>1,930.03</u>	<u>10,000.00</u>	<u>8,777.55</u>	<u>6,071.20</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	1,930.03	10,000.00	8,777.55	6,071.20
FUND BALANCE, ENDING	<u>\$ 8,037.53</u>	<u>\$ 300,203.92</u>	<u>\$ 8,785.08</u>	<u>\$ 6,506.20</u>

	Adult Probation CCP	Adult Probation Basic Supervision	Juvenile Probation	Appellate Justice System
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	177,147.39	-	2,722.24
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	70,310.00	38,058.00	224,412.00	-
Investment income	-	769.56	198.69	-
Miscellaneous	-	-	-	-
Total Revenues	<u>70,310.00</u>	<u>215,974.95</u>	<u>224,610.69</u>	<u>2,722.24</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	56,013.62	208,919.92	266,842.97	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>56,013.62</u>	<u>208,919.92</u>	<u>266,842.97</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>14,296.38</u>	<u>7,055.03</u>	<u>(42,232.28)</u>	<u>2,722.24</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	166,321.00	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>166,321.00</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	14,296.38	7,055.03	124,088.72	2,722.24
FUND BALANCES, BEGINNING	<u>91,138.66</u>	<u>892,920.10</u>	<u>34,974.80</u>	<u>19,440.03</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	91,138.66	892,920.10	34,974.80	19,440.03
FUND BALANCE, ENDING	<u>\$ 105,435.04</u>	<u>\$ 899,975.13</u>	<u>\$ 159,063.52</u>	<u>\$ 22,162.27</u>

	Juvenile Probation Diversion	Juvenile Probation Fee Fund	Records Management	Library Memorials
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	40.00	968.00	79,427.47	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	240.38	-
Miscellaneous	-	-	-	50.00
Total Revenues	40.00	968.00	79,667.85	50.00
EXPENDITURES				
General Government	-	-	83,611.96	-
Public safety and corrections	-	2,959.57	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	-	2,959.57	83,611.96	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	40.00	(1,991.57)	(3,944.11)	50.00
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)	-	-	-	-
NET CHANGE IN FUND BALANCES	40.00	(1,991.57)	(3,944.11)	50.00
FUND BALANCES, BEGINNING	160.00	7,846.16	273,563.54	3,232.39
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	160.00	7,846.16	273,563.54	3,232.39
FUND BALANCE, ENDING	\$ 200.00	\$ 5,854.59	\$ 269,619.43	\$ 3,282.39

	Construction Projects	Courthouse Security	Records Management and Preservation	District Clerk Records Management and Preservation
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	16,423.70	6,465.19	8,945.47
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	0.92	159.92	48.72	69.15
Miscellaneous	-	-	-	-
Total Revenues	<u>0.92</u>	<u>16,583.62</u>	<u>6,513.91</u>	<u>9,014.62</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	22,490.50	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>22,490.50</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>0.92</u>	<u>(5,906.88)</u>	<u>6,513.91</u>	<u>9,014.62</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	0.92	(5,906.88)	6,513.91	9,014.62
FUND BALANCES, BEGINNING	<u>167.89</u>	<u>184,759.76</u>	<u>53,038.72</u>	<u>74,916.98</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	167.89	184,759.76	53,038.72	74,916.98
FUND BALANCE, ENDING	<u>\$ 168.81</u>	<u>\$ 178,852.88</u>	<u>\$ 59,552.63</u>	<u>\$ 83,931.60</u>

	Pct. 1 Convenience Station	Fire Code	Juvenile Probation IV-E Funds	CCL Diversion Court
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	17,456.50	19,046.86	-	-
Fees of office	-	-	-	1,652.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	8,275.37	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>17,456.50</u>	<u>19,046.86</u>	<u>8,275.37</u>	<u>1,652.00</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	956.70	-	-
Judicial	-	-	-	1,230.00
Community Service	12,531.31	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>12,531.31</u>	<u>956.70</u>	<u>-</u>	<u>1,230.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>4,925.19</u>	<u>18,090.16</u>	<u>8,275.37</u>	<u>422.00</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	(18,850.00)	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(18,850.00)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	4,925.19	(759.84)	8,275.37	422.00
FUND BALANCES, BEGINNING	<u>14,146.76</u>	<u>196,282.65</u>	<u>27,701.18</u>	<u>53,055.33</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	14,146.76	196,282.65	27,701.18	53,055.33
FUND BALANCE, ENDING	<u>\$ 19,071.95</u>	<u>\$ 195,522.81</u>	<u>\$ 35,976.55</u>	<u>\$ 53,477.33</u>

	422nd Diversion Court	Veteran's Court Program	Dangerous & Wild Animals Fund	Constable Pct. 4 Forfeitures
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	30.00	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	4.75
Miscellaneous	-	60.00	-	-
Total Revenues	30.00	60.00	-	4.75
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	30.00	60.00	-	4.75
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)	-	-	-	-
NET CHANGE IN FUND BALANCES	30.00	60.00	-	4.75
FUND BALANCES, BEGINNING	43,628.68	3,116.90	8,950.00	4,377.88
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	43,628.68	3,116.90	8,950.00	4,377.88
FUND BALANCE, ENDING	\$ 43,658.68	\$ 3,176.90	\$ 8,950.00	\$ 4,382.63

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
REVENUES				
Property Taxes	\$ -	\$ 159,504.70	\$ 831,825.26	\$ 54,668.90
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	1,637.69	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	42.72	142.60	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,637.69</u>	<u>159,547.42</u>	<u>831,967.86</u>	<u>54,668.90</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	101,090.52
Interest & Fiscal Charges	-	-	-	13,996.37
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>115,086.89</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,637.69</u>	<u>159,547.42</u>	<u>831,967.86</u>	<u>(60,417.99)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,637.69	159,547.42	831,967.86	(60,417.99)
FUND BALANCES, BEGINNING	<u>16,286.38</u>	<u>24,454.32</u>	<u>67,010.19</u>	<u>118,440.64</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	16,286.38	24,454.32	67,010.19	118,440.64
FUND BALANCE, ENDING	<u>\$ 17,924.07</u>	<u>\$ 184,001.74</u>	<u>\$ 898,978.05</u>	<u>\$ 58,022.65</u>

	2014 Road Bond I&S	Levee Improvement District #1	Levee District #5 M & O	Bail Bond
REVENUES				
Property Taxes	\$ 1,097,880.65	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	4,800.00
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	270.44	70.68	19.00	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,098,151.09</u>	<u>70.68</u>	<u>19.00</u>	<u>4,800.00</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	-
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	450.00	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>450.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,097,701.09</u>	<u>70.68</u>	<u>19.00</u>	<u>4,800.00</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,097,701.09	70.68	19.00	4,800.00
FUND BALANCES, BEGINNING	<u>146,158.70</u>	<u>65,195.96</u>	<u>17,428.64</u>	<u>-</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	146,158.70	65,195.96	17,428.64	-
FUND BALANCE, ENDING	<u>\$ 1,243,859.79</u>	<u>\$ 65,266.64</u>	<u>\$ 17,447.64</u>	<u>\$ 4,800.00</u>

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

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

	Employee Savings	Juvenile Case Manager	Levee District #6 C & M	LEOSE Training
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	-	-	-	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	217.00	-	74.75	-
Miscellaneous	-	-	-	-
Total Revenues	<u>217.00</u>	<u>-</u>	<u>74.75</u>	<u>-</u>
EXPENDITURES				
General Government	-	-	-	-
Public safety and corrections	-	-	-	(50.00)
Judicial	-	-	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(50.00)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>217.00</u>	<u>-</u>	<u>74.75</u>	<u>50.00</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	217.00	-	74.75	50.00
FUND BALANCES, BEGINNING	<u>18,746.17</u>	<u>1,963.41</u>	<u>68,941.33</u>	<u>40,531.63</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	18,746.17	1,963.41	68,941.33	40,531.63
FUND BALANCE, ENDING	<u>\$ 18,963.17</u>	<u>\$ 1,963.41</u>	<u>\$ 69,016.08</u>	<u>\$ 40,581.63</u>

	County & District Court Technology	JP Technology	Records Archive	SCAAP
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-
License and permits	-	-	-	-
Fees of office	1,017.47	6,641.22	72,910.00	-
Charges for Services	-	-	-	-
Forfeitures	-	-	-	-
Intergovernmental	-	-	-	-
Investment income	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>1,017.47</u>	<u>6,641.22</u>	<u>72,910.00</u>	<u>-</u>
EXPENDITURES				
General Government	-	-	9,600.00	-
Public safety and corrections	-	-	-	3,344.00
Judicial	-	15,437.30	-	-
Community Service	-	-	-	-
Infrastructure and Environmental	-	-	-	-
Health and Human Services	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service				
Principal	-	-	-	-
Interest & Fiscal Charges	-	-	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	<u>-</u>	<u>15,437.30</u>	<u>9,600.00</u>	<u>3,344.00</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,017.47</u>	<u>(8,796.08)</u>	<u>63,310.00</u>	<u>(3,344.00)</u>
OTHER FINANCING SOURCES (USES)				
Issuance of Long Term Debt	-	-	-	-
Sale of Capital Assets	-	-	-	-
Insurance Recoveries	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Issuance of Capital lease	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	1,017.47	(8,796.08)	63,310.00	(3,344.00)
FUND BALANCES, BEGINNING	<u>6,145.15</u>	<u>244,120.64</u>	<u>115,442.38</u>	<u>(167.68)</u>
PRIOR PERIOD ADJUSTMENT	-	-	-	-
BEGINNING BALANCE RESTATED	6,145.15	244,120.64	115,442.38	(167.68)
FUND BALANCE, ENDING	<u>\$ 7,162.62</u>	<u>\$ 235,324.56</u>	<u>\$ 178,752.38</u>	<u>\$ (3,511.68)</u>

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

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet Summary

December 31, 2018



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

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

Kaufman County, Texas

Unaudited Interim Financial Statements

Balance Sheet Detail

December 31, 2018



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

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

	Road & Bridge General	Road & Bridge Precinct 1	Road & Bridge Precinct 2	Road & Bridge Precinct 3
ASSETS				
Cash and cash equivalents	\$ 4,172,796.12	\$ 1,034,239.74	\$ 1,315,843.48	\$ (104,537.20)
Taxes receivable	274,451.57	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	8,791,629.56	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	13,238,877.25	1,034,239.74	1,315,843.48	(104,537.20)
LIABILITIES				
Accounts Payable	-	-	16.74	1,770.87
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	9,043,696.90	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	9,043,696.90	-	16.74	1,770.87
NET POSITION				
Restricted:				
Road and Bridge Projects	4,195,180.35	1,034,239.74	1,315,826.74	(106,308.07)
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	4,195,180.35	1,034,239.74	1,315,826.74	(106,308.07)
Total Liabilities & Net Position	\$ 13,238,877.25	\$ 1,034,239.74	\$ 1,315,843.48	\$ (104,537.20)

	Road & Bridge Precinct 4	Law Library	Kaufman County Library	General R.O.W.
ASSETS				
Cash and cash equivalents	\$ 201,256.38	\$ 185,599.75	\$ 1,147.11	\$ 5,390.76
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	201,256.38	185,599.75	1,147.11	5,390.76
LIABILITIES				
Accounts Payable	52,809.94	2,334.11	887.70	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	52,809.94	2,334.11	887.70	-
NET POSITION				
Restricted:				
Road and Bridge Projects	148,446.44	-	-	-
Public safety	-	-	-	-
Judicial	-	183,265.64	-	-
Library Services	-	-	259.41	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	5,390.76
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	148,446.44	183,265.64	259.41	5,390.76
Total Liabilities & Net Position	\$ 201,256.38	\$ 185,599.75	\$ 1,147.11	\$ 5,390.76

	Lake Dam Maintenance	State Fees	Voter Registration	Probate Education
ASSETS				
Cash and cash equivalents	\$ 8,037.53	\$ 300,203.92	\$ 8,785.08	\$ 6,506.20
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	8,037.53	300,203.92	8,785.08	6,506.20
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	8,037.53	300,203.92	8,785.08	6,506.20
Unrestricted	-	-	-	-
Total Net Position	8,037.53	300,203.92	8,785.08	6,506.20
Total Liabilities & Net Position	\$ 8,037.53	\$ 300,203.92	\$ 8,785.08	\$ 6,506.20

	Adult Probation CCP	Adult Probation Basic Supervision	Juvenile Probation	Appellate Justice System
ASSETS				
Cash and cash equivalents	\$ 105,435.04	\$ 900,455.26	\$ 159,063.52	\$ 22,162.27
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	105,435.04	900,455.26	159,063.52	22,162.27
LIABILITIES				
Accounts Payable	-	480.13	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	480.13	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	105,435.04	899,975.13	159,063.52	-
Judicial	-	-	-	22,162.27
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	105,435.04	899,975.13	159,063.52	22,162.27
Total Liabilities & Net Position	\$ 105,435.04	\$ 900,455.26	\$ 159,063.52	\$ 22,162.27

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

	Construction Projects	Courthouse Security	Records Management and Preservation	District Clerk Records Management and Preservation
ASSETS				
Cash and cash equivalents	\$ 168.81	\$ 192,788.88	\$ 59,552.63	\$ 83,931.60
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	168.81	192,788.88	59,552.63	83,931.60
LIABILITIES				
Accounts Payable	-	13,936.00	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	13,936.00	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	59,552.63	83,931.60
Court technology and Security	-	178,852.88	-	-
Capital Projects	168.81	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	168.81	178,852.88	59,552.63	83,931.60
Total Liabilities & Net Position	\$ 168.81	\$ 192,788.88	\$ 59,552.63	\$ 83,931.60

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

	422nd Diversion Court	Veteran's Court Program	Dangerous & Wild Animals Fund	Constable Pct. 4 Forfeitures
ASSETS				
Cash and cash equivalents	\$ 43,658.68	\$ 3,176.90	\$ 8,950.00	\$ 4,382.63
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	43,658.68	3,176.90	8,950.00	4,382.63
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	8,950.00	4,382.63
Judicial	43,658.68	3,176.90	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	-	-	-
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	43,658.68	3,176.90	8,950.00	4,382.63
Total Liabilities & Net Position	\$ 43,658.68	\$ 3,176.90	\$ 8,950.00	\$ 4,382.63

	Justice Court Building Security	Series 2015 Bond Project I&S	Jail Construction I&S	SIB Account I&S
ASSETS				
Cash and cash equivalents	\$ 17,924.07	\$ 184,001.74	\$ 885,474.86	\$ 58,022.65
Taxes receivable	-	-	160,829.24	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	17,924.07	184,001.74	1,046,304.10	58,022.65
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	-
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	147,326.05	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	147,326.05	-
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	17,924.07	-	-	-
Capital Projects	-	-	-	-
Debt Service	-	184,001.74	898,978.05	58,022.65
Other purposes	-	-	-	-
Unrestricted	-	-	-	-
Total Net Position	17,924.07	184,001.74	898,978.05	58,022.65
Total Liabilities & Net Position	\$ 17,924.07	\$ 184,001.74	\$ 1,046,304.10	\$ 58,022.65

	2014 Road Bond I&S	Levee Improvement District #1	Levee District #5 M&O	Bail Bond
ASSETS				
Cash and cash equivalents	\$ 1,243,859.79	\$ 65,266.64	\$ 17,447.64	\$ 204,800.00
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Due from other Governments	-	-	-	-
Due from other Funds	-	-	-	-
Prepaid Expenses	-	-	-	-
Total Assets	1,243,859.79	65,266.64	17,447.64	204,800.00
LIABILITIES				
Accounts Payable	-	-	-	-
Accrued Liabilities	-	-	-	200,000.00
Due to other Funds	-	-	-	-
Due to other governments	-	-	-	-
Unearned revenue	-	-	-	-
Accrued Interest	-	-	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
Total Liabilities	-	-	-	200,000.00
NET POSITION				
Restricted:				
Road and Bridge Projects	-	-	-	-
Public safety	-	-	-	-
Judicial	-	-	-	-
Library Services	-	-	-	-
Fire Code Enforcement	-	-	-	-
Historical Preservation	-	-	-	-
Records Management	-	-	-	-
Court technology and Security	-	-	-	-
Capital Projects	-	-	-	-
Debt Service	1,243,859.79	-	-	-
Other purposes	-	65,266.64	17,447.64	4,800.00
Unrestricted	-	-	-	-
Total Net Position	1,243,859.79	65,266.64	17,447.64	4,800.00
Total Liabilities & Net Position	\$ 1,243,859.79	\$ 65,266.64	\$ 17,447.64	\$ 204,800.00

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

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

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

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

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

Kaufman County Auditor's Report
December 2018
Fiscal Year 2019

Benchmark for 3 Months = 25.00%

	FY2019 Budget	YTD Rev/Exp as of 12/31/2018	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
General Fund Revenues					
AD VALOREM TAXES	38,704,427	18,385,465	47.50%	18,130,502	1.41%
MIXED DRINKS (STATE)	150,000	-	0.00%	-	N/A
OFFICIAL'S FEES	3,251,750	734,602	22.59%	725,345	1.28%
TAX COLLECTION FEES	257,387	195,899	76.11%	158,439	23.64%
INTEREST EARNINGS	200,000	13,729	6.86%	14,536	-5.55%
OTHER REVENUES	1,047,763	181,803	17.35%	249,212	-27.05%
TRANSFERS	193,783	18,850	9.73%	9,400	100.53%
INTERGOVERNMENTAL	3,644,926	394,672	10.83%	490,638	-19.56%
SALE OF ASSETS	45,000	-	0.00%	-	N/A
RESERVED FUND BALANCE	130,427	-	0.00%	-	N/A
	47,625,463	19,925,019	41.84%	19,778,072	0.74%
General Fund Expenditures					
COUNTY JUDGE	368,661	61,034	16.56%	56,920	7.23%
COUNTY COURT AT LAW #2	436,087	94,180	21.60%	84,927	10.90%
COUNTY CLERK	845,956	176,057	20.81%	160,495	9.70%
COUNTY COURT AT LAW #1	343,385	75,476	21.98%	90,015	-16.15%
VETERAN SERVICE OFFICER	78,501	14,247	18.15%	13,740	3.69%
PUBLIC DEFENDER	605,664	119,141	19.67%	116,937	1.88%
TIF/POWERCENTER	456,700	-	0.00%	-	N/A
GENERAL GOVERNMENT	8,184,908	1,905,515	23.28%	1,519,178	25.43%
VOTER'S REGISTRATION	-	-	N/A	12,114	-100.00%
EMERGENCY MANAGEMENT	180,612	59,919	33.18%	68,755	-12.85%
ANIMAL SHELTER	700	-	0.00%	-	N/A
422ND DISTRICT COURT	237,665	49,217	20.71%	52,424	-6.12%
COLLECTIONS	143,398	36,105	25.18%	28,379	27.23%
DISTRICT ATTORNEY	2,769,875	625,599	22.59%	547,039	14.36%
DISTRICT CLERK	582,218	123,143	21.15%	98,645	24.83%
PRE-TRIAL DIVERSION	63,806	13,372	20.96%	-	N/A
86TH DISTRICT COURT	199,739	43,714	21.89%	41,925	4.27%
JUSTICE OF THE PEACE #1	271,208	61,469	22.66%	52,274	17.59%
JUSTICE OF THE PEACE #2	244,146	54,944	22.50%	54,434	0.94%
JUSTICE OF THE PEACE #3	298,100	67,104	22.51%	64,161	4.59%
JUSTICE OF THE PEACE #4	255,607	55,939	21.88%	53,693	4.18%
JUDICIAL & LAW ENFORCEMENT	240,500	61,855	25.72%	34,025	81.79%
JURY EXPENSE	28,900	2,033	7.03%	2,190	-7.16%
ELECTION EXPENSE	428,346	166,814	38.94%	56,120	197.24%
COUNTY AUDITOR	440,788	100,379	22.77%	92,015	9.09%
PURCHASING AGENT	185,418	42,748	23.06%	41,453	3.12%
COUNTY TREASURER	200,345	46,594	23.26%	42,206	10.40%
HUMAN RESOURCES	172,688	38,040	22.03%	26,746	42.22%
TAX COLLECTOR AUTO & TAX	1,046,917	265,667	25.38%	252,576	5.18%
MANAGED SERVICES	-	702	N/A	59,446	-98.82%
MAINTENANCE & OPERATIONS	1,297,313	218,792	16.87%	325,305	-32.74%
UTILITIES	546,650	72,055	13.18%	79,211	-9.03%
DEVELOPMENT SERVICES	411,481	78,756	19.14%	50,627	55.56%
FIRE MARSHAL	386,000	71,012	18.40%	61,079	16.26%
CODE ENFORCEMENT	-	-	N/A	36,482	-100.00%
CONSTABLE PCT. #1	210,315	39,917	18.98%	42,105	-5.20%
CONSTABLE PCT. #2	246,389	41,531	16.86%	50,373	-17.55%

Kaufman County Auditor's Report
December 2018
Fiscal Year 2019

Benchmark for 3 Months = 25.00%

	FY2019 Budget	YTD Rev/Exp as of 12/31/2018	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
General Fund Expenditures (Continued)					
CONSTABLE PCT. #3	290,696	60,984	20.98%	53,493	14.00%
CONSTABLE PCT. #4	293,141	58,885	20.09%	40,897	43.98%
SHERIFF'S OFFICE	6,804,514	1,432,425	21.05%	1,346,572	6.38%
JAIL EXPENSE	8,586,631	1,818,658	21.18%	1,704,616	6.69%
SCHOOL OFFICERS	466,138	105,635	22.66%	74,564	41.67%
DISPATCH	1,648,269	343,335	20.83%	324,431	5.83%
WINDMILL FARMS - CONST 2	280,619	55,554	19.80%	7,423	648.39%
HIGHWAY PATROL	91,885	22,369	24.34%	20,537	8.92%
DPS LICENSE & WEIGHT	7,700	426	5.53%	869	-50.98%
CLEMENTS RANCH - CONST 2	75,717	15,115	19.96%	-	N/A
CHARITIES POOR & RELIEF	813,500	124,157	15.26%	128,184	-3.14%
EXTENSION SERVICE	312,804	70,566	22.56%	62,810	12.35%
PROJECT/PROGRAM MANAGER	65,084	15,814	24.30%	12,451	27.01%
LEASE PAYMENTS	267,237	-	0.00%	-	N/A
PCT. #4 CONVENIENCE STATION	61,851	16,058	25.96%	12,278	30.79%
CAPITAL OUTLAY	731,552	29,451	4.03%	83,398	-64.69%
COMPUTER	921,719	394,210	42.77%	318,033	23.95%
PROBATE & LUNACY	58,012	14,162	24.41%	10,810	31.01%
I.T/MANAGED SERVICES	1,333,124	279,354	20.95%	174,478	60.11%
TRANSFERS	2,106,284	346,871	16.47%	278,410	24.59%
	47,625,463	10,087,098	21.18%	9,022,267	11.80%

General Road & Bridge Revenues					
INTEREST	5,000	908	18.16%	1,086	-16.41%
AUTO REG/TERP	900,000	-	0.00%	-	N/A
REGISTRATION FEES COUNTY	1,000,000	202,030	20.20%	241,590	-16.37%
LATERAL ROAD	59,000	58,152	98.56%	58,247	-0.16%
GROSS WEIGHT & AXLE FEE	95,000	-	0.00%	-	N/A
DISTRICT COURT	95,000	43,478	45.77%	18,767	131.67%
COUNTY COURT	310,000	42,200	13.61%	79,308	-46.79%
CULVERTS	7,000	2,400	34.29%	975	146.15%
MISCELLANEOUS	500	54	10.70%	54	0.00%
TRANSFER FROM R&B BOND ISSUE	-	-	N/A	-	N/A
DELINQUENT TAXES	199,502	57,980	29.06%	39,016	48.60%
R&B MAINTENANCE TAX REVENUES	9,725,766	4,506,028	46.33%	4,042,220	11.47%
PASS-THROUGH TOLL - TERRELL	20,000	-	0.00%	-	N/A
PASS-THROUGH TOLL - KAUFMAN	255,000	-	0.00%	-	N/A
	12,671,768	4,913,229	38.77%	4,481,263	9.64%
General Road & Bridge Expenditures					
TRANSFER TO R&B #1	3,288,316	265,200	8.06%	234,000	13.33%
TRANSFER TO R&B #2	2,276,526	183,600	8.06%	162,000	13.33%
TRANSFER TO R&B #3	3,288,316	265,200	8.06%	234,000	13.33%
TRANSFER TO R&B #4	3,794,210	306,000	8.06%	270,000	13.33%
FEMA EXPENSES	-	-	N/A	-	N/A
ROAD SIGNS	24,400	3,546	14.53%	2,151	64.87%
REFUND VENUS INITIATIVE	-	-	N/A	-	N/A
	12,671,768	1,023,546	8.08%	902,151	13.46%

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Fiscal Year 2019

Benchmark for 3 Months = 25.00%

	FY2019 Budget	YTD Rev/Exp as of 12/31/2018	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
Road & Bridge Pct. #1 - 4 Revenues					
ROAD & BRIDGE PCT. #1	4,695,351	1,760,504	37.49%	1,608,387	9.46%
ROAD & BRIDGE PCT. #2	3,945,316	1,850,208	46.90%	1,311,754	41.05%
ROAD & BRIDGE PCT. #3	3,752,386	725,342	19.33%	1,874,086	-61.30%
ROAD & BRIDGE PCT. #4	4,298,442	803,290	18.69%	1,243,090	-35.38%
Road & Bridge Pct. #1 - 4 Expenditures					
ROAD & BRIDGE PCT. #1	4,695,351	726,264	15.47%	785,229	-7.51%
ROAD & BRIDGE PCT. #2	3,945,316	534,382	13.54%	180,664	195.79%
ROAD & BRIDGE PCT. #3	3,752,386	831,650	22.16%	1,473,949	-43.58%
ROAD & BRIDGE PCT. #4	4,298,442	654,843	15.23%	561,159	16.69%
Road & Bridge Pct. #1 - 4 Road Bond					
R&B PCT 1 SPECIAL ROAD PROJECT	9,343	-	0.00%	-	N/A
R&B PCT 2 SPECIAL ROAD PROJECT	-	-	N/A	45,542	-100.00%
R&B PCT 3 SPECIAL ROAD PROJECT	4,541	-	0.00%	-	N/A
R&B PCT 4 SPECIAL ROAD PROJECT	4,274	-	0.00%	146,071	-100.00%

Other Funds					
INDIGENT HEALTH CARE REVENUES	406,410	106,402	26.18%	129,794	-18.02%
INDIGENT HEALTH CARE EXPENDITURES	406,410	81,894	20.15%	73,575	11.31%
CHILDREN'S SHELTER REVENUES	857,805	144,394	16.83%	207,855	-30.53%
CHILDREN'S SHELTER EXPENDITURES	857,805	178,520	20.81%	169,894	5.08%
COUNTY LIBRARY REVENUES	235,700	71,194	30.21%	63,627	11.89%
COUNTY LIBRARY EXPENDITURES	235,700	70,934	30.10%	55,293	28.29%
JUVENILE PROBATION REVENUES (COUNTY)	639,612	201,520	31.51%	174,170	15.70%
JUVENILE PROBATION EXPENDITURES (COUNTY)	639,613	176,798	27.64%	151,545	16.66%
(Different Fiscal Year - 4 Months - 33.33%)					

**Statement of Revenues, Expenditures, and changes in Fund Balance
December 2018**

	General Fund	R&B General	R&B #1	R&B #2	R&B #3	R&B #4
REVENUES						
Property Taxes	\$ 16,085,900.99	\$ 4,015,954.50	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-	-	-
License and permits	4,650.00	-	-	-	-	-
Fees of office	256,928.83	101,103.85	-	-	-	-
Charges for Services	75,547.15	-	-	-	-	-
Forfeitures	-	-	-	-	-	-
Intergovernmental	220,574.98	-	-	-	-	-
Investment income	3,054.25	518.25	128.45	163.43	-	25.00
Miscellaneous	19,613.11	53.50	1,034.40	-	-	1,027.54
Total Revenues	<u>16,666,269.31</u>	<u>4,117,630.10</u>	<u>1,162.85</u>	<u>163.43</u>	<u>-</u>	<u>1,052.54</u>
EXPENDITURES						
General Government	1,480,325.68	-	-	-	-	-
Public safety and corrections	1,467,050.42	-	-	-	-	-
Judicial	525,388.12	-	-	-	-	-
Community Service	34,010.00	-	-	-	-	-
Infrastructure and Environmental	31,732.46	1,612.00	263,474.92	116,246.42	164,504.88	145,458.88
Health and Human Services	31,256.00	-	-	-	-	-
Capital Outlay	29,451.28	-	(21.75)	195,925.00	292,837.50	-
Debt Service	-	-	-	-	-	-
Principal	-	-	13,673.28	-	5,978.97	-
Interest & Fiscal Charges	-	-	1,336.07	-	559.42	-
Total Expenditures	<u>3,599,213.96</u>	<u>1,612.00</u>	<u>278,462.52</u>	<u>312,171.42</u>	<u>463,880.77</u>	<u>145,458.88</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>13,067,055.35</u>	<u>4,116,018.10</u>	<u>(277,299.67)</u>	<u>(312,007.99)</u>	<u>(463,880.77)</u>	<u>(144,406.34)</u>
OTHER FINANCING SOURCES (USES)						
Issuance of Long Term Debt	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-	-
Operating Transfers In	-	-	124,800.00	86,400.00	124,800.00	144,000.00
Operating Transfers Out	(13,400.00)	(480,000.00)	-	-	-	-
Total other financing sources (uses)	<u>(13,400.00)</u>	<u>(480,000.00)</u>	<u>124,800.00</u>	<u>86,400.00</u>	<u>124,800.00</u>	<u>144,000.00</u>
NET CHANGE IN FUND BALANCES	<u>13,053,655.35</u>	<u>3,636,018.10</u>	<u>(152,499.67)</u>	<u>(225,607.99)</u>	<u>(339,080.77)</u>	<u>(406.34)</u>
FUND BALANCE, BEGINNING	<u>2,459,858.96</u>	<u>557,130.95</u>	<u>1,186,739.41</u>	<u>1,541,434.73</u>	<u>232,772.70</u>	<u>148,852.78</u>
PRIOR PERIOD ADJUSTMENT	<u>(2,654.20)</u>	<u>2,031.30</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, ENDING	<u>\$ 15,510,860.11</u>	<u>\$ 4,195,180.35</u>	<u>\$ 1,034,239.74</u>	<u>\$ 1,315,826.74</u>	<u>\$ (106,308.07)</u>	<u>\$ 148,446.44</u>