

ANDERSON COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT

FOR THE MONTH ENDED

DECEMBER 31, 2022



Prepared by

ANDERSON COUNTY AUDITOR

Megan Lambright
County Auditor

FILED FOR RECORD
at 9:36 o'clock A.M.

JAN 23 2023

MARK STAPLES
County Clerk, Anderson County, Texas
By kn Deputy



Megan Lambright
01-23-2023

Anderson County, Texas
Unaudited Monthly Financial Report

As of
December 31, 2022

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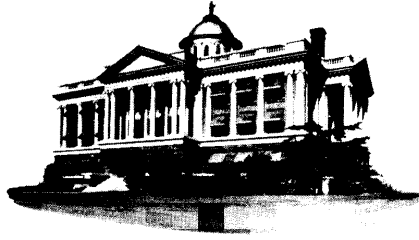
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Anderson County

Megan Lambright
COUNTY AUDITOR

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703 N. Mallard St.
Ste. 110
Palestine, TX. 75801

January 20, 2023

The Board of Judges
The Commissioners' Court
Anderson County, Texas

Honorable Judges and Commissioners:

The unaudited and unadjusted Monthly Financial Report of Anderson County, Texas is submitted herewith for the period from December 1, 2022 – December 31, 2022. This report was prepared by the County Auditor's Office in compliance with Chapter 114 of the Local Government Code (Vernon's Texas Codes Annotated).

The Monthly Financial Report is presented in three sections: Budget Status, Financial Statements, and Schedules. The Schedule of Revenues shows adjusted budget, year-to-date collections, and the remainder of the funds to be collected. The Schedule of Expenditures for all departments shows the adjusted budget, the year-to-date activity, current encumbrance, and the remainder in the budget. Included in the Financial Statements are separate balance sheets for the General Fund and Road & Bridge Fund, followed by a Consolidated Balance Sheet. These statements report on all County funds. The Schedules section includes the sales tax collection by month received, debt service payments, and total outstanding debt.

This report is designed to provide a general overview of Anderson County's finances for all those with an interest in the County's finances at a specific point during the fiscal year. However, the reader should note that the report does not include those disclosures associated with, and usually made a part of, audited financial statements. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Anderson County Auditor, 703 N. Mallard, Suite 110, Palestine, Texas 75801.

These reports are being presented in order to meet statutory requirements. In accordance with Local Government Code §114.025(a)(5) and Internal Audit reports are presented separately.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Megan Lambright". The signature is written in a cursive, flowing style.

Megan Lambright
Anderson County Auditor

Revenues by Fund
 Budget and Year-to-Date for the Period Ending
 December 31, 2022

		Current Budget	Year to Date Actual	% of Budget	Budget Balance
<i>General Fund - 100</i>					
100-4110	TAXES CURRENT	14,343,405	13,625,393	95%	718,012
100-4112	TAXES DELINQUENT	250,000	209,650	84%	40,350
100-4115	PENALTY & INTEREST	250,000	218,410	87%	31,590
100-4160	AUTO CTYCOMGEN & CNTYCOMR&B	105,000	99,071	94%	5,929
100-4161	AUTO LICENSE FEE	55,000	67,400	123%	(12,400)
100-4162	BOAT REGISTRATION	400	519	130%	(119)
100-4163	BEER LICENSE & LIQUOR PERMIT	3,000	8,543	285%	(5,543)
100-4165	MISC RECEIPTS-TAX OFFICE	31,000	88,067	284%	(57,067)
100-4166	STATE FEE-GROSS & AXLE WEIGH	90,000	90,352	100%	(352)
100-4167	VEHICLE TERP AND SALES TAX	340,000	369,125	109%	(29,125)
100-4169	TPW REFUGE REVENUE SHARING	-	6,977	0%	(6,977)
100-4170	AUTO REG R&B - 100%	825,000	725,865	88%	99,135
100-4400	COUNTY JUDGE	800	857	107%	(57)
100-4401	SHERIFF	152,000	120,112	79%	31,888
100-4402	MISDEMEANOR DA	3,000	478	16%	2,522
100-4403	COUNTY CLERK	350,000	372,602	106%	(22,602)
100-4405	DISTRICT CLERK	205,000	181,296	88%	23,704
100-4407	JP PREC 1	55,000	49,794	91%	5,206
100-4408	JP PREC 2	60,000	41,288	69%	18,712
100-4409	JP PREC 3	70,000	76,111	109%	(6,111)
100-4410	JP PREC 4	70,000	36,638	52%	33,362
100-4411	CONSTABLE PREC 1	7,000	14,679	210%	(7,679)
100-4412	CONSTABLE PREC 2	7,000	15,575	223%	(8,575)
100-4413	CONSTABLE PREC 3	7,000	9,030	129%	(2,030)
100-4414	CONSTABLE PREC 4	7,000	6,650	95%	350
100-4416	BOND SUPERVISION	58,000	77,412	133%	(19,412)
100-4417	\$2 TRANSACTION FEE	1,000	1,057	106%	(57)
100-4418	PROCEEDS FROM SALE OF PROP	-	455	0%	(455)
100-4419	VITAL STATISTICS FEE	2,500	3,522	141%	(1,022)
100-4500	LATERAL ROAD RECEIPTS	53,000	53,087	100%	(87)
100-4501	COURT APPT ATTORNEYS	55,000	48,310	88%	6,690
100-4502	BAIL BONDSMEN LICENSE FEES	1,000	1,500	150%	(500)
100-4504	BAIL BOND SERVICE FEE	-	500	0%	(500)
100-4505	PUBLIC PROBATE ADMIN. FEE	-	2,307	0%	(2,307)
100-4507	JURY FEES	15,000	31,189	208%	(16,189)
100-4508	STATE SERVICE FEES	70,000	42,149	60%	27,851
100-4601	STATE SALES TAX	2,800,000	3,507,130	125%	(707,130)
100-4602	MIXED BEVERAGE TAX	30,000	46,279	154%	(16,279)
100-4603	REFUND CC&L	84,000	63,000	75%	21,000
100-4604	EMERGENCY MGMT GRANT	30,000	-	0%	30,000
100-4605	COUNTY JUDGE SALARY SUPPLEME	25,200	25,200	100%	-
100-4606	AMERICAN TOBACCO CO SETTLEME	10,000	14,617	146%	(4,617)
100-4612	TDCJ RIDER 78	10,000	28,000	280%	(18,000)
100-4615	INDIGENT DEFENSE GRANT	45,000	44,580	99%	420
100-4616	CAPITAL CREDITS	-	78,260	0%	(78,260)
100-4701	CITY OF PALESTINE INMATE FUN	56,575	57,575	102%	(1,000)
100-4703	CASH BOND FORFEITURE RECEIPT	7,500	7,300	97%	200
100-4704	SEPTIC TANK RECEIPTS	30,000	35,985	120%	(5,985)
100-4706	REIMB SALARY EXPENSES	57,000	60,687	106%	(3,687)
100-4712	ILA FRANKSTON DISPATCHING	12,000	11,000	92%	1,000

Revenues by Fund
Budget and Year-to-Date for the Period Ending
December 31, 2022

		Current Budget	Year to Date Actual	% of Budget	Budget Balance
<i>General Fund - 100 (cont.)</i>					
100-4713	COLL FEE FROM PAL ISD	16,000	15,575	97%	425
100-4714	COLL FEE FROM SLOCUM ISD	4,000	2,412	60%	1,588
100-4715	COLL FEE FROM NECHES ISD	3,000	2,451	82%	549
100-4716	COLL FEE FROM CITY PALESTINE	11,000	8,332	76%	2,668
100-4719	COLL FEE FROM WISD	5,900	4,381	74%	1,519
100-4720	OTHER REVENUE	30,000	118,716	396%	(88,716)
100-4721	SALE OF EQUIPMENT/PROPERTY	-	142,417	0%	(142,417)
100-4722	JUDGE'S EDUCATIONAL FUND	950	5	1%	945
100-4725	ESTRAY FEES	2,700	18,266	677%	(15,566)
100-4726	COLL FEE FROM ELKHART ISD	5,400	4,068	75%	1,332
100-4728	COLL FEE FROM CITY OF ELKHAR	1,200	1,100	92%	100
100-4730	INMATE PHONE SYSTEM REFUNDS	105,000	68,088	65%	36,912
100-4732	DOGWOOD PARK FEES	1,500	1,200	80%	300
100-4733	COLL FEE FROM FRANKSTON ISD	4,000	2,930	73%	1,070
100-4734	COLL FEE FROM TVCC	9,000	6,684	74%	2,316
100-4735	VENDING / EMPLOYEE RECOG	1,000	1,065	107%	(65)
100-4736	COLL FEE FROM CAYUGA ISD	4,000	5,161	129%	(1,161)
100-4737	COLL FEE FRM CITY OF FRANKST	500	1,114	223%	(614)
100-4743	SALE OF SCRAP	3,442	8,237	239%	(4,795)
100-4745	INSURANCE PROCEEDS	17,073	107,090	627%	(90,017)
100-4750	INTEREST	100,000	148,335	148%	(48,335)
Total Fund 100		\$ 21,065,045	\$ 21,343,207	101%	\$ (278,162)
<i>Farm to Market & Lateral Road - 210</i>					
210-4110	TAXES CURRENT	649,733	613,389	94%	36,344
210-4112	TAXES DELINQUENT	14,000	10,036	72%	3,964
210-4115	PENALTY & INTEREST	12,000	10,889	91%	1,111
210-4750	INTEREST	8,000	1,968	25%	6,032
Total Fund 210		\$ 683,733	\$ 636,283	93%	\$ 47,450
<i>ARPA - 212</i>					
212-4800	GRANT REVENUE	11,060,256	5,607,174	51%	5,453,082
Total Fund 212		\$ 11,060,256	\$ 5,607,174	51%	\$ 5,453,082
<i>Law Enforcement Grant - 213</i>					
213-4800	JAG - GRANT REVENUE	25,000	24,954	100%	46
Total Fund 213		\$ 25,000	\$ 24,954	100%	\$ 46
<i>Hotel Occupancy Tax - 215</i>					
215-4172	HOTEL OCCUPANCY TAX	-	187,811	0%	(187,811)
Total Fund 215		\$ -	\$ 187,811	0%	\$ (187,811)
<i>County Cemetery - 216</i>					
216-4401	COUNTY CEMETERY REVENUE	-	464	0%	(464)
Total Fund 216		\$ -	\$ 464	0%	\$ (464)
<i>Court Facility Fee - 217</i>					
217-4403	COUNTY CLERK	-	6,214	0%	(6,214)
217-4405	DISTRICT CLERK	-	11,086	0%	(11,086)
Total Fund 217		\$ -	\$ 17,300	0%	\$ (17,300)

Revenues by Fund
Budget and Year-to-Date for the Period Ending
December 31, 2022

		Current Budget	Year to Date Actual	% of Budget	Budget Balance
<i>Local Assist Consistency - 219</i>					
219-4800	GRANT REVENUE	-	50,000	0%	(50,000)
Total Fund 219		\$ -	\$ 50,000	0%	\$ (50,000)
<i>Veteran's Service Office - 221</i>					
221-4725	JURY DONATION	-	1,106	0%	(1,106)
Total Fund 221		\$ -	\$ 1,106	0%	\$ (1,106)
<i>Language Access - 222</i>					
222-4403	COUNTY CLERK	-	932	0%	(932)
222-4405	DISTRICT CLERK	-	1,663	0%	(1,663)
222-4407	JP 1	-	366	0%	(366)
222-4408	JP 2	-	375	0%	(375)
222-4409	JP 3	-	294	0%	(294)
222-4410	JP 4	-	237	0%	(237)
Total Fund 222		\$ -	\$ 3,867	0%	\$ (3,867)
<i>Family Protection - 240</i>					
240-4405	DISTRICT CLERK	3,000	15	1%	2,985
Total Fund 240		\$ 3,000	\$ 15	1%	\$ 2,985
<i>Law Library - 241</i>					
241-4505	COUNTY CLERK	8,000	11,249	141%	(3,249)
241-4506	DISTRICT CLERK	13,000	20,325	156%	(7,325)
Total Fund 241		\$ 21,000	\$ 31,574	150%	\$ (10,574)
<i>Child Abuse Prevention - 242</i>					
242-4405	FEES - DC	3,000	562	19%	2,438
Total Fund 242		\$ 3,000	\$ 562	19%	\$ 2,438
<i>JCT Fee - 243</i>					
243-4510	JCT FEES	5,000	1,045	21%	3,955
243-4511	TRUANCY COURT FEE	100	550	550%	(450)
Total Fund 243		\$ 5,100	\$ 1,595	31%	\$ 3,505
<i>Child Welfare Board - 245</i>					
245-4725	DONATIONS	-	1,048	0%	(1,048)
Total Fund 245		\$ -	\$ 1,048	0%	\$ (1,048)
<i>District Attorney Protection Fee - Hot Check - 246</i>					
246-4415	DISTRICT ATTORNEY	-	1,583	0%	(1,583)
Total Fund 246		\$ -	\$ 1,583	0%	\$ (1,583)
<i>District Attorney Apportionment - 247</i>					
247-4608	APPORTIONMENT REVENUE	-	22,500	0%	(22,500)
Total Fund 247		\$ -	\$ 22,500	0%	\$ (22,500)
<i>CC Records Archive - 248</i>					
248-4404	CO CLERK RECORDS ARCHIVE	80,000	79,310	99%	690
Total Fund 248		\$ 80,000	\$ 79,310	99%	\$ 690

Revenues by Fund

Budget and Year-to-Date for the Period Ending
December 31, 2022

		Current Budget	Year to Date Actual	% of Budget	Budget Balance
<i>DC Records Management and Preservation - 249</i>					
249-4405	DISTRICT CLERK	4,000	815	20%	3,185
Total Fund 249		\$ 4,000	\$ 815	20%	\$ 3,185
<i>CC Records Management and Preservation - 250</i>					
250-4403	COUNTY CLERK	80,000	79,674	100%	326
Total Fund 250		\$ 80,000	\$ 79,674	100%	\$ 326
<i>Court Reporter Services - 251</i>					
251-4403	COUNTY CLERK	4,000	7,682	192%	(3,682)
251-4405	DISTRICT CLERK	8,000	14,439	180%	(6,439)
Total Fund 251		\$ 12,000	\$ 22,121	184%	\$ (10,121)
<i>Community Development - 253</i>					
253-4800	GRANT REVENUE	-	7,950	0%	(7,950)
Total Fund 253		\$ -	\$ 7,950	0%	\$ (7,950)
<i>County Records Management and Preservation - 254</i>					
254-4403	COUNTY CLERK	3,000	7,422	247%	(4,422)
254-4405	DISTRICT CLERK	8,000	20,262	253%	(12,262)
Total Fund 254		\$ 11,000	\$ 27,684	252%	\$ (16,684)
<i>Security Service Fee - 255</i>					
255-4403	COUNTY CLERK	10,000	13,583	136%	(3,583)
255-4405	DISTRICT CLERK	4,000	11,991	300%	(7,991)
255-4407	JP 1	800	161	20%	639
255-4408	JP 2	800	218	27%	582
255-4409	JP 3	800	297	37%	503
255-4410	JP 4	800	108	14%	692
255-4901	TRANSFERS FROM OTHER FUNDS	45,000	45,000	100%	-
Total Fund 255		\$ 62,200	\$ 71,357	115%	\$ (9,157)
<i>Justice Court Building Security - 256</i>					
256-4743	JUSTICE CRT BLDG SEC REVENUE	1,000	250	25%	750
Total Fund 256		\$ 1,000	\$ 250	25%	\$ 750
<i>Pre-Trial Diversion - 259</i>					
259-4720	OTHER REVENUE	40,000	20,200	51%	19,800
Total Fund 259		\$ 40,000	\$ 20,200	51%	\$ 19,800
<i>Election Service Contract - 261</i>					
261-4720	OTHER REVENUE	-	4,010	0%	(4,010)
Total Fund 261		\$ -	\$ 4,010	0%	\$ (4,010)
<i>County & District Court Technology - 262</i>					
262-4403	COUNTY CLERK	500	22	4%	478
262-4405	DISTRICT CLERK	600	178	30%	422
Total Fund 262		\$ 1,100	\$ 200	18%	\$ 900

Revenues by Fund
Budget and Year-to-Date for the Period Ending
December 31, 2022

		Current Budget	Year to Date Actual	% of Budget	Budget Balance
<i>Court Records Preservation - 264</i>					
264-4403	COUNTY CLERK	3,000	165	6%	2,835
264-4404	DISTRICT CLERK	6,200	1,229	20%	4,971
Total Fund 264		\$ 9,200	\$ 1,394	15%	\$ 7,806
<i>District Clerk Technology - 265</i>					
265-4405	DISTRICT CLERK TECHNOLOGY FE	7,000	1,304	19%	5,696
Total Fund 265		\$ 7,000	\$ 1,304	19%	\$ 5,696
<i>Child Safety Fee - 268</i>					
268-4510	CHILD SAFETY FEE REVENUE	40,000	36,431	91%	3,569
Total Fund 268		\$ 40,000	\$ 36,431	91%	\$ 3,569
<i>Jail Commissary - 273</i>					
273-4512	COMMISSARY SALES	-	56,559	0%	(56,559)
273-4750	INTEREST	-	48	0%	(48)
Total Fund 273		\$ -	\$ 56,607	0%	\$ (56,607)
<i>VAWA/VOCA - 274</i>					
274-4800	VAWA/VOCA GRANT REVENUE	271,790	93,438	34%	178,352
274-4901	TRANSFERS FROM OTHER FUNDS	55,783	26,772	48%	29,011
Total Fund 274		\$ 327,573	\$ 120,210	37%	\$ 207,363
<i>Texas Vine Grant - 275</i>					
275-4800	GRANT REVENUE	-	12,049	0%	(12,049)
Total Fund 275		\$ -	\$ 12,049	0%	\$ (12,049)
<i>Homeland Security Grant - 278</i>					
278-4800	GRANT REVENUE	19,380	19,368	100%	12
278-4901	TRANSFER FROM OTHER FUNDS	38	50	130%	(12)
Total Fund 278		\$ 19,418	\$ 19,418	100%	\$ -
<i>Guardianship - 281</i>					
281-4505	GUARDIANSHIP FEE	4,000	4,619	115%	(619)
Total Fund 281		\$ 4,000	\$ 4,619	115%	\$ (619)
<i>Medical Reserve Grant - 286</i>					
286-4800	GRANT REVENUE	50,000	17,500	35%	32,500
Total Fund 286		\$ 50,000	\$ 17,500	35%	\$ 32,500
<i>LEOSE - 295</i>					
295-4720	OTHER REVENUE	-	597	0%	(597)
Total Fund 295		\$ -	\$ 597	0%	\$ (597)
<i>DA Drug Forfeiture - 300</i>					
300-4750	INTEREST	-	667	0%	(667)
300-4790	FORFEITURES	10,000	4,871	49%	5,129
Total Fund 300		\$ 10,000	\$ 5,538	55%	\$ 4,463

Revenues by Fund

Budget and Year-to-Date for the Period Ending
December 31, 2022

		Current Budget	Year to Date Actual	% of Budget	Budget Balance
<i>Sheriff Forfeiture - Local - 301</i>					
301-4721	SALE OF EQUIPMEN/PROPERTY	-	8,001	0%	(8,001)
301-4750	INTEREST	-	81	0%	(81)
301-4790	FORFEITURES	6,000	-	0%	6,000
Total Fund 301		\$ 6,000	\$ 8,082	135%	\$ (2,082)
<i>DA Forfeiture - Federal - 303</i>					
303-4790	FORFEITURES	-	3,018	0%	(3,018)
Total Fund 303		\$ -	\$ 3,018	0%	\$ (3,018)
<i>Permanent Improvement - 400</i>					
400-4720	OTHER REVENUE	-	30	0%	(30)
400-4750	INTEREST	6,000	25,185	420%	(19,185)
Total Fund 400		\$ 6,000	\$ 25,215	420%	\$ (19,215)
<i>Series 21 Civic Center - 405</i>					
405-4750	INTEREST	-	19,739	0%	(19,739)
Total Fund 405		\$ -	\$ 19,739	0%	\$ (19,739)
<i>Series 20 R&B Construction - 412</i>					
412-4750	INTEREST	-	680	0%	(680)
Total Fund 412		\$ -	\$ 680	0%	\$ (680)
<i>Interest & Sinking - 500</i>					
500-4110	TAXES - CURRENT	2,057,456	2,005,274	97	52,182
500-4112	TAXES DELINQUENT	15,000	27,545	184	(12,545)
500-4115	PENALTY & INTEREST	-	29,032	0%	(29,032)
500-4750	INTEREST - NOW	-	19,894	0%	(19,894)
Total Fund 500		\$ 2,072,456	\$ 2,081,745	100%	\$ (9,289)
<i>Insurance 501(C) Trust - 600</i>					
600-4750	INTEREST	-	157	0%	(157)
Total Fund 600		\$ -	\$ 157	0%	\$ (157)
Grand Total		\$ 35,709,081	\$ 30,658,916	86%	\$ 5,050,165

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
December 31, 2022

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>General Fund - 100</i>								
	100 Auditor							
	<i>Personnel Services</i>							
	Appointed Official	92,400	-	92,400	92,400	-	100%	0
	Salary	287,586	(1,350)	286,236	268,395	-	94%	17,840
	Benefits	147,340	(800)	146,540	126,760	-	87%	19,780
	<i>Operations</i>							
	Oper. Exp. - Non Cap	14,251	2,150	16,401	15,012	238	92%	1,151
	Total Expense	\$ 541,577	\$ -	\$ 541,577	\$ 502,567	\$ 238	93%	\$ 38,772
	101 County Judge							
	<i>Personnel Services</i>							
	Elected Official	98,866	-	98,866	98,865	-	100%	1
	Salary	52,041	-	52,041	52,160	-	100%	(118)
	Benefits	51,027	-	51,027	49,080	-	96%	1,948
	<i>Operations</i>							
	Oper. Exp. - Non Cap	12,501	-	12,501	4,236	-	34%	8,265
	Total Expense	\$ 214,436	\$ -	\$ 214,436	\$ 204,341	\$ -	95%	\$ 10,095
	102 Treasurer							
	<i>Personnel Services</i>							
	Elected Official	59,510	-	59,510	59,511	-	100%	(1)
	Salary	47,948	-	47,948	46,949	-	98%	999
	Benefits	41,863	-	41,863	40,622	-	97%	1,242
	<i>Operations</i>							
	Oper. Exp. - Non Cap	8,001	-	8,001	3,965	-	50%	4,036
	Total Expense	\$ 157,323	\$ -	\$ 157,323	\$ 151,047	\$ -	96%	\$ 6,276
	103 Tax Assessor - Collector							
	<i>Personnel Services</i>							
	Elected Official	59,510	-	59,510	68,271	-	115%	(1)
	Salary	485,380	-	485,380	466,228	-	96%	10,392
	Benefits	242,744	-	242,744	229,274	-	94%	13,471
	<i>Operations</i>							
	Oper. Exp. - Non Cap	38,500	-	38,500	32,237	2,483	84%	3,779
	Total Expense	\$ 826,134	\$ -	\$ 826,134	\$ 796,009	\$ 2,483	96%	\$ 27,641
	104 County Clerk							
	<i>Personnel Services</i>							
	Elected Official	59,510	-	59,510	62,171	-	104%	(1)
	Salary	296,756	-	296,756	271,919	-	92%	22,177
	Benefits	161,538	-	161,538	148,503	-	92%	13,035
	<i>Operations</i>							
	Oper. Exp. - Non Cap	30,000	-	30,000	20,831	1	69%	9,168
	Total Expense	\$ 547,803	\$ -	\$ 547,803	\$ 503,423	\$ 1	92%	\$ 44,379
	105 Commissioners							
	<i>Personnel Services</i>							
	Elected Official	322,039	-	322,039	327,082	-	102%	(3)
	Salary	47,120	-	47,120	42,080	-	89%	1
	Benefits	121,057	-	121,057	115,686	-	96%	5,371
	<i>Operations</i>							
	Oper. Exp. - Non Cap	3,202	-	3,202	2,160	-	67%	1,042
	Total Expense	\$ 493,419	\$ -	\$ 493,419	\$ 487,008	\$ -	99%	\$ 6,411
	106 District Clerk							
	<i>Personnel Services</i>							
	Elected Official	59,510	-	59,510	61,271	-	103%	(1)
	Salary	278,018	-	278,018	266,534	-	96%	9,724
	Benefits	147,986	-	147,986	132,490	-	90%	15,496
	<i>Operations</i>							
	Oper. Exp. - Non Cap	22,501	-	22,501	22,213	148	99%	139
	Total Expense	\$ 508,015	\$ -	\$ 508,015	\$ 482,508	\$ 148	95%	\$ 25,358
	109 Courthouse/Annex							
	<i>Personnel Services</i>							
	Salary	152,646	1,800	154,446	127,953	-	83%	26,494
	Benefits	61,374	1,000	62,374	47,382	-	76%	14,992
	<i>Operations</i>							
	Oper. Exp. - Non Cap	590,100	(2,800)	587,300	582,797	105	99%	4,399
	Total Expense	\$ 804,120	\$ -	\$ 804,120	\$ 758,131	\$ 105	94%	\$ 45,884
	110 Elections							
	<i>Personnel Services</i>							
	Salary	111,917	(615)	111,302	110,893	-	100%	409
	Benefits	44,015	238	44,253	38,901	-	88%	5,352
	<i>Operations</i>							
	Oper. Exp. - Non Cap	36,350	1,745	38,095	37,952	-	100%	142
	Total Expense	\$ 192,282	\$ 1,368	\$ 193,650	\$ 187,746	\$ -	97%	\$ 5,903

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
December 31, 2022

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>General Fund - 100 (cont.)</i>								
	111 Capital Outlay							
	<i>Operations</i>							
	Oper. Exp. - Capital	330,001	530	330,531	316,597	-	96%	13,934
	Total Expense	\$ 330,001	\$ 530	\$ 330,531	\$ 316,597	\$ -	96%	\$ 13,934
	112 Miscellaneous							
	<i>Personnel Services</i>							
	Salary	5,638	-	5,638	5,285	-	94%	353
	Benefits	183,590	-	183,590	168,987	-	92%	14,602
	<i>Operations</i>							
	Oper. Exp. - Non Cap	2,822,007	(32,114)	2,789,893	1,634,878	1,548	59%	1,153,466
	Total Expense	\$ 3,011,234	\$ (32,114)	\$ 2,979,120	\$ 1,809,151	\$ 1,548	61%	\$ 1,168,421
	115 Information Technology							
	<i>Personnel Services</i>							
	Salary	123,226	-	123,226	112,407	-	91%	10,819
	Benefits	48,216	-	48,216	42,486	-	88%	5,730
	<i>Operations</i>							
	Oper. Exp. - Non Cap	807,001	-	807,001	616,677	4,485	76%	185,840
	Total Expense	\$ 978,442	\$ -	\$ 978,442	\$ 771,570	\$ 4,485	79%	\$ 202,388
	116 Collections							
	<i>Personnel Services</i>							
	Salary	42,610	-	42,610	42,610	-	100%	0
	Benefits	18,588	-	18,588	18,362	-	99%	225
	<i>Operations</i>							
	Oper. Exp. - Non Cap	9,151	-	9,151	880	-	10%	8,271
	Total Expense	\$ 70,349	\$ -	\$ 70,349	\$ 61,852	\$ -	88%	\$ 8,496
	200 County Court							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	55,802	35,800	91,602	85,814	-	94%	5,788
	Total Expense	\$ 55,802	\$ 35,800	\$ 91,602	\$ 85,814	\$ -	94%	\$ 5,788
	201 County Court at Law							
	<i>Personnel Services</i>							
	Elected Official	183,290	-	183,290	184,550	-	101%	0
	Salary	113,206	250	113,456	112,204	-	99%	(8)
	Benefits	91,332	-	91,332	86,791	-	95%	4,542
	<i>Operations</i>							
	Oper. Exp. - Non Cap	119,621	32,250	151,871	148,572	-	98%	3,299
	Total Expense	\$ 507,450	\$ 32,500	\$ 539,950	\$ 532,116	\$ -	99%	\$ 7,834
	202 District Court							
	<i>Personnel Services</i>							
	Salary	307,089	30,462	337,551	322,111	-	95%	15,440
	Benefits	122,366	11,227	133,593	104,117	-	78%	29,476
	<i>Operations</i>							
	Oper. Exp. - Non Cap	367,106	(98,800)	268,306	246,211	184	92%	21,910
	Total Expense	\$ 796,561	\$ (57,111)	\$ 739,450	\$ 672,439	\$ 184	91%	\$ 66,826
	204 District Attorney							
	<i>Personnel Services</i>							
	Salary	754,795	(16,200)	738,595	620,006	-	84%	118,589
	Benefits	265,788	-	265,788	207,560	-	78%	58,228
	<i>Operations</i>							
	Oper. Exp. - Non Cap	74,001	16,200	90,201	43,140	278	48%	46,783
	Total Expense	\$ 1,094,584	\$ -	\$ 1,094,584	\$ 870,706	\$ 278	80%	\$ 223,600
	205 JP PCT 1							
	<i>Personnel Services</i>							
	Elected Official	59,510	-	59,510	66,771	-	112%	(1)
	Salary	57,098	500	57,598	44,938	-	78%	5,399
	Benefits	43,794	-	43,794	36,396	-	83%	7,398
	<i>Operations</i>							
	Oper. Exp. - Non Cap	3,727	(500)	3,227	1,811	44	56%	1,372
	Total Expense	\$ 164,128	\$ -	\$ 164,128	\$ 149,917	\$ 44	91%	\$ 14,168
	206 JP PCT 2							
	<i>Personnel Services</i>							
	Elected Official	59,510	-	59,510	66,771	-	112%	(1)
	Salary	52,001	400	52,401	42,624	-	81%	2,517
	Benefits	42,719	-	42,719	40,045	-	94%	2,674
	<i>Operations</i>							
	Oper. Exp. - Non Cap	4,577	(400)	4,177	3,780	227	91%	170
	Total Expense	\$ 158,807	\$ -	\$ 158,807	\$ 153,220	\$ 227	96%	\$ 5,360
	207 JP PCT 3							
	<i>Personnel Services</i>							
	Elected Official	59,510	-	59,510	66,771	-	112%	(1)
	Salary	59,981	-	59,981	52,429	-	87%	291

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
December 31, 2022

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>General Fund - 100 (cont.)</i>								
	<u>207 JP PCT 3 (cont.)</u>							
	Benefits	44,402	-	44,402	42,924	-	97%	1,478
	<i>Operations</i>							
	Oper. Exp. - Non Cap	4,727	-	4,727	1,306	41	28%	3,380
	Total Expense	\$ 168,619	\$ -	\$ 168,619	\$ 163,430	\$ 41	97%	\$ 5,149
	<u>208 JP PCT 4</u>							
	<i>Personnel Services</i>							
	Elected Official	59,510	-	59,510	66,771	-	112%	(1)
	Salary	45,166	-	45,166	36,942	-	82%	965
	Benefits	41,278	-	41,278	39,783	-	96%	1,494
	<i>Operations</i>							
	Oper. Exp. - Non Cap	4,976	-	4,976	1,722	-	35%	3,254
	Total Expense	\$ 150,930	\$ -	\$ 150,930	\$ 145,219	\$ -	96%	\$ 5,711
	<u>211 3rd District Court</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	72,203	10,000	82,203	80,941	-	98%	1,262
	Total Expense	\$ 72,203	\$ 10,000	\$ 82,203	\$ 80,941	\$ -	98%	\$ 1,262
	<u>212 87th District Court</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	72,203	-	72,203	62,608	-	87%	9,595
	Total Expense	\$ 72,203	\$ -	\$ 72,203	\$ 62,608	\$ -	87%	\$ 9,595
	<u>213 349th District Court</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	72,203	25,000	97,203	96,345	-	99%	858
	Total Expense	\$ 72,203	\$ 25,000	\$ 97,203	\$ 96,345	\$ -	99%	\$ 858
	<u>214 369th District Court</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	72,203	5,000	77,203	75,366	-	98%	1,837
	Total Expense	\$ 72,203	\$ 5,000	\$ 77,203	\$ 75,366	\$ -	98%	\$ 1,837
	<u>300 Emergency Management</u>							
	<i>Personnel Services</i>							
	Salary	78,223	-	78,223	75,022	-	96%	3,201
	Benefits	35,698	-	35,698	34,395	-	96%	1,304
	<i>Operations</i>							
	Oper. Exp. - Non Cap	13,400	-	13,400	11,360	-	85%	2,040
	Total Expense	\$ 127,322	\$ -	\$ 127,322	\$ 120,777	\$ -	95%	\$ 6,545
	<u>301 Constable PCT 1</u>							
	<i>Personnel Services</i>							
	Elected Official	58,527	-	58,527	58,527	-	100%	(0)
	Benefits	21,944	-	21,944	21,542	-	98%	401
	<i>Operations</i>							
	Oper. Exp. - Non Cap	8,101	(530)	7,571	6,295	257	83%	1,019
	Total Expense	\$ 88,571	\$ (530)	\$ 88,041	\$ 86,363	\$ 257	98%	\$ 1,420
	<u>302 Constable PCT 2</u>							
	<i>Personnel Services</i>							
	Elected Official	62,477	-	62,477	62,477	-	100%	(0)
	Benefits	22,777	(164)	22,613	22,339	-	99%	273
	<i>Operations</i>							
	Oper. Exp. - Non Cap	9,251	164	9,415	9,329	-	99%	86
	Total Expense	\$ 94,504	\$ -	\$ 94,504	\$ 94,145	\$ -	100%	\$ 359
	<u>303 Constable PCT 3</u>							
	<i>Personnel Services</i>							
	Elected Official	62,777	-	62,777	62,777	-	100%	(0)
	Benefits	22,839	-	22,839	22,280	-	98%	559
	<i>Operations</i>							
	Oper. Exp. - Non Cap	6,601	-	6,601	1,892	-	29%	4,709
	Total Expense	\$ 92,217	\$ -	\$ 92,217	\$ 86,949	\$ -	94%	\$ 5,268
	<u>304 Constable PCT 4</u>							
	<i>Personnel Services</i>							
	Elected Official	60,402	-	60,402	60,413	-	100%	(12)
	Benefits	22,339	-	22,339	21,604	-	97%	734
	<i>Operations</i>							
	Oper. Exp. - Non Cap	7,500	-	7,500	5,947	-	79%	1,553
	Total Expense	\$ 90,240	\$ -	\$ 90,240	\$ 87,965	\$ -	97%	\$ 2,275
	<u>305 Sheriff</u>							
	<i>Personnel Services</i>							
	Elected Official	69,430	-	69,430	69,430	-	100%	(0)
	Salary	1,695,382	(249,621)	1,445,761	1,435,489	-	99%	10,272
	Benefits	776,871	(106,604)	670,267	639,438	-	95%	30,829

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
December 31, 2022

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>General Fund - 100 (cont.)</i>								
	<u>305 Sheriff (cont.)</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	277,000	47,073	324,073	283,535	4,554	87%	35,984
	Total Expense	\$ 2,818,684	\$ (309,153)	\$ 2,509,531	\$ 2,427,893	\$ 4,554	97%	\$ 77,085
	<u>306 County Jail</u>							
	<i>Personnel Services</i>							
	Salary	1,383,855	(303,024)	1,080,831	1,025,641	-	95%	55,189
	Benefits	644,202	150,858	795,060	756,962	-	95%	38,098
	<i>Operations</i>							
	Oper. Exp. - Non Cap	1,124,000	405,000	1,529,000	1,450,319	4,799	95%	73,881
	Total Expense	\$ 3,152,057	\$ 252,834	\$ 3,404,891	\$ 3,232,922	\$ 4,799	95%	\$ 167,168
	<u>307 Bailiff</u>							
	<i>Personnel Services</i>							
	Salary	131,470	(13,070)	118,400	111,443	-	94%	6,957
	Benefits	56,528	20,729	77,257	66,791	-	86%	10,466
	Total Expense	\$ 187,998	\$ 7,659	\$ 195,656	\$ 178,234	\$ -	91%	\$ 17,423
	<u>309 State Highway Patrol</u>							
	<i>Personnel Services</i>							
	Salary	35,787	-	35,787	35,786	-	100%	1
	Benefits	17,150	-	17,150	16,896	-	99%	253
	<i>Operations</i>							
	Oper. Exp. - Non Cap	2,501	-	2,501	2,103	175	84%	222
	Total Expense	\$ 55,438	\$ -	\$ 55,438	\$ 54,786	\$ 175	99%	\$ 476
	<u>312 Personal Bond Office</u>							
	<i>Personnel Services</i>							
	Salary	41,952	-	41,952	41,637	-	99%	315
	Benefits	18,448	-	18,448	17,879	-	97%	569
	<i>Operations</i>							
	Oper. Exp. - Non Cap	7,351	-	7,351	5,422	-	74%	1,929
	Total Expense	\$ 67,751	\$ -	\$ 67,751	\$ 64,938	\$ -	96%	\$ 2,814
	<u>400 Extension Service</u>							
	<i>Personnel Services</i>							
	Salary	91,249	-	91,249	83,858	-	92%	7,392
	Benefits	22,045	-	22,045	21,395	-	97%	650
	<i>Operations</i>							
	Oper. Exp. - Non Cap	32,900	-	32,900	23,692	374	72%	8,835
	Total Expense	\$ 146,194	\$ -	\$ 146,194	\$ 128,944	\$ 374	88%	\$ 16,877
	<u>401 Dogwood Park</u>							
	<i>Personnel Services</i>							
	Salary	96,353	-	96,353	96,374	-	100%	(21)
	Benefits	44,970	-	44,970	44,706	-	99%	264
	<i>Operations</i>							
	Oper. Exp. - Non Cap	9,001	-	9,001	5,593	-	62%	3,408
	Total Expense	\$ 150,324	\$ -	\$ 150,324	\$ 146,674	\$ -	98%	\$ 3,650
	<u>403 Indigent Healthcare</u>							
	<i>Personnel Services</i>							
	Salary	23,105	-	23,105	23,105	-	100%	0
	Benefits	9,675	-	9,675	9,534	-	99%	141
	<i>Operations</i>							
	Oper. Exp. - Non Cap	46,409	-	46,409	28,323	-	61%	18,086
	Total Expense	\$ 79,189	\$ -	\$ 79,189	\$ 60,961	\$ -	77%	\$ 18,227
	<u>404 County Services</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	409,451	3,292	412,743	389,740	-	94%	23,003
	Total Expense	\$ 409,451	\$ 3,292	\$ 412,743	\$ 389,740	\$ -	94%	\$ 23,003
	<u>405 Veteran's Service Office</u>							
	<i>Personnel Services</i>							
	Salary	50,000	-	50,000	33,829	-	68%	16,171
	Benefits	10,545	-	10,545	6,971	-	66%	3,574
	<i>Operations</i>							
	Oper. Exp. - Non Cap	11,700	-	11,700	730	-	6%	10,970
	Total Expense	\$ 72,245	\$ -	\$ 72,245	\$ 41,529	\$ -	57%	\$ 30,716
	<u>406 Expo Center</u>							
	<i>Personnel Services</i>							
	Salary	16,676	-	16,676	-	-	0%	16,676
	Benefits	8,318	-	8,318	-	-	0%	8,318
	<i>Operations</i>							
	Oper. Exp. - Non Cap	3	-	3	-	-	0%	3
	Total Expense	\$ 24,997	\$ -	\$ 24,997	\$ -	\$ -	0%	\$ 24,997

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
December 31, 2022

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>General Fund - 100 (cont..)</i>								
611 R&B PCT 1								
<i>Personnel Services</i>								
	Salary	475,916	(21,100)	454,816	452,706	-	100%	2,110
	Benefits	197,581	-	197,581	188,127	-	95%	9,455
<i>Operations</i>								
	Oper. Exp. - Non Cap	345,926	(112,556)	233,370	215,845	221	92%	17,304
	Oper. Exp. - Capital	78,049	58,156	136,205	124,382	-	91%	11,822
	Total Expense	\$ 1,097,472	\$ (75,500)	\$ 1,021,972	\$ 981,060	\$ 221	96%	\$ 40,692
612 R&B PCT 2								
<i>Personnel Services</i>								
	Salary	406,997	(50,500)	356,497	345,552	-	97%	10,945
	Benefits	173,447	(43,050)	130,397	116,854	-	90%	13,542
<i>Operations</i>								
	Oper. Exp. - Non Cap	208,631	173,051	381,682	378,546	161	99%	2,974
	Oper. Exp. - Capital	60,000	(22,000)	38,000	38,000	-	100%	-
	Total Expense	\$ 849,075	\$ 57,501	\$ 906,576	\$ 878,952	\$ 161	97%	\$ 27,461
613 R&B PCT 3								
<i>Personnel Services</i>								
	Salary	559,024	-	559,024	550,092	-	98%	8,933
	Benefits	234,309	-	234,308	218,678	-	93%	15,631
<i>Operations</i>								
	Oper. Exp. - Non Cap	326,871	75,442	402,313	381,656	393	95%	20,263
	Oper. Exp. - Capital	50,000	(50,000)	-	-	-	0%	-
	Total Expense	\$ 1,170,204	\$ 25,442	\$ 1,195,646	\$ 1,150,426	\$ 393	96%	\$ 44,827
614 R&B PCT 4								
<i>Personnel Services</i>								
	Salary	491,083	(42,000)	449,083	437,485	-	97%	11,598
	Benefits	200,781	-	190,280	155,322	-	82%	34,959
<i>Operations</i>								
	Oper. Exp. - Non Cap	288,867	102,721	391,588	381,694	1,701	97%	8,193
	Oper. Exp. - Capital	52,000	(42,221)	9,779	9,779	-	100%	-
	Total Expense	\$ 1,032,731	\$ 18,500	\$ 1,040,731	\$ 984,280	\$ 1,701	95%	\$ 54,749
615 Shop								
<i>Personnel Services</i>								
	Salary	93,985	-	93,985	93,983	-	100%	2
	Benefits	39,023	-	39,023	36,669	-	94%	2,354
<i>Operations</i>								
	Oper. Exp. - Non Cap	17,364	-	17,364	12,974	-	75%	4,390
	Total Expense	\$ 150,371	\$ -	\$ 150,371	\$ 143,626	\$ -	96%	\$ 6,746
<i>Farm to Market and Lateral Rd - 210</i>								
611 R&B PCT 1								
<i>Operations</i>								
	Oper. Exp. - Non Cap	219,926	(90,000)	129,926	32,000	-	25%	97,926
	Oper. Exp. - Capital	1	90,000	90,001	86,478	-	96%	3,523
	Total Expense	\$ 219,927	\$ -	\$ 219,927	\$ 118,478	\$ -	54%	\$ 101,449
612 R&B PCT 2								
<i>Operations</i>								
	Oper. Exp. - Non Cap	132,129	-	132,129	130,246	-	99%	1,883
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 132,130	\$ -	\$ 132,130	\$ 130,246	\$ -	99%	\$ 1,884
613 R&B PCT 3								
<i>Operations</i>								
	Oper. Exp. - Non Cap	224,490	-	224,490	222,763	-	99%	1,727
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 224,491	\$ -	\$ 224,491	\$ 222,763	\$ -	99%	\$ 1,728
614 R&B PCT 4								
<i>Operations</i>								
	Oper. Exp. - Non Cap	156,049	-	156,049	155,945	-	100%	104
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 156,050	\$ -	\$ 156,050	\$ 155,945	\$ -	100%	\$ 105
<i>ARPA - 212</i>								
300 ARPA								
<i>Personnel Services</i>								
	Salary	2	-	2	-	-	0%	2
	Benefits	5	-	5	-	-	0%	5
<i>Operations</i>								
	Oper. Exp. - Non Cap	11,060,248	(500,000)	10,560,248	1,697,261	153,468	16%	8,709,519
	Oper. Exp. - Capital	1	500,000	500,001	226,726	-	45%	273,275
	Total Expense	\$ 11,060,256	\$ -	\$ 11,060,256	\$ 1,923,987	\$ 153,468	17%	\$ 8,982,800

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
December 31, 2022

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>Law Enforcement Grant - 213</i>								
	<u>305 JAG</u>							
	<i>Operations</i>							
	Oper. Exp. - Capital	25,000	48,734	73,734	24,954	-	100%	48,779
	Total Expense	\$ 25,000	\$ 48,734	\$ 73,734	\$ 24,954	\$ -	100%	\$ 48,779
<i>Family Protection - 240</i>								
	<u>112 Family Protection</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	13,100	-	13,100	-	-	0%	13,100
	Total Expense	\$ 13,100	\$ -	\$ 13,100	\$ -	\$ -	0%	\$ 13,100
<i>Law Library - 241</i>								
	<u>210 Law Library</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	55,562	-	55,562	23,676	-	43%	31,886
	Total Expense	\$ 55,562	\$ -	\$ 55,562	\$ 23,676	\$ -	43%	\$ 31,886
<i>Child Abuse Prevention - 242</i>								
	<u>106 Child Abuse Prevention</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	13,318	-	13,318	-	-	0%	13,318
	Total Expense	\$ 13,318	\$ -	\$ 13,318	\$ -	\$ -	0%	\$ 13,318
<i>JCT FEE - 243</i>								
	<u>205 JP PCT 1</u>							
	<i>Operations</i>							
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Oper. Exp. - Non Cap	5,001	-	5,001	814	-	16%	4,187
	Total Expense	\$ 5,002	\$ -	\$ 5,002	\$ 814	\$ -	16%	\$ 4,188
	<u>206 JP PCT 2</u>							
	<i>Operations</i>							
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Oper. Exp. - Non Cap	5,001	-	5,001	681	-	14%	4,320
	Total Expense	\$ 5,002	\$ -	\$ 5,002	\$ 681	\$ -	14%	\$ 4,321
	<u>207 JP PCT 3</u>							
	<i>Operations</i>							
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Oper. Exp. - Non Cap	5,001	-	5,001	3,065	-	61%	1,936
	Total Expense	\$ 5,002	\$ -	\$ 5,002	\$ 3,065	\$ -	61%	\$ 1,937
	<u>208 JP PCT 4</u>							
	<i>Operations</i>							
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Oper. Exp. - Non Cap	5,001	-	5,001	698	-	14%	4,303
	Total Expense	\$ 5,002	\$ -	\$ 5,002	\$ 698	\$ -	14%	\$ 4,304
	<u>209 JP Contingency</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	14,935	-	14,935	-	-	0%	14,935
	Total Expense	\$ 14,935	\$ -	\$ 14,935	\$ -	\$ -	0%	\$ 14,935
<i>Child Welfare Board - 245</i>								
	<u>112 Child Welfare</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	52,027	-	52,027	11,260	-	22%	40,767
	Total Expense	\$ 52,027	\$ -	\$ 52,027	\$ 11,260	\$ -	22%	\$ 40,767
<i>District Attorney Apportionment - 247</i>								
	<u>204 District Attorney</u>							
	<i>Personnel Services</i>							
	Salary	-	-	-	13,852	-	0%	(13,852)
	Benefits	-	-	-	5,116	-	0%	(5,116)
	<i>Operations</i>							
	Oper. Exp. - Non Cap	-	-	-	4,000	-	0%	(4,000)
	Total Expense	\$ -	\$ -	\$ -	\$ 22,967	\$ -	0%	\$ (22,967)
<i>County Clerk Records Archive - 248</i>								
	<u>104 County Clerk</u>							
	<i>Personnel Services</i>							
	Salary	63,625	-	63,625	47,013	-	74%	16,612
	Benefits	23,052	-	23,052	19,078	-	83%	3,973
	<i>Operations</i>							
	Oper. Exp. - Non Cap	1,032	-	1,032	-	-	0%	1,032
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 87,710	\$ -	\$ 87,710	\$ 66,091	\$ -	75%	\$ 21,619
<i>District Clerk Records MGT & Pres. - 249</i>								
	<u>106 District Clerk</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	9,068	-	9,068	2,850	270	31%	5,948

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
December 31, 2022

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>District Clerk Records MGT & Pres. - 249 (cont.)</i>								
<u>106 District Clerk (cont.)</u>								
<i>Operations</i>								
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 9,069	\$ -	\$ 9,069	\$ 2,850	\$ 270	31%	\$ 5,949
<i>County Clerk Records MGT & Pres. - 250</i>								
<u>104 County Clerk</u>								
<i>Personnel Services</i>								
	Salary	33,750	-	33,750	31,327	-	93%	2,424
	Benefits	16,736	15	16,751	14,562	-	87%	2,189
<i>Operations</i>								
	Oper. Exp. - Non Cap	116,017	(15)	116,002	67,603	33,186	58%	15,213
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 166,504	\$ -	\$ 166,504	\$ 113,492	\$ 33,186	68%	\$ 19,826
<i>Court Reporter Services - 251</i>								
<u>112 Court Reporter</u>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	11,566	-	11,566	11,914	-	103%	(348)
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 11,567	\$ -	\$ 11,567	\$ 11,914	\$ -	103%	\$ (347)
<i>Dare Program - 252</i>								
<u>112 Dare</u>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	10,415	-	10,415	499	-	5%	9,916
	Total Expense	\$ 10,415	\$ -	\$ 10,415	\$ 499	\$ -	5%	\$ 9,916
<i>County Records MGT & Pres. - 254</i>								
<u>112 County</u>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	41,850	-	41,850	2,592	-	6%	39,258
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 41,851	\$ -	\$ 41,851	\$ 2,592	\$ -	6%	\$ 39,259
<i>Service Security Fee - 255</i>								
<u>307 Bailiff</u>								
<i>Personnel Services</i>								
	Salary	44,740	4,310	49,050	48,310	-	98%	740
	Benefits	19,059	909	19,968	11,611	-	58%	8,358
<i>Operations</i>								
	Oper. Exp. - Non Cap	17,676	(5,219)	12,457	-	-	0%	12,457
	Total Expense	\$ 81,475	\$ -	\$ 81,475	\$ 59,920	\$ -	74%	\$ 21,555
<i>Justice Court Bldg. Security - 256</i>								
<u>112 Justice Court Bldg. Security</u>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	28,252	-	28,252	-	-	0%	28,252
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 28,253	\$ -	\$ 28,253	\$ -	\$ -	0%	\$ 28,253
<i>Historical Commission - 257</i>								
<u>112 Historical Commission</u>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	555	-	555	26	-	5%	529
	Total Expense	\$ 555	\$ -	\$ 555	\$ 26	\$ -	5%	\$ 529
<i>Pre-Trial Diversion - 259</i>								
<u>112 Pre-Trial</u>								
<i>Personnel Services</i>								
	Salary	56,687	(24,840)	31,847	31,847	-	100%	-
	Benefits	21,585	(8,434)	13,151	14,319	-	109%	(1,168)
<i>Operations</i>								
	Oper. Exp. - Non Cap	13,443	-	13,443	-	-	0%	13,443
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 91,716	\$ (33,274)	\$ 58,442	\$ 46,166	\$ -	79%	\$ 12,276
<i>Election Service Contract - 261</i>								
<u>112 Elections</u>								
<i>Personnel Services</i>								
	Salary	-	-	-	59	-	0%	(59)
	Benefits	-	-	-	26	-	0%	(26)
<i>Operations</i>								
	Oper. Exp. - Non Cap	-	-	-	48	-	0%	(48)
	Total Expense	\$ -	\$ -	\$ -	\$ 133	\$ -	0%	\$ (133)
<i>Co. & Dist. Court Technology - 262</i>								
<u>112 Co. & Dist. Court Techn</u>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	5,642	-	5,642	260	-	5%	5,382

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
December 31, 2022

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>Co. & Dist. Court Technology - 262 (cont.)</i>								
	112 Co. & Dist. Court Techn							
	Operations							
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 5,643	\$ -	\$ 5,643	\$ 260	\$ -	5%	\$ 5,383
<i>Court Records Preservation - 264</i>								
	112 Court Records Pres							
	Operations							
	Oper. Exp. - Non Cap	41,458	-	41,458	-	-	0%	41,458
	Total Expense	\$ 41,458	\$ -	\$ 41,458	\$ -	\$ -	0%	\$ 41,458
<i>District Clerk Technology - 265</i>								
	112 District Clerk							
	Operations							
	Oper. Exp. - Non Cap	61,910	-	61,910	-	-	0%	61,910
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 61,911	\$ -	\$ 61,911	\$ -	\$ -	0%	\$ 61,911
<i>Child Safety Fee - 268</i>								
	103 Child Safety							
	Operations							
	Oper. Exp. - Non Cap	56,149	-	56,149	16,909	-	30%	39,240
	Total Expense	\$ 56,149	\$ -	\$ 56,149	\$ 16,909	\$ -	30%	\$ 39,240
<i>Jail Commissary - 273</i>								
	306 County Jail							
	Operations							
	Oper. Exp. - Non Cap	-	-	-	34,126	-	0%	(34,126)
	Total Expense	\$ -	\$ -	\$ -	\$ 34,126	\$ -	0%	\$ (34,126)
<i>VAWA/VOCA - 274 (FY 2022)</i>								
	111 VAWA							
	Personnel Services							
	Salary	22,762	-	22,762	22,311	-	98%	451
	Benefits	8,513	-	8,513	5,318	-	62%	3,195
	Total Expense	\$ 31,275	\$ -	\$ 31,275	\$ 27,629	\$ -	88%	\$ 3,646
	202 VOCA							
	Personnel Services							
	Salary	68,148	-	68,148	67,051	-	98%	1,097
	Benefits	21,468	-	21,468	23,071	-	107%	(1,603)
	Operations							
	Oper. Exp. - Non Cap	7,390	-	7,390	4,341	-	59%	3,049
	Total Expense	\$ 97,006	\$ -	\$ 97,006	\$ 94,463	\$ -	97%	\$ 2,544
<i>VAWA/VOCA - 274 (FY 2023)</i>								
	113 VAWA							
	Personnel Services							
	Salary	-	43,629	43,629	14,823	-	0%	28,806
	Benefits	-	14,250	14,250	2,470	-	0%	11,780
	Total Expense	\$ -	\$ 57,879	\$ 57,879	\$ 17,292	\$ -	0%	\$ 40,587
	203 VOCA							
	Personnel Services							
	Salary	-	89,145	89,145	22,247	-	25%	66,898
	Benefits	-	32,485	32,485	5,304	-	16%	27,181
	Operations							
	Oper. Exp. - Non Cap	-	9,391	9,391	1,733	-	18%	7,658
	Total Expense	\$ -	\$ 131,021	\$ 131,021	\$ 29,284	\$ -	22%	\$ 101,737
<i>Texas Vine Grant - 275</i>								
	109 Texas Vine Grant							
	Operations							
	Oper. Exp. - Non Cap	-	-	-	12,049	-	0%	(12,049)
	Total Expense	\$ -	\$ -	\$ -	\$ 12,049	\$ -	0%	\$ (12,049)
<i>Indigent Defense Grant - 277</i>								
	109 Indigent Defense							
	Operations							
	Oper. Exp. - Non Cap	17,510	-	17,510	-	-	0%	17,510
	Total Expense	\$ 17,510	\$ -	\$ 17,510	\$ -	\$ -	0%	\$ 17,510
<i>Homeland Security - 278</i>								
	112 Homeland Security							
	Operations							
	Oper. Exp. - Capital	19,418	-	19,418	19,418	-	100%	-
	Total Expense	\$ 19,418	\$ -	\$ 19,418	\$ 19,418	\$ -	100%	\$ -
<i>NACCHO Grant - 280</i>								
	300 Emergency MGMT							
	Operations							
	Oper. Exp. - Non Cap	1,616	-	1,616	1,616	-	100%	-
	Total Expense	\$ 1,616	\$ -	\$ 1,616	\$ 1,616	\$ -	100%	\$ -

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
December 31, 2022

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>Guardianship - 281</i>								
	112 Guardianship							
	Operations							
	Oper. Exp. - Non Cap	51,100	-	51,100	-	-	0%	51,100
	Total Expense	\$ 51,100	\$ -	\$ 51,100	\$ -	\$ -	0%	\$ 51,100
<i>Medical Reserve Grant - 286</i>								
	300 Medical Reserve Grant							
	Personnel Services							
	Salary	24,000	-	24,000	-	-	0%	24,000
	Operations							
	Oper. Exp. - Non Cap	26,000	-	26,000	-	-	0%	26,000
	Total Expense	50,000	-	50,000	-	-	0%	50,000
<i>LEOSE - 295</i>								
	204 District Attorney							
	Operations							
	Oper. Exp. - Non Capital	-	-	-	597	-	0%	(597)
	Total Expense	\$ -	\$ -	\$ -	\$ 597	\$ -	0%	\$ (597)
<i>DA Drug Forfeiture - 300</i>								
	112 District Attorney							
	Personnel Services							
	Salary	24,840	-	24,840	24,840	-	100%	1
	Benefits	8,434	-	8,434	8,183	-	97%	251
	Operations							
	Oper. Exp. - Non Capital	10,000	-	10,000	6,853	156	69%	2,991
	Total Expense	\$ 43,274	\$ -	\$ 43,274	\$ 39,876	\$ 156	92%	\$ 3,242
<i>Sheriff Forfeiture - Local - 301</i>								
	112 Sheriff							
	Operations							
	Oper. Exp. - Non Cap	6,000	-	6,000	-	-	0%	6,000
	Total Expense	\$ 6,000	\$ 76,548	\$ 6,000	\$ -	\$ -	0%	\$ 6,000
<i>Permanent Improvement - 400</i>								
	109 Permanent Improvement							
	Operations							
	Oper. Exp. - Capital	1,947,682	-	1,947,682	203,640	-	10%	1,744,042
	Total Expense	\$ 1,947,682	\$ -	\$ 1,947,682	\$ 203,640	\$ -	10%	\$ 1,744,042
<i>Series 21 Civic Center - 405</i>								
	112 Civic Center							
	Operations							
	Oper. Exp. - Capital	6,098,610	-	6,098,610	240,450	-	4%	5,858,160
	Total Expense	\$ 6,098,610	\$ -	\$ 6,098,610	\$ 240,450	\$ -	4%	\$ 5,858,160
<i>Series 20 R&B Construction - 412</i>								
	611 R&B PCT 1							
	Operations							
	Oper. Exp. - Non Cap	549,136	3,877	553,013	323,572	-	59%	229,441
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 549,137	\$ 3,877	\$ 553,014	\$ 323,572	\$ -	59%	\$ 229,442
	612 R&B PCT 2							
	Operations							
	Oper. Exp. - Non Cap	79,368	2,339	81,707	81,664	-	100%	43
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 79,369	\$ 2,339	\$ 81,708	\$ 81,664	\$ -	100%	\$ 44
	613 R&B PCT 3							
	Operations							
	Oper. Exp. - Non Cap	37,187	4,083	41,270	40,299	-	98%	971
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 37,188	\$ 4,083	\$ 41,271	\$ 40,299	\$ -	98%	\$ 972
	614 R&B PCT 4							
	Operations							
	Oper. Exp. - Non Cap	185,039	2,833	187,872	173,901	-	93%	13,971
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 185,040	\$ 2,833	\$ 187,873	\$ 173,901	\$ -	93%	\$ 13,972
<i>Interest & Sinking - 500</i>								
	120 Debt Service							
	Operations							
	Oper. Exp.	1,808,350	-	1,808,350	1,808,350	-	100%	-
	Total Expense	\$ 1,808,350	\$ -	\$ 1,808,350	\$ 1,808,350	\$ -	100%	\$ -
<i>Insurance 501 C Trust - 600</i>								
	112 Insurance Trust							
	Operations							
	Oper. Exp. - Non Cap	87,256	-	87,256	-	-	0%	87,256
	Total Expense	\$ 1,808,350	\$ -	\$ 87,256	\$ -	\$ -	0%	\$ 87,256
Grand Total		\$ 49,529,868	\$ 295,058	\$ 48,016,783	\$ 27,569,846	\$ 209,498	57%	\$ 20,237,434

Balance Sheet - All Funds
For Period Ending
December 31, 2022

General Fund - 100

Assets

Cash	15,238,073
Accounts Receivable	1,043,322
Property Taxes	8,980,574
Prepaid Expense	455,973

Total Assets \$ 25,717,943

Liabilities

Accounts Payable	383,437
Accrued Liability	113,505
Due to Other Government	79,209
Deferred Revenue	
<i>Tax</i>	8,936,807
<i>Other</i>	1,043,322
Property Tax	
<i>Advanced Collection</i>	6,337,835
Due to Other Entity	31,411
Other Payables	44,993

Total Liabilities \$ 16,970,518

Fund Equity

Unassigned Fund Balance	8,919,750
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Total Fund Equity \$ 8,919,750

Farm to Market and Lateral Road - 210

Assets

Cash	462,672
Property Taxes Receivable (Delinquent)	453,539
Estimated Taxes Uncollectible	(22,677)

Total Assets \$ 893,533

Liabilities

Deferred Revenue	428,730
Advanced Property Tax Collectible	290,412

Total Liabilities \$ 719,143

Fund Equity

Unassigned Fund Balance	165,540
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Total Fund Equity \$ 165,540

ARPA - 212

Assets

Cash	9,155,052
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Total Assets \$ 9,155,052

Liabilities

Accounts Payable	172,355
Unearned Revenue	5,453,082

Total Liabilities \$ 5,625,437

Balance Sheet - All Funds
For Period Ending
December 31, 2022

Fund Equity

Unassigned Fund Balance	-	
Total Fund Equity	\$	-

Law Enforcement Grant - 213

Assets

Cash	23,734	
Total Assets	\$	23,734

Fund Equity

Unassigned Fund Balance	-	
Total Fund Equity	\$	-

Disaster Relief - 214

Assets

Cash	5,028	
Total Assets	\$	5,028

Fund Equity

Unassigned Fund Balance	5,028	
Total Fund Equity	\$	5,028

Hotel Occupancy Tax - 215

Assets

Cash	243,959	
Total Assets	\$	243,959

Fund Equity

Unassigned Fund Balance	56,149	
Total Fund Equity	\$	56,149

County Cemetery - 216

Assets

Cash	464	
Total Assets	\$	464

Fund Equity

Unassigned Fund Balance	-	
Total Fund Equity	\$	-

Court Facility Fee - 217

Assets

Cash	17,300	
Total Assets	\$	17,300

Fund Equity

Unassigned Fund Balance	-	
Total Fund Equity	\$	-

Local Assist Consistency - 219

Assets

Cash	50,000	
Total Assets	\$	50,000

Balance Sheet - All Funds
For Period Ending
December 31, 2022

Fund Equity

Unassigned Fund Balance		-	
	Total Fund Equity	\$	-

Veteran's Service Office - 221

Assets

Cash		1,106	
	Total Assets	\$	1,106

Fund Equity

Unassigned Fund Balance		-	
	Total Fund Equity	\$	-

Language Access - 222

Assets

Cash		3,867	
	Total Assets	\$	3,867

Fund Equity

Unassigned Fund Balance		-	
	Total Fund Equity	\$	-

Family Protection - 240

Assets

Cash		9,212	
	Total Assets	\$	9,212

Fund Equity

Unassigned Fund Balance		9,197	
	Total Fund Equity	\$	9,197

Law Library - 241

Assets

Cash		55,922	
	Total Assets	\$	55,922

Liabilities

Accounts Payable		1,984	
	Total Liabilities	\$	1,984

Fund Equity

Unassigned Fund Balance		46,041	
	Total Fund Equity	\$	46,041

Child Abuse Prevention - 242

Assets

Cash		8,881	
	Total Assets	\$	8,881

Fund Equity

Unassigned Fund Balance		8,318	
	Total Fund Equity	\$	8,318

Balance Sheet - All Funds
For Period Ending
December 31, 2022

JCT Fee - 243			
Assets			
	Cash		42,541
		Total Assets	\$ 42,541
Liabilities			
	Accounts Payable		38
		Total Liabilities	\$ 38
Fund Equity			
	Unassigned Fund Balance		46,166
		Total Fund Equity	\$ 46,166

Child Welfare Board - 245			
Assets			
	Cash		55,070
	Petty Cash		500
		Total Assets	\$ 55,570
Fund Equity			
	Unassigned Fund Balance		65,782
		Total Fund Equity	\$ 65,782

District Attorney Protection Fee (Hot CK) - 246			
Assets			
	Cash		354
	Petty Cash		200
		Total Assets	\$ 554
Fund Equity			
	Unassigned Fund Balance		(1,029)
		Total Fund Equity	\$ (1,029)

District Attorney Apportionment - 247			
Assets			
	Cash		8,748
		Total Assets	\$ 8,748
Liabilities			
	Accounts Payable		360
	Other Payable		182
		Total Liabilities	\$ 542
Fund Equity			
	Unassigned Fund Balance		8,673
		Total Fund Equity	\$ 8,673

County Clerk Records Archive - 248			
Assets			
	Cash		44,563
		Total Assets	\$ 44,563

Balance Sheet - All Funds
For Period Ending
December 31, 2022

Liabilities			
	Other Payable		1,609
		Total Liabilities	\$ 1,609
Fund Equity			
	Unassigned Fund Balance		29,735
		Total Fund Equity	\$ 29,735

District Clerk Records Management & Preservation - 249

Assets			
	Cash		6,300
		Total Assets	\$ 6,300
Fund Equity			
	Unassigned Fund Balance		8,334
		Total Fund Equity	\$ 8,334

County Clerk Records Management & Preservation - 250

Assets			
	Cash		58,919
		Total Assets	\$ 58,919
Liabilities			
	Accounts Payable		7,773
	Other Payable		148
		Total Liabilities	\$ 7,922
Fund Equity			
	Unassigned Fund Balance		84,815
		Total Fund Equity	\$ 84,815

Court Reporter Services - 251

Assets			
	Cash		14,358
		Total Assets	\$ 14,358
Fund Equity			
	Unassigned Fund Balance		4,151
		Total Fund Equity	\$ 4,151

Dare Program - 252

Assets			
	Cash		12,448
		Total Assets	\$ 12,448
Fund Equity			
	Unassigned Fund Balance		12,947
		Total Fund Equity	\$ 12,947

Community Development - 253

Assets			
	Cash		7,950
		Total Assets	\$ 7,950

Balance Sheet - All Funds
For Period Ending
December 31, 2022

Fund Equity	Unassigned Fund Balance	-
	Total Fund Equity	\$ -

County Records Management & Preservation - 254

Assets		
	Cash	64,266
	Total Assets	\$ 64,266
Fund Equity		
	Unassigned Fund Balance	39,174
	Total Fund Equity	\$ 39,174

Security Service - 255

Assets		
	Cash	47,587
	Total Assets	\$ 47,587
Liabilities		
	Other Payable	1,356
	Total Liabilities	\$ 1,356
Fund Equity		
	Unassigned Fund Balance	34,795
	Total Fund Equity	\$ 34,795

Justice Court Building Security - 256

Assets		
	Cash	32,044
	Total Assets	\$ 32,044
Fund Equity		
	Unassigned Fund Balance	31,793
	Total Fund Equity	\$ 31,793

Historical Commission - 257

Assets		
	Cash	530
	Total Assets	\$ 530
Fund Equity		
	Unassigned Fund Balance	555
	Total Fund Equity	\$ 555

Pre-Trial Diversion - 259

Assets		
	Cash	3,676
	Total Assets	\$ 3,676
Fund Equity		
	Unassigned Fund Balance	29,642
	Total Fund Equity	\$ 29,642

Balance Sheet - All Funds
For Period Ending
December 31, 2022

Election Service Contract - 261

Assets			
Cash		3,877	
	Total Assets	\$	3,877
Fund Equity			
Unassigned Fund Balance		-	
	Total Fund Equity	\$	-

County & District Court Technology - 262

Assets			
Cash		4,588	
	Total Assets	\$	4,588
Fund Equity			
Unassigned Fund Balance		4,648	
	Total Fund Equity	\$	4,648

Court Records Preservation - 264

Assets			
Cash		41,623	
	Total Assets	\$	41,623
Fund Equity			
Unassigned Fund Balance		40,218	
	Total Fund Equity	\$	40,218

District Clerk Technology - 265

Assets			
Cash		62,998	
	Total Assets	\$	62,998
Fund Equity			
Unassigned Fund Balance		61,694	
	Total Fund Equity	\$	61,694

Child Safety Fee - 268

Assets			
Cash		41,348	
	Total Assets	\$	41,348
Fund Equity			
Unassigned Fund Balance		21,827	
	Total Fund Equity	\$	21,827

HAVA Grant - 270

Assets			
Cash		8,375	
	Total Assets	\$	8,375
Fund Equity			
Unassigned Fund Balance		8,375	
	Total Fund Equity	\$	8,375

Balance Sheet - All Funds
For Period Ending
December 31, 2022

Jail Commissary - 273

Assets		
	Cash	43,827
		43,827
	Total Assets	\$ 43,827
Fund Equity		
	Unassigned Fund Balance	21,346
		21,346
	Total Fund Equity	\$ 21,346

VAWA/VOCA - 274

Assets		
	Cash	(19,873)
		(19,873)
	Total Assets	\$ (19,873)
Liabilities		
	Accounts Payable	39
	Other Payable	3,435
		3,473
	Total Liabilities	\$ 3,473
Fund Equity		
	Unassigned Fund Balance	25,222
		25,222
	Total Fund Equity	\$ 25,222

Indigent Defense Grant - 277

Assets		
	Cash	201,236
		201,236
	Total Assets	\$ 201,236
Fund Equity		
	Unassigned Fund Balance	201,236
		201,236
	Total Fund Equity	\$ 201,236

NACCHO Grant - 280

Fund Equity		
	Assigned Fund Balance	1,616
		1,616
	Total Fund Equity	\$ 1,616

Guardianship - 281

Assets		
	Cash	58,739
		58,739
	Total Assets	\$ 58,739
Fund Equity		
	Unassigned Fund Balance	54,120
		54,120
	Total Fund Equity	\$ 54,120

911 ETCOG Appropriation - 283

Assets		
	Cash	398,380
		398,380
	Total Assets	\$ 398,380

Balance Sheet - All Funds
For Period Ending
December 31, 2022

Fund Equity	Unassigned Fund Balance	398,380
	Total Fund Equity	\$ 398,380

Medical Reserve Grant - 286

Assets		
	Cash	17,500
	Total Assets	\$ 17,500
Fund Equity		
	Unassigned Fund Balance	-
	Total Fund Equity	\$ -

Coronavirus Emergency Supplement - 288

Assets		
	Cash	7,227
	Total Assets	\$ 7,227
Liabilities		
	Due to State	7,227
	Total Liabilities	\$ 7,227
Fund Equity		
	Unassigned Fund Balance	-
	Total Fund Equity	\$ -

DA Drug Forfeiture - 300

Assets		
	Cash	189,149
	Petty Cash	1,000
	Total Assets	\$ 190,149
Liabilities		
	Accounts Payable	191
	Other Payable	1,494
	Total Liabilities	\$ 1,685
Fund Equity		
	Unassigned Fund Balance	214,579
	Total Fund Equity	\$ 214,579

Sheriff Forfeiture (Local) - 301

Assets		
	Cash	31,487
	Total Assets	\$ 31,487
Fund Equity		
	Unassigned Fund Balance	23,405
	Total Fund Equity	\$ 23,405

Balance Sheet - All Funds
For Period Ending
December 31, 2022

DA Forfeiture (Federal) - 303

Assets			
Cash		24,966	
	Total Assets	\$	24,966
Fund Equity			
Unassigned Fund Balance		21,948	
	Total Fund Equity	\$	21,948

Permanent Improvement - 400

Assets			
Cash		237,014	
Investments		1,954,255	
Property Taxes Receivable (Delinquent)		4,295	
Estimated Taxes Uncollectible		(215)	
	Total Assets	\$	2,195,350
Liabilities			
Accounts Payable		5,060	
Deferred Revenue		4,081	
	Total Liabilities	\$	9,141
Fund Equity			
Unassigned Fund Balance		2,098,345	
Assigned Fund Balance		266,290	
	Total Fund Equity	\$	2,364,635

Series 21 Civic Center - 405

Assets			
Cash		5,879,590	
	Total Assets	\$	5,879,590
Fund Equity			
Unassigned Fund Balance		6,100,301	
	Total Fund Equity	\$	6,100,301

Series 20 R&B Construction - 412

Assets			
Cash		245,941	
	Total Assets	\$	245,941
Fund Equity			
Unassigned Fund Balance		864,698	
	Total Fund Equity	\$	864,698

Interest & Sinking - 500

Assets			
Cash		2,153,384	
Taxes Receivable (Delinquent)		1,317,706	
Uncollectible Taxes		(65,885)	
	Total Assets	\$	3,405,205

Balance Sheet - All Funds
For Period Ending
December 31, 2022

Liabilities

Deferred Revenue		1,245,969	
Advanced Property Taxes Collected		908,837	
	Total Liabilities	\$ 2,154,807	

Fund Equity

Unassigned Fund Balance		977,004	
	Total Fund Equity	\$ 977,004	

Insurance Trust 501 C - 600

Assets

Cash		88,864	
	Total Assets	\$ 88,864	

Fund Equity

Unassigned Fund Balance		88,708	
	Total Fund Equity	\$ 88,708	

Debt Service Schedule - Outstanding Debt

General Obligation Refunding Bonds, Series 2012					
<p>On July 15, 2012, the County issued \$8,660,000 of general obligation refunding bonds to provide resources to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$5,390,000 for the General Obligation Bonds, Series 2005 and \$2,735,000 for the Certificates of Obligations, Series 2003.</p>					
Fiscal Year	Principal Due 2/1	Interest Rate	Interest Due 2/1	Interest Due 8/1	Total
2022	\$ 1,040,000.00	2.50%	\$ 26,375.00	\$ 13,375.00	\$ 1,079,750.00
2023	\$ 1,070,000.00	2.50%	\$ 13,375.00	\$ -	\$ 1,083,375.00
	<u>\$ 2,110,000.00</u>		<u>\$ 39,750.00</u>	<u>\$ 13,375.00</u>	<u>\$ 2,163,125.00</u>

Tax Road Bond, Series 2017					
<p>In February 2017, the County issued \$6,450,000 of unlimited tax road bonds with an interest rate of 4%. These bonds were issued for the construction, maintenance, and operation of roads and turnpikes and professional services. Principal payments begin February 15, 2024 and are payable in annual installments of \$350,000 to \$590,000 through February 15, 2037.</p>					
Fiscal Year	Principal Due 2/1	Interest Rate	Interest Due 2/1	Interest Due 8/1	Total
2022	\$ -	4.00%	\$ 129,000.00	\$ 129,000.00	\$ 258,000.00
2023	\$ -	4.00%	\$ 129,000.00	\$ 129,000.00	\$ 258,000.00
2024	\$ 350,000.00	4.00%	\$ 129,000.00	\$ 122,000.00	\$ 601,000.00
2025	\$ 365,000.00	4.00%	\$ 122,000.00	\$ 114,700.00	\$ 601,700.00
2026	\$ 380,000.00	4.00%	\$ 114,700.00	\$ 107,100.00	\$ 601,800.00
2027	\$ 395,000.00	4.00%	\$ 107,100.00	\$ 99,200.00	\$ 601,300.00
2028	\$ 410,000.00	4.00%	\$ 99,200.00	\$ 91,000.00	\$ 600,200.00
2029	\$ 430,000.00	4.00%	\$ 91,000.00	\$ 82,400.00	\$ 603,400.00
2030	\$ 445,000.00	4.00%	\$ 82,400.00	\$ 73,500.00	\$ 600,900.00
2031	\$ 465,000.00	4.00%	\$ 73,500.00	\$ 64,200.00	\$ 602,700.00
2032	\$ 485,000.00	4.00%	\$ 64,200.00	\$ 54,500.00	\$ 603,700.00
2033	\$ 500,000.00	4.00%	\$ 54,500.00	\$ 44,500.00	\$ 599,000.00
2034	\$ 525,000.00	4.00%	\$ 44,500.00	\$ 34,000.00	\$ 603,500.00
2035	\$ 545,000.00	4.00%	\$ 34,000.00	\$ 23,100.00	\$ 602,100.00
2036	\$ 565,000.00	4.00%	\$ 23,100.00	\$ 11,800.00	\$ 599,900.00
2037	\$ 590,000.00	4.00%	\$ 11,800.00	\$ -	\$ 601,800.00
	<u>\$ 6,450,000.00</u>		<u>\$ 1,309,000.00</u>	<u>\$ 1,180,000.00</u>	<u>\$ 8,939,000.00</u>

Debt Service Schedule - Outstanding Debt

Tax Road Bond, Series 2018

In June 2018, the County issued \$6,635,000 of unlimited tax road bonds with an interest rate of 4%. These bonds were also issued for the construction, maintenance, and operation of roads and turnpikes and professional services. Principal payments begin February 15, 2024 and are payable in annual installments of \$330,000 to \$575,000 through February 15, 2038.

Fiscal Year	Principal Due 2/1	Interest Rate	Interest Due 2/1	Interest Due 8/1	Total
2022	\$ -	4.00%	\$ 132,700.00	\$ 132,700.00	\$ 265,400.00
2023	\$ -	4.00%	\$ 132,700.00	\$ 132,700.00	\$ 265,400.00
2024	\$ 330,000.00	4.00%	\$ 132,700.00	\$ 126,100.00	\$ 588,800.00
2025	\$ 345,000.00	4.00%	\$ 126,100.00	\$ 119,200.00	\$ 590,300.00
2026	\$ 355,000.00	4.00%	\$ 119,200.00	\$ 112,100.00	\$ 586,300.00
2027	\$ 370,000.00	4.00%	\$ 112,100.00	\$ 104,700.00	\$ 586,800.00
2028	\$ 385,000.00	4.00%	\$ 104,700.00	\$ 97,000.00	\$ 586,700.00
2029	\$ 405,000.00	4.00%	\$ 97,000.00	\$ 88,900.00	\$ 590,900.00
2030	\$ 420,000.00	4.00%	\$ 88,900.00	\$ 80,500.00	\$ 589,400.00
2031	\$ 435,000.00	4.00%	\$ 80,500.00	\$ 71,800.00	\$ 587,300.00
2032	\$ 455,000.00	4.00%	\$ 71,800.00	\$ 62,700.00	\$ 589,500.00
2033	\$ 470,000.00	4.00%	\$ 62,700.00	\$ 53,300.00	\$ 586,000.00
2034	\$ 490,000.00	4.00%	\$ 53,300.00	\$ 43,500.00	\$ 586,800.00
2035	\$ 510,000.00	4.00%	\$ 43,500.00	\$ 33,300.00	\$ 586,800.00
2036	\$ 535,000.00	4.00%	\$ 33,300.00	\$ 22,600.00	\$ 590,900.00
2037	\$ 555,000.00	4.00%	\$ 22,600.00	\$ 11,500.00	\$ 589,100.00
2038	\$ 575,000.00	4.00%	\$ 11,500.00	\$ -	\$ 586,500.00
	<u>\$ 6,635,000.00</u>		<u>\$ 1,148,400.00</u>	<u>\$ 1,027,200.00</u>	<u>\$ 9,352,900.00</u>

Tax Road Bond, Series 2020

In June 2020, the County issued \$5,130,000 of unlimited tax road bonds with an interest rate of 4%. These bonds were also issued for the construction, maintenance, and operation of roads and turnpikes and professional services. Principal payments begin February 15, 2024 and are payable in annual installments of \$215,000 to \$410,000 through February 15, 2040.

Fiscal Year	Principal Due 2/1	Interest Rate	Interest Due 2/1	Interest Due 8/1	Total
2022	\$ -	4.00%	\$ 102,600.00	\$ 102,600.00	\$ 205,200.00
2023	\$ -	4.00%	\$ 102,600.00	\$ 102,600.00	\$ 205,200.00
2024	\$ 215,000.00	4.00%	\$ 102,600.00	\$ 98,300.00	\$ 415,900.00
2025	\$ 225,000.00	4.00%	\$ 98,300.00	\$ 93,800.00	\$ 417,100.00
2026	\$ 235,000.00	4.00%	\$ 93,800.00	\$ 89,100.00	\$ 417,900.00
2027	\$ 240,000.00	4.00%	\$ 89,100.00	\$ 84,300.00	\$ 413,400.00
2028	\$ 250,000.00	4.00%	\$ 84,300.00	\$ 79,300.00	\$ 413,600.00
2029	\$ 265,000.00	4.00%	\$ 79,300.00	\$ 74,000.00	\$ 418,300.00
2030	\$ 275,000.00	4.00%	\$ 74,000.00	\$ 68,500.00	\$ 417,500.00
2031	\$ 285,000.00	4.00%	\$ 68,500.00	\$ 62,800.00	\$ 416,300.00
2032	\$ 295,000.00	4.00%	\$ 62,800.00	\$ 56,900.00	\$ 414,700.00

Debt Service Schedule - Outstanding Debt

2033	\$	310,000.00	4.00%	\$	56,900.00	\$	50,700.00	\$	417,600.00
2034	\$	320,000.00	4.00%	\$	50,700.00	\$	44,300.00	\$	415,000.00
2035	\$	335,000.00	4.00%	\$	44,300.00	\$	37,600.00	\$	416,900.00
2036	\$	345,000.00	4.00%	\$	37,600.00	\$	30,700.00	\$	413,300.00
2037	\$	360,000.00	4.00%	\$	30,700.00	\$	23,500.00	\$	414,200.00
2038	\$	375,000.00	4.00%	\$	23,500.00	\$	16,000.00	\$	414,500.00
2039	\$	390,000.00	4.00%	\$	16,000.00	\$	8,200.00	\$	414,200.00
2040	\$	410,000.00	4.00%	\$	8,200.00			\$	418,200.00
	\$	5,130,000.00		\$	1,225,800.00	\$	1,123,200.00	\$	7,479,000.00

Certificates of Obligation, Series 2021

In October 2021, the County issued \$5,885,000 of certificates of obligation with an interest rate of 3%. The certificates of obligation were issued for the renovation and improvement of the Civic Center. Principal payments begin February 15, 2023 and are payable in annual installments of \$235,000 to \$400,000 through February 15, 2042

Fiscal Year	Principal Due 2/1	Interest Rate	Interest Due 2/1	Interest Due 8/1	Total
2023	\$ -	3.00%	\$ 216,764.17	\$ 88,275.00	\$ 305,039.17
2024	\$ 235,000.00	3.00%	\$ 88,275.00	\$ 84,750.00	\$ 408,025.00
2025	\$ 235,000.00	3.00%	\$ 84,750.00	\$ 81,225.00	\$ 400,975.00
2026	\$ 245,000.00	3.00%	\$ 81,225.00	\$ 77,550.00	\$ 403,775.00
2027	\$ 260,000.00	3.00%	\$ 77,550.00	\$ 73,650.00	\$ 411,200.00
2028	\$ 270,000.00	3.00%	\$ 73,650.00	\$ 69,600.00	\$ 413,250.00
2029	\$ 265,000.00	3.00%	\$ 69,600.00	\$ 65,625.00	\$ 400,225.00
2030	\$ 275,000.00	3.00%	\$ 65,625.00	\$ 61,500.00	\$ 402,125.00
2031	\$ 285,000.00	3.00%	\$ 61,500.00	\$ 57,225.00	\$ 403,725.00
2032	\$ 295,000.00	3.00%	\$ 57,225.00	\$ 52,800.00	\$ 405,025.00
2033	\$ 310,000.00	3.00%	\$ 52,800.00	\$ 48,150.00	\$ 410,950.00
2034	\$ 315,000.00	3.00%	\$ 48,150.00	\$ 43,425.00	\$ 406,575.00
2035	\$ 325,000.00	3.00%	\$ 43,425.00	\$ 38,550.00	\$ 406,975.00
2036	\$ 335,000.00	3.00%	\$ 38,550.00	\$ 33,525.00	\$ 407,075.00
2037	\$ 345,000.00	3.00%	\$ 33,525.00	\$ 28,350.00	\$ 406,875.00
2038	\$ 355,000.00	3.00%	\$ 28,350.00	\$ 23,025.00	\$ 406,375.00
2039	\$ 365,000.00	3.00%	\$ 23,025.00	\$ 17,550.00	\$ 405,575.00
2040	\$ 380,000.00	3.00%	\$ 17,550.00	\$ 11,850.00	\$ 409,400.00
2041	\$ 390,000.00	3.00%	\$ 11,850.00	\$ 6,000.00	\$ 407,850.00
2042	\$ 400,000.00	3.00%	\$ 6,000.00	\$ -	\$ 406,000.00
	\$ 5,885,000.00		\$ 1,179,389.17	\$ 962,625.00	\$ 8,027,014.17

Total Debt Outstanding as of 01-01-2022	\$ 26,210,000
Less scheduled principal payments for FY22	(1,040,000)
Total Debt Outstanding as of 01-01-2023	\$ 25,170,000