

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

FILED FOR RECORD  
KAUFMAN CO. TEXAS

2019 APR 12 AM 9:55



LAURA A. HUGHES  
COUNTY CLERK

BY:                       
DEPUTY

Notice is hereby given that a special workshop meeting of the Kaufman County Commissioners' Court will be held on **Thursday, April 18, 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** accepting Commissioners Court Meeting Minutes for March 25, 2019 and April 3, 2019.
  - B. **To Approve/Accept** the Children's Shelter Director's Report for January, February, and March 2019.
3. **Auditor; To Present/Accept** the Auditor's monthly report for March 2019.
4. **Auditor; To Present/Accept** the Auditor's Quarterly Reports for quarter ending March 31, 2019.
5. **Discuss/Consider** approving payroll and benefits.
6. **Discuss/Consider** line item transfers.
7. **Discuss/Consider** claims for payment.
8. **Discuss/Consider** exiting special workshop meeting and entering into executive session.
9. **Executive Session:** Pursuant to Section 551.074 of the Texas Government Code, the Commissioners Court will meet in closed session to interview prospective candidates for the Information Technologies Director.
10. **Discuss/Consider** exiting executive session and entering back into special workshop meeting.
11. **Discuss/Consider** taking any action needed as a result of executive session.
12. **Adjourn Workshop 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 12th day of April, 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 12th day of April, 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.



**COMMISSIONERS COURT  
SPECIAL MEETING  
MARCH 25, 2019**

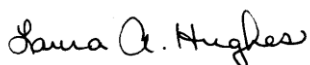
BE IT REMEMBERED that on this day, the Commissioners Court of Kaufman County, Texas met in a Special Meeting at 1100 a.m. at the Greer Building Delegation Room, located at 125 E. 11<sup>th</sup> Street, Austin, TX 78701 with the following members present: **Hal Richards**, County Judge; **Mike Hunt**, Commissioner Precinct No. 1; **Skeet Phillips**, Commissioner Precinct No. 2; **Terry Barber**, Commissioner Precinct No. 3; **Ken Cates**, Commissioner Precinct No. 4; **Laura Hughes**, County Clerk: Absent.

**SPECIAL MEETING**

There came on to be a Special Meeting to attend the Kaufman County Transportation Coalition Meeting with Texas Department of Transportation (TxDOT).

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:



Laura Hughes, County Clerk

**COMMISSIONERS COURT  
WORKSHOP MEETING  
APRIL 3, 2019**

BE IT REMEMBERED that on this day, the Commissioners Court of Kaufman County, Texas met in a Workshop 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; **Laura Hughes**, County Clerk.

**INVOCATION;**  
**PLEDGE OF ALLEGIANCE TO THE AMERICAN FLAG;**  
**PLEDGE OF ALLEGIANCE TO THE TEXAS FLAG;**  
**REMARKS FROM VISITORS;**

**ROUTINE CORRESPONDENCE**  
**MOTION TO APPROVE CONSENT AGENDA**

2. There came on to be a motion to approve the Consent Agenda.
- 2A. Accept Commissioners Education Certificate of Completion for Commissioner Mike Hunt.
- 2B. Accept Certificate of Achievement for County Investment Academy for County Treasurer Chuck Mohnkern.
- 2C. Accept Commissioners Court Meeting Minutes for March 27, 2019.
- 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 APPROVE PROCLAMATION**

3. There came on to be a motion to approve a Proclamation proclaiming the month of April as Child Abuse Prevention and Awareness Month.
- Motion was made by Commissioner Mike Hunt and seconded by Commissioner Ken Cates.
- Motion was put to a vote. Motion carried and is so ordered.

**DISCUSSION ON SUBDIVISION VARIANCES**

4. There came on to be a discussion, with Ben Stovall with Conaway Homes, on variances for a 3 home subdivision to be built in Precinct 3.

**PRESENTATION OF ENGINEERING FIRM**

5. There came on to be a presentation and introduction of Tyler Hendrickson with Velvin & Weeks, the new Consulting Engineering Services for Kaufman County.

### **DISCUSSION OF CHILDREN'S SHELTER REPRESENTATIVE**

6. There came on to be a discussion with District Attorney Erleigh Wiley on appointing a Commissioners Court representative to participate in Children's Shelter Director hiring process.

### **MOTION TO APPROVE POLICY AMENDMENT**

7. There came on to be a motion to approve amending/updating the Personnel Policy Manual in regards to Exempt Employee Time Sheets, specifically to remove the requirement that Exempt Employees clock in and clock out with the stipulation that update includes a definition of an Exempt Employee.

Motion was made by County Judge Hal Richards and seconded by Commissioner Mike Hunt.

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

### **MOTION TO ACCEPT DONATION**

8. There came on to be a motion to accept a donation of road materials, in the amount of \$4000, to assist with road improvements and maintenance of County Road 261 (CR 261), pursuant to Texas Transportation Code §251.019(a).

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 APPROVE RELEASE AND WAIVER**

9. There came on to be a motion to approve a Release and Waiver of Liability for road materials donation regarding County Road 261 (CR 261), pursuant to Texas Transportation Code §251.019(c).

Motion was made by Commissioner Mike Hunt and seconded by Commissioner Ken Cates.

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

### **MOTION TO ACCEPT WAIVER**

10. There came on to be a motion to accept Waiver of Claims regarding roadway abandonment of Bengé Lane in Precinct 1.

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

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

### **MOTION TO APPROVE ORDER TO ABANDON ROADWAY**

11. There came on to be a motion to approve an Order Abandoning Bengé Lane in Precinct 1, pursuant to Texas Transportation Code §251.051.

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.

### **DISCUSSION ON CHANGES TO REHIRE POLICY**

12. There came on to be a discussion on changing the rehire policy for retirees from six months to a lesser time.

### **DISCUSSION ON PROPOSALS AND CONTRACTS**

13. There came on to be a discussion on annual proposals and contracts for Various Maintenance/Service Contracts.

### **DISCUSSION ON ROOF REPAIRS**

14. There came on to be a discussion on roof repairs for the County Courthouse.

### **DISCUSSION ON REPAIRS AND IMPROVEMENTS TO ANNEX**

16. There came on to be a discussion on painting, repairs and improvements to the Courthouse Annex.

### **DISCUSSION ON ANIMAL SHELTER**

15. There came on to be a discussion on regional animal shelter.

### **MOTION TO APPROVE PAYROLL AND BENEFITS**

17. There came on to be a motion to approve Payroll and Benefits of \$1,206,929.73  
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 APPROVE LINE ITEM TRANSFERS**

18. There came on to be a motion to approve Line Item Transfers.  
Motion was made by Commissioner Mike Hunt and seconded by Commissioner Skeet Phillips.  
Motion was put to a vote. Motion carried and is so ordered.

### **MOTION TO APPROVE CLAIMS FOR PAYMENT**

19. There came on to be a motion to approve Claims for Payment for \$1,027,543.06  
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 EXITING WORKSHOP MEETING**

### **AND ENTERING INTO EXECUTIVE SESSION**

20. There came on to be a motion to approve exiting the Workshop Meeting and entering into Executive Session: Pursuant to §551.074 of the Texas Government Code; The Commissioners Court will meet in closed session to discuss the Information Technology Director position.

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.

**EXECUTIVE SESSION**

21. Executive Session was held. County Judge has Certified Agenda.

**MOTION TO APPROVE EXITING EXECUTIVE SESSION**

**AND ENTERING INTO WORKSHOP MEETING**

22. There came on to be a motion to approve exiting the Executive Session and entering into Workshop Meeting.

Motion was made by Commissioner Ken Cates and seconded by Commissioner Skeet Phillips.

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

23.

**NO ACTION TAKEN FROM EXECUTIVE SESSION**

**MOTION TO ADJOURN**

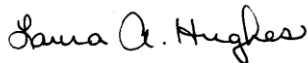
24. There came on to be a motion to adjourn.

Motion was made by Commissioner Skeet Phillips and seconded by Commissioner Ken Cates.

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:



Laura Hughes, County Clerk

KAUFMAN COUNTY CHILDREN'S SHELTER  
DIRECTOR'S REPORT—JANUARY, FEBRUARY, MARCH, 2019

COUNTIES SERVED: # CLIENTS SERVED:

JANUARY

Titus	4
Marion	1
Denton	5
Smith	2
Harrison	2
Gregg	4
Henderson	3
Grayson	2
Total # referrals:	23
Total days service	457
Average clients per day:	14.8
Year to date average:	14.75

FEBRUARY

Titus	2
Denton	2
Henderson	3
Dallas	5
Garza	3
Grayson	2
Kaufman	2
Total # referrals:	19
Total days service:	288
Average per day:	10.3
Year to date average:	12.5



## MARCH

Titus	2
Dallas	8
Garza	3
Kaufman	2
Upshur	2
Anderson	2
Total # referrals:	19
Total days service:	439
Average clients per day:	14.0
Year to date average:	13.5

Our placement numbers have been quite low the past few months. During January and February, we had a severely autistic 5 year old that required one on one supervision at all times. That greatly reduced the number of residents that we could handle with the number of staff that was available.

The weather during February also limited the number of placements that we could accept due to so many of my staff being out with the flu for several days at a time.

We have also experienced a huge number of short- term placement, 10 days or less, that has an effect on our placement consistency. It is not always possible to immediately fill a vacancy after a child, or sibling group, is discharged. The shelter has also had a greater number of infants and toddlers that effect our mandated staff to child ratio. This group of children require much more hands on attention that do the school aged group.

The shelter endured our annual inspection from DFPS Licensing with one very low risk citation for a plug cover that was missing, (it was later discovered that my staff had been vacuuming and had not replaced the cover when she moved to another room). I have discussed with my staff the importance of safety issues and being in compliance at all times.

During January, the shelter experienced an investigation with Licensing over an allegation of neglect of some children placed with us during June of 2018. The allegation was made anonymously to DFPS. After interviewing all of my staff and the children involved, the investigation was closed with no evidence of wrong doing on the part of shelter staff.

With spring coming quickly, we will be gearing up for spring cleaning in and around the facility to prepare for our annual Christmas in July event on July 13th. This day is a major fund-raising event for the shelter and a wonderful opportunity to educate and advocate for all children in the foster care system. We would love to invite any of the Commissioners and Judge Richards, if your schedules permit, to come and share in this day of fun, food and fellowship and meet some of our most generous and consistent supporters.

*Kaufman County Auditor's Report*  
*March 2019*  
*Fiscal Year 2019*

Benchmark for 6 Months = 50.00%

	FY2019 Budget	YTD Rev/Exp as of 3/31/2019	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
<b>General Fund Revenues</b>					
AD VALOREM TAXES	38,704,427	37,081,737	95.81%	33,369,440	11.12%
MIXED DRINKS (STATE)	150,000	37,618	25.08%	39,461	-4.67%
OFFICIAL'S FEES	3,251,750	1,638,123	50.38%	1,528,088	7.20%
TAX COLLECTION FEES	257,387	274,370	106.60%	245,092	11.95%
INTEREST EARNINGS	200,000	83,428	41.71%	64,117	30.12%
OTHER REVENUES	1,093,343	480,048	43.91%	461,813	3.95%
TRANSFERS	193,783	109,395	56.45%	34,087	220.93%
INTERGOVERNMENTAL	3,697,044	1,210,086	32.73%	1,470,189	-17.69%
SALE OF ASSETS	45,000	369	0.82%	12,394	-97.02%
RESERVED FUND BALANCE	130,427	-	0.00%	-	N/A
	<b>47,723,161</b>	<b>40,915,174</b>	<b>85.73%</b>	<b>37,224,680</b>	<b>9.91%</b>
<b>General Fund Expenditures</b>					
COUNTY JUDGE	368,661	135,481	36.75%	117,605	15.20%
COUNTY COURT AT LAW #2	436,087	193,276	44.32%	169,015	14.35%
COUNTY CLERK	845,956	353,659	41.81%	367,178	-3.68%
COUNTY COURT AT LAW #1	343,385	152,823	44.50%	179,275	-14.75%
VETERAN SERVICE OFFICER	78,501	29,611	37.72%	26,340	12.41%
PUBLIC DEFENDER	605,664	253,325	41.83%	220,989	14.63%
TIF/POWERCENTER	456,700	-	0.00%	119,479	-100.00%
GENERAL GOVERNMENT	8,178,984	3,929,148	48.04%	3,469,674	13.24%
VOTER'S REGISTRATION	-	-	N/A	24,898	-100.00%
EMERGENCY MANAGEMENT	182,358	96,712	53.03%	123,112	-21.44%
ANIMAL SHELTER	700	-	0.00%	-	N/A
422ND DISTRICT COURT	237,665	91,405	38.46%	92,916	-1.63%
COLLECTIONS	143,398	66,204	46.17%	64,018	3.41%
DISTRICT ATTORNEY	2,769,875	1,257,614	45.40%	1,119,395	12.35%
DISTRICT CLERK	582,218	250,515	43.03%	204,684	22.39%
PRE-TRIAL DIVERSION	63,806	27,840	43.63%	-	N/A
86TH DISTRICT COURT	199,739	85,957	43.03%	83,867	2.49%
JUSTICE OF THE PEACE #1	271,208	122,819	45.29%	104,272	17.79%
JUSTICE OF THE PEACE #2	247,475	111,839	45.19%	110,147	1.54%
JUSTICE OF THE PEACE #3	298,100	134,741	45.20%	130,229	3.47%
JUSTICE OF THE PEACE #4	255,607	114,870	44.94%	108,618	5.76%
JUDICIAL & LAW ENFORCEMENT	240,500	122,928	51.11%	97,133	26.56%
JURY EXPENSE	28,900	5,973	20.67%	5,826	2.53%
ELECTION EXPENSE	428,346	200,819	46.88%	130,520	53.86%
COUNTY AUDITOR	440,788	207,216	47.01%	166,298	24.60%
PURCHASING AGENT	199,418	79,891	40.06%	80,651	-0.94%
COUNTY TREASURER	200,345	97,102	48.47%	84,797	14.51%
HUMAN RESOURCES	172,688	76,844	44.50%	60,340	27.35%
TAX COLLECTOR AUTO & TAX	1,046,917	485,561	46.38%	473,276	2.60%
MANAGED SERVICES	-	-	N/A	134,042	-100.00%
MAINTENANCE & OPERATIONS	1,297,313	494,624	38.13%	758,594	-34.80%
UTILITIES	546,650	187,796	34.35%	217,016	-13.46%
DEVELOPMENT SERVICES	411,481	162,287	39.44%	99,252	63.51%
FIRE MARSHAL	386,000	152,702	39.56%	123,443	23.70%
CODE ENFORCEMENT	-	-	N/A	74,094	-100.00%
CONSTABLE PCT. #1	210,315	81,106	38.56%	80,162	1.18%
CONSTABLE PCT. #2	244,560	117,399	48.00%	111,043	5.72%

*Kaufman County Auditor's Report*  
*March 2019*  
*Fiscal Year 2019*

Benchmark for 6 Months = 50.00%

	FY2019 Budget	YTD Rev/Exp as of 3/31/2019	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
<b>General Fund Expenditures (Continued)</b>					
CONSTABLE PCT. #3	290,696	121,361	41.75%	105,073	15.50%
CONSTABLE PCT. #4	293,141	125,436	42.79%	87,306	43.67%
SHERIFF'S OFFICE	6,829,514	2,998,327	43.90%	2,852,409	5.12%
JAIL EXPENSE	8,624,845	3,822,523	44.32%	3,816,058	0.17%
SCHOOL OFFICERS	466,138	219,144	47.01%	155,311	41.10%
DISPATCH	1,648,269	671,907	40.76%	630,699	6.53%
WINDMILL FARMS - CONST 2	279,119	114,867	41.15%	29,367	291.14%
HIGHWAY PATROL	91,885	42,979	46.77%	42,119	2.04%
DPS LICENSE & WEIGHT	7,700	1,167	15.16%	1,458	-19.91%
CLEMENTS RANCH - CONST 2	75,717	30,273	39.98%	-	N/A
DEVONSHIRE - CONST 2	44,662	2,223	4.98%	-	N/A
CHARITIES POOR & RELIEF	813,500	262,689	32.29%	315,841	-16.83%
EXTENSION SERVICE	312,804	141,452	45.22%	136,711	3.47%
PROJECT/PROGRAM MANAGER	65,084	33,208	51.02%	25,004	32.81%
LEASE PAYMENTS	267,237	248,937	93.15%	-	N/A
PCT. #4 CONVENIENCE STATION	61,851	30,016	48.53%	27,606	8.73%
CAPITAL OUTLAY	711,552	109,952	15.45%	150,735	-27.06%
COMPUTER	921,719	478,732	51.94%	552,253	-13.31%
PROBATE & LUNACY	58,012	25,712	44.32%	20,412	25.97%
I.T./MANAGED SERVICES	1,333,124	524,436	39.34%	341,053	53.77%
TRANSFERS	2,106,284	1,386,942	65.85%	1,251,819	10.79%
	<b>47,723,161</b>	<b>21,272,367</b>	<b>44.57%</b>	<b>20,073,432</b>	<b>5.97%</b>

<b>General Road &amp; Bridge Revenues</b>					
INTEREST	5,000	2,598	51.95%	2,566	1.24%
AUTO REG/TERP	900,000	360,025	40.00%	360,154	-0.04%
REGISTRATION FEES COUNTY	1,000,000	504,370	50.44%	388,780	29.73%
LATERAL ROAD	59,000	58,152	98.56%	105,032	-44.63%
GROSS WEIGHT & AXLE FEE	95,000	-	0.00%	-	N/A
DISTRICT COURT	95,000	94,463	99.43%	39,035	141.99%
COUNTY COURT	310,000	96,748	31.21%	163,122	-40.69%
CULVERTS	7,000	4,875	69.64%	3,075	58.54%
MISCELLANEOUS	500	54	10.70%	54	0.00%
TRANSFER FROM R&B BOND ISSUE	-	-	N/A	-	N/A
DELINQUENT TAXES	199,502	122,782	61.54%	98,730	24.36%
R&B MAINTENANCE TAX REVENUES	9,725,766	9,114,599	93.72%	7,438,556	22.53%
PASS-THROUGH TOLL - TERRELL	20,000	-	0.00%	-	N/A
PASS-THROUGH TOLL - KAUFMAN	255,000	-	0.00%	-	N/A
	<b>12,671,768</b>	<b>10,358,665</b>	<b>81.75%</b>	<b>8,599,104</b>	<b>20.46%</b>
<b>General Road &amp; Bridge Expenditures</b>					
TRANSFER TO R&B #1	3,288,316	2,676,700	81.40%	2,210,000	21.12%
TRANSFER TO R&B #2	2,276,526	1,853,100	81.40%	1,530,000	21.12%
TRANSFER TO R&B #3	3,288,316	2,676,700	81.40%	2,210,000	21.12%
TRANSFER TO R&B #4	3,794,210	3,088,500	81.40%	2,550,000	21.12%
FEMA EXPENSES	-	-	N/A	-	N/A
ROAD SIGNS	24,400	8,348	34.21%	3,185	162.09%
REFUND VENUS INITIATIVE	-	-	N/A	27,644	-100.00%
	<b>12,671,768</b>	<b>10,303,348</b>	<b>81.31%</b>	<b>8,530,829</b>	<b>20.78%</b>

*Kaufman County Auditor's Report*  
*March 2019*  
*Fiscal Year 2019*

Benchmark for 6 Months = 50.00%

	FY2019 Budget	YTD Rev/Exp as of 3/31/2019	% of Budget Received/ Used	Prior Year YTD	Increase/ (Decrease) from Prior Year
<b>Road &amp; Bridge Pct. #1 - 4 Revenues</b>					
ROAD & BRIDGE PCT. #1	4,695,351	4,175,206	88.92%	3,602,717	15.89%
ROAD & BRIDGE PCT. #2	3,945,316	3,524,998	89.35%	2,682,098	31.43%
ROAD & BRIDGE PCT. #3	3,757,386	3,143,597	83.66%	3,870,902	-18.79%
ROAD & BRIDGE PCT. #4	4,298,442	3,587,939	83.47%	3,609,385	-0.59%
<b>Road &amp; Bridge Pct. #1 - 4 Expenditures</b>					
ROAD & BRIDGE PCT. #1	4,695,351	1,282,698	27.32%	1,365,202	-6.04%
ROAD & BRIDGE PCT. #2	3,945,316	895,676	22.70%	460,443	94.52%
ROAD & BRIDGE PCT. #3	3,757,386	1,432,790	38.13%	2,220,721	-35.48%
ROAD & BRIDGE PCT. #4	4,298,442	1,488,230	34.62%	1,102,220	35.02%
<b>Road &amp; Bridge Pct. #1 - 4 Road Bond</b>					
R&B PCT 1 SPECIAL ROAD PROJECT	9,343	-	0.00%	-	N/A
R&B PCT 2 SPECIAL ROAD PROJECT	-	-	N/A	120,565	-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%

<b>Other Funds</b>					
INDIGENT HEALTH CARE REVENUES	406,410	206,402	50.79%	179,794	14.80%
INDIGENT HEALTH CARE EXPENDITURES	406,410	205,730	50.62%	165,476	24.33%
CHILDREN'S SHELTER REVENUES	857,805	323,186	37.68%	361,561	-10.61%
CHILDREN'S SHELTER EXPENDITURES	857,805	375,519	43.78%	341,843	9.85%
COUNTY LIBRARY REVENUES	248,100	135,250	54.51%	122,813	10.13%
COUNTY LIBRARY EXPENDITURES	248,100	120,980	48.76%	99,568	21.51%
JUVENILE PROBATION REVENUES (COUNTY)	639,612	368,096	57.55%	325,645	13.04%
JUVENILE PROBATION EXPENDITURES (COUNTY)	639,613	309,969	48.46%	299,362	3.54%
(Different Fiscal Year - 7 Months - 58.33%)					



**Statement of Revenues, Expenditures, and changes in Fund Balance  
March 2019**

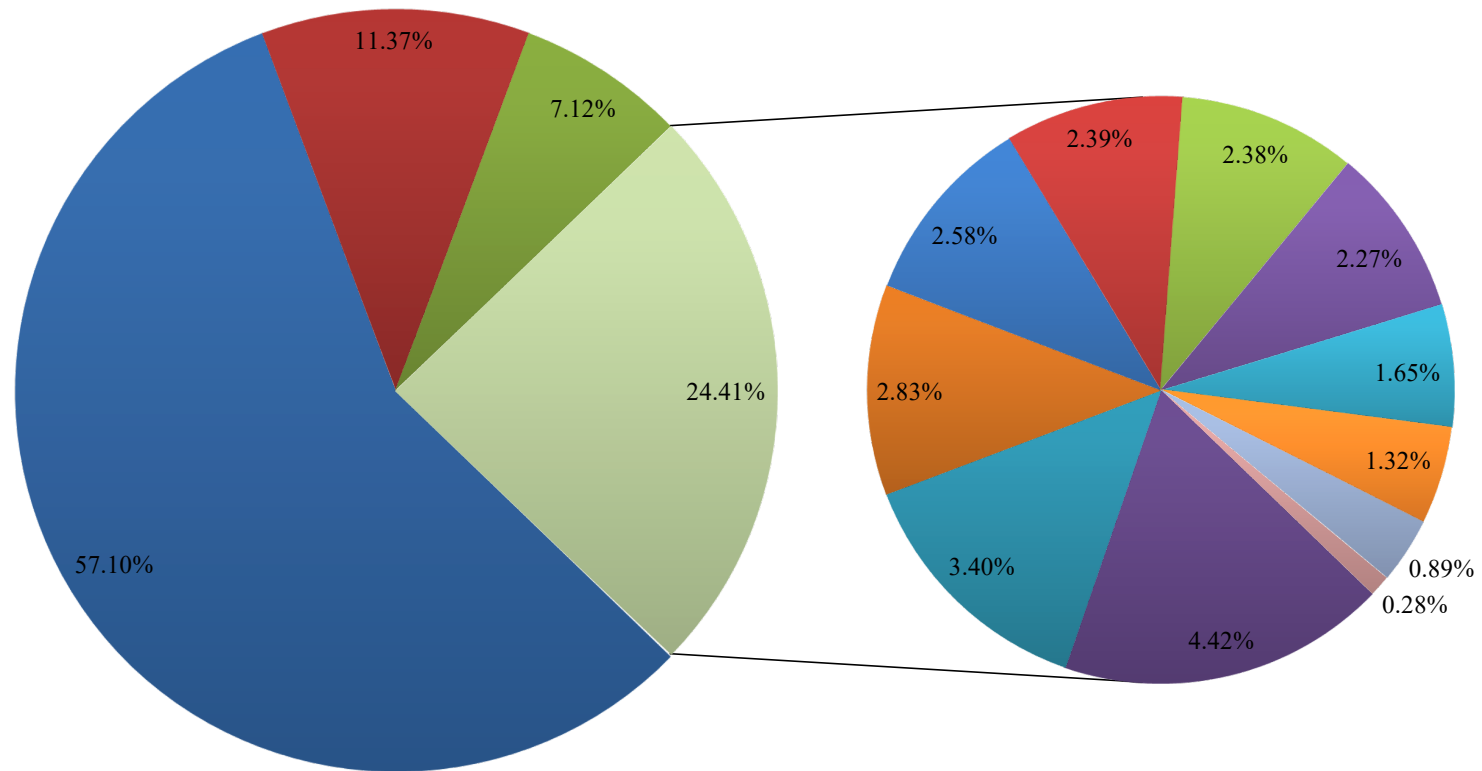
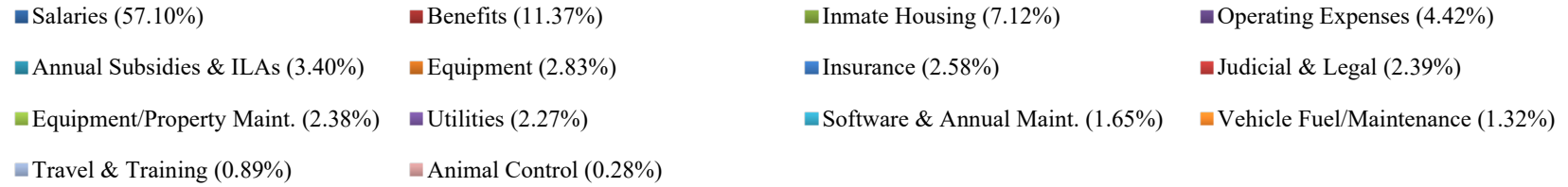
	<b>General Fund</b>	<b>R&amp;B General</b>	<b>R&amp;B #1</b>	<b>R&amp;B #2</b>	<b>R&amp;B #3</b>	<b>R&amp;B #4</b>
<b>REVENUES</b>						
Property Taxes	\$ 626,156.42	\$ 143,137.68	\$ -	\$ -	\$ -	\$ -
Mixed Beverage Taxes	-	-	-	-	-	-
License and permits	1,110.00	-	-	-	-	-
Fees of office	370,773.47	144,783.44	-	-	-	-
Charges for Services	44,471.72	-	-	-	-	-
Forfeitures	-	-	-	-	-	-
Intergovernmental	251,085.39	-	-	-	-	-
Investment income	37,991.89	129.18	1,104.11	1,003.65	653.04	801.49
Miscellaneous	686.95	-	-	29.75	5,260.00	-
<b>Total Revenues</b>	<u>1,332,275.84</u>	<u>288,050.30</u>	<u>1,104.11</u>	<u>1,033.40</u>	<u>5,913.04</u>	<u>801.49</u>
<b>EXPENDITURES</b>						
General Government	901,972.52	-	-	-	-	-
Public safety and corrections	1,471,669.60	-	-	-	-	-
Judicial	517,782.73	-	-	-	-	-
Community Service	340.00	-	-	-	-	-
Infrastructure and Environmental	33,075.13	600.00	152,794.09	77,447.62	193,542.49	186,016.96
Health and Human Services	2,172.00	-	-	-	-	-
Capital Outlay	46,560.25	-	-	82,526.94	13,163.95	200,950.38
Debt Service						
Principal	-	-	74,842.12	-	6,020.25	-
Interest & Fiscal Charges	-	-	7,164.03	-	518.14	-
<b>Total Expenditures</b>	<u>2,973,572.23</u>	<u>600.00</u>	<u>234,800.24</u>	<u>159,974.56</u>	<u>213,244.83</u>	<u>386,967.34</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(1,641,296.39)</u>	<u>287,450.30</u>	<u>(233,696.13)</u>	<u>(158,941.16)</u>	<u>(207,331.79)</u>	<u>(386,165.85)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Issuance of Long Term Debt	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-	-
Operating Transfers In	1,683.94	-	312,000.00	216,000.00	312,000.00	360,000.00
Operating Transfers Out	-	(1,200,000.00)	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>1,683.94</u>	<u>(1,200,000.00)</u>	<u>312,000.00</u>	<u>216,000.00</u>	<u>312,000.00</u>	<u>360,000.00</u>
<b>NET CHANGE IN FUND BALANCES</b>	(1,639,612.45)	(912,549.70)	78,303.87	57,058.84	104,668.21	(26,165.85)
<b>FUND BALANCE, BEGINNING</b>	<u>26,955,358.23</u>	<u>1,273,364.64</u>	<u>2,814,204.20</u>	<u>2,572,263.02</u>	<u>1,606,138.81</u>	<u>2,125,874.80</u>
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-	-	-
<b>FUND BALANCE, ENDING</b>	<u>\$ 25,315,745.78</u>	<u>\$ 360,814.94</u>	<u>\$ 2,892,508.07</u>	<u>\$ 2,629,321.86</u>	<u>\$ 1,710,807.02</u>	<u>\$ 2,099,708.95</u>

## General Fund Expenditure Summary - March 2019

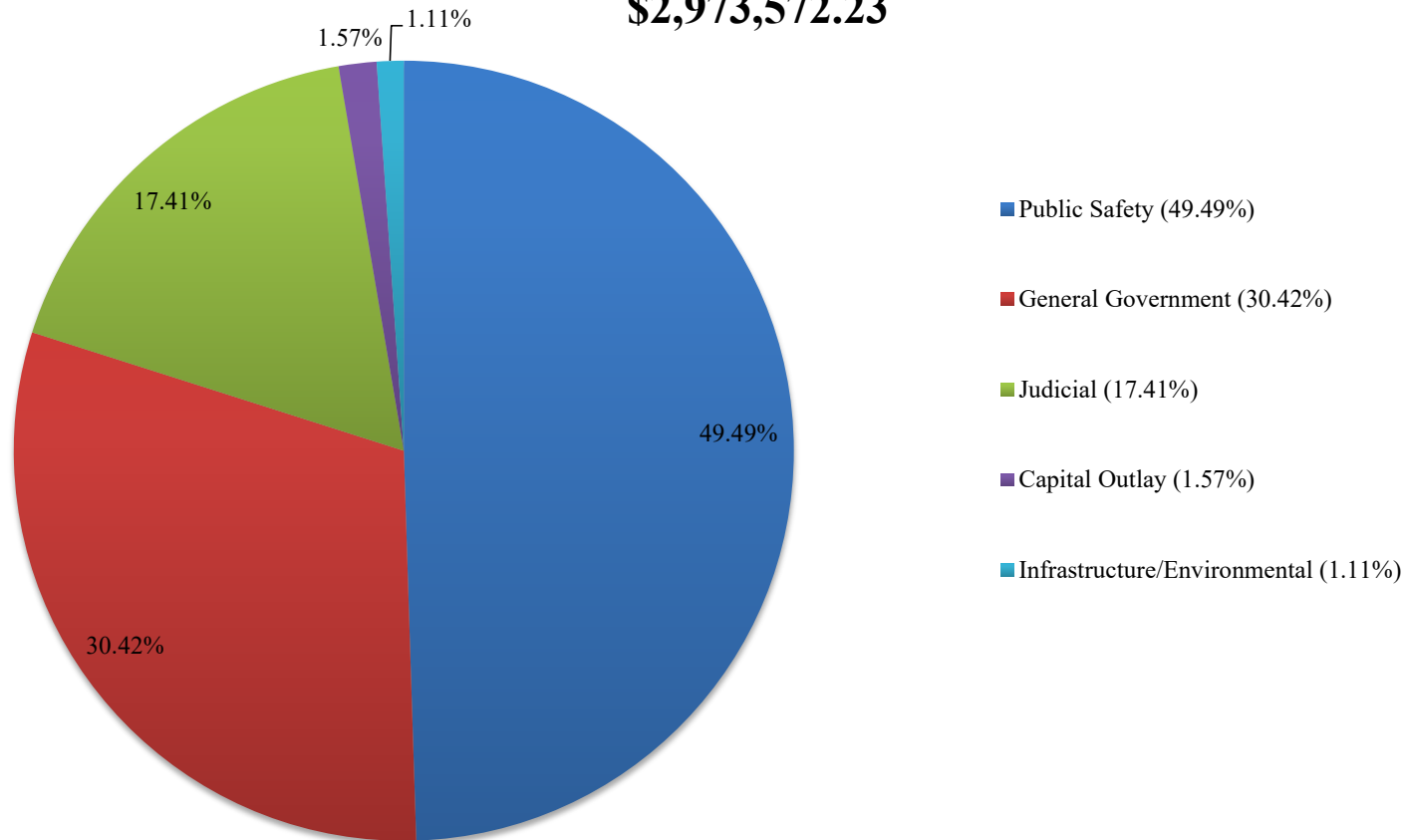
Salaries (57.10%)	\$1,697,828.52
Benefits (11.37%)	\$338,195.99
Inmate Housing (7.12%)	\$211,801.71
Operating Expenses (4.42%)	\$131,396.38
Annual Subsidies & ILAs (3.40%)	\$101,080.82
Equipment (2.83%)	\$84,154.75
Insurance (2.58%)	\$76,670.56
Judicial & Legal (2.39%)	\$71,192.85
Equipment/Property Maint. (2.38%)	\$70,871.84
Utilities (2.27%)	\$67,550.05
Software & Annual Maint. (1.65%)	\$48,942.33
Vehicle Fuel/Maintenance (1.32%)	\$39,113.13
Travel & Training (0.89%)	\$26,317.30
Animal Control (0.28%)	\$8,456.00
Transfers (0.00%)	\$0.00
Principal & Interest (0.00%)	\$0.00
TIF (0.00%)	\$0.00

**\$2,973,572.23**

# General Fund Expenditure Summary March 2019 \$2,973,572.23



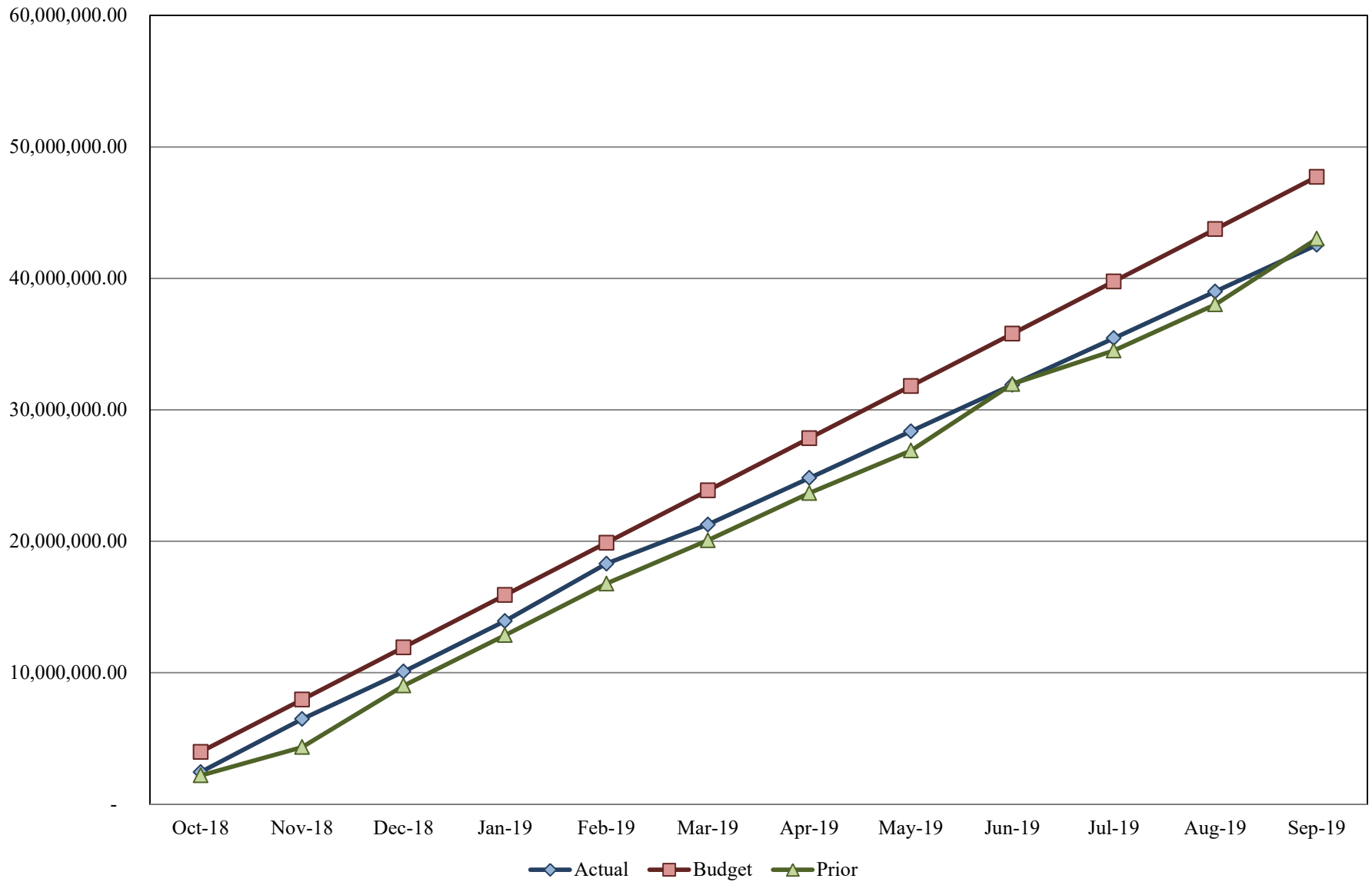
**General Fund  
Expenditure Summary  
March 2019  
\$2,973,572.23**



Public Safety (49.49%)	\$ 1,471,669.60
General Government (30.42%)	\$ 904,484.52
Judicial (17.41%)	\$ 517,782.73
Capital Outlay (1.57%)	\$ 46,560.25
Infrastructure/Environmental (1.11%)	\$ 33,075.13
Transfers (0.00%)	\$ -
Debt Service (0.00%)	\$ -

# General Fund

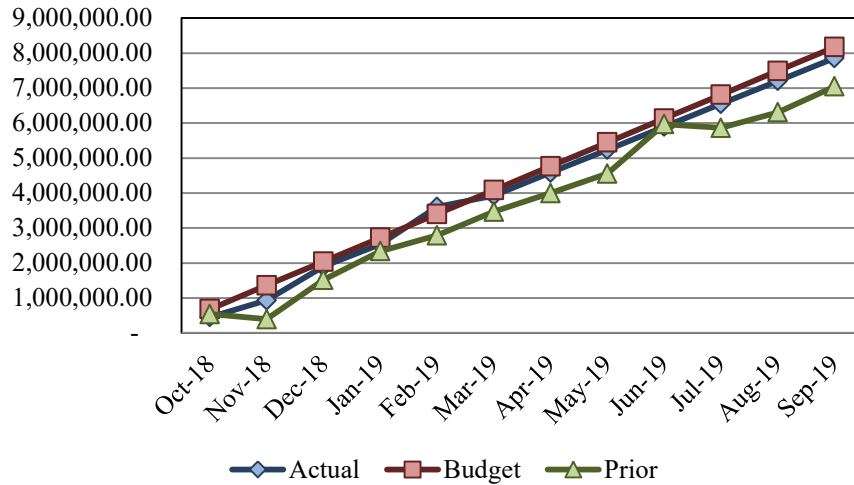
## *Expenditure Projection FY2019*





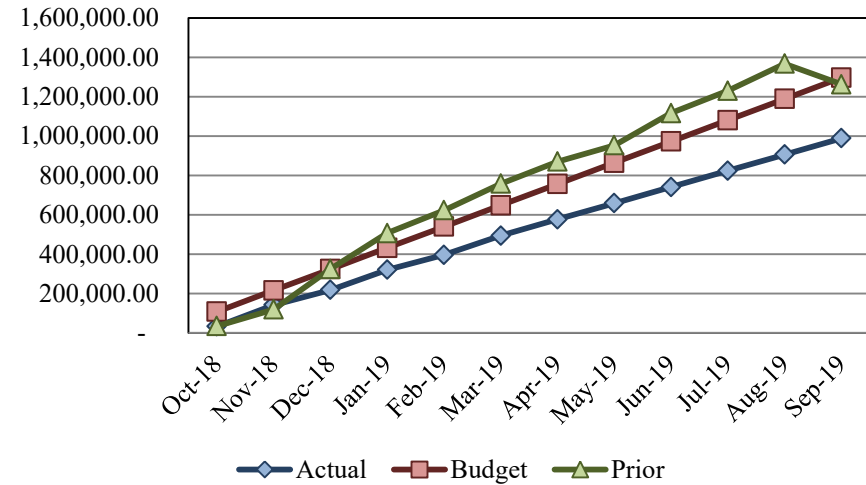
## General Government

*Expenditure Projection FY2019*



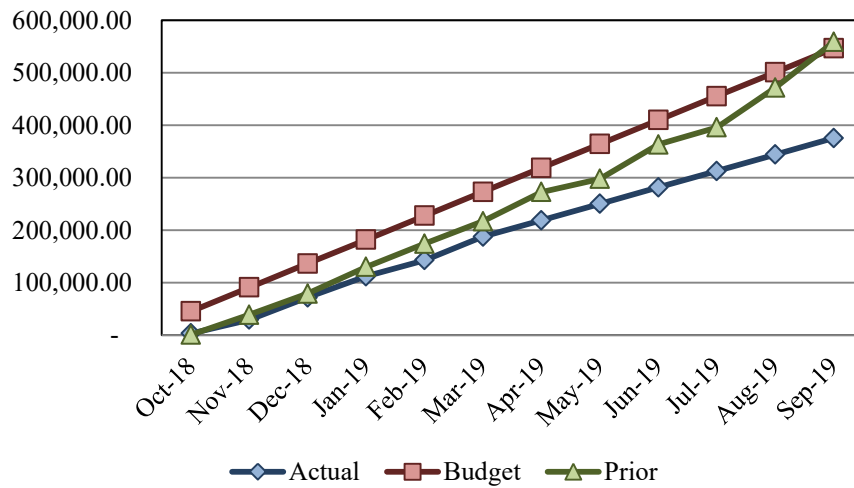
## Facilities

*Expenditure Projection FY2019*



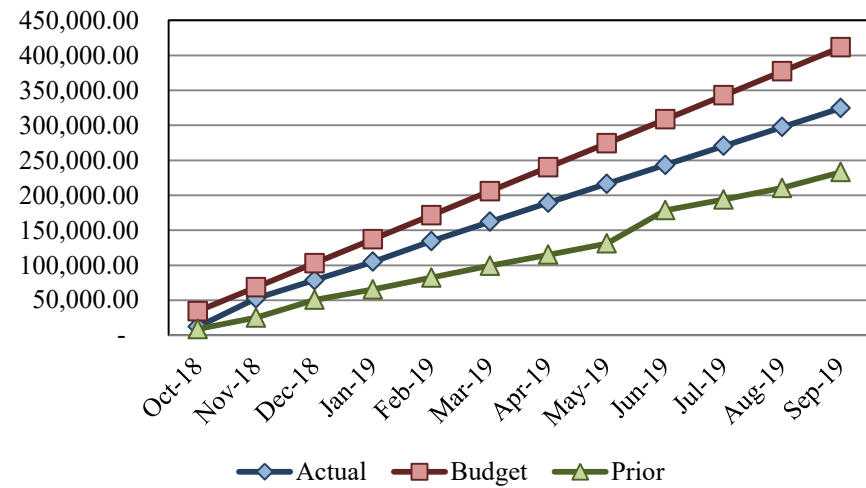
## Utilities

*Expenditure Projection FY2019*



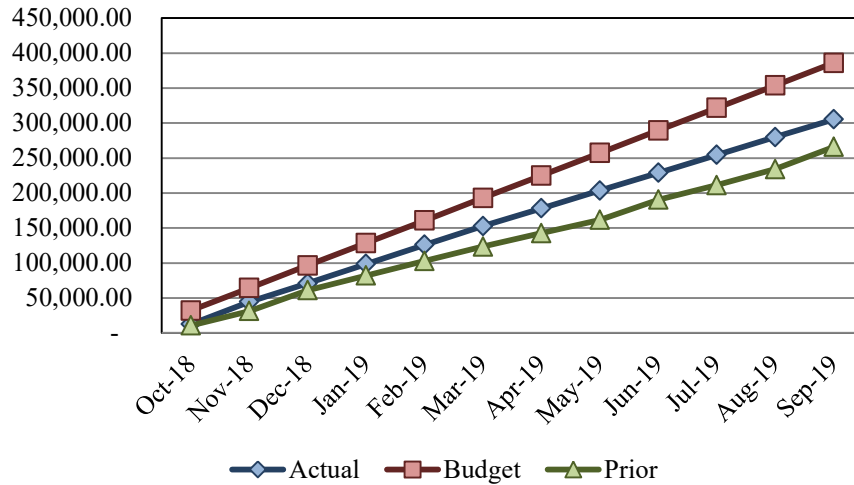
## Development Services

*Expenditure Projections FY2019*



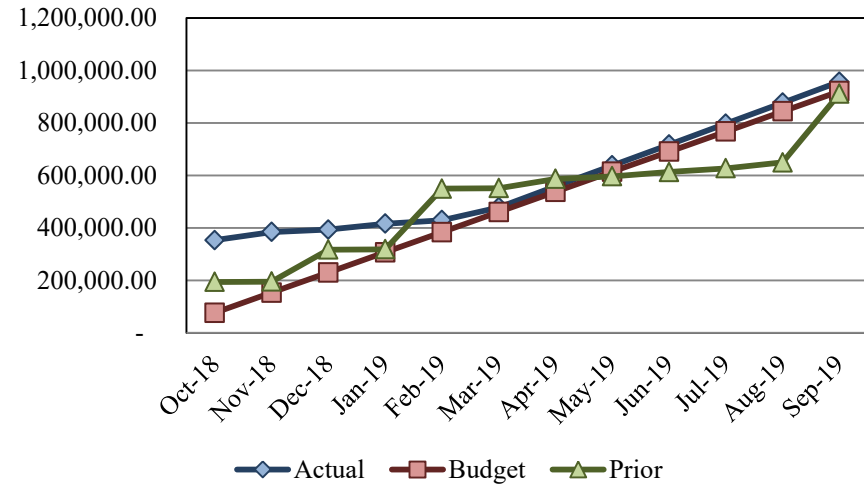
## Fire Marshall

### Expenditure Projection FY2019



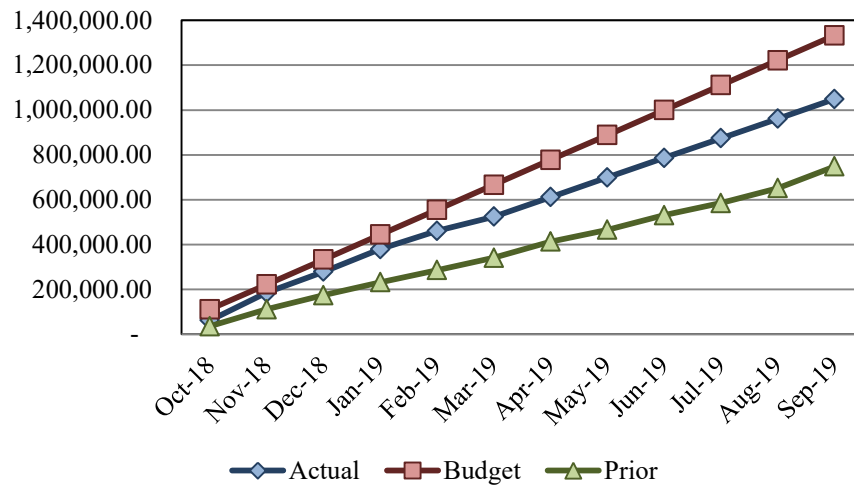
## Computer

### Expenditure Projections FY2019



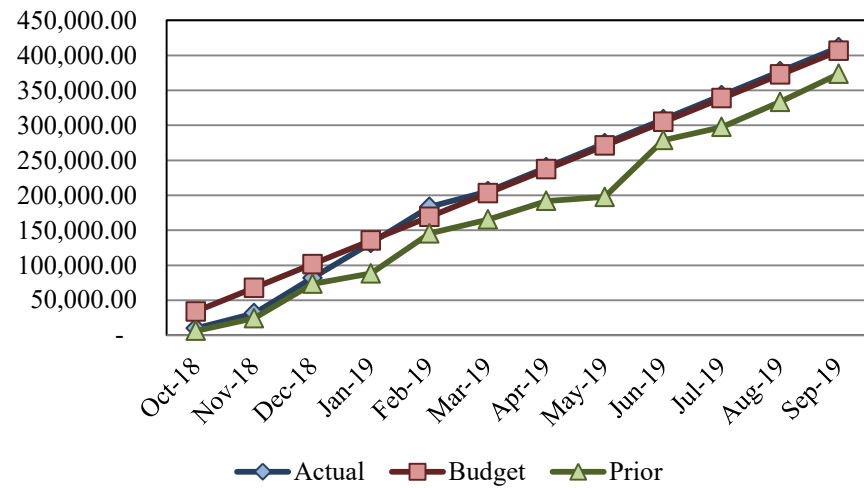
## I.T.

### Expenditure Projection FY2019



## Indigent Health Care

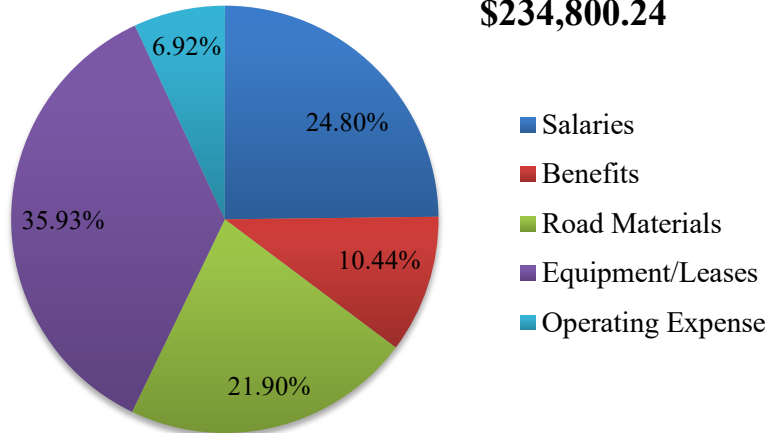
### Expenditure Projections FY2019



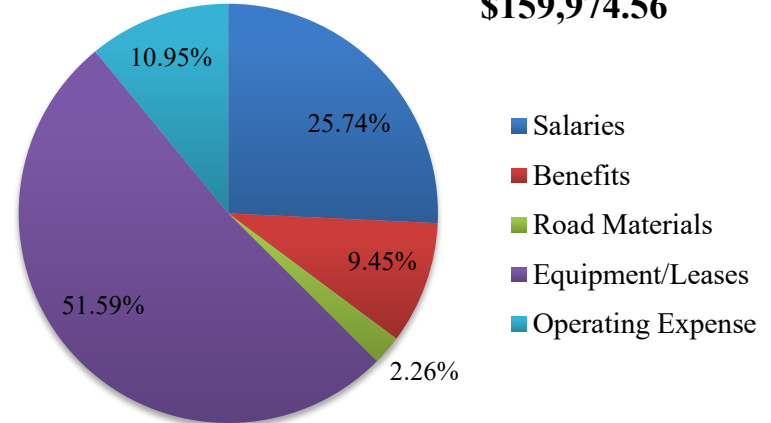
## Road & Bridge Expenditure Summary - March 2019

	<b>R&amp;B #1</b>	<b>R&amp;B #2</b>	<b>R&amp;B #3</b>	<b>R&amp;B #4</b>
Salaries	\$ 58,241.03	\$ 41,178.93	\$ 58,876.33	\$ 60,981.23
Benefits	24,511.44	15,123.18	22,258.09	25,115.10
Road Materials	51,431.74	3,622.34	79,311.12	39,212.93
Equipment/Leases	84,370.08	82,526.94	25,910.31	200,950.38
Operating Expense	16,245.95	17,523.17	26,888.98	60,707.70
	<b>\$ 234,800.24</b>	<b>\$ 159,974.56</b>	<b>\$ 213,244.83</b>	<b>\$ 386,967.34</b>

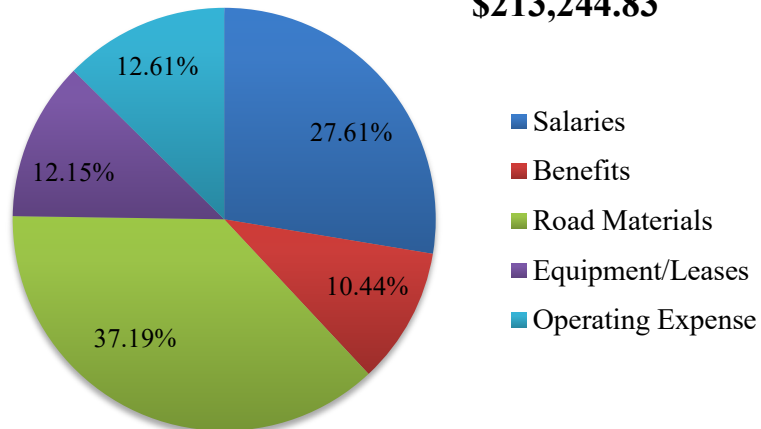
**R&B 1**  
**Expenditure Summary**  
**March 2019**  
**\$234,800.24**



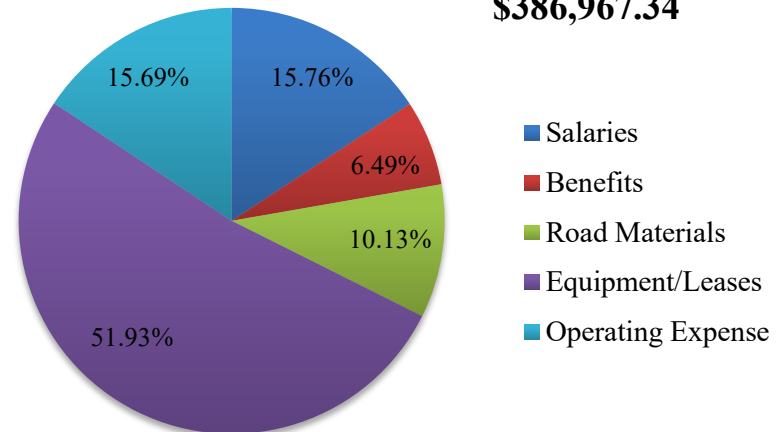
**R&B 2**  
**Expenditure Summary**  
**March 2019**  
**\$159,974.56**



**R&B 3**  
**Expenditure Summary**  
**March 2019**  
**\$213,244.83**

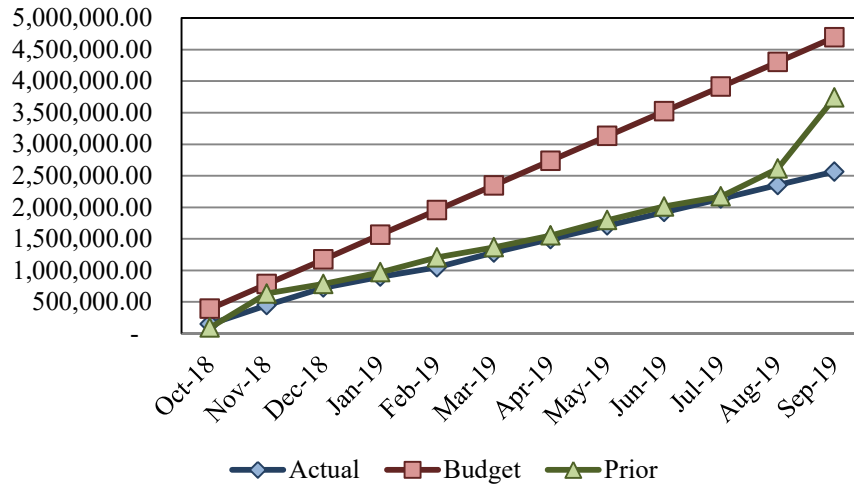


**R&B 4**  
**Expenditure Summary**  
**March 2019**  
**\$386,967.34**



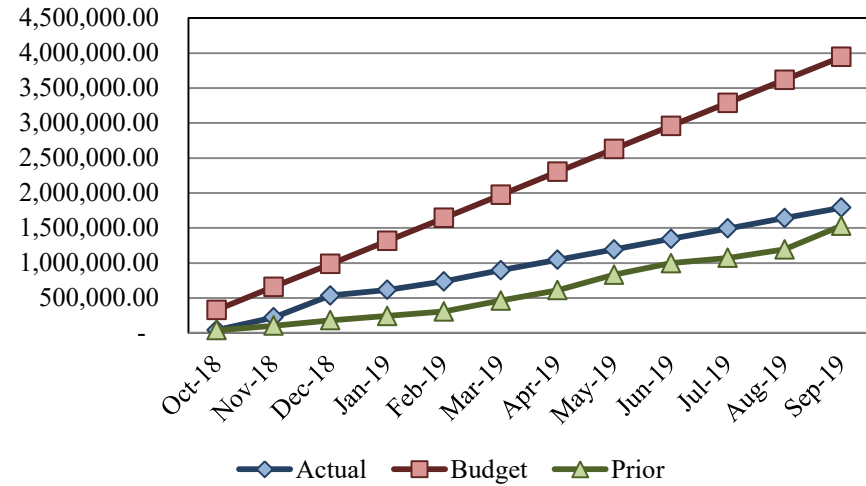
### Road & Bridge Pct. #1

*Expenditure Projection FY2019*



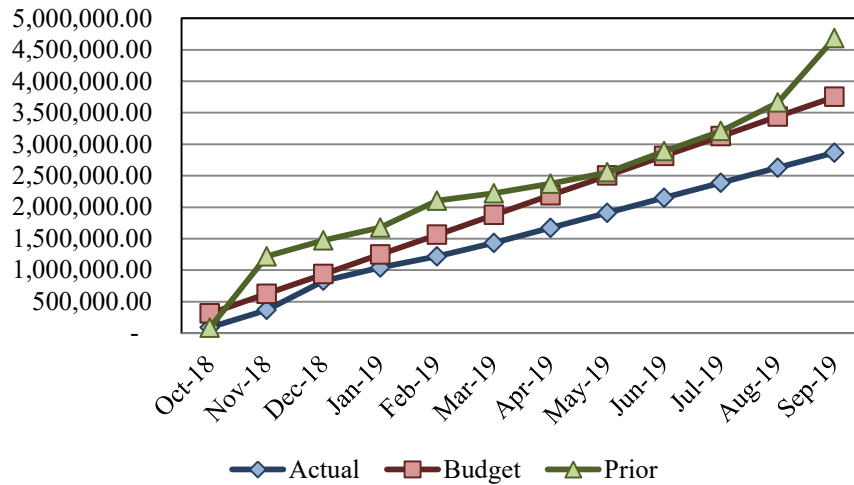
### Road & Bridge Pct. #2

*Expenditure Projection FY2019*



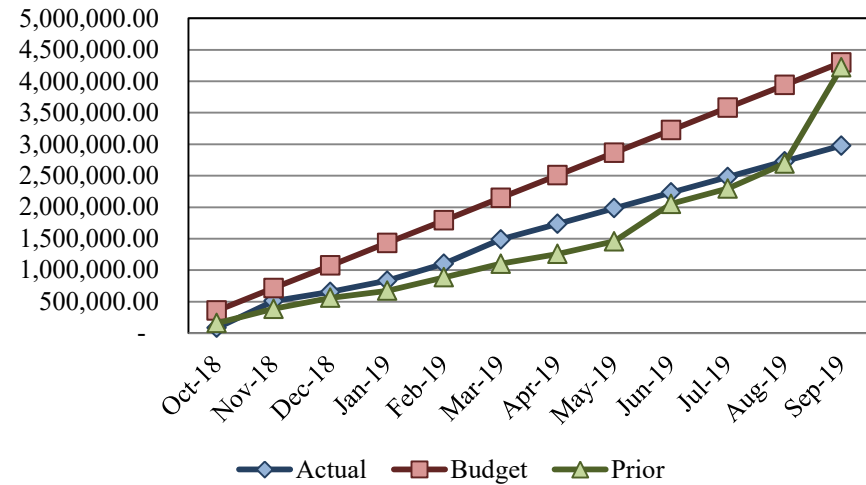
### Road & Bridge Pct. #3

*Expenditure Projection FY2019*



### Road & Bridge Pct. #4

*Expenditure Projection FY2019*





# General Fund - Monthly Statement of Revenues, Expenditures, and Changes in Fund Balance - FY2019 Q2

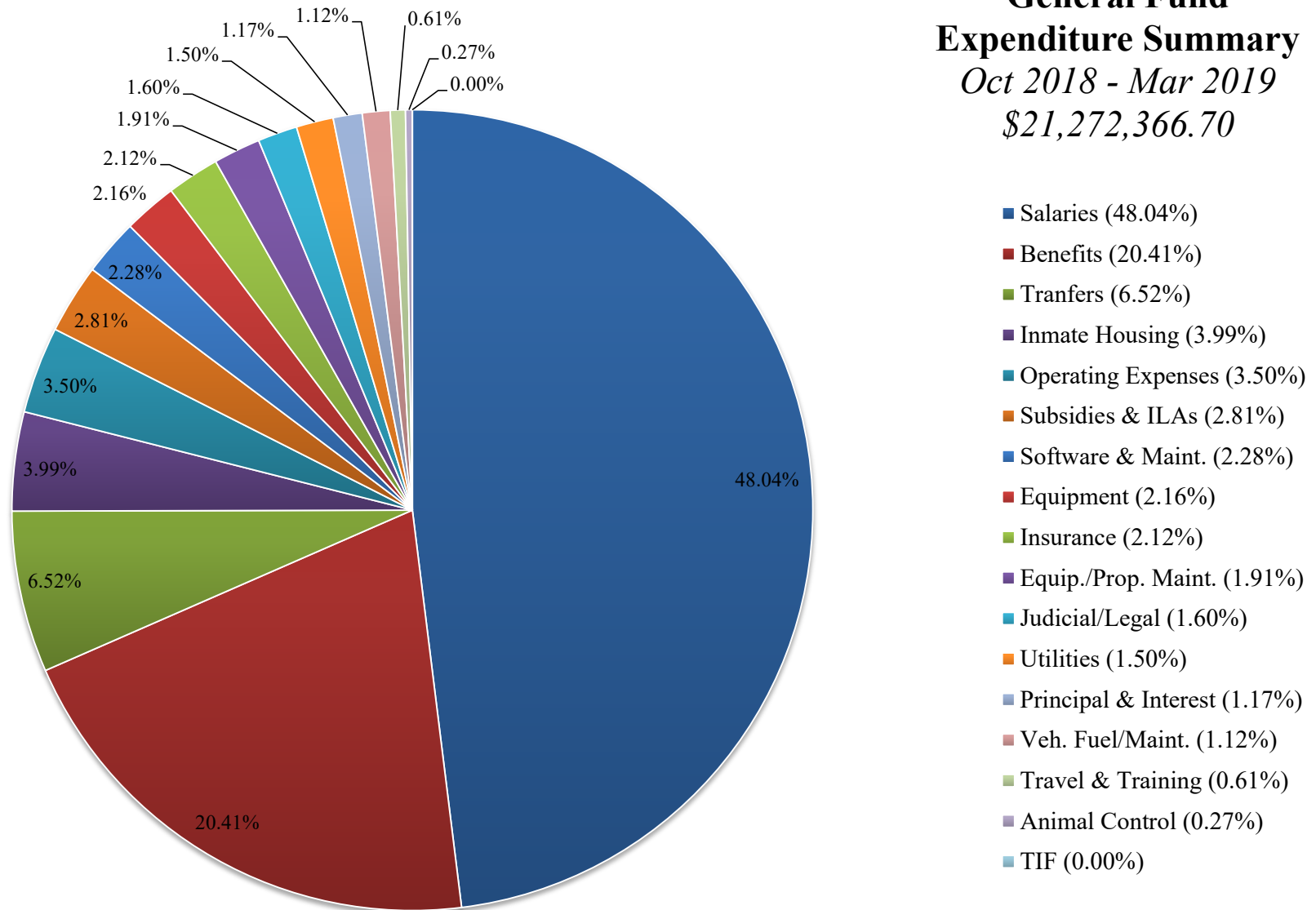
	<i>2nd Quarter FY2019</i>				<i>2nd Quarter FY2018</i>			
<b>REVENUES</b>	<b>January 2019</b>	<b>February 2019</b>	<b>March 2019</b>		<b>January 2018</b>	<b>February 2018</b>	<b>March 2018</b>	
Property Taxes	\$ 14,092,744.53	\$ 3,978,979.39	\$ 626,156.42	<b>\$ 18,697,880.34</b>	\$ 8,516,780.50	\$ 6,108,950.03	\$ 493,728.23	<b>\$ 15,119,458.76</b>
Mixed Beverage Taxes	37,618.32	-	-	<b>37,618.32</b>	39,461.07	-	-	<b>39,461.07</b>
License and permits	6,200.00	805.00	1,110.00	<b>8,115.00</b>	600.00	600.00	-	<b>1,200.00</b>
Fees of office	343,402.40	347,858.98	370,773.47	<b>1,062,034.85</b>	292,259.22	323,895.20	322,457.56	<b>938,611.98</b>
Charges for Services	74,020.33	33,158.75	44,471.72	<b>151,650.80</b>	25,804.61	78,938.63	39,210.67	<b>143,953.91</b>
Forfeitures	-	-	-	<b>-</b>	-	-	-	<b>-</b>
Intergovernmental	287,870.46	276,457.94	251,085.39	<b>815,413.79</b>	466,327.56	192,504.60	320,718.68	<b>979,550.84</b>
Investment income	7,869.48	23,837.33	37,991.89	<b>69,698.70</b>	7,029.16	16,082.12	26,469.91	<b>49,581.19</b>
Miscellaneous	10,454.27	2,704.15	686.95	<b>13,845.37</b>	12,051.91	(5,501.67)	16,194.70	<b>22,744.94</b>
<b>Total Revenues</b>	<b>14,860,179.79</b>	<b>4,663,801.54</b>	<b>1,332,275.84</b>	<b>20,856,257.17</b>	<b>9,360,314.03</b>	<b>6,715,468.91</b>	<b>1,218,779.75</b>	<b>17,294,562.69</b>
<b>EXPENDITURES</b>								
General Government	1,223,392.46	1,588,683.55	901,972.52	<b>3,714,048.53</b>	1,422,139.31	1,236,346.84	1,265,031.81	<b>3,923,517.96</b>
Public safety and corrections	1,523,511.30	1,501,255.15	1,471,669.60	<b>4,496,436.05</b>	1,569,702.40	1,262,597.75	1,349,997.94	<b>4,182,298.09</b>
Judicial	490,392.50	495,097.66	517,782.73	<b>1,503,272.89</b>	485,863.73	467,946.49	494,702.43	<b>1,448,512.65</b>
Community Service	220.00	232.50	340.00	<b>792.50</b>	14,900.00	80.00	340.00	<b>15,320.00</b>
Infrastructure and Environmental	31,921.56	32,697.61	33,075.13	<b>97,694.30</b>	32,903.59	34,633.03	34,028.83	<b>101,565.45</b>
Health and Human Services	600.00	744.00	2,172.00	<b>3,516.00</b>	21,850.00	600.00	600.00	<b>23,050.00</b>
Capital Outlay	-	33,940.50	46,560.25	<b>80,500.75</b>	30,305.50	205,851.69	27,854.66	<b>264,011.85</b>
Debt Service								
Principal	241,687.32	-	-	<b>241,687.32</b>	-	-	-	<b>-</b>
Interest & Fiscal Charges	7,249.41	-	-	<b>7,249.41</b>	-	-	-	<b>-</b>
<b>Total Expenditures</b>	<b>3,518,974.55</b>	<b>3,652,650.97</b>	<b>2,973,572.23</b>	<b>10,145,197.75</b>	<b>3,577,664.53</b>	<b>3,208,055.80</b>	<b>3,172,555.67</b>	<b>9,958,276.00</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>11,341,205.24</b>	<b>1,011,150.57</b>	<b>(1,641,296.39)</b>	<b>10,711,059.42</b>	<b>5,782,649.50</b>	<b>3,507,413.11</b>	<b>(1,953,775.92)</b>	<b>7,336,286.69</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Issuance of Long Term Debt	-	-	-	<b>-</b>	-	-	-	<b>-</b>
Sale of Capital Assets	-	-	-	<b>-</b>	-	-	-	<b>-</b>
Insurance Recoveries	44,959.89	-	-	<b>44,959.89</b>	-	5,848.07	2,031.44	<b>7,879.51</b>
Operating Transfers In	46,094.29	42,766.87	1,683.94	<b>90,545.10</b>	24,097.47	-	589.83	<b>24,687.30</b>
Operating Transfers Out	(330,071.00)	(710,000.00)	-	<b>(1,040,071.00)</b>	(258,409.50)	(715,000.00)	-	<b>(973,409.50)</b>
<b>Total other financing sources (uses)</b>	<b>(239,016.82)</b>	<b>(667,233.13)</b>	<b>1,683.94</b>	<b>(904,566.01)</b>	<b>(234,312.03)</b>	<b>(709,151.93)</b>	<b>2,621.27</b>	<b>(940,842.69)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>11,102,188.42</b>	<b>343,917.44</b>	<b>(1,639,612.45)</b>	<b>9,806,493.41</b>	<b>5,548,337.47</b>	<b>2,798,261.18</b>	<b>(1,951,154.65)</b>	<b>6,395,444.00</b>
<b>FUND BALANCES, BEGINNING</b>	<b>15,510,860.11</b>	<b>26,613,048.53</b>	<b>26,955,358.23</b>	<b>15,510,860.11</b>	<b>15,358,061.51</b>	<b>20,906,398.98</b>	<b>23,704,660.16</b>	<b>15,358,061.51</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>-</b>	<b>(1,607.74)</b>	<b>-</b>	<b>(1,607.74)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 26,613,048.53</b>	<b>\$ 26,955,358.23</b>	<b>\$ 25,315,745.78</b>	<b>\$ 25,315,745.78</b>	<b>\$ 20,906,398.98</b>	<b>\$ 23,704,660.16</b>	<b>\$ 21,753,505.51</b>	<b>\$ 21,753,505.51</b>

## General Fund Monthly Expenditure Summary

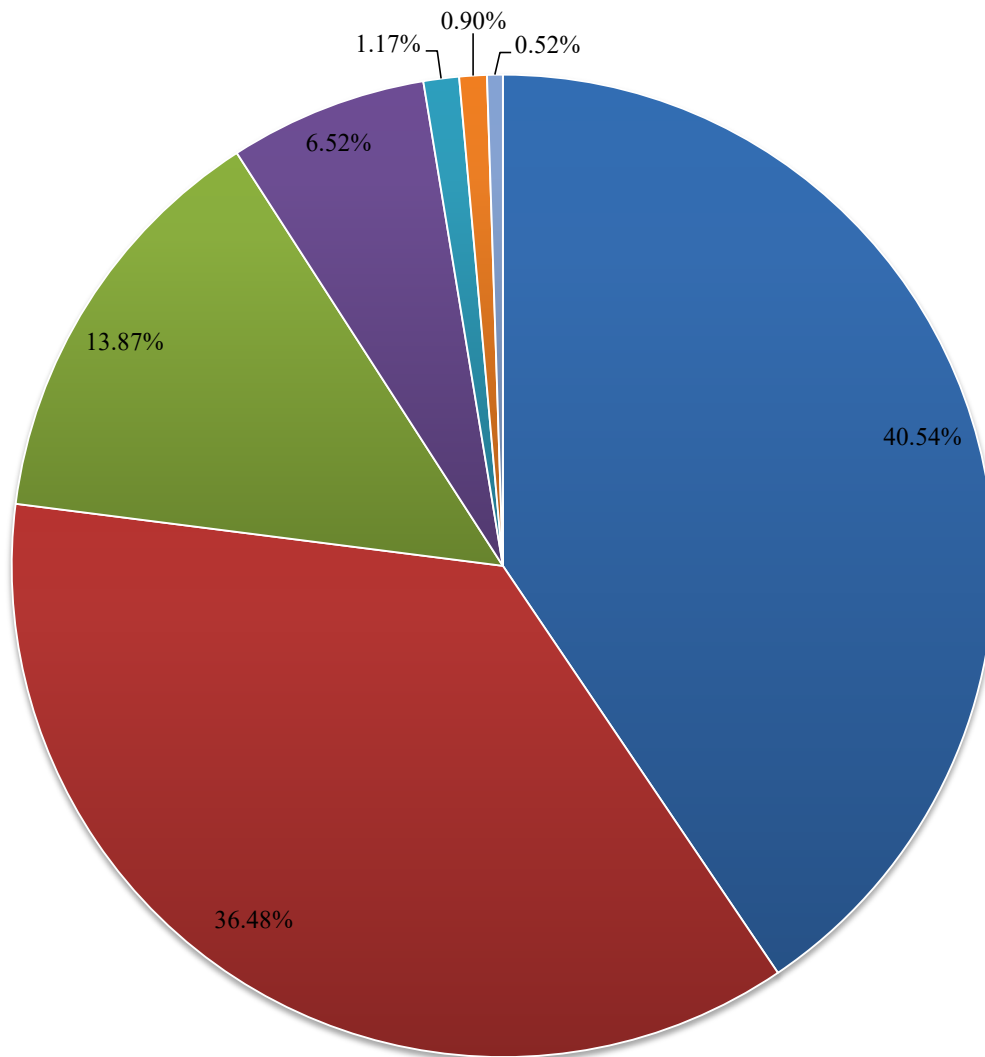
<b>FY2019</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>2nd Quarter</b>	<b>1st Quarter</b>	<b>Year to Date</b>	<b>%</b>
Salaries	\$ 1,721,678.59	\$ 1,665,069.94	\$ 1,697,828.52	\$ 5,084,577.05	\$ 5,134,088.42	\$ 10,218,665.47	7.88
Benefits	669,226.64	1,189,716.16	338,195.99	2,197,138.79	2,143,498.66	4,340,637.45	10.30
Transfers	330,071.00	710,000.00	-	1,040,071.00	346,871.00	1,386,942.00	10.79
Inmate Housing	61,860.86	229,627.87	211,801.71	503,290.44	346,159.19	849,449.63	8.04
Operating Expenses	103,550.42	124,204.56	131,396.38	359,151.36	386,414.70	745,566.06	(12.90)
Equip./Prop. Maint.	61,488.81	68,547.93	70,871.84	200,908.58	204,418.57	405,327.15	(53.36)
Equipment	106,038.63	106,196.36	84,154.75	296,389.74	163,354.79	459,744.53	65.59
Subsidies & ILAs	-	60,040.22	101,080.82	161,121.04	435,619.96	596,741.00	16.10
Judicial/Legal	55,114.22	57,199.32	71,192.85	183,506.39	155,830.28	339,336.67	(10.74)
Software & Maint.	22,325.76	13,706.39	48,942.33	84,974.48	400,161.21	485,135.69	(13.17)
Utilities	63,218.51	50,228.32	67,550.05	180,996.88	138,191.43	319,188.31	(8.73)
Insurance	340,051.16	6,081.30	76,670.56	422,803.02	27,688.98	450,492.00	2.21
Veh. Fuel/Maint.	38,420.10	48,892.27	39,113.13	126,425.50	111,833.37	238,258.87	11.35
TIF	-	-	-	-	-	-	0.00
Travel & Training	18,658.12	24,627.33	26,317.30	69,602.75	59,846.39	129,449.14	20.75
Animal Control	8,406.00	8,513.00	8,456.00	25,375.00	33,121.00	58,496.00	(3.74)
Principal & Interest	248,936.73	-	-	248,936.73	-	248,936.73	0.00
<b>FY2019 Expenses</b>	<b>\$ 3,849,045.55</b>	<b>\$ 4,362,650.97</b>	<b>\$ 2,973,572.23</b>	<b>\$ 11,185,268.75</b>	<b>\$ 10,087,097.95</b>	<b>\$ 21,272,366.70</b>	<b>5.97</b>

<b>FY2018</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>2nd Quarter</b>	<b>1st Quarter</b>	<b>Year to Date</b>	
Salaries	\$ 1,567,237.82	\$ 1,585,487.05	\$ 1,607,285.43	\$ 4,760,010.30	\$ 4,711,979.98	\$ 9,471,990.28	
Benefits	715,461.74	625,531.03	760,665.03	2,101,657.80	1,833,773.66	3,935,431.46	
Transfers	258,409.50	715,000.00	-	973,409.50	278,409.50	1,251,819.00	
Inmate Housing	236,401.01	82,290.20	127,494.96	446,186.17	340,027.11	786,213.28	
Operating Expenses	161,880.47	100,003.76	240,897.26	502,781.49	353,163.72	855,945.21	
Equip./Prop. Maint.	188,691.31	270,672.05	167,417.86	626,781.22	242,292.49	869,073.71	
Equipment	55,268.54	38,020.21	29,929.92	123,218.67	154,423.30	277,641.97	
Subsidies & ILAs	73,444.48	55,144.17	128,404.56	256,993.21	256,993.21	513,986.42	
Judicial/Legal	76,457.47	64,635.82	86,009.93	227,103.22	153,067.42	380,170.64	
Software & Maint.	1,190.25	237,095.82	2,410.88	240,696.95	318,013.70	558,710.65	
Utilities	78,927.03	69,784.50	65,909.75	214,621.28	135,116.19	349,737.47	
Insurance	350,747.20	5,516.74	5,684.52	361,948.46	78,808.88	440,757.34	
Veh. Fuel/Maint.	35,840.18	51,037.24	40,044.56	126,921.98	87,055.55	213,977.53	
TIF	-	-	-	-	-	-	
Travel & Training	26,355.03	13,471.21	20,027.97	59,854.21	47,352.75	107,206.96	
Animal Control	9,762.00	9,366.00	9,852.00	28,980.00	31,790.00	60,770.00	
Principal & Interest	-	-	-	-	-	-	
<b>FY2018 Expenses</b>	<b>\$ 3,836,074.03</b>	<b>\$ 3,923,055.80</b>	<b>\$ 3,292,034.63</b>	<b>\$ 11,051,164.46</b>	<b>\$ 9,022,267.46</b>	<b>\$ 20,073,431.92</b>	

**General Fund  
Expenditure Summary  
Oct 2018 - Mar 2019  
\$21,272,366.70**

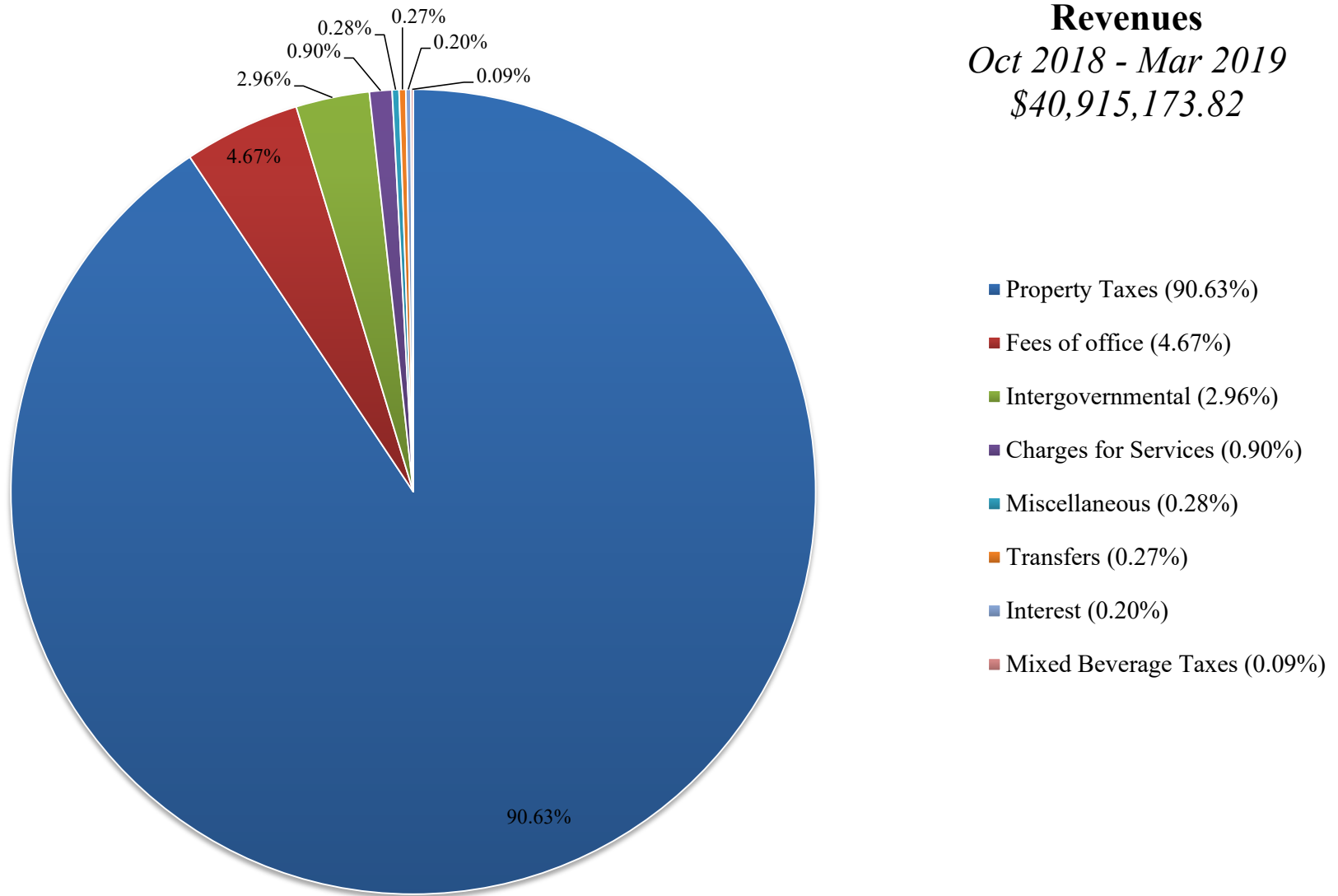


**General Fund  
Expenditures**  
*Oct 2018 - Mar 2019*  
**\$21,272,366.70**



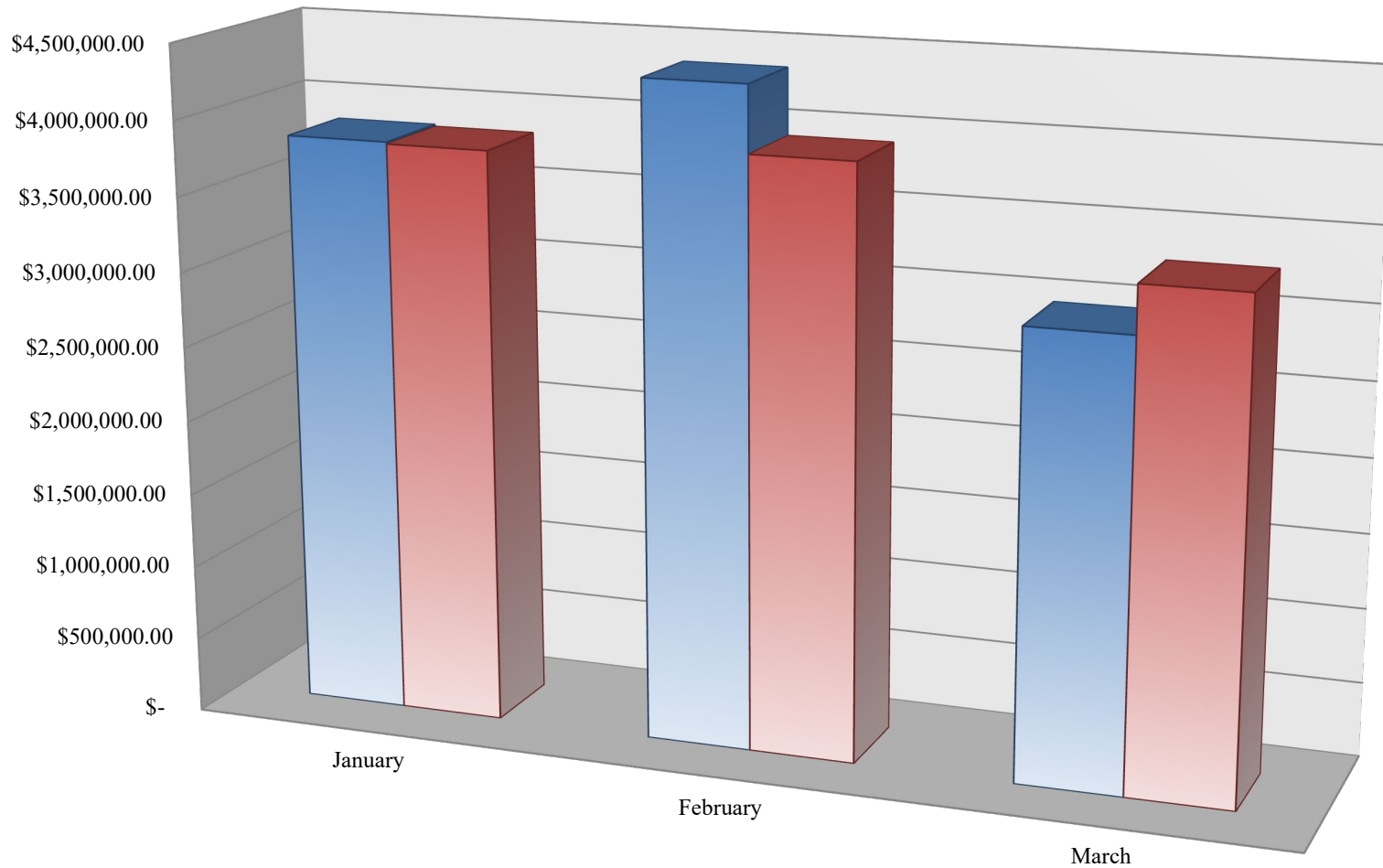
- Public Safety (40.54%)
- General Government (36.48%)
- Judicial (13.87%)
- Transfers (6.52%)
- Debt Service (1.17%)
- Infrastructure/Environmental (0.90%)
- Capital Outlay (0.52%)

**General Fund  
Revenues**  
*Oct 2018 - Mar 2019*  
**\$40,915,173.82**



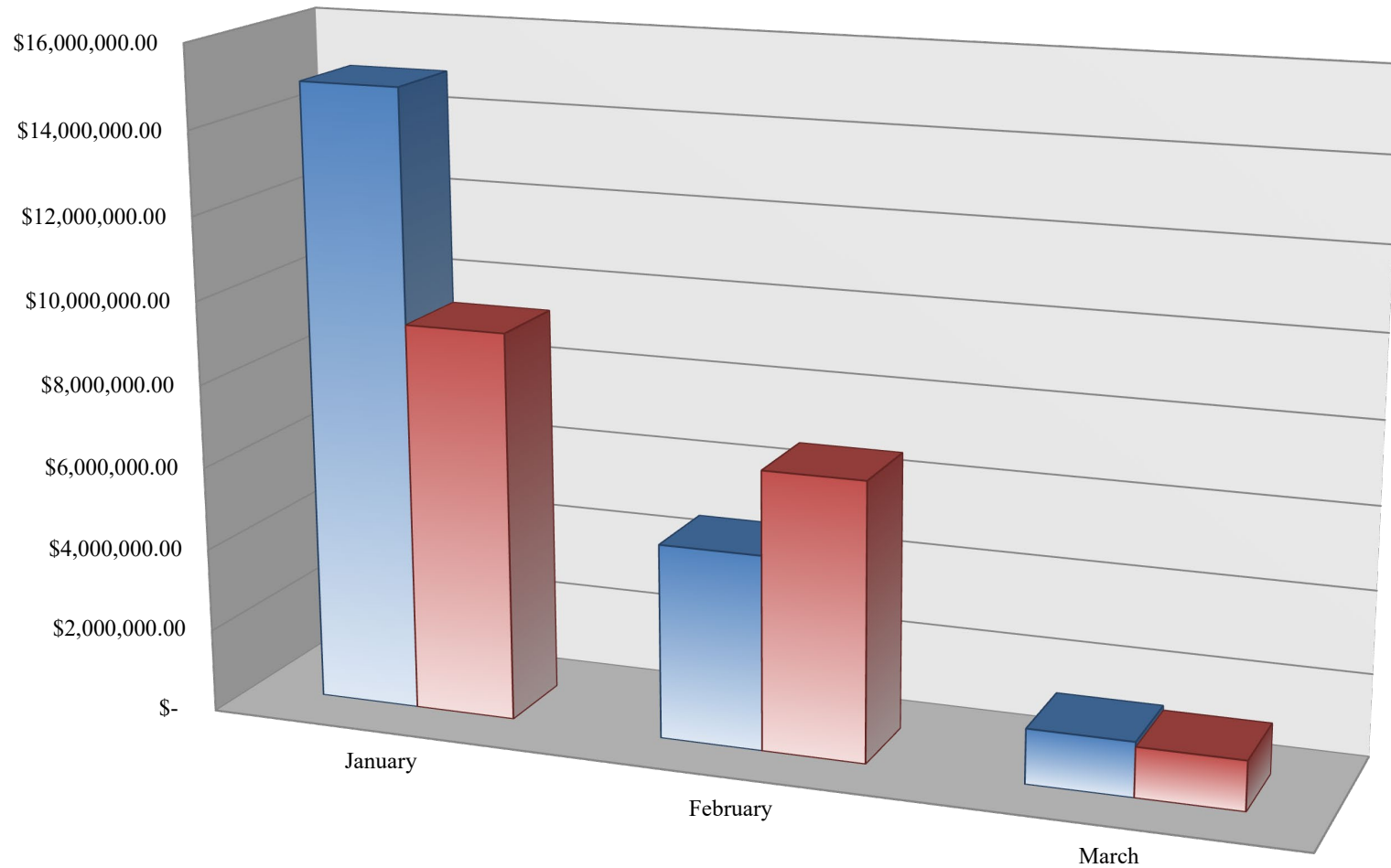


## General Fund Expenditure Comparison *FY2019 & FY2018*



	January	February	March
FY2019 Expenses	\$3,849,045.55	\$4,362,650.97	\$2,973,572.23
FY2018 Expenses	\$3,836,074.03	\$3,923,055.80	\$3,292,034.63

## General Fund Revenue Comparison *FY2019 & FY2018*



	January	February	March
FY2019 Revenues	\$14,951,233.97	\$4,706,489.41	\$1,333,959.78
FY2018 Revenues	\$9,384,411.50	\$6,721,316.98	\$1,221,401.02

## General Road & Bridge - Monthly Statement of Revenues, Expenditures, and Changes in Fund Balance - FY2019 Q2

	<i>2nd Quarter FY2019</i>				<i>2nd Quarter FY2018</i>			
<b>REVENUES</b>	<b>January 2019</b>	<b>February 2019</b>	<b>March 2019</b>		<b>January 2018</b>	<b>February 2018</b>	<b>March 2018</b>	
Property Taxes	3,516,146.84	1,012,481.05	143,137.68	<b>4,671,765.57</b>	1,916,989.91	1,392,802.70	118,613.19	<b>3,428,405.80</b>
Fees of office	408,909.72	216,680.44	144,783.44	<b>770,373.60</b>	280,319.23	259,978.01	120,013.78	<b>660,311.02</b>
Intergovernmental	-	-	-	-	-	-	-	-
Investment income	1,060.20	500.30	129.18	<b>1,689.68</b>	694.04	678.15	107.30	<b>1,479.49</b>
Miscellaneous	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,926,116.76</b>	<b>1,229,661.79</b>	<b>288,050.30</b>	<b>5,443,828.85</b>	<b>2,198,003.18</b>	<b>1,653,458.86</b>	<b>238,734.27</b>	<b>4,090,196.31</b>
<b>EXPENDITURES</b>								
Infrastructure and Environmental	2,968.75	1,233.25	600.00	<b>4,802.00</b>	-	-	1,034.44	<b>1,034.44</b>
<b>Total Expenditures</b>	<b>2,968.75</b>	<b>1,233.25</b>	<b>600.00</b>	<b>4,802.00</b>	<b>-</b>	<b>-</b>	<b>1,034.44</b>	<b>1,034.44</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3,923,148.01</b>	<b>1,228,428.54</b>	<b>287,450.30</b>	<b>5,439,026.85</b>	<b>2,198,003.18</b>	<b>1,653,458.86</b>	<b>237,699.83</b>	<b>4,089,161.87</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	-	-	-	-	-	-	-	-
Operating Transfers Out	(4,100,000.00)	(3,975,000.00)	(1,200,000.00)	<b>(9,275,000.00)</b>	(3,700,000.00)	(2,200,000.00)	(1,700,000.00)	<b>(7,600,000.00)</b>
Total other financing sources (uses)	(4,100,000.00)	(3,975,000.00)	(1,200,000.00)	<b>(9,275,000.00)</b>	(3,700,000.00)	(2,200,000.00)	(1,700,000.00)	<b>(7,600,000.00)</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(176,851.99)</b>	<b>(2,746,571.46)</b>	<b>(912,549.70)</b>	<b>(3,835,973.15)</b>	<b>(1,501,996.82)</b>	<b>(546,541.14)</b>	<b>(1,462,300.17)</b>	<b>(3,510,838.13)</b>
<b>FUND BALANCES, BEGINNING</b>	<b>4,195,180.35</b>	<b>4,018,328.36</b>	<b>1,273,364.64</b>	<b>4,195,180.35</b>	<b>3,796,931.86</b>	<b>2,294,935.04</b>	<b>1,748,393.90</b>	<b>3,796,931.86</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>-</b>	<b>1,607.74</b>	<b>-</b>	<b>1,607.74</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 4,018,328.36</b>	<b>\$ 1,273,364.64</b>	<b>\$ 360,814.94</b>	<b>\$ 360,814.94</b>	<b>\$ 2,294,935.04</b>	<b>\$ 1,748,393.90</b>	<b>\$ 286,093.73</b>	<b>\$ 286,093.73</b>

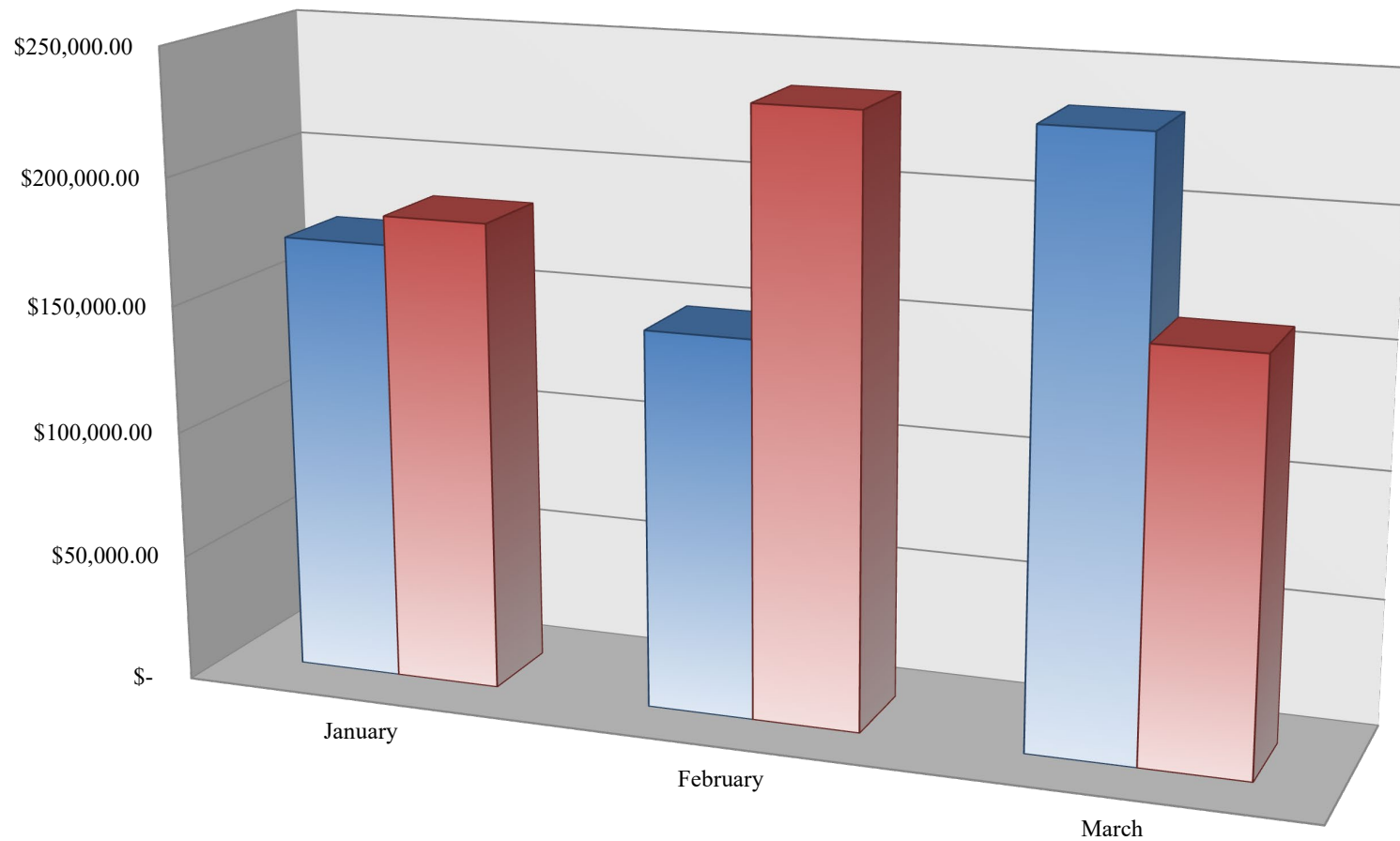
## Road & Bridge #1 - Monthly Statement of Revenues, Expenditures, and Changes in Fund Balance - FY2019 Q2

	2nd Quarter FY2019				2nd Quarter FY2018			
REVENUES	January 2019	February 2019	March 2019		January 2018	February 2018	March 2018	
Charges for Services	-	-	-	-	-	4,975.00	-	4,975.00
Intergovernmental	-	-	-	-	-	-	-	-
Investment income	511.43	1,125.48	1,104.11	2,741.02	488.58	762.42	903.48	2,154.48
Miscellaneous	-	460.70	-	460.70	-	-	143.00	143.00
<b>Total Revenues</b>	<b>511.43</b>	<b>1,586.18</b>	<b>1,104.11</b>	<b>3,201.72</b>	<b>488.58</b>	<b>5,737.42</b>	<b>1,046.48</b>	<b>7,272.48</b>
EXPENDITURES								
Infrastructure and Environmental	158,152.93	137,290.46	152,794.09	448,237.48	169,993.88	160,928.94	154,168.79	485,091.61
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Principal	13,707.52	10,103.14	74,842.12	98,652.78	12,995.35	67,237.58	4,891.22	85,124.15
Interest & Fiscal Charges	1,301.83	1,077.27	7,164.03	9,543.13	1,425.32	8,028.95	303.04	9,757.31
<b>Total Expenditures</b>	<b>173,162.28</b>	<b>148,470.87</b>	<b>234,800.24</b>	<b>556,433.39</b>	<b>184,414.55</b>	<b>236,195.47</b>	<b>159,363.05</b>	<b>579,973.07</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(172,650.85)	(146,884.69)	(233,696.13)	(553,231.67)	(183,925.97)	(230,458.05)	(158,316.57)	(572,700.59)
OTHER FINANCING SOURCES (USES)								
Issuance of Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	11,057.70	11,057.70
Operating Transfers In	1,066,000.00	1,033,500.00	312,000.00	2,411,500.00	962,000.00	572,000.00	442,000.00	1,976,000.00
Operating Transfers Out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,066,000.00</b>	<b>1,033,500.00</b>	<b>312,000.00</b>	<b>2,411,500.00</b>	<b>962,000.00</b>	<b>572,000.00</b>	<b>453,057.70</b>	<b>1,987,057.70</b>
NET CHANGE IN FUND BALANCES	893,349.15	886,615.31	78,303.87	1,858,268.33	778,074.03	341,541.95	294,741.13	1,414,357.11
FUND BALANCES, BEGINNING	1,034,239.74	1,927,588.89	2,814,204.20	1,034,239.74	823,158.34	1,601,232.37	1,942,774.32	823,158.34
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-	-	-
FUND BALANCE, ENDING	\$ 1,927,588.89	\$ 2,814,204.20	\$ 2,892,508.07	\$ 2,892,508.07	\$ 1,601,232.37	\$ 1,942,774.32	\$ 2,237,515.45	\$ 2,237,515.45

## Road & Bridge #1 Monthly Expenditure Summary - FY2019 Q2

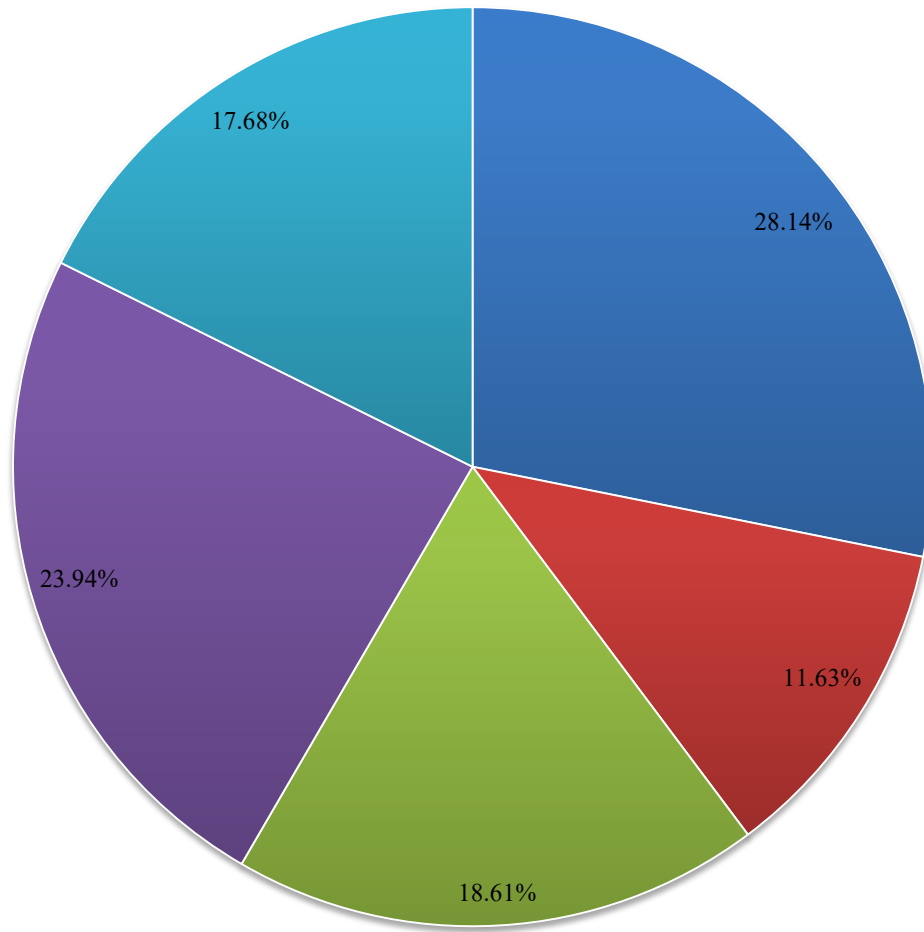
	Jan 2019	Feb 2019	Mar 2019		Jan 2018	Feb 2018	Mar 2018	
Salaries	\$ 60,773.37	\$ 59,343.39	\$ 58,241.03	\$ 178,357.79	\$ 52,382.19	\$ 54,866.12	\$ 54,344.23	\$ 161,592.54
Benefits	25,001.36	24,699.74	24,511.44	\$ 74,212.54	21,782.92	22,206.96	22,117.88	\$ 66,107.76
Road Materials	23,124.56	31,462.71	51,431.74	\$ 106,019.01	79,596.62	63,803.24	55,842.38	\$ 199,242.24
Equipment/Leases	24,490.47	13,544.34	84,370.08	\$ 122,404.89	16,719.32	77,630.46	7,558.19	\$ 101,907.97
Operating Expenses	39,772.52	19,420.69	16,245.95	\$ 75,439.16	13,933.50	17,688.69	19,500.37	\$ 51,122.56
	\$ 173,162.28	\$ 148,470.87	\$ 234,800.24	\$ 556,433.39	\$ 184,414.55	\$ 236,195.47	\$ 159,363.05	\$ 579,973.07

# Road & Bridge #1 Expenditure Comparison *FY2019 & FY2018*



	January	February	March
FY2019 Expenses	\$173,162.28	\$148,470.87	\$234,800.24
FY2018 Expenses	\$184,414.55	\$236,195.47	\$159,363.05

**Road & Bridge #1  
Expenditure Summary**  
*Oct 2018 - Mar 2019*  
*\$1,282,697.70*



- Salaries (28.14%)
- Benefits (11.63%)
- Road Materials (18.61%)
- Equipment/Leases (23.94%)
- Operating Expenses (17.68%)

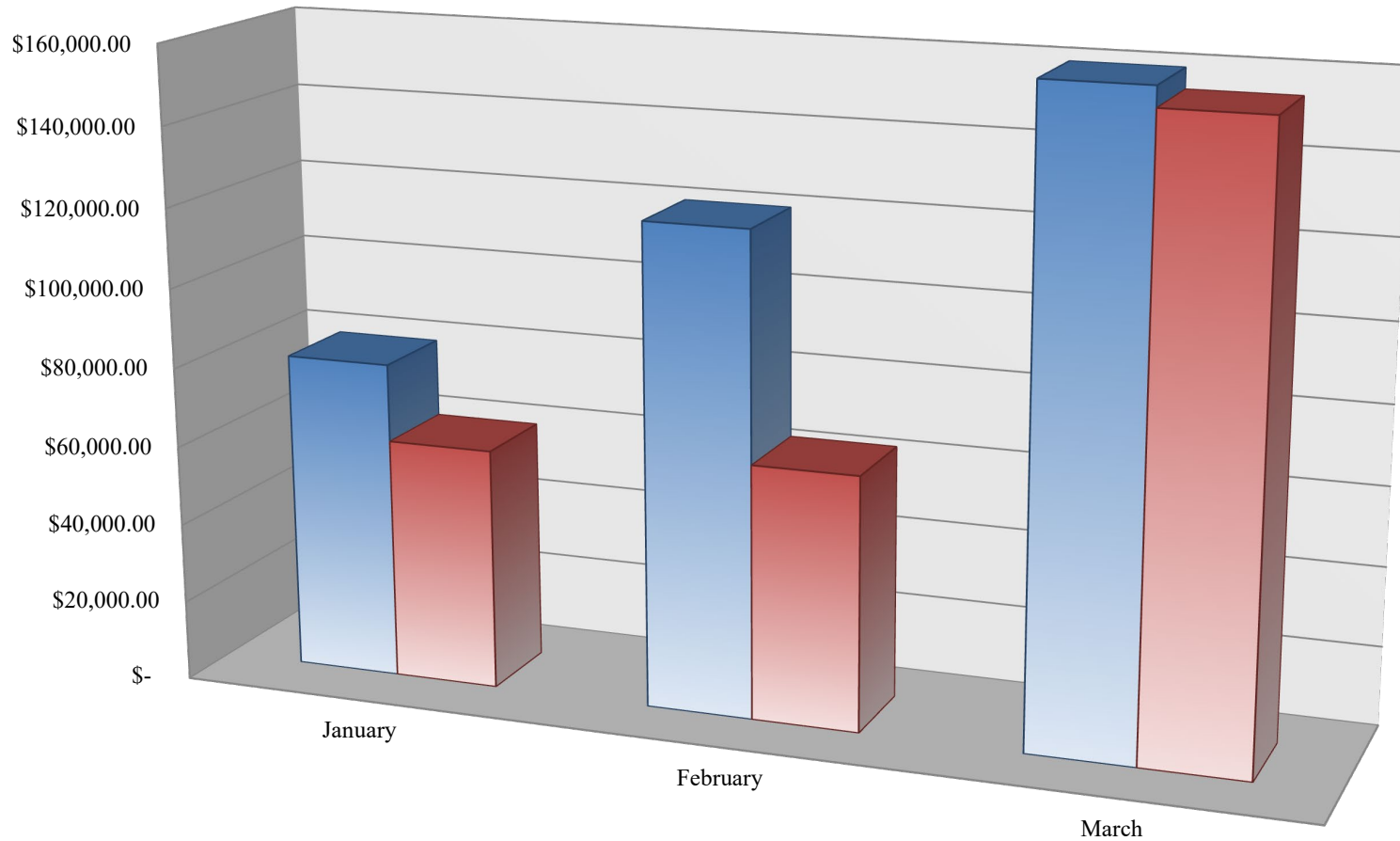
## Road & Bridge #2 - Monthly Statement of Revenues, Expenditures, and Changes in Fund Balance - FY2019 Q2

	2nd Quarter FY2019				2nd Quarter FY2018			
REVENUES	January 2019	February 2019	March 2019		January 2018	February 2018	March 2018	
Charges for Services	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Investment income	523.77	1,028.56	1,003.65	2,555.98	558.94	849.50	935.43	2,343.87
Miscellaneous	-	2,704.20	29.75	2,733.95	-	-	-	-
<b>Total Revenues</b>	523.77	3,732.76	1,033.40	5,289.93	558.94	849.50	935.43	2,343.87
<b>EXPENDITURES</b>								
Infrastructure and Environmental	80,238.18	121,082.07	77,447.62	278,767.87	63,025.95	63,996.25	54,554.52	181,576.72
Capital Outlay	-	-	82,526.94	82,526.94	-	-	80,604.00	80,604.00
Debt Service								
Principal	-	-	-	-	(2,191.40)	-	19,367.21	17,175.81
Interest & Fiscal Charges	-	-	-	-	(6.30)	-	428.42	422.12
<b>Total Expenditures</b>	80,238.18	121,082.07	159,974.56	361,294.81	60,828.25	63,996.25	154,954.15	279,778.65
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(79,714.41)	(117,349.31)	(158,941.16)	(356,004.88)	(60,269.31)	(63,146.75)	(154,018.72)	(277,434.78)
<b>OTHER FINANCING SOURCES (USES)</b>								
Issuance of Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	-
Operating Transfers In	738,000.00	715,500.00	216,000.00	1,669,500.00	666,000.00	396,000.00	306,000.00	1,368,000.00
Operating Transfers Out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	738,000.00	715,500.00	216,000.00	1,669,500.00	666,000.00	396,000.00	306,000.00	1,368,000.00
<b>NET CHANGE IN FUND BALANCES</b>	658,285.59	598,150.69	57,058.84	1,313,495.12	605,730.69	332,853.25	151,981.28	1,090,565.22
<b>FUND BALANCES, BEGINNING</b>	1,315,826.74	1,974,112.33	2,572,263.02	1,315,826.74	1,131,089.49	1,736,820.18	2,069,673.43	1,131,089.49
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-	-	-	-	-
<b>FUND BALANCE, ENDING</b>	\$ 1,974,112.33	\$ 2,572,263.02	\$ 2,629,321.86	\$ 2,629,321.86	\$ 1,736,820.18	\$ 2,069,673.43	\$ 2,221,654.71	\$ 2,221,654.71

## Road & Bridge #2 Monthly Expenditure Summary - FY2019 Q2

	Jan 2019	Feb 2019	Mar 2019		Jan 2018	Feb 2018	Mar 2018	
Salaries	\$ 43,311.79	\$ 44,439.82	\$ 41,178.93	\$ 128,930.54	\$ 36,607.73	\$ 35,643.80	\$ 35,643.80	\$ 107,895.33
Benefits	17,126.12	15,680.09	15,123.18	\$ 47,929.39	15,422.05	14,097.98	14,097.98	\$ 43,618.01
Road Materials	4,014.00	28,535.94	3,622.34	\$ 36,172.28	-	-	-	\$ -
Equipment/Leases	-	-	82,526.94	\$ 82,526.94	(2,197.70)	-	100,399.63	\$ 98,201.93
Operating Expenses	15,786.27	32,426.22	17,523.17	\$ 65,735.66	10,996.17	14,254.47	4,812.74	\$ 30,063.38
	\$ 80,238.18	\$ 121,082.07	\$ 159,974.56	\$ 361,294.81	\$ 60,828.25	\$ 63,996.25	\$ 154,954.15	\$ 279,778.65

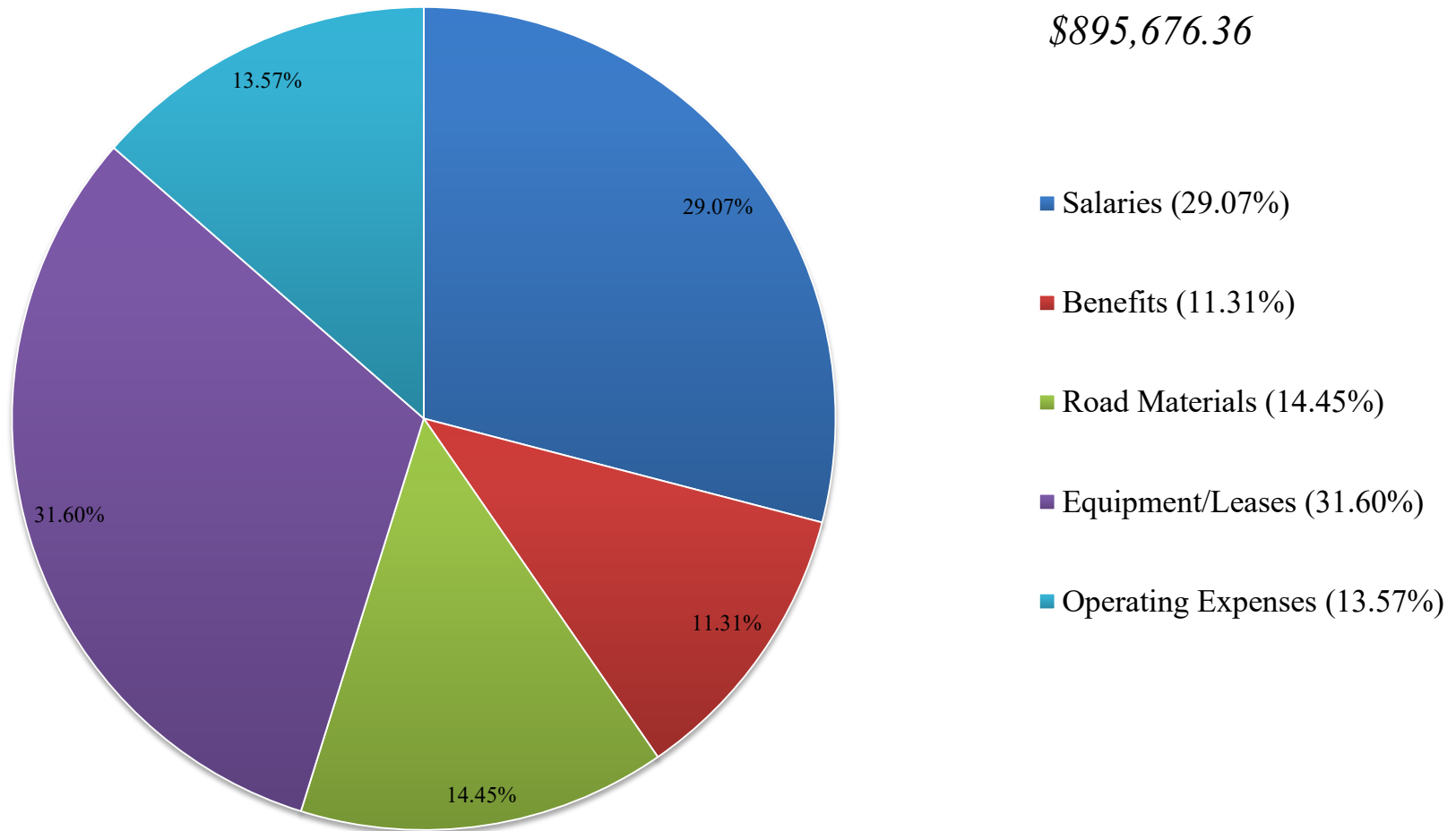
## Road & Bridge #2 Expenditure Comparison *FY2019 & FY2018*



	January	February	March
FY2019 Expenses	\$80,238.18	\$121,082.07	\$159,974.56
FY2018 Expenses	\$60,828.25	\$63,996.25	\$154,954.15



**Road & Bridge #2**  
**Expenditure Summary**  
*Oct 2018 - Mar 2019*  
\$895,676.36



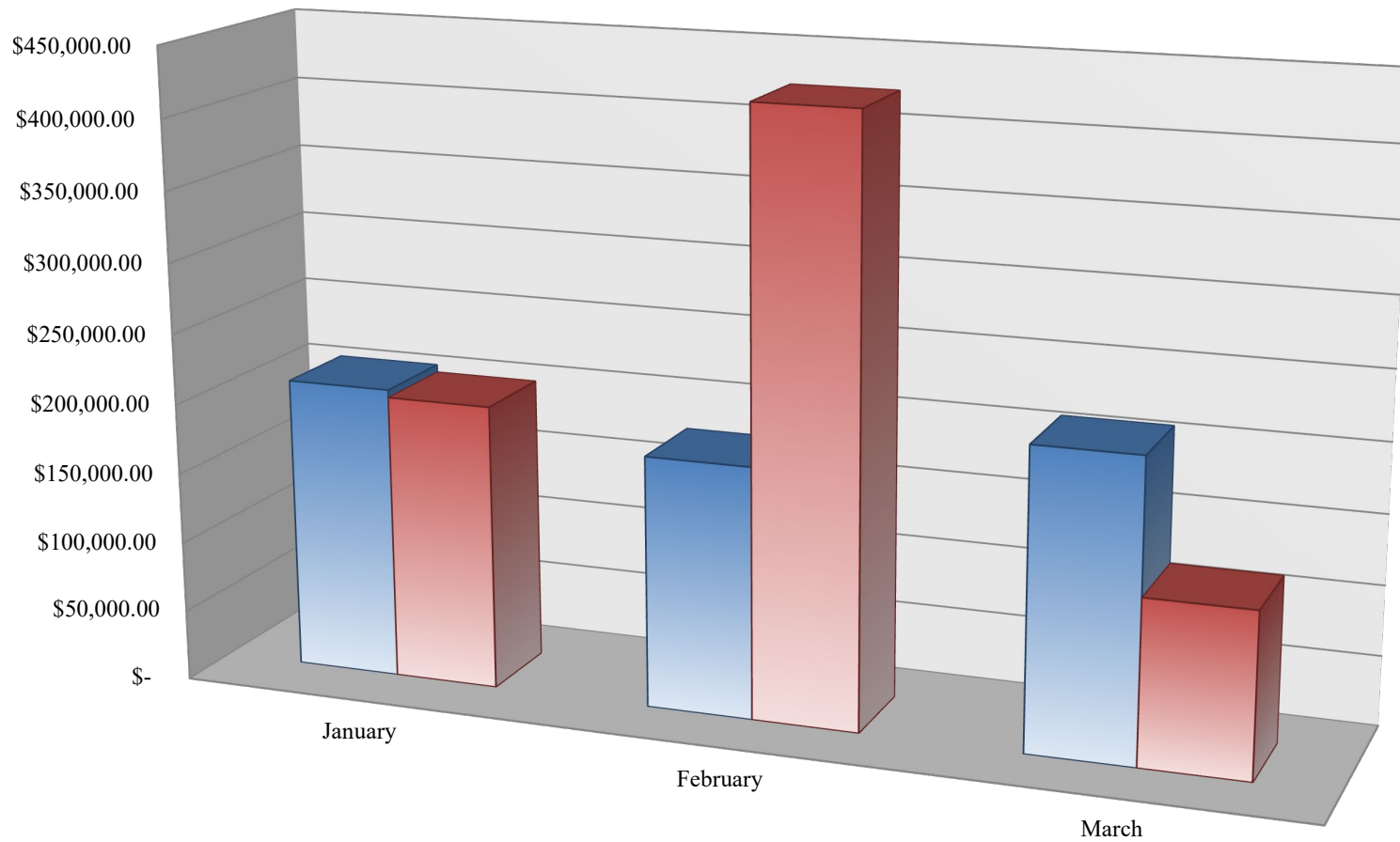
## Road & Bridge #3 - Monthly Statement of Revenues, Expenditures, and Changes in Fund Balance - FY2019 Q2

	2nd Quarter FY2019				2nd Quarter FY2018			
REVENUES	January 2019	February 2019	March 2019		January 2018	February 2018	March 2018	
Charges for Services	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Investment income	199.31	642.34	653.04	1,494.69	353.71	512.61	666.32	1,532.64
Miscellaneous	-	-	5,260.00	5,260.00	-	-	-	-
<b>Total Revenues</b>	199.31	642.34	5,913.04	6,754.69	353.71	512.61	666.32	1,532.64
<b>EXPENDITURES</b>								
Infrastructure and Environmental	189,641.07	160,588.66	193,542.49	543,772.22	141,741.32	421,990.51	111,434.58	675,166.41
Capital Outlay	12,494.00	6,900.00	13,163.95	32,557.95	57,995.90	-	-	57,995.90
Debt Service								
Principal	5,992.70	11,010.48	6,020.25	23,023.43	3,295.93	3,302.36	5,856.89	12,455.18
Interest & Fiscal Charges	545.69	722.17	518.14	1,786.00	239.45	233.02	681.50	1,153.97
<b>Total Expenditures</b>	208,673.46	179,221.31	213,244.83	601,139.60	203,272.60	425,525.89	117,972.97	746,771.46
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(208,474.15)	(178,578.97)	(207,331.79)	(594,384.91)	(202,918.89)	(425,013.28)	(117,306.65)	(745,238.82)
<b>OTHER FINANCING SOURCES (USES)</b>								
Issuance of Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	19,283.55	19,283.55
Operating Transfers In	1,066,000.00	1,033,500.00	312,000.00	2,411,500.00	962,000.00	572,000.00	442,000.00	1,976,000.00
Operating Transfers Out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	1,066,000.00	1,033,500.00	312,000.00	2,411,500.00	962,000.00	572,000.00	461,283.55	1,995,283.55
<b>NET CHANGE IN FUND BALANCES</b>	857,525.85	854,921.03	104,668.21	1,817,115.09	759,081.11	146,986.72	343,976.90	1,250,044.73
<b>FUND BALANCES, BEGINNING</b>	(106,308.07)	751,217.78	1,606,138.81	(106,308.07)	400,136.34	1,159,217.45	1,306,204.17	400,136.34
<b>PRIOR PERIOD ADJUSTMENT</b>	-	-	-	-	-	-	-	-
<b>FUND BALANCE, ENDING</b>	\$ 751,217.78	\$ 1,606,138.81	\$ 1,710,807.02	\$ 1,710,807.02	\$ 1,159,217.45	\$ 1,306,204.17	\$ 1,650,181.07	\$ 1,650,181.07

## Road & Bridge #3 Monthly Expenditure Summary - FY2019 Q2

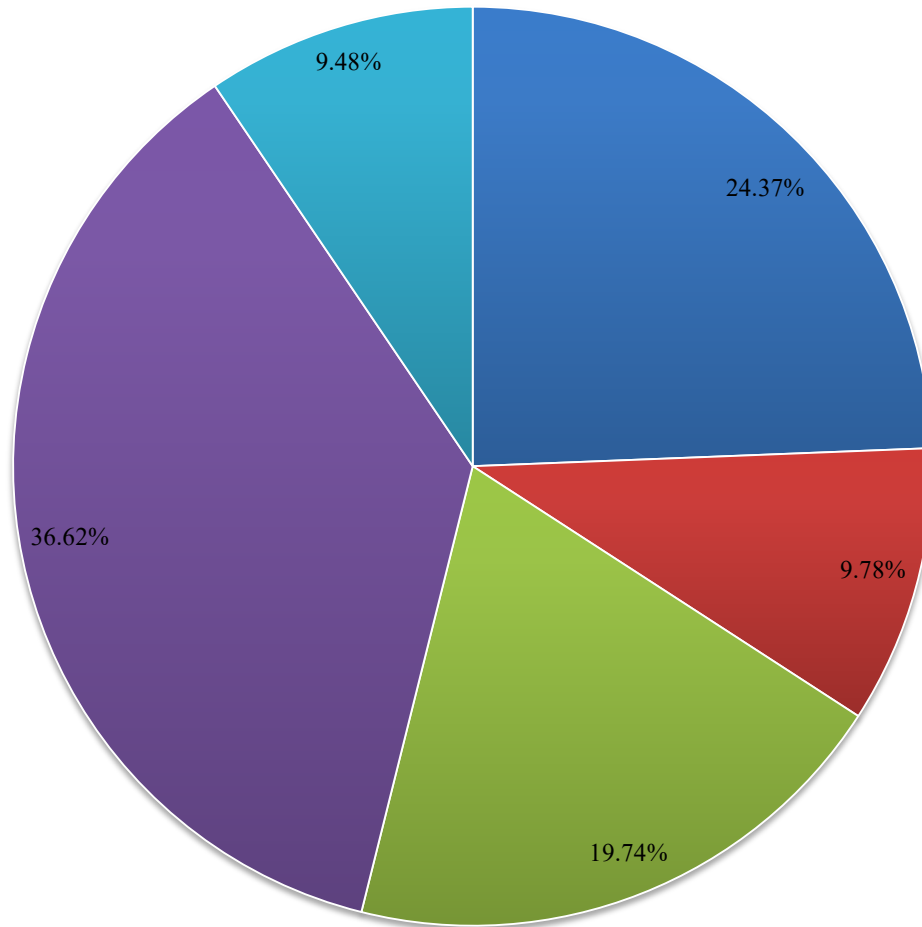
	Jan 2019	Feb 2019	Mar 2019		Jan 2018	Feb 2018	Mar 2018	
Salaries	\$ 57,953.62	\$ 58,331.54	\$ 58,876.33	\$ 175,161.49	\$ 52,967.03	\$ 51,308.22	\$ 51,308.22	\$ 155,583.47
Benefits	23,744.97	22,989.02	22,258.09	\$ 68,992.08	22,313.74	22,382.49	22,382.53	\$ 67,078.76
Road Materials	51,378.05	42,775.64	79,311.12	\$ 173,464.81	30,662.32	285,705.78	14,408.62	\$ 330,776.72
Equipment/Leases	40,187.25	23,475.30	25,910.31	\$ 89,572.86	69,017.54	9,743.35	12,746.36	\$ 91,507.25
Operating Expenses	35,409.57	31,649.81	26,888.98	\$ 93,948.36	28,311.97	56,386.05	17,127.24	\$ 101,825.26
	\$ 208,673.46	\$ 179,221.31	\$ 213,244.83	\$ 601,139.60	\$ 203,272.60	\$ 425,525.89	\$ 117,972.97	\$ 746,771.46

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



	January	February	March
FY2019 Expenses	\$208,673.46	\$179,221.31	\$213,244.83
FY2018 Expenses	\$203,272.60	\$425,525.89	\$117,972.97

**Road & Bridge #3**  
**Expenditure Summary**  
*Oct 2018 - Mar 2019*  
*\$1,432,789.97*



- Salaries (24.37%)
- Benefits (9.78%)
- Road Materials (19.74%)
- Equipment/Leases (36.62%)
- Operating Expenses (9.48%)

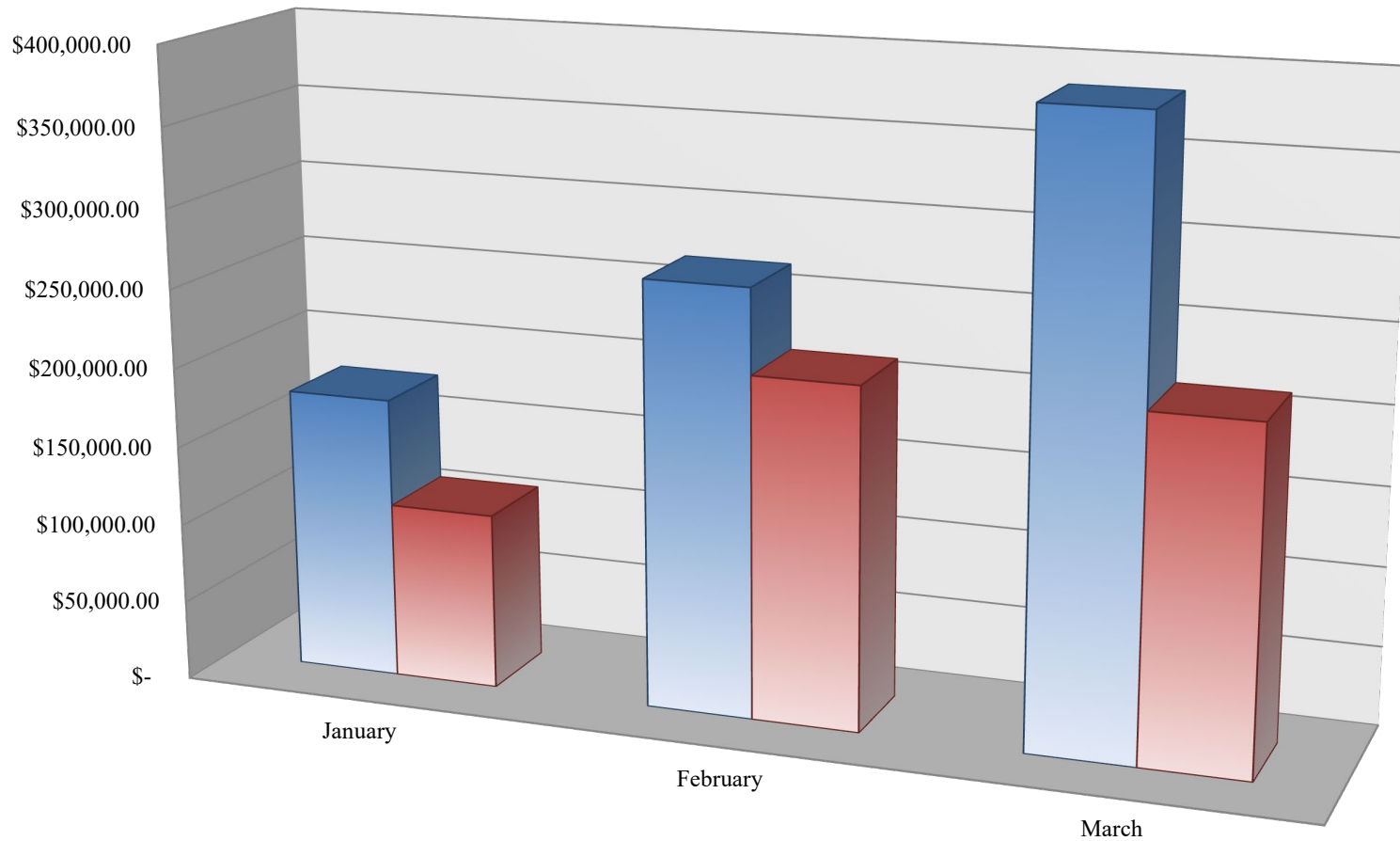
## Road & Bridge #4 - Monthly Statement of Revenues, Expenditures, and Changes in Fund Balance - FY2019 Q2

	2nd Quarter FY2019				2nd Quarter FY2018			
REVENUES	January 2019	February 2019	March 2019		January 2018	February 2018	March 2018	
Charges for Services	-	-	-	-	-	-	8,974.99	8,974.99
Intergovernmental	-	-	-	-	-	-	-	-
Investment income	318.57	850.19	801.49	1,970.25	535.67	864.11	1,042.26	2,442.04
Miscellaneous	147.00	32.30	-	179.30	-	486.00	178.40	664.40
<b>Total Revenues</b>	<b>465.57</b>	<b>882.49</b>	<b>801.49</b>	<b>2,149.55</b>	<b>535.67</b>	<b>1,350.11</b>	<b>10,195.65</b>	<b>12,081.43</b>
EXPENDITURES								
Infrastructure and Environmental	178,216.30	129,456.90	186,016.96	493,690.16	110,946.98	215,029.86	98,298.96	424,275.80
Capital Outlay	-	136,169.81	200,950.38	337,120.19	-	-	116,785.00	116,785.00
Debt Service								
Principal	-	2,576.69	-	2,576.69	-	-	-	-
Interest & Fiscal Charges	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>178,216.30</b>	<b>268,203.40</b>	<b>386,967.34</b>	<b>833,387.04</b>	<b>110,946.98</b>	<b>215,029.86</b>	<b>215,083.96</b>	<b>541,060.80</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(177,750.73)</b>	<b>(267,320.91)</b>	<b>(386,165.85)</b>	<b>(831,237.49)</b>	<b>(110,411.31)</b>	<b>(213,679.75)</b>	<b>(204,888.31)</b>	<b>(528,979.37)</b>
OTHER FINANCING SOURCES (USES)								
Issuance of Capital Lease	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	74,214.00	74,214.00
Operating Transfers In	1,230,000.00	1,192,500.00	360,000.00	2,782,500.00	1,110,000.00	660,000.00	510,000.00	2,280,000.00
Operating Transfers Out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,230,000.00</b>	<b>1,192,500.00</b>	<b>360,000.00</b>	<b>2,782,500.00</b>	<b>1,110,000.00</b>	<b>660,000.00</b>	<b>584,214.00</b>	<b>2,354,214.00</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>1,052,249.27</b>	<b>925,179.09</b>	<b>(26,165.85)</b>	<b>1,951,262.51</b>	<b>999,588.69</b>	<b>446,320.25</b>	<b>379,325.69</b>	<b>1,825,234.63</b>
<b>FUND BALANCES, BEGINNING</b>	<b>148,446.44</b>	<b>1,200,695.71</b>	<b>2,125,874.80</b>	<b>148,446.44</b>	<b>681,930.58</b>	<b>1,681,519.27</b>	<b>2,127,839.52</b>	<b>681,930.58</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,200,695.71</b>	<b>\$ 2,125,874.80</b>	<b>\$ 2,099,708.95</b>	<b>\$ 2,099,708.95</b>	<b>\$ 1,681,519.27</b>	<b>\$ 2,127,839.52</b>	<b>\$ 2,507,165.21</b>	<b>\$ 2,507,165.21</b>

## Road & Bridge #4 Monthly Expenditure Summary - FY2019 Q2

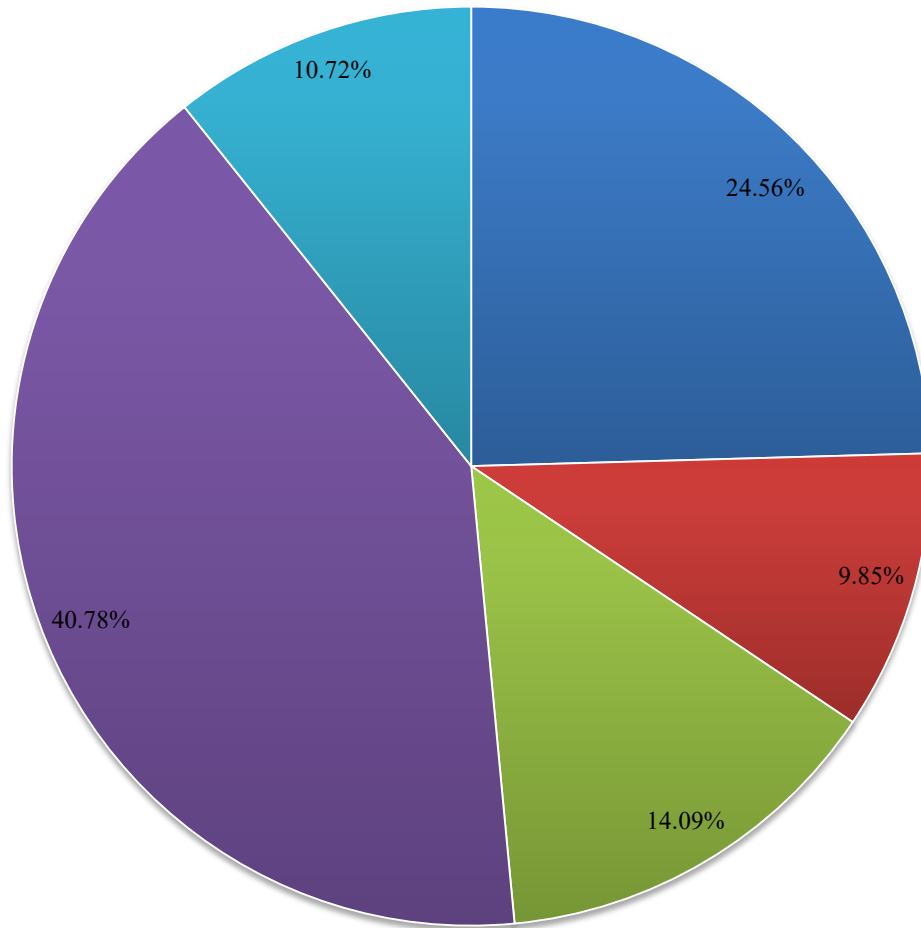
	Jan 2019	Feb 2019	Mar 2019		Jan 2018	Feb 2018	Mar 2018	
Salaries	\$ 59,577.39	\$ 60,445.23	\$ 60,981.23	\$ 181,003.85	\$ 56,230.41	\$ 56,262.56	\$ 56,262.56	\$ 168,755.53
Benefits	24,875.34	25,023.58	25,115.10	\$ 75,014.02	22,391.26	22,396.68	22,415.85	\$ 67,203.79
Road Materials	48,171.81	34,690.94	39,212.93	\$ 122,075.68	19,491.75	119,302.43	685.54	\$ 139,479.72
Equipment/Leases	-	141,323.19	203,527.07	\$ 344,850.26	2,257.77	2,257.77	119,042.77	\$ 123,558.31
Operating Expenses	45,591.76	6,720.46	58,131.01	\$ 110,443.23	10,575.79	14,810.42	16,677.24	\$ 42,063.45
	<b>\$ 178,216.30</b>	<b>\$ 268,203.40</b>	<b>\$ 386,967.34</b>	<b>\$ 833,387.04</b>	<b>\$ 110,946.98</b>	<b>\$ 215,029.86</b>	<b>\$ 215,083.96</b>	<b>\$ 541,060.80</b>

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



	January	February	March
FY2019 Expenses	\$178,216.30	\$268,203.40	\$386,967.34
FY2018 Expenses	\$110,946.98	\$215,029.86	\$215,083.96

**Road & Bridge #4**  
**Expenditure Summary**  
*Oct 2018 - Mar 2019*  
*\$1,488,230.25*



- Salaries (24.56%)
- Benefits (9.85%)
- Road Materials (14.09%)
- Equipment/Leases (40.78%)
- Operating Expenses (10.72%)

# How Tax Dollars were Spent

*October 2018 - March 2019*

Public Safety	31.0
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General Government	27.9
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Debt Service	16.1
Judicial	10.6
Transfers	5.0
Infrastructure	4.9
Capital Outlay	4.6





# Kaufman County, Texas

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## Unaudited Interim Financial Statements

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

March 31, 2019



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

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

# Kaufman County, Texas

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## Unaudited Interim Financial Statements

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

March 31, 2019



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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

# Kaufman County, Texas

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## Unaudited Interim Financial Statements

### Balance Sheet Summary

March 31, 2019



	Summary	General Fund	Road & Bridge Summary	Debt Service Summary
<b>ASSETS</b>				
Cash and cash equivalents	\$60,014,261.03	\$26,027,223.80	\$ 9,670,776.61	\$ 1,374,532.07
Taxes receivable	1,942,308.64	1,507,027.83	274,451.57	160,829.24
Accounts receivable	1,856,514.34	1,856,514.34	-	-
Due from other Governments	8,791,629.56	-	8,791,629.56	-
Due from other Funds	100.00	100.00	-	-
Prepaid Expenses	-	-	-	-
<b>Total Assets</b>	<b>72,604,813.57</b>	<b>29,390,865.97</b>	<b>18,736,857.74</b>	<b>1,535,361.31</b>
<b>LIABILITIES</b>				
Accounts Payable	80,763.23	80,763.23	-	-
Accrued Liabilities	583,135.04	90,902.85	-	-
Due to other Funds	269.60	-	-	-
Due to other governments	46,426.55	46,426.55	-	-
Unearned revenue	12,444,064.44	3,247,340.92	9,043,696.90	147,326.05
Accrued Interest	405.74	405.74	-	-
Loan payable	-	-	-	-
Unavailable Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>13,155,064.60</b>	<b>3,465,839.29</b>	<b>9,043,696.90</b>	<b>147,326.05</b>
<b>NET POSITION</b>				
Restricted:				
Road and Bridge Projects	28,844,786.18	-	9,693,160.84	-
Public safety	1,514,798.70	16,421.56	-	-
Judicial	400,037.00	-	-	-
Library Services	14,269.32	14,269.32	-	-
Fire Code Enforcement	195,697.81	-	-	-
Historical Preservation	32,314.37	-	-	-
Records Management	720,000.88	-	-	-
Court technology and Security	463,889.84	-	-	-
Capital Projects	5,560.47	5,390.76	-	-
Debt Service	1,388,035.26	-	-	1,388,035.26
Other purposes	786,478.84	805,064.74	-	-
Unrestricted	25,083,880.30	25,083,880.30	-	-
<b>Total Net Position</b>	<b>59,449,748.97</b>	<b>25,925,026.68</b>	<b>9,693,160.84</b>	<b>1,388,035.26</b>
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 72,604,813.57</b>	<b>\$ 29,390,865.97</b>	<b>\$ 18,736,857.74</b>	<b>\$ 1,535,361.31</b>

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



# Kaufman County, Texas

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## Unaudited Interim Financial Statements

### Balance Sheet Detail

March 31, 2019



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

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

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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