

Brown County Annual Financial Statement

For the year ended
September 30, 2013

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Sharon Ferguson, Brown County Clerk

Deputy Sharon Ferguson

July 13, 2015
(Exhibit #12)



**THE COUNTY OF BROWN
BROWNWOOD, TEXAS**

Date: April 15, 2014

Honorable Stephen Ellis, District Judge, 35th Judicial District
E. Ray West, County Judge
Gary Worley, Commissioner, Precinct #1
Joel Kelton, Commissioner, Precinct #2
Wayne Shaw, Commissioner, Precinct #3
Larry Traweek, Commissioner, Precinct #4

Citizens of Brown County:

I have prepared the accompanying balance sheets of all funds of Brown County, Texas as of September 30, 2013 and the statements of revenues, transfers, expenditures, and changes in fund balances and supporting schedules for all funds for the year then ended.

The accompanying financial statements and schedules present fairly the financial position of the various funds of Brown County on the modified accrual basis on September 30, 2013 and the results of operations of such funds for the year then ended. These statements were prepared on the GAAP basis of accounting.

The accompanying Combined Balance Sheet – All Fund Types and Account Groups, as of September 30, 2013, Combined Statement of Revenues, Expenditures, and Changes in Fund Balance, for the year then ended, and Combined Statement of Revenues, Expenditures, and Changes in fund Balance – Budget (GAAP BASIS) and actual – All Governmental Fund Types, for the year then ended, have been prepared from the books and records of Brown County, Texas.

I am not independent in regard to the financial statements enclosed. The office of County Auditor is an appointed office, paid by the county to establish internal controls within the various departments of the county, evaluate these controls to various departments of the county, maintain the financial books and records of the county, prepare budget comparisons and financial statements of the county, and assist in preparation of the annual budget of the county.

The County Auditor's office is responsible for both the accuracy of the presented data and the completeness and fairness of the presentations, including all disclosures. The data presented is accurate in all material aspects and is presented in a manner that fairly sets forth the financial position and results of operation of the County. Brown County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Brown County financial statements in conformity with GAAP. Internal accounting controls are designed to provide reasonable, but not absolute, assurance of the safeguarding of assets against loss from unauthorized use or disposition and reliable financial records for preparing financial statements and maintaining accountability for assets. The concept of

reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived.

This Comprehensive Annual Financial Report consists of three parts:

- 1) The Introductory Section includes a list of Principal Officials, Organizational Chart, and transmittal information that highlights significant aspects of financial operations during the year.
- 2) The Financial Section includes Management's Discussion and Analysis ("MD&A") basic financial statements, related notes and supplemental financial data.
- 3) The Statistical Section includes several schedules including individual fund balance sheets and budget analysis.

The notes to the financial statements are an integral part of this financial statement.

We are pleased to present the following schedules and financial statements for your information. If you have questions or concerns, please feel free to contact our office at any time.

Sincerely,

A handwritten signature in cursive script that reads "Nina Cox".

Nina Cox
Brown County Auditor

BROWN COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
 Year Ended September 30, 2013

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INTRODUCTORY SECTION

THE STATE OF TEXAS



BROWN COUNTY



BROWN COUNTY
200 S. Broadway, Brownwood, Texas
COUNTY and DISTRICT OFFICIALS
September 30, 2013

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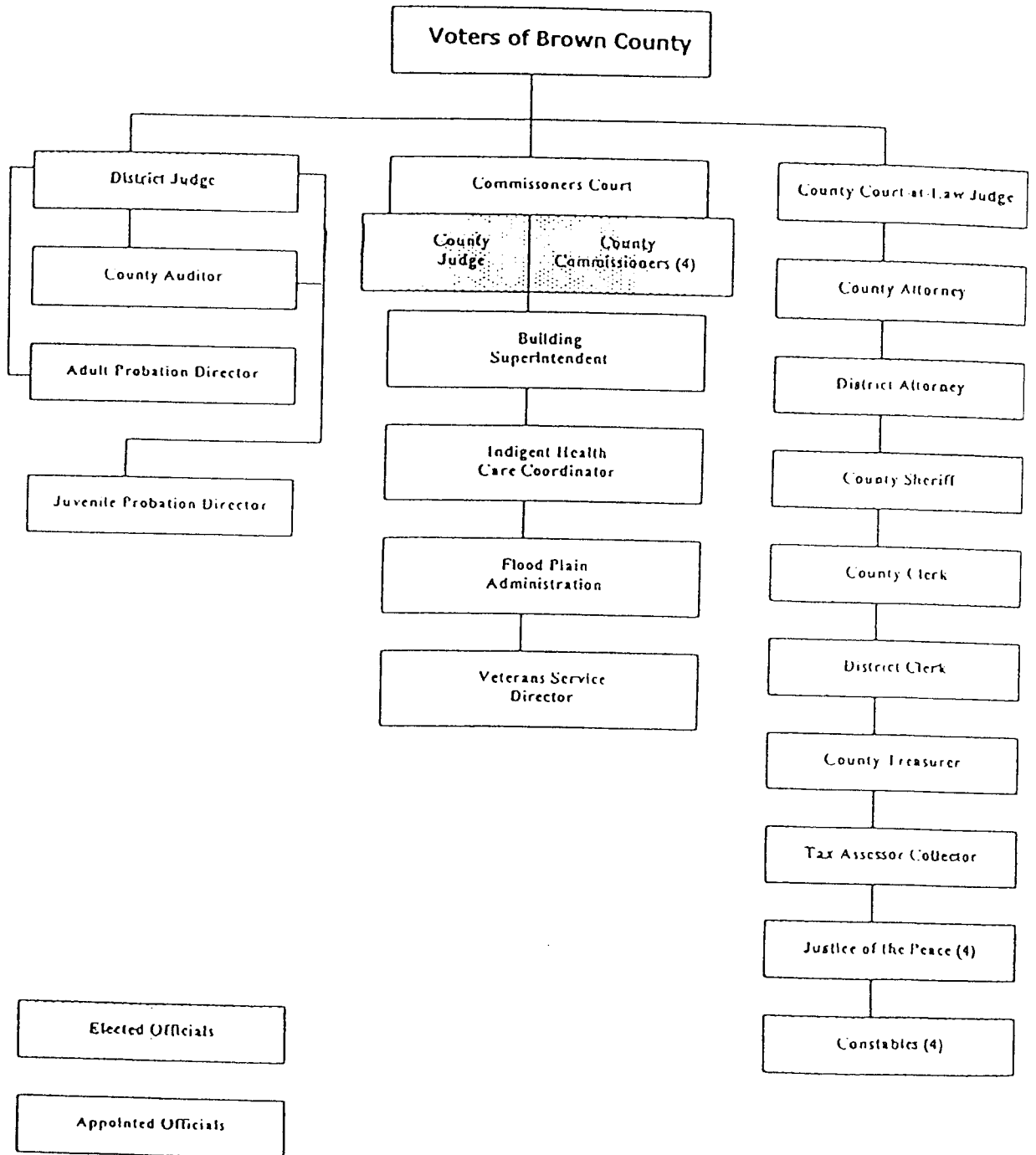
Primary County Officials

E. Ray West, III	-- Brown County Judge
Gary Worley	-- Commissioner, Precinct #1
Joel Kelton	-- Commissioner, Precinct #2
Wayne Shaw	-- Commissioner, Precinct #3
Larry Traweek	-- Commissioner, Precinct #4
Frank Griffin	-- Brown County Court at Law Judge
Shane Britton	-- County Attorney
Bobby Grubbs	-- Sheriff
Walter Croft	-- Justice of the Peace, Precinct #1
Bob Wall	-- Justice of the Peace, Precinct #2
Bryan Thompson	-- Justice of the Peace, Precinct #3
Jim Cavanaugh	-- Justice of the Peace, Precinct #4
Sharon Ferguson	-- County Clerk
Christine Pentecost	-- Tax Assessor-Collector
Ann Krpoun	-- County Treasurer
Nina Cox	-- County Auditor

Primary 35th District Officials

Stephen Ellis	-- 35th District Judge
Michael Murray	-- 35th District Attorney
Jan Brown	-- 35th District Clerk

Brown County Organizational Chart

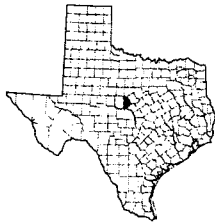


Financial Section



Profile of the Government

Brown County operates under a county judge/commissioners court type of government as provided for by state statute. The County receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the County is not included in any other governmental "reporting entity" as defined in Section 2100, Government Accounting and Financial Reporting Standards.



Profile of the County

Brown County, located in Central Texas, is 156 miles northwest of Austin and 167 miles southwest of Dallas. Brown County covers 944 square miles. Brownwood, the County Seat, is considered a micropolitan area. Brown County is home to Lake Brownwood. Local waterways are the Pecan Bayou and its tributaries and the Colorado River, which forms the southern boundary of the county. The average low temperature in January is 33° F; the average high in July is 96°. The growing season lasts 242 days. Rainfall averages 27.42 inches annually.

The county is served by an adequate transportation system, with U.S. highways 67 and 84 crossing from east to west, and 377 and 183 from northeast to southwest. The Atchison, Topeka and Santa Fe Railroad crosses the state from the northeast to the west through Brownwood. Communities in Brown County include Early, Bangs, Blanket, Brookesmith, Cross Cut, Grosvenor, Indian Creek, May, and Zephyr.

Brown County provides a full range of services to its citizens. These services include police protection, health and social services, public improvements, streets and traffic control, libraries, and recreation facilities, as well as general administrative services.

Facts Concerning 2012 Governmental Fund Finances

The overall General Fund Balance increased from 2012 to 2013 by \$ 207,363.20 or approximately 6.5%. This increase is attributed in part to new property added to the tax rolls, excess tax payments, and higher than expected fine collections. Brown County Elected officials and department heads are credited with controlling expenses and conserving tax payer dollars to lower the overall expenditure rate.

Factors Affecting Financial Condition

When considering Long-term financial planning, there are several pressing issues that will have a financial impact on the County of Brown and its citizens:

- 1) National Inflation Rate

- 2) Indigent Defense
- 3) Indigent Health Care
- 4) Law Enforcement
- 5) Governmental Security
- 6) Capital Projects for Courthouse Expansion
- 7) Road Improvements

Brown County aggressively pursues cost efficient methods to continue to provide the governmental resources necessary to ensure the public safety, health and welfare while maintaining current budget levels.



**Brown County, Texas
Fiscal Year Ended September 30, 2013
AUDIT CERTIFICATION FORM (ACE)**

Check appropriate box:

We have exceeded the \$500,000 federal/state expenditure threshold for the fiscal year referenced above. We will have our Single Audit or Program Specific Audit completed and will submit the audit report within nine (9) months after the end of the audited

We did not exceed the \$500,000 federal/state expenditure threshold for the fiscal year referenced above. A Single Audit or a Program Specific Audit is not required for this fiscal year. Federal and State Funds Schedules are indicated below.

Federal Funds Schedule				
Federal Grantor	Pass-Through Grantor	Program Name & CFDA Number	CFDA Number	Expenditures
U. S. Department of Justice	Texas Attorney General	Victim Coordinator and Liason	16.576	\$41,073.43
U. S. Department of Justice	Texas Attorney General	Vine/Appriss	16.575	\$17,369.00
U. S. Department of Justice	Texas Emergency Mgmt	Federal Emergency Disaster	97.036	\$13,080.00
U. S. Department of Homeland Security	Office of the Govenor	SHSP	97.073	
U. S. Department of Justice		Bullet Proof Vest Grant	16.607	\$825.00
ARRA/Violence Against Women Act	Office of the Governor	Violence Against Women Act	16.588	\$13,561.30
Total Federal Expenditures for the Fiscal Year				\$85,908.73
State Funds Schedule				
State Grantor	Pass-Through Grantor	Program Name	Contract Number	Expenditures
Total State Expenditures for the Fiscal Year				\$0.00
Total Federal and State Expenditures for the Fiscal Year				\$85,908.73

Nina Cox
Nina Cox
Brown County Auditor

E Ray West III
E. Ray West III
Brown County Judge

4/18/2014
Date

**Brown County
Combining Balance Sheet
All Funds
For the Year Ended September 30, 2013**

Assets

Cash and Cash Equivalents	\$	2,342,617.54
Investments - Current		4,517,450.58
Taxes Receivable		966,636.23
Receivables		494,158.93
Amount Provided for Notes Payable		860,368.81
Refunding Bonds 2007 Payable		4,730,000.00
Due From Other Funds		<u>239,500.00</u>

Total Assets	\$	14,150,732.09
		=====

Liabilities and Fund Equity

Liabilities

Accounts Payable	\$	599,619.16
Salaries Payable		6,977.76
Cafeteria Service Reserve		9,397.70
Benefits Payable		2,070.54
Notes Payable		860,368.81
Due to Other Funds		150,000.00
Deferred Ad Valorem Tax Revenue		966,636.23
Escheated Funds		596.54
Refunding Bonds 2007		4,730,000.00

Total Liabilities	\$	7,325,666.74
		=====

Fund Balances

Reserved for:

Debt Service	\$	5,590,368.81
Specific Purposes		5,189,310.84
Right of Way		100,000.00
Unreserved and Undesignated Reported in the General Funds		<u>3,271,052.44</u>

Total Fund Balances	\$	6,725,065.35
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Total Liabilities and Fund Balances	\$	14,050,732.09
		=====

Brown County
Statement of Revenues, Expenditures, and Changes in Fund Balance
All Funds
For the Year Ended
September 30, 2013

Revenues:

Taxes	\$ 11,705,117.41
Grants and Subsidies	894,082.35
Licenses and Permits	2,591,096.40
Local Shared Revenue	167,986.16
Fees of Office	1,087,450.29
Fines	537,900.39
Other Revenue	158,821.70
Other Fees	48,833.80
Transfers	<u>(2,631.25)</u>

Total Revenues	\$ <u>17,188,657.25</u>
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Expenditures

General Administration	\$ 1,617,337.43
Judicial	2,060,897.95
Legal	753,495.47
Election	184,131.73
Financial	285,545.46
Tax Administration	490,726.98
Public Facilities	2,366,937.93
Public Safety	2,510,490.70
Health and Welfare	1,050,408.94
Cultural and Recreational	353,304.14
Conservation	141,095.93
Debt Service	791,640.00
Transfers	21,215.91
Road Expenses	<u>3,359,208.14</u>

Total Expenditures	\$ <u>15,986,436.71</u>
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Net Changes in Fund Balances	\$ 1,202,220.54
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Fund Balance Beginning of Year	5,522,844.81
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End of Year	<u>6,725,065.35</u>
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**Combining Balance Sheet
Governmental Funds*
Brown County
For the Year Ended
September 30, 2013**

Governmental Funds

	General Fund	Road and Bridge Funds	Other Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$ 119,868.68	\$ 11,275.35	\$ 2,140,823.44	\$ 2,271,967.47
Investments - Current	2,957,385.62	1,031,940.00	528,124.96	\$ 4,517,450.58
Taxes Receivable	666,088.94	142,460.66	158,086.63	\$ 966,636.23
Governmental Receivables	161,757.20	77,571.44	25,817.34	\$ 265,145.98
Due from Other Funds	396,338.70	211,790.77	(338,629.47)	\$ 269,500.00
Amount to be Provided for Notes Payable		860,368.81		\$ 860,368.81
Total Assets	<u>\$ 4,301,439.14</u>	<u>\$ 2,335,407.03</u>	<u>\$ 2,514,222.90</u>	<u>\$ 9,151,069.07</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 263,701.22	\$ 53,283.52	\$ 142,278.30	\$ 459,263.04
Wages and Salary Payable			(488.09)	\$ (488.09)
Intergovernmental Payable		150,000.00		\$ 150,000.00
Deferred Ad Valorem Tax	666,088.94	142,460.66	158,086.63	\$ 966,636.23
Due to Others				\$ -
Notes Payable		860,368.81		\$ 860,368.81
Unearned Revenues	596.54			\$ 596.54
Total Liabilities	<u>\$ 930,386.70</u>	<u>\$ 1,206,112.99</u>	<u>\$ 299,876.84</u>	<u>\$ 2,436,376.53</u>
Fund Balances				
Reserved For:				
Debt Service		\$ 860,368.81		\$ 860,368.81
Specific Purposes		\$ 268,925.23	\$ 2,214,346.06	\$ 2,483,271.29
Right of Way	\$ 100,000.00			\$ 100,000.00
Capital Projects				
Unreserved and Undesignated:	\$ 3,271,052.44			\$ 3,271,052.44
Total Fund Balances	<u>\$ 3,371,052.44</u>	<u>\$ 1,129,294.04</u>	<u>\$ 2,214,346.06</u>	<u>\$ 6,714,692.54</u>
Total Liabilities and Fund Balances	<u>\$ 4,301,439.14</u>	<u>\$ 2,335,407.03</u>	<u>\$ 2,514,222.90</u>	<u>\$ 9,151,069.07</u>

*Does not include Internal Service Funds

Brown County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds*
For the Year Ended
September 30, 2013

	General Fund	Road and Flood Funds	Other Funds**	Total Governmental Funds
Revenues:				
Taxes	\$9,247,675.15	\$1,650,707.46	\$760,194.92	\$ 11,658,577.53
Grants, Subsidies and Loans	\$585,083.25	\$308,999.10		\$ 894,082.35
Licenses and Permits	63,921.58	988,298.97	1,538,875.85	\$ 2,591,096.40
Local Shared Revenue	167,986.16			\$ 167,986.16
Fees of Office	615,938.39		467,556.90	\$ 1,083,495.29
Fines	537,900.39			\$ 537,900.39
Other Revenue	104,208.58	10,282.84	44,330.28	\$ 158,821.70
Other Fees	48,833.80			\$ 48,833.80
Transfers			(2,631.25)	\$ (2,631.25)
Tax Note Fund Balance				
Total Revenues	\$ 11,371,547.30	\$ 2,958,288.37	\$ 2,808,326.70	\$ 17,138,162.37
Expenditures				
General Administration	\$ 1,585,302.63		\$ 32,034.80	\$ 1,617,337.43
Judicial	2,015,586.80		41,356.15	2,056,942.95
Legal	598,273.85		111,590.61	709,864.46
Election	175,416.41		8,715.32	184,131.73
Financial	285,545.46			285,545.46
Tax Administration	490,726.98			490,726.98
Public Facilities	2,204,263.83		162,674.10	2,366,937.93
Public Safety	2,321,505.77		188,984.93	2,510,490.70
Environmental	1,041,561.28			1,041,561.28
Health and Welfare			8,847.66	8,847.66
Cultural and Recreational	304,905.16		48,398.98	353,304.14
Conservation	141,095.93			141,095.93
Debt Service			791,640.00	791,640.00
Transfers			21,215.91	21,215.91
Road Expenses		3,207,585.76	151,622.38	3,359,208.14
Violence Prevention				
Total Expenditures	11,164,184.10	3,207,585.76	1,567,080.84	15,938,850.70
Net Change in Fund Balances	\$ 207,363.20	\$ (249,297.39)	\$ 1,241,245.86	\$ 1,199,311.67
Creation of Fund 026			42,143.21	
Fund Balance			(3.37)	
Beginning of Year	3,063,689.24	1,378,591.43	930,960.36	\$ 5,415,380.87
End of Year	\$3,271,052.44	\$1,129,294.04	\$2,214,346.06	** \$6,614,692.54

** Does not include Internal Service Funds

**Required
Supplementary
Information**

Brown County General Fund

BROWN COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
PERIOD 12 YEAR 2013

	ORIG BUDGET	BUDGET	ACTUAL	VARIANCE
GENERAL FUND				
REVENUES				
TAXES	9,219,798.00	9,219,798.00	9,247,675.15	27,877.15
GRANTS, SUBSIDIES AND LOANS	572,596.00	572,596.00	585,083.25	12,487.25
LICENSES AND PERMITS	65,100.00	65,100.00	63,921.58	(1,178.42)
LOCAL SHARED REVENUE	95,500.00	95,500.00	167,986.16	72,486.16
FEES OF OFFICE	577,300.00	577,300.00	615,938.39	38,638.39
FINES	560,000.00	560,000.00	537,900.39	(22,099.61)
OTHER REVENUE	128,575.00	128,575.00	104,208.58	(24,366.42)
OTHER FEES	45,775.00	45,775.00	48,833.80	3,058.80
FUND BALANCE				
TRANSFERS				
OTHER TRANSFERS				
TOTAL REVENUES	11,264,644.00	11,264,644.00	11,371,547.30	106,903.30
EXPENDITURES				
GENERAL ADMINISTRATION	1,677,408.00	1,677,408.00	1,585,302.63	92,105.37
JUDICIAL	2,034,862.00	2,034,862.00	2,015,586.80	19,275.20
LEGAL	656,850.00	656,850.00	598,273.85	58,576.15
ELECTION	204,640.00	204,640.00	175,416.41	29,223.59
FINANCIAL	311,424.00	311,424.00	285,545.46	25,878.54
TAX ADMINISTRATION	491,925.00	491,925.00	490,726.98	1,198.02
PUBLIC FACILITIES	2,305,500.00	2,305,500.00	2,204,263.83	101,236.17
PUBLIC SAFETY	2,294,805.00	2,294,805.00	2,321,505.77	(26,700.77)
ENVIRONMENTAL				
HEALTH AND WELFARE	840,337.00	840,337.00	1,041,561.28	(201,224.28)
CAPITAL OUTLAY				
CULTURAL AND RECREATIONAL	302,096.00	302,096.00	304,905.16	(2,809.16)
CONSERVATION	144,797.00	144,797.00	141,095.93	3,701.07
DEBT SERVICE				
TRANSFERS				
ROAD EXPENSES				
VIOLENCE PREVENTION				
TOTAL EXPENDITURES	11,264,644.00	11,264,644.00	11,164,184.10	100,459.90
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	.00	.00	207,363.20	207,363.20
OTHER FINANCING SOURCES RESERVE FOR ROW				
TOTAL OTHER SOURCES	.00	.00	.00	.00
NET CHANGES IN FUND BALANCES	.00	.00	207,363.20	207,363.20
FUND BALANCE BEGINNING OF YEAR	.00	3,063,689.24	3,063,689.24	.00
END OF YEAR	.00	3,063,689.24	3,271,052.44	207,363.20

BROWN COUNTY
TRIAL BALANCE SHEET - GENERAL FUND
SEPTEMBER

YEAR-TO-DATE

ASSETS:	YEAR-TO-DATE
2013 010-102-300 PETTY CASH TAC MOTOR VEHICLE	1,500.00
2013 010-102-350 PETTY CASH-OSSF/CCAA	50.00
2013 010-102-400 PETTY CASH SHERIFF	1,500.00
2013 010-102-450 PETTY CASH SHERIFF ESTRAY	500.00
2013 010-102-500 PETTY CASH COUNTY CLERK	200.00
2013 010-103-000 CASH IN BANK	116,118.68
2013 010-103-100 PASS BOOK	.00
2013 010-103-201 CERTIFICATES OF DEPOSIT	2,655,000.00
2013 010-103-202 TOBACCO CD	302,385.62
2013 010-105-000 ADVALOREM TAXES RECEIVABLE	666,088.94
2013 010-106-000 EST UNCOLLECTIBLE CURRENT TAX	.00
2013 010-107-000 TAXES RECEIVABLE-DELINQUENT	.00
2013 010-115-000 ACCOUNTS RECEIVABLE	161,757.20
2013 010-121-000 AMT TO BE PROV FOR N.P	.00
2013 010-131-000 DUE TO AND FROM OTHER FUNDS	246,338.70
2013 010-131-100 DUE FROM JUVENILE PROBATION	.00
2013 010-132-000 TOBACCO FUND LOAN TO PCTS	150,000.00
2013 010-151-000 INVESTMENTS	.00
2013 010-171-000 ESTIMATED REVENUES	.00
2013 010-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	4,301,439.14

LIABILITIES:	
2013 010-202-000 ACCOUNTS PAYABLE	263,701.22
2013 010-202-100 SALARIES PAYABLE	.00
2013 010-202-110 BCBS COBRA	.00
2013 010-202-200 NOTES PAYABLE	.00
2013 010-205-000 DISTRICT CLERK ESCHEATED FUNDS	596.54
2013 010-207-000 DUE TO OTHER FUNDS	.00
2013 010-241-000 ESTIMATED EXPENDITURES	.00
2013 010-241-100 BUDGETED FUND BALANCE	.00
2013 010-250-000 DEFERRED ADVAL TAX REVENUE	666,088.94
2013 010-261-000 RESERVED FOR ROW	100,000.00
TOTAL LIABILITIES	1,030,386.70

FUND EQUITY:	
FUND BALANCE	3,063,689.24
REALIZED REVENUE	11,371,547.30
LESS EXPENDITURES	11,164,184.10
TOTAL FUND EQUITY	3,271,052.44

TOTAL LIABILITIES/FUND EQUITY 4,301,439.14

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 010-310-110	ADV TAXES CURRENT	.00	8837,798.00	8880,735.10	40,115.73	8920,850.83	83,052.83
2013 010-310-120	ADV TAXES DELINQUENT	.00	225,000.00	194,667.58	15,768.20	210,435.78	14,564.22
2013 010-310-122	ADV TAXES P&I	.00	100,000.00	72,960.73	8,523.50	81,484.23	18,515.77
2013 010-310-125	EXCESS TAX PROCEEDS	.00	17,000.00	.00	.00	.00	17,000.00
2013 010-310-130	ALCOHOLIC BEV TAX	.00	40,000.00	25,418.65	9,485.66	34,904.31	5,095.69
2013 010-310-200	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
2013 010-310-250	LAW ENF. CNTR REIMBUSE	.00	275,000.00	263,864.75	.00	263,864.75	11,135.25
2013 010-310-260	COURT AT LAW SUPPLEMEN	.00	75,000.00	56,250.00	18,750.00	75,000.00	0.00
2013 010-310-261	COUNTY ATTYN STATE SUP	.00	31,250.00	.00	.00	.00	31,250.00
2013 010-310-262	CO JUDGE SUPPLEMENT SA	.00	15,000.00	.00	.00	.00	15,000.00
2013 010-310-265	INDIGENT DEFENSE GRANT	.00	64,000.00	29,242.50	11,560.50	40,803.00	23,197.00
2013 010-310-270	VINE GRANT	.00	.00	.00	.00	.00	.00
2013 010-310-275	VETERANS SERVICE SUBSI	.00	3,000.00	3,000.00	.00	3,000.00	.00
2013 010-310-300	INSURANCE PROCEEDS	.00	109,346.00	202,415.50	.00	202,415.50	93,069.50
2013 010-321-333	STATE BINGO COMMISSION	.00	30,000.00	23,296.74	8,019.22	31,315.96	1,315.96
2013 010-321-334	MIXED BEVERAGES PERMIT	.00	3,100.00	606.00	476.00	1,082.00	2,018.00
2013 010-321-355	TEXAS DEPT. OF HEALTH	.00	32,000.00	31,523.62	.00	31,523.62	476.38
2013 010-335-312	CSCD ATT FEE RESTITUTI	.00	40,000.00	29,374.79	4,069.76	33,444.55	6,555.45
2013 010-335-314	JUVENILE ATTYN REIMB	.00	1,000.00	1,163.00	.00	1,163.00	163.00
2013 010-339-329	FEMA FUNDING	.00	.00	.00	.00	.00	.00
2013 010-339-347	SHERIFF TASK FORCE	.00	.00	.00	.00	.00	.00
2013 010-339-348	INMATE DOJ SCAPP GRANT	.00	.00	.00	.00	.00	.00
2013 010-339-350	SHERIFF INMATE SSI	.00	10,000.00	8,400.00	800.00	9,200.00	800.00
2013 010-339-351	SHERIFF PRISONER TRANS	.00	30,000.00	17,489.75	5,617.68	23,107.43	6,892.57
2013 010-339-352	PRISONER HOUSING FEES	.00	1,500.00	84,444.29	4,420.00	88,864.29	87,364.29
2013 010-339-353	INMATE PHONE CONTRACT	.00	13,000.00	8,414.65	3,792.24	12,206.89	793.11
2013 010-340-200	FEES SHERIFF	.00	9,300.00	6,048.89	892.64	6,941.53	2,358.47
2013 010-340-341	FEES JP #1	.00	5,000.00	3,576.00	415.00	3,991.00	1,009.00
2013 010-340-342	FEES JP #2	.00	5,900.00	5,798.50	1,543.80	7,342.30	1,442.30
2013 010-340-343	FEES JP #3	.00	2,000.00	1,525.00	290.00	1,815.00	185.00
2013 010-340-344	FEES JP #4	.00	2,000.00	1,740.00	495.00	2,235.00	235.00
2013 010-340-346	FEES DST CLERK CCL	.00	17,000.00	15,052.00	3,067.00	18,119.00	1,119.00
2013 010-340-347	FEES DST CLK - DISTRICT	.00	55,000.00	47,728.72	12,421.37	60,150.09	5,150.09
2013 010-340-349	FEES TAC	.00	134,000.00	126,135.92	25,577.30	151,713.22	17,713.22
2013 010-340-351	FEES CNSTBL #1	.00	23,000.00	10,864.14	6,549.16	17,413.30	5,586.70
2013 010-340-352	FEES CNSTBL #2	.00	14,000.00	10,243.60	1,535.00	11,778.60	2,221.40
2013 010-340-353	FEES CNSTBL #3	.00	13,000.00	4,391.00	3,809.50	8,200.50	4,799.50
2013 010-340-354	FEES CNSTBL #4	.00	15,000.00	10,102.74	1,647.70	11,750.44	3,249.56
2013 010-340-355	CONST SVC FEE DST CRT	.00	8,500.00	4,825.00	1,955.00	6,780.00	1,720.00
2013 010-340-356	CONST SVC FEE CCL	.00	3,000.00	2,386.00	975.00	3,361.00	361.00
2013 010-340-357	CONST SVC FEE CO COURT	.00	10,000.00	9,520.00	1,785.00	11,305.00	1,305.00
2013 010-340-399	FEES COUNTY COURT	.00	9,500.00	6,711.13	1,051.85	7,762.98	1,737.02
2013 010-340-400	FEES CO CLK - GENERAL	.00	210,000.00	207,147.15	43,601.73	250,748.88	40,748.88
2013 010-340-401	FEES CO CLK - CCL	.00	28,000.00	22,992.13	3,424.78	26,416.91	1,583.09
2013 010-340-410	DRUG COURT FEES	.00	7,100.00	4,933.62	1,420.02	6,353.64	746.36
2013 010-340-425	FEES OSSF PERMITS	.00	6,000.00	1,760.00	.00	1,760.00	4,240.00
2013 010-340-430	CCL PROBATION EXTENSIO	.00	.00	.00	.00	.00	.00
2013 010-340-450	SURVEYOR RECORDS FEES	.00	.00	.00	.00	.00	.00
2013 010-350-350	FINES CCL CO CLERK	.00	112,000.00	91,451.24	16,457.00	107,908.24	4,091.76
2013 010-350-351	FINES COUNTY CLERK	.00	3,000.00	488.35	77.00	565.35	2,434.65
2013 010-350-352	FINES DISTRICT CLERK	.00	178,000.00	138,415.13	13,193.86	151,608.99	26,391.01
2013 010-350-353	FINES CCL DIST CLERK	.00	.00	.00	.00	.00	.00
2013 010-350-361	FINES JP #1	.00	42,000.00	36,691.60	4,137.05	40,828.65	1,171.35

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 010-350-362	FINES JP #2	.00	38,000.00-	33,773.57-	3,786.45-	37,560.02-	439.98-
2013 010-350-363	FINES JP #3	.00	105,000.00-	99,036.95-	14,974.60-	114,011.55-	9,011.55
2013 010-350-364	FINES JP #4	.00	82,000.00-	77,160.87-	8,256.72-	85,417.59-	3,417.59
2013 010-355-100	RESTITUTION - CO CLK M	.00	.00	.00	.00	.00	.00
2013 010-355-101	COUNTY CRT ATTY RESTI	.00	.00	250.00-	.00	250.00-	250.00
2013 010-355-102	COUNTY COURT JURY REST	.00	.00	.00	.00	.00	.00
2013 010-355-103	CCL MISDEMEANOR RESTIT	.00	500.00-	.00	.00	.00	.00
2013 010-355-104	ATTNY RESTITUTION CCL	.00	10,000.00-	6,125.00-	750.00-	6,875.00-	500.00
2013 010-355-105	CIVIL ATTY REST DST C	.00	500.00-	.00	.00	.00	3,125.00
2013 010-355-301	PRE TRIAL DIVERSION CC	.00	.00	.00	.00	.00	500.00
2013 010-355-302	PRETRIAL DIVERSION CCL	.00	.00	.00	.00	.00	.00
2013 010-355-304	DST CRT JURY RESTITUTI	.00	50.00-	540.00-	240.00-	780.00-	730.00
2013 010-355-305	CCL JURY RESTITUTION	.00	30.00-	90.00-	30.00-	120.00-	90.00
2013 010-355-309	DST COURT JUDGEMENT NI	.00	5,000.00-	506.00-	.00	506.00-	300.00
2013 010-355-310	CCL JUDGEMENT NISI	.00	.00	.00	.00	.00	4,494.00
2013 010-355-311	CCL BOND FORFEITURE	.00	.00	.00	.00	.00	.00
2013 010-355-435	STATE JUROR REIMB DST	.00	20,000.00-	8,964.00-	7,590.00-	16,554.00-	3,446.00
2013 010-355-451	J.P.#1 RESTITUTION	.00	.00	.00	.00	.00	.00
2013 010-355-452	J.P.#2 RESTITUTION	.00	.00	.00	.00	.00	.00
2013 010-355-453	J.P.#3 RESTITUTION	.00	.00	.00	.00	.00	.00
2013 010-355-454	J.P.#4 RESTITUTION	.00	.00	.00	.00	.00	.00
2013 010-355-476	VICTIMS OF CRIME COORD	.00	41,995.00-	35,234.80-	5,838.63-	41,073.43-	921.57-
2013 010-360-100	INTEREST INCOME	.00	25,000.00-	23,374.18-	3,330.77-	26,704.95-	1,704.95
2013 010-365-100	JURY FUND ESTRAY EXCES	.00	500.00-	.00	.00	.00	500.00
2013 010-370-100	OTHER REVENUE	.00	25,000.00-	10,246.47-	1,098.73-	11,345.20-	13,654.80
2013 010-370-125	FUND BALANCE	.00	.00	.00	.00	.00	54.62
2013 010-390-701	TRANSFERS-BCLI	.00	500.00-	420.75-	177.20-	597.95-	97.95
2013 010-390-703	TRANSFERS-FA	.00	20.00-	6.85-	1.95-	8.80-	11.20
2013 010-390-704	TRANSFERS-JCD	.00	5.00-	.55-	.19-	.74-	4.26
2013 010-390-705	TRANSFERS-CCC	.00	2,200.00-	1,808.07-	442.35-	2,250.42-	50.42
2013 010-390-706	TRANSFERS-TP	.00	8,500.00-	6,957.85-	1,768.18-	8,726.03-	226.03
2013 010-390-707	JURY DONATIONS	.00	.00	.00	.00	.00	.00
2013 010-390-708	TRANSFERS-LEMI	.00	5.00-	.04-	.00	.04-	4.96
2013 010-390-709	TRANSFERS-LEOA	.00	5.00-	.08-	.00	.08-	4.92
2013 010-390-710	TRANSFERS-LEOCE	.00	80.00-	70.15-	10.00-	80.15-	98.40
2013 010-390-711	TRANSFERS-OCL	.00	.00	.00	.00	.00	.15
2013 010-390-712	TRANSFERS-WT VIOL	.00	300.00-	.00	.00	.00	.00
2013 010-390-713	TRANSFERS-JPD	.00	20.00-	6.00-	22.50-	22.50-	277.50
2013 010-390-714	TRANSFERS-CJP	.00	20.00-	.73-	.00	6.00-	14.00
2013 010-390-715	TRANSFERS-CS	.00	5.00-	.15-	.00	.73-	19.27
2013 010-390-716	TRANSFERS-CVC	.00	80.00-	29.49-	11.38-	40.87-	4.85
2013 010-390-717	TRANSFERS-CR	.00	.00	.00	.00	.00	39.13
2013 010-390-718	TRANSFERS-GR	.00	.00	.19-	.00	.19-	.00
2013 010-390-719	TRANSFERS-BAT	.00	.00	.00	.00	.00	.00
2013 010-390-720	TRANSFERS-DPS	.00	15,000.00-	12,023.20-	3,343.20-	15,366.40-	366.40
2013 010-390-721	TRANSFERS-JCPT	.00	10.00-	2.80-	.78-	3.58-	6.42
2013 010-390-723	TRANSFERS-FTA	.00	1,000.00-	810.00-	138.00-	948.00-	52.00
2013 010-390-724	TRANSFERS-CMIT	.00	5.00-	.39-	.19-	.58-	4.42
2013 010-390-725	TRANSFERS-SB	.00	.00	.00	.00	.00	.00
2013 010-390-726	TRANSFERS-CSB	.00	.00	.00	.00	.00	.00
2013 010-390-728	STATE TRAFFIC FINES	.00	2,100.00-	2,074.50-	437.47-	437.47-	437.47
2013 010-390-730	SHERIFF DEPT BOND FEES	.00	2,000.00-	1,722.00-	643.50-	2,365.50-	365.50
2013 010-390-731	TRANSFERS CCST2	.00	10,000.00-	9,487.28-	2,735.79-	12,223.07-	2,223.07

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL REMAINING PERCENT
2013 010-390-732	TRANSFERS EMS	.00	1,000.00-	606.36-	188.20-	794.56-	205.44-
2013 010-390-738	TRANS DST CRT FORTY FE	.00	200.00-	158.50-	82.00-	240.50-	40.50
2013 010-390-739	JURY FEES	.00	1,000.00-	892.77-	267.67-	1,160.44-	160.44
2013 010-390-740	TRAF JS CRIMINAL	.00	.00	.00	.00	.00	.00
2013 010-390-742	FAIR DEFENSE ACT	.00	1,000.00-	449.87-	134.63-	584.50-	415.50-
2013 010-390-800	TRF DRUG COURT FEES	.00	500.00-	.00	.00	.00	500.00-
2013 010-390-803	DNAT	.00	.00	.00	.00	.00	.00
2013 010-390-804	CSSF FEES	.00	.00	.00	.00	.00	.00
2013 010-390-805	CIVIL JUSTICE REPOSITO	.00	20.00-	12.86-	4.39-	17.25-	2.75-
2013 010-390-806	DNAT	.00	200.00-	179.90-	27.90-	207.80-	7.80
2013 010-395-800	BUDGETED FUND BALANCE	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES							
2013 010-401-000	COMMISSIONER'S COURT	.00	11264.644.00-	11036.818.68-	334,728.62-	11371,547.30-	106,903.30
2013 010-401-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
2013 010-401-420	TELEPHONE	.00	800.00	662.92	1,554.21	2,217.13	1,417.13-
2013 010-401-425	TRAVEL	.00	6,000.00	7,430.11	524.04	7,954.15	1,954.15-
2013 010-401-430	ADVERTISING	.00	1,000.00	1,265.00	.00	1,265.00	265.00-
2013 010-401-450	MAINTENANCE	.00	4,500.00	7,190.34	974.33	8,164.67	3,664.67-
2013 010-401-481	DUES	.00	.00	.00	.00	.00	.00
2013 010-401-481	COMM COURT EXPENSE	.00	12,300.00	16,648.37	3,052.58	19,700.95	7,400.95-
2013 010-402-000	CCAA	.00	.00	.00	.00	.00	.00
2013 010-402-101	SALARIES	.00	93,018.00	85,266.28	7,751.48	93,017.76	.24
2013 010-402-201	SOCIAL SECURITY	.00	7,116.00	6,177.96	561.56	6,739.52	376.48
2013 010-402-202	HOSPITAL INSURANCE	.00	45,411.00	41,626.64	4,001.80	45,628.44	217.44-
2013 010-402-203	RETIREMENT	.00	6,670.00	6,054.20	555.77	6,609.97	60.03
2013 010-402-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2013 010-402-205	LIFE INSURANCE	.00	394.00	360.80	32.80	393.60	.40
2013 010-402-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2013 010-402-310	OFFICE SUPPLIES	.00	3,700.00	3,672.39	699.56	4,371.95	671.95-
2013 010-402-311	POSTAGE	.00	1,400.00	821.36	.00	821.36	578.64
2013 010-402-425	TRAVEL	.00	4,000.00	2,581.02	155.56	2,736.58	1,263.42
2013 010-402-450	MAINTENANCE	.00	850.00	344.80	.00	344.80	505.20
2013 010-402-450	CCAA EXPENSE	.00	162,559.00	146,905.45	13,758.53	160,663.98	1,895.02
2013 010-403-000	COUNTY CLERK	.00	.00	.00	.00	.00	.00
2013 010-403-101	SALARIES	.00	173,422.00	149,129.89	12,845.89	161,975.78	11,446.22
2013 010-403-201	SOCIAL SECURITY	.00	13,267.00	11,029.46	948.26	11,977.72	1,289.28
2013 010-403-202	HOSPITAL INSURANCE	.00	75,265.00	53,541.44	5,255.24	58,796.68	16,468.32
2013 010-403-203	RETIREMENT	.00	12,435.00	10,585.17	921.05	11,506.22	928.78
2013 010-403-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2013 010-403-205	LIFE INSURANCE	.00	689.00	582.20	49.20	631.40	57.60
2013 010-403-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2013 010-403-310	OFFICE SUPPLIES	.00	13,500.00	13,731.49	.00	13,731.49	231.49-
2013 010-403-311	POSTAGE	.00	2,300.00	1,187.80	.00	1,187.80	1,112.20
2013 010-403-400	PROFESSIONAL SERVICE	.00	28,200.00	16,599.97	206.49	16,806.46	11,393.54
2013 010-403-420	TELEPHONE	.00	1,400.00	1,145.81	121.19	1,267.00	133.00
2013 010-403-425	TRAVEL	.00	3,000.00	2,993.73	.00	2,993.73	6.27
2013 010-403-450	MAINTENANCE	.00	.00	.00	.00	.00	.00

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 010-405-000	COUNTY CLERK EXPENSE	.00	323,478.00	260,526.96	20,347.32	280,874.28	42,603.72 13.17
2013 010-405-101	VSO	.00	.00	.00	.00	.00	.00 .00
2013 010-405-101	SALARIES	.00	55,997.00	51,330.51	4,666.41	55,996.92	.08 .00
2013 010-405-201	SOCIAL SECURITY	.00	4,284.00	3,605.58	3,933.36	3,933.36	350.64 8.18
2013 010-405-202	HOSPITAL INSURANCE	.00	22,705.00	20,813.32	2,000.90	22,814.22	109.22- .48-
2013 010-405-203	RETIREMENT	.00	4,015.00	3,643.99	334.58	3,978.57	36.43 .91
2013 010-405-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2013 010-405-205	LIFE INSURANCE	.00	197.00	180.40	16.40	196.80	.20 .10
2013 010-405-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2013 010-405-310	OFFICE SUPPLIES	.00	2,000.00	559.48	616.87	1,176.35	823.65 41.18
2013 010-405-311	POSTAGE	.00	500.00	142.46	.00	142.46	357.54 71.51
2013 010-405-312	COPIER LEASE	.00	1,068.00	1,068.00	.00	1,068.00	.00 .00
2013 010-405-420	TELEPHONE	.00	2,000.00	2,043.22	203.44	2,246.66	246.66- 12.33-
2013 010-405-425	TRAVEL	.00	3,500.00	1,341.01	1,017.04	2,358.05	1,141.95 32.63
2013 010-405-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2013 010-405-450	VSO EXPENSE	.00	96,266.00	84,727.97	9,183.42	93,911.39	2,354.61 2.45
2013 010-409-000	NON-DEPARTMENTAL	.00	.00	.00	.00	.00	.00 .00
2013 010-409-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00 .00
2013 010-409-202	HOSPITAL INSURANCE	.00	7,149.00	18,524.18	2,828.62	21,352.80	14,203.80- 198.68-
2013 010-409-203	RETIREMENT	.00	.00	.00	.00	.00	.00 .00
2013 010-409-204	WORKERS COMPENSATION	.00	62,000.00	31,755.30	4,991.00	36,746.30	25,253.70 40.73
2013 010-409-205	LIFE INSURANCE	.00	.00	.00	.00	.00	.00 .00
2013 010-409-206	UNEMPLOYMENT INSURANCE	.00	14,000.00	14,025.67	1,887.90	15,913.57	1,913.57- 13.67-
2013 010-409-207	COBRA SUPPLEMENT PAYME	.00	.00	12,565.78-	2,201.90-	14,767.68-	14,767.68 .00
2013 010-409-208	DENTAL INSURANCE	.00	.00	.00	.00	.00	.00 .00
2013 010-409-311	POSTAGE	.00	5,000.00	11,091.34	5,396.94	16,488.28	11,488.28- 229.77-
2013 010-409-314	BANK EXPENSE	.00	500.00	.00	.00	.00	500.00 100.00
2013 010-409-320	COMPUTER SUPPLIES	.00	20,000.00	3,482.16	15,517.84	19,000.00	1,000.00 5.00
2013 010-409-400	PROFESSIONAL SERVICE	.00	15,000.00	7,143.72	168.52	7,312.24	7,687.76 51.25
2013 010-409-401	CONTRACT AUDITING	.00	7,500.00	8,950.00	.00	8,950.00	1,450.00- 19.33-
2013 010-409-402	INDIGENT MEDICAL	.00	.00	.00	.00	.00	.00 .00
2013 010-409-403	W. TX REG. PUBLIC DEFE	.00	.00	.00	.00	.00	.00 .00
2013 010-409-404	CIVIL PROFESSIONAL SER	.00	50,000.00	39,025.00	.00	39,025.00	10,975.00 21.95
2013 010-409-408	AUTOPSIES	.00	5,000.00	45,496.00	.00	50,000.00	5,000.00 100.00
2013 010-409-409	COMPUTER MAINTENANCE	.00	55,000.00	4,552.50	4,552.50	50,048.50	4,951.50 9.00
2013 010-409-410	ADULT MISD APPEALS APP	.00	.00	4,531.37	.00	4,531.37	4,531.37- .00
2013 010-409-440	UTILITIES	.00	.00	.00	.00	.00	.00 .00
2013 010-409-450	BUILDING INS REPAIRS	.00	.00	.00	.00	.00	.00 .00
2013 010-409-460	STORAGE UNIT RENTAL	.00	.00	.00	.00	.00	.00 .00
2013 010-409-461	POSTAGE MACHINE RENTAL	.00	.00	.00	.00	.00	.00 .00
2013 010-409-480	BONDS	.00	.00	.00	.00	.00	.00 .00
2013 010-409-481	DUES	.00	7,500.00	4,409.00	715.50-	715.50-	715.50 .00
2013 010-409-482	MISC SUPPLIES	.00	230,000.00	206,717.68	20,414.56	4,409.00	3,091.00 41.21
2013 010-409-494	VFD EQUIPMENT ACQUIST	.00	.00	.00	.00	.00	.00 .00
2013 010-409-499	MISCELLANEOUS EXPENSE	.00	42,000.00	34,057.77	10,226.92	44,284.69	2,284.69- 5.44-
2013 010-409-550	CONTINGENCY EXPENSES	.00	24,351.00	12,837.22	.00	12,837.22	11,513.78 47.28
2013 010-409-561	NOTE PAYABLE - VEHICLE	.00	.00	.00	.00	.00	.00 .00
2013 010-409-564	TRANS RCDS PRESERVATIO	.00	.00	.00	.00	.00	.00 .00
2013 010-409-565	TRANS. TO COURTHOUSE S	.00	140,000.00	140,000.00	.00	140,000.00	.00 .00

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 010-409-566	TRANS. TO LAW LIBRARY	.00	10,000.00	10,000.00	.00	10,000.00	.00
2013 010-409-570	EQUIPMENT	.00	152,700.00	157,064.31	.00	157,064.31	2.86-
2013 010-409-573	HOMELAND SECURITY GRAN	.00	.00	21,877.38-	.00	21,877.38-	.00
2013 010-409-574	HLS-COMM CONSOLES	.00	.00	.00	.00	.00	.00
2013 010-409-620	TRANSFERS TO PCTS	.00	.00	.00	.00	.00	.00
2013 010-409-630	NP PRINCIPAL	.00	.00	.00	.00	.00	.00
2013 010-409-670	NP INTEREST	.00	.00	.00	.00	.00	.00
	NON DEPARTMENTAL EXPEN	.00	847,700.00	714,667.56	63,067.40	777,734.96	69,965.04 8.25
2013 010-410-000	I T DEPARTMENT	.00	.00	.00	.00	.00	.00
2013 010-410-101	SALARIES	.00	50,470.00	46,264.13	4,205.83	50,469.96	.04
2013 010-410-201	SOCIAL SECURITY	.00	3,861.00	3,348.62	304.42	3,653.04	207.96 5.39
2013 010-410-202	HOSPITAL INSURANCE	.00	15,557.00	14,260.18	1,374.18	15,634.36	77.36-
2013 010-410-203	RETIREMENT	.00	3,619.00	3,284.34	301.56	3,585.90	33.10 .91
2013 010-410-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2013 010-410-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40-
2013 010-410-206	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00
2013 010-410-310	OFFICE SUPPLIES	.00	1,000.00	1,602.86	.00	1,639.51	63.95-
2013 010-410-311	POSTAGE	.00	.00	.00	.00	.00	.00
2013 010-410-320	COMPUTER SUPPLIES	.00	2,500.00	1,317.78	.00	1,317.78	.00
2013 010-410-409	COMPUTER MAINTENANCE	.00	156,000.00	165,705.28	7,648.04	173,353.32	17,353.32- 11.12-
2013 010-410-420	TELEPHONE	.00	.00	149.99	.00	149.99	.00
2013 010-410-425	TRAVEL	.00	2,000.00	2,514.81	.00	2,514.81	514.81- 25.74-
	I T EXPENSE	.00	235,105.00	238,538.19	13,878.88	252,417.07	17,312.07- 7.36-
2013 010-426-000	COUNTY COURT	.00	.00	.00	.00	.00	.00
2013 010-426-101	SALARIES	.00	119,822.00	107,684.05	9,744.91	117,428.96	2,393.04 2.00
2013 010-426-102	COUNTY JUDGE SUPP SALA	.00	15,000.00	3,210.92	1,789.08	5,000.00	10,000.00 66.67
2013 010-426-201	SOCIAL SECURITY	.00	10,314.00	8,935.69	853.91	9,789.60	524.40 5.08
2013 010-426-202	HOSPITAL INSURANCE	.00	29,854.00	27,366.46	2,627.62	29,994.08	140.08-
2013 010-426-203	RETIREMENT	.00	9,667.00	8,425.38	816.74	9,242.12	424.88 4.40
2013 010-426-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2013 010-426-205	LIFE INSURANCE	.00	295.00	270.60	24.60	295.20	.20-
2013 010-426-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2013 010-426-310	OFFICE SUPPLIES	.00	1,200.00	2,303.83	873.84	3,177.67	1,977.67- 164.81-
2013 010-426-311	POSTAGE	.00	500.00	179.24	.00	179.24	320.76 64.15
2013 010-426-400	PROFESSIONAL SERVICE	.00	21,000.00	19,683.00	.00	19,683.00	1,317.00 6.27
2013 010-426-408	JUVENILE APPT ATTORNEY	.00	7,000.00	5,826.25	3,132.50	8,958.75	1,958.75- 27.98-
2013 010-426-409	UNINDICTED/NC APPT ATT	.00	.00	.00	.00	.00	.00
2013 010-426-412	JUVENILE APPEALS	.00	.00	.00	.00	.00	.00
2013 010-426-413	JUVENILE DAP SERVICE	.00	1,000.00	590.00	.00	590.00	410.00 41.00
2013 010-426-414	ATTORNEY AD LITEM	.00	3,000.00	217.50	.00	217.50	2,782.50 92.75
2013 010-426-415	COMMITMENT	.00	.00	2,763.00	4,273.00	7,036.00	7,036.00-
2013 010-426-416	SPECIAL PROSECUTOR EXP	.00	.00	.00	.00	.00	.00
2013 010-426-417	GUARDIANSHIP APP ATNY	.00	.00	150.00	500.00	650.00	650.00-
2013 010-426-420	TELEPHONE	.00	2,000.00	1,927.46	184.52	2,111.98	111.98-
2013 010-426-425	TRAVEL	.00	1,800.00	1,747.66	66.92	1,814.58	14.58-
2013 010-426-426	ATTORNEY TRAINING	.00	.00	.00	.00	.00	.00
2013 010-426-450	MAINTENANCE	.00	.00	47.28	.00	47.28	47.28-
2013 010-426-485	JURIES	.00	1,000.00	442.00	.00	442.00	558.00 55.80

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 010-426-570	SPECIAL FUNDED EQUIPME	.00	3,000.00-	1,507.46	1,300.92-	206.54	3,206.54- 106.88
2013 010-426-570	COUNTY COURT EXPENSE	.00	220,452.00	193,277.78	23,586.72	216,864.50	3,587.50 1.63
2013 010-430-000	COURT AT LAW	.00	.00	.00	.00	.00	.00 .00
2013 010-430-101	SALARIES	.00	211,927.00	194,612.78	18,215.27	212,828.05	901.05- .43-
2013 010-430-104	OVERTIME - COURT REPOR	.00	.00	.00	.00	.00	.00 .00
2013 010-430-201	SOCIAL SECURITY	.00	16,213.00	12,711.43	1,307.18	14,018.61	2,194.39 13.53
2013 010-430-202	HOSPITAL INSURANCE	.00	46,670.00	42,780.54	4,122.54	46,903.08	233.08- .50-
2013 010-430-203	RETIREMENT	.00	15,196.00	13,791.13	1,306.03	15,097.16	98.84 .65
2013 010-430-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2013 010-430-205	LIFE INSURANCE	.00	296.00	270.60	24.60	295.20	.80 .27
2013 010-430-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2013 010-430-310	OFFICE SUPPLIES	.00	5,000.00	3,018.82	675.35	3,694.17	1,305.83 26.12
2013 010-430-311	POSTAGE	.00	1,000.00	368.77	.00	368.77	631.23 63.12
2013 010-430-393	COURT APPOINTED INTERP	.00	900.00	600.00	240.00	840.00	60.00 6.67
2013 010-430-394	COURT RECORDS EXPENSE	.00	5,000.00	4,601.00	.00	4,601.00	399.00 7.98
2013 010-430-395	VISITING COURT REPORTE	.00	.00	.00	.00	.00	.00 .00
2013 010-430-400	PROFESSIONAL SERVICE	.00	500.00	271.84	.00	271.84	228.16 45.63
2013 010-430-402	VISITING JUDGES	.00	100.00	446.85	560.00	1,006.85	906.85- 906.85-
2013 010-430-403	CRIMINAL COURT APPTD A	.00	64,500.00	60,427.50	12,095.45	72,522.95	8,022.95- 12.44-
2013 010-430-404	CIVIL COURT APPTD ATTY	.00	1,500.00	600.00	.00	600.00	900.00 60.00
2013 010-430-409	UNDICTED/NC APPT AITNY	.00	500.00	.00	.00	.00	500.00 100.00
2013 010-430-411	ADULT FELONY APPEALS A	.00	2,500.00	.00	.00	.00	2,500.00 100.00
2013 010-430-414	ATTORNEY AD LITEM	.00	1,000.00	5,962.50	.00	5,962.50	4,962.50- 496.25-
2013 010-430-416	SPECIAL PROSECUTOR EXP	.00	.00	.00	.00	.00	.00 .00
2013 010-430-420	TELEPHONE	.00	1,300.00	1,245.19	133.43	1,378.62	78.62- 6.05-
2013 010-430-425	TRAVEL	.00	1,100.00	2,033.90	907.14-	1,126.76	26.76- 2.43-
2013 010-430-485	JURIES	.00	500.00	.00	.00	.00	500.00 100.00
2013 010-430-570	SPECIAL FUNDED EQUIPME	.00	.00	.00	.00	.00	.00 .00
2013 010-430-571	COURTROOM CONSTRUCTION	.00	.00	.00	.00	.00	.00 .00
2013 010-430-571	COURT AT LAW EXPENSE	.00	375,702.00	343,742.85	37,772.71	381,515.56	5,813.56- 1.55-
2013 010-435-000	DISTRICT COURT	.00	.00	.00	.00	.00	.00 .00
2013 010-435-101	SALARIES	.00	77,892.00	71,401.00	6,491.00	77,892.00	.00 .00
2013 010-435-201	SOCIAL SECURITY	.00	5,959.00	5,159.77	469.07	5,628.84	330.16 5.54
2013 010-435-202	HOSPITAL INSURANCE	.00	22,705.00	20,813.32	2,000.90	22,814.22	109.22- .48-
2013 010-435-203	RETIREMENT	.00	5,585.00	5,068.76	465.40	5,534.16	50.84 .91
2013 010-435-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2013 010-435-205	LIFE INSURANCE	.00	197.00	180.40	16.40	196.80	.20 .10
2013 010-435-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2013 010-435-310	OFFICE SUPPLIES	.00	4,000.00	2,011.23	998.49	3,009.72	990.28 24.76
2013 010-435-311	POSTAGE	.00	800.00	637.06-	477.50-	1,114.56-	1,914.56 239.32
2013 010-435-393	COURT APPOINTED INTERP	.00	1,200.00	563.75	.00	563.75	636.25 53.02
2013 010-435-394	COURT RECORDS EXPENSE	.00	50,000.00	51,927.16	3,212.50	55,139.66	5,139.66- 10.28-
2013 010-435-395	VISITING COURT REPORTE	.00	10,000.00	11,312.66	347.55	11,660.21	1,660.21- 16.60-
2013 010-435-396	EXPERT WITNESS	.00	15,000.00	18,312.00	4,817.50	23,129.50	8,129.50- 54.20-
2013 010-435-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00 .00
2013 010-435-401	REGIONAL EXPENSES AND	.00	4,815.00	4,366.85	.00	4,366.85	448.15 9.31
2013 010-435-402	VISITING JUDGES	.00	2,500.00	1,787.16	87.12	1,874.28	625.72 25.03
2013 010-435-403	CRIMINAL COURT APPOINT	.00	305,000.00	242,735.59	67,142.12	309,877.71	4,877.71- 1.60-

BUDGET COMPARISON FOR SEPTEMBER
GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 010-435-404	CIVIL COURT APPOINTED	.00	40,000.00	40,643.39	150.00	40,793.39	793.39- 1.98-
2013 010-435-405	SPECIAL CASE EXPENSE	.00	.00	.00	.00	.00	.00
2013 010-435-406	MEDIATION	.00	5,000.00	4,500.00	.00	4,500.00	500.00 10.00
2013 010-435-407	DEFENSE INVESTIGATOR E	.00	20,000.00	14,001.76	899.75	14,901.51	5,098.49 25.49
2013 010-435-409	UNINDICTED/NC APPT AWT	.00	5,500.00	611.25	.00	611.25	4,888.75 88.89
2013 010-435-411	FELONY APPEALS APPT AT	.00	25,000.00	24,554.04	.00	24,554.04	445.96 1.78
2013 010-435-414	ATTORNEY AD LITEM	.00	47,000.00	42,549.87	.00	42,549.87	4,450.13 9.45-
2013 010-435-416	SPECIAL PROSECUTOR APP	.00	.00	.00	.00	.00	.00
2013 010-435-420	TELEPHONE	.00	500.00	537.38	51.19	588.57	88.57- 17.71-
2013 010-435-425	TRAVEL	.00	1,900.00	1,596.92	250.00	1,846.92	53.08 2.79
2013 010-435-450	MAINTENANCE	.00	1,500.00	1,114.00	.00	1,114.00	386.00 25.73
2013 010-435-485	JURIES	.00	35,000.00	19,790.15	1,886.00	21,676.15	13,323.85 38.07
2013 010-435-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
	DISTRICT COURT EXPENSE	.00	687,053.00	584,901.35	104,748.74	689,650.09	2,597.09- .38-
2013 010-450-000	DISTRICT CLERK	.00	.00	.00	.00	.00	.00
2013 010-450-101	SALARIES	.00	172,431.00	146,767.38	13,633.70	160,401.08	12,029.92 6.98
2013 010-450-201	SOCIAL SECURITY	.00	13,191.00	10,704.44	995.68	11,700.12	1,490.88 11.30
2013 010-450-202	HOSPITAL INSURANCE	.00	58,450.00	50,600.32	5,881.96	56,482.28	1,967.72 3.37
2013 010-450-203	RETIREMENT	.00	12,364.00	10,316.83	977.53	11,294.36	1,069.64 8.65
2013 010-450-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2013 010-450-205	LIFE INSURANCE	.00	689.00	615.00	57.40	672.40	16.60 2.41
2013 010-450-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2013 010-450-310	OFFICE SUPPLIES	.00	9,000.00	5,720.47	3,372.39	9,092.86	92.86- 1.03-
2013 010-450-311	POSTAGE	.00	4,000.00	2,669.56	.00	2,669.56	1,330.44 33.26
2013 010-450-312	XEROX	.00	3,400.00	2,100.00	.00	2,100.00	1,300.00 38.24
2013 010-450-315	PERMANENT RECORDS	.00	21,720.00	21,720.00	.00	21,720.00	.00
2013 010-450-420	TELEPHONE	.00	1,550.00	1,241.77	134.98	1,376.75	173.25 11.18
2013 010-450-425	TRAVEL	.00	3,500.00	1,725.08	171.00	1,896.08	1,603.92 45.83
2013 010-450-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
	DISTRICT CLERK EXPENSE	.00	300,295.00	254,180.85	25,224.64	279,405.49	20,889.51 6.96
2013 010-451-000	JPH#1	.00	.00	.00	.00	.00	.00
2013 010-451-101	SALARIES	.00	50,512.00	46,301.86	4,209.26	50,511.12	.88
2013 010-451-201	SOCIAL SECURITY	.00	3,865.00	3,415.94	310.54	3,726.48	138.52 3.58
2013 010-451-202	HOSPITAL INSURANCE	.00	29,854.00	35,073.50	3,375.08	38,448.58	8,594.58- 28.79
2013 010-451-203	RETIREMENT	.00	3,622.00	3,287.01	301.80	3,588.81	33.19 .92
2013 010-451-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2013 010-451-205	LIFE INSURANCE	.00	295.00	270.60	24.60	295.20	.20- .07-
2013 010-451-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2013 010-451-310	OFFICE SUPPLIES	.00	1,200.00	1,052.32	114.07	1,166.39	33.61 2.80
2013 010-451-311	POSTAGE	.00	1,400.00	416.76	.00	416.76	983.24 70.23
2013 010-451-312	XEROX EXPENSE	.00	267.00	356.00	.00	356.00	89.00- 33.33-
2013 010-451-315	COLLECTION EXPENSES	.00	.00	.00	.00	.00	.00
2013 010-451-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00
2013 010-451-420	TELEPHONE	.00	1,000.00	592.11	73.25	665.36	334.64 33.46
2013 010-451-425	TRAVEL	.00	500.00	.00	.00	.00	500.00 100.00
2013 010-451-450	MAINTENANCE	.00	375.00	150.00	.00	150.00	225.00 60.00
2013 010-451-499	MISCELLANEOUS	.00	92,890.00	90,916.10	8,408.60	99,324.70	6,434.70- 6.93-
	JP #1 EXPENSE	.00	.00	.00	.00	.00	.00
2013 010-452-000	JPH#2	.00	.00	.00	.00	.00	.00

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 010-452-101	SALARIES	.00	50,512.00	46,301.86	4,209.26	50,511.12	.88
2013 010-452-201	SOCIAL SECURITY	.00	3,865.00	3,321.12	301.92	3,623.04	241.96
2013 010-452-202	HOSPITAL INSURANCE	.00	22,705.00	20,813.32	2,000.90	22,814.22	109.22
2013 010-452-203	RETIREMENT	.00	3,622.00	3,287.01	301.80	3,588.81	33.19
2013 010-452-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2013 010-452-205	LIFE INSURANCE	.00	197.00	180.40	16.40	196.80	.20
2013 010-452-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2013 010-452-310	OFFICE SUPPLIES	.00	1,000.00	444.13	121.54	565.67	434.33
2013 010-452-311	POSTAGE	.00	1,000.00	466.47	.00	466.47	533.53
2013 010-452-312	XEROX EXPENSE	.00	267.00	356.00	.00	356.00	89.00
2013 010-452-315	COLLECTION EXPENSES	.00	.00	.00	.00	.00	.00
2013 010-452-400	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00
2013 010-452-420	TELEPHONE	.00	700.00	449.13	53.67	502.80	197.20
2013 010-452-425	TRAVEL	.00	500.00	626.76	.00	626.76	126.76
2013 010-452-450	MAINTENANCE	.00	300.00	96.00	.00	96.00	204.00
2013 010-452-499	MISCELLANEOUS	.00	84,668.00	76,342.20	7,005.49	83,347.69	1,320.31
	J.P. #2 EXPENSE	.00					
2013 010-453-000	JP#3	.00	.00	.00	.00	.00	.00
2013 010-453-101	SALARIES	.00	50,512.00	46,301.86	4,209.26	50,511.12	.88
2013 010-453-201	SOCIAL SECURITY	.00	3,865.00	3,298.35	299.85	3,598.20	266.80
2013 010-453-202	HOSPITAL INSURANCE	.00	15,557.00	14,260.18	1,374.18	15,634.36	77.36
2013 010-453-203	RETIREMENT	.00	3,622.00	3,287.01	301.80	3,588.81	33.19
2013 010-453-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2013 010-453-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40
2013 010-453-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2013 010-453-310	OFFICE SUPPLIES	.00	1,000.00	553.98	161.09	715.07	284.93
2013 010-453-311	POSTAGE	.00	1,000.00	356.07	.00	356.07	643.93
2013 010-453-312	XEROX EXPENSE	.00	267.00	356.00	.00	356.00	89.00
2013 010-453-315	COLLECTION EXPENSES	.00	.00	.00	.00	.00	.00
2013 010-453-400	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00
2013 010-453-420	TELEPHONE	.00	650.00	541.71	53.67	595.38	54.62
2013 010-453-425	TRAVEL	.00	650.00	.00	.00	.00	650.00
2013 010-453-450	MAINTENANCE	.00	350.00	138.00	.00	138.00	212.00
2013 010-453-499	MISCELLANEOUS	.00	77,571.00	69,183.36	6,408.05	75,591.41	1,979.59
	J.P. #3 EXPENSE	.00					
2013 010-454-000	JP#4	.00	.00	.00	.00	.00	.00
2013 010-454-101	SALARIES	.00	50,512.00	46,301.86	4,209.26	50,511.12	.88
2013 010-454-201	SOCIAL SECURITY	.00	3,865.00	3,415.94	310.54	3,726.48	138.52
2013 010-454-202	HOSPITAL INSURANCE	.00	22,705.00	20,813.32	2,000.90	22,814.22	109.22
2013 010-454-203	RETIREMENT	.00	3,622.00	3,287.01	301.80	3,588.81	33.19
2013 010-454-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2013 010-454-205	LIFE INSURANCE	.00	197.00	180.40	16.40	196.80	.20
2013 010-454-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2013 010-454-310	OFFICE SUPPLIES	.00	1,000.00	444.13	121.54	565.67	434.33
2013 010-454-311	POSTAGE	.00	1,000.00	466.47	.00	466.47	533.53
2013 010-454-312	XEROX EXPENSE	.00	267.00	356.00	.00	356.00	89.00
2013 010-454-315	COLLECTION EXPENSES	.00	.00	.00	.00	.00	.00
2013 010-454-400	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00
2013 010-454-420	TELEPHONE	.00	800.00	783.17	81.17	864.34	64.34
	J.P. #4 EXPENSE	.00					

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 010-454-425	TRAVEL	.00	600.00	.00	.00	.00	600.00 100.00
2013 010-454-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2013 010-454-499	MISCELLANEOUS	.00	300.00	30.00	30.00	30.00	270.00 90.00
	J.P. #4 EXPENSE	.00	62,064.00	55,829.73	60,968.12	60,968.12	1,095.88 1.77
2013 010-470-000	DISTRICT COURT REPORTE	.00	.00	.00	.00	.00	.00 .00
2013 010-470-101	SALARIES	.00	62,443.00	57,238.94	62,442.48	62,442.48	.52 .00
2013 010-470-201	SOCIAL SECURITY	.00	4,777.00	4,038.43	367.13	4,405.56	371.44 7.78
2013 010-470-202	HOSPITAL INSURANCE	.00	15,557.00	14,260.18	1,374.18	15,634.36	77.36-.50-
2013 010-470-203	RETIREMENT	.00	4,477.00	4,063.40	373.09	4,436.49	40.51 .90
2013 010-470-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2013 010-470-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40-.41-
2013 010-470-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2013 010-470-311	POSTAGE	.00	2,220.00	15.15	.00	15.15	.00 .00
2013 010-470-312	XEROX	.00	2,220.00	2,220.00	2,220.00	2,220.00	.00 .00
	DISTRICT CRT RPTR EXPE	.00	89,572.00	81,926.30	7,326.14	89,252.44	319.56 .36
2013 010-475-000	D. A. VICTIMS COORD.	.00	.00	.00	.00	.00	.00 .00
2013 010-475-101	SALARIES	.00	31,395.00	28,778.75	.00	28,778.75	2,616.25 8.33
2013 010-475-201	SOCIAL SECURITY	.00	2,402.00	2,201.65	.00	2,201.65	200.35 8.34
2013 010-475-202	HOSPITAL INSURANCE	.00	7,149.00	6,553.14	.00	6,553.14	595.86 8.33
2013 010-475-203	RETIREMENT	.00	2,251.00	2,043.06	.00	2,043.06	207.94 9.24
2013 010-475-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2013 010-475-205	LIFE INSURANCE	.00	98.00	90.20	.00	90.20	7.80 7.96
2013 010-475-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2013 010-475-310	OFFICE SUPPLIES	.00	650.00	.00	.00	.00	650.00 100.00
2013 010-475-409	COMPUTER MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2013 010-475-425	TRAVEL	.00	650.00	.00	.00	.00	.00 .00
2013 010-475-570	EQUIPMENT	.00	650.00	.00	.00	.00	.00 .00
	GRANT EXPENSE	.00	44,595.00	39,666.80	.00	39,666.80	4,928.20 11.05
2013 010-476-000	DISTRICT ATTORNEY	.00	.00	.00	.00	.00	.00 .00
2013 010-476-101	SALARIES	.00	264,035.00	226,666.16	22,858.71	249,524.87	14,510.13 5.50
2013 010-476-102	SUPPLEMENTAL LONGEVITY	.00	3,820.00	320.00	.00	100.00	3,920.00 102.62
2013 010-476-103	CERTIFICATION PAY	.00	.00	.00	.00	.00	.00 .00
2013 010-476-201	SOCIAL SECURITY	.00	20,491.00	16,863.54	1,716.24	18,579.78	1,911.22 9.33
2013 010-476-202	HOSPITAL INSURANCE	.00	68,116.00	60,652.74	4,628.52	65,281.26	2,834.74 4.16
2013 010-476-203	RETIREMENT	.00	19,206.00	16,311.26	1,658.10	17,969.36	1,236.64 6.44
2013 010-476-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2013 010-476-205	LIFE INSURANCE	.00	590.00	524.80	49.20	574.00	16.00 2.71
2013 010-476-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2013 010-476-310	OFFICE SUPPLIES	.00	8,000.00	6,677.55	1,889.69	8,567.24	567.24-.00
2013 010-476-311	POSTAGE	.00	1,800.00	2,103.53	.00	2,103.53	303.53-16.86-
2013 010-476-312	XEROX EXPENSE	.00	3,025.00	2,482.82	.00	2,482.82	542.18 17.92
2013 010-476-400	PROFESSIONAL SERVICES	.00	3,000.00	1,924.90	.00	1,924.90	1,075.10 35.84
2013 010-476-420	TELEPHONE	.00	6,500.00	6,875.90	298.82	7,174.72	674.72-10.38-
2013 010-476-424	LEOSE INVESTIGATOR TRA	.00	.00	.00	.00	.00	.00 .00
2013 010-476-425	TRAVEL	.00	650.00	1,522.17	78.34	1,600.51	950.51-146.23-
2013 010-476-450	MAINTENANCE	.00	1,500.00	4,445.61	105.81	4,551.42	3,051.42-203.43-
2013 010-476-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00 .00

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 010-477-000	DISTRICT ATTORNEY EXPE	.00	400,733.00	346,730.98	33,503.43	380,234.41	20,498.59 5.12
2013 010-477-101	COUNTY ATTORNEY	.00	.00	.00	.00	.00	.00
2013 010-477-101	SALARIES	.00	151,916.00	114,839.36	9,323.17	124,162.53	27,753.47 18.27
2013 010-477-102	STATE SUPPLEMENT SALAR	.00	31,250.00	28,645.83	2,604.17	31,250.00	.00
2013 010-477-201	SOCIAL SECURITY	.00	14,013.00	10,203.00	844.40	11,047.40	2,965.60 21.16
2013 010-477-202	HOSPITAL INSURANCE	.00	45,411.00	36,860.72	3,375.08	40,235.80	5,175.20 11.40
2013 010-477-203	RETIREMENT	.00	13,133.00	10,168.73	855.18	11,023.91	2,109.09 16.06
2013 010-477-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2013 010-477-205	LIFE INSURANCE	.00	394.00	295.20	24.60	319.80	74.20 18.83
2013 010-477-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2013 010-477-310	OFFICE EXPENSE	.00	.00	.00	.00	.00	.00
2013 010-477-400	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00
2013 010-477-420	TELEPHONE	.00	.00	.00	.00	.00	.00
2013 010-477-425	TRAVEL	.00	.00	.00	.00	.00	.00
2013 010-477-425	COUNTY ATTORNEY EXPENS	.00	256,117.00	201,012.84	17,026.60	218,039.44	38,077.56 14.87
2013 010-490-000	ELECTIONS	.00	.00	.00	.00	.00	.00
2013 010-490-101	ELECTION DAY POLL WORK	.00	22,000.00	24,962.27	.00	24,962.27	2,962.27 13.46
2013 010-490-104	OVERTIME	.00	400.00	.00	.00	.00	400.00 100.00
2013 010-490-109	SALARIES	.00	.00	.00	.00	.00	.00
2013 010-490-201	SOCIAL SECURITY	.00	500.00	906.57	.00	906.57	406.57 81.31
2013 010-490-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2013 010-490-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
2013 010-490-425	TRAVEL	.00	.00	.00	.00	.00	.00
2013 010-490-430	ADVERTISING	.00	.00	.00	.00	.00	.00
2013 010-490-435	PRINTING & BINDING	.00	.00	.00	.00	.00	.00
2013 010-490-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2013 010-490-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2013 010-491-000	ELECTIONS EXPENSE	.00	22,900.00	25,868.84	.00	25,868.84	2,968.84 12.96
2013 010-491-000	ELECTIONS ADMINISTRATI	.00	.00	.00	.00	.00	.00
2013 010-491-101	SALARIES	.00	72,120.00	66,109.89	6,009.99	72,119.88	.12
2013 010-491-104	OVERTIME	.00	.00	.00	.00	.00	.00
2013 010-491-108	SEASONAL & PART TIME S	.00	5,000.00	3,087.90	861.75	3,949.65	1,050.35 21.01
2013 010-491-109	ELECTION WORKER SALARI	.00	.00	2,969.00	.00	2,969.00	2,969.00
2013 010-491-201	SOCIAL SECURITY	.00	5,900.00	5,337.99	505.43	5,843.42	56.58 .96
2013 010-491-202	HOSPITAL INSURANCE	.00	29,854.00	27,366.46	2,627.62	29,994.08	140.08 .47
2013 010-491-203	RETIREMENT	.00	5,171.00	3,697.57	339.50	4,037.07	1,133.93 21.93
2013 010-491-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2013 010-491-205	LIFE INSURANCE	.00	295.00	270.60	24.60	295.20	.20 .07
2013 010-491-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2013 010-491-310	OFFICE SUPPLIES	.00	12,000.00	2,777.47	2,717.25	5,494.72	6,505.28 54.21
2013 010-491-311	POSTAGE	.00	5,000.00	2,973.12	.00	2,973.12	2,026.88 40.54
2013 010-491-420	TELEPHONE	.00	3,000.00	4,031.04	600.88	4,631.92	1,631.92 54.40
2013 010-491-425	TRAVEL	.00	5,000.00	3,972.21	.00	3,972.21	1,027.79 20.56
2013 010-491-426	SPEC CLASS REG FEES	.00	600.00	595.00	1,150.64	1,745.64	1,145.64 190.94
2013 010-491-440	UTILITIES	.00	3,000.00	2,445.54	465.34	2,910.88	89.12 2.97
2013 010-491-450	MAINTENANCE	.00	11,000.00	9,349.25	.00	9,349.25	1,650.75 15.01

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 010-491-499	ELECTION WORKERS	.00	.00	.00	.00	.00	.00
2013 010-491-560	ELECTION ADMIN EXPENSE	.00	178,940.00	133,886.58	15,660.99	149,547.57	15,800.47 75.24
2013 010-492-000	ELECTION CLERK TRAININ	.00	.00	.00	.00	.00	29,392.43 16.43
2013 010-492-101	SALARIES	.00	.00	.00	.00	.00	.00
2013 010-492-109	ELECTION CLERK TRAININ	.00	2,800.00	.00	.00	.00	2,800.00 100.00
2013 010-492-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
2013 010-492-311	POSTAGE	.00	.00	.00	.00	.00	.00
2013 010-492-560	EQUIPMENT CODING	.00	.00	.00	.00	.00	.00
	ELECT CLK TRAIN EXPENS	.00	2,800.00	.00	.00	.00	2,800.00 100.00
2013 010-495-000	AUDITOR	.00	.00	.00	.00	.00	.00
2013 010-495-101	SALARIES	.00	127,199.00	106,707.76	9,516.55	116,224.31	10,974.69 8.63
2013 010-495-201	SOCIAL SECURITY	.00	9,731.00	6,835.96	625.64	7,461.60	2,269.40 23.32
2013 010-495-202	HOSPITAL INSURANCE	.00	46,670.00	33,705.88	3,375.08	37,080.96	9,589.04 20.55
2013 010-495-203	RETIREMENT	.00	9,121.00	7,353.25	682.35	8,035.60	1,085.40 11.90
2013 010-495-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2013 010-495-205	LIFE INSURANCE	.00	295.00	246.00	24.60	270.60	24.40 8.27
2013 010-495-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2013 010-495-310	OFFICE SUPPLIES	.00	3,000.00	2,712.68	459.13	3,171.81	171.81- 5.73-
2013 010-495-311	POSTAGE	.00	500.00	532.21	64.78	596.99	96.99- 19.40-
2013 010-495-400	CONTRACT SERVICES	.00	2,500.00	1,000.00	1,74.41	1,000.00	1,500.00 60.00
2013 010-495-420	TELEPHONE	.00	1,500.00	1,406.16	174.41	1,580.57	80.57- 5.37-
2013 010-495-425	TRAVEL	.00	1,665.00	2,538.64	393.02	2,931.66	1,266.66- 76.08-
2013 010-495-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
	COUNTY AUDITOR EXPENSE	.00	202,181.00	163,038.54	15,315.56	178,354.10	23,826.90 11.78
2013 010-497-000	TREASURER	.00	.00	.00	.00	.00	.00
2013 010-497-101	SALARIES	.00	72,372.00	66,341.22	6,031.02	72,372.24	.24-
2013 010-497-201	SOCIAL SECURITY	.00	5,537.00	4,782.91	434.81	5,217.72	319.28 5.77
2013 010-497-202	HOSPITAL INSURANCE	.00	14,298.00	13,106.28	1,253.44	14,359.72	61.72- .43-
2013 010-497-203	RETIREMENT	.00	5,189.00	4,709.66	432.43	5,142.09	46.91 .90
2013 010-497-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2013 010-497-205	LIFE INSURANCE	.00	197.00	180.40	16.40	196.80	.20 .10
2013 010-497-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2013 010-497-310	OFFICE SUPPLIES	.00	5,800.00	4,665.74	937.58	5,603.32	196.68 3.39
2013 010-497-311	POSTAGE	.00	2,500.00	1,203.72	.00	1,203.72	1,296.28 51.85
2013 010-497-420	TELEPHONE	.00	1,600.00	1,495.68	164.20	1,659.88	59.88- 3.74-
2013 010-497-425	TRAVEL	.00	1,700.00	885.21	193.66	1,078.87	621.13 36.54
2013 010-497-450	MAINTENANCE	.00	50.00	357.00	.00	357.00	307.00- 614.00-
	TREASURER EXPENSE	.00	109,243.00	97,727.82	9,463.54	107,191.36	2,051.64 1.88
2013 010-498-000	APPRAISAL DISTRICT	.00	.00	.00	.00	.00	.00
2013 010-498-419	TAX COLLECTIONS	.00	264,642.00	255,565.30	498.58	256,063.88	8,578.12 3.24
	APPRAISAL DISTRICT EXP	.00	264,642.00	255,565.30	498.58	256,063.88	8,578.12 3.24
2013 010-499-000	TAX ASSESSOR	.00	.00	.00	.00	.00	.00

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 010-499-101	SALARIES	.00	146,922.00	132,967.80	10,467.71	143,435.51	3,486.49 2.37
2013 010-499-201	SOCIAL SECURITY	.00	11,240.00	9,741.13	767.18	10,508.31	731.69 6.51
2013 010-499-202	HOSPITAL INSURANCE	.00	44,153.00	39,877.00	3,254.34	43,131.34	1,021.66 2.31
2013 010-499-203	RETIREMENT	.00	10,535.00	9,404.44	750.53	10,154.97	380.03 3.61
2013 010-499-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2013 010-499-205	LIFE INSURANCE	.00	591.00	459.20	41.00	500.20	90.80 15.36
2013 010-499-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2013 010-499-310	OFFICE SUPPLIES	.00	4,000.00	3,997.57	1,998.08	5,995.65	1,995.65- 49.89-
2013 010-499-311	POSTAGE	.00	3,500.00	2,297.15	.00	2,297.15	1,202.85 34.37
2013 010-499-312	XEROX EXPENSE	.00	1,250.00	936.63	208.14	1,144.77	105.23 8.42
2013 010-499-401	TAX COLLECTIONS	.00	.00	.00	.00	.00	.00 .00
2013 010-499-419	CENTRAL APPRAISAL DIST	.00	.00	11,508.60	.00	11,508.60	11,508.60-
2013 010-499-420	TELEPHONE	.00	2,800.00	2,835.18	303.92	3,139.10	339.10- 12.11-
2013 010-499-425	TRAVEL	.00	2,242.00	2,721.53	125.97	2,847.50	605.50- 27.01-
2013 010-499-450	MAINTENANCE	.00	50.00	.00	.00	.00	50.00 100.00
2013 010-499-460	RENTAL	.00	.00	.00	.00	.00	.00 .00
2013 010-499-460	TAX ASSESSOR EXPENSE	.00	227,283.00	216,746.23	17,916.87	234,663.10	7,380.10- 3.25-
2013 010-510-000	COURTHOUSE	.00	.00	.00	.00	.00	.00 .00
2013 010-510-101	SALARIES	.00	52,035.00	43,717.19	2,764.37	46,481.56	5,553.44 10.67
2013 010-510-102	COMP. TIME SALARIES	.00	.00	.00	.00	.00	.00 .00
2013 010-510-104	OVERTIME	.00	6,695.00	2,670.37	95.22	2,765.59	3,929.41 58.69
2013 010-510-201	SOCIAL SECURITY	.00	4,493.00	3,532.15	218.75	3,750.90	742.10 16.52
2013 010-510-202	HOSPITAL INSURANCE	.00	22,705.00	19,340.80	1,374.18	20,714.98	1,990.02 8.76
2013 010-510-203	RETIREMENT	.00	4,211.00	3,285.29	205.04	3,490.33	720.67 17.11
2013 010-510-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2013 010-510-205	LIFE INSURANCE	.00	197.00	180.40	16.40	196.80	.20 .10
2013 010-510-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2013 010-510-333	INSURANCE REPAIRS	.00	.00	.00	.00	.00	.00 .00
2013 010-510-420	TELEPHONE	.00	1,900.00	3,011.76	200.84	3,212.60	1,312.60- 69.08-
2013 010-510-425	TRAVEL	.00	4,100.00	502.37	30.09	532.46	3,567.54 87.01
2013 010-510-440	UTILITIES	.00	67,300.00	50,756.78	11,596.96	62,353.74	4,946.26 7.35
2013 010-510-450	MAINTENANCE	.00	40,000.00	29,944.43	4,400.46	34,344.89	5,655.11 14.14
2013 010-510-451	SPECIAL PROJECTS	.00	10,000.00	10,000.00	.00	10,000.00	.00 .00
2013 010-510-455	COURTHOUSE PRESERVATIO	.00	7,000.00	.00	.00	.00	7,000.00 100.00
2013 010-510-550	OTHER BUILDING REPAIRS	.00	7,000.00	2,466.32	.00	2,466.32	4,533.68 64.77
2013 010-510-550	COURTHOUSE EXPENSE	.00	227,636.00	169,407.86	20,902.31	190,310.17	37,325.83 16.40
2013 010-511-000	COURTHOUSE ANNEX	.00	.00	.00	.00	.00	.00 .00
2013 010-511-440	UTILITIES	.00	8,000.00	6,839.61	966.16	7,805.77	194.23 2.43
2013 010-511-450	MAINTENANCE	.00	1,500.00	3,179.06	.00	3,179.06	1,679.06- 111.94-
2013 010-511-450	CTHSE ANNEX EXPENSE	.00	9,500.00	10,018.67	966.16	10,984.83	1,484.83- 15.63-
2013 010-512-000	JAIL	.00	.00	.00	.00	.00	.00 .00
2013 010-512-101	SALARIES	.00	892,029.00	779,777.88	74,792.09	854,569.97	37,459.03 4.20
2013 010-512-104	OVERTIME (REGULAR)	.00	20,000.00	24,904.97	1,079.53	25,984.50	5,984.50- 29.92-
2013 010-512-105	COMMISSARY SALARIES	.00	.00	1,387.09	.00	348.64	348.64- .00
2013 010-512-107	FOOD SERVICE SALARY	.00	.00	3,080.47	1,987.87	5,068.34	5,068.34- .00

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 010-512-108	SARGENT PAY	.00	15,000.00	10,624.99	1,000.00	11,624.99	3,375.01 22.50
2013 010-512-111	LIEUTENANT	.00	3,000.00	2,750.00	250.00	3,000.00	.00
2013 010-512-201	SOCIAL SECURITY	.00	71,148.00	61,250.18	5,916.20	67,166.38	3,981.62 5.60
2013 010-512-202	HOSPITAL INSURANCE	.00	329,656.00	248,853.32	19,646.78	268,500.10	61,155.90 18.55
2013 010-512-203	RETIREMENT	.00	66,684.00	57,713.44	5,505.37	63,218.81	3,465.19 5.20
2013 010-512-204	WORKERS COMPENSATION	.00	.00	47.15	6.84	53.99	.00
2013 010-512-205	LIFE INSURANCE	.00	3,247.00	2,681.40	246.00	2,927.40	319.60 9.84
2013 010-512-206	UNEMPLOYMENT INSURANCE	.00	.00	21.72	4.23	25.95	.00
2013 010-512-330	SUPPLIES	.00	40,000.00	29,215.16	11,024.32	40,239.48	239.48 .60
2013 010-512-390	GROCERIES	.00	230,000.00	209,070.70	35,592.45	244,663.15	14,663.15 6.38
2013 010-512-402	MEDICAL	.00	150,000.00	118,223.36	46,891.66	165,115.02	15,115.02 10.08
2013 010-512-420	TELEPHONE	.00	600.00	597.41	327.00	924.41	324.41 54.07
2013 010-512-425	JAILER TRAINING	.00	6,000.00	4,239.85	49.80	4,289.65	1,710.35 28.51
2013 010-512-440	UTILITIES	.00	175,000.00	138,742.40	23,710.53	162,452.93	12,547.07 7.17
2013 010-512-450	MAINTENANCE	.00	60,000.00	53,168.66	11,109.13	64,277.79	4,277.79 7.13
2013 010-512-451	OTHER BUILDING EXPENSE	.00	.00	12,259.00	.00	12,259.00	.00
2013 010-512-481	PRISONERS CLOTHING	.00	.00	59.85	.00	59.85	59.85 .00
2013 010-512-482	JAILER CLOTHING	.00	6,000.00	5,740.83	617.53	6,358.36	358.36 5.97
2013 010-512-482	JAIL EXPENSE	.00	2068,364.00	1764,272.09	238,696.74	2002,968.83	65,395.17 3.16
2013 010-551-000	CONSTABLE PRECINCT 1	.00	.00	.00	.00	.00	.00
2013 010-551-101	SALARY	.00	25,750.00	23,604.13	2,145.83	25,749.96	.04
2013 010-551-201	SOCIAL SECURITY	.00	1,970.00	1,637.35	148.85	1,786.20	183.80 9.33
2013 010-551-202	HOSPITAL INSURANCE	.00	15,557.00	14,260.18	1,374.18	15,634.36	77.36 .50
2013 010-551-203	RETIREMENT	.00	1,846.00	1,675.72	153.86	1,829.58	16.42 .89
2013 010-551-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2013 010-551-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40 .41
2013 010-551-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2013 010-551-331	OPERATING SUPPLIES	.00	7,800.00	2,889.22	3,359.89	6,249.11	1,550.89 19.88
2013 010-551-331	OPERATING SUPPLIES	.00	53,021.00	44,156.80	7,190.81	51,347.61	1,673.39 3.16
2013 010-552-000	CONSTABLE PRECINCT 2	.00	.00	.00	.00	.00	.00
2013 010-552-101	SALARY	.00	25,750.00	23,604.13	2,145.83	25,749.96	.04
2013 010-552-201	SOCIAL SECURITY	.00	1,970.00	1,805.65	164.15	1,969.80	.20 .01
2013 010-552-202	HOSPITAL INSURANCE	.00	7,149.00	6,553.14	626.72	7,179.86	30.86 .43
2013 010-552-203	RETIREMENT	.00	1,846.00	1,675.72	153.86	1,829.58	16.42 .89
2013 010-552-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2013 010-552-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40 .41
2013 010-552-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2013 010-552-331	OPERATING SUPPLIES	.00	7,800.00	6,859.34	1,347.57	8,206.91	406.91 5.22
2013 010-552-331	OPERATING SUPPLIES	.00	44,613.00	40,588.18	4,446.33	45,034.51	421.51 9.4
2013 010-553-000	CONSTABLE PRECINCT 3	.00	.00	.00	.00	.00	.00
2013 010-553-101	SALARY	.00	26,526.00	23,693.90	2,145.83	25,839.73	686.27 2.59
2013 010-553-201	SOCIAL SECURITY	.00	2,030.00	1,781.95	164.15	1,946.10	83.90 4.13
2013 010-553-202	HOSPITAL INSURANCE	.00	15,557.00	4,379.98	626.72	5,006.70	10,550.30 67.82
2013 010-553-203	RETIREMENT	.00	1,902.00	1,680.13	153.86	1,833.99	68.01 3.58
2013 010-553-204	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2013 010-553-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40 .41

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 010-553-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2013 010-553-331	OPERATING SUPPLIES	.00	7,800.00	3,363.45	2,340.69	5,704.14	2,095.86 26.87
2013 010-553-332	DEPUTY CSTBL EXPENSE	.00	.00	.00	.00	.00	.00
2013 010-553-333	CSTBL PCT 3 EXPENSE	.00	53,913.00	34,989.61	5,439.45	40,429.06	13,483.94 25.01
2013 010-554-000	CONSTABLE PRECINCT 4	.00	.00	.00	.00	.00	.00
2013 010-554-101	SALARY	.00	25,000.00	22,916.63	2,083.33	24,999.96	.00
2013 010-554-201	SOCIAL SECURITY	.00	1,913.00	1,753.18	159.38	1,912.56	.44
2013 010-554-202	HOSPITAL INSURANCE	.00	7,149.00	6,553.14	626.72	7,179.86	30.86-.43
2013 010-554-203	RETIREMENT	.00	1,793.00	1,626.84	149.37	1,776.21	16.79
2013 010-554-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2013 010-554-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40-
2013 010-554-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2013 010-554-331	OPERATING SUPPLIES	.00	7,800.00	5,946.89	1,437.14	7,384.03	415.97 5.33
2013 010-554-332	CSTBL PCT 4 EXPENSE	.00	43,753.00	38,886.88	4,464.14	43,351.02	401.98 .92
2013 010-560-000	SHERIFF	.00	.00	.00	.00	.00	.00
2013 010-560-101	SALARIES	.00	967,909.00	889,532.26	81,917.78	971,450.04	3,541.04-.37-
2013 010-560-102	CERTIFICATION PAY (NEW)	.00	.00	.00	.00	.00	.00
2013 010-560-103	CERTIFICATION PAY (REG)	.00	49,500.00	43,965.80	4,050.00	48,015.80	1,484.20 3.00
2013 010-560-104	OVERTIME PAY (REGULAR)	.00	50,000.00	37,629.48	3,916.15	41,545.63	8,454.37 16.91
2013 010-560-105	OVERTIME PAY (MHMR)	.00	.00	.00	.00	.00	.00
2013 010-560-106	COMP TIME SALARIES	.00	.00	.00	.00	.00	.00
2013 010-560-107	STEP GRANT OVERTIME	.00	.00	.00	.00	.00	.00
2013 010-560-108	SARGENT PAY	.00	7,200.00	6,600.00	600.00	7,200.00	.00
2013 010-560-109	CORPORAL PAY	.00	800.00	.00	.00	.00	.00
2013 010-560-110	CID PAY	.00	7,200.00	.00	.00	.00	.00
2013 010-560-111	LIEUTENANT PAY	.00	3,000.00	5,500.00	500.00	6,000.00	800.00 100.00
2013 010-560-112	ENVIRON OFFICER TRANSF	.00	.00	2,750.00	250.00	3,000.00	1,200.00 16.67
2013 010-560-113	CAPTAIN PAY	.00	3,000.00	.00	.00	.00	.00
2013 010-560-114	TRANSFERS TO VAWA OFF	.00	22,203.00	.00	.00	.00	3,000.00 100.00
2013 010-560-201	SOCIAL SECURITY	.00	83,279.00	72,235.00	6,619.69	78,854.69	22,203.00 100.00
2013 010-560-202	HOSPITAL INSURANCE	.00	320,394.00	297,512.18	29,749.00	327,261.18	4,424.31 5.31
2013 010-560-203	RETIREMENT	.00	78,054.00	71,052.84	6,566.40	77,619.24	6,867.18- 2.14-
2013 010-560-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	434.76 .56
2013 010-560-205	LIFE INSURANCE	.00	2,558.00	2,353.40	213.20	2,566.60	.00
2013 010-560-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	8.60-.34-
2013 010-560-310	OFFICE SUPPLIES	.00	13,500.00	13,341.70	4,273.66	17,615.36	4,115.36- 30.48-
2013 010-560-311	POSTAGE	.00	8,500.00	5,672.72	772.45	6,445.17	2,054.83 24.17
2013 010-560-312	XEROX EXPENSE	.00	9,500.00	9,095.45	.00	9,095.45	404.55 4.26
2013 010-560-331	OPERATING SUPPLIES	.00	188,000.00	176,061.54	44,690.23	220,751.77	32,751.77- 17.42-
2013 010-560-332	INS REIMB/REPAIRS	.00	.00	3,706.71	1,037.04	4,743.75	4,743.75-.00
2013 010-560-392	MISCELLANEOUS SUPPLIES	.00	10,500.00	6,009.50	4,433.02	10,442.52	57.48 .55
2013 010-560-393	INTERNET CRIMES GRANT	.00	.00	.00	.00	.00	.00
2013 010-560-394	JAG GRANT	.00	.00	.00	.00	.00	.00
2013 010-560-395	BULLETPROOF VEST GRANT	.00	.00	.00	.00	.00	.00
2013 010-560-420	TELEPHONE	.00	26,000.00	26,265.51	825.00	825.00-	825.00-
2013 010-560-425	TRAVEL	.00	13,300.00	2,508.52	1,435.59	2,701.10	1,701.10- 6.54-
2013 010-560-426	TRAINING	.00	4,507.00	83.63-	83.63-	2,424.89	10,875.11 81.77
2013 010-560-482	CLOTHING ALLOWANCE	.00	11,000.00	4,093.07	4,093.07	7,939.68	3,432.68- 76.16-
2013 010-560-485	NARCOTIC ALLOWANCE	.00	6,000.00	12,100.00	1,100.00	13,200.00	2,200.00- 20.00-
2013 010-560-485	NARCOTIC ALLOWANCE	.00	6,000.00	8,000.00	.00	8,000.00	2,000.00- 33.33-

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 010-560-565	TRANS. TO COURTHOUSE SHERIFF DEPT. EXPENSE	.00	1885,904.00	1695,739.22	196,958.65	1892,697.87	.00 .36-
2013 010-561-000	INTERLOCAL CRIME TASK	.00	.00	.00	.00	.00	.00 .00
2013 010-561-101	SALARIES	.00	.00	.00	.00	.00	.00 .00
2013 010-561-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00 .00
2013 010-561-202	HOSPITAL INSURANCE	.00	.00	.00	.00	.00	.00 .00
2013 010-561-203	RETIREMENT	.00	.00	.00	.00	.00	.00 .00
2013 010-561-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2013 010-561-205	LIFE INSURANCE	.00	.00	.00	.00	.00	.00 .00
2013 010-561-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2013 010-561-482	CLOTHING ALLOWANCE	.00	.00	.00	.00	.00	.00 .00
2013 010-561-482	TASK FORCE EXPENSE	.00	.00	.00	.00	.00	.00 .00
2013 010-570-000	ADULT PROBATION	.00	.00	.00	.00	.00	.00 .00
2013 010-570-400	FISCAL OFFICER	.00	.00	.00	.00	.00	.00 .00
2013 010-570-420	TELEPHONE	.00	4,500.00	3,724.70	394.20	4,118.90	.00 8.47
2013 010-570-570	EQUIPMENT	.00	1,000.00	.00	.00	.00	1,000.00 100.00
2013 010-570-570	COMMUNITY CORRECTIONS	.00	5,500.00	3,724.70	394.20	4,118.90	1,381.10 25.11
2013 010-571-000	JUVENILE PROBATION	.00	.00	.00	.00	.00	.00 .00
2013 010-571-492	BROWN COUNTY SUBSIDY	.00	153,000.00	153,000.00	30,000.00	183,000.00	30,000.00- 19.61-
2013 010-571-492	JUVENILE PROBATION EXP	.00	153,000.00	153,000.00	30,000.00	183,000.00	30,000.00- 19.61-
2013 010-575-000	EMERGENCY COORDINATOR	.00	.00	.60	.00	.00	.00 .00
2013 010-575-101	SALARIES	.00	26,265.00	25,218.24	2,188.75	27,406.99	1,141.99- 4.35-
2013 010-575-201	SOCIAL SECURITY	.00	2,010.00	1,929.21	167.44	2,096.65	86.65- 4.31-
2013 010-575-202	HOSPITAL INSURANCE	.00	7,149.00	5,957.40	626.72	6,584.12	564.88 7.90
2013 010-575-203	RETIREMENT	.00	1,884.00	1,791.04	156.93	1,947.97	63.97- 3.40-
2013 010-575-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2013 010-575-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40- .41-
2013 010-575-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2013 010-575-310	OFFICE SUPPLIES	.00	2,500.00	546.97	144.70	691.67	1,808.33 72.33
2013 010-575-400	CODE RED PROGRAM	.00	7,375.00	184.25-	16.75-	201.00-	7,576.00 102.73
2013 010-575-420	TELEPHONE	.00	3,000.00	2,641.25	223.47	2,864.72	135.28 4.51
2013 010-575-425	TRAVEL	.00	4,820.00	3,859.90	.00	3,859.90	960.10 19.92
2013 010-575-570	HOMELAND SEC GRANT EXPENSE EMC	.00	55,101.00	16,177.38	.00	16,177.38	16,177.38- .00
2013 010-575-570	HOMELAND SEC GRANT	.00	55,101.00	58,077.34	3,499.46	61,526.80	6,425.80- 11.66-
2013 010-630-000	HEALTH	.00	.00	.00	.00	.00	.00 .00
2013 010-630-402	INDIGENT MEDICAL	.00	500,000.00	673,016.39	292.72-	672,723.67	172,723.67- 34.54-
2013 010-630-478	HEART OF TX CAC	.00	2,700.00	2,700.00	.00	2,700.00	.00 .00
2013 010-630-479	CENTER FOR LIFE MH/MR	.00	4,000.00	3,666.63	333.33	3,999.96	.04 .00
2013 010-630-490	MAY SENIOR CITIZEN CTR	.00	1,500.00	1,500.00	.00	1,500.00	.00 .00
2013 010-630-492	GOOD SAMARITAN	.00	17,000.00	200.00-	1,200.00-	1,400.00-	18,400.00 108.24

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 010-630-493	HEALTH DEPARTMENT	.00	75,818.00	68,173.00	12,257.00	80,430.00	4,612.00- 6.08-
2013 010-630-494	911 SUBSIDY	.00	69,500.00	81,622.49	21,746.00	103,368.49	33,868.49- 48.73-
2013 010-630-495	SR. CITIZENS MEALS ON	.00	81,980.00	69,570.00	19,242.00	88,812.00	6,832.00- 8.33-
2013 010-630-496	AMBULANCE SUBSIDY	.00	74,239.00	65,632.02	10,195.14	75,827.16	1,588.16- 2.14-
	HEALTH EXPENSE	.00	826,737.00	965,680.53	62,280.75	1027,961.28	201,224.28- 24.34-
2013 010-640-000	WELFARE	.00	.00	.00	.00	.00	.00
2013 010-640-492	GOOD SAMARITAN WELFARE EXPENSE	.00	13,600.00	13,600.00	.00	13,600.00	.00
		.00	13,600.00	13,600.00	.00	13,600.00	.00
2013 010-655-000	OTHER COUNTY SERVICES	.00	.00	.00	.00	.00	.00
2013 010-655-490	BOUNTY PROGRAM	.00	21,150.00	24,300.00	.00	24,300.00	3,150.00- 14.89-
2013 010-655-492	CHILD WELFARE ALLOTMEN	.00	16,100.00	14,850.00	1,350.00	16,200.00	100.00- .62-
2013 010-655-493	CITY DUMP	.00	76,956.00	57,717.00	25,652.00	83,369.00	6,413.00- 8.33-
2013 010-655-494	FIRE CONTRACTS	.00	68,000.00	61,275.00	.00	61,275.00	6,725.00- 9.89-
2013 010-655-495	HISTORICAL COMMISSION	.00	2,160.00	1,500.00	531.16	2,031.16	128.84 5.96
2013 010-655-496	HUMANE SOCIETY ALLOTME	.00	7,650.00	7,012.50	637.50	7,650.00	.00
2013 010-655-500	PUBLIC LIBRARY ALLOTME	.00	30,000.00	27,500.00	2,500.00	30,000.00	.00
2013 010-655-501	SOIL & WATER CONSERVAT	.00	10,000.00	10,000.00	.00	10,000.00	.00
2013 010-655-502	DARE DONATIONS	.00	.00	.00	.00	.00	.00
2013 010-655-503	CASA	.00	6,000.00	6,000.00	.00	6,000.00	.00
2013 010-655-504	MUSEUM	.00	.00	.00	.00	.00	.00
2013 010-655-505	FAMILY SERVICES CENTER	.00	7,200.00	7,200.00	.00	7,200.00	.00
2013 010-655-506	CENTER FOR LIFE	.00	.00	.00	.00	.00	.00
2013 010-655-507	THE ARK DVS	.00	4,000.00	4,000.00	.00	4,000.00	.00
2013 010-655-508	MID-TEX COUNCIL	.00	2,880.00	2,880.00	.00	2,880.00	.00
2013 010-655-509	MHRM TRANSPORTS	.00	50,000.00	50,000.00	.00	50,000.00	.00
	COUNTY SERVICES EXPENS	.00	302,096.00	274,234.50	30,670.66	304,905.16	2,809.16- .93-
2013 010-665-000	AGRICULTURE EXTENSION	.00	.00	.00	.00	.00	.00
2013 010-665-101	SALARIES	.00	85,913.00	78,752.74	7,159.34	85,912.08	.92
2013 010-665-201	SOCIAL SECURITY	.00	6,573.00	5,856.51	532.41	6,388.92	184.08 2.80
2013 010-665-202	HOSPITAL INSURANCE	.00	15,557.00	14,260.18	1,374.18	15,634.36	77.36- .50-
2013 010-665-203	RETIREMENT	.00	6,160.00	1,267.52	116.38	1,383.90	4,776.10 77.53
2013 010-665-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2013 010-665-205	LIFE INSURANCE	.00	394.00	360.80	32.80	393.60	.40
2013 010-665-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2013 010-665-310	OFFICE SUPPLIES	.00	2,500.00	716.77	784.09	1,500.86	999.14 39.97
2013 010-665-420	TELEPHONE	.00	2,200.00	2,163.41	898.80	3,062.21	862.21- 39.19-
2013 010-665-425	TRAVEL	.00	24,500.00	23,845.00	2,125.00	25,970.00	1,470.00- 6.00-
2013 010-665-450	MAINTENANCE	.00	1,000.00	850.00	.00	850.00	150.00
2013 010-665-451	RELOCATION COSTS	.00	.00	.00	.00	.00	.00
2013 010-665-460	RENTAL	.00	.00	.00	.00	.00	.00
	EXTENSION SERVICE EXPE	.00	144,797.00	128,072.93	13,023.00	141,095.93	3,701.07 2.56
*** TOTAL EXPENSES		.00	11264,644.00	10086,958.26	1077,225.84	11164,184.10	100,459.90 .89

**Brown County
Road and Flood
Funds**

BROWN COUNTY
 TRIAL BALANCE SHEET - PRECINCT #1 FUND
 SEPTEMBER

YEAR-TO-DATE

ASSETS:		
2013 021-103-000 CASH IN BANK	2,992.22	
2013 021-103-201 CERTIFICATES OF DEPOSIT	170,000.00	
2013 021-103-202 TOBACCO CD	.00	
2013 021-115-000 ACCOUNTS RECEIVABLE	64,433.52	
2013 021-121-000 AMOUNTS TO BE PROVIDED N.P.	80,806.90	
2013 021-131-000 DUE FROM OTHER FUNDS	125,458.03	
2013 021-171-000 ESTIMATED REVENUES	.00	
2013 021-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	443,690.67	443,690.67
LIABILITIES:		
2013 021-202-000 ACCOUNTS PAYABLE	10,374.30	
2013 021-202-100 SALARIES PAYABLE	.00	
2013 021-202-200 NOTES PAYABLE	80,806.90	
2013 021-207-000 DUE TO OTHER FUNDS	.00	
2013 021-241-000 ESTIMATED EXPENDITURES	.00	
2013 021-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	91,181.20	
FUND EQUITY:		
FUND BALANCE	278,898.74	
REALIZED REVENUE	311,396.06	
LESS EXPENDITURES	237,785.33	
TOTAL FUND EQUITY	352,509.47	
TOTAL LIABILITIES/FUND EQUITY		443,690.67

BUDGET COMPARISON FOR SEPTEMBER

PRECINCT #1 FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 021-310-200	LOAN PROCEEDS	.00	.00	.00	61,999.10-	61,999.10-	61,999.10 .00
2013 021-310-300	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00 .00
2013 021-321-341	LATERAL ROAD FUNDS	.00	8,200.00-	.00	.00	.00	8,200.00- 100.00
2013 021-321-342	GROSS WT AND AXLE FEES	.00	.00	10,087.27-	10,087.27-	10,087.27	10,087.27 .00
2013 021-321-343	VEH REG CRFUND	.00	115,000.00-	99,610.45-	10,087.27-	99,610.45-	15,389.55- 13.38
2013 021-321-344	9% R&B \$10 ABONCRBF	.00	90,000.00-	84,045.62-	8,399.25-	92,444.87-	2,444.87 2.72-
2013 021-321-345	COMMISSION FROM GENERA	.00	40,000.00-	44,164.12-	.00	44,164.12-	4,164.12 10.41-
2013 021-321-351	JP FINES	.00	750.00-	649.00-	119.00-	768.00-	18.00 2.40-
2013 021-360-100	INTEREST INCOME	.00	900.00-	1,115.03-	207.22-	1,322.25-	422.25 46.92-
2013 021-370-100	OTHER REVENUE	.00	1,000.00-	500.00-	500.00-	1,000.00-	.00 .00
2013 021-390-800	TAX NOTE FUND BALANCE	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	255,850.00-	240,171.49-	71,224.57-	311,396.06-	55,546.06 21.71-
2013 021-621-101	SALARIES	.00	44,934.00	41,189.06	3,744.46	44,933.52	.48 .00
2013 021-621-201	SOCIAL SECURITY	.00	3,438.00	3,120.35	286.45	3,406.80	31.20 .91
2013 021-621-202	HOSPITAL INSURANCE	.00	15,557.00	10,371.04	1,374.18	11,745.22	3,811.78 24.50
2013 021-621-203	RETIREMENT	.00	3,222.00	2,147.84	268.48	2,416.32	805.68 25.01
2013 021-621-204	WORKERS COMPENSATION	.00	.00	4,324.64	.00	4,324.64	4,324.64-
2013 021-621-205	LIFE INSURANCE	.00	108.00	90.20	8.20	98.40	9.60 8.89
2013 021-621-206	UNEMPLOYMENT INSURANCE	.00	.00	207.90	84.34	292.24	292.24-
2013 021-621-310	OFFICE SUPPLY	.00	.00	.00	.00	.00	.00 .00
2013 021-621-331	OPERATING SUPPLIES	.00	106,991.00	41,812.87	39,061.58-	2,751.29	104,239.71 97.43
2013 021-621-333	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00 .00
2013 021-621-400	PROFESSIONAL FEES	.00	.00	.00	.00	.00	.00 .00
2013 021-621-420	TELEPHONE	.00	.00	.00	.00	.00	.00 .00
2013 021-621-425	TRAVEL	.00	2,000.00	717.85	239.18-	478.67	1,521.33 76.07
2013 021-621-440	UTILITIES	.00	8,500.00	10,031.41	650.00	10,681.41	2,181.41- 25.66-
2013 021-621-450	MAINTENANCE	.00	4,000.00	2,218.10	417.16	2,635.26	1,364.74 34.12
2013 021-621-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00 .00
2013 021-621-565	TRANSFER TO ROAD & FLO	.00	.00	.00	.00	.00	.00 .00
2013 021-621-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
2013 021-621-630	NOTE PAYABLE PRINCIPAL	.00	63,000.00	98,499.00	4,460.33	98,499.00	98,499.00-
2013 021-621-670	NOTE PAYABLE INTEREST	.00	4,100.00	49,653.31	62.23	54,113.64	8,886.36 14.11
2013 021-621-670	EXPENDITURES PRECINCT	.00	255,850.00	265,730.26	27,944.93-	237,785.33	2,691.08 65.64
	*** TOTAL EXPENSES	.00	255,850.00	265,730.26	27,944.93-	237,785.33	18,064.67 7.06

BROWN COUNTY
 TRIAL BALANCE SHEET - PRECINCT #2 FUND
 SEPTEMBER

YEAR-TO-DATE

ASSETS:		
2013 022-103-000 CASH IN BANK	4,248.69	
2013 022-103-201 CERTIFICATES OF DEPOSIT	201,000.00	
2013 022-103-202 TOBACCO CD	.00	
2013 022-115-000 ACCOUNTS RECEIVABLE	2,598.99	
2013 022-121-000 AMOUNT TO BE PROVIDED FOR N.P.	173,758.06	
2013 022-131-000 DUE FROM OTHER FUNDS	90,277.76	
2013 022-171-000 ESTIMATED REVENUES	.00	
2013 022-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	471,883.50	471,883.50
LIABILITIES:		
2013 022-202-000 ACCOUNTS PAYABLE	8,399.65	
2013 022-202-100 SALARIES PAYABLE	.00	
2013 022-202-200 NOTES PAYABLE	173,758.06	
2013 022-207-000 DUE TO OTHER FUNDS	75,000.00	
2013 022-241-000 ESTIMATED EXPENDITURES	.00	
2013 022-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	257,157.71	
FUND EQUITY:		
FUND BALANCE	124,178.91	
REALIZED REVENUE	247,990.39	
LESS EXPENDITURES	157,443.51	
TOTAL FUND EQUITY	214,725.79	
TOTAL LIABILITIES/FUND EQUITY		471,883.50

BUDGET COMPARISON FOR SEPTEMBER

PRECINCT #2 FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 022-310-300	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00
2013 022-321-250	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
2013 022-321-341	LATERAL ROAD FUNDS	.00	8,200.00-	.00	.00	8,200.00-	100.00
2013 022-321-342	GROSS WT AND AXLE FEES	.00	.00	10,087.28-	10,087.28-	10,087.28-	.00
2013 022-321-343	VEHICLE REGISTRATION	.00	106,000.00-	99,610.48-	99,610.48-	6,389.52-	6.03
2013 022-321-344	97% R&B \$10 ADDITIONAL	.00	90,000.00-	8,045.60-	8,399.25-	2,444.85-	2.72-
2013 022-321-345	COMMISSION FROM GENERA	.00	36,000.00-	44,164.12-	44,164.12-	8,164.12-	22.68-
2013 022-321-351	JP FINES	.00	750.00-	649.00-	119.00-	18.00	2.40-
2013 022-360-100	INTEREST INCOME	.00	900.00-	722.97-	192.69-	915.66-	1.74-
2013 022-370-100	OTHER REVENUE	.00	1,000.00-	.00	.00	1,000.00-	100.00
2013 022-390-800	TAX NOTE FUND BALANCE	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES							
2013 022-622-101	SALARIES	.00	242,850.00-	239,279.45-	8,710.94-	247,990.39-	2.12-
2013 022-622-201	SOCIAL SECURITIES	.00	44,934.00	41,189.06	3,744.46	44,933.52	.48
2013 022-622-202	HOSPITAL INSURANCE	.00	3,438.00	3,125.76	284.16	3,409.92	.82
2013 022-622-203	RETIREMENT	.00	7,149.00	6,553.14	626.72	7,179.86	.43-
2013 022-622-204	WORKERS COMPENSATION	.00	3,222.00	2,924.06	268.48	3,192.54	.91
2013 022-622-205	LIFE INSURANCE	.00	108.00	4,387.96	.00	4,387.96-	.00
2013 022-622-206	UNEMPLOYMENT INSURANCE	.00	.00	90.20	8.20	98.40	8.89
2013 022-622-331	OPERATING SUPPLIES	.00	.00	248.34	88.39	336.73	.00
2013 022-622-420	TELEPHONE	.00	110,699.00	105,953.95	60,254.55-	45,699.40	58.72
2013 022-622-425	TRAVEL	.00	2,000.00	1,472.99	129.81	1,602.80	19.86
2013 022-622-440	UTILITIES	.00	8,500.00	8,537.93	276.79	8,814.72	3.70-
2013 022-622-450	MAINTENANCE	.00	3,000.00	2,404.16	182.60	2,586.76	13.77
2013 022-622-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2013 022-622-565	TRANSFER TO ROAD & FLO	.00	.00	.00	.00	.00	.00
2013 022-622-570	EQUIPMENT	.00	20,000.00	.00	.00	.00	.00
2013 022-622-630	NOTE PAYABLE PRINCIPAL	.00	37,000.00	27,926.24	1,405.31	29,331.55	20.73
2013 022-622-670	NOTE PAYABLE INTEREST	.00	2,800.00	5,403.39	465.96	5,869.35	109.62-
2013 022-622-670	EXPENDITURES PRECINCT	.00	242,850.00	210,217.18	52,773.67-	157,443.51	35.17
*** TOTAL EXPENSES							
		.00	242,850.00	210,217.18	52,773.67-	157,443.51	35.17

BROWN COUNTY
 TRIAL BALANCE SHEET - PRECINCT #3 FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 023-103-000 CASH IN BANK	3,532.39-
2013 023-103-201 CERTIFICATES OF DEPOSIT	112,440.00
2013 023-103-202 TOBACCO CD	.00
2013 023-115-000 ACCOUNTS RECEIVABLE	2,158.52
2013 023-121-000 AMOUNTS TO BE PROVIDED N.P.	169,121.64
2013 023-131-000 DUE FROM OTHER FUNDS	261,716.58
2013 023-171-000 ESTIMATED REVENUES	.00
2013 023-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	541,904.35
LIABILITIES:	
2013 023-202-000 ACCOUNTS PAYABLE	15,235.65-
2013 023-202-100 SALARIES PAYABLE	.00
2013 023-202-200 NOTES PAYABLE	169,121.64-
2013 023-207-000 DUE TO OTHER FUNDS	.00
2013 023-241-000 ESTIMATED EXPENDITURES	.00
2013 023-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	184,357.29-
FUND EQUITY:	
FUND BALANCE	691,901.62-
REALIZED REVENUE	248,618.28-
LESS EXPENDITURES	582,972.84
TOTAL FUND EQUITY	357,547.06-
TOTAL LIABILITIES/FUND EQUITY	541,904.35-

BUDGET COMPARISON FOR SEPTEMBER

PRECINCT #3 FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 023-310-300	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00
2013 023-321-250	LOANS PROCEEDS	.00	.00	.00	.00	.00	.00
2013 023-321-341	LATERAL ROAD FUNDS	.00	8,200.00	.00	.00	.00	8,200.00- 100.00
2013 023-321-342	GROSS WT AND AXLE FEES	.00	.00	10,087.27	10,087.27	10,087.27	10,087.27- 100.00
2013 023-321-343	VEHICLE REGISTRATION	.00	106,000.00	99,610.45	99,610.45	99,610.45	6,389.55- 6.03
2013 023-321-344	97% R&B \$10 ADDITIONAL	.00	90,000.00	84,045.68	8,399.25	92,444.93	2,444.93 2.72-
2013 023-321-345	COMMISSION FROM GENERA	.00	36,000.00	44,164.13	44,164.13	8,164.13	22.68-
2013 023-321-351	JP FINES	.00	750.00	649.00	119.00	768.00	18.00 2.40-
2013 023-360-100	INTEREST INCOME	.00	2,500.00	1,424.20	119.30	1,543.50	956.50- 38.26
2013 023-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
2013 023-390-800	TAX NOTE FUND BALANCE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	243,450.00	239,980.73	8,637.55	248,618.28	5,168.28 2.12-
2013 023-623-101	SALARIES	.00	44,934.00	41,189.06	3,744.46	44,933.52	.48
2013 023-623-201	SOCIAL SECURITY	.00	3,438.00	3,110.48	286.45	3,396.93	41.07 1.19
2013 023-623-202	HOSPITAL INSURANCE	.00	15,557.00	10,371.04	1,374.18	11,745.22	3,811.78 24.50
2013 023-623-203	RETIREMENT	.00	3,222.00	2,924.06	268.48	3,192.54	29.46 .91
2013 023-623-204	WORKERS COMPENSATION	.00	.00	2,728.84	.00	2,728.84	2,728.84- .00
2013 023-623-205	LIFE INSURANCE	.00	108.00	90.20	8.20	98.40	9.60 8.89
2013 023-623-206	UNEMPLOYMENT INSURANCE	.00	.00	282.94	111.50	394.44	394.44- .00
2013 023-623-331	OPERATING SUPPLIES	.00	78,391.00	341,725.71	7,386.57	334,339.14	255,948.14- 326.50-
2013 023-623-400	PROFESSIONAL FEES	.00	.00	.00	.00	.00	.00
2013 023-623-420	TELEPHONE	.00	3,500.00	4,883.12	377.49	5,260.61	1,760.61- 50.30-
2013 023-623-425	TRAVEL	.00	8,500.00	9,626.40	1,482.41	11,108.81	2,608.81- 30.69-
2013 023-623-440	UTILITIES	.00	1,500.00	1,423.11	1,046.28	2,469.39	969.39- 64.63-
2013 023-623-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2013 023-623-482	CLOTHING ALLOWANCE	.00	.00	.00	.00	.00	.00
2013 023-623-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2013 023-623-565	TRANSFER TO ROAD & FLO	.00	.00	.00	.00	.00	.00
2013 023-623-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
2013 023-623-630	NOTE PAYABLE PRINCIPAL	.00	78,000.00	76,305.00	.00	76,305.00	76,305.00- .00
2013 023-623-670	NOTE PAYABLE INTEREST	.00	6,300.00	73,870.57	7,928.54	81,799.11	3,799.11- 4.87-
2013 023-623-670	EXPENDITURES PRECINCT	.00	243,450.00	573,159.96	9,812.88	582,972.84	339,522.84- 139.46-
	*** TOTAL EXPENSES	.00	243,450.00	573,159.96	9,812.88	582,972.84	339,522.84- 139.46-

BROWN COUNTY
 TRIAL BALANCE SHEET - PRECINCT #4 FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 024-103-000 CASH IN BANK	3,011.51
2013 024-103-201 CERTIFICATES OF DEPOSIT	198,000.00
2013 024-103-202 TOBACCO CD	.00
2013 024-115-000 ACCOUNTS RECEIVABLE	4,971.85
2013 024-121-000 AMOUNTS TO BE PROVIDED N.P.	436,682.21
2013 024-131-000 DUE FROM OTHER FUNDS	83,222.72
2013 024-171-000 ESTIMATED REVENUES	.00
2013 024-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	725,888.29
LIABILITIES:	
2013 024-202-000 ACCOUNTS PAYABLE	9,694.36
2013 024-202-100 SALARIES PAYABLE	.00
2013 024-202-200 NOTES PAYABLE	436,682.21
2013 024-207-000 DUE TO OTHER FUNDS	75,000.00
2013 024-241-000 ESTIMATED EXPENDITURES	.00
2013 024-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	521,376.57
FUND EQUITY:	
FUND BALANCE	283,240.54
REALIZED REVENUE	495,818.69
LESS EXPENDITURES	574,547.51
TOTAL FUND EQUITY	204,511.72
TOTAL LIABILITIES/FUND EQUITY	725,888.29

BUDGET COMPARISON FOR SEPTEMBER

PRECINCT #4 FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL ** REMAINING PERCENT	**** ACTUAL **** REMAINING PERCENT
2013 024-310-200	LOAN PROCEEDS	.00	.00	.00	247,000.00-	247,000.00-	247,000.00	.00
2013 024-321-250	LOANS PROCEEDS	.00	.00	.00	.00	.00	.00	.00
2013 024-321-341	LATERAL ROAD FUNDS	.00	8,200.00-	.00	.00	.00	8,200.00-	100.00
2013 024-321-342	GROSS WT AND AXLE FEES	.00	.00	10,087.26-	.00	10,087.26-	10,087.26	.00
2013 024-321-343	VEHICLE REGISTRATION	.00	106,000.00-	99,610.42-	.00	99,610.42-	6,389.58-	6.03
2013 024-321-344	97% R&B \$10 ADDITIONAL	.00	90,000.00-	84,045.70-	8,399.25-	92,444.95-	2,444.95	2.72-
2013 024-321-345	COMMISSION FROM GENERA	.00	36,000.00-	44,164.12-	.00	44,164.12-	8,164.12	22.68-
2013 024-321-351	JP FINES	.00	750.00-	649.00-	119.00-	768.00-	18.00	2.40-
2013 024-360-100	INTEREST INCOME	.00	1,200.00-	1,483.12-	260.82-	1,743.94-	543.94	45.33-
2013 024-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00	.00
2013 024-370-105	SURPLUS PROPERTY SALES	.00	.00	.00	.00	.00	.00	.00
2013 024-390-800	TAX NOTE FUND BALANCE	.00	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES		.00	242,150.00-	240,039.62-	255,779.07-	495,818.69-	253,668.69	104.76-
2013 024-624-101	SALARIES	.00	44,934.00	41,189.06	3,744.46	44,933.52	.48	.00
2013 024-624-104	OVERTIME PAY	.00	.00	.00	.00	.00	.00	.00
2013 024-624-201	SOCIAL SECURITY	.00	3,438.00	3,015.98	274.18	3,290.16	147.84	4.30
2013 024-624-202	HOSPITAL INSURANCE	.00	7,149.00	6,553.14	626.72	7,179.86	30.86-	4.3-
2013 024-624-203	RETIREMENT	.00	3,222.00	2,924.06	268.48	3,192.54	29.46	.91
2013 024-624-204	WORKERS COMPENSATION	.00	.00	4,387.96	.00	4,387.96	4,387.96-	.00
2013 024-624-205	LIFE INSURANCE	.00	108.00	90.20	8.20	98.40	9.60	8.89
2013 024-624-206	UNEMPLOYMENT INSURANCE	.00	.00	259.12	94.00	353.12	353.12-	.00
2013 024-624-331	OPERATING SUPPLIES	.00	115,514.00	155,504.84	80,247.46-	75,257.38	40,256.62	34.85
2013 024-624-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00	.00
2013 024-624-420	TELEPHONE	.00	3,000.00	2,744.68	177.25	2,921.93	78.07	2.60
2013 024-624-425	TRAVEL	.00	8,500.00	7,387.28	1,307.23	8,694.51	194.51-	2.29-
2013 024-624-440	UTILITIES	.00	3,000.00	2,067.09	722.06	2,789.15	210.85	7.03
2013 024-624-450	MAINTENANCE	.00	.00	.00	.00	.00	.00	.00
2013 024-624-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00	.00
2013 024-624-565	TRANSFER TO ROAD & FLO	.00	.00	.00	.00	.00	.00	.00
2013 024-624-570	EQUIPMENT	.00	.00	.00	370,500.00	370,500.00	370,500.00-	.00
2013 024-624-530	NOTE PAYABLE PRINCIPAL	.00	51,972.00	44,648.93	4,428.05	49,076.98	2,895.02	5.57
2013 024-624-670	NOTE PAYABLE INTEREST	.00	1,313.00	1,300.05	571.95	1,872.00	559.00-	42.57-
2013 024-624-670	EXPENDITURES PRECINCT	.00	242,150.00	272,072.39	302,475.12	574,547.51	332,397.51-	137.27-
*** TOTAL EXPENSES		.00	242,150.00	272,072.39	302,475.12	574,547.51	332,397.51-	137.27-

BROWN COUNTY
 TRIAL BALANCE SHEET - ROAD & FLOOD FUND
 SEPTEMBER

YEAR-TO-DATE

ASSETS:		
2013 025-103-000 CASH IN BANK	4,555.32	
2013 025-103-201 CERTIFICATES OF DEPOSIT	350,500.00	
2013 025-105-000 ADVALOREM TAXES RECEIVABLE	142,460.66	
2013 025-115-000 ACCOUNTS RECEIVABLE	3,408.56	
2013 025-121-000 AMOUNTS TO BE PROVIDED N.P.	.00	
2013 025-131-000 DUE TO AND FROM OTHER FUNDS	348,884.32	
2013 025-171-000 ESTIMATED REVENUES	.00	
2013 025-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	152,040.22	152,040.22
LIABILITIES:		
2013 025-202-000 ACCOUNTS PAYABLE	9,579.56	
2013 025-202-100 SALARIES PAYABLE	.00	
2013 025-202-200 NOTES PAYABLE	.00	
2013 025-241-000 ESTIMATED EXPENDITURES	.00	
2013 025-241-100 BUDGETED FUND BALANCE	.00	
2013 025-250-000 DEFERRED ADVAL TAX REVENUE	142,460.66	
TOTAL LIABILITIES	152,040.22	
FUND EQUITY:		
FUND BALANCE	371.62	
REALIZED REVENUE	1,654,464.95	
LESS EXPENDITURES	1,654,836.57	
TOTAL FUND EQUITY	.00	
TOTAL LIABILITIES/FUND EQUITY		152,040.22

BUDGET COMPARISON FOR SEPTEMBER

ROAD & FLOOD FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL ** REMAINING PERCENT
2013 025-310-110	ADV TAXES CURRENT	.00	1581,084.00-	1588,524.08-	6,774.42-	1595,298.50-	14,214.50
2013 025-310-120	ADV TAXES DELINQUENT	.00	45,100.00-	36,867.04-	3,024.06-	39,891.10-	5,208.90
2013 025-310-122	ADV TAXES P&I	.00	18,641.00-	13,849.39-	1,668.47-	15,517.86-	3,123.14-
2013 025-310-200	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
2013 025-310-312	ADV ATTORNEY FEES	.00	.00	.00	.00	.00	.00
2013 025-311-200	SALE OF TAX NOTES	.00	.00	.00	.00	.00	.00
2013 025-340-406	TRANSFER FROM PRECINCT	.00	.00	.00	.00	.00	.00
2013 025-360-100	INTEREST INCOME	.00	3,000.00-	3,384.34-	373.15-	3,757.49-	757.49
2013 025-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES		.00	1647,825.00-	1642,624.85-	11,840.10-	1654,464.95-	6,639.95
TOTAL ADMIN EXPENSE		.00	.00	.00	.00	.00	.00
2013 025-620-000	ROAD & FLOOD	.00	.00	.00	.00	.00	.00
2013 025-620-103	INMATE JAILER	.00	.00	.00	.00	.00	.00
2013 025-620-201	INMATE SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
2013 025-620-202	INMATE HOSPITALIZATION	.00	.00	.00	.00	.00	.00
2013 025-620-203	INMATE RETIREMENT	.00	.00	.00	.00	.00	.00
2013 025-620-204	WORKERS COMPENSATION	.00	3,000.00	1,405.82	.00	1,405.82	53.14
2013 025-620-206	UNEMPLOYMENT INSURANCE	.00	1,000.00	158.56	53.95	212.51	787.49
2013 025-620-331	OPERATING SUPPLIES	.00	57,514.00	13,576.90	12,236.81	25,813.71	25,813.71-
2013 025-620-332	INMATE SUPPLIES	.00	.00	53,140.55	5,481.47	58,622.02	1,108.02-
2013 025-620-401	BCAD TAX COLLECTIONS	.00	.00	.00	.00	.00	.00
2013 025-620-419	CENTRAL APPRAISAL DIST	.00	66,311.00	55,786.28	83.67	55,869.95	10,441.05
2013 025-620-570	INMATE EQUIPMENT	.00	10,000.00	.00	.00	10,000.00	100.00
2013 025-620-572	RIGHT OF WAY	.00	10,000.00	.00	.00	10,000.00	100.00
2013 025-620-630	NOTES PAYABLE PRINCIPA	.00	.00	.00	.00	.00	.00
2013 025-620-670	NOTES PAYABLE INTEREST	.00	.00	.00	.00	.00	.00
EXPENDITURES ROAD & FL		.00	147,825.00	124,068.11	17,855.90	141,924.01	5,900.99
2013 025-621-000	ROAD & FLOOD PRECINCT	.00	.00	.00	.00	.00	.00
2013 025-621-101	SALARIES	.00	191,310.00	155,873.74	15,525.80	171,399.54	19,910.46
2013 025-621-104	PART TIME SALARY	.00	.00	.00	.00	.00	.00
2013 025-621-201	SOCIAL SECURITY	.00	14,635.00	11,488.20	1,148.93	12,637.13	1,997.87
2013 025-621-202	HOSPITAL INSURANCE	.00	68,116.00	49,371.26	5,255.24	54,626.50	13,489.50
2013 025-621-203	RETIREMENT	.00	13,714.00	11,140.57	1,120.37	12,260.94	1,453.06
2013 025-621-205	LIFE INSURANCE	.00	590.00	483.80	49.20	533.00	57.00
2013 025-621-331	OPERATING SUPPLIES	.00	85,735.00	200.00	125,496.03	125,696.03	39,961.03-
2013 025-621-420	CELL PHONE	.00	300.00	425.00	50.00	475.00	175.00-
2013 025-621-482	CLOTHING ALLOWANCE	.00	600.00	550.00	50.00	600.00	58.33-
EXPENDITURES PRECINCT		.00	375,000.00	229,532.57	148,695.57	378,228.14	3,228.14-
2013 025-622-000	ROAD & FLOOD PRECINCT	.00	.00	.00	.00	.00	.00
2013 025-622-101	SALARIES	.00	197,735.00	177,566.27	16,131.62	193,697.89	4,037.11
2013 025-622-102	SALARIES PART TIME EMP	.00	.00	.00	.00	.00	.00
2013 025-622-201	SOCIAL SECURITY	.00	15,197.00	13,038.26	1,181.87	14,220.13	976.87
2013 025-622-202	HOSPITAL INSURANCE	.00	76,524.00	58,550.82	6,002.70	64,553.52	11,970.48
2013 025-622-203	RETIREMENT	.00	14,243.00	12,463.42	1,162.02	13,625.44	617.56

BUDGET COMPARISON FOR SEPTEMBER

ROAD & FLOOD FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 025-622-205	LIFE INSURANCE	.00	590.00	524.80	49.20	574.00	16.00 2.71
2013 025-622-331	OPERATING SUPPLIES	.00	69,811.00	353.40	90,378.76	90,732.16	20,921.16- 29.97- *
2013 025-622-420	CELL PHONE	.00	300.00	250.00	25.00	275.00	25.00 8.33
2013 025-622-482	CLOTHING ALLOWANCE	.00	600.00	500.00	50.00	550.00	50.00 8.33
	EXPENDITURES PRECINCT	.00	375,000.00	263,246.97	114,981.17	378,228.14	3,228.14- .86-
2013 025-623-000	ROAD & FLOOD PRECINCT	.00	.00	.00	.00	.00	.00 .00
2013 025-623-101	SALARIES	.00	220,466.00	198,466.31	21,328.83	219,795.14	670.86 .30
2013 025-623-102	PART-TIME SALARIES	.00	.00	4,845.00	.00	4,845.00	4,845.00- .00 *
2013 025-623-201	SOCIAL SECURITY	.00	16,865.00	15,011.93	1,582.46	16,594.39	271.61 1.61
2013 025-623-202	HOSPITAL INSURANCE	.00	76,524.00	63,035.70	6,629.42	69,665.12	6,858.88 8.96
2013 025-623-203	RETIREMENT	.00	15,807.00	13,903.78	1,534.70	15,438.48	368.52 2.33
2013 025-623-205	LIFE INSURANCE	.00	590.00	598.60	65.60	664.20	74.20- 12.58- *
2013 025-623-331	OPERATING SUPPLIES	.00	43,847.00	400.00	49,925.81	50,325.81	6,478.81- 14.78- *
2013 025-623-420	CELL PHONE	.00	300.00	275.00	25.00	300.00	.00 .00
2013 025-623-482	CLOTHING ALLOWANCE	.00	600.00	550.00	50.00	600.00	.00 .00
	EXPENDITURES PRECINCT	.00	375,000.00	297,086.32	81,141.82	378,228.14	3,228.14- .86-
2013 025-624-000	ROAD & FLOOD PRECINCT	.00	.00	.00	.00	.00	.00 .00
2013 025-624-101	SALARIES	.00	222,518.00	184,467.60	15,356.42	199,824.02	22,693.98 10.20
2013 025-624-102	SALARIES PART-TIME EMP	.00	.00	.00	.00	.00	.00 .00
2013 025-624-104	OVERTIME PAY	.00	.00	56.21	.00	56.21	56.21- .00 *
2013 025-624-201	SOCIAL SECURITY	.00	17,023.00	13,465.81	1,126.43	14,592.24	2,430.76 14.28
2013 025-624-202	HOSPITAL INSURANCE	.00	59,709.00	59,847.20	4,628.52	64,475.72	4,766.72- 7.98- *
2013 025-624-203	RETIREMENT	.00	15,955.00	12,803.37	1,015.06	13,818.43	2,136.57 13.39
2013 025-624-205	LIFE INSURANCE	.00	590.00	524.80	41.00	565.80	24.20 4.10
2013 025-624-331	OPERATING SUPPLIES	.00	58,305.00	360.00	83,260.72	83,620.72	25,315.72- 43.42- *
2013 025-624-420	CELL PHONE	.00	300.00	725.00	50.00	775.00	475.00- 158.33- *
2013 025-624-482	CLOTHING ALLOWANCE	.00	600.00	500.00	.00	500.00	100.00 16.67
	EXPENDITURES PRECINCT	.00	375,000.00	272,749.99	105,478.15	378,228.14	3,228.14- .86-

*** TOTAL EXPENSES

1647,825.00 1186,683.96 468,152.61 1654,836.57 7,011.57- .43-

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**Brown County
Special Revenue
Funds**

BROWN COUNTY
 TRIAL BALANCE SHEET - C. A. FORFEITURE FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 011-103-000 CASH IN BANK	16,540.22
2013 011-103-201 CERTIFICATES OF DEPOSIT	.00
2013 011-115-000 ACCOUNTS RECEIVABLE	.35
2013 011-131-000 DUE FROM OTHER FUNDS	.00
2013 011-171-000 ESTIMATED REVENUES	.00
2013 011-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	16,540.57
LIABILITIES:	
2013 011-202-000 ACCOUNTS PAYABLE	.00
2013 011-202-100 SALARIES PAYABLE	.00
2013 011-207-000 DUE TO OTHER FUNDS	.00
2013 011-241-000 ESTIMATED EXPENDITURES	.00
2013 011-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	16,536.42
REALIZED REVENUE	4.15
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	16,540.57
TOTAL LIABILITIES/FUND EQUITY	16,540.57

BUDGET COMPARISON FOR SEPTEMBER

C. A. FORFEITURE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 011-340-348	FORFEITURES	.00	1,000.00-	.00	.00	.00	1,000.00- 100.00
2013 011-360-100	INTEREST INCOME	.00	7.00-	3.46-	.69-	4.15-	2.85- 40.71
	*** TOTAL REVENUES	.00	1,007.00-	3.46-	.69-	4.15-	1,002.85- 99.59
2013 011-477-101	SALARIES	.00	.00	.00	.00	.00	.00 .00
2013 011-477-201	FICA/MED	.00	.00	.00	.00	.00	.00 .00
2013 011-477-204	WORKERS COMPENSATION I	.00	.00	.00	.00	.00	.00 .00
2013 011-477-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2013 011-477-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00 .00
2013 011-477-425	TRAVEL	.00	1,007.00	.00	.00	.00	1,007.00 100.00
2013 011-477-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2013 011-477-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
	EXPENDITURES C.A. FORF	.00	1,007.00	.00	.00	.00	1,007.00 100.00
	*** TOTAL EXPENSES	.00	1,007.00	.00	.00	.00	1,007.00 100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - JUSTICE COURT TECHNOLOGY FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 012-103-000 CASH IN BANK	663.25
2013 012-103-201 CERTIFICATES OF DEPOSIT	58,000.00
2013 012-115-000 ACCOUNTS RECEIVABLE	813.32
2013 012-131-000 DUE TO AND FROM OTHER FUNDS	.00
2013 012-171-000 ESTIMATED REVENUES	.00
2013 012-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	59,476.57
LIABILITIES:	
2013 012-202-000 ACCOUNTS PAYABLE	.00
2013 012-241-000 ESTIMATED EXPENDITURES	.00
2013 012-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	55,913.07-
REALIZED REVENUE	10,952.28-
LESS EXPENDITURES	7,388.78
TOTAL FUND EQUITY	59,476.57-
TOTAL LIABILITIES/FUND EQUITY	59,476.57-

BUDGET COMPARISON FOR SEPTEMBER

JUSTICE COURT TECHNOLOGY FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 012-340-341	FEES JP #1	.00	1,426.00-	1,192.00-	148.00-	1,340.00-	86.00- 6.03
2013 012-340-342	FEES JP #2	.00	1,603.00-	1,420.00-	320.00-	1,740.00-	137.00 8.55-
2013 012-340-343	FEES JP #3	.00	4,430.00-	3,856.00-	616.00-	4,472.00-	42.00 95-
2013 012-340-344	FEES JP #4	.00	3,480.00-	2,748.00-	340.00-	3,088.00-	392.00- 11.26
2013 012-360-100	INTEREST INCOME	.00	258.00-	260.06-	52.22-	312.28-	54.28 21.04-
2013 012-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES		.00	11,197.00-	9,476.06-	1,476.22-	10,952.28-	244.72- 2.19
2013 012-451-000	JP#1 TECHNOLOGY	.00	.00	.00	.00	.00	.00
2013 012-451-310	SUPPLIES	.00	1,807.00	362.54	32.98	395.52	1,411.48 78.11
2013 012-451-425	TRAVEL	.00	990.00	1,438.74	175.00	1,613.74	623.74- 63.00- *
2013 012-451-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
2013 012-451-570	JP #1 EXPENDITURES	.00	2,797.00	1,801.28	207.98	2,009.26	787.74 28.16
2013 012-452-000	JP#2 TECHNOLOGY	.00	.00	.00	.00	.00	.00
2013 012-452-310	SUPPLIES	.00	1,609.00	456.56	162.28	618.84	990.16 61.54
2013 012-452-425	TRAVEL	.00	1,191.00	655.22	275.00	930.22	260.78 21.90
2013 012-452-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
2013 012-452-570	JP#2 EXPENDITURES	.00	2,800.00	1,111.78	437.28	1,549.06	1,250.94 44.68
2013 012-453-000	JP#3 TECHNOLOGY	.00	.00	.00	.00	.00	.00
2013 012-453-310	SUPPLIES	.00	1,910.00	563.06	32.99	596.05	1,313.95 68.79
2013 012-453-425	TRAVEL	.00	890.00	1,071.16	175.00	1,246.16	356.16- 40.02- *
2013 012-453-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
2013 012-453-570	JP#3 EXPENDITURES	.00	2,800.00	1,634.22	207.99	1,842.21	957.79 34.21
2013 012-454-000	JP#4 TECHNOLOGY	.00	.00	.00	.00	.00	.00
2013 012-454-310	SUPPLIES	.00	1,783.00	368.53	32.98	401.51	1,381.49 77.48
2013 012-454-425	TRAVEL	.00	1,017.00	1,411.74	175.00	1,586.74	569.74- 56.02- *
2013 012-454-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
2013 012-454-570	JP#4 EXPENDITURES	.00	2,800.00	1,780.27	207.98	1,988.25	811.75 28.99
*** TOTAL EXPENSES		.00	11,197.00	6,327.55	1,061.23	7,388.78	3,808.22 34.01

BROWN COUNTY
 TRIAL BALANCE SHEET - COURTHOUSE SECURITY FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 013-103-000 CASH IN BANK	6,910.25
2013 013-103-201 CERTIFICATES OF DEPOSIT	.00
2013 013-115-000 ACCOUNTS RECEIVABLE	1,223.62
2013 013-131-000 DUE TO AND FROM OTHER FUNDS	.00
2013 013-171-000 ESTIMATED REVENUES	.00
2013 013-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	8,133.87
LIABILITIES:	
2013 013-202-000 ACCOUNTS PAYABLE	112.65-
2013 013-202-100 SALARIES PAYABLE	488.09
2013 013-241-000 ESTIMATED EXPENDITURES	.00
2013 013-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	375.44
FUND EQUITY:	
FUND BALANCE	4,845.28-
REALIZED REVENUE	166,010.99-
LESS EXPENDITURES	162,346.96
TOTAL FUND EQUITY	8,509.31-
TOTAL LIABILITIES/FUND EQUITY	8,133.87-

BUDGET COMPARISON FOR SEPTEMBER
COURTHOUSE SECURITY FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 013-340-341	FEES - J.P.#1	.00	1,417.00-	1,186.00-	148.00-	1,334.00-	83.00- 5.86
2013 013-340-342	FEES - J.P.#2	.00	1,588.00-	1,417.00-	320.00-	1,737.00-	149.00 9.38-
2013 013-340-343	FEES - J.P.#3	.00	4,411.00-	3,849.00-	614.00-	4,463.00-	52.00 1.18-
2013 013-340-344	FEES - J.P.#4	.00	3,470.00-	2,750.00-	340.00-	3,090.00-	380.00- 10.95
2013 013-340-347	FEES-DST CLK-DC	.00	2,083.00-	2,072.85-	561.62-	2,634.47-	551.47 26.47-
2013 013-340-348	FEES-DST CLK-CCL	.00	1,134.00-	965.00-	210.00-	1,175.00-	41.00 3.62-
2013 013-340-395	FEES CO CLERK LAND	.00	.00	.00	.00	.00	.00
2013 013-340-399	FEES COUNTY COURT	.00	1,162.00-	689.99-	111.53-	801.52-	360.48- 31.02
2013 013-340-400	FEES-CO CLK-CC	.00	8,639.00-	8,089.18-	1,654.51-	9,743.69-	1,104.69 12.79-
2013 013-340-401	FEES-CO CLK-CCL	.00	1,122.00-	875.60-	151.61-	1,027.21-	94.79- 8.45
2013 013-340-405	TRANSFERS FROM GENERAL	.00	140,000.00-	140,000.00-	.00	140,000.00-	.00
2013 013-360-100	INTEREST INCOME	.00	9.00-	4.10-	1.00-	5.10-	3.90- 43.33
2013 013-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
2013 013-390-699	TRANSFERS	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	165,035.00-	161,898.72-	4,112.27-	166,010.99-	975.99 .59-
2013 013-516-101	SALARIES	.00	102,474.00	95,866.17	8,511.37	104,377.54	1,903.54- 1.86- *
2013 013-516-103	CERTIFICATION PAY	.00	10,800.00	9,707.28	900.00	10,607.28	192.72 1.78
2013 013-516-104	OVERTIME PAY (REGULAR)	.00	2,000.00	821.67	75.65	897.32	1,102.68 55.13
2013 013-516-108	SERGEANT SUPPLEMENT	.00	2,400.00	2,200.00	200.00	2,400.00	.00
2013 013-516-201	SOCIAL SECURITY	.00	7,840.00	8,337.50	744.65	9,082.15	1,242.15- 15.84- *
2013 013-516-202	HOSPITAL INSURANCE	.00	22,706.00	19,026.10	2,000.90	21,027.00	1,679.00 7.39
2013 013-516-203	RETIREMENT	.00	8,656.00	7,913.30	714.23	8,627.53	28.47 .33
2013 013-516-204	WORKERS COMPENSATION	.00	.00	1,713.68	.00	1,713.68	.00 *
2013 013-516-205	LIFE INSURANCE	.00	197.00	180.40	16.40	196.80	.20 .10
2013 013-516-206	UNEMPLOYMENT INSURANCE	.00	200.00	180.01	62.65	242.66	42.66- 21.33- *
2013 013-516-402	MEDICAL EXPENSES	.00	.00	.00	.00	.00	.00
2013 013-516-420	TELEPHONE	.00	630.00	700.00	75.00	775.00	145.00- 23.02- *
2013 013-516-425	TRAVEL	.00	.00	.00	.00	.00	.00
2013 013-516-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2013 013-516-482	CLOTHING ALLOWANCE	.00	2,400.00	2,200.00	200.00	2,400.00	.00
2013 013-516-499	MISCELLANEOUS	.00	2,605.00	.00	.00	.00	2,605.00 100.00
2013 013-516-562	TRANSFERS TO CAPITAL P	.00	.00	.00	.00	.00	.00
2013 013-516-570	CTHSE SECURITY EQUIPME	.00	2,127.00	.00	.00	.00	2,127.00 100.00
	EXPENDITURES CRTHOUSE	.00	165,035.00	148,846.11	13,500.85	162,346.96	2,688.04 1.63
	*** TOTAL EXPENSES	.00	165,035.00	148,846.11	13,500.85	162,346.96	2,688.04 1.63

BROWN COUNTY
 TRIAL BALANCE SHEET - D. A. FORFEITURE FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 015-103-000 CASH IN BANK	692.00
2013 015-103-201 CERTIFICATES OF DEPOSIT	115,500.00
2013 015-115-000 ACCOUNTS RECEIVABLE	2,447.75
2013 015-131-000 DUE FROM OTHER FUNDS	.00
2013 015-171-000 ESTIMATED REVENUES	.00
2013 015-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	118,639.75
LIABILITIES:	
2013 015-202-000 ACCOUNTS PAYABLE	410.55
2013 015-202-100 SALARIES PAYABLE	.00
2013 015-207-000 DUE TO OTHER FUNDS	.00
2013 015-241-000 ESTIMATED EXPENDITURES	.00
2013 015-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	410.55
FUND EQUITY:	
FUND BALANCE	83,363.18
REALIZED REVENUE	52,142.03
LESS EXPENDITURES	17,276.01
TOTAL FUND EQUITY	118,229.20
TOTAL LIABILITIES/FUND EQUITY	118,639.75

BUDGET COMPARISON FOR SEPTEMBER

D. A. FORFEITURE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 015-340-348	FORFEITURES	.00	35,019.00-	49,168.12-	2,397.29-	51,565.41-	16,546.41 47.25-
2013 015-360-100	INTEREST INCOME	.00	314.00-	471.48-	105.14-	576.62-	262.62 83.64-
2013 015-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	35,333.00-	49,639.60-	2,502.43-	52,142.03-	16,809.03 47.57-
2013 015-476-101	SALARIES	.00	.00	.00	.00	.00	.00 .00
2013 015-476-201	FICA/MED	.00	.00	.00	.00	.00	.00 .00
2013 015-476-204	WORKERS COMPENSATION I	.00	.00	.00	.00	.00	.00 .00
2013 015-476-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2013 015-476-310	OFFICE SUPPLIES	.00	.00	502.75	.00	502.75	502.75- .00 *
2013 015-476-425	TRAVEL	.00	8,000.00	.00	3,248.26	3,248.26	4,751.74 59.40
2013 015-476-450	MAINTENANCE	.00	13,660.00	10,935.00	90.00	11,025.00	2,635.00 19.29
2013 015-476-495	DRUG INVESTIGATIONS	.00	.00	.00	.00	.00	.00 .00
2013 015-476-570	EQUIPMENT	.00	13,673.00	2,500.00	.00	2,500.00	11,173.00 81.72
	EXPENDITURES D.A. FORF	.00	35,333.00	13,937.75	3,338.26	17,276.01	18,056.99 51.11
	*** TOTAL EXPENSES	.00	35,333.00	13,937.75	3,338.26	17,276.01	18,056.99 51.11

BROWN COUNTY
 TRIAL BALANCE SHEET - SHERIFF DEPT CONTRIBUTION FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 017-103-000 CASH IN BANK	3,720.98
2013 017-103-201 CERTIFICATES OF DEPOSIT	.00
2013 017-115-000 ACCOUNTS RECEIVABLE	.08
2013 017-131-000 DUE TO AND FROM OTHER FUNDS	.00
2013 017-171-000 ESTIMATED REVENUES	.00
2013 017-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	3,721.06
LIABILITIES:	
2013 017-202-000 ACCOUNTS PAYABLE	2,470.56-
2013 017-241-000 ESTIMATED EXPENDITURES	.00
2013 017-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	2,470.56-
FUND EQUITY:	
FUND BALANCE	1,478.77-
REALIZED REVENUE	8,519.68-
LESS EXPENDITURES	8,747.95
TOTAL FUND EQUITY	1,250.50-
TOTAL LIABILITIES/FUND EQUITY	3,721.06-

BUDGET COMPARISON FOR SEPTEMBER

SHERIFF DEPT CONTRIBUTION FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 017-340-348	DONATIONS TO SHERIFF D	.00	500.00-	10,521.74-	2,003.56	8,518.18-	8,018.18 1603.64-
2013 017-360-100	INTEREST INCOME	.00	1.00-	1.33-	.17-	1.50-	.50 50.00-
2013 017-361-100	INTEREST EARNED	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	501.00-	10,523.07-	2,003.39	8,519.68-	8,018.68 1600.53-
2013 017-560-331	OPERATING EXPENSE	.00	501.00	8,280.95	467.00	8,747.95	8,246.95-1646.10- *
2013 017-560-425	TRAVEL EXPENDITURES	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL EXPENSES	.00	501.00	8,280.95	467.00	8,747.95	8,246.95-1646.10-

BROWN COUNTY
 TRIAL BALANCE SHEET - SHERIFF TRAINING FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 018-103-000 CASH IN BANK	13,418.06
2013 018-115-000 ACCOUNTS RECEIVABLE	.30
2013 018-171-000 ESTIMATED REVENUES	.00
2013 018-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	13,418.36
LIABILITIES:	
2013 018-202-000 ACCOUNTS PAYABLE	124.00
2013 018-241-000 ESTIMATED EXPENDITURES	.00
2013 018-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	124.00
FUND EQUITY:	
FUND BALANCE	17,801.36-
REALIZED REVENUE	4.00-
LESS EXPENDITURES	4,263.00
TOTAL FUND EQUITY	13,542.36-
TOTAL LIABILITIES/FUND EQUITY	13,418.36-

BUDGET COMPARISON FOR SEPTEMBER

SHERIFF TRAINING FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL REMAINING PERCENT	** ACTUAL REMAINING PERCENT
2013 018-340-348	STATE COMPTROLLER	.00	.00	.00	.00	.00	.00	.00
2013 018-360-100	INTEREST INCOME	.00	6.00-	3.38-	.62-	4.00-	2.00-	33.33
2013 018-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00	.00
2013 018-395-800	BUDGETED FUND BALANCE	.00	5,000.00-	.00	.00	.00	5,000.00-	100.00
	*** TOTAL REVENUES	.00	5,006.00-	3.38-	.62-	4.00-	5,002.00-	99.92
2013 018-560-425	TRAINING EXPENSE	.00	5,006.00	1,768.00	2,495.00	4,263.00	743.00	14.84
	EXPENDITURES	.00	5,006.00	1,768.00	2,495.00	4,263.00	743.00	14.84
	*** TOTAL EXPENSES	.00	5,006.00	1,768.00	2,495.00	4,263.00	743.00	14.84

BROWN COUNTY
 TRIAL BALANCE SHEET - DARE PROGRAM FUND
 SEPTEMBER

YEAR-TO-DATE

ASSETS:	
2013 019-103-000 CASH IN BANK	391.14
2013 019-115-000 ACCOUNTS RECEIVABLE	.00
2013 019-171-000 ESTIMATED REVENUES	.00
2013 019-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	391.14
LIABILITIES:	
2013 019-202-000 ACCOUNTS PAYABLE	.00
2013 019-241-000 ESTIMATED EXPENDITURES	.00
2013 019-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	391.14-
REALIZED REVENUE	.00
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	391.14-
TOTAL LIABILITIES/FUND EQUITY	391.14-

BUDGET COMPARISON FOR SEPTEMBER

DARE PROGRAM FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 019-340-300	DONATIONS	.00	.00	.00	.00	.00	.00
2013 019-360-100	INTEREST INCOME	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	.00	.00	.00	.00	.00
	EXPENDITURES	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	.00	.00	.00	.00	.00

BROWN COUNTY
 TRIAL BALANCE SHEET - BROWN COUNTY HOT CAC FUN
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 020-103-000 CASH IN BANK	.07
2013 020-115-000 ACCOUNTS RECEIVABLE	.00
2013 020-171-000 ESTIMATED REVENUES	.00
2013 020-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	.07
LIABILITIES:	
2013 020-202-000 ACCOUNTS PAYABLE	.00
2013 020-241-000 ESTIMATED EXPENDITURES	.00
2013 020-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	.00
REALIZED REVENUE	.07-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	.07-
TOTAL LIABILITIES/FUND EQUITY	.07-

BUDGET COMPARISON FOR SEPTEMBER

BROWN COUNTY HOT CAC FUN

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	** ACTUAL ** REMAINING PERCENT	*****
2013 020-321-341	STATE COMPTROLLER	.00	.00	.00	.00	.00	.00	.00
2013 020-360-100	INTEREST INCOME	.00	.00	.07-	.00	.07-	.00	.00
2013 020-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00	.00
2013 020-395-800	BUDGETED FUND BALANCE	.00	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	.00	.07-	.00	.07-	.07	.00
2013 020-476-425	TRAINING EXPENSE	.00	.00	.00	.00	.00	.00	.00
2013 020-476-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00	.00
	CAC EXPENDITURES	.00	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	.00	.00	.00	.00	.00	.00

BROWN COUNTY
 TRIAL BALANCE SHEET - COUNTY ATTORNEY SEIZURE FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 026-103-000 CASH IN BANK	59,191.81
2013 026-115-000 ACCOUNTS RECEIVABLE	1.22
2013 026-171-000 ESTIMATED REVENUES	.00
2013 026-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	59,193.03
LIABILITIES:	
2013 026-202-000 ACCOUNTS PAYABLE	.00
2013 026-241-000 ESTIMATED EXPENDITURES	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	42,143.21-
REALIZED REVENUE	17,049.82-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	59,193.03-
TOTAL LIABILITIES/FUND EQUITY	59,193.03-

BUDGET COMPARISON FOR SEPTEMBER

COUNTY ATTORNEY SEIZURE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 026-340-348	SEIZURES	.00	.00	17,037.80-	.00	17,037.80-	17,037.80 .00
2013 026-340-399	FEES	.00	.00	.00	.00	.00	.00 .00
2013 026-360-100	INTEREST INCOME	.00	.00	9.62-	2.40-	12.02-	12.02 .00
2013 026-395-800	BUDGETED FUND BALANCE	.00	40,000.00-	.00	.00	.00	40,000.00- 100.00
	*** TOTAL REVENUES	.00	40,000.00-	17,047.42-	2.40-	17,049.82-	22,950.18- 57.38
2013 026-477-499	MISCELLANEOUS	.00	40,000.00	.00	.00	.00	40,000.00 100.00
	EXPENDITURES SEIZURE F	.00	40,000.00	.00	.00	.00	40,000.00 100.00
	*** TOTAL EXPENSES	.00	40,000.00	.00	.00	.00	40,000.00 100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - CC RECORDS PRESERVATION
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 030-103-000 CASH IN BANK	6,506.73
2013 030-103-201 CERTIFICATES OF DEPOSIT	.00
2013 030-115-000 ACCOUNTS RECEIVABLE	328.59
2013 030-131-000 DUE TO AND FROM OTHER FUNDS	5,000.00
2013 030-171-000 ESTIMATED REVENUES	.00
2013 030-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	1,835.32
LIABILITIES:	
2013 030-202-000 ACCOUNTS PAYABLE	.00
2013 030-241-000 ESTIMATED EXPENDITURES	.00
2013 030-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	3,042.37-
REALIZED REVENUE	6,515.61-
LESS EXPENDITURES	7,722.66
TOTAL FUND EQUITY	1,835.32-
TOTAL LIABILITIES/FUND EQUITY	1,835.32-

BUDGET COMPARISON FOR SEPTEMBER

CC RECORDS PRESERVATION

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 030-340-347	FEEs-DSTCLK-DC	.00	.00	.00	.00	.00	.00
2013 030-340-348	FEEs-DST CLK-CCL	.00	.00	.00	.00	.00	.00
2013 030-340-400	FEEs-CO CLK-CC	.00	1,330.00-	832.67-	95.20-	927.87-	402.13- 30.24
2013 030-340-401	FEEs-CO CLK-CCL	.00	6,413.00-	4,901.80-	684.09-	5,585.89-	827.11- 12.90
2013 030-340-405	TRANSFERS FROM GENERAL	.00	2,172.00-	.00	.00	.00	2,172.00- 100.00
2013 030-360-100	INTEREST INCOME	.00	1.00-	1.60-	.25-	1.85-	.85 85.00-
	*** TOTAL REVENUES	.00	9,916.00-	5,736.07-	779.54-	6,515.61-	3,400.39- 34.29
2013 030-630-341	DIST CLERK PERMANENT R	.00	9,916.00	7,722.66	.00	7,722.66	2,193.34 22.12
2013 030-630-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
	EXPENDITURES REC. PRES	.00	9,916.00	7,722.66	.00	7,722.66	2,193.34 22.12
	*** TOTAL EXPENSES	.00	9,916.00	7,722.66	.00	7,722.66	2,193.34 22.12

BROWN COUNTY
 TRIAL BALANCE SHEET - ALTERNATIVE DISPUTE RESOLUTION
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 031-103-000 CASH IN BANK	2,250.00
2013 031-115-000 ACCOUNTS RECEIVABLE	1,095.00
2013 031-171-000 ESTIMATED REVENUES	.00
2013 031-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	3,345.00
LIABILITIES:	
2013 031-202-000 ACCOUNTS PAYABLE	3,345.00-
2013 031-241-000 ESTIMATED EXPENDITURES	.00
2013 031-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	3,345.00-
FUND EQUITY:	
FUND BALANCE	.00
REALIZED REVENUE	11,835.00-
LESS EXPENDITURES	11,835.00
TOTAL FUND EQUITY	.00
TOTAL LIABILITIES/FUND EQUITY	3,345.00-

BUDGET COMPARISON FOR SEPTEMBER

ALTERNATIVE DISPUTE RESOLUTION

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL REMAINING PERCENT
2013 031-340-347	FEE-DST CLK-DC	.00	2,682.00-	3,855.00-	1,185.00-	5,040.00-	2,358.00 87.92-
2013 031-340-348	FEE-DST CLK-CCL	.00	3,330.00-	2,865.00-	630.00-	3,495.00-	165.00 4.95-
2013 031-340-400	FEE-CO CLK-CC	.00	3,438.00-	2,025.00-	330.00-	2,355.00-	1,083.00 31.50-
2013 031-340-401	FEE-CO CLK-CCL	.00	504.00-	750.00-	195.00-	945.00-	441.00 87.50-
2013 031-360-100	INTEREST INCOME	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	9,954.00-	9,495.00-	2,340.00-	11,835.00-	1,881.00 18.90-
2013 031-465-400	TRANSFER TO FAMILY SER	.00	9,954.00	8,490.00	3,345.00	11,835.00	1,881.00 18.90-
	EXPENDITURES ADRS FUND	.00	9,954.00	8,490.00	3,345.00	11,835.00	1,881.00 18.90-
	*** TOTAL EXPENSES	.00	9,954.00	8,490.00	3,345.00	11,835.00	1,881.00 18.90-

BROWN COUNTY
 TRIAL BALANCE SHEET - COURT REPRTR SERVICE FEE FUND
 SEPTEMBER

YEAR-TO-DATE

ASSETS:		
2013 032-103-000 CASH IN BANK	8,560.48	
2013 032-115-000 ACCOUNTS RECEIVABLE	1,095.19	
2013 032-131-000 DUE TO AND FROM OTHER FUNDS	.00	
2013 032-171-000 ESTIMATED REVENUES	.00	
2013 032-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	9,655.67	9,655.67
LIABILITIES:		
2013 032-202-000 ACCOUNTS PAYABLE	357.00	
2013 032-202-100 SALARIES PAYABLE	.00	
2013 032-241-000 ESTIMATED EXPENDITURES	.00	
2013 032-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	357.00	
FUND EQUITY:		
FUND BALANCE	7,337.53	
REALIZED REVENUE	11,791.89	
LESS EXPENDITURES	9,830.75	
TOTAL FUND EQUITY	9,298.67	
TOTAL LIABILITIES/FUND EQUITY		9,655.67-

BUDGET COMPARISON FOR SEPTEMBER

COURT REPRTR SERVICE FEE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 032-340-347	FRES-DST CLK-DC	.00	2,682.00-	3,855.00-	1,185.00-	5,040.00-	2,358.00 87.92-
2013 032-340-348	FRES-DST CLK-CCL	.00	3,330.00-	2,865.00-	630.00-	3,495.00-	165.00 4.95-
2013 032-340-400	FRES-CO CLK-CC	.00	3,384.00-	1,980.00-	330.00-	2,310.00-	1,074.00- 31.74
2013 032-340-401	FRES-CO CLK-CCL	.00	468.00-	750.00-	195.00-	945.00-	477.00 101.92-
2013 032-360-100	INTEREST INCOME	.00	4.00-	1.53-	.36-	1.89-	2.11- 52.75
*** TOTAL REVENUES							
2013 032-470-101	SALARIES	.00	9,868.00-	9,451.53-	2,340.36-	11,791.89-	1,923.89 19.50-
2013 032-470-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00 .00
2013 032-470-203	RETIREMENT	.00	.00	.00	.00	.00	.00 .00
2013 032-470-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2013 032-470-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2013 032-470-310	OFFICE SUPPLIES	.00	5,031.00	5,053.69	1,086.53	6,140.22	1,109.22- 22.05-
2013 032-470-331	SUPPLIES	.00	.00	.00	.00	.00	.00 .00
2013 032-470-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00 .00
2013 032-470-420	TELEPHONE	.00	1,149.00	524.55	60.40	584.95	564.05 49.09
2013 032-470-425	TRAVEL	.00	1,480.00	.00	.00	.00	1,480.00 100.00
2013 032-470-450	MAINTENANCE	.00	.00	740.00	369.00	1,109.00	1,109.00- .00
2013 032-470-499	MISCELLANEOUS	.00	2,208.00	1,996.58	.00	1,996.58	211.42 9.58
2013 032-470-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
2013 032-470-570	EXPENDITURES CRT REPR	.00	9,868.00	8,314.82	1,515.93	9,830.75	37.25 .38
*** TOTAL EXPENSES							
		.00	9,868.00	8,314.82	1,515.93	9,830.75	37.25 .38

BROWN COUNTY
 TRIAL BALANCE SHEET - ABANDONED VEHICLE FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 033-103-000 CASH IN BANK	1,196.37
2013 033-115-000 ACCOUNTS RECEIVABLE	.00
2013 033-171-000 ESTIMATED REVENUES	.00
2013 033-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	1,196.37
LIABILITIES:	
2013 033-202-000 ACCOUNTS PAYABLE	.00
2013 033-241-000 ESTIMATED EXPENDITURES	.00
2013 033-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	1,196.37-
REALIZED REVENUE	.00
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	1,196.37-
TOTAL LIABILITIES/FUND EQUITY	1,196.37-

BUDGET COMPARISON FOR SEPTEMBER

ABANDONED VEHICLE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 033-340-348	VEHICLE SALE	.00	1,100.00-	.00	.00	.00	1,100.00- 100.00
2013 033-360-100	INTEREST INCOME	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	1,100.00-	.00	.00	.00	1,100.00- 100.00
2013 033-560-430	ADVERTISING	.00	500.00	.00	.00	.00	500.00 100.00
2013 033-560-450	MAINTENANCE	.00	600.00	.00	.00	.00	600.00 100.00
	EXPENDITURES	.00	1,100.00	.00	.00	.00	1,100.00 100.00
	*** TOTAL EXPENSES	.00	1,100.00	.00	.00	.00	1,100.00 100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - SHERIFF FORFEITURE
 SEPTEMBER

YEAR-TO-DATE

ASSETS:		
2013 034-103-000 CASH IN BANK	13,236.23	
2013 034-103-201 CERTIFICATES OF DEPOSIT	35,500.00	
2013 034-115-000 ACCOUNTS RECEIVABLE	1,125.25	
2013 034-171-000 ESTIMATED REVENUES	.00	
2013 034-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	49,861.48	49,861.48
LIABILITIES:		
2013 034-202-000 ACCOUNTS PAYABLE	2,867.64	
2013 034-241-000 ESTIMATED EXPENDITURES	.00	
2013 034-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	2,867.64	
FUND EQUITY:		
FUND BALANCE	31,377.59	
REALIZED REVENUE	28,179.16	
LESS EXPENDITURES	12,562.91	
TOTAL FUND EQUITY	46,993.84	
TOTAL LIABILITIES/FUND EQUITY		49,861.48

BUDGET COMPARISON FOR SEPTEMBER

SHERIFF FORFEITURE

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 034-340-348	FORFEITURES	.00	1,000.00-	26,904.88-	1,109.47-	28,014.35-	27,014.35 2701.44-
2013 034-340-399	FEES COUNTY COURT	.00	.00	.00	.00	.00	.00 .00
2013 034-360-100	INTEREST INCOME	.00	103.00-	132.32-	32.49-	164.81-	61.81 60.01-
	*** TOTAL REVENUES	.00	1,103.00-	27,037.20-	1,141.96-	28,179.16-	27,076.16 2454.77-
2013 034-560-499	MISCELLANEOUS	.00	.00	6,157.15	629.94	6,787.09	6,787.09 .00
2013 034-560-570	EQUIPMENT	.00	1,103.00	.00	2,237.70	2,237.70	1,134.70- 102.87-
2013 034-560-701	TRANSFERS TO DISTRICT EXPENDITURES SHERIFF F	.00	.00	3,538.12	.00	3,538.12	3,538.12- .00
	*** TOTAL EXPENSES	.00	1,103.00	9,695.27	2,867.64	12,562.91	11,459.91-1038.98-

BROWN COUNTY
 TRIAL BALANCE SHEET - S.O. EQUITABLE FORF SHAR FD
 SEPTEMBER

YEAR-TO-DATE

ASSETS:		
2013 035-103-000 CASH IN BANK	911.91	
2013 035-115-000 ACCOUNTS RECEIVABLE	.00	
2013 035-171-000 ESTIMATED REVENUES	.00	
2013 035-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	911.91	911.91
LIABILITIES:		
2013 035-202-000 ACCOUNTS PAYABLE	4,376.20	
2013 035-241-000 ESTIMATED EXPENDITURES	.00	
2013 035-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	4,376.20	
FUND EQUITY:		
FUND BALANCE	67,701.68	
REALIZED REVENUE	2,509.84	
LESS EXPENDITURES	73,675.81	
TOTAL FUND EQUITY	3,464.29	
TOTAL LIABILITIES/FUND EQUITY		911.91

BUDGET COMPARISON FOR SEPTEMBER

S.O. EQUITABLE FOR SHAR FD

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 035-340-348	FORFEITURES	.00	1,000.00-	.00	.00	.00	1,000.00- 100.00
2013 035-360-100	INTEREST INCOME	.00	5.00-	9.84-	.00	9.84-	4.84 96.80-
2013 035-370-100	OTHER REVENUE	.00	.00	2,500.00-	.00	2,500.00-	2,500.00 .00
	*** TOTAL REVENUES	.00	1,005.00-	2,509.84-	.00	2,509.84-	1,504.84 149.74-
2013 035-560-499	MISC. EXPENSES	.00	1,005.00	69,002.10	4,673.71	73,675.81	72,670.81-7230.93- *
	EXPENDITURES	.00	1,005.00	69,002.10	4,673.71	73,675.81	72,670.81-7230.93-
	*** TOTAL EXPENSES	.00	1,005.00	69,002.10	4,673.71	73,675.81	72,670.81-7230.93-

BROWN COUNTY
 TRIAL BALANCE SHEET - INMATE PHONE FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 036-103-000 CASH IN BANK	3,095.44
2013 036-103-201 CERTIFICATE OF DEPOSIT	37,000.00
2013 036-115-000 ACCOUNTS RECEIVABLE	2,516.48
2013 036-171-000 ESTIMATED REVENUE	.00
2013 036-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	42,611.92
LIABILITIES:	
2013 036-202-000 ACCOUNTS PAYABLE	5,542.83
2013 036-202-100 SALARIES PAYABLE	.00
2013 036-241-000 ESTIMATED EXPENDITURES	.00
2013 036-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	5,542.83
FUND EQUITY:	
FUND BALANCE	39,927.87
REALIZED REVENUE	28,644.52
LESS EXPENDITURES	31,503.30
TOTAL FUND EQUITY	37,069.09
TOTAL LIABILITIES/FUND EQUITY	42,611.92

BUDGET COMPARISON FOR SEPTEMBER

INMATE PHONE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 036-340-346	INMATE PHONE COMMISSIO	.00	13,933.00-	8,414.59-	3,792.22-	12,206.81-	1,726.19- 12.39
2013 036-360-100	INTEREST INCOME	.00	.00	117.37-	30.34-	147.71-	147.71 .00
2013 036-370-275	PHONE CARD SALES	.00	23,100.00-	14,840.00-	1,450.00-	16,290.00-	6,810.00- 29.48
2013 036-390-800	BUDGETED FUND BALANCE	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	37,033.00-	23,371.96-	5,272.56-	28,644.52-	8,388.48- 22.65
2013 036-560-101	SALARY	.00	.00	10,630.00	969.26	11,599.26	11,599.26- .00
2013 036-560-103	CERTIFICATION PAY (REG	.00	.00	2,475.00	225.00	2,700.00	2,700.00- .00
2013 036-560-104	OVERTIME	.00	.00	.00	.00	.00	.00 .00
2013 036-560-201	FICA/MED	.00	.00	1,012.91	92.30	1,105.21	1,105.21- .00
2013 036-560-203	RETIREMENT	.00	.00	969.37	89.21	1,058.58	1,058.58- .00
2013 036-560-206	UNEMPLOYMENT INSURANCE	.00	.00	20.93	7.83	28.76	28.76- .00
2013 036-560-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00 .00
2013 036-560-420	TELEPHONE	.00	.00	.00	.00	.00	.00 .00
2013 036-560-422	PHONE CARD EXPENSE	.00	23,843.00	8,610.00	5,535.00	14,145.00	9,698.00 40.67
2013 036-560-482	CLOTHING ALLOWANCE	.00	.00	550.00	50.00	600.00	600.00- .00
2013 036-560-499	SPECIAL PURCHASE EXPEN	.00	7,636.00	266.49	.00	266.49	7,369.51 96.51
2013 036-560-560	ICAC GRANT	.00	.00	.00	.00	.00	.00 .00
2013 036-560-570	EQUIPMENT	.00	5,554.00	.00	.00	.00	5,554.00 100.00
	EXPENDITURES	.00	37,033.00	24,534.70	6,968.60	31,503.30	5,529.70 14.93
	*** TOTAL EXPENSES	.00	37,033.00	24,534.70	6,968.60	31,503.30	5,529.70 14.93

BROWN COUNTY
 TRIAL BALANCE SHEET - ELECTION ADMINISTRATION FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 038-103-000 CASH IN BANK	14,117.66
2013 038-103-201 CERTIFICATES OF DEPOSIT	.00
2013 038-115-000 ACCOUNTS RECEIVABLE	.30
2013 038-131-000 DUE TO AND FROM OTHER FUNDS	6,500.00-
2013 038-171-000 ESTIMATED REVENUE	.00
2013 038-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	7,617.96
LIABILITIES:	
2013 038-202-000 ACCOUNTS PAYABLE	.00
2013 038-202-100 SALARIES PAYABLE	.00
2013 038-241-000 ESTIMATED EXPENDITURES	.00
2013 038-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	10,305.65-
REALIZED REVENUE	5,499.80-
LESS EXPENDITURES	8,187.49
TOTAL FUND EQUITY	7,617.96-
TOTAL LIABILITIES/FUND EQUITY	7,617.96-

BUDGET COMPARISON FOR SEPTEMBER

ELECTION ADMINISTRATION FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 038-330-300	HAVA GRANT FUNDING	.00	.00	.00	.00	.00	.00
2013 038-330-301	VOTER LISTS	.00	.00	.00	.00	.00	.00
2013 038-340-505	ELECTION CONTRACT FEES	.00	3,000.00-	3,400.21-	3,400.21-	400.21	13.34-
2013 038-360-100	INTEREST INCOME	.00	5.00-	3.96-	4.59-	.41-	8.20
2013 038-370-200	ELECTION EQUIP RENTAL	.00	.00	2,095.00-	2,095.00-	2,095.00-	.00
2013 038-370-205	TRANSFERS	.00	.00	.00	.00	.00	.00
2013 038-370-695	TRANSFERS CHAPT 19	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES		.00	3,005.00-	5,499.17-	.63-	5,499.80-	2,494.80 83.02-
2013 038-491-101	SALARIES	.00	.00	.00	.00	.00	.00
2013 038-491-201	FICA	.00	.00	.00	.00	.00	.00
2013 038-491-206	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00
2013 038-491-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
2013 038-491-425	TRAVEL AND CONFERENCE	.00	3,005.00	7,978.39	209.10	8,187.49	5,182.49- 172.46-
2013 038-491-426	ELECTION WORKER TRAINI	.00	.00	.00	.00	.00	.00
2013 038-491-499	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
2013 038-491-560	EQUIPMENT CODING & BAL	.00	.00	.00	.00	.00	.00
2013 038-491-570	HAVA COMPLIANCE	.00	.00	.00	.00	.00	.00
2013 038-491-571	OFFICE EQUIPMENT	.00	.00	.00	.00	.00	.00
2013 038-491-700	TRANSFERS TO OTHER FUN	.00	.00	.00	.00	.00	.00
TOTAL ELE ADM EXPENSE		.00	3,005.00	7,978.39	209.10	8,187.49	5,182.49- 172.46-
*** TOTAL EXPENSES		.00	3,005.00	7,978.39	209.10	8,187.49	5,182.49- 172.46-

BROWN COUNTY
 TRIAL BALANCE SHEET - D. A. EQUIT FORF. SHARING
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 039-103-000 CASH IN BANK	69,752.41
2013 039-103-201 CERTIFICATE OF DEPOSIT	.00
2013 039-115-000 ACCOUNTS RECEIVABLE	1.51
2013 039-171-000 ESTIMATED REVENUE	.00
2013 039-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS	69,753.92
LIABILITIES:	
2013 039-202-000 ACCOUNTS PAYABLE	4,049.42
2013 039-202-100 SALARIES PAYABLE	.00
2013 039-241-000 ESTIMATED EXPENDITURES	.00
2013 039-241-100 BUDGETED FUND BALANCE	.00

TOTAL LIABILITIES	4,049.42
FUND EQUITY:	
FUND BALANCE	123,267.56
REALIZED REVENUE	23.00
LESS EXPENDITURES	57,586.06

TOTAL FUND EQUITY	65,704.50
TOTAL LIABILITIES/FUND EQUITY	69,753.92

BUDGET COMPARISON FOR SEPTEMBER

D. A. EQUIT FORF. SHARING

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 039-340-348	FEDERAL FORFEITURES	.00	20,000.00-	.00	.00	.00	20,000.00- 100.00
2013 039-360-100	INTEREST INCOME	.00	.00	19.97-	3.03-	23.00-	23.00 .00
2013 039-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	20,000.00-	19.97-	3.03-	23.00-	19,977.00- 99.89
2013 039-476-331	OPERATING EXPENSE	.00	20,000.00	51,011.58	1,789.92	52,801.50	32,801.50- 164.01-
2013 039-476-425	TRAVEL	.00	.00	.00	.00	.00	.00 .00
2013 039-476-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2013 039-476-495	INVESTIGATION EXPENSE	.00	.00	.00	.00	.00	.00 .00
2013 039-476-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
	EXPENSE D. A. EQU. FORF	.00	20,000.00	51,011.58	4,784.56	4,784.56	4,784.56- .00
					6,574.48	57,586.06	37,586.06- 187.93-
	*** TOTAL EXPENSES	.00	20,000.00	51,011.58	6,574.48	57,586.06	37,586.06- 187.93-

BROWN COUNTY
 TRIAL BALANCE SHEET - CCL DRUG/SA DONATION FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 041-103-000 CASH IN BANK	46,298.00
2013 041-103-201 CERTIFICATE OF DEPOSIT	.00
2013 041-115-000 ACCOUNTS RECEIVABLE	1.25
2013 041-131-000 DUE TO AND FROM OTHER FUNDS	.00
2013 041-171-000 ESTIMATED REVENUE	.00
2013 041-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	46,299.25
LIABILITIES:	
2013 041-202-000 ACCOUNTS PAYABLE	.00
2013 041-202-100 SALARIES PAYABLE	.00
2013 041-241-000 ESTIMATED EXPENDITURES	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	34,012.10-
REALIZED REVENUE	24,588.77-
LESS EXPENDITURES	12,301.62
TOTAL FUND EQUITY	46,299.25-
TOTAL LIABILITIES/FUND EQUITY	46,299.25-

BUDGET COMPARISON FOR SEPTEMBER

CCL DRUG/SA DONATION FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 041-310-240	COUNSELING REIMBURSEME	.00	.00	.00	.00	.00	.00
2013 041-320-341	STATE GRANT FUNDS	.00	98,685.00-	.00	.00	.00	98,685.00- 100.00
2013 041-340-346	DRUG COURT DONATIONS	.00	18,132.00-	24,337.50-	240.00-	24,577.50-	6,445.50 35.55-
2013 041-340-347	SCRAM PARTICIPANT REIM	.00	.00	.00	.00	.00	.00
2013 041-360-100	INTEREST EARNED	.00	18.00-	8.81-	2.46-	11.27-	6.73- 37.39
2013 041-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	116,835.00-	24,346.31-	242.46-	24,588.77-	92,246.23- 78.95
2013 041-430-310	DRUG COURT EXPENSE	.00	109,835.00	12,239.73	.00	12,239.73	97,595.27 88.86
2013 041-430-403	CRIMINAL DEFENSE	.00	3,500.00	.00	.00	.00	3,500.00 100.00
2013 041-430-425	TRAVEL	.00	.00	.00	.00	.00	.00
2013 041-430-499	MISCELLANEOUS EXPENSE	.00	3,500.00	61.89	.00	61.89	3,438.11 98.23
2013 041-430-690	DRUG COURT TRANS TO ST	.00	.00	.00	.00	.00	.00
	TOTAL DRUG COURT EXPEN	.00	116,835.00	12,301.62	.00	12,301.62	104,533.38 89.47
	EXPENDITURES DRUG COUR	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	116,835.00	12,301.62	.00	12,301.62	104,533.38 89.47

BROWN COUNTY
 TRIAL BALANCE SHEET - COUNTY ATTORNEY DONATION FUND
 SEPTEMBER

YEAR-TO-DATE

ASSETS:	
2013 042-103-000 CASH IN BANK	52,307.13
2013 042-103-201 CERTIFICATE OF DEPOSIT	.00
2013 042-115-000 ACCOUNTS RECEIVABLE	1.12
2013 042-131-000 DUE TO AND FROM OTHER FUNDS	8,500.00
2013 042-171-000 ESTIMATED REVENUE	.00
2013 042-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	60,808.25
LIABILITIES:	
2013 042-202-000 ACCOUNTS PAYABLE	2,557.26-
2013 042-202-100 SALARIES PAYABLE	.00
2013 042-241-000 ESTIMATED EXPENDITURES	.00
2013 042-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	2,557.26-
FUND EQUITY:	
FUND BALANCE	55,036.07-
REALIZED REVENUE	39,943.46-
LESS EXPENDITURES	36,728.54
TOTAL FUND EQUITY	58,250.99-
TOTAL LIABILITIES/FUND EQUITY	60,808.25-

BUDGET COMPARISON FOR SEPTEMBER

COUNTY ATTORNEY DONATION FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 042-340-347	OTHER DONATIONS	.00	21,978.00-	34,920.00-	4,260.00-	39,180.00-	17,202.00 78.27-
2013 042-340-348	PTD DONATIONS	.00	222.00-	750.00-	.00	750.00-	528.00 237.84-
2013 042-360-100	INTEREST EARNED	.00	20.00-	11.24-	2.22-	13.46-	6.54- 32.70
	*** TOTAL REVENUES	.00	22,220.00-	35,681.24-	4,262.22-	39,943.46-	17,723.46 79.76-
2013 042-477-310	OPERATING EXPENSE	.00	1,020.00	25,925.67	3,802.87	29,728.54	28,708.54-2814.56-
2013 042-477-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00 .00
2013 042-477-499	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00 .00
2013 042-477-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
2013 042-477-701	TRANSFERS TO OTHER FUN	.00	21,200.00	7,000.00	.00	7,000.00	14,200.00 66.98
	EXPENDITURES CO ATTY	.00	22,220.00	32,925.67	3,802.87	36,728.54	14,508.54- 65.29-
	*** TOTAL EXPENSES	.00	22,220.00	32,925.67	3,802.87	36,728.54	14,508.54- 65.29-

BROWN COUNTY
 TRIAL BALANCE SHEET - PRE-TRIAL DIVERSION FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 043-103-000 CASH IN BANK	7,090.17
2013 043-103-201 CERTIFICATES OF DEPOSIT	62,000.00
2013 043-115-000 ACCOUNTS RECEIVABLE	277.21
2013 043-131-000 DUE TO AND FROM OTHER FUNDS	.00
2013 043-171-000 ESTIMATED REVENUES	.00
2013 043-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	69,367.38
LIABILITIES:	
2013 043-202-000 ACCOUNTS PAYABLE	.00
2013 043-241-000 ESTIMATED EXPENDITURES	.00
2013 043-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	53,523.23-
REALIZED REVENUE	15,844.15-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	69,367.38-
TOTAL LIABILITIES/FUND EQUITY	69,367.38-

BUDGET COMPARISON FOR SEPTEMBER

PRE-TRIAL DIVERSION FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 043-355-301	PRE-TRIAL DIVERSION CC	.00	4,600.00-	3,299.44-	.00	3,299.44-	1,300.56-
2013 043-355-302	PRE-TRIAL DIVERSION CC	.00	10,600.00-	11,376.45-	850.00-	12,226.45-	1,626.45
2013 043-360-100	INTEREST EARNED	.00	.00	262.20-	56.06-	318.26-	318.26
	*** TOTAL REVENUES	.00	15,200.00-	14,938.09-	906.06-	15,844.15-	644.15
2013 043-477-310	OPERATING EXPENSES	.00	15,200.00	.00	.00	.00	15,200.00
2013 043-477-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00
2013 043-477-499	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
2013 043-477-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
2013 043-477-700	TRANSFERS TO OTHER FUN	.00	.00	.00	.00	.00	.00
	EXPENDITURES	.00	15,200.00	.00	.00	.00	15,200.00
	*** TOTAL EXPENSES	.00	15,200.00	.00	.00	.00	15,200.00

BROWN COUNTY
 TRIAL BALANCE SHEET - ARCHIVE FUND-DISTRICT CLERK
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 044-103-000 CASH IN BANK	10,588.90
2013 044-103-201 CERTIFICATE OF DEPOSIT	.00
2013 044-115-000 ACCOUNTS RECEIVABLE	310.22
2013 044-131-000 DUE TO AND FROM OTHER FUNDS	.00
2013 044-171-000 ESTIMATED REVENUE	.00
2013 044-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	----- 10,899.12
LIABILITIES:	
2013 044-202-000 ACCOUNTS PAYABLE	.00
2013 044-202-100 SALARIES PAYABLE	.00
2013 044-241-000 ESTIMATED EXPENDITURES	.00
2013 044-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	----- .00
FUND EQUITY:	
FUND BALANCE	7,566.91-
REALIZED REVENUE	3,332.21-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	----- 10,899.12-
TOTAL LIABILITIES/FUND EQUITY	----- 10,899.12-

BUDGET COMPARISON FOR SEPTEMBER

ARCHIVE FUND-DISTRICT CLERK

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 044-340-347	DISTRICT CLERK FEES	.00	815.00-	1,220.00-	400.00-	1,620.00-	805.00 98.77-
2013 044-340-348	DIST CLERK CCL FEES	.00	1,440.00-	1,410.00-	300.00-	1,710.00-	270.00 18.75-
2013 044-360-100	INTEREST EARNED	.00	2.00-	1.78-	.43-	2.21-	.21 10.50-
2013 044-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	2,257.00-	2,631.78-	700.43-	3,332.21-	1,075.21 47.64-
2013 044-450-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2013 044-630-341	ARCHIVE EXPENSE	.00	2,257.00	.00	.00	.00	2,257.00 100.00
	EXPENDITURES ARCHIVE F	.00	2,257.00	.00	.00	.00	2,257.00 100.00
	*** TOTAL EXPENSES	.00	2,257.00	.00	.00	.00	2,257.00 100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - CC RECORDS ARCHIVE FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 045-103-000 CASH IN BANK	1,640.65
2013 045-103-201 CERTIFICATE OF DEPOSIT	84,500.00
2013 045-115-000 ACCOUNTS RECEIVABLE	3,606.95
2013 045-131-000 DUE TO AND FROM OTHER FUNDS	.00
2013 045-171-000 ESTIMATED REVENUE	.00
2013 045-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	89,747.60
LIABILITIES:	
2013 045-202-000 ACCOUNTS PAYABLE	.00
2013 045-202-100 SALARIES PAYABLE	.00
2013 045-241-000 ESTIMATED EXPENDITURES	.00
2013 045-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	134,239.13
REALIZED REVENUE	43,366.53
LESS EXPENDITURES	1,125.00
TOTAL FUND EQUITY	89,747.60
TOTAL LIABILITIES/FUND EQUITY	89,747.60

BUDGET COMPARISON FOR SEPTEMBER

CC RECORDS ARCHIVE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 045-340-395	FEEES CO CLERK LAND	.00	.00	.00	.00	.00	.00
2013 045-340-399	FEEES COUNTY COURT	.00	1,146.00-	675.00-	110.00-	785.00-	361.00- 31.50
2013 045-340-400	FEEES - COUNTY CLERK	.00	41,910.00-	13,449.00	31,775.04	45,224.04	87,134.04- 207.91
2013 045-340-401	FEEES-CO CLK-CC	.00	168.00-	250.00-	65.00-	315.00-	147.00 87.50-
2013 045-360-100	INTEREST INCOME	.00	447.00-	665.07-	92.44-	757.51-	310.51 69.47-
	*** TOTAL REVENUES	.00	43,671.00-	11,858.93	31,507.60	43,366.53	87,037.53- 199.30
2013 045-403-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2013 045-630-341	ARCHIVE EXPENSE	.00	43,671.00	1,125.00	.00	1,125.00	42,546.00 97.42
	EXPENDITURES REC ARCHI	.00	43,671.00	1,125.00	.00	1,125.00	42,546.00 97.42
	*** TOTAL EXPENSES	.00	43,671.00	1,125.00	.00	1,125.00	42,546.00 97.42

BROWN COUNTY
 TRIAL BALANCE SHEET - DIST CLERK RCDS PRESERVATION
 SEPTEMBER

YEAR-TO-DATE

ASSETS:		
2013 046-103-000 CASH IN BANK	5,341.58	
2013 046-103-201 CERTIFICATES OF DEPOSIT	61,000.00	
2013 046-115-000 ACCOUNTS RECEIVABLE	1,071.06	
2013 046-131-000 DUE TO AND FROM OTHER FUND	.00	
2013 046-171-000 ESTIMATED REVENUES	.00	
2013 046-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	67,412.64	67,412.64
LIABILITIES:		
2013 046-202-000 ACCOUNTS PAYABLE	.00	
2013 046-202-100 SALARIES PAYABLE	.00	
2013 046-241-000 ESTIMATED EXPENDITURES	.00	
2013 046-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	55,430.10	
REALIZED REVENUE	11,982.54	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	67,412.64	
TOTAL LIABILITIES/FUND EQUITY		67,412.64

BUDGET COMPARISON FOR SEPTEMBER

DIST CLERK RCDS PRESERVATION

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 046-340-347	DISTRICT CLERK FEES	.00	6,250.00-	6,577.12-	1,600.38-	8,177.50-	1,927.50 30.84-
2013 046-340-348	DIST CLERK CCL FEES	.00	3,342.00-	2,855.00-	630.00-	3,485.00-	143.00 4.28-
2013 046-340-405	TRANSFERS FROM GENERAL	.00	.00	.00	.00	.00	.00 .00
2013 046-360-100	INTEREST EARNED	.00	.00	264.97-	55.07-	320.04-	320.04 .00
2013 046-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	9,592.00-	9,697.09-	2,285.45-	11,982.54-	2,390.54 24.92-
2013 046-450-101	SALARIES	.00	.00	.00	.00	.00	.00 .00
2013 046-450-201	FICA	.00	.00	.00	.00	.00	.00 .00
2013 046-450-206	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00 .00
2013 046-450-310	DST CLK RCDS PRESERVAT	.00	8,592.00	.00	.00	.00	.00 .00
2013 046-450-499	DIST CLERK MISC	.00	1,000.00	.00	.00	.00	8,592.00 100.00
	DST CLERK RCDS PRESERV	.00	9,592.00	.00	.00	.00	1,000.00 100.00
	*** TOTAL EXPENSES	.00	9,592.00	.00	.00	.00	9,592.00 100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - STATE DISBURSEMENT FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 047-103-000 CASH IN BANK	3,697.65
2013 047-103-201 CERTIFICATES OF DEPOSIT	.00
2013 047-115-000 ACCOUNTS RECEIVABLE	.08
2013 047-131-000 DUE TO AND FROM OTHER FUNDS	.00
2013 047-171-000 ESTIMATED REVENUES	.00
2013 047-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	3,697.73
LIABILITIES:	
2013 047-202-000 ACCOUNTS PAYABLE	.00
2013 047-241-000 ESTIMATED EXPENDITURES	.00
2013 047-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	3,330.75-
REALIZED REVENUE	366.98-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	3,697.73-
TOTAL LIABILITIES/FUND EQUITY	3,697.73-

BUDGET COMPARISON FOR SEPTEMBER

STATE DISBURSEMENT FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 047-340-347	DC SDU FEES	.00	512.00-	276.60-	89.52-	366.12-	145.88- 28.49
2013 047-360-100	INTEREST INCOME	.00	2.00-	.71-	.15-	.86-	1.14- 57.00
	*** TOTAL REVENUES	.00	514.00-	277.31-	89.67-	366.98-	147.02- 28.60
2013 047-450-341	OFFICE SUPPLIES	.00	514.00	.00	.00	.00	514.00 100.00
2013 047-450-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL EXPENSES	.00	514.00	.00	.00	.00	514.00 100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - COURT RECORDS PRESERVATION FND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 048-103-000 CASH IN BANK	3,916.78
2013 048-103-201 CERTIFICATES OF DEPOSIT	.00
2013 048-115-000 ACCOUNTS RECEIVABLE	130.08
2013 048-131-000 DUE TO AND FROM OTHER FUNDS	.00
2013 048-171-000 ESTIMATED REVENUES	.00
2013 048-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	4,046.86
LIABILITIES:	
2013 048-202-000 ACCOUNTS PAYABLE	.00
2013 048-202-100 SALARIES PAYABLE	.00
2013 048-241-000 ESTIMATED EXPENDITURES	.00
2013 048-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	5,625.22-
REALIZED REVENUE	2,191.44-
LESS EXPENDITURES	3,769.80
TOTAL FUND EQUITY	4,046.86-
TOTAL LIABILITIES/FUND EQUITY	4,046.86-

BUDGET COMPARISON FOR SEPTEMBER

COURT RECORDS PRESERVATION FND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 048-340-395	FEEES CO CLERK LAND	.00	.00	.00	.00	.00	.00
2013 048-340-399	FEEES COUNTY COURT	.00	.00	.00	.00	.00	.00
2013 048-340-400	FEEES-CO CLK-CC	.00	2,280.00-	1,350.00-	220.00-	1,570.00-	710.00- 31.14
2013 048-340-401	FEEES-CO CLK-CCL	.00	264.00-	490.00-	130.00-	620.00-	356.00 134.85-
2013 048-360-100	INTEREST INCOME	.00	2.00-	1.29-	.15-	1.44-	.56- 28.00
*** TOTAL REVENUES							
		.00	2,546.00-	1,841.29-	350.15-	2,191.44-	354.56- 13.93
EXPENDITURES VITAL REC							
2013 048-695-101	SALARIES	.00	.00	.00	.00	.00	.00
2013 048-695-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
2013 048-695-202	HOSPITAL INSURANCE	.00	.00	.00	.00	.00	.00
2013 048-695-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2013 048-695-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2013 048-695-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2013 048-695-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
2013 048-695-311	XEROX EXPENSE	.00	250.00	.00	.00	.00	250.00 100.00
2013 048-695-341	PERMANENT RECORDS	.00	600.00	.00	.00	.00	600.00 100.00
2013 048-695-420	TELEPHONE	.00	1,696.00	3,769.80	.00	3,769.80	2,073.80- 122.28- *
2013 048-695-425	TRAVEL	.00	.00	.00	.00	.00	.00
2013 048-695-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2013 048-695-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2013 048-695-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
EXPENDITURES COURT RE							
		.00	2,546.00	3,769.80	.00	3,769.80	1,223.80- 48.07-
*** TOTAL EXPENSES							
		.00	2,546.00	3,769.80	.00	3,769.80	1,223.80- 48.07-

BROWN COUNTY
 TRIAL BALANCE SHEET - SURVEYOR FEE FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 049-103-000 CASH IN BANK	.00
2013 049-103-201 CERTIFICATES OF DEPOSIT	.00
2013 049-115-000 ACCOUNTS RECEIVABLE	772.00
2013 049-171-000 ESTIMATED REVENUE	.00
2013 049-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	772.00
LIABILITIES:	
2013 049-202-000 ACCOUNTS PAYABLE	.00
2013 049-241-000 ESTIMATED EXPENDITURES	.00
2013 049-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	1,100.00-
REALIZED REVENUE	2,772.00-
LESS EXPENDITURES	3,100.00
TOTAL FUND EQUITY	772.00-
TOTAL LIABILITIES/FUND EQUITY	772.00-

BUDGET COMPARISON FOR SEPTEMBER

SURVEYOR FEE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 049-340-450	SURVEYOR RECORDS FEES	.00	1,320.00-	400.00-	2,372.00-	2,772.00-	1,452.00 110.00-
2013 049-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	1,320.00-	400.00-	2,372.00-	2,772.00-	1,452.00 110.00-
2013 049-404-330	SURVEYOR EXPENSE	.00	1,320.00	.00	3,100.00	3,100.00	1,780.00- 134.85- *
	SURVEYOR EXPENSE	.00	1,320.00	.00	3,100.00	3,100.00	1,780.00- 134.85-
		.00	.00	.00	.00	.00	.00 .00
	*** TOTAL EXPENSES	.00	1,320.00	.00	3,100.00	3,100.00	1,780.00- 134.85-

BROWN COUNTY
 TRIAL BALANCE SHEET - LAW LIBRARY FUND
 SEPTEMBER

YEAR-TO-DATE

ASSETS:	
2013 050-103-000 CASH IN BANK	1,559.42
2013 050-103-201 CERTIFICATES OF DEPOSIT	.00
2013 050-115-000 ACCOUNTS RECEIVABLE	2,555.00
2013 050-131-000 DUE TO AND FROM OTHER FUNDS	19,100.00
2013 050-171-000 ESTIMATED REVENUES	.00
2013 050-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	14,985.58
LIABILITIES:	
2013 050-202-000 ACCOUNTS PAYABLE	6,516.53
2013 050-241-000 ESTIMATED EXPENDITURES	.00
2013 050-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	6,516.53
FUND EQUITY:	
FUND BALANCE	13,246.53
REALIZED REVENUE	40,143.40
LESS EXPENDITURES	48,398.98
TOTAL FUND EQUITY	21,502.11
TOTAL LIABILITIES/FUND EQUITY	14,985.58

BUDGET COMPARISON FOR SEPTEMBER

LAW LIBRARY FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ** ACTUAL REMAINING PERCENT	**** ACTUAL REMAINING PERCENT
2013 050-340-347	FEES-DST CLK-DC	.00	6,258.00-	8,995.00-	2,765.00-	11,760.00-	5,502.00	87.92-
2013 050-340-348	FEES-DST CLK-CCL	.00	7,811.00-	6,685.00-	1,470.00-	8,155.00-	344.00	4.40-
2013 050-340-400	FEES-CO CLK-CC	.00	8,022.00-	4,752.00-	770.00-	5,522.00-	2,500.00-	31.16
2013 050-340-401	FEES-CO CLK-CCL	.00	1,176.00-	1,750.00-	455.00-	2,205.00-	1,029.00	87.50-
2013 050-340-405	TRANSFERS FROM GENERAL	.00	10,000.00-	12,500.00-	.00	12,500.00-	2,500.00	25.00-
2013 050-360-100	INTEREST INCOME	.00	2.00-	1.40-	.00	1.40-	.60-	30.00
	*** TOTAL REVENUES	.00	33,269.00-	34,683.40-	5,460.00-	40,143.40-	6,874.40	20.66-
2013 050-650-570	LAW LIBRARY EQUIPMENT	.00	.00	.00	.00	.00	.00	.00
2013 050-650-571	LEGAL RESEARCH EXPENSE	.00	34,589.00	39,952.67	8,446.31	48,398.98	13,809.98-	39.93- *
	EXPENDITURES LAW LIBRA	.00	34,589.00	39,952.67	8,446.31	48,398.98	13,809.98-	39.93-
	*** TOTAL EXPENSES	.00	34,589.00	39,952.67	8,446.31	48,398.98	13,809.98-	39.93-

BROWN COUNTY
 TRIAL BALANCE SHEET - ENVIRONMENTAL OFFICER GRANT
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 053-103-000 CASH IN BANK	14,620.37
2013 053-115-000 ACCOUNTS RECEIVABLE	.00
2013 053-131-000 DUE TO AND FROM OTHER FUNDS	14,500.00
2013 053-171-000 ESTIMATED REVENUE	.00
2013 053-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	120.37
LIABILITIES:	
2013 053-202-000 ACCOUNTS PAYABLE	.00
2013 053-202-100 SALARIES PAYABLE	.00
2013 053-241-000 ESTIMATED EXPENDITURES	.00
2013 053-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	120.37
REALIZED REVENUE	.00
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	120.37
TOTAL LIABILITIES/FUND EQUITY	120.37

BUDGET COMPARISON FOR SEPTEMBER

ENVIRONMENTAL OFFICER GRANT

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 053-321-341	GRANT FUNDING	.00	.00	.00	.00	.00	.00
2013 053-321-345	COUNTY CONTRIBUTION	.00	.00	.00	.00	.00	.00
2013 053-360-100	INTEREST EARNED	.00	.00	.00	.00	.00	.00
2013 053-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	.00	.00	.00	.00	.00
2013 053-560-101	SALARY	.00	.00	.00	.00	.00	.00
2013 053-560-103	CERTIFICATION PAY	.00	.00	.00	.00	.00	.00
2013 053-560-104	OVERTIME REGULAR	.00	.00	.00	.00	.00	.00
2013 053-560-201	FICA/MED	.00	.00	.00	.00	.00	.00
2013 053-560-202	HOSPITALIZATION	.00	.00	.00	.00	.00	.00
2013 053-560-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2013 053-560-204	WORKERS COMPENSATION I	.00	.00	.00	.00	.00	.00
2013 053-560-205	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
2013 053-560-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2013 053-560-331	CAR EXPENSE	.00	.00	.00	.00	.00	.00
2013 053-560-425	TRAVEL/TRAINING	.00	.00	.00	.00	.00	.00
2013 053-560-482	UNIFORM ALLOWANCE	.00	.00	.00	.00	.00	.00
2013 053-560-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
	EXPENDITURES ENVIRON.	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	.00	.00	.00	.00	.00

BROWN COUNTY
 TRIAL BALANCE SHEET - VIOLENCE AGAINST WOMEN FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 054-103-000 CASH IN BANK	171.98
2013 054-115-000 ACCOUNTS RECEIVABLE	.27
2013 054-131-000 DUE TO AND FROM OTHER FUNDS	72,500.00-
2013 054-171-000 ESTIMATED REVENUE	.00
2013 054-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	72,327.75-
LIABILITIES:	
2013 054-202-000 ACCOUNTS PAYABLE	.00
2013 054-202-100 SALARIES PAYABLE	.00
2013 054-241-000 ESTIMATED EXPENDITURES	.00
2013 054-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	28,665.57
REALIZED REVENUE	14,569.78-
LESS EXPENDITURES	58,231.96
TOTAL FUND EQUITY	72,327.75
TOTAL LIABILITIES/FUND EQUITY	72,327.75

BUDGET COMPARISON FOR SEPTEMBER

VIOLENCE AGAINST WOMEN FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 054-321-341	COURT PROJECT GRANT FU	.00	.00	.00	.00	.00	.00
2013 054-321-342	TASK FORCE GRANT FUNDI	.00	.00	.00	.00	.00	.00
2013 054-321-343	VAWA OFFICER GRANT FUN	.00	37,805.00	13,561.30	.00	13,561.30	24,243.70- 64.13
2013 054-321-345	TRANSFERS FROM GENERAL	.00	22,203.00	.00	1,000.00	1,000.00	21,203.00- 95.50
2013 054-360-100	INTEREST EARNED	.00	4.00	7.84	.64	8.48	4.48 112.00-
2013 054-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES		.00	60,012.00	13,569.14	1,000.64	14,569.78	45,442.22- 75.72
2013 054-560-000	VAWA OFFICER PROJECT	.00	.00	.00	.00	.00	.00
2013 054-560-101	SALARY	.00	36,342.00	35,764.52	3,251.32	39,015.84	2,673.84- 7.36- *
2013 054-560-103	CERT PAY VAWA	.00	2,100.00	1,925.00	175.00	2,100.00	.00
2013 054-560-104	OVERTIME	.00	1,100.00	1,586.53	.00	1,586.53	486.53- 44.23- *
2013 054-560-110	CID PAY	.00	1,200.00	1,100.00	100.00	1,200.00	.00
2013 054-560-201	FICA/MED	.00	3,117.00	3,025.87	264.04	3,289.91	172.91- 5.55- *
2013 054-560-202	HOSPITALIZATION	.00	7,000.00	6,553.14	626.72	7,179.86	179.86- 2.57- *
2013 054-560-203	RETIREMENT	.00	2,922.00	2,905.00	256.42	3,161.42	239.42- 8.19- *
2013 054-560-205	LIFE INSURANCE	.00	108.00	90.20	8.20	98.40	9.60 8.89
2013 054-560-331	OPERATING EXPENSE	.00	.00	.00	.00	.00	.00
2013 054-560-420	TELEPHONE	.00	.00	.00	.00	.00	.00
2013 054-560-425	TRAVEL/TRAINING	.00	1,272.00	.00	.00	.00	1,272.00 100.00
2013 054-560-482	CLOTHING ALLOWANCE	.00	600.00	550.00	50.00	600.00	.00
2013 054-560-570	EQUIPMENT	.00	4,251.00	.00	.00	.00	4,251.00 100.00
2013 054-560-570	EXPENDITURES OFFICER	.00	60,012.00	53,500.26	4,731.70	58,231.96	1,780.04 2.97
2013 054-701-000	VAWA COURT PROJECT	.00	.00	.00	.00	.00	.00
2013 054-701-310	SUPPLIES	.00	.00	.00	.00	.00	.00
2013 054-701-400	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00
2013 054-701-425	TRAVEL/TRAINING	.00	.00	.00	.00	.00	.00
2013 054-701-425	EXPENDITURES COURT PRO	.00	.00	.00	.00	.00	.00
2013 054-801-000	VAWA TASK FORCE	.00	.00	.00	.00	.00	.00
2013 054-801-101	SALARIES	.00	.00	.00	.00	.00	.00
2013 054-801-201	FICA/MED	.00	.00	.00	.00	.00	.00
2013 054-801-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2013 054-801-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2013 054-801-205	DENTAL INSURANCE	.00	.00	.00	.00	.00	.00
2013 054-801-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2013 054-801-310	SUPPLIES	.00	.00	.00	.00	.00	.00
2013 054-801-425	TRAVEL/TRAINING	.00	.00	.00	.00	.00	.00
2013 054-801-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
2013 054-801-570	EXPENDITURES TASK FORC	.00	.00	.00	.00	.00	.00
*** TOTAL EXPENSES		.00	60,012.00	53,500.26	4,731.70	58,231.96	1,780.04 2.97

BROWN COUNTY
 TRIAL BALANCE SHEET - FEMA
 SEPTEMBER

YEAR-TO-DATE

ASSETS:	
2013 055-103-000 CASH IN BANK	238,234.58
2013 055-103-201 CERTIFICATES OF DEPOSIT	24,924.96
2013 055-115-000 ACCOUNTS RECEIVABLE	407.30
2013 055-131-000 DUE TO AND FROM OTHER FUNDS	207,029.47-
2013 055-171-000 ESTIMATED REVENUE	.00
2013 055-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	56,537.37
LIABILITIES:	
2013 055-202-000 ACCOUNTS PAYABLE	.00
2013 055-202-100 SALARIES PAYABLE	.00
2013 055-241-000 ESTIMATED EXPENDITURES	.00
2013 055-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	55,417.45-
REALIZED REVENUE	1,119.92-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	56,537.37-
TOTAL LIABILITIES/FUND EQUITY	56,537.37-

BUDGET COMPARISON FOR SEPTEMBER

FEMA

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 055-330-300	FEMA FUNDING ADMIN FEE	.00	.00	.00	.00	.00	.00
2013 055-330-301	FEMA FUNDING PCT 1	.00	.00	.00	.00	.00	.00
2013 055-330-302	FEMA FUNDING PCT 2	.00	.00	.00	.00	.00	.00
2013 055-330-303	FEMA FUNDING PCT 3	.00	.00	.00	.00	.00	.00
2013 055-330-304	FEMA FUNDING PCT 4	.00	.00	.00	.00	.00	.00
2013 055-335-300	MITIGATION PROCEDRS	.00	.00	.00	.00	.00	.00
2013 055-360-100	INTEREST INCOME	.00	375.00-	1,087.64-	1,119.92-	744.92	198.65-
2013 055-390-800	PRIOR FUND BALANCE	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES		.00	375.00-	1,087.64-	1,119.92-	744.92	198.65-
2013 055-610-000	FEMA ADMIN EXPENSE	.00	.00	.00	.00	.00	.00
2013 055-610-101	ADMIN SALARIES	.00	.00	.00	.00	.00	.00
2013 055-610-201	FICA/MED	.00	.00	.00	.00	.00	.00
2013 055-610-310	ADMIN OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
2013 055-610-400	MITIGATION EXPENSE	.00	.00	.00	.00	.00	.00
2013 055-610-425	TRAVEL EXPENSE	.00	.00	.00	.00	.00	.00
2013 055-610-499	ADMIN EXPENSE	.00	375.00	.00	.00	375.00	100.00
TOTAL ADMIN EXPENSE		.00	375.00	.00	.00	375.00	100.00
2013 055-620-000	FEMA ROAD REPAIRS	.00	.00	.00	.00	.00	.00
2013 055-621-331	REPAIRS PCT 1	.00	.00	.00	.00	.00	.00
2013 055-622-331	REPAIRS PCT 2	.00	.00	.00	.00	.00	.00
2013 055-623-331	REPAIRS PCT 3	.00	.00	.00	.00	.00	.00
2013 055-624-331	REPAIRS PCT 4	.00	.00	.00	.00	.00	.00
TOTAL REPAIR EXPENSE		.00	.00	.00	.00	.00	.00
*** TOTAL EXPENSES		.00	375.00	.00	.00	375.00	100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - COUNTY CLERK TECH FUND
 SEPTEMBER

YEAR-TO-DATE

ASSETS:
 2013 056-103-000 CASH IN BANK 2,120.77
 2013 056-103-201 CERTIFICATE OF DEPOSIT .00
 2013 056-115-000 ACCOUNTS RECEIVABLE 51.74
 2013 056-131-000 DUE TO AND FROM OTHER FUNDS .00
 2013 056-171-000 ESTIMATED REVENUE .00
 2013 056-171-100 BUDGETED FUND BALANCE .00

TOTAL ASSETS 2,172.51

LIABILITIES:
 2013 056-202-000 ACCOUNTS PAYABLE .00
 2013 056-202-100 SALARIES PAYABLE .00
 2013 056-241-000 ESTIMATED EXPENDITURES .00
 2013 056-241-100 BUDGETED FUND BALANCE .00

TOTAL LIABILITIES .00

FUND EQUITY:
 FUND BALANCE 1,950.29-
 REALIZED REVENUE 874.15-
 LESS EXPENDITURES 651.93

TOTAL FUND EQUITY 2,172.51-

TOTAL LIABILITIES/FUND EQUITY 2,172.51-

BUDGET COMPARISON FOR SEPTEMBER

COUNTY CLERK TECH FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 056-340-399	FEE COUNTY COURT	.00	.00	.00	.00	.00	.00
2013 056-340-400	FEE COUNTY CLERK	.00	.00	.78	.00	.78	.00
2013 056-340-401	FEE CCL	.00	1,030.00	762.50	110.42	872.92	157.08- 15.25
2013 056-360-100	INTEREST INCOME	.00	1.00	.37	.08	.45	.55- 55.00
*** TOTAL REVENUES		.00	1,031.00	763.65	110.50	874.15	156.85- 15.21
2013 056-403-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2013 056-409-499	TECH EXPENSE	.00	1,031.00	651.93	.00	651.93	379.07 36.77
EXPENDITURES/ CC TECH F		.00	1,031.00	651.93	.00	651.93	379.07 36.77
*** TOTAL EXPENSES		.00	1,031.00	651.93	.00	651.93	379.07 36.77

BROWN COUNTY
 TRIAL BALANCE SHEET - DISTRICT CLERK TECH FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 057-103-000 CASH IN BANK	632.00
2013 057-103-201 CERTIFICATE OF DEPOSIT	.00
2013 057-115-000 ACCOUNTS RECEIVABLE	4.00
2013 057-131-000 DUE TO AND FROM OTHER FUNDS	.00
2013 057-171-000 ESTIMATED REVENUE	.00
2013 057-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	636.00
LIABILITIES:	
2013 057-202-000 ACCOUNTS PAYABLE	.00
2013 057-202-100 SALARIES PAYABLE	.00
2013 057-241-000 ESTIMATED EXPENDITURES	.00
2013 057-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	364.00-
REALIZED REVENUE	272.00-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	636.00-
TOTAL LIABILITIES/FUND EQUITY	636.00-

BUDGET COMPARISON FOR SEPTEMBER

DISTRICT CLERK TECH FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL REMAINING PERCENT	**** ACTUAL REMAINING PERCENT
2013 057-340-347	FEEES DISTRICT COURT	.00	226.00-	248.00-	24.00-	272.00-	46.00	20.35-
2013 057-340-348	DISTRICT CCL FEES	.00	.00	.00	.00	.00	.00	.00
2013 057-360-100	INTEREST EARNED	.00	.00	.00	.00	.00	.00	.00
2013 057-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	226.00-	248.00-	24.00-	272.00-	46.00	20.35-
2013 057-450-450	MAINTENANCE	.00	.00	.00	.00	.00	.00	.00
2013 057-450-499	TECH EXPENSE	.00	226.00	.00	.00	.00	226.00	100.00
	EXPENDITURES DC TECH F	.00	226.00	.00	.00	.00	226.00	100.00
	*** TOTAL EXPENSES	.00	226.00	.00	.00	.00	226.00	100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - DEBT SERVICE FUND
 SEPTEMBER

YEAR-TO-DATE

ASSETS:
 2013 060-103-000 CASH IN BANK 4,048.34
 2013 060-103-201 CERTIFICATES OF DEPOSIT 400.00
 2013 060-105-000 AD VALOREM TAXES RECEIVABLE 158,086.63
 2013 060-115-000 ACCOUNTS RECEIVABLE 1,610.53
 2013 060-131-000 DUE TO AND FROM OTHER FUNDS .00
 2013 060-171-000 ESTIMATED REVENUES .00
 2013 060-171-100 BUDGETED FUND BALANCE .00

 TOTAL ASSETS 164,145.50

LIABILITIES:
 2013 060-202-000 ACCOUNTS PAYABLE .00
 2013 060-241-000 ESTIMATED EXPENDITURES .00
 2013 060-241-100 BUDGETED FUND BALANCE .00
 2013 060-250-000 DEFERRED AD VALOREM TAXES 158,086.63

 TOTAL LIABILITIES 158,086.63

FUND EQUITY:
 FUND BALANCE 35,190.62
 REALIZED REVENUE 762,508.25
 LESS EXPENDITURES 791,640.00

 TOTAL FUND EQUITY 6,058.87

TOTAL LIABILITIES/FUND EQUITY 164,145.50-

BUDGET COMPARISON FOR SEPTEMBER

DEBT SERVICE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 060-310-110	ADV TAXES CURRENT	.00	723,453.00-	726,851.70-	3,101.56-	729,953.26-	6,500.26 .90-
2013 060-310-120	ADV TAXES DELINQUENT	.00	24,000.00-	19,529.26-	1,639.44-	21,168.70-	2,831.30- 11.80
2013 060-310-122	ADV TAXES P&I	.00	8,300.00-	8,089.23-	983.73-	9,072.96-	772.96 9.31-
2013 060-310-125	SUPPLEMENTAL AD VALORE	.00	.00	.00	.00	.00	.00 .00
2013 060-360-100	INTEREST INCOME	.00	2,500.00-	2,170.55-	142.78-	2,313.33-	186.67- 7.47
2013 060-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
2013 060-390-800	FUND BALANCE	.00	31,947.00-	.00	.00	.00	31,947.00- 100.00
*** TOTAL REVENUES		.00	790,200.00-	756,640.74-	5,867.51-	762,508.25-	27,691.75- 3.50
2013 060-680-400	PROFESSIONAL SERVICE	.00	3,000.00	3,940.00	500.00	4,440.00	1,440.00- 48.00-
2013 060-680-640	PRINCIPAL 1999	.00	.00	.00	.00	.00	.00 .00
2013 060-680-645	PRINCIPAL 2002	.00	.00	.00	.00	.00	.00 .00
2013 060-680-650	PRINCIPAL 2007	.00	575,000.00	.00	575,000.00	575,000.00	.00 .00
2013 060-680-680	INTEREST 1999	.00	.00	.00	.00	.00	.00 .00
2013 060-680-685	INTEREST 2002	.00	.00	.00	.00	.00	.00 .00
2013 060-680-690	INTEREST 2007	.00	212,200.00	106,100.00	106,100.00	212,200.00	.00 .00
2013 060-680-690	EXPENDITURES DEBT SERV	.00	790,200.00	110,040.00	681,600.00	791,640.00	1,440.00- .18-
*** TOTAL EXPENSES		.00	790,200.00	110,040.00	681,600.00	791,640.00	1,440.00- .18-

BROWN COUNTY
 TRIAL BALANCE SHEET - RURAL ADDRESSING FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 061-103-000 CASH IN BANK	19,424.25
2013 061-115-000 ACCOUNTS RECEIVABLE	.00
2013 061-131-000 DUE TO/FROM OTHER FUNDS	11,100.00
2013 061-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	8,324.25
LIABILITIES:	
2013 061-202-000 ACCOUNTS PAYABLE	10.41
2013 061-202-100 SALARIES PAYABLE	.00
2013 061-207-000 DUE TO OTHER FUNDS	.00
2013 061-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	10.41
FUND EQUITY:	
FUND BALANCE	11,865.25
REALIZED REVENUE	22,033.18
LESS EXPENDITURES	25,584.59
TOTAL FUND EQUITY	8,313.84
TOTAL LIABILITIES/FUND EQUITY	8,324.25

BUDGET COMPARISON FOR SEPTEMBER

RURAL ADDRESSING FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 061-321-341	STATE GRANT FUNDS	.00	23,934.00-	1,900.82-	20,132.36-	22,033.18-	1,900.82-
2013 061-360-100	INTEREST INCOME	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	23,934.00-	1,900.82-	20,132.36-	22,033.18-	1,900.82-
2013 061-402-000	RURAL ADDRESSING FUND	.00	.00	.00	.00	.00	7.94
2013 061-402-101	SALARIES	.00	19,831.00	18,178.05	1,652.55	19,830.60	.00
2013 061-402-201	SOCIAL SECURITY	.00	1,517.00	1,372.86	124.88	1,497.74	.40
2013 061-402-202	HOSPITAL INSURANCE	.00	.00	.00	.00	.00	19.26
2013 061-402-203	RETIREMENT	.00	1,422.00	1,290.49	118.49	1,408.98	1.27
2013 061-402-204	WORKERS COMPENSATION	.00	.00	45.80	.00	45.80	.00
2013 061-402-206	UNEMPLOYMENT	.00	70.00	29.25	10.41	39.66	13.02
2013 061-402-310	OFFICE SUPPLIES	.00	1,094.00	.00	.00	.00	45.80-
2013 061-402-331	SUPPLIES	.00	.00	.00	.00	.00	30.34
2013 061-402-421	COMMUNICATIONS	.00	.00	.00	.00	.00	43.34
2013 061-402-425	TRAVEL	.00	.00	.00	.00	.00	100.00
2013 061-402-430	RENT	.00	.00	.00	.00	.00	.00
2013 061-402-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2013 061-402-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2013 061-402-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
	EXPENDITURES RURAL ADD	.00	23,934.00	2,761.81	1,906.33	2,761.81	2,761.81-
				23,678.26		25,584.59	1,650.59-
	*** TOTAL EXPENSES	.00	23,934.00	23,678.26	1,906.33	25,584.59	1,650.59-
							6.90-

BROWN COUNTY
 TRIAL BALANCE SHEET - CAPITAL PROJECTS FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 062-103-000 CASH IN BANK	1,457,724.95
2013 062-103-001 TEX-POOL CASH IN BANK	.00
2013 062-103-201 CERTIFICATES OF DEPOSIT	.00
2013 062-115-000 ACCOUNTS RECEIVABLE	31.59
2013 062-131-000 DUE TO AND FROM OTHER FUNDS	.00
2013 062-171-000 ESTIMATED REVENUES	.00
2013 062-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	1,457,756.54
LIABILITIES:	
2013 062-202-000 ACCOUNTS PAYABLE	109,238.41
2013 062-241-000 ESTIMATED EXPENDITURES	.00
2013 062-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	109,238.41
FUND EQUITY:	
FUND BALANCE	108.92
REALIZED REVENUE	1,500,031.59
LESS EXPENDITURES	151,622.38
TOTAL FUND EQUITY	1,348,518.13
TOTAL LIABILITIES/FUND EQUITY	1,457,756.54

BUDGET COMPARISON FOR SEPTEMBER

CAPITAL PROJECTS FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 062-311-200	SALE OF TAX NOTES	.00	.00	1500,000.00-	.00	1500,000.00-	1500,000.00 .00
2013 062-321-200	SALE OF CERTIFICATES	.00	.00	.00	.00	.00	.00 .00
2013 062-360-100	INTEREST INCOME	.00	.00	.00	.00	.00	.00 .00
2013 062-370-100	OTHER FUNDING	.00	.00	31.59-	31.59-	31.59-	31.59 .00
2013 062-380-100	TRANSFERS FROM GENERAL	.00	.00	.00	.00	.00	.00 .00
2013 062-380-150	TRF FROM COURTHOUSE SE	.00	.00	.00	.00	.00	.00 .00
2013 062-390-100	TECHNOLOGY GRANT FUNDS	.00	.00	.00	.00	.00	.00 .00
2013 062-390-800	PRIOR FUND BALANCE	.00	109.00-	.00	.00	.00	109.00- 100.00
*** TOTAL REVENUES							
2013 062-600-000	CERTIFICATE EXPENSES	.00	109.00-	1500,000.00-	31.59-	1500,031.59-	1499,922.59 6075.77-
2013 062-600-450	OTHER EXPENSES	.00	.00	.00	.00	.00	.00 .00
2013 062-600-675	CERTIFICATE EXPENSE	.00	109.00	.00	.00	.00	.00 .00
	EXPENDITURES CERTIFICA	.00	109.00	.00	.00	.00	109.00 100.00
2013 062-621-000	PCT 1 INFRASTRUCTURE EX	.00	.00	.00	.00	.00	.00 .00
2013 062-621-450	ROAD PROJECTS	.00	.00	.00	13,590.22	13,590.22	13,590.22- .00
	PCT 1 TOTAL ROAD EXP	.00	.00	.00	13,590.22	13,590.22	13,590.22- .00
2013 062-622-000	PCT 2 INFRASTRUCTURE EX	.00	.00	.00	.00	.00	.00 .00
2013 062-622-450	ROAD PROJECTS	.00	.00	.00	30,335.50	30,335.50	30,335.50- .00
	PCT 2 TOTAL ROAD EXP	.00	.00	.00	30,335.50	30,335.50	30,335.50- .00
2013 062-623-000	PCT 3 INFRASTRUCTURE EX	.00	.00	.00	.00	.00	.00 .00
2013 062-623-450	ROAD PROJECTS	.00	.00	.00	59,974.65	59,974.65	59,974.65- .00
	PCT 3 TOTAL ROAD EXP	.00	.00	.00	59,974.65	59,974.65	59,974.65- .00
2013 062-624-000	PCT 4 INFRASTRUCTURE EX	.00	.00	.00	.00	.00	.00 .00
2013 062-624-450	ROAD PROJECTS	.00	.00	.00	47,722.01	47,722.01	47,722.01- .00
	PCT 4 TOTAL ROAD EXP	.00	.00	.00	47,722.01	47,722.01	47,722.01- .00
	EXPENDITURES CAP. PROJ	.00	.00	.00	.00	.00	.00 .00
*** TOTAL EXPENSES							
		.00	109.00	.00	151,622.38	151,622.38	151,513.38-9003.10-

BROWN COUNTY
 TRIAL BALANCE SHEET - BUREAU OF JUSTICE BLOCK GRANT
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 065-103-000 CASH IN BANK	2,077.28
2013 065-115-000 ACCOUNTS RECEIVABLE	.04
2013 065-131-000 DUE TO/FROM OTHER FUNDS	.00
2013 065-171-000 ESTIMATED REVENUES	.00
2013 065-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	2,077.32
LIABILITIES:	
2013 065-202-000 ACCOUNTS PAYABLE	.00
2013 065-207-000 DUE TO OTHER FUNDS	.00
2013 065-241-000 ESTIMATED EXPENDITURES	.00
2013 065-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	2,076.82
REALIZED REVENUE	.50
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	2,077.32
TOTAL LIABILITIES/FUND EQUITY	2,077.32

BUDGET COMPARISON FOR SEPTEMBER

BUREAU OF JUSTICE BLOCK GRANT

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 065-321-341	GRANT FUNDS	.00	.00	.00	.00	.00	.00
2013 065-321-345	COUNTY MATCHING ALLOTM	.00	.00	.00	.00	.00	.00
2013 065-360-100	INTEREST INCOME	.00	1.00-	.42-	.08-	.50-	.00
2013 065-395-800	BUDGETED FUND BALANCE	.00	2,000.00-	.00	.00	.00	2,000.00- 100.00
	*** TOTAL REVENUES	.00	2,001.00-	.42-	.08-	.50-	2,000.50- 99.98
2013 065-560-425	TRAVEL	.00	.00	.00	.00	.00	.00
2013 065-560-499	MISCELLANEOUS EQUIPWN	.00	2,001.00	.00	.00	.00	2,001.00 100.00
	GRANT EXPENDITURES	.00	2,001.00	.00	.00	.00	2,001.00 100.00
	*** TOTAL EXPENSES	.00	2,001.00	.00	.00	.00	2,001.00 100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - SCAAP INMATE FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 066-103-000 CASH IN BANK	13,258.50
2013 066-115-000 ACCOUNTS RECEIVABLE	.00
2013 066-171-000 ESTIMATED REVENUE	.00
2013 066-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	----- 13,258.50
LIABILITIES:	
2013 066-202-000 ACCOUNTS PAYABLE	.00
2013 066-241-000 ESTIMATED EXPENDITURES	.00
2013 066-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	----- .00
FUND EQUITY:	
FUND BALANCE	12,098.64-
REALIZED REVENUE	1,487.00-
LESS EXPENDITURES	327.14
TOTAL FUND EQUITY	----- 13,258.50-
TOTAL LIABILITIES/FUND EQUITY	----- 13,258.50-

BUDGET COMPARISON FOR SEPTEMBER

SCAAP INMATE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 066-321-341	SCAAP GRANT INCOME	.00	5,066.00-	1,487.00-	.00	1,487.00-	3,579.00- 70.65
	*** TOTAL REVENUES	.00	5,066.00-	1,487.00-	.00	1,487.00-	3,579.00- 70.65
2013 066-512-330	INMATE EXPENSE	.00	5,066.00	327.14	.00	327.14	4,738.86 93.54
	SCAAP EXPENSES	.00	5,066.00	327.14	.00	327.14	4,738.86 93.54
	*** TOTAL EXPENSES	.00	5,066.00	327.14	.00	327.14	4,738.86 93.54

BROWN COUNTY
 TRIAL BALANCE SHEET - CHAPTER 19 VOTER REGISTRATION
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 082-103-000 CASH IN BANK	2,739.70
2013 082-115-000 ACCOUNTS RECEIVABLE	.06
2013 082-131-000 DUE TO AND FROM OTHER FUNDS	4,400.00-
2013 082-171-000 ESTIMATED REVENUES	.00
2013 082-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	----- 1,660.24-
LIABILITIES:	
2013 082-202-000 ACCOUNTS PAYABLE	.00
2013 082-202-100 SALARIES PAYABLE	.00
2013 082-241-000 ESTIMATED EXPENDITURES	.00
2013 082-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	----- .00
FUND EQUITY:	
FUND BALANCE	1,133.15
REALIZED REVENUE	.74-
LESS EXPENDITURES	527.83
TOTAL FUND EQUITY	----- 1,660.24
TOTAL LIABILITIES/FUND EQUITY	----- 1,660.24

BUDGET COMPARISON FOR SEPTEMBER

CHAPTER 19 VOTER REGISTRATION

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 082-340-348	STATE COMPTROLLER	.00	3,209.00-	.00	.00	.00	3,209.00- 100.00
2013 082-360-100	INTEREST INCOME	.00	1.00-	.62-	.12-	.74-	.26- 26.00
2013 082-370-100	TRF FROM GENERAL	.00	.00	.00	.00	.00	.00
2013 082-370-695	TRF FROM ELECTION ADM	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES							
2013 082-491-101	SALARIES	.00	3,210.00-	.62-	.12-	.74-	3,209.26- 99.98
2013 082-491-201	FICA/MED	.00	.00	.00	.00	.00	.00
2013 082-491-204	WORKERS COMP	.00	.00	.00	.00	.00	.00
2013 082-491-206	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00
2013 082-491-420	TELEPHONE	.00	.00	.00	.00	.00	.00
2013 082-491-425	TRAVEL	.00	3,210.00	527.83	.00	527.83	2,682.17 83.56
2013 082-491-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
ACTUAL EXPENDITURES							
		.00	3,210.00	527.83	.00	527.83	2,682.17 83.56
*** TOTAL EXPENSES							
		.00	3,210.00	527.83	.00	527.83	2,682.17 83.56

BROWN COUNTY
 TRIAL BALANCE SHEET - TAC SPECIAL P & I FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 084-103-000 CASH IN BANK	2,318.97
2013 084-103-201 CERTIFICATE OF DEPOSIT	16,800.00
2013 084-115-000 ACCOUNTS RECEIVABLE	7.37
2013 084-131-000 DUE TO AND FROM OTHER FUNDS	.00
2013 084-171-000 ESTIMATED REVENUES	.00
2013 084-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	19,126.34
LIABILITIES:	
2013 084-202-000 ACCOUNTS PAYABLE	.00
2013 084-241-000 ESTIMATED EXPENDITURES	.00
2013 084-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	16,726.17-
REALIZED REVENUE	2,400.17-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	19,126.34-
TOTAL LIABILITIES/FUND EQUITY	19,126.34-

BUDGET COMPARISON FOR SEPTEMBER

TAC SPECIAL P & I FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 084-321-345	DEALER PEN. & INT.	.00	250.00-	223.12-	571.25-	794.37-	544.37 217.75-
2013 084-360-100	INTEREST INCOME	.00	500.00-	882.26-	723.54-	1,605.80-	1,105.80 221.16-
	*** TOTAL REVENUES	.00	750.00-	1,105.38-	1,294.79-	2,400.17-	1,650.17 220.02-
2013 084-691-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00 .00
2013 084-691-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2013 084-691-499	MISCELLANEOUS	.00	750.00	.00	.00	.00	750.00 100.00
2013 084-691-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
	EXPENDITURES TAC P&I	.00	750.00	.00	.00	.00	750.00 100.00
	*** TOTAL EXPENSES	.00	750.00	.00	.00	.00	750.00 100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - CRT INITIATED GUARDIANSHIP
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 086-103-000 CASH IN BANK	11,680.58
2013 086-103-201 CERTIFICATES OF DEPOSIT	.00
2013 086-115-000 ACCOUNTS RECEIVABLE	140.23
2013 086-171-000 ESTIMATED REVENUES	.00
TOTAL ASSETS	11,820.81
LIABILITIES:	
2013 086-202-000 ACCOUNTS PAYABLE	.00
2013 086-202-100 SALARIES PAYABLE	.00
2013 086-241-000 ESTIMATED REVENUES	.00
2013 086-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	11,389.51-
REALIZED REVENUE	3,062.55-
LESS EXPENDITURES	2,631.25
TOTAL FUND EQUITY	11,820.81-
TOTAL LIABILITIES/FUND EQUITY	11,820.81-

BUDGET COMPARISON FOR SEPTEMBER

CRT INITIATED GUARDIANSHIP

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 086-340-400	FEES - CO CLK - CC	.00	2,568.00-	2,320.00-	420.00-	2,740.00-	172.00 6.70-
2013 086-340-401	FEES CO CLK - CCL	.00	360.00-	260.00-	60.00-	320.00-	40.00- 11.11
2013 086-360-100	INTEREST INCOME	.00	4.00-	2.10-	.45-	2.55-	1.45- 36.25
	*** TOTAL REVENUES	.00	2,932.00-	2,582.10-	480.45-	3,062.55-	130.55 4.45-
2013 086-426-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00 .00
	TOTAL EXPENDITURES	.00	.00	.00	.00	.00	.00 .00
2013 086-802-400	COURT INITATED GUARDIAN	.00	2,932.00	2,631.25	.00	2,631.25	300.75 10.26
2013 086-802-401	CCL COURT INIATED GUAR	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL EXPENSES	.00	2,932.00	2,631.25	.00	2,631.25	300.75 10.26

BROWN COUNTY
 TRIAL BALANCE SHEET - DIST CLK RECORDS MGMT FUND
 SEPTEMBER

YEAR-TO-DATE

ASSETS:		
2013 096-103-000 CASH IN BANK	2,583.33	
2013 096-103-201 CERTIFICATE OF DEPOSIT	8,500.00	
2013 096-115-000 ACCOUNTS RECEIVABLE	368.99	
2013 096-171-000 ESTIMATED REVENUES	.00	
2013 096-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	11,452.32	11,452.32
LIABILITIES:		
2013 096-202-000 ACCOUNTS PAYABLE	.00	
2013 096-241-000 ESTIMATED EXPENDITURES	.00	
2013 096-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	7,952.24-	
REALIZED REVENUE	3,500.08-	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	11,452.32-	
TOTAL LIABILITIES/FUND EQUITY		11,452.32-

BUDGET COMPARISON FOR SEPTEMBER

DIST CLK RECORDS MGMT FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 096-340-347	FEES - DST CLERK	.00	1,366.00-	1,767.88-	527.49-	2,295.37-	929.37 68.04-
2013 096-340-348	FEES - DST CLK -CCL	.00	1,092.00-	952.00-	210.00-	1,162.00-	70.00 6.41-
2013 096-360-100	INTEREST EARNED	.00	28.00-	34.97-	7.74-	42.71-	14.71 52.54-
	*** TOTAL REVENUES	.00	2,486.00-	2,754.85-	745.23-	3,500.08-	1,014.08 40.79-
2013 096-450-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00 .00
2013 096-450-311	XEROX EXPENSE	.00	.00	.00	.00	.00	.00 .00
2013 096-450-341	PERMANENT RECORDS	.00	.00	.00	.00	.00	.00 .00
2013 096-450-425	TRAVEL	.00	.00	.00	.00	.00	.00 .00
2013 096-450-499	MISCELLANEOUS EXPENSE	.00	2,486.00	.00	.00	.00	2,486.00 100.00
2013 096-450-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
	EXPENDITURES DST CLK R	.00	2,486.00	.00	.00	.00	2,486.00 100.00
	TOTAL EXPENDITURES	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL EXPENSES	.00	2,486.00	.00	.00	.00	2,486.00 100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - VITAL RECORDS PRESERVATION FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 097-103-000 CASH IN BANK	2,076.68
2013 097-103-201 CERTIFICATE OF DEPOSIT	.00
2013 097-115-000 ACCOUNTS RECEIVABLE	189.04
2013 097-171-000 ESTIMATED REVENUE	.00
2013 097-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	2,265.72
LIABILITIES:	
2013 097-202-000 ACCOUNTS PAYABLE	273.33-
2013 097-202-100 SALARIES PAYABLE	.00
2013 097-241-000 ESTIMATED EXPENDITURES	.00
2013 097-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	273.33-
FUND EQUITY:	
FUND BALANCE	2,560.83-
REALIZED REVENUE	2,129.84-
LESS EXPENDITURES	2,698.28
TOTAL FUND EQUITY	1,992.39-
TOTAL LIABILITIES/FUND EQUITY	2,265.72-

BUDGET COMPARISON FOR SEPTEMBER

VITAL RECORDS PRESERVATION FD

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2013 097-340-399	FEES COUNTY COURT	.00	.00	.00	.00	.00	.00
2013 097-340-400	FEES COUNTY CLERK	.00	2,727.00-	1,795.25-	334.09-	2,129.34-	597.66- 21.92
2013 097-340-401	FEES CCL	.00	.00	.00	.00	.00	.00
2013 097-360-100	INTEREST INCOME	.00	1.00-	.42-	.08-	.50-	.50- 50.00
	*** TOTAL REVENUES	.00	2,728.00-	1,795.67-	334.17-	2,129.84-	598.16- 21.93
2013 097-403-341	PERMANENT RECORDS	.00	2,728.00	2,424.95	93.33	2,518.28	209.72 7.69
2013 097-403-499	MISCELLANEOUS	.00	.00	.00	180.00	180.00	180.00- .00 *
	*** TOTAL EXPENSES	.00	2,728.00	2,424.95	273.33	2,698.28	29.72 1.09

BROWN COUNTY
 TRIAL BALANCE SHEET - RECORDS MANAGEMENT FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 098-103-000 CASH IN BANK	13,515.87
2013 098-103-201 CERTIFICATES OF DEPOSIT	24,000.00
2013 098-115-000 ACCOUNTS RECEIVABLE	3,632.25
2013 098-131-000 DUE TO AND FROM OTHER FUNDS	7,000.00-
2013 098-171-000 ESTIMATED REVENUES	.00
2013 098-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	34,148.12
LIABILITIES:	
2013 098-202-000 ACCOUNTS PAYABLE	274.51-
2013 098-202-100 SALARIES PAYABLE	.00
2013 098-241-000 ESTIMATED EXPENDITURES	.00
2013 098-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	274.51-
FUND EQUITY:	
FUND BALANCE	1,831.78-
REALIZED REVENUE	49,487.94-
LESS EXPENDITURES	17,446.11
TOTAL FUND EQUITY	33,873.61-
TOTAL LIABILITIES/FUND EQUITY	34,148.12-

BUDGET COMPARISON FOR SEPTEMBER

RECORDS MANAGEMENT FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2013 098-340-395	FEES CO CLERK LAND	.00	.00	.00	.00	.00	.00
2013 098-340-399	FEES COUNTY COURT	.00	1,146.00-	675.00-	72.00	603.00-	543.00-
2013 098-340-400	FEES-CO CLK-CC	.00	42,031.00-	39,685.22-	8,196.69-	47,881.91-	5,850.91
2013 098-340-401	FEES-CO CLK-CCL	.00	856.00-	768.96-	137.13-	906.09-	50.09
2013 098-360-100	INTEREST INCOME	.00	.00	74.88-	22.06-	96.94-	96.94
*** TOTAL REVENUES		.00	44,033.00-	41,204.06-	8,283.88-	49,487.94-	5,454.94
EXPENDITURES VITAL REC		.00	.00	.00	.00	.00	.00
2013 098-695-101	SALARIES	.00	8,400.00	.00	.00	.00	8,400.00
2013 098-695-201	SOCIAL SECURITY	.00	643.00	.00	.00	.00	643.00
2013 098-695-202	HOSPITAL INSURANCE	.00	.00	.00	.00	.00	.00
2013 098-695-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2013 098-695-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2013 098-695-206	UNEMPLOYMENT INSURANCE	.00	15.00	.00	.00	.00	.00
2013 098-695-310	OFFICE SUPPLIES	.00	8,000.00	735.00	.00	735.00	15.00
2013 098-695-311	XEROX EXPENSE	.00	5,000.00	3,372.08	843.02	4,215.10	7,265.00
2013 098-695-341	PERMANENT RECORDS	.00	.00	12,349.01	147.00	12,496.01	784.90
2013 098-695-420	TELEPHONE	.00	.00	.00	.00	.00	12,496.01-
2013 098-695-425	TRAVEL	.00	6,975.00	.00	.00	.00	.00
2013 098-695-450	MAINTENANCE	.00	.00	.00	.00	.00	6,975.00
2013 098-695-499	MISCELLANEOUS	.00	5,000.00	.00	.00	.00	.00
2013 098-695-570	EQUIPMENT	.00	10,000.00	.00	.00	.00	5,000.00
2013 098-695-570	EXPENDITURES RECORDS M	.00	44,033.00	16,456.09	990.02	17,446.11	10,000.00
*** TOTAL EXPENSES		.00	.00	.00	.00	.00	26,586.89
*** TOTAL EXPENSES		.00	44,033.00	16,456.09	990.02	17,446.11	26,586.89
							60.38

Brown County Long Term Debt

BROWN COUNTY
 TRIAL BALANCE SHEET - LONG TERM DEBT
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 063-121-100 SERIES 1999 CERT OF OBLIGATION	.00
2013 063-121-105 SERIES 2002 TAX NOTES	.00
2013 063-121-107 SERIES 2007 REFUNDING BONDS	4,730,000.00
2013 063-171-100 BUDGETED FUND BALANCE	.00
2013 063-181-000 AMT PROVIDED FOR TAX NOTES	.00
TOTAL ASSETS	4,730,000.00
LIABILITIES:	
2013 063-231-100 TAX NOTES PAYABLE	.00
2013 063-231-101 CERT OBLIGATION PAYABLE 1999	.00
2013 063-231-102 TAX NOTES PAYABLE 2002	.00
2013 063-231-103 SERIES 2007 REFUNDING BONDS	4,730,000.00
2013 063-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	4,730,000.00
FUND EQUITY:	
FUND BALANCE	.00
REALIZED REVENUE	.00
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	.00
TOTAL LIABILITIES/FUND EQUITY	4,730,000.00

**Brown County
Internal Service
Funds**

BROWN COUNTY
 TRIAL BALANCE SHEET - BROWN COUNTY JURY FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 040-103-000 CASH IN BANK	.00
2013 040-115-000 ACCOUNTS RECEIVABLE	330.00
2013 040-171-000 ESTIMATED REVENUES	.00
2013 040-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	330.00
LIABILITIES:	
2013 040-202-000 ACCOUNTS PAYABLE	281.95-
2013 040-241-000 ESTIMATED EXPENDITURES	.00
2013 040-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	281.95-
FUND EQUITY:	
FUND BALANCE	48.05-
REALIZED REVENUE	.00
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	48.05-
TOTAL LIABILITIES/FUND EQUITY	330.00-

BROWN COUNTY
 TRIAL BALANCE SHEET - PAYROLL FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 085-103-000 CASH IN BANK	18,939.97
2013 085-103-201 CERTIFICATES OF DEPOSIT	.00
2013 085-115-000 ACCOUNTS RECEIVABLE	.00
2013 085-171-000 ESTIMATED REVENUES	.00
2013 085-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	18,939.97
LIABILITIES:	
2013 085-202-000 ACCOUNTS PAYABLE	.00
2013 085-202-100 SALARIES PAYABLE	7,465.85-
2013 085-202-105 CAFETERIA SERVICE RESERVE	9,397.70-
2013 085-202-110 COBRA BCBS	1,532.35-
2013 085-202-115 BCAD BLUE CROSS BLUE SHEILD	538.19-
2013 085-202-120 BCBS ELECTED OFFICIALS	.00
2013 085-241-000 ESTIMATED EXPENDITURES	.00
2013 085-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	18,934.09-
FUND EQUITY:	
FUND BALANCE	5.88-
REALIZED REVENUE	.00
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	5.88-
TOTAL LIABILITIES/FUND EQUITY	18,939.97-

BROWN COUNTY
 TRIAL BALANCE SHEET - COMBINED CONDUIT FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 087-103-000 CASH IN BANK	77,819.42
2013 087-115-000 ACCOUNTS RECEIVABLE	30,644.45
2013 087-171-000 ESTIMATED REVENUES	.00
2013 087-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	108,463.87
LIABILITIES:	
2013 087-202-000 ACCOUNTS PAYABLE	2,562.62
2013 087-241-000 ESTIMATED EXPENSE	.00
2013 087-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	2,562.62
FUND EQUITY:	
FUND BALANCE	105,901.25
REALIZED REVENUE	.00
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	105,901.25
TOTAL LIABILITIES/FUND EQUITY	108,463.87

BROWN COUNTY
 TRIAL BALANCE SHEET - COURT OF APPEALS FEE FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 088-103-000 CASH IN BANK	.00
2013 088-103-201 CERTIFICATES OF DEPOSIT	.00
2013 088-115-000 ACCOUNTS RECEIVABLE	195.00
2013 088-171-000 ESTIMATED REVENUES	.00
TOTAL ASSETS	195.00
LIABILITIES:	
2013 088-202-000 ACCOUNTS PAYABLE	65.00-
2013 088-241-000 ESTIMATED EXPENDITURES	.00
TOTAL LIABILITIES	65.00-
FUND EQUITY:	
FUND BALANCE	130.00-
REALIZED REVENUE	3,955.00-
LESS EXPENDITURES	3,955.00
TOTAL FUND EQUITY	130.00-
TOTAL LIABILITIES/FUND EQUITY	195.00-

BROWN COUNTY
 TRIAL BALANCE SHEET - BROWN COUNTY MEDICAL FSA
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 090-103-000 CASH IN BANK	34,287.63
2013 090-103-201 CERTIFICATE OF DEPOSIT	.00
2013 090-115-000 ACCOUNTS RECEIVABLE	.00
2013 090-131-000 DUE TO AND FROM OTH FUNDS	30,000.00-
2013 090-171-000 ESTIMATED REVENUE	.00
2013 090-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	4,287.63
LIABILITIES:	
2013 090-202-000 ACCOUNTS PAYABLE	.00
2013 090-241-000 ESTIMATED EXPENDITURES	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	1,378.76-
REALIZED REVENUE	46,539.88-
LESS EXPENDITURES	43,631.01
TOTAL FUND EQUITY	4,287.63-
TOTAL LIABILITIES/FUND EQUITY	4,287.63-

BROWN COUNTY
 TRIAL BALANCE SHEET - BROWN CO. OPERATIONS CLEARING
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2013 099-103-000 CASH IN BANK	60,396.95-
2013 099-115-000 ACCOUNTS RECEIVABLE	197,843.50
2013 099-171-000 ESTIMATED REVENUES	.00
2013 099-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	137,446.55
LIABILITIES:	
2013 099-202-000 ACCOUNTS PAYABLE	137,446.55-
2013 099-241-000 ESTIMATED EXPENDITURES	.00
2013 099-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	137,446.55-
FUND EQUITY:	
FUND BALANCE	.00
REALIZED REVENUE	.00
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	.00
TOTAL LIABILITIES/FUND EQUITY	137,446.55-

**Required
Supplementary
Information**

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Brown County is a general law county operating under Vernon's Civil Statutes in the State of Texas. The County operates under a County Judge-Commissioners Court form of government and provides the following services: County and District records recording and retention, Veterans Administration, Vehicle Registration, County and District Judicial Systems, Sheriff Department, Jail, Fire Protection, Ambulance Service, Justices of the Peace, Indigent Health Care, 911 Emergency supervision, Agriculture Extension Service, County Road Maintenance, and various allotments to other entities for various services available to the public.

The financial statements of the county have been prepared in conformity with general accepted accounting principles (GAAP) as applied to governmental units except when the application of GAAP would make the financial statements difficult to read or less meaningful.

The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

- **REPORTING ENTITY**

In evaluating how to define the County, for financial reporting purposes, the County Auditor has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic, but not the only, criterion for including a potential component unit in the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the County is able to exercise oversight responsibilities.

1. Included in the reporting entity are all funds of Brown County. Escrow Type bank accounts of revenue producing Departments are included in the appropriate funds of the County as accounts receivable.
2. Excluded from the reporting entity are Adult and Juvenile Probation Funds. The funding of these services is from the State of Texas and Probation fees. These funds must be used exclusively for probation programs. Brown County has no control over the expenditure of these funds. Trust and similar funds established at judicial decree for the benefit of others were excluded because the County receives no benefit from these funds and they are not the property of the County. District Attorney State of Texas funds are excluded.

- **FUND ACCOUNTING**

The accounts of the County are organized on the basis of funds or account groups, each considered to be a separate accounting entity. The Operations of each fund or account group are summarized by providing a separate set of self-balancing accounts which include its assets, liabilities, fund equity, revenues and expenses or expenditures. The following funds and groups of accounts are used by the County:

Governmental Fund Types:

1. **General Funds:** These funds represent general operating funds of the county. All financial resources, except those required to be accounted for in another fund are accounted for in the General Funds. The following funds are included in the account group "General Funds" of Brown County:
 - (010) General Fund
2. **Road and Flood Funds:** These funds represent funds dedicated to expenses related to road and bridge maintenance, rehabilitation and construction.
 - (021) Precinct #1 Fund
 - (022) Precinct #2 Fund
 - (023) Precinct #3 Fund
 - (024) Precinct #4 Fund
 - (025) Road and Flood Fund
3. **Debt Service Funds:** The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long term debt. Long term debt refers to certificates of obligation and tax notes. This fund utilizes advalorem taxes for payment of principal and interest on long term debt. The following fund is included in the account group "Debt Service Funds":
 - (060) Debt Service Fund
4. **Special Revenue Funds:** Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The following funds are included in the account group "Special Revenue Funds" of Brown County:
 - (011) County Attorney Forfeiture Fund
 - (012) Justice Court Technology Fund
 - (013) Courthouse Security Fund
 - (015) District Attorney Forfeiture Fund
 - (017) Sheriff Department Contribution Fund
 - (018) Sheriff Training Fund
 - (019) Dare Program Fund
 - (020) District Attorney LEOSE Training Fund
 - (026) County Attorney Forfeiture
 - (030) Records Preservation Fund
 - (031) Alternative Dispute Resolution Fund
 - (032) District Court Reporter Service Fee Fund
 - (033) Abandoned Vehicle Fund
 - (034) Sheriff Forfeiture Fund
 - (035) Equitable Forfeiture Sharing Fund

- (036) Special Grant Fund
- (038) Election Administration Fund
- (039) D.A. Equitable Forfeiture Sharing Fund
- (041) CCL Drug Court/SA Donation Fund
- (042) County Attorney Donation Fund
- (043) Pre Trial Diversion Fund
- (044) District Clerk Archive Fund
- (045) Records Archive Fee Fund
- (046) District Clerk's Record Management Fund
- (047) State Disbursement Fund
- (048) Court Records Preservation Fund
- (049) Surveyor Fund
- (050) Law Library Fund
- (053) Environmental Officer Grant Fund
- (054) Violence Against Women Fund
- (055) Federal Emergency Management Fund
- (056) County Clerk Tech Fund
- (057) District Clerk Tech Fund
- (061) Rural Addressing Fund
- (065) Law Enforcement Block Grant Fund
- (066) SCAAP Fund
- (082) Voter Registration Fund
- (084) Tax Assessor Collector Penalty and Interest Fund
- (086) Court Initiated Guardianship Fund
- (088) Court of Appeals Fund
- (096) District Clerk Records Management Fund
- (097) Vital Records Preservation Fund
- (098) Records Management Fund

5. Capital Projects Funds: The Capital Projects Fund is used to account for major capital expenditures requiring a period of time to complete. The sources of revenue are transfers from other funds and sale of Certificates of Obligation or tax notes incurred for capital improvements. The following funds are included in the account group "Capital Projects Funds":

- (062) Capital Projects Fund

6. General Long Term Debt Fund: The General Long Term Debt Fund is used to account for long term liabilities to be financed from governmental funds. The following funds are included in the account group "Long Term Debt Funds":

- (063) Long Term Debt Fund

7. Internal Service Funds: The Internal Service Funds are used to account for clearing house transactions

- (040) Jury Fund
- (087) Conduit Fund
- (085) Payroll Fund
- (090) Brown County Medical FSA Fund
- (099) Operations Clearing Fund

- **BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes as available if they are collected within the fiscal year. All other revenues collected within the fiscal year by revenue producing departments are considered available, even though the amounts may not be forwarded to the County Treasurer before the end of the fiscal year.

Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long term debt are recorded as fund liabilities.

Those revenues susceptible to accrual are service fees, fines, and other revenue collected by departments during the fiscal year but not reported to or paid to the County Treasurer until the following year.

The county reports deferred revenue on its combined balance sheet. Deferred revenues arise when potential revenue does not meet both the measurable and available criteria for recognition in the current year.

- **BUDGETS AND BUDGETARY ACCOUNTING**

The Commissioners Court adopts an annual budget for all Governmental Fund Types. The annual budget is prepared in accordance with the basis of accounting utilized by all funds.

During the year, the Commissioners Court may adopt amendments to the original adopted budget as needed. All annual budget appropriations lapse at fiscal year end.

- **ENCUMBRANCES**

The County does not encumber expenditures.

- **CASH AND INVESTMENTS**

The county maintains cash applicable to each fund within the respective fund. Investments consist solely in Certificates of Deposit in Texas Bank of Brownwood,

Brown County's depository bank. The investments are maintained in an investment pool that is available for use by all funds. Each fund type's portion of this pool is reflected in the balance sheet of each fund. Except for Certificates of Obligation and tax note related transactions, the County conducts all its banking transactions with the depository bank.

1. At September 30, 2013, the carrying amount of the County's Certificates of Deposit was \$ 4,517,450.58.
2. At September 30, 2013, the carrying amount of checking accounts was \$ 2,338,314.54. Total Cash balances are secured by FDIC coverage and additional securities pledged by the depository bank.

The County records all interest revenues earned from investment activities in the respective funds. Investments are stated at cost and all investment activities are conducted through the depository bank.

- **INVENTORIES**

The County records no inventories.

- **COMPENSATED ABSENCES**

The County allows employees to accumulate vacation time not to exceed 20 days to the succeeding year. Vacation time in excess of 20 days is forfeited by the employee. Unused vacation time is compensated only if an employee voluntarily terminates employment with earned vacation time.

The County allows employees to accumulate sick time not to exceed 20 days. Unused sick time will not be paid to the employee at any time.

No compensated absences are accrued on the books of the County because of the uncertainty that such liability would exist in the future.

- **PROPERTY TAX**

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on October 1 and are payable on or before January 31 of the following year. All unpaid taxes become delinquent February 1 of the following year. The County contracts with the Brown County Appraisal District to collect its property taxes. County property tax revenues are recognized when collected. Uncollected property taxes are recognized as deferred ad valorem tax revenue.

- **PROPERTY, PLANT, AND EQUIPMENT**

Fixed assets used in governmental fund type operations are accounted for in General Fixed Assets Group of Accounts, rather than in governmental funds.

- **INTERFUND RECEIVABLES/PAYABLES**

The County does not allocate revenues and expenditures between funds. All revenues and expenditures are recorded in the appropriate fund. The interfund receivables are the result of minor adjustments to record revenue or expenditures within the appropriate fund and to provide cash to funds when a temporary shortage occurs.

- **NOTES PAYABLE, CERTIFICATES OF OBLIGATION AND TAX NOTES**

Brown County funds certain capital purchases through conventional notes payable, certificates of obligation, and tax notes. All outstanding obligations are backed by the full faith and credit of the County.

- Note Payables are utilized to fund smaller projects within Brown County. Each fund reflects the amount required to retire the net principal and interest due for that fiscal year, with the total amount of the debt reflected on the balance sheet. Principal and interest payments are secured by revenue acquired through sources other than ad valorem taxes.
- Certificates of Obligation are utilized to fund major projects within Brown County. C.O.s are utilized to fund capital expenditures necessitating long term (over 7 years) debt structuring. Payment is guaranteed by the collection of ad valorem taxes. On November 1, 1999, the County issued Certificates of Obligation, Series 1999 in the amount of \$9,500,000. The certificates were used to fund the building of the Brown County Law Enforcement Center. On November 1, 2007, the County refinanced the C.O. Series 1999 and created C.O. Series 2007 in the amount of \$7,020,000.
- Tax Notes are utilized to fund major projects within Brown County. Tax Notes are generally used to fund debt requiring short term (under 7 years) structuring.
- The County is current on all payments of principal and interest.

- **CAPITALIZED INTEREST**

No interest expense for any capital project construction has been capitalized.

- **LONG TERM DEBT SCHEDULES**

TAX SUPPORTED DEBT REQUIREMENTS

Fiscal Year Ended 9/30	Outstanding Debt Service			% of Principal Retired
	Principal	Interest	Total	
2010	505,000	275,600	780,600	
2011	530,000	255,400	785,400	
2012	550,000	234,200	784,200	
2013	575,000	212,200	787,200	
2014	595,000	189,200	784,200	
2015	625,000	165,400	790,400	
2016	645,000	140,400	785,400	
2017	675,000	114,600	789,600	
2018	705,000	87,600	792,600	
2019	730,000	59,400	789,400	
2020	755,000	30,200	785,200	100.00%
	<u>\$ 6,890,000</u>	<u>\$ 1,764,200</u>	<u>\$ 8,654,200</u>	

OTHER OBLIGATIONS

Dept	Description	Issue Date	Issue Amt	Rate	Installment	Maturity	9/30/2013
Pct 1	Trailers	6/19/2013	61,999.10	2.11%	Monthly	5/24/2015	59,226.29
Pct 1	Tractor/Shredder	5/24/2011	60,076.90	3.25%	Monthly	11/24/2014	21,580.61
Pct 2	Mack Trucks etc.	5/24/2011	195,800.06	3.25%	Monthly	1/24/2013	173,758.06
Pct 3	Motor Graders	5/24/2011	273,873.21	3.25%	Monthly	5/24/2015	149,173.41
Pct 3	Diesel Truck	4/3/2012	32,500.00	2.11%	Monthly	6/1/2012	17,260.50
Pct 4	Motor Grader	7/29/2013	247,000.00	2.11%	Monthly	5/24/2015	242,332.97
Pct 4	Motor Grader	10/1/2012	211,028.06	3.2%	Yearly	7/30/2017	194,349.24

- THE COUNTY HAD NO AUTHORIZED BUT UNISSUED DEBT AT 09/30/2013

- **OTHER INFORMATION**

Risk Management: The County is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various nature. The County participates in the Texas Association of Counties intergovernmental Risk Pool which provides protection for risks of loss. Premiums are paid to the Pool which retains the risk of loss beyond the County's policy deductibles. Any losses reported but unsettled or incurred and not reported, are believed to be insignificant to the County's basic financial statements. For the last several years, there have been no significant reductions of insurance coverage or insurance settlements in excess of insurance coverage.

Contingent Liabilities and commitments: Amounts received or receivable from grantor agencies are subject to audit and adjustment by such agencies. Any disallowed claims, including amounts already collected may constitute a liability of the applicable funds. The amounts, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

The County periodically is defendant in various lawsuits. As of September 30, 2013, after consultation with the County's Attorney, the county is not aware of any pending or threatened litigation which would have a material effect on the financial statements.

The District Clerk has invested trust funds at various financial institutions in accordance with court orders. The County has a fiduciary responsibility over these funds until their final disposition.

Employee Retirement Systems and Pension Plans

1. Plan Description

The County provides retirement, disability and death benefits for all of its full-time employees through a nontraditional defined benefit plan in the state-wide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCERS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of 575 nontraditional defined benefit pension plans. TCERS issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCERS Board of Trustees at P. O. Box 2034, Austin, Texas 78768.

2. Funding Policy

The County has elected the annually determined contribution rate (variable rate) plan provisions of the TCDRS ACT. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually as follows:

Plan Year 2011 6.57%

Plan Year 2012 6.91%

Plan Year 2013 7.48%

The contribution rate payable by the employee members is the rate 5% as adopted annually by the commissioner's court with the options available in the TCDRS Act.

Concentrations of Credit Risk

Taxes receivables are due from citizens and businesses within the County's boundaries. Risk of loss is immaterial due to wide dispersion of receivables and because of policies which address procedures for filing property tax liens.

Fines receivable are due from citizens primarily within the County's boundaries. Risk of loss is immaterial due to wide dispersion of receivables and the estimated allowance for uncollectible.

**Brown County
Tax Rate History**

Tax Rate History	General Fund	Debt Service Fund	Road and Flod Fund	Total Combined Rate
1999-00	0.3005	0.0537	0.0785	0.4327
2000-01	0.3074	0.0667	0.0802	0.4543
2001-02	0.3236	0.0788	0.0842	0.4866
2002-03	0.3553	0.0780	0.0717	0.5050
2003-04	0.3854	0.0771	0.0776	0.5401
2004-05	0.4258	0.0728	0.0782	0.5768
2005-06	0.4303	0.0685	0.0786	0.5774
2006-07	0.4159	0.0589	0.0757	0.5505
2007-08	0.4097	0.0538	0.0815	0.5450
2008-09	0.3985	0.0454	0.0788	0.5227
2009-10	0.4055	0.0388	0.0784	0.5227
2010-11	0.4023	0.0371	0.0775	0.5169
2011-12	0.4030	0.0364	0.0775	0.5169
2012-13	0.4239	0.0347	0.0764	0.5350
2013-14	0.4451	0.0492	0.0801	0.5744