

BROWN COUNTY ANNUAL FINANCIAL STATEMENT

For the year ended
September 30, 2014

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Sharon Ferguson, Brown County Clerk

Deputy Sharon Ferguson

July 13, 2015
(Exhibit #13)



**THE COUNTY OF BROWN
BROWNWOOD, TEXAS**

Date: July 1, 2015

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, 2014 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, 2014 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, 2014, 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,

Nina Cox
Brown County Auditor

BROWN COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
 Year Ended September 30, 2014

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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, 2014

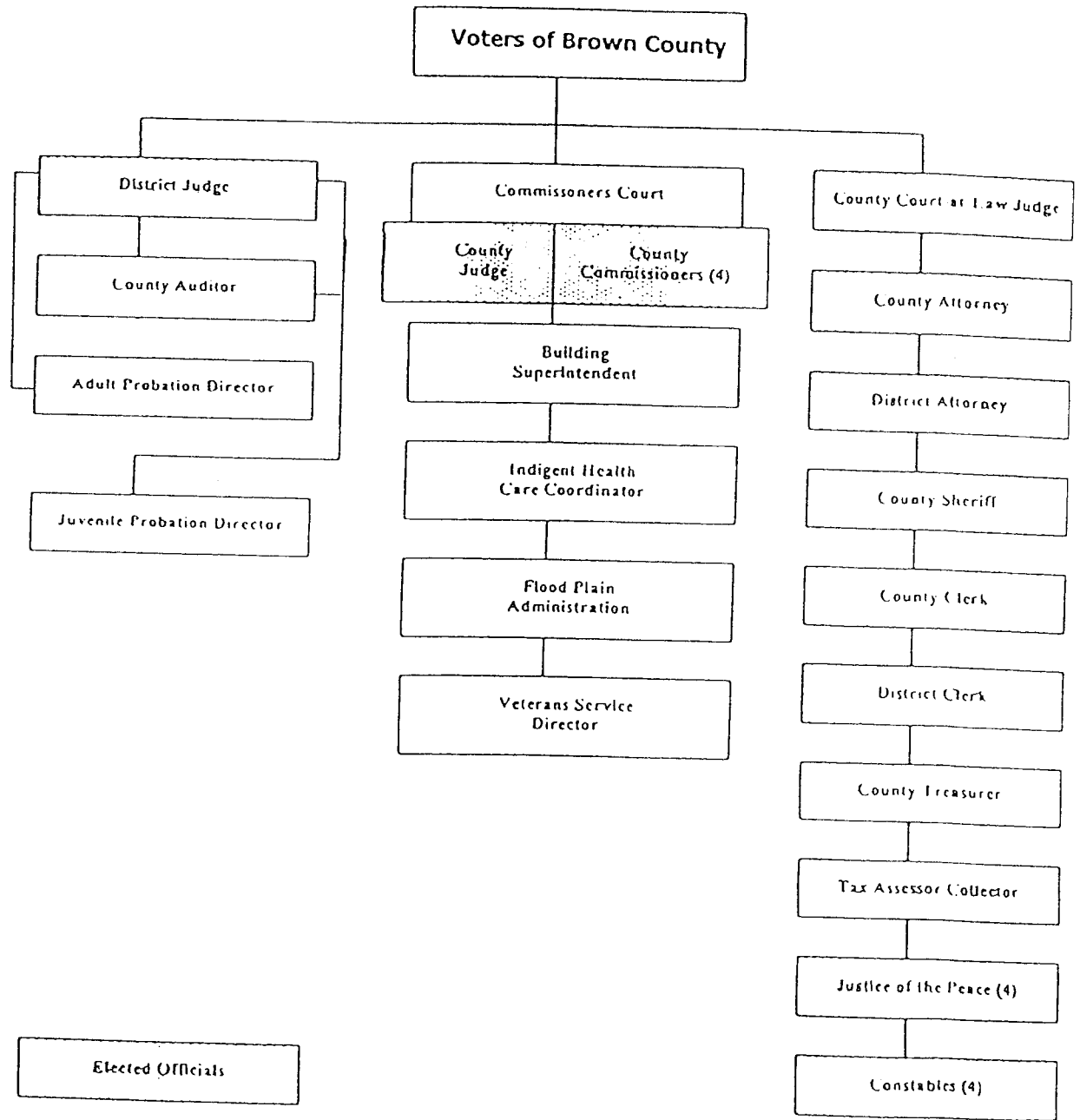
Primary County Officials

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
Cheryl Jones	-- 35th District Clerk

Brown County Organizational Chart



Elected Officials

Appointed Officials

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 2014 Governmental Fund Finances

The overall General Fund Balance increased from 2013 to 2014 by \$ 206,674.00 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, 2014
 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	\$0.00
U. S. Department of Justice	Texas Attorney General	Vine/Appriess	16.575	\$16,500.36
U. S. Department of Justice	Texas Emergency Mgmt	Federal Emergency Disaster	97.036	\$0.00
U. S. Department of Homeland Security	Office of the Governor	SHSP	97.073	\$0.00
U. S. Department of Justice	Office of the Governor	Bullet Proof Vest Grant	16.607	\$0.00
ARRA/Violence Against Women Act	Office of the Governor	Violence Against Women Act	16.588	\$0.00
U.S. Department of Treasury	Department of Treasury	State Criminal Alien Assistance Program		\$0.00
Total Federal Expenditures for the Fiscal Year				\$16,500.36
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				\$16,500.36

Nina Cox

Nina Cox
 Brown County Auditor

E Ray West III

E. Ray West III
 Brown County Judge

4/15/15

Date

Brown County
Combining Balance Sheet
All Funds
For the Year Ended September 30, 2014

Assets

Cash and Cash Equivalents	\$	1,393,094.46
Investments - Current		4,919,450.58
Taxes Receivable		989,346.82
Receivables		1,021,624.10
Amount Provided for Notes Payable		975,104.60
Refunding Bonds 2007 Payable		4,135,000.00
Tax Notes Series 2013		1,245,000.00
Due From Other Funds		238,179.51

Total Assets	\$	14,916,800.07
		=====

Liabilities and Fund Equity

Liabilities

Accounts Payable	\$	831,722.25
Salaries Payable		6,716.47
Cafeteria Service Reserve		9,397.70
Benefits Payable		2,070.54
Notes Payable		975,104.60
Due to Other Funds		150,000.00
Deferred Ad Valorem Tax Revenue		989,346.82
Escheated Funds		596.54
Refunding Bonds 2007		4,135,000.00
Tax Notes Series 2013		1,245,000.00
Reserved for Right of Way		100,000.00

Total Liabilities	\$	8,444,954.92
		=====

Fund Balances

Reserved for:

Debt Service	\$	6,369,346.82
Specific Purposes		4,969,726.81
Right of Way		100,000.00
Unreserved and Undesignated Reported in the General Funds		3,477,726.44

Beginning Balance	\$	6,725,065.35
Fund Closure	\$	(120.48)

Total Revenues	\$	16,771,105.99
Total Expenses	\$	17,024,205.71
2014 Fund Equity	\$	(253,099.72)

Total Liabilities and Fund Balances	\$	14,916,800.07
		=====

Brown County
Statement of Revenues, Expenditures, and Changes in Fund Balance
All Funds
For the Year Ended
September 30, 2014

Revenues:

Taxes	\$ 12,938,968.25
Grants and Subsidies	522,963.06
Licenses and Permits	1,286,485.54
Local Shared Revenue	135,923.96
Fees of Office	1,209,782.66
Fines	461,065.37
Other Revenue	175,740.67
Other Fees	40,176.48
Transfers	
Total Revenues	\$ 16,771,105.99

Expenditures

General Administration	\$ 1,872,401.83
Judicial	2,105,047.35
Legal	740,661.98
Election	214,410.05
Financial	289,592.69
Tax Administration	544,954.51
Public Facilities	2,447,611.45
Public Safety	2,553,683.87
Health and Welfare	1,193,813.44
Cultural and Recreational	309,505.15
Conservation	146,144.18
Debt Service	1,109,945.83
Transfers	113,137.51
Road Expenses	3,383,295.87
Total Expenditures	\$ 17,024,205.71

Net Changes in Fund Balances **\$ (253,099.72)**

Fund Balance	
Beginning of Year	6,725,065.35
Fund Closure	(120.48)
End of Year	6,471,845.15

**Combining Balance Sheet
Governmental Funds*
Brown County
For the Year Ended
September 30, 2014**

Governmental Funds

	General Fund	Road and Bridge Funds	Other Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$ 63,888.73	\$ 73,450.02	\$ 1,131,472.84	\$ 1,268,811.59
Investments - Current	3,047,385.62	1,242,940.00	629,124.96	\$ 4,919,450.58
Taxes Receivable	686,026.60	143,499.88	159,820.34	\$ 989,346.82
Governmental Receivables	596,524.27	251,409.06	52,121.97	\$ 900,055.30
Due from Other Funds	381,718.22	(18,845.49)	(94,693.22)	\$ 268,179.51
Amount to be Provided for Notes Payable		975,104.60		\$ 975,104.60
Total Assets	<u>\$ 4,775,543.44</u>	<u>\$ 2,667,558.07</u>	<u>\$ 1,877,846.89</u>	<u>\$ 9,320,948.40</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 511,580.65	\$ 81,974.14	\$ 42,442.26	\$ 635,997.05
Wages and Salary Payable	(386.79)			\$ (386.79)
Intergovernmental Payable				\$ -
Deferred Ad Valorem Tax	686,026.60	143,499.88	159,820.34	\$ 989,346.82
Due to Others	596.54	150,000.00		\$ 150,596.54
Notes Payable		975,104.60		\$ 975,104.60
Unearned Revenues				\$ -
Total Liabilities	<u>\$ 1,197,817.00</u>	<u>\$ 1,350,578.62</u>	<u>\$ 202,262.60</u>	<u>\$ 2,750,658.22</u>
Fund Balances				
Reserved For:				
Debt Service				\$ -
Specific Purposes		\$ 1,350,578.62	\$ 202,262.60	\$ 1,552,841.22
Right of Way	\$ 100,000.00			\$ 100,000.00
Capital Projects				
Unreserved and Undesignated:	\$ 1,197,817.00			\$ 1,197,817.00
Total Fund Balances	<u>\$ 1,297,817.00</u>	<u>\$ 1,350,578.62</u>	<u>\$ 202,262.60</u>	<u>\$ 2,850,658.22</u>
Total Liabilities and Fund Balances	<u>\$ 1,297,817.00</u>	<u>\$ 1,350,578.62</u>	<u>\$ 202,262.60</u>	<u>\$ 2,850,658.22</u>
Fund Balances	\$ 3,271,052.44	\$ 1,129,294.04	\$ 2,214,225.58	\$ 6,614,572.06
Total Revenue	\$ 11,946,974.03	\$ 2,879,536.30	\$ 1,900,343.48	\$ 16,726,853.81
Total Expense	\$ 11,740,300.03	\$ 2,691,850.89	\$ 2,438,984.77	\$ 16,871,135.69
Total Fund Equity	\$ 3,477,726.44	\$ 1,316,979.45	\$ 1,675,584.29	\$ 6,470,290.18
Total Liabilities/Equity	<u>\$ 4,775,543.44</u>	<u>\$ 2,667,558.07</u>	<u>\$ 1,877,846.89</u>	<u>\$ 9,320,948.40</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, 2014

	General Fund	Road and Flood Funds	Other Funds**	Total Governmental Funds
Revenues:				
Taxes	\$10,018,750.46	\$1,782,955.60	\$1,096,735.01	\$ 12,898,441.07
Grants, Subsidies and Loans	\$522,963.06		\$ 139,998.26	\$ 662,961.32
Licenses and Permits	72,426.19	1,074,061.09		\$ 1,146,487.28
Local Shared Revenue	135,923.96			\$ 135,923.96
Fees of Office	621,093.12		584,964.54	\$ 1,206,057.66
Fines	461,065.37			\$ 461,065.37
Other Revenue	74,575.39	22,519.61	78,645.67	\$ 175,740.67
Other Fees	40,176.48			\$ 40,176.48
Transfers				\$ -
Tax Note Fund Balance				
Total Revenues	\$ 11,946,974.03	\$ 2,879,536.30	\$ 1,900,343.48	\$ 16,726,853.81
Expenditures				
General Administration	\$ 1,843,578.06		\$ 28,823.77	\$ 1,872,401.83
Judicial	2,061,938.70		39,383.65	2,101,322.35
Legal	595,001.41		102,199.45	697,200.86
Election	205,969.06		8,440.99	214,410.05
Financial	289,592.69			289,592.69
Tax Administration	544,954.51			544,954.51
Public Facilities	2,282,920.35		164,691.10	2,447,611.45
Public Safety	2,447,003.31		106,680.56	2,553,683.87
Environmental			103,250.00	103,250.00
Health and Welfare	1,034,832.32		55,731.12	1,090,563.44
Cultural and Recreational	288,365.44		21,139.71	309,505.15
Conservation	146,144.18			146,144.18
Debt Service			1,109,945.83	1,109,945.83
Transfers			7,253.61	7,253.61
Road Expenses		2,691,850.89	691,444.98	3,383,295.87
Violence Prevention				
Total Expenditures	11,740,300.03	2,691,850.89	2,438,984.77	16,871,135.69
Net Change in Fund Balances	\$ 206,674.00	\$ 187,685.41	\$ (538,641.29)	\$ (144,281.88)
Fund Balance				
Beginning of Year	3,271,052.44	1,129,294.04	2,214,346.06	\$ 6,614,692.54
Fund Closure			(120.48)	(120.48)
End of Year	\$3,477,726.44	\$1,316,979.45	\$1,675,584.29	** \$6,470,410.66

** Does not include Internal Service Funds

Brown County General Fund

BROWN COUNTY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
PERIOD 12 YEAR 2014

GENERAL FUND

	ORIG BUDGET	BUDGET	ACTUAL	VARIANCE
REVENUES				
TAXES	9,905,221.00	9,905,221.00	10,018,750.46	113,529.46
GRANTS, SUBSIDIES AND LOANS	464,050.00	464,050.00	522,963.06	58,913.06
LICENSES AND PERMITS	63,500.00	63,500.00	72,426.19	8,926.19
LOCAL SHARED REVENUE	106,200.00	106,200.00	135,923.96	29,723.96
FEES OF OFFICE	547,900.00	547,900.00	621,093.12	73,193.12
FINES	540,000.00	540,000.00	461,065.37	(78,934.63)
OTHER REVENUE	72,100.00	72,100.00	74,575.39	2,475.39
OTHER FEES	44,781.00	44,781.00	40,176.48	(4,604.52)
FUND BALANCE				
TRANSFERS				
OTHER TRANSFERS				
TOTAL REVENUES	11,743,752.00	11,743,752.00	11,946,974.03	203,222.03

EXPENDITURES				
GENERAL ADMINISTRATION	1,770,440.00	1,770,440.00	1,843,578.06	(73,138.06)
JUDICIAL	2,060,579.00	2,060,579.00	2,061,938.70	(1,359.70)
LEGAL	679,506.00	679,506.00	595,001.41	84,504.59
ELECTION	207,969.00	207,969.00	205,969.06	1,999.94
FINANCIAL	325,025.00	325,025.00	289,592.69	35,432.31
TAX ADMINISTRATION	549,705.00	549,705.00	544,954.51	4,750.49
PUBLIC FACILITIES	2,358,508.00	2,358,508.00	2,282,920.35	75,587.65
PUBLIC SAFETY	2,385,986.00	2,385,986.00	2,447,003.31	(61,017.31)
ENVIRONMENTAL				
HEALTH AND WELFARE	942,337.00	942,337.00	1,034,832.32	(92,495.32)
CAPITAL OUTLAY				
CULTURAL AND RECREATIONAL	313,246.00	313,246.00	288,365.44	24,880.56
CONSERVATION	150,451.00	150,451.00	146,144.18	4,306.82
DEBT SERVICE				
TRANSFERS				
ROAD EXPENSES				
VIOLENCE PREVENTION				
TOTAL EXPENDITURES	11,743,752.00	11,743,752.00	11,740,300.03	3,451.97

EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	.00	.00	206,674.00	206,674.00
OTHER FINANCING SOURCES RESERVE FOR ROW				
TOTAL OTHER SOURCES	.00	.00	.00	.00
NET CHANGES IN FUND BALANCES	.00	.00	206,674.00	206,674.00
FUND BALANCE BEGINNING OF YEAR	.00	3,271,052.44	3,271,052.44	.00
END OF YEAR	.00	3,271,052.44	3,477,726.44	206,674.00

BROWN COUNTY
TRIAL BALANCE SHEET - GENERAL FUND
SEPTEMBER

YEAR-TO-DATE

ASSETS:		
2014 010-102-300	PETTY CASH TAC MOTOR VEHICLE	1,500.00
2014 010-102-350	PETTY CASH-OSSF/CCAA	50.00
2014 010-102-400	PETTY CASH SHERIFF	1,500.00
2014 010-102-450	PETTY CASH SHERIFF ESTRAY	500.00
2014 010-102-500	PETTY CASH COUNTY CLERK	200.00
2014 010-103-000	CASH IN BANK	60,138.73
2014 010-103-100	PASS BOOK	.00
2014 010-103-201	CERTIFICATES OF DEPOSIT	2,745,000.00
2014 010-103-202	TOBACCO CD	302,385.62
2014 010-105-000	ADVALOREM TAXES RECEIVABLE	686,026.60
2014 010-106-000	EST UNCOLLECTIBLE CURRENT TAX	.00
2014 010-107-000	TAXES RECEIVABLE-DELINQUENT	.00
2014 010-115-000	ACCOUNTS RECEIVABLE	596,524.27
2014 010-121-000	AMT TO BE PROV FOR N.P	.00
2014 010-131-000	DUE TO AND FROM OTHER FUNDS	231,718.22
2014 010-131-100	DUE FROM JUVENILE PROBATION	.00
2014 010-132-000	TOBACCO FUND LOAN TO PCTS	150,000.00
2014 010-151-000	INVESTMENTS	.00
2014 010-171-000	ESTIMATED REVENUES	.00
2014 010-171-100	BUDGETED FUND BALANCE	.00

TOTAL ASSETS		4,775,543.44

4,775,543.44

LIABILITIES:		
2014 010-202-000	ACCOUNTS PAYABLE	511,580.65
2014 010-202-100	SALARIES PAYABLE	386.79
2014 010-202-110	BCBS COBRA	.00
2014 010-202-200	NOTES PAYABLE	.00
2014 010-205-000	DISTRICT CLERK ESCHEATED FUNDS	596.54
2014 010-207-000	DUE TO OTHER FUNDS	.00
2014 010-241-000	ESTIMATED EXPENDITURES	.00
2014 010-241-100	BUDGETED FUND BALANCE	.00
2014 010-250-000	DEFERRED ADVAL TAX REVENUE	686,026.60
2014 010-261-000	RESERVED FOR ROW	100,000.00

TOTAL LIABILITIES		1,297,817.00

FUND EQUITY:		
FUND BALANCE		3,271,052.44
REALIZED REVENUE		11,946,974.03
LESS EXPENDITURES		11,740,300.03

TOTAL FUND EQUITY		3,477,726.44

4,775,543.44

TOTAL LIABILITIES/FUND EQUITY

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
2014 010-310-110	ADV TAXES CURRENT	.00	9580,221.00-	9648,072.49-	47,302.63-	9695,375.12-	115,154.12 1.20-
2014 010-310-120	ADV TAXES DELINQUENT	.00	200,000.00-	187,695.21-	16,487.15-	204,182.36-	4,182.36 2.09-
2014 010-310-122	ADV TAXES P&I	.00	85,000.00-	64,516.68-	7,282.12-	71,798.80-	13,201.20- 15.53
2014 010-310-125	EXCESS TAX PROCEEDS	.00	.00	.00	.00	.00	.00 .00
2014 010-310-130	ALCOHOLIC BEV TAX	.00	40,000.00-	35,199.72-	12,194.46-	47,394.18-	7,394.18 18.49-
2014 010-310-200	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00 .00
2014 010-310-250	LAW ENF. CNTR REIMBUSE	.00	265,800.00-	.00	319,582.36-	319,582.36-	53,782.36 20.23-
2014 010-310-260	COURT AT LAW SUPPLEMEN	.00	85,000.00-	84,000.00-	.00	84,000.00-	1,000.00- 1.18
2014 010-310-261	COUNTY ATTYN STATE SUP	.00	31,250.00-	.00	.00	.00	31,250.00- 100.00
2014 010-310-262	CO JUDGE SUPPLEMENT SA	.00	15,000.00-	.00	.00	.00	15,000.00- 100.00
2014 010-310-265	INDIGENT DEFENSE GRANT	.00	64,000.00-	23,095.00-	11,547.50-	34,642.50-	29,357.50- 45.87
2014 010-310-270	VINE GRANT	.00	.00	.00	.00	.00	.00 .00
2014 010-310-275	VETERANS SERVICE SUBSI	.00	3,000.00-	3,000.00-	.00	6,000.00-	3,000.00 100.00-
2014 010-310-300	INSURANCE PROCEEDS	.00	.00	70,650.00-	8,088.20-	78,738.20-	78,738.20 .00
2014 010-321-325	GOV DEALS-AUCTIONS	.00	.00	.00	2,858.26-	2,858.26-	2,858.26 .00
2014 010-321-333	STATE BINGO COMMISSION	.00	30,000.00-	22,771.12-	7,696.64-	30,467.76-	4,677.76 1.56-
2014 010-321-334	MIXED BEVERAGES PERMIT	.00	1,500.00-	6,819.00-	.00	6,819.00-	5,319.00 354.60-
2014 010-321-355	TEXAS DEPT. OF HEALTH	.00	32,000.00-	32,281.17-	.00	32,281.17-	281.17 .88-
2014 010-335-312	CSCD ATT FEE RESTITUTI	.00	35,000.00-	29,266.13-	5,259.82-	34,525.95-	474.05- 1.35
2014 010-335-314	JUVENILE ATTYN REIMB	.00	1,200.00-	515.00-	.00	515.00-	685.00- 57.08
2014 010-339-329	FEMA FUNDING	.00	.00	.00	.00	.00	.00 .00
2014 010-339-347	SHERIFF TASK FORCE	.00	.00	.00	.00	.00	.00 .00
2014 010-339-348	INMATE DOJ SCAPP GRANT	.00	.00	.00	.00	.00	.00 .00
2014 010-339-350	SHERIFF INMATE SSI	.00	10,000.00-	6,400.00-	4,200.00-	10,600.00-	600.00 6.00-
2014 010-339-351	SHERIFF PRISONER TRANS	.00	25,000.00-	18,859.41-	5,323.68-	24,183.09-	816.91- 3.27
2014 010-339-352	PRISONER HOUSING FEES	.00	25,000.00-	23,534.31-	420.00-	23,954.31-	1,045.69- 4.18
2014 010-339-353	INMATE PHONE CONTRACT	.00	10,000.00-	17,630.49-	7,257.12-	24,887.61-	14,887.61 148.88-
2014 010-339-400	IND HEALTH SPECIAL REF	.00	.00	17,090.59-	167.41-	17,258.00-	17,258.00 .00
2014 010-340-200	FEES SHERIFF	.00	8,000.00-	3,462.68-	688.00-	4,150.68-	3,849.32- 48.12
2014 010-340-341	FEES JP #1	.00	5,000.00-	2,657.00-	585.75-	3,242.75-	1,757.25- 35.15
2014 010-340-342	FEES JP #2	.00	5,000.00-	6,614.00-	707.00-	7,321.00-	1,421.00 24.08-
2014 010-340-343	FEES JP #3	.00	2,000.00-	2,022.00-	730.00-	2,752.00-	752.00 37.60-
2014 010-340-344	FEES JP #4	.00	2,500.00-	1,795.00-	335.00-	2,130.00-	370.00- 14.80
2014 010-340-346	FEES DST CLERK CCL	.00	17,000.00-	15,472.14-	2,337.00-	17,809.14-	809.14 4.76-
2014 010-340-347	FEES DST CLK - DISTRICT	.00	55,000.00-	48,289.81-	9,586.55-	57,876.36-	2,876.36 5.23-
2014 010-340-351	FEES CNSTBL #1	.00	134,000.00-	131,330.16-	18,040.15-	149,370.31-	15,370.31 11.47-
2014 010-340-352	FEES CNSTBL #2	.00	12,000.00-	13,983.64-	6,641.64-	20,625.28-	8,625.28 71.88-
2014 010-340-353	FEES CNSTBL #3	.00	8,000.00-	10,245.00-	1,810.00-	12,055.00-	55.00 .46-
2014 010-340-354	FEES CNSTBL #4	.00	10,000.00-	9,237.10-	2,853.80-	12,090.90-	4,090.90 51.14-
2014 010-340-355	CONST SVC FEE DST CRT	.00	7,000.00-	8,325.00-	2,805.00-	11,130.00-	4,130.00 59.00-
2014 010-340-356	CONST SVC FEE CCL	.00	3,000.00-	2,815.00-	425.00-	3,240.00-	240.00 8.00-
2014 010-340-357	CONST SVC FEE CO COURT	.00	10,000.00-	10,370.00-	1,935.00-	12,305.00-	2,305.00 23.05-
2014 010-340-399	FEES COUNTY COURT	.00	9,500.00-	6,186.02-	1,102.73-	7,288.75-	2,211.25- 23.28
2014 010-340-400	FEES CO CLK - GENERAL	.00	215,000.00-	188,731.66-	37,244.50-	225,976.16-	10,976.16 5.11-
2014 010-340-401	FEES CO CLK - CCL	.00	28,000.00-	19,545.16-	3,509.38-	23,054.54-	4,945.46- 17.66
2014 010-340-410	DRUG COURT FEES	.00	4,000.00-	4,122.74-	1,125.48-	5,248.22-	5,248.22 .00
2014 010-340-425	FEES OSSF PERMITS	.00	.00	27,698.20-	5,095.00-	32,793.20-	28,793.20 719.83-
2014 010-340-430	CCL PROBATION EXTENSIO	.00	.00	.00	.00	.00	.00 .00
2014 010-340-450	SURVEYOR RECORDS FEES	.00	.00	.00	.00	.00	.00 .00
2014 010-350-350	FINES CCL CO CLERK	.00	112,000.00-	80,806.74-	12,703.74-	93,510.48-	18,489.52- 16.51-
2014 010-350-351	FINES COUNTY CLERK	.00	1,000.00-	2,021.37-	156.00-	2,177.37-	1,177.37 117.74-
2014 010-350-352	FINES DISTRICT CLERK	.00	160,000.00-	112,508.36-	16,394.37-	128,902.73-	31,097.27- 19.44

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
2014 010-350-353	FINES CCL DIST CLERK	.00	.00	.00	.00	.00	.00
2014 010-350-354	CCL DIVORCE CIVIL FINE	.00	.00	.00	.00	.00	.00
2014 010-350-355	CCL CHLD SUPPORT CIVI	.00	300.00	300.00	300.00	300.00	300.00
2014 010-350-361	FINES JP #1	.00	42,000.00	21,946.94	3,064.70	25,011.64	16,988.36
2014 010-350-362	FINES JP #2	.00	38,000.00	30,807.64	7,878.30	38,685.94	685.94
2014 010-350-363	FINES JP #3	.00	105,000.00	86,355.22	8,956.92	95,312.14	9,687.86
2014 010-350-364	FINES JP #4	.00	82,000.00	60,004.12	17,160.95	77,165.07	4,834.93
2014 010-355-100	RESTITUTION - CO CLK M	.00	.00	.00	.00	.00	.00
2014 010-355-101	COUNTY CRT ATTYN RESTI	.00	500.00	300.00	750.00	1,050.00	550.00
2014 010-355-102	COUNTY CRT JURY RESTI	.00	.00	.00	.00	.00	.00
2014 010-355-103	CCL MISDEMEANOR RESTIT	.00	.00	.00	.00	.00	.00
2014 010-355-104	ATTNY RESTITUTION CCL	.00	10,000.00	3,030.00	80.00	3,110.00	6,890.00
2014 010-355-105	CIVIL ATTYN REST DST C	.00	.00	.00	.00	.00	.00
2014 010-355-301	PRE TRIAL DIVERSION CC	.00	.00	.00	.00	.00	.00
2014 010-355-302	PRETRIAL DIVERSION CCL	.00	.00	.00	.00	.00	.00
2014 010-355-304	DST CRT JURY RESTITUTI	.00	500.00	712.00	60.00	772.00	272.00
2014 010-355-305	CCL JURY RESTITUTION	.00	100.00	120.00	.00	120.00	20.00
2014 010-355-309	DST COURT JUDGEMENT NI	.00	1,000.00	13.00	.00	13.00	987.00
2014 010-355-310	CCL JUDGEMENT NISI	.00	.00	.00	.00	.00	.00
2014 010-355-311	CCL BOND FORFEITURE	.00	.00	.00	.00	.00	.00
2014 010-355-435	STATE JUROR REIMB DST	.00	20,000.00	27,132.00	2,482.00	29,614.00	9,614.00
2014 010-355-451	J.P.#1 RESTITUTION	.00	.00	.00	.00	.00	.00
2014 010-355-452	J.P.#2 RESTITUTION	.00	.00	.00	.00	.00	.00
2014 010-355-453	J.P.#3 RESTITUTION	.00	.00	.00	.00	.00	.00
2014 010-355-454	J.P.#4 RESTITUTION	.00	.00	.00	.00	.00	.00
2014 010-355-476	VICTIMS OF CRIME COORD	.00	25,000.00	23,825.46	1,958.60	25,784.06	784.06
2014 010-360-100	INTEREST INCOME	.00	.00	.00	1,515.23	1,515.23	1,515.23
2014 010-360-101	CD INTEREST	.00	.00	.00	.00	.00	.00
2014 010-365-100	JURY FUND ESTRAY EXCES	.00	15,000.00	12,526.85	70.25	12,597.10	2,402.90
2014 010-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
2014 010-370-125	FUND BALANCE	.00	.00	.00	.00	.00	.00
2014 010-390-701	TRANSFERS-BCLI	.00	500.00	486.95	179.10	666.05	166.05
2014 010-390-703	TRANSFERS-FA	.00	20.00	1.27	.00	1.27	18.73
2014 010-390-704	TRANSFERS-JCD	.00	5.00	.12	.00	.12	4.88
2014 010-390-705	TRANSFERS-CCC	.00	2,200.00	1,523.48	425.05	1,948.53	251.47
2014 010-390-706	TRANSFERS-TP	.00	8,500.00	5,629.35	1,709.28	7,338.63	1,161.37
2014 010-390-707	JURY DONATIONS	.00	.00	.00	.00	.00	.00
2014 010-390-708	TRANSFERS-LEMI	.00	.00	.00	.00	.00	.00
2014 010-390-709	TRANSFERS-LEOA	.00	.00	.00	.00	.00	.00
2014 010-390-710	TRANSFERS-LEOCE	.00	80.00	26.20	8.00	34.20	45.80
2014 010-390-711	TRANSFERS-OCL	.00	.00	.00	.00	.00	.00
2014 010-390-712	TRANSFERS-WT VIOL	.00	.00	6.00	2.00	8.00	2.00
2014 010-390-713	TRANSFERS-UPD	.00	6.00	.00	.00	.00	.00
2014 010-390-714	TRANSFERS-CJP	.00	.00	.00	.00	.00	.00
2014 010-390-715	TRANSFERS-CS	.00	50.00	10.33	.00	10.33	.00
2014 010-390-716	TRANSFERS-CVC	.00	.00	.00	.00	.00	.00
2014 010-390-717	TRANSFERS-CR	.00	.00	.00	.00	.00	.00
2014 010-390-718	TRANSFERS-GR	.00	.00	.00	.00	.00	.00
2014 010-390-719	TRANSFERS-BAT	.00	.00	.00	.00	.00	.00
2014 010-390-720	TRANSFERS-DPS	.00	15,000.00	9,036.80	3,134.40	12,171.20	2,828.80
2014 010-390-721	TRANSFERS-JCPT	.00	.00	.49	.00	.49	.49
2014 010-390-723	TRANSFERS-FTA	.00	1,000.00	144.00	.00	144.00	856.00
2014 010-390-724	TRANSFERS-CMIT	.00	.00	.12	.00	.12	.12

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
2014 010-390-725	TRANSFERS-SB	.00	.00	.00	.00	.00	.00
2014 010-390-726	TRANSFERS-CSB	.00	.00	178.12	178.12	178.12	.00
2014 010-390-728	STATE TRAFFIC FINES	.00	2,500.00	1,602.00	2,100.00	400.00	16.00
2014 010-390-730	SHERIFF DEPT BOND FEES	.00	2,000.00	1,753.50	2,458.50	458.50	22.93
2014 010-390-731	TRANSFERS CCST2	.00	10,000.00	7,208.13	2,257.64	534.23	5.34
2014 010-390-732	TRANSFERS EMS	.00	1,000.00	538.87	119.63	341.50	34.15
2014 010-390-738	TRANS DST CRT FORTY FE	.00	200.00	157.50	74.50	32.00	16.00
2014 010-390-739	JURY FEES	.00	1,000.00	741.61	244.00	14.39	1.44
2014 010-390-740	TRAF JUS CRIMINAL	.00	500.00	351.99	112.80	35.21	7.04
2014 010-390-742	FAIR DEFENSE ACT	.00	.00	.00	.00	.00	.00
2014 010-390-800	TRF DRUG COURT FEES	.00	.00	.00	.00	.00	.00
2014 010-390-803	DNAT	.00	.00	.00	.00	.00	.00
2014 010-390-804	CSSF FEES	.00	20.00	10.11	3.20	6.69	33.45
2014 010-390-805	CIVIL JUSTICE REPOSITO	.00	200.00	137.60	20.34	42.06	21.03
2014 010-390-806	DNAT	.00	.00	688.00	445.00	1,133.00	.00
2014 010-390-808	TSF TO GEN TRU PREV	.00	.00	.00	6.00	6.00	.00
2014 010-390-810	CO ELECTRONIC FILING F	.00	.00	.00	.00	.00	.00
2014 010-395-800	BUDGETED FUND BALANCE	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES		.00	11743,752.00	11306,546.58	640,427.45	11946,974.03	203,222.03
2014 010-401-000	COMMISSIONER'S COURT	.00	.00	.00	.00	.00	.00
2014 010-401-310	OFFICE SUPPLIES	.00	800.00	2,159.30	1,302.02	3,461.32	2,661.32
2014 010-401-420	TELEPHONE	.00	6,000.00	9,152.01	1,639.80	10,791.81	4,791.81
2014 010-401-425	TRAVEL	.00	1,000.00	80.00	.00	80.00	92.00
2014 010-401-430	ADVERTISING	.00	4,500.00	5,246.42	3,739.71	8,986.13	4,486.13
2014 010-401-450	MAINTENANCE	.00	.00	63.95	.00	63.95	.00
2014 010-401-481	COMM COURT EXPENSE	.00	12,300.00	16,701.68	6,681.53	23,383.21	11,083.21
2014 010-402-000	CCAA	.00	.00	.00	.00	.00	.00
2014 010-402-101	SALARIES	.00	97,319.00	83,636.32	7,458.28	91,094.60	6,224.40
2014 010-402-201	SOCIAL SECURITY	.00	7,445.00	6,101.82	554.39	6,656.21	788.79
2014 010-402-202	HOSPITAL INSURANCE	.00	46,774.00	39,149.80	3,547.92	42,697.72	4,076.28
2014 010-402-203	RETIREMENT	.00	7,280.00	6,180.56	557.88	6,738.44	541.56
2014 010-402-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2014 010-402-205	LIFE INSURANCE	.00	394.00	352.60	32.80	385.40	8.60
2014 010-402-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2014 010-402-310	OFFICE SUPPLIES	.00	3,700.00	4,068.76	36.00	4,104.76	404.76
2014 010-402-311	POSTAGE	.00	1,400.00	9.20	107.80	117.00	1,283.00
2014 010-402-425	TRAVEL	.00	4,000.00	3,950.93	913.80	4,864.73	864.73
2014 010-402-450	MAINTENANCE	.00	850.00	806.50	.00	806.50	43.50
2014 010-402-450	CCAA EXPENSE	.00	169,162.00	144,256.49	13,208.87	157,465.36	11,696.64
2014 010-403-000	COUNTY CLERK	.00	.00	.00	.00	.00	.00
2014 010-403-101	SALARIES	.00	181,101.00	154,485.90	15,091.70	169,577.60	11,523.40
2014 010-403-201	SOCIAL SECURITY	.00	13,855.00	11,439.19	1,120.06	12,559.25	1,295.75
2014 010-403-202	HOSPITAL INSURANCE	.00	77,523.00	60,556.00	7,243.86	67,799.86	9,723.14
2014 010-403-203	RETIREMENT	.00	13,947.00	11,430.35	1,138.87	12,559.22	987.78
2014 010-403-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2014 010-403-205	LIFE INSURANCE	.00	689.00	574.00	57.40	631.40	57.60

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
2014 010-403-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2014 010-403-310	OFFICE SUPPLIES	.00	13,500.00	8,130.50	1,388.05	9,518.55	3,981.45 29.49
2014 010-403-311	POSTAGE	.00	2,300.00	.00	316.73	316.73	1,983.27 86.23
2014 010-403-400	PROFESSIONAL SERVICE	.00	28,200.00	28,020.00	.00	28,020.00	180.00 .64
2014 010-403-420	TELEPHONE	.00	1,400.00	1,825.57	228.90	2,054.47	654.47 46.75-
2014 010-403-425	TRAVEL	.00	3,000.00	3,575.63	.00	3,575.63	575.63 19.19-
2014 010-403-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
	COUNTY CLERK EXPENSE	.00	335,115.00	280,037.14	26,575.57	306,612.71	28,502.29 8.51
2014 010-405-000	VSO	.00	.00	.00	.00	.00	.00 .00
2014 010-405-101	SALARIES	.00	57,830.00	52,870.51	4,806.41	57,676.92	153.08 .26
2014 010-405-201	SOCIAL SECURITY	.00	4,118.00	3,723.50	338.50	4,062.00	56.00 1.36
2014 010-405-202	HOSPITAL INSURANCE	.00	23,387.00	22,009.90	3,015.96	25,025.86	1,638.86- 7.01-
2014 010-405-203	RETIREMENT	.00	4,315.00	3,910.02	359.52	4,269.54	45.46 1.05
2014 010-405-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2014 010-405-205	LIFE INSURANCE	.00	197.00	180.40	16.40	196.80	.20 .10
2014 010-405-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-405-310	OFFICE SUPPLIES	.00	2,000.00	1,206.33	.00	1,206.33	793.67 39.68
2014 010-405-311	POSTAGE	.00	500.00	.00	5.01	5.01	494.99 99.00
2014 010-405-312	COPIER LEASE	.00	1,068.00	892.87	.00	892.87	175.13 16.40
2014 010-405-420	TELEPHONE	.00	2,000.00	1,852.10	193.07	2,045.17	45.17- 2.26-
2014 010-405-425	TRAVEL	.00	3,500.00	3,853.46	459.46-	3,394.00	106.00 3.03
2014 010-405-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
	VSO EXPENSE	.00	98,915.00	90,499.09	8,275.41	98,774.50	140.50 .14
2014 010-409-000	NON-DEPARTMENTAL	.00	.00	855.63-	.00	855.63-	.00 .00
2014 010-409-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00 .00
2014 010-409-202	HOSPITAL INSURANCE	.00	8,000.00	20,548.67	679.98	21,228.65	13,228.65- 165.36-
2014 010-409-203	RETIREMENT	.00	.00	.00	.00	.00	.00 .00
2014 010-409-204	WORKERS COMPENSATION	.00	62,000.00	56,587.00	.00	56,587.00	5,413.00 8.73
2014 010-409-205	LIFE INSURANCE	.00	15,000.00	6,254.87-	2,607.72	3,647.15-	18,647.15 124.31
2014 010-409-206	UNEMPLOYMENT INSURANCE	.00	.00	1,574.18-	.00	1,574.18-	.00 .00
2014 010-409-207	COBRA SUPPLEMENT PAYME	.00	.00	.00	.00	.00	.00 .00
2014 010-409-208	DENTAL INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-409-311	POSTAGE	.00	5,000.00	25,061.80	1,889.90-	23,171.90	18,171.90- 363.44-
2014 010-409-314	BANK EXPENSE	.00	500.00	.00	.00	.00	500.00 100.00
2014 010-409-320	COMPUTER SUPPLIES	.00	20,000.00	19,100.46	.00	19,100.46	899.54 4.50
2014 010-409-400	PROFESSIONAL SERVICE	.00	10,000.00	32,912.72	168.52	33,081.24	23,081.24- 230.81-
2014 010-409-401	CONTRACT AUDITING	.00	7,500.00	7,650.00	.00	7,650.00	150.00- 2.00-
2014 010-409-402	INDIGENT MEDICAL	.00	.00	10,348.26-	.00	10,348.26-	.00 .00
2014 010-409-403	W. TX REG. PUBLIC DEFE	.00	50,000.00	39,025.00	.00	39,025.00	10,975.00 21.95
2014 010-409-404	CIVIL PROFESSIONAL SER	.00	5,000.00	2,600.00	.00	2,600.00	2,400.00 48.00
2014 010-409-408	AUTOPIES	.00	50,000.00	49,868.10	7,199.36	57,067.46	7,067.46- 14.13-
2014 010-409-409	COMPUTER MAINTENANCE	.00	10,000.00	3,698.44	11,479.10	15,177.54	5,177.54- 51.78-
2014 010-409-410	ADULT MILD APPEALS APP	.00	.00	.00	.00	.00	.00 .00
2014 010-409-440	UTILITIES	.00	.00	.00	.00	.00	.00 .00
2014 010-409-450	BUILDING INS REPAIRS	.00	.00	.00	.00	.00	.00 .00
2014 010-409-460	STORAGE UNIT RENTAL	.00	.00	.00	.00	.00	.00 .00
2014 010-409-461	POSTAGE MACHINE RENTAL	.00	.00	.00	.00	.00	.00 .00
2014 010-409-480	BONDS	.00	.00	.00	.00	.00	.00 .00
2014 010-409-481	DUES	.00	7,500.00	8,510.01	.00	8,510.01	1,010.01- 13.47-

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
2014 010-409-482	MISCELLANEOUS	.00	230,000.00	238,522.14	22,507.12	261,029.26	31,029.26- 13.49-
2014 010-409-494	VEHICLE ACQUISIT	.00	.00	.00	.00	.00	.00 .00
2014 010-409-499	MISCELLANEOUS EXPENSE	.00	52,000.00	63,156.39	48,682.66	111,839.05	59,839.05- 115.08-
2014 010-409-550	CONTINGENCY EXPENSES	.00	21,509.00	846.63	.00	846.63	20,662.37 96.06
2014 010-409-561	NOTE PAYABLE - VEHICLE	.00	.00	.00	.00	.00	.00 .00
2014 010-409-564	TRANS PRECINCTS	.00	.00	214,971.04	214,971.04	.00	.00 .00
2014 010-409-565	TRANS. TO COURTHOUSE S	.00	140,000.00	140,000.00	140,000.00	.00	.00 .00
2014 010-409-566	TRANS. TO LAW LIBRARY	.00	.00	28,654.53	8,463.02	37,117.55	37,117.55- .00
2014 010-409-570	EQUIPMENT	.00	172,700.00	150,578.25	8,789.54	159,367.79	13,332.21 7.72
2014 010-409-573	HOMELAND SECURITY GRAN	.00	.00	.00	.00	.00	.00 .00
2014 010-409-574	HLS-COMM CONSOLES	.00	.00	.00	.00	.00	.00 .00
2014 010-409-620	TRANS TO IND DEF PROJE	.00	30,000.00	10,000.00	.00	10,000.00	20,000.00 66.67
2014 010-409-630	NP PRINCIPAL	.00	.00	.00	.00	.00	.00 .00
2014 010-409-670	NP INTEREST	.00	.00	.00	.00	.00	.00 .00
2014 010-409-670	NON DEPARTMENTAL EXPEN	.00	896,709.00	663,316.16	323,658.16	986,974.32	90,265.32- 10.07-
2014 010-410-000	I T DEPARTMENT	.00	.00	.00	.00	.00	.00 .00
2014 010-410-101	SALARIES	.00	53,830.00	47,630.00	4,330.00	51,960.00	1,870.00 3.47
2014 010-410-201	SOCIAL SECURITY	.00	4,118.00	3,453.12	313.92	3,767.04	350.96 8.52
2014 010-410-202	HOSPITAL INSURANCE	.00	16,024.00	15,115.98	1,507.98	16,623.96	599.96- 3.74-
2014 010-410-203	RETIREMENT	.00	4,027.00	3,522.42	323.88	3,846.30	180.70 4.49
2014 010-410-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2014 010-410-205	LIFE INSURANCE	.00	98.00	98.90	8.20	107.10	9.10- 9.29-
2014 010-410-206	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00 .00
2014 010-410-310	OFFICE SUPPLIES	.00	1,000.00	1,060.70	432.76	1,493.46	493.46- 49.35-
2014 010-410-311	POSTAGE	.00	.00	.00	.00	.00	.00 .00
2014 010-410-320	COMPUTER SUPPLIES	.00	2,500.00	2,176.49	.00	2,176.49	323.51 12.94
2014 010-410-409	COMPUTER MAINTENANCE	.00	174,142.00	178,182.99	11,074.79	189,257.78	15,115.78- 8.68-
2014 010-410-420	TELEPHONE	.00	.00	241.87	69.08	310.95	310.95- .00
2014 010-410-425	TRAVEL	.00	2,500.00	824.88	.00	824.88	1,675.12 67.00
2014 010-410-425	I T EXPENSE	.00	258,239.00	252,307.35	18,060.61	270,367.96	12,128.96- 4.70-
2014 010-426-000	COUNTY COURT	.00	.00	.00	.00	.00	.00 .00
2014 010-426-101	SALARIES	.00	119,431.00	110,669.54	10,030.63	120,700.17	1,269.17- 1.06-
2014 010-426-102	COUNTY JUDGE SUPP SALA	.00	15,000.00	2,285.10	2,285.10	.00	15,000.00 100.00
2014 010-426-201	SOCIAL SECURITY	.00	10,284.00	9,139.95	916.01	10,055.96	228.04 2.22
2014 010-426-202	HOSPITAL INSURANCE	.00	30,750.00	28,903.82	2,867.94	31,771.76	1,021.76- 3.32-
2014 010-426-203	RETIREMENT	.00	10,056.00	8,973.34	910.71	9,884.05	171.95 1.71
2014 010-426-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2014 010-426-205	LIFE INSURANCE	.00	295.00	287.00	24.60	311.60	16.60- 5.63-
2014 010-426-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-426-310	OFFICE SUPPLIES	.00	1,200.00	2,329.82	777.90	3,107.72	1,907.72- 158.98-
2014 010-426-311	POSTAGE	.00	500.00	.00	42.72	42.72	457.28 91.46
2014 010-426-400	PROFESSIONAL SERVICE	.00	21,000.00	3,313.00	600.00	3,913.00	17,087.00 81.37
2014 010-426-408	JUVENILE APPT ATTORNEY	.00	7,000.00	3,484.75	451.25	3,033.50	3,966.50 56.66
2014 010-426-409	UNINDICTED/NC APPT ATT	.00	.00	.00	.00	.00	.00 .00
2014 010-426-412	JUVENILE APPEALS	.00	.00	.00	.00	.00	.00 .00
2014 010-426-413	JUVENILE DAP SERVICE	.00	1,000.00	400.00	.00	400.00	600.00 60.00
2014 010-426-414	ATTORNEY AD LITEM	.00	3,000.00	1,425.00	875.00	2,300.00	700.00 23.33

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
2014 010-426-415	COMMITMENT	.00	3,000.00	20,545.12	8,432.50	28,977.62	25,977.62- 865.92-
2014 010-426-416	SPECIAL PROSECUTOR EXP	.00	.00	.00	.00	.00	.00 .00
2014 010-426-417	GUARDIANSHIP APP ATTY	.00	.00	950.00	1,257.85	2,207.85	2,207.85- .00
2014 010-426-420	TELEPHONE	.00	2,000.00	2,057.82	162.64	2,220.46	220.46- 11.02-
2014 010-426-425	TRAVEL	.00	1,800.00	1,628.84	179.55-	1,449.29	350.71 19.48
2014 010-426-426	ATTORNEY TRAINING	.00	.00	180.00	178.00	.00	178.00- .00
2014 010-426-450	MAINTENANCE	.00	.00	30.00	.00	30.00	30.00- .00
2014 010-426-485	JURIES	.00	1,000.00	6.00-	.00	6.00-	1,006.00 100.60
2014 010-426-570	SPECIAL FUNDED EQUIPME	.00	3,000.00-	4,533.93	465.95-	4,067.98	7,067.98- 235.60
2014 010-426-570	COUNTY COURT EXPENSE	.00	224,316.00	196,560.83	28,084.85	224,645.68	329.68- .15-
2014 010-430-000	COURT AT LAW	.00	.00	.00	.00	.00	.00 .00
2014 010-430-101	SALARIES	.00	229,285.00	215,517.38	17,156.86	232,674.24	3,389.24- 1.48-
2014 010-430-104	OVERTIME - COURT REPOR	.00	.00	.00	.00	.00	.00 .00
2014 010-430-201	SOCIAL SECURITY	.00	17,541.00	14,460.54	1,250.66	15,711.20	1,829.80 10.43
2014 010-430-202	HOSPITAL INSURANCE	.00	48,071.00	42,599.58	3,695.94	46,295.52	1,775.48 3.69
2014 010-430-203	RETIREMENT	.00	17,151.00	15,943.01	1,283.34	17,226.35	75.35- .44-
2014 010-430-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2014 010-430-205	LIFE INSURANCE	.00	296.00	270.60	24.60	295.20	.80 .27
2014 010-430-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-430-310	OFFICE SUPPLIES	.00	4,000.00	2,386.57	228.05	2,614.62	1,385.38 34.63
2014 010-430-311	POSTAGE	.00	1,000.00	82.54	84.21	166.75	833.25 83.33
2014 010-430-393	COURT APPOINTED INTERP	.00	900.00	190.00	.00	190.00	710.00 78.89
2014 010-430-394	COURT RECORDS EXPENSE	.00	5,000.00	.00	.00	.00	5,000.00 100.00
2014 010-430-395	VISITING COURT REPORTE	.00	.00	926.18	.00	926.18	926.18- .00
2014 010-430-400	PROFESSIONAL SERVICE	.00	400.00	.00	.00	.00	400.00 100.00
2014 010-430-402	VISITING JUDGES	.00	100.00	4,370.62	.00	4,370.62	4,270.62-4270.62-
2014 010-430-403	CRIMINAL COURT APPTD A	.00	64,500.00	47,763.75	4,875.00	52,638.75	11,861.25 18.39
2014 010-430-404	CIVIL COURT APPTD ATTY	.00	1,500.00	.00	.00	.00	1,500.00 100.00
2014 010-430-409	UNDICTED/NC APPT ATTY	.00	.00	.00	.00	.00	.00 .00
2014 010-430-411	ADULT FELONY APPEALS A	.00	.00	.00	.00	.00	.00 .00
2014 010-430-414	ATTORNEY AD LITEM	.00	6,000.00	650.00	.00	650.00	5,350.00 89.17
2014 010-430-416	SPECIAL PROSECUTOR EXP	.00	.00	.00	.00	.00	.00 .00
2014 010-430-420	TELEPHONE	.00	1,300.00	1,337.71	141.50	1,479.21	179.21- 13.79-
2014 010-430-425	TRAVEL	.00	900.00	828.64	.00	828.64	71.36 7.93
2014 010-430-485	JURIES	.00	500.00	86.06	.00	86.06	413.94 82.79
2014 010-430-570	SPECIAL FUNDED EQUIPME	.00	.00	.00	.00	.00	.00 .00
2014 010-430-571	COURTROOM CONSTRUCTION	.00	.00	.00	.00	.00	.00 .00
2014 010-430-571	COURT AT LAW EXPENSE	.00	398,444.00	347,413.18	28,740.16	376,153.34	22,290.66 5.59
2014 010-435-000	DISTRICT COURT	.00	.00	.00	.00	.00	.00 .00
2014 010-435-101	SALARIES	.00	79,949.00	70,493.21	6,307.56	76,800.77	3,148.23 3.94
2014 010-435-201	SOCIAL SECURITY	.00	6,117.00	5,111.76	464.65	5,576.41	540.59 8.84
2014 010-435-202	HOSPITAL INSURANCE	.00	23,387.00	19,888.26	1,359.96	21,248.22	2,138.78 9.15
2014 010-435-203	RETIREMENT	.00	5,981.00	5,210.91	471.80	5,682.71	298.29 4.99
2014 010-435-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2014 010-435-205	LIFE INSURANCE	.00	197.00	172.20	16.40	188.60	8.40 4.26
2014 010-435-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-435-310	OFFICE SUPPLIES	.00	4,000.00	2,630.65	566.84	3,197.49	802.51 20.06
2014 010-435-311	POSTAGE	.00	1,250.00	408.35-	28.30-	436.65-	1,686.65 134.93

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
2014 010-435-393	COURT APPOINTED INTERP	.00	1,200.00	625.00	682.50	1,307.50	107.50- 8.96-
2014 010-435-394	COURT RECORDS EXPENSE	.00	50,000.00	71,201.20	4,006.65	75,207.85	25,207.85- 50.42-
2014 010-435-395	VISITING COURT REPORTS	.00	14,000.00	10,259.65	1,026.86	11,286.45	2,713.55 19.38
2014 010-435-396	EXPERT WITNESS	.00	18,000.00	47,603.87	.00	47,603.87	29,603.87- 164.47-
2014 010-435-400	PROFESSIONAL SERVICE	.00	4,815.00	7,189.80	3,100.00	4,089.80	4,089.80 .00
2014 010-435-401	REGIONAL EXPENSES AND	.00	2,500.00	756.99	39.00	39.00	4,854.00 100.81
2014 010-435-402	VISITING JUDGES	.00	305,000.00	281,004.90	25,817.03	306,821.93	1,727.00 69.08
2014 010-435-403	CRIMINAL COURT APPOINT	.00	50,000.00	926.75	.00	926.75	1,821.93- 60-
2014 010-435-404	CIVIL COURT APPOINTED	.00	5,000.00	.00	.00	.00	50,926.75 101.85
2014 010-435-405	SPECIAL CASE EXPENSE	.00	20,000.00	6,000.00	500.00	6,500.00	1,500.00- 30.00-
2014 010-435-406	MEDIATION	.00	5,500.00	42,423.51	854.35	43,277.86	23,277.86- 116.39-
2014 010-435-407	DEFENSE INVESTIGATOR E	.00	5,500.00	1,400.00	100.00	1,500.00	4,000.00 72.73
2014 010-435-409	UNINDICTED/NC APPT ATT	.00	30,000.00	8,193.62	.00	8,193.62	21,806.38 72.69
2014 010-435-411	FELONY APPEALS APPT AT	.00	50,000.00	70,297.89	17,820.00	88,117.89	38,117.89- 76.24-
2014 010-435-414	ATTORNEY AD LITEM	.00	500.00	4,457.50	.00	4,457.50	4,457.50- .00
2014 010-435-416	SPECIAL PROSECUTOR APP	.00	1,900.00	353.58	340.24	13.34	486.66 97.33
2014 010-435-420	TELEPHONE	.00	1,500.00	1,616.98	100.08	1,516.90	383.10 20.16
2014 010-435-425	TRAVEL	.00	35,000.00	43,209.23	2,190.00	45,399.23	72.00 4.80
2014 010-435-450	MAINTENANCE	.00	715,796.00	685,814.01	64,792.93	750,606.94	10,399.23- 29.71-
2014 010-435-485	JURIES	.00	.00	.00	.00	.00	.00 .00
2014 010-435-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00 .00
2014 010-450-000	DISTRICT COURT EXPENSE	.00	172,288.00	145,929.37	14,175.25	160,104.62	12,183.38 7.07
2014 010-450-101	SALARIES	.00	13,180.00	10,490.86	1,021.94	11,512.80	1,667.20 12.65
2014 010-450-201	SOCIAL SECURITY	.00	60,204.00	60,556.00	8,219.88	68,775.88	8,571.88- 14.24-
2014 010-450-202	HOSPITAL INSURANCE	.00	12,888.00	10,783.33	1,060.31	11,843.64	1,044.36 8.10
2014 010-450-203	RETIREMENT	.00	689.00	590.40	57.40	647.80	41.20 5.98
2014 010-450-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2014 010-450-205	LIFE INSURANCE	.00	9,000.00	7,151.60	2,146.35	9,297.95	297.95- 3.31-
2014 010-450-206	UNEMPLOYMENT INSURANCE	.00	5,000.00	.00	968.86	968.86	4,031.14 80.62
2014 010-450-310	OFFICE SUPPLIES	.00	3,400.00	2,100.00	.00	2,100.00	1,300.00 38.24
2014 010-450-311	POSTAGE	.00	21,720.00	21,720.00	.00	21,720.00	.00 .00
2014 010-450-312	XEROX	.00	1,550.00	1,234.84	145.84	1,380.68	169.32 10.92
2014 010-450-315	PERMANENT RECORDS	.00	2,500.00	944.02	.00	944.02	1,555.98 62.24
2014 010-450-420	TELEPHONE	.00	302,419.00	261,750.42	27,795.83	289,546.25	12,872.75 4.26
2014 010-450-425	TRAVEL	.00	.00	.00	.00	.00	.00 .00
2014 010-450-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-451-000	DISTRICT CLERK EXPENSE	.00	52,260.00	47,904.67	4,354.97	52,259.64	.36 .00
2014 010-451-101	JP#1	.00	3,998.00	3,538.48	321.68	3,860.16	137.84 3.45
2014 010-451-201	SALARIES	.00	30,750.00	37,125.88	3,695.94	40,821.82	10,071.82- 32.75-
2014 010-451-202	SOCIAL SECURITY	.00	3,910.00	3,542.86	325.76	3,868.62	41.38 1.06
2014 010-451-203	HOSPITAL INSURANCE	.00	295.00	270.60	24.60	295.20	.20- .07-
2014 010-451-204	RETIREMENT	.00	1,200.00	744.76	56.71	801.47	398.53 33.21
2014 010-451-205	WORKERS COMPENSATION	.00	1,400.00	.00	51.47	51.47	1,348.53 96.32
2014 010-451-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-451-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00 .00
2014 010-451-311	POSTAGE	.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
2014 010-451-312	XEROX EXPENSE	.00	267.00	178.00	.00	178.00	89.00 33.33
2014 010-451-315	COLLECTION EXPENSES	.00	.00	.00	.00	.00	.00 .00
2014 010-451-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00 .00
2014 010-451-420	TELEPHONE	.00	1,000.00	536.24	57.96	594.20	405.80 40.58
2014 010-451-425	TRAVEL	.00	500.00	494.49	.00	494.49	5.51 1.10
2014 010-451-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-451-499	MISCELLANEOUS	.00	375.00	.00	.00	.00	375.00 100.00
	JP #1 EXPENSE	.00	95,955.00	94,335.98	8,889.09	103,225.07	7,270.07- 7.58-
2014 010-452-000	JP#2	.00	.00	.00	.00	.00	.00 .00
2014 010-452-101	SALARIES	.00	52,260.00	47,904.67	4,354.97	52,259.64	.36 .00
2014 010-452-201	SOCIAL SECURITY	.00	3,998.00	3,411.32	310.12	3,721.44	276.56 6.92
2014 010-452-202	HOSPITAL INSURANCE	.00	23,387.00	22,009.90	2,187.96	24,197.86	810.86- 3.47-
2014 010-452-203	RETIREMENT	.00	3,910.00	3,542.86	325.76	3,868.62	41.38 1.06
2014 010-452-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2014 010-452-205	LIFE INSURANCE	.00	197.00	180.40	16.40	196.80	.20 .10
2014 010-452-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-452-310	OFFICE SUPPLIES	.00	1,000.00	655.85	56.72	712.57	287.43 28.74
2014 010-452-311	POSTAGE	.00	1,000.00	.00	132.73	132.73	867.27 86.73
2014 010-452-312	XEROX EXPENSE	.00	267.00	178.00	.00	178.00	89.00 33.33
2014 010-452-315	COLLECTION EXPENSES	.00	.00	.00	.00	.00	.00 .00
2014 010-452-400	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00 .00
2014 010-452-420	TELEPHONE	.00	700.00	419.60	157.09	576.69	123.31 17.62
2014 010-452-425	TRAVEL	.00	500.00	.00	.00	.00	500.00 100.00
2014 010-452-450	MAINTENANCE	.00	300.00	102.00	.00	102.00	198.00 66.00
2014 010-452-499	MISCELLANEOUS	.00	87,519.00	78,404.60	7,541.75	85,946.35	1,572.65 1.80
	J.P. #2 EXPENSE	.00	.00	.00	.00	.00	.00 .00
2014 010-453-000	JP#3	.00	52,260.00	47,904.67	4,354.97	52,259.64	.36 .00
2014 010-453-101	SALARIES	.00	3,998.00	3,425.18	311.38	3,736.56	261.44 6.54
2014 010-453-201	SOCIAL SECURITY	.00	16,024.00	15,115.98	1,507.98	16,623.96	599.96- 3.74-
2014 010-453-202	HOSPITAL INSURANCE	.00	3,910.00	3,542.86	325.76	3,868.62	41.38 1.06
2014 010-453-203	RETIREMENT	.00	.00	.00	.00	.00	.00 .00
2014 010-453-204	WORKERS COMPENSATION	.00	98.00	90.20	8.20	98.40	.40- .41-
2014 010-453-205	LIFE INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-453-206	UNEMPLOYMENT INSURANCE	.00	1,000.00	852.70	107.72	960.42	39.58 3.96
2014 010-453-310	OFFICE SUPPLIES	.00	1,000.00	.00	236.27	236.27	763.73 76.37
2014 010-453-311	POSTAGE	.00	267.00	178.00	.00	178.00	89.00 33.33
2014 010-453-312	XEROX EXPENSE	.00	.00	.00	.00	.00	.00 .00
2014 010-453-315	COLLECTION EXPENSES	.00	.00	.00	.00	.00	.00 .00
2014 010-453-400	PROFESSIONAL SERVICES	.00	650.00	581.98	76.15	658.13	8.13- 1.25-
2014 010-453-420	TELEPHONE	.00	650.00	527.44	.00	527.44	122.56 18.86
2014 010-453-425	TRAVEL	.00	350.00	156.00	.00	156.00	194.00 55.43
2014 010-453-450	MAINTENANCE	.00	80,207.00	72,375.01	6,928.43	79,303.44	903.56 1.13
2014 010-453-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00 .00
	J.P. #3 EXPENSE	.00	52,260.00	47,904.67	4,354.97	52,259.64	.36 .00
2014 010-454-000	JP#4	.00	.00	.00	.00	.00	.00 .00
2014 010-454-101	SALARIES	.00	52,260.00	47,904.67	4,354.97	52,259.64	.36 .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
2014 010-454-201	SOCIAL SECURITY	.00	3,998.00	3,538.48	321.68	3,860.16	137.84 3.45
2014 010-454-202	HOSPITAL INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-454-203	RETIREMENT	.00	3,910.00	3,542.86	325.76	3,868.62	41.38 1.06
2014 010-454-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2014 010-454-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40-.41-
2014 010-454-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-454-310	OFFICE SUPPLIES	.00	1,400.00	908.21	56.69	964.90	435.10 31.08
2014 010-454-311	POSTAGE	.00	600.00	.00	53.98	53.98	546.02 91.00
2014 010-454-312	XEROX EXPENSE	.00	267.00	178.00	.00	178.00	89.00 33.33
2014 010-454-315	COLLECTION EXPENSES	.00	.00	.00	.00	.00	.00 .00
2014 010-454-400	PROFESSIONAL SERVICES	.00	700.00	833.06	84.34	917.40	217.40- 31.06-
2014 010-454-420	TELEPHONE	.00	.00	.00	.00	.00	.00 .00
2014 010-454-425	TRAVEL	.00	.00	.00	.00	.00	.00 .00
2014 010-454-450	MAINTENANCE	.00	300.00	108.00	.00	108.00	192.00 64.00
2014 010-454-499	MISCELLANEOUS	.00	63,533.00	57,103.48	5,205.62	62,309.10	1,223.90 1.93
	J.P. #4 EXPENSE						
2014 010-470-000	DISTRICT COURT REPORTE	.00	.00	.00	.00	.00	.00 .00
2014 010-470-101	SALARIES	.00	64,316.00	58,956.15	5,359.65	64,315.80	.20 .00
2014 010-470-201	SOCIAL SECURITY	.00	4,921.00	4,036.45	366.95	4,403.40	517.60 10.52
2014 010-470-202	HOSPITAL INSURANCE	.00	16,024.00	15,115.98	1,507.98	16,623.96	599.96- 3.74-
2014 010-470-203	RETIREMENT	.00	4,811.00	4,360.07	400.90	4,760.97	50.03 1.04
2014 010-470-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2014 010-470-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40-.41-
2014 010-470-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-470-311	POSTAGE	.00	.00	.00	.00	.00	.00 .00
2014 010-470-312	XEROX	.00	2,220.00	.00	.00	.00	.00 .00
2014 010-470-312	DISTRICT CRT RPTR EXPE	.00	92,390.00	82,558.85	7,643.68	90,202.53	2,220.00 100.00
							2,187.47 2.37
2014 010-475-000	D. A. VICTIMS COORD.	.00	.00	.00	.00	.00	.00 .00
2014 010-475-101	SALARIES	.00	.00	.00	.00	.00	.00 .00
2014 010-475-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00 .00
2014 010-475-202	HOSPITAL INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-475-203	RETIREMENT	.00	.00	.00	.00	.00	.00 .00
2014 010-475-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2014 010-475-205	LIFE INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-475-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-475-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00 .00
2014 010-475-409	COMPUTER MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-475-425	TRAVEL	.00	.00	.00	.00	.00	.00 .00
2014 010-475-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
	GRANT EXPENSE						
2014 010-476-000	DISTRICT ATTORNEY	.00	.00	.00	.00	.00	.00 .00
2014 010-476-101	SALARIES	.00	271,339.00	249,954.10	22,723.10	272,677.20	1,338.20- .49-
2014 010-476-102	SUPPLEMENTAL LONGEVITY	.00	3,820.00	220.00	360.00	140.00	3,680.00 96.34
2014 010-476-103	CERTIFICATION PAY	.00	.00	.00	.00	.00	.00 .00
2014 010-476-201	SOCIAL SECURITY	.00	20,758.00	19,000.82	1,730.56	20,731.38	26.62 .13
2014 010-476-202	HOSPITAL INSURANCE	.00	70,160.00	60,050.02	6,563.88	66,613.90	3,546.10 5.05
2014 010-476-203	RETIREMENT	.00	20,237.00	18,860.26	1,737.15	20,597.41	300.41- 1.48-

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
2014 010-476-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2014 010-476-205	LIFE INSURANCE	.00	590.00	541.20	49.20	590.00	.07-
2014 010-476-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2014 010-476-310	OFFICE SUPPLIES	.00	8,000.00	6,830.16	2,170.10	9,000.26	1,000.26-
2014 010-476-311	POSTAGE	.00	1,800.00	1,506.56	276.45	1,783.01	16.99
2014 010-476-312	XEROX EXPENSE	.00	3,025.00	4,012.90	144.36	4,157.26	1,132.26-
2014 010-476-400	PROFESSIONAL SERVICES	.00	3,000.00	5,678.19	50.00	5,728.19	2,728.19-
2014 010-476-420	TELEPHONE	.00	6,500.00	6,589.34	920.12	7,509.46	1,009.46-
2014 010-476-424	LEOSE INVESTIGATOR TRF	.00	.00	.00	.00	.00	.00
2014 010-476-425	TRAVEL	.00	650.00	1,609.35	1,028.30	2,637.65	1,987.65-
2014 010-476-450	MAINTENANCE	.00	1,500.00	1,455.09	694.49	2,149.58	649.58-
2014 010-476-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2014 010-476-499	DISTRICT ATTORNEY EXPE	.00	411,439.00	375,867.99	38,447.71	414,315.70	2,876.70-
2014 010-477-000	COUNTY ATTORNEY	.00	.00	.00	.00	.00	.00
2014 010-477-101	SALARIES	.00	160,619.00	106,900.42	9,718.22	116,618.64	44,000.36
2014 010-477-102	STATE SUPPLEMENT SALAR	.00	31,250.00	2,916.66	2,916.66	31,250.00	100.00
2014 010-477-201	SOCIAL SECURITY	.00	14,678.00	9,949.05	904.46	10,853.51	3,824.49
2014 010-477-202	HOSPITAL INSURANCE	.00	46,774.00	37,125.88	4,523.94	41,649.82	5,124.18
2014 010-477-203	RETIREMENT	.00	14,352.00	10,278.38	945.08	11,223.46	3,128.54
2014 010-477-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2014 010-477-205	LIFE INSURANCE	.00	394.00	270.60	24.60	295.20	98.80
2014 010-477-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2014 010-477-310	OFFICE EXPENSE	.00	.00	.00	.00	.00	.00
2014 010-477-400	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00
2014 010-477-420	TELEPHONE	.00	.00	45.08	.00	45.08	45.08-
2014 010-477-425	TRAVEL	.00	.00	.00	.00	.00	.00
2014 010-477-425	COUNTY ATTORNEY EXPENS	.00	268,067.00	161,652.75	19,032.96	180,685.71	87,381.29
2014 010-490-000	ELECTIONS	.00	.00	.00	.00	.00	.00
2014 010-490-101	ELECTION DAY POLL WORK	.00	22,000.00	21,209.62	4,730.38	25,940.00	3,940.00-
2014 010-490-104	OVERTIME	.00	.00	25.00	.00	25.00	25.00-
2014 010-490-109	SALARIES	.00	.00	.00	.00	.00	.00
2014 010-490-201	SOCIAL SECURITY	.00	1,000.00	290.11	482.38	772.49	227.51
2014 010-490-203	RETIREMENT	.00	.00	1.87	.00	1.87	1.87-
2014 010-490-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
2014 010-490-425	TRAVEL	.00	.00	.00	.00	.00	.00
2014 010-490-430	ADVERTISING	.00	.00	.00	.00	.00	.00
2014 010-490-435	PRINTING & BINDING	.00	.00	.00	.00	.00	.00
2014 010-490-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2014 010-490-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2014 010-490-499	ELECTIONS EXPENSE	.00	23,000.00	21,526.60	5,212.76	26,739.36	3,739.36-
2014 010-491-000	ELECTIONS ADMINISTRATI	.00	.00	.00	.00	.00	.00
2014 010-491-101	SALARIES	.00	72,284.00	67,929.85	4,932.29	72,862.14	578.14-
2014 010-491-104	OVERTIME	.00	.00	.00	.00	.00	.00
2014 010-491-108	SEASONAL & PART TIME S	.00	5,000.00	3,444.87	208.51-	3,236.36	1,763.64
2014 010-491-109	ELECTION WORKER SALARI	.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
2014 010-491-201	SOCIAL SECURITY	.00	5,683.00	5,409.37	483.03	5,892.40	209.40- 3.68-
2014 010-491-202	HOSPITAL INSURANCE	.00	30,750.00	28,903.82	2,867.94	31,771.76	1,021.76- 3.32-
2014 010-491-203	RETIREMENT	.00	5,557.00	5,967.55	364.81	4,332.36	1,224.64 22.04
2014 010-491-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2014 010-491-205	LIFE INSURANCE	.00	295.00	270.60	24.60	295.20	.20- .07-
2014 010-491-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-491-310	OFFICE SUPPLIES	.00	12,000.00	8,896.19	3,643.92	12,540.11	540.11- 4.50-
2014 010-491-311	POSTAGE	.00	10,000.00	10,000.45	1,775.94	11,776.39	1,776.39- 17.76-
2014 010-491-420	TELEPHONE	.00	3,500.00	5,200.63	682.83	5,883.46	2,383.46- 68.10-
2014 010-491-425	TRAVEL	.00	1,500.00	2,075.32	.00	2,075.32	575.32- 38.35-
2014 010-491-426	SPEC CLASS REG FEES	.00	600.00	.00	.00	.00	600.00 100.00
2014 010-491-440	UTILITIES	.00	3,000.00	1,990.94	964.33	2,955.27	44.73 1.49
2014 010-491-450	MAINTENANCE	.00	11,000.00	13,976.73	.00	13,976.73	2,976.73- 27.06-
2014 010-491-499	ELECTION WORKERS	.00	21,000.00	21,571.20	9,939.00	11,632.20	9,367.80 44.61
2014 010-491-560	EQUIPMENT CODING	.00	182,169.00	173,637.52	5,592.18	179,229.70	2,939.30 1.61
2014 010-492-000	ELECTION CLERK TRAINING	.00	.00	.00	.00	.00	.00 .00
2014 010-492-101	SALARIES	.00	.00	.00	.00	.00	.00 .00
2014 010-492-109	ELECTION CLERK TRAINING	.00	2,800.00	.00	.00	.00	2,800.00 100.00
2014 010-492-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00 .00
2014 010-492-311	POSTAGE	.00	.00	.00	.00	.00	.00 .00
2014 010-492-560	EQUIPMENT CODING	.00	2,800.00	.00	.00	.00	2,800.00 100.00
2014 010-495-000	AUDITOR	.00	.00	.00	.00	.00	.00 .00
2014 010-495-101	SALARIES	.00	117,625.00	104,861.24	7,827.87	112,689.11	4,935.89 4.20
2014 010-495-201	SOCIAL SECURITY	.00	8,999.00	7,040.40	519.41	7,559.81	1,439.19 15.99
2014 010-495-202	HOSPITAL INSURANCE	.00	48,071.00	36,499.16	3,015.96	39,515.12	8,555.88 17.80
2014 010-495-203	RETIREMENT	.00	8,799.00	7,752.53	585.53	8,338.06	460.94 5.24
2014 010-495-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2014 010-495-205	LIFE INSURANCE	.00	295.00	262.40	16.40	278.80	16.20 5.49
2014 010-495-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-495-310	OFFICE SUPPLIES	.00	3,000.00	1,359.37	11.52	1,370.89	1,629.11 54.30
2014 010-495-311	POSTAGE	.00	500.00	1,037.73	.00	1,037.73	537.73- 107.55-
2014 010-495-312	XEROX EXPENSE	.00	2,000.00	891.00	.00	891.00	1,109.00 55.45
2014 010-495-400	CONTRACT SERVICES	.00	2,500.00	2,150.00	.00	2,150.00	350.00 14.00
2014 010-495-420	TELEPHONE	.00	1,500.00	1,462.91	156.00	1,618.91	118.91- 7.93-
2014 010-495-425	TRAVEL	.00	2,500.00	.00	.00	.00	2,500.00 100.00
2014 010-495-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-495-450	COUNTY AUDITOR EXPENSE	.00	195,789.00	163,316.74	12,132.69	175,449.43	20,339.57 10.39
2014 010-497-000	TREASURER	.00	.00	.00	.00	.00	.00 .00
2014 010-497-101	SALARIES	.00	89,170.00	71,168.74	7,002.02	78,170.76	10,999.24 12.34
2014 010-497-201	SOCIAL SECURITY	.00	6,822.00	5,135.25	507.55	5,842.80	1,179.20 17.29
2014 010-497-202	HOSPITAL INSURANCE	.00	14,727.00	13,787.84	1,359.96	15,147.80	420.80- 2.86-
2014 010-497-203	RETIREMENT	.00	6,670.00	5,238.40	523.76	5,762.16	907.84 13.61
2014 010-497-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2014 010-497-205	LIFE INSURANCE	.00	197.00	180.40	16.40	196.80	.20 .10
2014 010-497-206	UNEMPLOYMENT INSURANCE	.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
2014 010-497-310	OFFICE SUPPLIES	.00	5,800.00	4,743.82	422.80	5,166.62	633.38 10.92
2014 010-497-311	POSTAGE	.00	2,500.00	92.00	478.41	570.41	1,929.59 77.18
2014 010-497-420	TELEPHONE	.00	1,600.00	1,344.02	141.59	1,485.61	114.39 7.15
2014 010-497-425	TRAVEL	.00	1,700.00	2,000.30	.00	2,000.30	300.30- 17.66-
2014 010-497-450	MAINTENANCE	.00	50.00	.00	.00	.00	50.00 100.00
	TREASURER EXPENSE	.00	129,236.00	103,690.77	10,452.49	114,143.26	15,092.74 11.68
2014 010-498-000	APPRAISAL DISTRICT	.00	.00	.00	.00	.00	.00 .00
2014 010-498-419	TAX COLLECTIONS	.00	293,358.00	304,048.11	.00	304,048.11	10,690.11- 3.64-
	APPRAISAL DISTRICT EXP	.00	293,358.00	304,048.11	.00	304,048.11	10,690.11- 3.64-
2014 010-499-000	TAX ASSESSOR	.00	.00	.00	.00	.00	.00 .00
2014 010-499-101	SALARIES	.00	157,786.00	138,221.77	12,442.68	150,664.45	7,121.55 4.51
2014 010-499-201	SOCIAL SECURITY	.00	12,071.00	10,177.67	924.00	11,101.67	969.33 8.03
2014 010-499-202	HOSPITAL INSURANCE	.00	59,898.00	45,825.26	4,227.90	50,053.16	9,844.84 16.44
2014 010-499-203	RETIREMENT	.00	11,803.00	10,222.53	930.71	11,153.24	649.76 5.51
2014 010-499-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2014 010-499-205	LIFE INSURANCE	.00	689.00	541.20	49.20	590.40	98.60 14.31
2014 010-499-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-499-310	OFFICE SUPPLIES	.00	4,000.00	4,673.53	1,225.41	5,898.94	1,898.94- 47.47-
2014 010-499-311	POSTAGE	.00	3,500.00	.00	815.33	815.33	2,684.67 76.70
2014 010-499-312	XEROX EXPENSE	.00	1,250.00	1,144.77	208.14	1,352.91	102.91- 8.23-
2014 010-499-401	TAX COLLECTIONS	.00	.00	.00	.00	.00	.00 .00
2014 010-499-419	CENTRAL APPRAISAL DIST	.00	.00	.00	.00	.00	.00 .00
2014 010-499-420	TELEPHONE	.00	2,800.00	2,923.65	630.76	630.76	630.76- .00
2014 010-499-425	TRAVEL	.00	2,500.00	4,854.05	635.85	3,155.64	355.64- 12.70-
2014 010-499-450	MAINTENANCE	.00	50.00	.00	.00	5,489.90	2,989.90- 119.60-
2014 010-499-460	RENTAL	.00	.00	.00	.00	.00	50.00 100.00
	TAX ASSESSOR EXPENSE	.00	256,347.00	218,584.43	22,321.97	240,906.40	15,440.60 6.02
2014 010-510-000	COURTHOUSE	.00	.00	.00	.00	.00	.00 .00
2014 010-510-101	SALARIES	.00	45,320.00	31,869.53	2,797.61	34,667.14	10,652.86 23.51
2014 010-510-102	COMP. TIME SALARIES	.00	.00	.00	.00	.00	.00 .00
2014 010-510-104	OVERTIME	.00	2,000.00	1,975.83	333.27	2,309.10	309.10- 15.46-
2014 010-510-201	SOCIAL SECURITY	.00	3,467.00	2,420.93	224.20	2,645.13	821.87 23.71
2014 010-510-202	HOSPITAL INSURANCE	.00	18,000.00	15,115.98	1,507.98	16,623.96	1,376.04 7.64
2014 010-510-203	RETIREMENT	.00	3,390.00	2,413.90	234.19	2,648.09	741.91 21.89
2014 010-510-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2014 010-510-205	LIFE INSURANCE	.00	197.00	90.20	8.20	98.40	98.60 50.05
2014 010-510-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-510-333	INSURANCE REPAIRS	.00	.00	.00	.00	.00	.00 .00
2014 010-510-420	TELEPHONE	.00	2,500.00	1,439.29	251.77	1,691.06	808.94 32.36
2014 010-510-425	TRAVEL	.00	2,000.00	.00	.00	.00	.00 .00
2014 010-510-440	UTILITIES	.00	67,300.00	83,568.09	10,129.31	93,697.40	26,397.40- 39.22-
2014 010-510-450	MAINTENANCE	.00	40,000.00	32,472.53	3,398.90	35,871.43	4,128.57 10.32
2014 010-510-451	SPECIAL PROJECTS	.00	10,000.00	.00	.00	.00	10,000.00 100.00
2014 010-510-455	COURTHOUSE PRESERVATIO	.00	7,000.00	.00	.00	.00	7,000.00 100.00
2014 010-510-550	OTHER BUILDING REPAIRS	.00	7,000.00	.00	.00	.00	7,000.00 100.00
	COURTHOUSE EXPENSE	.00	208,174.00	171,366.28	18,885.43	190,251.71	17,922.29 8.61
2014 010-511-000	COURTHOUSE ANNEX	.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
2014 010-511-440	UTILITIES	.00	8,000.00	4,103.35	1,704.92	5,808.27	2,191.73 27.40
2014 010-511-450	MAINTENANCE	.00	2,000.00	1,919.26	.00	1,919.26	80.74 4.04
	CTHSE ANNEX EXPENSE	.00	10,000.00	6,022.61	1,704.92	7,727.53	2,272.47 22.72
2014 010-512-000	JAIL	.00	.00	.00	.00	.00	.00 .00
2014 010-512-101	SALARIES	.00	945,890.00	779,450.38	73,894.48	853,344.86	92,545.14 9.78
2014 010-512-104	OVERTIME (REGULAR)	.00	20,000.00	23,829.10	1,062.85	24,891.95	4,891.95 24.46-
2014 010-512-105	COMMISSARY SALARIES	.00	.00	1,877.51	1,201.02	676.49	676.49-.00
2014 010-512-107	FOOD SERVICE SALARY	.00	.00	23,485.95	2,476.53	25,962.48	25,962.48-.00
2014 010-512-108	SARGENT PAY	.00	15,000.00	11,000.00	1,000.00	12,000.00	3,000.00 20.00
2014 010-512-111	LIEUTENANT	.00	3,000.00	2,750.00	250.00	3,000.00	.00 .00
2014 010-512-201	SOCIAL SECURITY	.00	73,891.00	63,118.04	5,827.87	68,945.91	4,945.09 6.69
2014 010-512-202	HOSPITAL INSURANCE	.00	339,456.00	255,074.58	29,655.42	284,730.00	54,726.00 16.12
2014 010-512-203	RETIREMENT	.00	72,250.00	60,761.43	5,625.42	66,386.85	5,863.15 8.12
2014 010-512-204	WORKERS COMPENSATION	.00	.00	31.38-	8.36-	39.74-	39.74-.00
2014 010-512-205	LIFE INSURANCE	.00	3,247.00	2,689.60	254.20	2,943.80	303.20 9.34
2014 010-512-206	UNEMPLOYMENT INSURANCE	.00	.00	23.03-	6.87-	29.90-	29.90-.00
2014 010-512-330	SUPPLIES	.00	40,000.00	29,334.74	6,791.80	36,126.54	3,873.46 9.68
2014 010-512-390	GROCERIES	.00	230,000.00	243,559.74	51,419.38	294,979.12	64,979.12-26.25-
2014 010-512-402	MEDICAL	.00	150,000.00	172,830.35	31,212.71	204,043.06	54,043.06-36.03-
2014 010-512-420	TELEPHONE	.00	600.00	550.00	50.00	600.00	.00 .00
2014 010-512-425	JAILER TRAINING	.00	6,000.00	7,088.04	1,354.19	8,442.23	2,442.23-40.70-
2014 010-512-440	UTILITIES	.00	175,000.00	101,339.21	33,614.76	134,953.97	40,046.03 22.88
2014 010-512-450	MAINTENANCE	.00	60,000.00	49,144.68	7,688.03	56,832.71	3,167.29 5.28
2014 010-512-451	OTHER BUILDING EXPENSE	.00	.00	.00	.00	.00	.00 .00
2014 010-512-481	PRISONERS CLOTHING	.00	.00	264.00-	.00	264.00-	264.00-.00
2014 010-512-482	JAILER CLOTHING	.00	6,000.00	5,396.11	1,018.67	6,414.78	414.78-6.91-
2014 010-512-482	JAIL EXPENSE	.00	2140,334.00	1832,961.05	251,980.06	2084,941.11	55,392.89 2.59
2014 010-551-000	CONSTABLE PRECINCT 1	.00	.00	.00	.00	.00	.00 .00
2014 010-551-101	SALARY	.00	26,522.50	24,312.31	2,210.21	26,522.52	.02-.00
2014 010-551-201	SOCIAL SECURITY	.00	2,029.00	1,691.58	153.78	1,845.36	183.64 9.05
2014 010-551-202	HOSPITAL INSURANCE	.00	16,024.00	15,115.98	1,507.98	16,623.96	599.96-3.74-
2014 010-551-203	RETIREMENT	.00	1,984.00	1,797.97	165.32	1,963.29	20.71 1.04
2014 010-551-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2014 010-551-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40-.41-
2014 010-551-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-551-331	OPERATING SUPPLIES	.00	7,800.00	3,170.32	2,353.01	5,523.33	2,276.67 29.19
	CSTBL PCT 1 EXPENSE	.00	54,457.50	46,178.36	6,398.50	52,576.86	1,880.64 3.45
2014 010-552-000	CONSTABLE PRECINCT 2	.00	.00	.00	.00	.00	.00 .00
2014 010-552-101	SALARY	.00	26,522.50	24,312.31	2,210.21	26,522.52	.02-.00
2014 010-552-201	SOCIAL SECURITY	.00	2,029.00	1,859.88	169.08	2,028.96	.04-.00
2014 010-552-202	HOSPITAL INSURANCE	.00	7,364.00	6,893.92	679.98	7,573.90	209.90-2.85-
2014 010-552-203	RETIREMENT	.00	1,984.00	1,797.97	165.32	1,963.29	20.71 1.04
2014 010-552-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2014 010-552-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40-.41-
2014 010-552-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-552-331	OPERATING SUPPLIES	.00	7,800.00	6,754.00	1,956.60	8,710.60	910.60-11.67-
	CSTBL PCT 2 EXPENSE	.00	45,797.50	41,708.28	5,189.39	46,897.67	1,100.17-2.40-
2014 010-553-000	CONSTABLE PRECINCT 3	.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
2014 010-553-101	SALARY	.00	26,522.50	24,312.31	2,210.21	26,522.52	.02-
2014 010-553-201	SOCIAL SECURITY	.00	2,029.00	1,859.88	169.08	2,028.96	.04
2014 010-553-202	HOSPITAL INSURANCE	.00	16,024.00	6,893.92	679.98	7,573.90	8,450.10 52.73
2014 010-553-203	RETIREMENT	.00	1,984.00	1,797.97	165.32	1,963.29	20.71 1.04
2014 010-553-204	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2014 010-553-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40-
2014 010-553-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2014 010-553-331	OPERATING SUPPLIES	.00	7,800.00	5,597.05	1,428.16	7,025.21	774.79 9.93
2014 010-553-332	DEPUTY CSTBL EXPENSE	.00	.00	.00	.00	.00	.00
2014 010-553-332	CSTBL PCT 3 EXPENSE	.00	54,457.50	40,553.33	4,660.95	45,212.28	9,245.22 16.98
2014 010-554-000	CONSTABLE PRECINCT 4	.00	.00	.00	.00	.00	.00
2014 010-554-101	SALARY	.00	26,522.50	24,312.31	2,210.21	26,522.52	.02-
2014 010-554-201	SOCIAL SECURITY	.00	2,029.00	1,859.88	169.08	2,028.96	.04
2014 010-554-202	HOSPITAL INSURANCE	.00	7,364.00	6,893.92	679.98	7,573.90	209.90- 2.85-
2014 010-554-203	RETIREMENT	.00	1,984.00	1,797.97	165.32	1,963.29	20.71 1.04
2014 010-554-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2014 010-554-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40-
2014 010-554-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2014 010-554-331	OPERATING SUPPLIES	.00	7,800.00	5,676.69	729.71	6,406.40	1,393.60 17.87
2014 010-554-331	OPERATING SUPPLIES	.00	45,797.50	40,630.97	3,962.50	44,593.47	1,204.03 2.63
2014 010-560-000	SHERIFF	.00	.00	.00	.00	.00	.00
2014 010-560-101	SALARIES	.00	1030,217.00	945,589.38	84,705.15	1030,294.53	77.53- .01-
2014 010-560-102	CERTIFICATION PAY (NEW)	.00	.00	.00	.00	.00	.00
2014 010-560-103	CERTIFICATION PAY (REG)	.00	49,500.00	42,625.00	3,750.00	46,375.00	3,125.00 6.31
2014 010-560-104	OVERTIME PAY (REGULAR)	.00	50,000.00	49,688.12	6,333.99	56,022.11	6,022.11- 12.04-
2014 010-560-105	OVERTIME PAY (MHR)	.00	.00	.00	.00	.00	.00
2014 010-560-106	COMP TIME SALARIES	.00	.00	.00	.00	.00	.00
2014 010-560-107	STEP GRANT OVERTIME	.00	.00	.00	.00	.00	.00
2014 010-560-108	SARGENT PAY	.00	7,200.00	6,600.00	600.00	7,200.00	.00
2014 010-560-109	CORPORAL PAY	.00	800.00	.00	.00	.00	.00
2014 010-560-110	CID PAY	.00	7,200.00	6,000.00	600.00	6,600.00	800.00 100.00
2014 010-560-111	LIEUTENANT PAY	.00	3,000.00	2,750.00	250.00	3,000.00	600.00 8.33
2014 010-560-112	ENVIRON OFFICER TRANSF	.00	.00	.00	.00	.00	.00
2014 010-560-113	CAPTAIN PAY	.00	3,000.00	.00	.00	.00	.00
2014 010-560-114	TRANSFERS TO VAWA OFF	.00	26,000.00	.00	.00	.00	.00
2014 010-560-201	SOCIAL SECURITY	.00	87,816.00	77,174.18	7,060.84	84,235.02	26,000.00 100.00
2014 010-560-202	HOSPITAL INSURANCE	.00	330,006.00	323,622.44	34,091.46	357,713.90	3,580.98 4.08
2014 010-560-203	RETIREMENT	.00	85,865.00	78,765.37	7,307.14	86,072.51	27,707.90- 8.40-
2014 010-560-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2014 010-560-205	LIFE INSURANCE	.00	2,558.00	2,378.00	221.40	2,599.40	207.51- .24-
2014 010-560-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2014 010-560-310	OFFICE SUPPLIES	.00	13,500.00	11,292.14	2,707.72	13,999.86	41.40- 1.62-
2014 010-560-311	POSTAGE	.00	8,500.00	4,757.80	1,612.86	6,370.66	.00
2014 010-560-312	XEROX EXPENSE	.00	9,500.00	7,265.72	11.97	7,277.69	499.86- 3.70-
2014 010-560-331	OPERATING SUPPLIES	.00	188,000.00	214,781.36	47,192.63	261,973.99	2,129.34 25.05
2014 010-560-333	INS REIME/REPAIRS	.00	.00	13,118.61-	9,717.35	3,401.26-	2,222.31 23.39
2014 010-560-392	MISCELLANEOUS SUPPLIES	.00	10,500.00	10,353.11	776.93	11,130.04	73,973.99- 39.35-
2014 010-560-393	INTERNET CRIMES GRANT	.00	.00	.00	.00	.00	3,401.26 .00
2014 010-560-394	JAG GRANT	.00	.00	.00	.00	.00	630.04- 6.00-
2014 010-560-394	JAG GRANT	.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
2014 010-560-395	BULLETPROOF VEST GRANT	.00	.00	1,949.35	.00	1,949.35	1,949.35-.00
2014 010-560-420	TELEPHONE	.00	29,000.00	32,051.12	5,138.38	37,189.50	8,189.50-28.24-
2014 010-560-425	TRAVEL	.00	13,300.00	4,365.95	1,987.44	6,353.39	6,946.61-52.23-
2014 010-560-426	TRAINING	.00	4,507.00	8,693.36	1,668.74	10,362.10	5,855.10-129.91-
2014 010-560-482	CLOTHING ALLOWANCE	.00	11,000.00	12,550.00	1,150.00	13,700.00	2,700.00-24.55-
2014 010-560-485	NARCOTIC ALLOWANCE	.00	6,000.00	6,000.00	.00	6,000.00	.00-.00
2014 010-560-565	TRANS. TO COURTHOUSE S	.00	1976,969.00	1836,133.79	216,884.00	2053,017.79	76,048.79-3.85-
2014 010-560-565	SHERIFF DEPT. EXPENSE	.00					
2014 010-561-000	INTERLOCAL CRIME TASK	.00	.00	.00	.00	.00	.00-.00
2014 010-561-101	SALARIES	.00	.00	.00	.00	.00	.00-.00
2014 010-561-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00-.00
2014 010-561-202	HOSPITAL INSURANCE	.00	.00	.00	.00	.00	.00-.00
2014 010-561-203	RETIREMENT	.00	.00	.00	.00	.00	.00-.00
2014 010-561-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00-.00
2014 010-561-205	LIFE INSURANCE	.00	.00	.00	.00	.00	.00-.00
2014 010-561-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00-.00
2014 010-561-482	CLOTHING ALLOWANCE	.00	.00	.00	.00	.00	.00-.00
2014 010-561-482	TASK FORCE EXPENSE	.00	.00	.00	.00	.00	.00-.00
2014 010-570-000	ADULT PROBATION	.00	.00	.00	.00	.00	.00-.00
2014 010-570-400	FISCAL OFFICER	.00	.00	.00	.00	.00	.00-.00
2014 010-570-420	TELEPHONE	.00	4,500.00	3,800.19	353.42	4,153.61	346.39-7.70
2014 010-570-570	EQUIPMENT	.00	1,000.00	.00	.00	.00	1,000.00-100.00
2014 010-570-570	COMMUNITY CORRECTIONS	.00	5,500.00	3,800.19	353.42	4,153.61	1,346.39-24.48
2014 010-571-000	JUVENILE PROBATION	.00	.00	.00	.00	.00	.00-.00
2014 010-571-492	BROWN COUNTY SUBSIDY	.00	146,610.00	33,700.00	108,210.00	141,910.00	4,700.00-3.21
2014 010-571-492	JUVENILE PROBATION EXP	.00	146,610.00	33,700.00	108,210.00	141,910.00	4,700.00-3.21
2014 010-575-000	EMERGENCY COORDINATOR	.00	.00	.00	.00	.00	.00-.00
2014 010-575-101	SALARIES	.00	26,265.00	21,943.73	2,188.75	24,132.48	2,132.52-8.12
2014 010-575-201	SOCIAL SECURITY	.00	2,010.00	1,678.70	167.44	1,846.14	163.86-8.15
2014 010-575-202	HOSPITAL INSURANCE	.00	7,364.00	6,893.92	679.98	7,573.90	209.90-2.85-
2014 010-575-203	RETIREMENT	.00	1,965.00	1,624.34	163.72	1,788.06	176.94-9.00
2014 010-575-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00-.00
2014 010-575-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40-.41-
2014 010-575-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00-.00
2014 010-575-310	OFFICE SUPPLIES	.00	3,500.00	413.78	3,241.48	3,655.26	155.26-4.44-
2014 010-575-400	CODE RED PROGRAM	.00	7,375.00	14,565.75	16.75-	14,549.00	7,174.00-97.27-
2014 010-575-420	TELEPHONE	.00	3,000.00	2,080.32	321.78	2,402.10	597.90-19.93
2014 010-575-425	TRAVEL	.00	4,820.00	2,429.19	167.10	2,596.29	2,223.71-46.14
2014 010-575-570	HOMELAND SEC GRANT	.00	.00	.00	.00	.00	.00-.00
2014 010-575-570	EXPENSE EMC	.00	56,397.00	51,719.93	6,921.70	58,641.63	2,244.63-3.98-
2014 010-630-000	HEALTH	.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
2014 010-630-402	INDIGENT MEDICAL	.00	600,000.00	698,051.69	44,033.85-	654,017.84	54,017.84- 9.00-
2014 010-630-478	HEART OF TX CAC	.00	7,500.00	7,500.00	.00	7,500.00	.00 .00
2014 010-630-479	CENTER FOR LIFE MH/MR	.00	4,300.00	3,941.74	358.34	4,300.08	.08 .00
2014 010-630-490	MAY SENIOR CITIZEN CTR	.00	1,500.00	1,500.00	.00	1,500.00	.00 .00
2014 010-630-492	GOOD SAMARITAN	.00	13,900.00	13,600.00	1,200.00-	12,400.00	1,500.00 10.79
2014 010-630-493	HEALTH DEPARTMENT	.00	75,818.00	69,402.11	19,242.00-	88,644.11	12,826.11- 16.92-
2014 010-630-494	911 SUBSIDY	.00	69,500.00	72,970.15	25,283.93	98,254.08	28,754.08- 41.37-
2014 010-630-495	SR. CITIZENS MEALS ON	.00	81,980.00	61,488.00	20,164.00	81,652.00	328.00 .40
2014 010-630-496	AMBULANCE SUBSIDY	.00	74,239.00	112,432.43	25,868.22-	86,564.21	12,325.21- 16.60-
2014 010-630-496	HEALTH EXPENSE	.00	928,737.00	1040,886.12	6,053.80-	1034,832.32	106,095.32- 11.42-
2014 010-640-000	WELFARE	.00	.00	.00	.00	.00	.00 .00
2014 010-640-492	GOOD SAMARITAN	.00	13,600.00	.00	.00	.00	13,600.00 100.00
2014 010-640-492	WELFARE EXPENSE	.00	13,600.00	.00	.00	.00	13,600.00 100.00
2014 010-655-000	OTHER COUNTY SERVICES	.00	.00	.00	.00	.00	.00 .00
2014 010-655-490	BOUNTY PROGRAM	.00	24,300.00	24,300.00	.00	24,300.00	.00 .00
2014 010-655-492	CHILD WELFARE ALLOTMEN	.00	16,200.00	14,850.00	1,350.00	16,200.00	.00 .00
2014 010-655-493	CITY DUMP	.00	76,956.00	44,891.00	19,239.00	64,130.00	12,826.00 16.67
2014 010-655-494	FIRE CONTRACTS	.00	68,000.00	62,025.00	.00	62,025.00	5,975.00 8.79
2014 010-655-495	HISTORICAL COMMISSION	.00	2,160.00	1,080.44	.00	1,080.44	1,079.56 49.98
2014 010-655-496	HUMANE SOCIETY ALLOTME	.00	7,650.00	7,012.50	637.50	7,650.00	.00 .00
2014 010-655-500	PUBLIC LIBRARY ALLOTME	.00	30,000.00	27,500.00	2,500.00	30,000.00	.00 .00
2014 010-655-501	SOIL & WATER CONSERVAT	.00	15,000.00	15,000.00	.00	15,000.00	.00 .00
2014 010-655-502	DARE DONATIONS	.00	.00	.00	.00	.00	.00 .00
2014 010-655-503	CASA	.00	7,500.00	7,500.00	.00	7,500.00	.00 .00
2014 010-655-504	MUSEUM	.00	.00	.00	.00	.00	.00 .00
2014 010-655-505	FAMILY SERVICES CENTER	.00	7,600.00	7,600.00	.00	7,600.00	.00 .00
2014 010-655-506	CENTER FOR LIFE	.00	.00	.00	.00	.00	.00 .00
2014 010-655-507	THE ARK DVS	.00	5,000.00	.00	.00	.00	.00 .00
2014 010-655-508	MID-TEX COUNCIL	.00	2,880.00	2,880.00	.00	2,880.00	.00 .00
2014 010-655-509	MHMR TRANSPORTS	.00	50,000.00	50,000.00	.00	50,000.00	.00 .00
2014 010-655-509	COUNTY SERVICES EXPENS	.00	313,246.00	264,638.94	23,726.50	288,365.44	24,880.56 7.94
2014 010-665-000	AGRICULTURE EXTENSION	.00	.00	.00	.00	.00	.00 .00
2014 010-665-101	SALARIES	.00	89,405.00	81,954.73	7,450.43	89,405.16	.16 .00
2014 010-665-201	SOCIAL SECURITY	.00	6,840.00	6,038.56	548.96	6,587.52	252.48 3.69
2014 010-665-202	HOSPITAL INSURANCE	.00	16,024.00	15,115.98	1,507.98	16,623.96	599.96- 3.74-
2014 010-665-203	RETIREMENT	.00	6,688.00	1,422.10	130.76	1,552.86	5,135.14 76.78
2014 010-665-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2014 010-665-205	LIFE INSURANCE	.00	394.00	360.80	32.80	393.60	.40 .10
2014 010-665-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 010-665-310	OFFICE SUPPLIES	.00	2,500.00	1,063.68	218.67	1,282.35	1,217.65 48.71
2014 010-665-420	TELEPHONE	.00	2,200.00	2,099.90	330.12	2,430.02	230.02- 10.46-
2014 010-665-425	TRAVEL	.00	25,400.00	24,521.61	2,255.00	26,776.61	1,376.61- 5.42-
2014 010-665-450	MAINTENANCE	.00	1,000.00	1,092.10	.00	1,092.10	92.10- 9.21-
2014 010-665-451	RELOCATION COSTS	.00	.00	.00	.00	.00	.00 .00
2014 010-665-460	RENTAL	.00	150,451.00	133,669.46	12,474.72	146,144.18	4,306.82 2.86
2014 010-665-460	EXTENSION SERVICE EXPE	.00	.00	.00	.00	.00	.00 .00

*** TOTAL EXPENSES 11743,752.00 10389,726.49 1350,573.54 11740,300.03 3,451.97 .03

**Brown County
Road and Flood
Funds**

BROWN COUNTY
 TRIAL BALANCE SHEET - PRECINCT #1 FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 021-103-000 CASH IN BANK	47,159.51
2014 021-103-201 CERTIFICATES OF DEPOSIT	312,000.00
2014 021-103-202 TOBACCO CD	.00
2014 021-115-000 ACCOUNTS RECEIVABLE	63,634.47
2014 021-121-000 AMOUNTS TO BE PROVIDED N.P.	43,273.65
2014 021-131-000 DUE FROM OTHER FUNDS	116,214.36
2014 021-171-000 ESTIMATED REVENUES	.00
2014 021-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	582,281.99
LIABILITIES:	
2014 021-202-000 ACCOUNTS PAYABLE	8,042.13
2014 021-202-100 SALARIES PAYABLE	.00
2014 021-202-200 NOTES PAYABLE	43,273.65
2014 021-207-000 DUE TO OTHER FUNDS	.00
2014 021-241-000 ESTIMATED EXPENDITURES	.00
2014 021-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	51,315.78
FUND EQUITY:	
FUND BALANCE	352,509.47
REALIZED REVENUE	276,471.92
LESS EXPENDITURES	98,015.18
TOTAL FUND EQUITY	530,966.21
TOTAL LIABILITIES/FUND EQUITY	582,281.99

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
2014 021-310-200	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
2014 021-310-300	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
2014 021-321-341	LATERAL ROAD FUNDS	.00	.00	8,243.78	8,243.78	8,243.78	.00
2014 021-321-342	GROSS WT AND AXLE FEES	.00	.00	12,813.52	14,802.31	4,802.31	48.02
2014 021-321-343	VEH REG CRBFUND	.00	10,000.00	1,988.79	1,988.79	23,401.05	19.58
2014 021-321-344	9% R&B \$10 ADONCRFB	.00	119,533.00	96,131.95	96,131.95	2,197.50	2.26
2014 021-321-345	COMMISSION FROM GENERA	.00	97,395.00	86,885.00	8,312.50	53,742.76	745.76
2014 021-321-351	JP FINES	.00	52,997.00	.00	53,742.76	397.00	1.41
2014 021-360-100	INTEREST INCOME	.00	780.00	304.00	93.00	383.00	49.10
2014 021-360-101	CD INTEREST	.00	1,338.00	901.61	287.51	148.88	11.13
2014 021-370-100	OTHER REVENUE	.00	.00	.00	1,189.12	.00	.00
2014 021-390-800	TAX NOTE FUND BALANCE	.00	1,000.00	500.00	6,267.50	5,767.50	576.75
	*** TOTAL REVENUES	.00	283,043.00	205,779.86	70,692.06	276,471.92	6,571.08
2014 021-621-101	SALARIES	.00	46,282.00	42,424.69	3,856.79	46,281.48	.52
2014 021-621-201	SOCIAL SECURITY	.00	3,541.00	3,077.14	279.74	3,356.88	184.12
2014 021-621-202	HOSPITAL INSURANCE	.00	16,490.00	15,115.98	1,507.98	16,623.96	133.96
2014 021-621-203	RETIREMENT	.00	3,462.00	3,137.51	288.49	3,426.00	36.00
2014 021-621-204	WORKERS COMPENSATION	.00	4,500.00	.00	.00	4,500.00	100.00
2014 021-621-205	LIFE INSURANCE	.00	108.00	90.20	8.20	98.40	8.89
2014 021-621-206	UNEMPLOYMENT INSURANCE	.00	210.00	322.67	.00	322.67	112.67
2014 021-621-310	OFFICE SUPPLY	.00	.00	.00	.00	.00	.00
2014 021-621-331	OPERATING SUPPLIES	.00	157,950.00	103,021.65	98,214.98	4,806.67	153,143.33
2014 021-621-332	C.R. 221 REHAB	.00	.00	.00	44,112.00	44,112.00	.00
2014 021-621-333	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00
2014 021-621-400	PROFESSIONAL FEES	.00	.00	.00	.00	.00	.00
2014 021-621-420	TELEPHONE	.00	1,000.00	409.55	40.47	450.02	549.98
2014 021-621-425	TRAVEL	.00	11,000.00	10,098.33	864.98	10,963.31	36.69
2014 021-621-440	UTILITIES	.00	2,500.00	2,071.00	447.23	2,518.23	18.23
2014 021-621-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2014 021-621-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2014 021-621-565	TRANSFER TO ROAD & FLO	.00	.00	.00	.00	.00	.00
2014 021-621-570	EQUIPMENT	.00	.00	18,757.00	.00	18,757.00	.00
2014 021-621-630	NOTE PAYABLE PRINCIPAL	.00	33,897.00	30,543.90	2,905.27	33,449.17	447.83
2014 021-621-670	NOTE PAYABLE INTEREST	.00	2,103.00	978.66	94.73	1,073.39	1,029.61
	EXPENDITURES PRECINCT	.00	283,043.00	230,048.28	132,033.10	98,015.18	185,027.82
	*** TOTAL EXPENSES	.00	283,043.00	230,048.28	132,033.10	98,015.18	185,027.82
							65.37

BROWN COUNTY
 TRIAL BALANCE SHEET - PRECINCT #2 FUND
 SEPTEMBER

YEAR-TO-DATE

ASSETS:
 2014 022-103-000 CASH IN BANK 1,556.29
 2014 022-103-201 CERTIFICATES OF DEPOSIT 200,000.00
 2014 022-103-202 TOBACCO CD
 2014 022-115-000 ACCOUNTS RECEIVABLE 57,832.90
 2014 022-121-000 AMOUNT TO BE PROVIDED FOR N.P. 155,144.28
 2014 022-131-000 DUE FROM OTHER FUNDS 107,509.86
 2014 022-171-000 ESTIMATED REVENUES
 2014 022-171-100 BUDGETED FUND BALANCE .00

522,043.33

522,043.33

TOTAL ASSETS

LIABILITIES:
 2014 022-202-000 ACCOUNTS PAYABLE 7,437.98
 2014 022-202-100 SALARIES PAYABLE .00
 2014 022-202-200 NOTES PAYABLE 155,144.28
 2014 022-207-000 DUE TO OTHER FUNDS 75,000.00
 2014 022-241-000 ESTIMATED EXPENDITURES .00
 2014 022-241-100 BUDGETED FUND BALANCE .00

237,582.26

TOTAL LIABILITIES

FUND EQUITY:
 FUND BALANCE 214,725.79
 REALIZED REVENUE 269,575.95
 LESS EXPENDITURES 199,840.67

284,461.07

TOTAL FUND EQUITY

TOTAL LIABILITIES/FUND EQUITY

522,043.33

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
2014 022-310-300	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00
2014 022-321-250	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
2014 022-321-341	LATERAL ROAD FUNDS	.00	.00	8,243.78-	8,243.78-	8,243.78	.00
2014 022-321-342	GROSS WT AND AXLE FEES	.00	10,000.00-	12,813.52-	14,802.31-	4,802.31	48.02-
2014 022-321-343	VEHICLE REGISTRATION	.00	119,533.00-	96,131.92-	96,131.92-	23,401.08-	19.58
2014 022-321-344	9% R&B \$10 ADDITIONAL	.00	97,395.00-	86,885.00-	8,312.50-	2,197.50-	2.26
2014 022-321-345	COMMISSION FROM GENERA	.00	52,997.00-	.00	53,742.76-	745.76	1.41-
2014 022-321-351	JP FINES	.00	780.00-	304.00-	93.00-	383.00-	49.10
2014 022-360-100	INTEREST INCOME	.00	868.00-	863.37-	109.69-	973.06-	105.06
2014 022-360-101	CD INTEREST	.00	.00	.00	87.62-	87.62-	.00
2014 022-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
2014 022-390-800	TAX NOTE FUND BALANCE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	281,573.00-	205,241.59-	64,334.36-	269,575.95-	11,997.05-
2014 022-622-101	SALARIES	.00	46,282.00	42,424.69	3,856.79	46,281.48	.52
2014 022-622-201	SOCIAL SECURITIES	.00	3,541.00	3,220.25	292.75	3,513.00	.79
2014 022-622-202	HOSPITAL INSURANCE	.00	7,521.00	6,893.92	679.98	7,573.90	.70-
2014 022-622-203	RETIREMENT	.00	3,462.00	3,137.51	288.49	3,426.00	1.04
2014 022-622-204	WORKERS COMPENSATION	.00	4,500.00	.00	.00	.00	100.00
2014 022-622-205	LIFE INSURANCE	.00	108.00	90.20	8.20	98.40	8.89
2014 022-622-206	UNEMPLOYMENT INSURANCE	.00	250.00	324.63	.00	324.63	74.63-
2014 022-622-331	OPERATING SUPPLIES	.00	176,204.00	156,711.17	58,851.64-	97,859.53	78,344.47
2014 022-622-332	INS. REIMBURSMENTS	.00	.00	.00	648.00-	648.00-	.00
2014 022-622-420	TELEPHONE	.00	2,000.00	1,164.87	195.61	1,360.48	639.52
2014 022-622-425	TRAVEL	.00	10,250.00	8,045.75	650.00	8,695.75	1,554.25
2014 022-622-440	UTILITIES	.00	3,000.00	1,649.60	327.66	1,977.26	1,022.74
2014 022-622-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2014 022-622-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2014 022-622-565	TRANSFER TO ROAD & FLO	.00	.00	.00	.00	.00	.00
2014 022-622-570	EQUIPMENT	.00	2,000.00	4,000.00	2,923.00	6,923.00	4,923.00-
2014 022-622-630	NOTE PAYABLE PRINCIPAL	.00	17,159.00	15,711.85	1,450.95	17,162.80	3.80-
2014 022-622-670	NOTE PAYABLE INTEREST	.00	5,296.00	4,872.12	420.32	5,292.44	3.56
	EXPENDITURES PRECINCT	.00	281,573.00	248,246.56	48,405.89-	199,840.67	81,732.33
	*** TOTAL EXPENSES	.00	281,573.00	248,246.56	48,405.89-	199,840.67	81,732.33
							29.03

BROWN COUNTY
 TRIAL BALANCE SHEET - PRECINCT #3 FUND
 SEPTEMBER

YEAR-TO-DATE

ASSETS:	
2014 023-103-000 CASH IN BANK	6,056.67
2014 023-103-201 CERTIFICATES OF DEPOSIT	142,440.00
2014 023-103-202 TOBACCO CD	.00
2014 023-115-000 ACCOUNTS RECEIVABLE	64,406.70
2014 023-121-000 AMOUNTS TO BE PROVIDED N.P.	417,202.34
2014 023-131-000 DUE FROM OTHER FUNDS	23,605.35
2014 023-171-000 ESTIMATED REVENUES	.00
2014 023-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	653,711.06
LIABILITIES:	
2014 023-202-000 ACCOUNTS PAYABLE	17,334.29
2014 023-202-100 SALARIES PAYABLE	.00
2014 023-202-200 NOTES PAYABLE	417,202.34
2014 023-207-000 DUE TO OTHER FUNDS	.00
2014 023-241-000 ESTIMATED EXPENDITURES	.00
2014 023-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	434,536.63
FUND EQUITY:	
FUND BALANCE	357,547.06
REALIZED REVENUE	276,090.07
LESS EXPENDITURES	414,462.70
TOTAL FUND EQUITY	219,174.43
TOTAL LIABILITIES/FUND EQUITY	653,711.06

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
2014 023-310-300	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00
2014 023-321-250	LOANS PROCEEDS	.00	.00	.00	.00	.00	.00
2014 023-321-341	LATERAL ROAD FUNDS	.00	.00	8,243.78-	8,243.78-	8,243.78	.00
2014 023-321-342	GROSS WT AND AXLE FEES	.00	10,000.00-	12,813.51-	14,802.30-	4,802.30	48.02-
2014 023-321-343	VEHICLE REGISTRATION	.00	119,533.00-	96,131.93-	96,131.93-	23,401.07-	19.58
2014 023-321-344	97# R&B \$10 ADDITIONAL	.00	97,395.00-	86,885.00-	8,312.50-	2,197.50-	2.26
2014 023-321-345	COMMISSION FROM GENERA	.00	52,997.00-	.00	53,742.76-	745.76	1.41-
2014 023-321-351	JP FINES	.00	780.00-	304.00-	93.00-	397.00-	49.10
2014 023-360-100	INTEREST INCOME	.00	1,709.00-	667.83-	77.45-	745.28-	56.39
2014 023-360-101	CD INTEREST	.00	.00	.00	62.02-	62.02	.00
2014 023-370-100	OTHER REVENUE	.00	.00	500.00-	6,267.50-	6,767.50-	.00
2014 023-390-800	TAX NOTE FUND BALANCE	.00	.00	.00	.00	.00	.00
***	TOTAL REVENUES	.00	282,414.00-	205,546.05-	70,544.02-	276,090.07-	6,323.93-
2014 023-623-101	SALARIES	.00	46,282.00	42,424.69	3,856.79	46,281.48	.52
2014 023-623-201	SOCIAL SECURITY	.00	3,541.00	3,077.14	279.74	3,356.88	184.12
2014 023-623-202	HOSPITAL INSURANCE	.00	15,490.00	15,115.98	1,507.98	16,623.96	133.96-
2014 023-623-203	RETIREMENT	.00	3,462.00	3,137.51	288.49	3,426.00	36.00
2014 023-623-204	WORKERS COMPENSATION	.00	2,800.00	.00	.00	.00	1.04
2014 023-623-205	LIFE INSURANCE	.00	108.00	90.20	8.20	98.40	8.89
2014 023-623-206	UNEMPLOYMENT INSURANCE	.00	300.00	444.32	.00	444.32	144.32-
2014 023-623-331	OPERATING SUPPLIES	.00	115,555.00-	150,729.57	5,709.67-	145,019.90	29,464.90-
2014 023-623-400	PROFESSIONAL FEES	.00	.00	.00	.00	.00	.00
2014 023-623-420	TELEPHONE	.00	5,500.00	4,695.57	778.84	5,474.41	25.59
2014 023-623-425	TRAVEL	.00	12,250.00	8,206.85	1,372.00	9,578.85	21.81
2014 023-623-440	UTILITIES	.00	2,100.00	3,392.27	283.23	3,675.50	1,575.50-
2014 023-623-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2014 023-623-482	CLOTHING ALLOWANCE	.00	.00	.00	.00	.00	.00
2014 023-623-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2014 023-623-565	TRANSFER TO ROAD & FLO	.00	.00	.00	.00	.00	.00
2014 023-623-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
2014 023-623-630	NOTE PAYABLE PRINCIPAL	.00	69,525.00	105,138.00	.00	105,138.00	.00
2014 023-623-670	NOTE PAYABLE INTEREST	.00	4,501.00	62,347.44	5,133.63	67,481.07	2,043.93
2014 023-623-670	EXPENDITURES PRECINCT	.00	282,414.00	405,797.10	8,665.37	7,863.93	3,362.93-
***	TOTAL EXPENSES	.00	282,414.00	405,797.10	8,665.60	414,462.70	132,048.70-

BROWN COUNTY
 TRIAL BALANCE SHEET - PRECINCT #4 FUND
 SEPTEMBER

YEAR-TO-DATE

ASSETS:
 2014 024-103-000 CASH IN BANK 7,556.42
 2014 024-103-201 CERTIFICATES OF DEPOSIT 213,000.00
 2014 024-103-202 TOBACCO CD .00
 2014 024-115-000 ACCOUNTS RECEIVABLE 61,412.10
 2014 024-121-000 AMOUNTS TO BE PROVIDED N.P. 359,484.33
 2014 024-131-000 DUE FROM OTHER FUNDS 94,169.42
 2014 024-171-000 ESTIMATED REVENUES .00
 2014 024-171-100 BUDGETED FUND BALANCE .00

TOTAL ASSETS ----- 735,622.27

LIABILITIES:
 2014 024-202-000 ACCOUNTS PAYABLE 18,760.20-
 2014 024-202-100 SALARIES PAYABLE .00
 2014 024-202-200 NOTES PAYABLE 359,484.33-
 2014 024-207-000 DUE TO OTHER FUNDS 75,000.00-
 2014 024-241-000 ESTIMATED EXPENDITURES .00
 2014 024-241-100 BUDGETED FUND BALANCE .00

TOTAL LIABILITIES ----- 453,244.53-

FUND EQUITY:
 FUND BALANCE 204,511.72-
 REALIZED REVENUE 269,965.45-
 LESS EXPENDITURES 192,099.43

TOTAL FUND EQUITY ----- 282,377.74-

TOTAL LIABILITIES/FUND EQUITY ----- 735,622.27-

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
2014 024-321-250	LOANS PROCEEDS	.00	.00	.00	.00	.00	.00
2014 024-321-341	LATERAL ROAD FUNDS	.00	.00	8,243.78-	8,243.78-	8,243.78	.00
2014 024-321-342	GROSS WT AND AXLE FEES	.00	10,000.00-	12,813.51-	14,802.30-	4,802.30	48.02-
2014 024-321-343	VEHICLE REGISTRATION	.00	119,533.00-	96,131.91-	8,131.91-	23,401.09-	19.58
2014 024-321-344	9% REB \$10 ADDITIONAL	.00	97,395.00-	86,885.00-	8,312.50-	2,197.50-	2.26
2014 024-321-345	COMMISSION FROM GENERA	.00	52,997.00-	53,742.76-	53,742.76-	745.76	1.41-
2014 024-321-351	JP FINES	.00	780.00-	304.00-	93.00-	383.00-	49.10-
2014 024-360-100	INTEREST INCOME	.00	1,785.00-	1,243.44-	116.05-	425.51-	23.84
2014 024-360-101	CD INTEREST	.00	.00	90.71-	90.71-	90.71	.00
2014 024-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
2014 024-370-105	SURPLUS PROPERTY SALES	.00	.00	.00	.00	.00	.00
2014 024-390-800	TAX NOTE FUND BALANCE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	282,490.00-	205,621.64-	64,343.81-	269,965.45-	12,524.55-
2014 024-624-101	SALARIES	.00	46,282.00	42,424.69	3,856.79	46,281.48	.52
2014 024-624-104	OVERTIME PAY	.00	.00	.00	.00	.00	.00
2014 024-624-201	SOCIAL SECURITY	.00	3,541.00	3,110.58	282.78	3,393.36	147.64
2014 024-624-202	HOSPITAL INSURANCE	.00	7,521.00	6,893.92	679.98	7,573.90	52.90-
2014 024-624-203	RETIREMENT	.00	3,462.00	3,137.51	288.49	3,426.00	36.00
2014 024-624-204	WORKERS COMPENSATION	.00	4,500.00	.00	.00	.00	4,500.00
2014 024-624-205	LIFE INSURANCE	.00	108.00	90.20	8.20	98.40	9.60
2014 024-624-206	UNEMPLOYMENT INSURANCE	.00	260.00	349.27	.00	349.27	89.27-
2014 024-624-331	OPERATING SUPPLIES	.00	117,467.00	196,849.04	55,820.92-	141,028.12	23,561.12-
2014 024-624-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00
2014 024-624-420	TELEPHONE	.00	3,300.00	2,222.40	543.27	2,765.67	534.33
2014 024-624-425	TRAVEL	.00	9,600.00	8,132.75	2,294.21	10,426.96	826.96-
2014 024-624-440	UTILITIES	.00	3,000.00	2,183.39	495.17	2,678.56	321.44
2014 024-624-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2014 024-624-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2014 024-624-565	TRANSFER TO ROAD & FLO	.00	.00	.00	.00	.00	.00
2014 024-624-570	EQUIPMENT	.00	107,500.00-	107,500.00-	.00	107,500.00-	107,500.00
2014 024-624-630	NOTE PAYABLE PRINCIPAL	.00	75,872.00	72,088.59	4,616.43	76,705.02	833.02-
2014 024-624-670	NOTE PAYABLE INTEREST	.00	7,577.00	4,489.12	383.57	4,872.69	2,704.31
	EXPENDITURES PRECINCT	.00	282,490.00	234,471.46	42,372.03-	192,099.43	90,390.57
	*** TOTAL EXPENSES	.00	282,490.00	234,471.46	42,372.03-	192,099.43	90,390.57
							32.00

BROWN COUNTY
TRIAL BALANCE SHEET - ROAD & FLOOD FUND
SEPTEMBER

YEAR-TO-DATE

ASSETS:		
2014 025-103-000 CASH IN BANK	11,121.13	
2014 025-103-201 CERTIFICATES OF DEPOSIT	375,500.00	
2014 025-105-000 ADVALOREM TAXES RECEIVABLE	143,499.88	
2014 025-115-000 ACCOUNTS RECEIVABLE	4,122.89	
2014 025-121-000 AMOUNTS TO BE PROVIDED N.P.	.00	
2014 025-131-000 DUE TO AND FROM OTHER FUNDS	360,344.48-	
2014 025-171-000 ESTIMATED REVENUES	.00	
2014 025-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	-----	173,899.42
LIABILITIES:		
2014 025-202-000 ACCOUNTS PAYABLE	30,399.04-	
2014 025-202-100 SALARIES PAYABLE	.50-	
2014 025-202-200 NOTES PAYABLE	.00	
2014 025-241-000 ESTIMATED EXPENDITURES	.00	
2014 025-241-100 BUDGETED FUND BALANCE	.00	
2014 025-250-000 DEFERRED ADVAL TAX REVENUE	143,499.88-	
TOTAL LIABILITIES	-----	173,899.42-
FUND EQUITY:		
FUND BALANCE	.00	
REALIZED REVENUE	1,787,432.91-	
LESS EXPENDITURES	1,787,432.91	
TOTAL FUND EQUITY	-----	.00
TOTAL LIABILITIES/FUND EQUITY		173,899.42-

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
2014 025-310-110	ADV TAXES CURRENT	.00	1709,880.00-	1723,892.17-	7,979.26-	1731,871.43-	21,991.43 1.29-
2014 025-310-120	ADV TAXES DELINQUENT	.00	42,000.00-	34,595.14-	3,058.58-	37,653.72-	4,346.28- 10.35
2014 025-310-122	ADV TAXES P&I	.00	16,000.00-	12,064.29-	1,366.16-	13,430.45-	2,569.55- 16.06
2014 025-310-200	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00 .00
2014 025-310-312	ADV ATTORNEY FEES	.00	.00	.00	.00	.00	.00 .00
2014 025-311-200	SALE OF TAX NOTES	.00	.00	.00	.00	.00	.00 .00
2014 025-340-406	TRANSFER FROM PRECINCT	.00	.00	.00	.00	.00	.00 .00
2014 025-360-100	INTEREST INCOME	.00	3,400.00-	4,088.16-	224.39-	4,312.55-	912.55 26.84-
2014 025-360-101	CD INTEREST	.00	.00	.00	164.76-	164.76-	164.76 .00
2014 025-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
*** TOTAL REVENUES		.00	1771,280.00-	1774,639.76-	12,793.15-	1787,432.91-	16,152.91 .91-
TOTAL ADMIN EXPENSE		.00	.00	.00	.00	.00	.00 .00
2014 025-620-000	ROAD & FLOOD	.00	.00	.00	.00	.00	.00 .00
2014 025-620-103	INMATE JAILER	.00	.00	.00	.00	.00	.00 .00
2014 025-620-201	INMATE SOCIAL SECURITY	.00	.00	.00	.00	.00	.00 .00
2014 025-620-202	INMATE HOSPITALIZATION	.00	.00	.00	.00	.00	.00 .00
2014 025-620-203	INMATE RETIREMENT	.00	.00	.00	.00	.00	.00 .00
2014 025-620-204	WORKERS COMPENSATION	.00	7,375.00	.00	.00	.00	.00 .00
2014 025-620-206	UNEMPLOYMENT INSURANCE	.00	200.00	184.14	.00	184.14	7,375.00 100.00
2014 025-620-331	OPERATING SUPPLIES	.00	.00	18,264.37	5,468.05	23,732.42-	15.86 7.93
2014 025-620-332	INMATE SUPPLIES	.00	55,000.00	48,758.30	30,490.49	79,248.79	23,732.42- .00
2014 025-620-401	BCAD TAX COLLECTIONS	.00	.00	.00	.00	.00	24,248.79- 44.09-
2014 025-620-419	CENTRAL APPRAISAL DIST	.00	75,000.00	60,848.22	103.09	60,951.31	14,048.69 18.73
2014 025-620-570	INMATE EQUIPMENT	.00	10,000.00	.00	.00	.00	10,000.00 100.00
2014 025-620-572	RIGHT OF WAY	.00	10,000.00	.00	.00	.00	10,000.00 100.00
2014 025-620-630	NOTES PAYABLE PRINCIPA	.00	.00	.00	.00	.00	.00 .00
2014 025-620-670	NOTES PAYABLE INTEREST	.00	.00	.00	.00	.00	.00 .00
EXPENDITURES ROAD & FL		.00	157,575.00	128,055.03	36,061.63	164,116.66	6,541.66- 4.15-
2014 025-621-000	ROAD & FLOOD PRECINCT	.00	.00	.00	.00	.00	.00 .00
2014 025-621-101	SALARIES	.00	186,310.00	178,132.91	16,295.70	194,428.61	8,118.61- 4.36-
2014 025-621-104	PART TIME SALARY	.00	.00	182.98	9.65	192.63	192.63 .00
2014 025-621-201	SOCIAL SECURITY	.00	14,681.00	13,250.19	1,220.17	14,470.36	210.64 1.43
2014 025-621-202	HOSPITAL INSURANCE	.00	63,063.00	57,807.64	5,735.88	63,543.52	480.52 .76-
2014 025-621-203	RETIREMENT	.00	14,354.00	13,283.62	1,236.47	14,520.09	166.09- 1.16-
2014 025-621-205	LIFE INSURANCE	.00	591.00	541.20	49.20	590.40	.60 .10
2014 025-621-331	OPERATING SUPPLIES	.00	90,000.00	469.09	116,214.36	116,683.45	26,683.45- 29.65-
2014 025-621-420	CELL PHONE	.00	600.00	725.00	75.00	800.00	200.00- 33.33-
2014 025-621-482	CLOTHING ALLOWANCE	.00	600.00	550.00	50.00	600.00	.00 .00
EXPENDITURES PRECINCT		.00	370,199.00	264,942.63	140,886.43	405,829.06	35,630.06- 9.62-
2014 025-622-000	ROAD & FLOOD PRECINCT	.00	.00	.00	.00	.00	.00 .00
2014 025-622-101	SALARIES	.00	193,580.00	179,705.47	15,656.54	195,362.01	1,782.01- .92-
2014 025-622-102	SALARIES PART TIME EMP	.00	.00	.00	.00	.00	.00 .00
2014 025-622-104	PCT 2 OVERTIME JAILER	.00	.00	18.74	9.37	28.11	28.11- .00

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
2014 025-622-201	SOCIAL SECURITY	.00	15,254.00	13,240.55	1,152.40	14,392.95	861.05 5.64
2014 025-622-202	HOSPITAL INSURANCE	.00	72,032.00	64,917.74	6,711.90	71,629.64	402.36 .56
2014 025-622-203	RETIREMENT	.00	14,915.00	13,275.09	1,052.70	14,327.79	587.21 3.94
2014 025-622-205	LIFE INSURANCE	.00	591.00	533.00	41.00	574.00	17.00 2.88
2014 025-622-331	OPERATING SUPPLIES	.00	90,000.00	1,104.70	107,509.86	108,614.56	18,614.56- 20.68-
2014 025-622-420	CELL PHONE	.00	300.00	275.00	25.00	300.00	.00 .00
2014 025-622-482	CLOTHING ALLOWANCE	.00	600.00	550.00	50.00	600.00	.00 .00
2014 025-622-482	EXPENDITURES PRECINCT	.00	387,272.00	273,620.29	132,208.77	405,829.06	18,557.06- 4.79-
2014 025-623-000	ROAD & FLOOD PRECINCT	.00	.00	.00	.00	.00	.00 .00
2014 025-623-101	SALARIES	.00	232,725.00	225,610.19	19,338.43	244,948.62	12,223.62- 5.25-
2014 025-623-102	PART-TIME SALARIES	.00	.00	.00	.00	.00	.00 .00
2014 025-623-201	SOCIAL SECURITY	.00	17,803.00	16,711.82	1,439.92	18,151.74	348.74- 1.96-
2014 025-623-202	HOSPITAL INSURANCE	.00	79,554.00	73,550.34	7,243.86	80,794.20	1,240.20- 1.56-
2014 025-623-203	RETIREMENT	.00	17,408.00	16,704.35	1,457.72	18,162.07	754.07- 4.33-
2014 025-623-205	LIFE INSURANCE	.00	689.00	664.20	57.40	721.60	32.60- 4.73-
2014 025-623-331	OPERATING SUPPLIES	.00	90,000.00	.00	42,450.83	42,450.83	47,549.17 52.83
2014 025-623-420	CELL PHONE	.00	300.00	150.00	50.00	200.00	100.00 33.33
2014 025-623-482	CLOTHING ALLOWANCE	.00	600.00	300.00	100.00	400.00	200.00 33.33
2014 025-623-482	EXPENDITURES PRECINCT	.00	439,079.00	333,690.90	72,138.16	405,829.06	33,249.94 7.57
2014 025-624-000	ROAD & FLOOD PRECINCT	.00	.00	.00	.00	.00	.00 .00
2014 025-624-101	SALARIES	.00	219,174.00	187,757.52	18,318.47	206,075.99	13,098.01 5.98
2014 025-624-102	SALARIES PART-TIME EMP	.00	.00	.00	.00	.00	.00 .00
2014 025-624-104	OVERTIME PAY	.00	.00	.00	.00	.00	.00 .00
2014 025-624-201	SOCIAL SECURITY	.00	17,270.00	145.44	9.09	154.53	154.53- .00
2014 025-624-202	HOSPITAL INSURANCE	.00	72,033.00	13,665.81	1,341.33	15,007.14	2,262.86 13.10
2014 025-624-203	RETIREMENT	.00	16,887.00	67,645.36	5,883.90	73,529.26	1,496.26- 2.08-
2014 025-624-205	LIFE INSURANCE	.00	591.00	13,445.29	1,365.23	14,810.52	2,076.48 12.30
2014 025-624-331	OPERATING SUPPLIES	.00	90,000.00	533.00	49.20	582.20	8.80 1.49
2014 025-624-420	CELL PHONE	.00	600.00	800.00	94,169.43	94,169.43	4,169.43- 4.63-
2014 025-624-482	CLOTHING ALLOWANCE	.00	600.00	500.00	50.00	950.00	350.00- 58.33-
2014 025-624-482	EXPENDITURES PRECINCT	.00	417,155.00	284,492.42	121,336.65	405,829.07	50.00 8.33
*** TOTAL EXPENSES		.00	1771,280.00	1284,801.27	502,631.64	1787,432.91	16,152.91- .91-

Debt Service Fund

BROWN COUNTY
TRIAL BALANCE SHEET - DEBT SERVICE FUND
SEPTEMBER

YEAR-TO-DATE

ASSETS:
2014 060-103-000 CASH IN BANK 6,446.06
2014 060-103-201 CERTIFICATES OF DEPOSIT 400.00
2014 060-105-000 AD VALOREM TAXES RECEIVABLE 159,820.34
2014 060-115-000 ACCOUNTS RECEIVABLE 2,222.48
2014 060-131-000 DUE TO AND FROM OTHER FUNDS .00
2014 060-171-000 ESTIMATED REVENUES .00
2014 060-171-100 BUDGETED FUND BALANCE .00

TOTAL ASSETS 168,888.88

LIABILITIES:
2014 060-202-000 ACCOUNTS PAYABLE .00
2014 060-241-000 ESTIMATED EXPENDITURES .00
2014 060-241-100 BUDGETED FUND BALANCE .00
2014 060-250-000 DEFERRED AD VALOREM TAXES 159,820.34

TOTAL LIABILITIES 159,820.34

FUND EQUITY:
FUND BALANCE 6,058.87
REALIZED REVENUE 1,112,955.50
LESS EXPENDITURES 1,109,945.83

TOTAL FUND EQUITY 9,068.54

TOTAL LIABILITIES/FUND EQUITY 168,888.88

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
2014 060-310-110	ADV TAXES CURRENT	.00	1074,866.00-	1065,846.13-	4,945.78-	1070,791.91-	4,074.09-
2014 060-310-120	ADV TAXES DELINQUENT	.00	24,000.00-	17,378.43-	1,526.16-	18,904.59-	5,095.41-
2014 060-310-122	ADV TAXES P&I	.00	9,000.00-	6,302.67-	735.84-	7,038.51-	1,961.49-
2014 060-310-125	SUPPLEMENTAL AD VALORE	.00	.00	.00	.00	.00	.00
2014 060-360-100	INTEREST INCOME	.00	2,500.00-	3,035.51-	174.72-	3,210.23-	710.23
2014 060-360-101	CD INTEREST	.00	.00	.00	.17-	.17-	.00
2014 060-370-100	OTHER REVENUE	.00	.00	13,010.09-	.00	13,010.09-	13,010.09
2014 060-390-800	FUND BALANCE	.00	2,580.00-	.00	.00	.00	2,580.00-
	*** TOTAL REVENUES	.00	1112,946.00-	1105,572.83-	7,382.67-	1112,955.50-	9.50
2014 060-680-400	PROFESSIONAL SERVICE	.00	3,000.00	.00	.00	.00	3,000.00
2014 060-680-640	PRINCIPAL 2013	.00	305,000.00	.00	305,000.00	305,000.00	.00
2014 060-680-645	PRINCIPAL 2002	.00	.00	.00	.00	.00	.00
2014 060-680-650	PRINCIPAL 2007	.00	595,000.00	.00	595,000.00	595,000.00	.00
2014 060-680-680	INTEREST 2013	.00	20,746.00	10,995.83	9,750.00	20,745.83	.17
2014 060-680-685	INTEREST 2002	.00	.00	.00	.00	.00	.00
2014 060-680-690	INTEREST 2007	.00	189,200.00	94,600.00	94,600.00	189,200.00	.00
	EXPENDITURES DEBT SERV	.00	1112,946.00	105,595.83	1004,350.00	1109,945.83	3,000.17
	*** TOTAL EXPENSES	.00	1112,946.00	105,595.83	1004,350.00	1109,945.83	3,000.17

**Brown County
Special Revenue
Funds**

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

	YEAR-TO-DATE
ASSETS:	
2014 011-103-000 CASH IN BANK	16,544.19
2014 011-103-201 CERTIFICATES OF DEPOSIT	.00
2014 011-115-000 ACCOUNTS RECEIVABLE	.34
2014 011-131-000 DUE FROM OTHER FUNDS	.00
2014 011-171-000 ESTIMATED REVENUES	.00
2014 011-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	----- 16,544.53
LIABILITIES:	
2014 011-202-000 ACCOUNTS PAYABLE	.00
2014 011-202-100 SALARIES PAYABLE	.00
2014 011-207-000 DUE TO OTHER FUNDS	.00
2014 011-241-000 ESTIMATED EXPENDITURES	.00
2014 011-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	----- .00
FUND EQUITY:	
FUND BALANCE	16,540.57-
REALIZED REVENUE	3.96-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	----- 16,544.53-
TOTAL LIABILITIES/FUND EQUITY	----- 16,544.53-

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
2014 011-340-348	FORFEITURES	.00	1,000.00-	.00	.00	.00	1,000.00- 100.00
2014 011-360-100	INTEREST INCOME	.00	4.00-	3.31-	.65-	3.96-	.04- 1.00
	*** TOTAL REVENUES	.00	1,004.00-	3.31-	.65-	3.96-	1,000.04- 99.61
2014 011-477-101	SALARIES	.00	.00	.00	.00	.00	.00 .00
2014 011-477-201	FICA/MED	.00	.00	.00	.00	.00	.00 .00
2014 011-477-204	WORKERS COMPENSATION I	.00	.00	.00	.00	.00	.00 .00
2014 011-477-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 011-477-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00 .00
2014 011-477-425	TRAVEL	.00	.00	.00	.00	.00	.00 .00
2014 011-477-450	MAINTENANCE	.00	1,004.00	.00	.00	.00	1,004.00 100.00
2014 011-477-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
	EXPENDITURES C.A. FORF	.00	1,004.00	.00	.00	.00	1,004.00 100.00
	*** TOTAL EXPENSES	.00	1,004.00	.00	.00	.00	1,004.00 100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - JUSTICE COURT TECHNOLOGY FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 012-103-000 CASH IN BANK	3,764.24
2014 012-103-201 CERTIFICATES OF DEPOSIT	51,000.00
2014 012-115-000 ACCOUNTS RECEIVABLE	613.88
2014 012-131-000 DUE TO AND FROM OTHER FUNDS	.00
2014 012-171-000 ESTIMATED REVENUES	.00
2014 012-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	55,378.12
LIABILITIES:	
2014 012-202-000 ACCOUNTS PAYABLE	135.58
2014 012-241-000 ESTIMATED EXPENDITURES	.00
2014 012-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	135.58
FUND EQUITY:	
FUND BALANCE	59,476.57
REALIZED REVENUE	8,565.07
LESS EXPENDITURES	12,799.10
TOTAL FUND EQUITY	55,242.54
TOTAL LIABILITIES/FUND EQUITY	55,378.12

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
2014 012-340-341	FEE#1	.00	1,430.00-	740.00-	128.00-	868.00-	562.00- 39.30
2014 012-340-342	FEE#2	.00	1,704.00-	1,312.00-	240.00-	1,552.00-	152.00- 8.92
2014 012-340-343	FEE#3	.00	4,627.00-	2,912.00-	336.00-	3,248.00-	1,379.00- 29.80
2014 012-340-344	FEE#4	.00	3,298.00-	2,096.00-	520.00-	2,616.00-	682.00- 20.68
2014 012-360-100	INTEREST INCOME	.00	312.00-	235.74-	23.53-	259.27-	52.73- 16.90
2014 012-360-101	CD INTEREST	.00	.00	.00	21.80-	21.80-	21.80 .00
2014 012-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	11,371.00-	7,295.74-	1,269.33-	8,565.07-	2,805.93- 24.68
2014 012-451-000	JP#1 TECHNOLOGY	.00	.00	.00	.00	.00	.00 .00
2014 012-451-310	SUPPLIES	.00	569.00	1,068.97	67.79	1,136.76	567.76- 99.78-
2014 012-451-425	TRAVEL	.00	2,274.00	102.46	.00	102.46	2,171.54 95.49
2014 012-451-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
	JP #1 EXPENDITURES	.00	2,843.00	1,171.43	67.79	1,239.22	1,603.78 56.41
2014 012-452-000	JP#2 TECHNOLOGY	.00	.00	.00	.00	.00	.00 .00
2014 012-452-310	SUPPLIES	.00	1,166.00	4,430.40	67.80	4,498.20	3,332.20- 285.78-
2014 012-452-425	TRAVEL	.00	1,677.00	642.15	.00	642.15	1,034.85 61.71
2014 012-452-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
	JP#2 EXPENDITURES	.00	2,843.00	5,072.55	67.80	5,140.35	2,297.35- 80.81-
2014 012-453-000	JP#3 TECHNOLOGY	.00	.00	.00	.00	.00	.00 .00
2014 012-453-310	SUPPLIES	.00	967.00	2,801.75	67.80	2,869.55	1,902.55- 196.75-
2014 012-453-425	TRAVEL	.00	1,876.00	632.05	.00	632.05	1,243.95 66.31
2014 012-453-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
	JP#3 EXPENDITURES	.00	2,843.00	3,433.80	67.80	3,501.60	658.60- 23.17-
2014 012-454-000	JP#4 TECHNOLOGY	.00	.00	.00	.00	.00	.00 .00
2014 012-454-310	SUPPLIES	.00	568.00	2,747.69	67.77	2,815.46	2,247.46- 395.68-
2014 012-454-425	TRAVEL	.00	2,274.00	102.47	.00	102.47	2,171.53 95.49
2014 012-454-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
	JP#4 EXPENDITURES	.00	2,842.00	2,850.16	67.77	2,917.93	75.93- 2.67-
	*** TOTAL EXPENSES	.00	11,371.00	12,527.94	271.16	12,799.10	1,428.10- 12.56-

BROWN COUNTY
 TRIAL BALANCE SHEET - COURTHOUSE SECURITY FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 013-103-000 CASH IN BANK	4,685.88
2014 013-103-201 CERTIFICATES OF DEPOSIT	.00
2014 013-115-000 ACCOUNTS RECEIVABLE	1,019.08
2014 013-131-000 DUE TO AND FROM OTHER FUNDS	.00
2014 013-171-000 ESTIMATED REVENUES	.00
2014 013-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	5,704.96
LIABILITIES:	
2014 013-202-000 ACCOUNTS PAYABLE	50.00
2014 013-202-100 SALARIES PAYABLE	488.09
2014 013-241-000 ESTIMATED EXPENDITURES	.00
2014 013-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	438.09
FUND EQUITY:	
FUND BALANCE	8,509.31
REALIZED REVENUE	162,324.84
LESS EXPENDITURES	164,691.10
TOTAL FUND EQUITY	6,143.05
TOTAL LIABILITIES/FUND EQUITY	5,704.96

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
2014 013-340-341	FEES - J.P.#1	.00	1,423.00-	740.00-	128.00-	868.00-	555.00- 39.00
2014 013-340-342	FEES - J.P.#2	.00	1,700.00-	1,306.00-	240.00-	1,546.00-	154.00- 9.06
2014 013-340-343	FEES - J.P.#3	.00	4,619.00-	2,909.00-	336.00-	3,245.00-	1,374.00- 29.75
2014 013-340-344	FEES - J.P.#4	.00	3,300.00-	2,096.00-	520.00-	2,616.00-	684.00- 20.73
2014 013-340-347	FEES-DST CLK-DC	.00	2,487.00-	2,098.13-	448.91-	2,547.04-	60.04 2.41-
2014 013-340-348	FEES-DST CLK-CCL	.00	1,158.00-	1,005.00-	175.00-	1,180.00-	22.00 1.90-
2014 013-340-395	FEES CO CLERK LAND	.00	.00	.00	.00	.00	.00 .00
2014 013-340-399	FEES COUNTY COURT	.00	828.00-	672.00-	116.69-	788.69-	39.31- 4.75
2014 013-340-400	FEES-CO CLK-CC	.00	9,707.00-	7,276.47-	1,380.00-	8,656.47-	1,050.53- 10.82
2014 013-340-401	FEES-CO CLK-CCL	.00	1,051.00-	737.47-	135.56-	873.03-	177.97- 16.93
2014 013-340-405	TRANSFERS FROM GENERAL	.00	140,000.00-	140,000.00-	.00	140,000.00-	.00 .00
2014 013-360-100	INTEREST INCOME	.00	5.00-	3.65-	.96-	4.61-	.39- 7.80
2014 013-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
2014 013-390-699	TRANSFERS	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	166,278.00-	158,843.72-	3,481.12-	162,324.84-	3,953.16- 2.38
2014 013-516-101	SALARIES	.00	104,496.00	97,680.00	8,981.94	106,661.94	2,165.94- 2.07-
2014 013-516-103	CERTIFICATION PAY	.00	10,800.00	7,875.00	675.00	8,550.00	2,250.00 20.83
2014 013-516-104	OVERTIME PAY (REGULAR)	.00	2,000.00	1,905.80	27.09	1,932.89	67.11 3.36
2014 013-516-108	SERGEANT SUPPLEMENT	.00	2,400.00	2,200.00	200.00	2,400.00	.00 .00
2014 013-516-201	SOCIAL SECURITY	.00	7,994.00	8,424.67	759.70	9,184.37	1,190.37- 14.89-
2014 013-516-202	HOSPITAL INSURANCE	.00	23,639.00	20,756.46	2,187.96	22,944.42	694.58 2.94
2014 013-516-203	RETIREMENT	.00	7,816.00	8,292.58	759.89	9,052.47	1,236.47- 15.82-
2014 013-516-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2014 013-516-205	LIFE INSURANCE	.00	197.00	180.40	16.40	196.80	.20 .10
2014 013-516-206	UNEMPLOYMENT INSURANCE	.00	200.00	236.21	.00	236.21	36.21- 18.11-
2014 013-516-402	MEDICAL EXPENSES	.00	.00	175.00	25.00	200.00	200.00- .00
2014 013-516-420	TELEPHONE	.00	900.00	600.00	50.00	650.00	250.00 27.78
2014 013-516-425	TRAVEL	.00	.00	.00	.00	.00	.00 .00
2014 013-516-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2014 013-516-482	CLOTHING ALLOWANCE	.00	2,400.00	2,200.00	200.00	2,400.00	.00 .00
2014 013-516-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00 .00
2014 013-516-562	TRANSFERS TO CAPITAL P	.00	3,436.00	282.00	.00	282.00	.00 .00
2014 013-516-570	CTHSE SECURITY EQUIPME	.00	166,278.00	150,808.12	13,882.98	164,691.10	3,154.00 91.79
	EXPENDITURES CRTHOUSE	.00					1,586.90 .95
	*** TOTAL EXPENSES	.00	166,278.00	150,808.12	13,882.98	164,691.10	1,586.90 .95

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

	YEAR-TO-DATE
ASSETS:	
2014 015-103-000 CASH IN BANK	5,912.15
2014 015-103-201 CERTIFICATES OF DEPOSIT	135,500.00
2014 015-115-000 ACCOUNTS RECEIVABLE	58.07
2014 015-131-000 DUE FROM OTHER FUNDS	.00
2014 015-171-000 ESTIMATED REVENUES	.00
2014 015-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	141,470.22
LIABILITIES:	
2014 015-202-000 ACCOUNTS PAYABLE	.00
2014 015-202-100 SALARIES PAYABLE	.00
2014 015-207-000 DUE TO OTHER FUNDS	.00
2014 015-241-000 ESTIMATED EXPENDITURES	.00
2014 015-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	118,229.20-
REALIZED REVENUE	25,833.02-
LESS EXPENDITURES	2,592.00
TOTAL FUND EQUITY	141,470.22-
TOTAL LIABILITIES/FUND EQUITY	141,470.22-

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
2014 015-340-348	FORFEITURES	.00	29,500.00-	25,151.72-	.00	25,151.72-	4,348.28- 14.74
2014 015-360-100	INTEREST INCOME	.00	500.00-	560.93-	62.46-	623.39-	123.39 24.68-
2014 015-360-101	CD INTEREST	.00	.00	.00	57.91-	57.91-	57.91 .00
2014 015-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	30,000.00-	25,712.65-	120.37-	25,833.02-	4,166.98- 13.89
2014 015-476-101	SALARIES	.00	.00	.00	.00	.00	.00 .00
2014 015-476-201	FICA/MED	.00	.00	.00	.00	.00	.00 .00
2014 015-476-204	WORKERS COMPENSATION I	.00	.00	.00	.00	.00	.00 .00
2014 015-476-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 015-476-310	OFFICE SUPPLIES	.00	3,000.00	172.00	.00	172.00	2,828.00 94.27
2014 015-476-425	TRAVEL	.00	5,000.00	760.00-	2,100.00	1,340.00	3,660.00 73.20
2014 015-476-450	MAINTENANCE	.00	.00	990.00	90.00	1,080.00	1,080.00-
2014 015-476-495	DRUG INVESTIGATIONS	.00	.00	.00	.00	.00	.00 .00
2014 015-476-499	MISCELLANEOUS	.00	12,000.00	.00	.00	.00	12,000.00 100.00
2014 015-476-570	EQUIPMENT	.00	10,000.00	.00	.00	.00	10,000.00 100.00
	EXPENDITURES D.A. FORF	.00	30,000.00	402.00	2,190.00	2,592.00	27,408.00 91.36
	*** TOTAL EXPENSES	.00	30,000.00	402.00	2,190.00	2,592.00	27,408.00 91.36

BROWN COUNTY
 TRIAL BALANCE SHEET - SHERIFF DEPT CONTRIBUTION FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 017-103-000 CASH IN BANK	9,222.93
2014 017-103-201 CERTIFICATES OF DEPOSIT	.00
2014 017-115-000 ACCOUNTS RECEIVABLE	.21
2014 017-131-000 DUE TO AND FROM OTHER FUNDS	.00
2014 017-171-000 ESTIMATED REVENUES	.00
2014 017-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	9,223.14
LIABILITIES:	
2014 017-202-000 ACCOUNTS PAYABLE	385.28
2014 017-241-000 ESTIMATED EXPENDITURES	.00
2014 017-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	385.28
FUND EQUITY:	
FUND BALANCE	1,250.50
REALIZED REVENUE	10,001.84
LESS EXPENDITURES	2,414.48
TOTAL FUND EQUITY	8,837.86
TOTAL LIABILITIES/FUND EQUITY	9,223.14

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
2014 017-340-348	DONATIONS TO SHERIFF D	.00	500.00-	10,000.00-	.00	10,000.00-	9,500.00 1900.00-
2014 017-360-100	INTEREST INCOME	.00	1.00-	1.44-	.40-	1.84-	.84 84.00-
2014 017-361-100	INTEREST EARNED	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	501.00-	10,001.44-	.40-	10,001.84-	9,500.84 1896.38-
2014 017-560-331	OPERATING EXPENSE	.00	501.00	1,554.37	860.11	2,414.48	1,913.48- 381.93- *
2014 017-560-425	TRAVEL EXPENDITURES	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL EXPENSES	.00	501.00	1,554.37	860.11	2,414.48	1,913.48- 381.93-

BROWN COUNTY
 TRIAL BALANCE SHEET - SHERIFF TRAINING FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 018-103-000 CASH IN BANK	16,613.03
2014 018-115-000 ACCOUNTS RECEIVABLE	.36
2014 018-171-000 ESTIMATED REVENUES	.00
2014 018-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	16,613.39
LIABILITIES:	
2014 018-202-000 ACCOUNTS PAYABLE	124.00
2014 018-241-000 ESTIMATED EXPENDITURES	.00
2014 018-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	124.00
FUND EQUITY:	
FUND BALANCE	13,542.36-
REALIZED REVENUE	4,514.03-
LESS EXPENDITURES	1,319.00
TOTAL FUND EQUITY	16,737.39-
TOTAL LIABILITIES/FUND EQUITY	16,613.39-

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
2014 018-340-348	STATE COMPTROLLER	.00	.00	4,510.29-	.00	4,510.29-	4,510.29 .00
2014 018-360-100	INTEREST INCOME	.00	4.00-	3.05-	.69-	3.74-	.26- 6.50
2014 018-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
2014 018-395-800	BUDGETED FUND BALANCE	.00	5,000.00-	.00	.00	.00	5,000.00- 100.00
	*** TOTAL REVENUES	.00	5,004.00-	4,513.34-	.69-	4,514.03-	489.97- 9.79
2014 018-560-425	TRAINING EXPENSE	.00	5,004.00	1,319.00	.00	1,319.00	3,685.00 73.64
	EXPENDITURES	.00	5,004.00	1,319.00	.00	1,319.00	3,685.00 73.64
	*** TOTAL EXPENSES	.00	5,004.00	1,319.00	.00	1,319.00	3,685.00 73.64

BROWN COUNTY
 TRIAL BALANCE SHEET - INDIGENT DEFENSE GRANT FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 019-103-000 CASH IN BANK	823.97
2014 019-115-000 ACCOUNTS RECEIVABLE	13,895.06
2014 019-171-000 ESTIMATED REVENUES	.00
2014 019-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	14,719.03
LIABILITIES:	
2014 019-202-000 ACCOUNTS PAYABLE	12,845.92
2014 019-202-100 SALARIES PAYABLE	.00
2014 019-241-000 ESTIMATED EXPENDITURES	.00
2014 019-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	12,845.92
FUND EQUITY:	
FUND BALANCE	391.14
REALIZED REVENUE	66,015.79
LESS EXPENDITURES	64,533.82
TOTAL FUND EQUITY	1,873.11
TOTAL LIABILITIES/FUND EQUITY	14,719.03

BUDGET COMPARISON FOR SEPTEMBER

INDIGENT DEFENSE GRANT FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2014 019-340-300	GRANT FUNDING	.00	36,750.00-	35,010.33-	13,780.06-	48,790.39-	12,040.39 32.76-
2014 019-340-405	TRANS FROM GENERAL	.00	36,725.00-	10,000.00-	3,000.00-	13,000.00-	23,725.00- 64.60
2014 019-355-311	PRETRIAL BOND FEES	.00	.00	3,244.01-	978.50-	4,222.51-	4,222.51 .00
2014 019-360-100	INTEREST INCOME	.00	25.00-	2.77-	.12-	2.89-	22.11- 88.44
	*** TOTAL REVENUES	.00	73,500.00-	48,257.11-	17,758.68-	66,015.79-	7,484.21- 10.18
2014 019-560-101	SALARY	.00	34,445.00	27,268.99	2,870.42	30,139.41	4,305.59 12.50
2014 019-560-201	FICA/WED	.00	2,635.00	1,950.71	194.96	2,145.67	489.33 18.57
2014 019-560-202	HOSPITALIZATION	.00	6,844.00	8,509.58	1,507.98	10,017.56	3,173.56- 46.37-
2014 019-560-203	RETIREMENT	.00	2,576.00	2,026.39	214.71	2,241.10	334.90 13.00
2014 019-560-205	LIFE INSURANCE	.00	.00	73.80	8.20	82.00	82.00- .00
2014 019-560-206	UNEMPLOYMENT	.00	.00	48.22	.00	48.22	48.22- .00
2014 019-560-310	OFFICE SUPPLIES	.00	1,000.00	1,491.70	66.00	1,557.70	557.70- 55.77-
2014 019-560-420	TELEPHONE	.00	.00	2,251.26	206.55	2,457.81	2,457.81- .00
2014 019-560-425	TRAVEL AND TRAINING	.00	1,500.00	1,489.23	170.24	1,659.47	159.47- 10.63-
2014 019-560-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2014 019-560-499	MISC EXPENSES	.00	.00	.00	.00	.00	.00 .00
2014 019-560-570	EQUIPMENT	.00	24,500.00	1,603.88	12,581.00	14,184.88	10,315.12 42.10
	EXPENDITURES	.00	73,500.00	46,713.76	17,820.06	64,533.82	8,966.18 12.20
	*** TOTAL EXPENSES	.00	73,500.00	46,713.76	17,820.06	64,533.82	8,966.18 12.20

BROWN COUNTY
 TRIAL BALANCE SHEET - CONTINGENCY EMERGENCY FUND
 SEPTEMBER

YEAR-TO-DATE

ASSETS:		
2014 020-103-000 CASH IN BANK	75,006.03	
2014 020-115-000 ACCOUNTS RECEIVABLE	1.63	
2014 020-171-000 ESTIMATED REVENUES	.00	
2014 020-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	75,007.66	75,007.66
LIABILITIES:		
2014 020-202-000 ACCOUNTS PAYABLE	.00	
2014 020-241-000 ESTIMATED EXPENDITURES	.00	
2014 020-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	.07-	
REALIZED REVENUE	100,003.11-	
LESS EXPENDITURES	24,995.52	
TOTAL FUND EQUITY	75,007.66-	
TOTAL LIABILITIES/FUND EQUITY		75,007.66-

BUDGET COMPARISON FOR SEPTEMBER

CONTINGENCY EMERGENCY FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2014 020-321-341	TRANS GRN FUNDS	.00	100,000.00-	100,000.00-	.00	100,000.00-	.00 .00
2014 020-360-100	INTEREST INCOME	.00	65.00-	.00	3.11-	3.11-	61.89- 95.22
2014 020-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
2014 020-395-800	BUDGETED FUND BALANCE	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	100,065.00-	100,000.00-	3.11-	100,003.11-	61.89- .06
2014 020-476-425	TRAINING EXPENSE	.00	.00	.00	.00	.00	.00 .00
2014 020-476-450	MAINTENANCE	.00	100,065.00	24,995.52	.00	24,995.52	75,069.48 75.02
2014 020-476-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00 .00
	CONT EM EXPENDITURES	.00	100,065.00	24,995.52	.00	24,995.52	75,069.48 75.02
	*** TOTAL EXPENSES	.00	100,065.00	24,995.52	.00	24,995.52	75,069.48 75.02

BROWN COUNTY
 TRIAL BALANCE SHEET - COUNTY ATTORNEY SEIZURE FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 026-103-000 CASH IN BANK	30,368.89
2014 026-115-000 ACCOUNTS RECEIVABLE	.65
2014 026-171-000 ESTIMATED REVENUES	.00
2014 026-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	30,369.54
LIABILITIES:	
2014 026-202-000 ACCOUNTS PAYABLE	.00
2014 026-241-000 ESTIMATED EXPENDITURES	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	59,193.03-
REALIZED REVENUE	12.08-
LESS EXPENDITURES	28,835.57
TOTAL FUND EQUITY	30,369.54-
TOTAL LIABILITIES/FUND EQUITY	30,369.54-

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
2014 026-340-348	SEIZURES	.00	10,000.00-	.00	.00	.00	10,000.00- 100.00
2014 026-340-399	FEES	.00	.00	.00	.00	.00	.00 .00
2014 026-360-100	INTEREST INCOME	.00	30.00-	10.84-	12.08-	12.08-	17.92- 59.73
2014 026-395-800	BUDGETED FUND BALANCE	.00	40,000.00-	.00	.00	.00	40,000.00- 100.00
	*** TOTAL REVENUES	.00	50,030.00-	10.84-	12.08-	12.08-	50,017.92- 99.98
2014 026-477-499	MISCELLANEOUS	.00	50,030.00	28,835.57	.00	28,835.57	21,194.43 42.36
	EXPENDITURES SEIZURE F	.00	50,030.00	28,835.57	.00	28,835.57	21,194.43 42.36
	*** TOTAL EXPENSES	.00	50,030.00	28,835.57	.00	28,835.57	21,194.43 42.36

BROWN COUNTY
 TRIAL BALANCE SHEET - CC RECORDS PRESERVATION
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 030-103-000 CASH IN BANK	11,364.47
2014 030-103-201 CERTIFICATES OF DEPOSIT	.00
2014 030-115-000 ACCOUNTS RECEIVABLE	438.62
2014 030-131-000 DUE TO AND FROM OTHER FUNDS	5,000.00
2014 030-171-000 ESTIMATED REVENUES	.00
2014 030-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	----- 6,803.09
LIABILITIES:	
2014 030-202-000 ACCOUNTS PAYABLE	.00
2014 030-241-000 ESTIMATED EXPENDITURES	.00
2014 030-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	----- .00
FUND EQUITY:	
FUND BALANCE	1,835.32
REALIZED REVENUE	4,967.77
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	----- 6,803.09
TOTAL LIABILITIES/FUND EQUITY	6,803.09-

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
2014 030-340-347	FEES-DSTCLK-DC	.00	.00	.00	.00	.00	.00
2014 030-340-348	FEES-DST CLK-CCL	.00	.00	.00	.00	.00	.00
2014 030-340-400	FEES-CO CLK-CC	.00	1,330.00-	90.12-	12.60-	102.72-	1,227.28-
2014 030-340-401	FEES-CO CLK-CCL	.00	6,413.00-	4,141.12-	721.69-	4,862.81-	1,550.19-
2014 030-340-405	TRANSFERS FROM GENERAL	.00	2,172.00-	.00	.00	.00	2,172.00-
2014 030-360-100	INTEREST INCOME	.00	5.00-	1.78-	.46-	2.24-	2.76-
	*** TOTAL REVENUES	.00	9,920.00-	4,233.02-	734.75-	4,967.77-	4,952.23-
2014 030-630-341	DIST CLERK PERMANENT R	.00	9,920.00	.00	.00	.00	9,920.00
2014 030-630-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
	EXPENDITURES REC. PRES	.00	9,920.00	.00	.00	.00	9,920.00
	*** TOTAL EXPENSES	.00	9,920.00	.00	.00	.00	9,920.00

BROWN COUNTY
 TRIAL BALANCE SHEET - ALTERNATIVE DISPUTE RESOLUTION
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 031-103-000 CASH IN BANK	1,920.00
2014 031-115-000 ACCOUNTS RECEIVABLE	840.00
2014 031-171-000 ESTIMATED REVENUES	.00
2014 031-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	2,760.00
LIABILITIES:	
2014 031-202-000 ACCOUNTS PAYABLE	2,760.00
2014 031-241-000 ESTIMATED EXPENDITURES	.00
2014 031-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	2,760.00
FUND EQUITY:	
FUND BALANCE	.00
REALIZED REVENUE	11,175.00
LESS EXPENDITURES	11,175.00
TOTAL FUND EQUITY	.00
TOTAL LIABILITIES/FUND EQUITY	2,760.00

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
2014 031-340-347	FEES-DST CLK-DC	.00	3,855.00-	3,735.00-	885.00-	4,620.00-	765.00 19.84-
2014 031-340-348	FEES-DST CLK-CCL	.00	2,865.00-	3,015.00-	525.00-	3,540.00-	675.00 23.56-
2014 031-340-400	FEES-CO CLK-CC	.00	2,250.00-	1,995.00-	345.00-	2,340.00-	90.00 4.00-
2014 031-340-401	FEES-CO CLK-CCL	.00	855.00-	555.00-	120.00-	675.00-	180.00- 21.05
2014 031-360-100	INTEREST INCOME	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	9,825.00-	9,300.00-	1,875.00-	11,175.00-	1,350.00 13.74-
2014 031-465-400	TRANSFER TO FAMILY SER	.00	9,825.00	8,415.00	2,760.00	11,175.00	1,350.00- 13.74- *
	EXPENDITURES ADRS FUND	.00	9,825.00	8,415.00	2,760.00	11,175.00	1,350.00- 13.74-
	*** TOTAL EXPENSES	.00	9,825.00	8,415.00	2,760.00	11,175.00	1,350.00- 13.74-

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

	YEAR-TO-DATE
ASSETS:	
2014 032-103-000 CASH IN BANK	4,847.35
2014 032-115-000 ACCOUNTS RECEIVABLE	840.03
2014 032-131-000 DUE TO AND FROM OTHER FUNDS	.00
2014 032-171-000 ESTIMATED REVENUES	.00
2014 032-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	5,687.38
LIABILITIES:	
2014 032-202-000 ACCOUNTS PAYABLE	322.13
2014 032-202-100 SALARIES PAYABLE	.00
2014 032-241-000 ESTIMATED EXPENDITURES	.00
2014 032-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	322.13
FUND EQUITY:	
FUND BALANCE	9,298.67
REALIZED REVENUE	11,176.13
LESS EXPENDITURES	15,109.55
TOTAL FUND EQUITY	5,365.25
TOTAL LIABILITIES/FUND EQUITY	5,687.38

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
2014 032-340-347	FEE-DST CLK-DC	.00	3,855.00-	3,735.00-	885.00-	4,620.00-	765.00 19.84-
2014 032-340-348	FEE-DST CLK-CCL	.00	2,865.00-	3,015.00-	525.00-	3,540.00-	675.00 23.56-
2014 032-340-400	FEE-CO CLK-CC	.00	2,205.00-	1,995.00-	345.00-	2,340.00-	135.00 6.12-
2014 032-340-401	FEE-CO CLK-CCL	.00	855.00-	555.00-	120.00-	675.00-	180.00- 21.05
2014 032-360-100	INTEREST INCOME	.00	4.00-	1.01-	.12-	1.13-	2.87- 71.75
*** TOTAL REVENUES							
2014 032-470-101	SALARIES	.00	9,784.00-	9,301.01-	1,875.12-	11,176.13-	1,392.13 14.23-
2014 032-470-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00 .00
2014 032-470-203	RETIREMENT	.00	.00	.00	.00	.00	.00 .00
2014 032-470-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2014 032-470-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 032-470-310	OFFICE SUPPLIES	.00	5,204.00	6,150.29	818.69	6,968.98	1,764.98- 33.92- *
2014 032-470-331	SUPPLIES	.00	.00	.00	.00	.00	.00 .00
2014 032-470-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00 .00
2014 032-470-420	TELEPHONE	.00	600.00	730.48	83.73	814.21	214.21- 35.70- *
2014 032-470-425	TRAVEL	.00	.00	.00	383.36	383.36	383.36- .00 *
2014 032-470-450	MAINTENANCE	.00	1,500.00	.00	.00	.00	1,500.00 100.00
2014 032-470-499	MISCELLANEOUS	.00	2,480.00	2,035.00	.00	2,035.00	445.00 17.94
2014 032-470-570	EQUIPMENT	.00	.00	4,908.00	.00	4,908.00	4,908.00- .00 *
EXPENDITURES CRT RPTR		.00	9,784.00	13,823.77	1,285.78	15,109.55	5,325.55- 54.43-
*** TOTAL EXPENSES							
		.00	9,784.00	13,823.77	1,285.78	15,109.55	5,325.55- 54.43-

BROWN COUNTY
 TRIAL BALANCE SHEET - ABANDONED VEHICLE FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 033-103-000 CASH IN BANK	1,196.37
2014 033-115-000 ACCOUNTS RECEIVABLE	.00
2014 033-171-000 ESTIMATED REVENUES	.00
2014 033-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS	1,196.37
LIABILITIES:	
2014 033-202-000 ACCOUNTS PAYABLE	.00
2014 033-241-000 ESTIMATED EXPENDITURES	.00
2014 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
2014 033-340-348	VEHICLE SALE	.00	1,100.00-	.00	.00	.00	1,100.00- 100.00
2014 033-360-100	INTEREST INCOME	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	1,100.00-	.00	.00	.00	1,100.00- 100.00
2014 033-560-430	ADVERTISING	.00	500.00	.00	.00	.00	500.00 100.00
2014 033-560-450	MAINTENANCE EXPENDITURES	.00	600.00	.00	.00	.00	600.00 100.00
	*** 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:	
2014 034-103-000 CASH IN BANK	1,291.72
2014 034-103-201 CERTIFICATES OF DEPOSIT	60,500.00
2014 034-115-000 ACCOUNTS RECEIVABLE	280.27
2014 034-171-000 ESTIMATED REVENUES	.00
2014 034-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	62,071.99
LIABILITIES:	
2014 034-202-000 ACCOUNTS PAYABLE	.00
2014 034-241-000 ESTIMATED EXPENDITURES	.00
2014 034-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	46,993.84
REALIZED REVENUE	19,931.59
LESS EXPENDITURES	4,853.44
TOTAL FUND EQUITY	62,071.99
TOTAL LIABILITIES/FUND EQUITY	62,071.99

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
2014 034-340-325	GOV DEALS-AUCTIONS	.00	.00	.00	254.38-	254.38-	254.38 .00
2014 034-340-348	FORFEITURES	.00	15,000.00-	19,423.66-	.00	19,423.66-	4,423.66 29.49-
2014 034-340-399	FEES COUNTY COURT	.00	.00	.00	.00	.00	.00 .00
2014 034-360-100	INTEREST INCOME	.00	133.00-	199.89-	27.80-	227.69-	94.69 71.20-
2014 034-360-101	CD INTEREST	.00	.00	.00	25.86-	25.86-	25.86 .00
	*** TOTAL REVENUES	.00	15,133.00-	19,623.55-	308.04-	19,931.59-	4,798.59 31.71-
2014 034-560-499	MISCELLANEOUS	.00	5,000.00	65.10	.00	65.10	4,934.90 98.70
2014 034-560-570	EQUIPMENT	.00	10,133.00	4,788.34	.00	4,788.34	5,344.66 52.75
2014 034-560-701	TRANSFERS TO DISTRICT EXPENDITURES SHERIFF F	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL EXPENSES	.00	15,133.00	4,853.44	.00	4,853.44	10,279.56 67.93

BROWN COUNTY
 TRIAL BALANCE SHEET - EQUITABLE FORFEIT. SHARING FD
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 035-103-000 CASH IN BANK	911.91
2014 035-115-000 ACCOUNTS RECEIVABLE	.00
2014 035-171-000 ESTIMATED REVENUES	.00
2014 035-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	911.91
LIABILITIES:	
2014 035-202-000 ACCOUNTS PAYABLE	.00
2014 035-241-000 ESTIMATED EXPENDITURES	.00
2014 035-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	3,464.29
REALIZED REVENUE	.00
LESS EXPENDITURES	4,376.20
TOTAL FUND EQUITY	911.91
TOTAL LIABILITIES/FUND EQUITY	911.91

BUDGET COMPARISON FOR SEPTEMBER

EQUITABLE FORFEIT. SHARING FD

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2014 035-340-348	FORFEITURES	.00	1,000.00-	.00	.00	.00	1,000.00- 100.00
2014 035-360-100	INTEREST INCOME	.00	5.00-	.00	.00	.00	5.00- 100.00
2014 035-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	1,005.00-	.00	.00	.00	1,005.00- 100.00
2014 035-560-499	MISC. EXPENSES	.00	1,005.00	4,376.20-	.00	4,376.20-	5,381.20 535.44
	EXPENDITURES	.00	1,005.00	4,376.20-	.00	4,376.20-	5,381.20 535.44
	*** TOTAL EXPENSES	.00	1,005.00	4,376.20-	.00	4,376.20-	5,381.20 535.44

BROWN COUNTY
 TRIAL BALANCE SHEET - INMATE PHONE FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 036-103-000 CASH IN BANK	9,433.22
2014 036-103-201 CERTIFICATE OF DEPOSIT	45,000.00
2014 036-115-000 ACCOUNTS RECEIVABLE	5,968.61
2014 036-171-000 ESTIMATED REVENUE	.00
2014 036-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	60,401.83
LIABILITIES:	
2014 036-202-000 ACCOUNTS PAYABLE	105.73
2014 036-202-100 SALARIES PAYABLE	.00
2014 036-241-000 ESTIMATED EXPENDITURES	.00
2014 036-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	105.73
FUND EQUITY:	
FUND BALANCE	37,069.09
REALIZED REVENUE	61,163.03
LESS EXPENDITURES	37,936.02
TOTAL FUND EQUITY	60,296.10
TOTAL LIABILITIES/FUND EQUITY	60,401.83

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
2014 036-340-346	INMATE PHONE COMMISSIO	.00	13,933.00-	17,630.46-	7,257.09-	24,887.55-	10,954.55 78.62-
2014 036-360-100	INTEREST INCOME	.00	.00	180.92-	20.26-	201.18-	201.18 .00
2014 036-360-101	CD INTEREST	.00	.00	.00	19.23-	19.23-	19.23 .00
2014 036-370-275	PHONE CARD SALES	.00	23,100.00-	32,505.07-	3,550.00-	36,055.07-	12,955.07 56.08-
2014 036-390-800	BUDGETED FUND BALANCE	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	37,033.00-	50,316.45-	10,846.58-	61,163.03-	24,130.03 65.16-
2014 036-560-101	SALARY	.00	.00	10,956.05	988.41	11,944.46	11,944.46-
2014 036-560-103	CERTIFICATION PAY (REG	.00	.00	2,475.00	225.00	2,700.00-	2,700.00-
2014 036-560-104	OVERTIME	.00	.00	.00	.00	.00	.00 .00
2014 036-560-201	FICA/MED	.00	.00	1,039.18	93.87	1,133.05-	1,133.05-
2014 036-560-203	RETIREMENT	.00	.00	1,033.94	94.50	1,128.44-	1,128.44-
2014 036-560-206	UNEMPLOYMENT INSURANCE	.00	.00	29.34	.00	29.34-	29.34-
2014 036-560-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00 .00
2014 036-560-420	TELEPHONE	.00	.00	3,690.00	.00	3,690.00-	3,690.00-
2014 036-560-422	PHONE CARD EXPENSE	.00	23,843.00	14,760.00	1,950.73	16,710.73	7,132.27 29.91
2014 036-560-482	CLOTHING ALLOWANCE	.00	.00	550.00	50.00	600.00-	600.00-
2014 036-560-499	SPECIAL PURCHASE EXPEN	.00	7,636.00	.00	.00	7,636.00	7,636.00 100.00
2014 036-560-560	ICAC GRANT	.00	.00	.00	.00	.00	.00 .00
2014 036-560-570	EQUIPMENT	.00	5,554.00	.00	.00	5,554.00	5,554.00 100.00
	EXPENDITURES	.00	37,033.00	34,533.51	3,402.51	37,936.02	903.02- 2.44-
	*** TOTAL EXPENSES	.00	37,033.00	34,533.51	3,402.51	37,936.02	903.02- 2.44-

BROWN COUNTY
 TRIAL BALANCE SHEET - ELECTION ADMINISTRATION FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 038-103-000 CASH IN BANK	9,313.72
2014 038-103-201 CERTIFICATES OF DEPOSIT	.00
2014 038-115-000 ACCOUNTS RECEIVABLE	3,458.78
2014 038-131-000 DUE TO AND FROM OTHER FUNDS	6,500.00
2014 038-171-000 ESTIMATED REVENUE	.00
2014 038-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	6,272.50
LIABILITIES:	
2014 038-202-000 ACCOUNTS PAYABLE	513.25
2014 038-202-100 SALARIES PAYABLE	.00
2014 038-241-000 ESTIMATED EXPENDITURES	.00
2014 038-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	513.25
FUND EQUITY:	
FUND BALANCE	7,617.96
REALIZED REVENUE	2,592.25
LESS EXPENDITURES	4,450.96
TOTAL FUND EQUITY	5,759.25
TOTAL LIABILITIES/FUND EQUITY	6,272.50

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
2014 038-330-300	HAVA GRANT FUNDING	.00	.00	.00	.00	.00	.00
2014 038-330-301	VOTER LISTS	.00	.00	.00	.00	.00	.00
2014 038-340-505	ELECTION CONTRACT FEES	.00	3,000.00-	356.39	2,945.28-	2,588.89-	411.11- 13.70
2014 038-360-100	INTEREST INCOME	.00	5.00-	2.85-	.51-	3.36-	1.64- 32.80
2014 038-370-200	ELECTION EQUIP RENTAL	.00	.00	.00	.00	.00	.00
2014 038-370-205	TRANSFERS	.00	.00	.00	.00	.00	.00
2014 038-370-695	TRANSFERS CHAPT 19	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES		.00	3,005.00-	353.54	2,945.79-	2,592.25-	412.75- 13.74
2014 038-491-101	SALARIES	.00	.00	.00	.00	.00	.00
2014 038-491-201	FICA	.00	.00	.00	.00	.00	.00
2014 038-491-206	UNEMPLOYMENT	.00	.00	.95	.00	.95	.00
2014 038-491-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
2014 038-491-425	TRAVEL AND CONFERENCE	.00	3,005.00	800.00	3,533.09	4,333.09	1,328.09- 44.20-
2014 038-491-426	ELECTION WORKER TRAINI	.00	.00	.00	.00	.00	.00
2014 038-491-499	MISCELLANEOUS EXPENSE	.00	.00	116.92	.00	116.92	116.92- .00
2014 038-491-560	EQUIPMENT CODING & BAL	.00	.00	.00	.00	.00	.00
2014 038-491-570	HAVA COMPLIANCE	.00	.00	.00	.00	.00	.00
2014 038-491-571	OFFICE EQUIPMENT	.00	.00	.00	.00	.00	.00
2014 038-491-700	TRANSFERS TO OTHER FUN	.00	.00	.00	.00	.00	.00
TOTAL ELE ADM EXPENSE		.00	3,005.00	917.87	3,533.09	4,450.96	1,445.96- 48.12-
*** TOTAL EXPENSES		.00	3,005.00	917.87	3,533.09	4,450.96	1,445.96- 48.12-

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

	YEAR-TO-DATE
ASSETS:	
2014 039-103-000 CASH IN BANK	53,388.94
2014 039-103-201 CERTIFICATE OF DEPOSIT	.00
2014 039-115-000 ACCOUNTS RECEIVABLE	1.31
2014 039-171-000 ESTIMATED REVENUE	.00
2014 039-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	53,390.25
LIABILITIES:	
2014 039-202-000 ACCOUNTS PAYABLE	2,259.50
2014 039-202-100 SALARIES PAYABLE	.00
2014 039-241-000 ESTIMATED EXPENDITURES	.00
2014 039-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	2,259.50
FUND EQUITY:	
FUND BALANCE	65,704.50
REALIZED REVENUE	15.54
LESS EXPENDITURES	14,589.29
TOTAL FUND EQUITY	51,130.75
TOTAL LIABILITIES/FUND EQUITY	53,390.25

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
2014 039-340-348	FEDERAL FORFEITURES	.00	20,000.00-	.00	.00	.00	20,000.00- 100.00
2014 039-360-100	INTEREST INCOME	.00	.00	13.04-	2.50-	15.54-	15.54 .00
2014 039-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	20,000.00-	13.04-	2.50-	15.54-	19,984.46- 99.92
2014 039-476-331	OPERATING EXPENSE	.00	10,000.00	3,674.47	4,059.31	7,733.78	2,266.22 22.66 *
2014 039-476-425	TRAVEL	.00	.00	1,202.00	.00	1,202.00	1,202.00-
2014 039-476-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2014 039-476-495	INVESTIGATION EXPENSE	.00	.00	.00	.00	.00	.00 .00
2014 039-476-570	EQUIPMENT	.00	10,000.00	5,653.51	.00	5,653.51	4,346.49 43.46
	EXPENSE D.A. EQU. FORF	.00	20,000.00	10,529.98	4,059.31	14,589.29	5,410.71 27.05
	*** TOTAL EXPENSES	.00	20,000.00	10,529.98	4,059.31	14,589.29	5,410.71 27.05

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

	YEAR-TO-DATE
ASSETS:	
2014 041-103-000 CASH IN BANK	46,865.64
2014 041-103-201 CERTIFICATE OF DEPOSIT	.00
2014 041-115-000 ACCOUNTS RECEIVABLE	1.72
2014 041-131-000 DUE TO AND FROM OTHER FUNDS	.00
2014 041-171-000 ESTIMATED REVENUE	.00
2014 041-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	46,867.36
LIABILITIES:	
2014 041-202-000 ACCOUNTS PAYABLE	.00
2014 041-202-100 SALARIES PAYABLE	.00
2014 041-241-000 ESTIMATED EXPENDITURES	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	46,299.25-
REALIZED REVENUE	568.11-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	46,867.36-
TOTAL LIABILITIES/FUND EQUITY	46,867.36-

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
2014 041-310-240	COUNSELING REIMBURSEME	.00	.00	.00	.00	.00	.00
2014 041-320-341	STATE GRANT FUNDS	.00	98,685.00-	.00	.00	.00	98,685.00- 100.00
2014 041-340-346	DRUG COURT DONATIONS	.00	18,132.00-	550.00-	.00	550.00-	17,582.00- 96.97
2014 041-340-347	SCRAM PARTICIPANT REIM	.00	.00	.00	.00	.00	.00
2014 041-360-100	INTEREST EARNED	.00	18.00-	14.83-	3.28-	18.11-	.61-
2014 041-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES		.00	116,835.00-	564.83-	3.28-	568.11-	116,266.89- 99.51
2014 041-430-310	DRUG COURT EXPENSE	.00	109,835.00	.00	.00	.00	109,835.00 100.00
2014 041-430-403	CRIMINAL DEFENSE	.00	3,500.00	.00	.00	.00	3,500.00 100.00
2014 041-430-425	TRAVEL	.00	.00	.00	.00	.00	.00
2014 041-430-499	MISCELLANEOUS EXPENSE	.00	3,500.00	.00	.00	.00	3,500.00 100.00
2014 041-430-690	DRUG COURT FEANS TO ST	.00	.00	.00	.00	.00	.00
2014 041-430-690	DRUG COURT EXPEN	.00	116,835.00	.00	.00	.00	116,835.00 100.00
EXPENDITURES DRUG COUR		.00	.00	.00	.00	.00	.00
*** TOTAL EXPENSES		.00	116,835.00	.00	.00	.00	116,835.00 100.00

BROWN COUNTY
TRIAL BALANCE SHEET - COUNTY ATTORNEY DONATION FUND
SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 042-103-000 CASH IN BANK	44,511.04
2014 042-103-201 CERTIFICATE OF DEPOSIT	.00
2014 042-115-000 ACCOUNTS RECEIVABLE	81.03
2014 042-131-000 DUE TO AND FROM OTHER FUNDS	8,500.00
2014 042-171-000 ESTIMATED REVENUE	.00
2014 042-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	53,092.07
LIABILITIES:	
2014 042-202-000 ACCOUNTS PAYABLE	366.44
2014 042-202-100 SALARIES PAYABLE	.00
2014 042-241-000 ESTIMATED EXPENDITURES	.00
2014 042-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	366.44
FUND EQUITY:	
FUND BALANCE	58,250.99
REALIZED REVENUE	25,457.51
LESS EXPENDITURES	30,982.87
TOTAL FUND EQUITY	52,725.63
TOTAL LIABILITIES/FUND EQUITY	53,092.07

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
2014 042-340-347	OTHER DONATIONS	.00	21,978.00-	23,285.00-	2,160.00-	25,445.00-	3,467.00 15.77-
2014 042-340-348	PTD DONATIONS	.00	222.00-	.00	.00	.00	222.00- 100.00
2014 042-360-100	INTEREST EARNED	.00	20.00-	10.52-	1.99-	12.51-	7.49- 37.45
	*** TOTAL REVENUES	.00	22,220.00-	23,295.52-	2,161.99-	25,457.51-	3,237.51 14.57-
2014 042-477-310	OPERATING EXPENSE	.00	1,020.00	17,036.70	3,946.17	20,982.87	19,962.87-1957.14- *
2014 042-477-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00 .00
2014 042-477-499	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00 .00
2014 042-477-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
2014 042-477-701	TRANSFERS TO OTHER FUN	.00	21,200.00	10,000.00	.00	10,000.00	11,200.00 52.83
	EXPENDITURES CO ATTNY	.00	22,220.00	27,036.70	3,946.17	30,982.87	8,762.87- 39.44-
	*** TOTAL EXPENSES	.00	22,220.00	27,036.70	3,946.17	30,982.87	8,762.87- 39.44-

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

YEAR-TO-DATE

ASSETS:
 2014 043-103-000 CASH IN BANK 9,045.65
 2014 043-103-201 CERTIFICATES OF DEPOSIT 77,000.00
 2014 043-115-000 ACCOUNTS RECEIVABLE 1,633.09
 2014 043-131-000 DUE TO AND FROM OTHER FUNDS .00
 2014 043-171-000 ESTIMATED REVENUES .00
 2014 043-171-100 BUDGETED FUND BALANCE .00

87,678.74

 87,678.74

TOTAL ASSETS

LIABILITIES:
 2014 043-202-000 ACCOUNTS PAYABLE .00
 2014 043-241-000 ESTIMATED EXPENDITURES .00
 2014 043-241-100 BUDGETED FUND BALANCE .00

 .00

TOTAL LIABILITIES

FUND EQUITY:
 FUND BALANCE 69,367.38-
 REALIZED REVENUE 18,311.36-
 LESS EXPENDITURES .00

 87,678.74-

TOTAL FUND EQUITY

87,678.74-

TOTAL LIABILITIES/FUND EQUITY

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
2014 043-355-301	PRE-TRIAL DIVERSION CC	.00	4,600.00-	1,042.76-	600.00-	1,642.76-	2,957.24- 64.29
2014 043-355-302	PRE-TRIAL DIVERSION CC	.00	10,600.00-	14,042.00-	2,250.00-	16,292.00-	5,692.00 53.70-
2014 043-360-100	INTEREST EARNED	.00	.00	308.04-	35.65-	343.69-	343.69 .00
2014 043-360-101	CD INTEREST	.00	.00	.00	32.91-	32.91-	32.91 .00
	*** TOTAL REVENUES	.00	15,200.00-	15,392.80-	2,918.56-	18,311.36-	3,111.36 20.47-
2014 043-477-310	OPERATING EXPENSES	.00	15,200.00	.00	.00	.00	15,200.00 100.00
2014 043-477-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00 .00
2014 043-477-499	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00 .00
2014 043-477-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
2014 043-477-700	TRANSFERS TO OTHER FUN EXPENDITURES	.00	15,200.00	.00	.00	.00	15,200.00 100.00
	*** TOTAL EXPENSES	.00	15,200.00	.00	.00	.00	15,200.00 100.00

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

	YEAR-TO-DATE
ASSETS:	
2014 044-103-000 CASH IN BANK	14,141.91
2014 044-103-201 CERTIFICATE OF DEPOSIT	.00
2014 044-115-000 ACCOUNTS RECEIVABLE	250.30
2014 044-131-000 DUE TO AND FROM OTHER FUNDS	.00
2014 044-171-000 ESTIMATED REVENUE	.00
2014 044-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	14,392.21
LIABILITIES:	
2014 044-202-000 ACCOUNTS PAYABLE	.00
2014 044-202-100 SALARIES PAYABLE	.00
2014 044-241-000 ESTIMATED EXPENDITURES	.00
2014 044-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	10,899.12-
REALIZED REVENUE	3,493.09-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	14,392.21-
TOTAL LIABILITIES/FUND EQUITY	14,392.21-

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
2014 044-340-347	DISTRICT CLERK FEES	.00	815.00-	1,445.00-	320.00-	1,765.00-	950.00 116.56-
2014 044-340-348	DIST CLERK CCL FEES	.00	1,440.00-	1,505.00-	220.00-	1,725.00-	285.00 19.79-
2014 044-360-100	INTEREST EARNED	.00	2.00-	2.52-	.57-	3.09-	1.09 54.50-
2014 044-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	2,257.00-	2,952.52-	540.57-	3,493.09-	1,236.09 54.77-
2014 044-450-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2014 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 - RECORDS ARCHIVE FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 045-103-000 CASH IN BANK	34,355.56
2014 045-103-201 CERTIFICATE OF DEPOSIT	67,500.00
2014 045-115-000 ACCOUNTS RECEIVABLE	7,119.52
2014 045-131-000 DUE TO AND FROM OTHER FUNDS	.00
2014 045-171-000 ESTIMATED REVENUE	.00
2014 045-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	108,975.08
LIABILITIES:	
2014 045-202-000 ACCOUNTS PAYABLE	.00
2014 045-202-100 SALARIES PAYABLE	.00
2014 045-241-000 ESTIMATED EXPENDITURES	.00
2014 045-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	89,747.60-
REALIZED REVENUE	74,958.60-
LESS EXPENDITURES	55,731.12
TOTAL FUND EQUITY	108,975.08-
TOTAL LIABILITIES/FUND EQUITY	108,975.08-

BUDGET COMPARISON FOR SEPTEMBER

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
2014 045-340-395	FEEES CO CLERK LAND	.00	.00	.00	.00	.00	.00
2014 045-340-399	FEEES COUNTY COURT	.00	1,146.00-	665.00-	125.00-	790.00-	356.00- 31.06
2014 045-340-400	FEEES - COUNTY CLERK	.00	41,910.00-	60,215.00-	13,460.00-	73,675.00-	31,765.00 75.79-
2014 045-340-401	FEEES-CO CLK-CC	.00	168.00-	185.00-	40.00-	225.00-	57.00 33.93-
2014 045-360-100	INTEREST INCOME	.00	447.00-	208.77-	30.98-	239.75-	207.25- 46.36
2014 045-360-101	CD INTEREST	.00	.00	.00	28.85-	28.85-	28.85 .00
	*** TOTAL REVENUES	.00	43,671.00-	61,273.77-	13,684.83-	74,958.60-	31,287.60 71.64-
2014 045-403-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2014 045-630-341	ARCHIVE EXPENSE	.00	43,671.00	55,731.12	.00	55,731.12	12,060.12- 27.62- *
	EXPENDITURES REC ARCHI	.00	43,671.00	55,731.12	.00	55,731.12	12,060.12- 27.62-
	*** TOTAL EXPENSES	.00	43,671.00	55,731.12	.00	55,731.12	12,060.12- 27.62-

BROWN COUNTY
 TRIAL BALANCE SHEET - DIST CLERK RCDS PRESERVATION
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 046-103-000 CASH IN BANK	7,061.42
2014 046-103-201 CERTIFICATES OF DEPOSIT	70,000.00
2014 046-115-000 ACCOUNTS RECEIVABLE	833.09
2014 046-131-000 DUE TO AND FROM OTHER FUND	.00
2014 046-171-000 ESTIMATED REVENUES	.00
2014 046-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	77,894.51
LIABILITIES:	
2014 046-202-000 ACCOUNTS PAYABLE	.00
2014 046-202-100 SALARIES PAYABLE	.00
2014 046-241-000 ESTIMATED EXPENDITURES	.00
2014 046-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	67,412.64-
REALIZED REVENUE	10,481.87-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	77,894.51-
TOTAL LIABILITIES/FUND EQUITY	77,894.51-

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
2014 046-340-347	DISTRICT CLERK FEES	.00	6,250.00-	5,626.18-	1,007.68-	6,633.86-	383.86 6.14-
2014 046-340-348	DIST CLERK CCL FEES	.00	3,342.00-	2,975.00-	515.00-	3,490.00-	148.00 4.43-
2014 046-340-405	TRANSFERS FROM GENERAL	.00	.00	.00	.00	.00	.00
2014 046-360-100	INTEREST EARNED	.00	.00	296.92-	31.18-	328.10-	328.10 .00
2014 046-360-101	CD INTEREST	.00	.00	.00	29.91-	29.91-	29.91 .00
2014 046-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	9,592.00-	8,898.10-	1,583.77-	10,481.87-	889.87 9.28-
2014 046-450-101	SALARIES	.00	.00	.00	.00	.00	.00
2014 046-450-201	FICA	.00	.00	.00	.00	.00	.00
2014 046-450-206	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00
2014 046-450-310	DST CLK RCDS PRESERVAT	.00	8,592.00	.00	.00	.00	8,592.00 100.00
2014 046-450-499	DIST CLERK MISC	.00	1,000.00	.00	.00	.00	1,000.00 100.00
	DST CLERK RCDS PRESERV	.00	9,592.00	.00	.00	.00	9,592.00 100.00
	*** 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:	
2014 047-103-000 CASH IN BANK	3,981.39
2014 047-103-201 CERTIFICATES OF DEPOSIT	.00
2014 047-115-000 ACCOUNTS RECEIVABLE	30.82
2014 047-131-000 DUE TO AND FROM OTHER FUNDS	.00
2014 047-171-000 ESTIMATED REVENUES	.00
2014 047-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS	4,012.21
LIABILITIES:	
2014 047-202-000 ACCOUNTS PAYABLE	.00
2014 047-241-000 ESTIMATED EXPENDITURES	.00
2014 047-241-100 BUDGETED FUND BALANCE	.00

TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	3,697.73-
REALIZED REVENUE	314.48-
LESS EXPENDITURES	.00

TOTAL FUND EQUITY	4,012.21-
TOTAL LIABILITIES/FUND EQUITY	
	4,012.21-

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
2014 047-340-347	DC SDU FEES	.00	512.00-	282.80-	30.73-	313.53-	198.47- 38.76
2014 047-360-100	INTEREST INCOME	.00	2.00-	.78-	.17-	.95-	1.05- 52.50
	*** TOTAL REVENUES	.00	514.00-	283.58-	30.90-	314.48-	199.52- 38.82
2014 047-450-341	OFFICE SUPPLIES	.00	514.00	.00	.00	.00	514.00 100.00
2014 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:	
2014 048-103-000 CASH IN BANK	5,917.95
2014 048-103-201 CERTIFICATES OF DEPOSIT	.00
2014 048-115-000 ACCOUNTS RECEIVABLE	140.13
2014 048-131-000 DUE TO AND FROM OTHER FUNDS	.00
2014 048-171-000 ESTIMATED REVENUES	.00
2014 048-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	6,058.08
LIABILITIES:	
2014 048-202-000 ACCOUNTS PAYABLE	.00
2014 048-202-100 SALARIES PAYABLE	.00
2014 048-241-000 ESTIMATED EXPENDITURES	.00
2014 048-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	4,046.86-
REALIZED REVENUE	2,011.22-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	6,058.08-
TOTAL LIABILITIES/FUND EQUITY	6,058.08-

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
2014 048-340-395	FEEES CO CLERK LAND	.00	.00	.00	.00	.00	.00
2014 048-340-399	FEEES COUNTY COURT	.00	.00	.00	.00	.00	.00
2014 048-340-400	FEEES-CO CLK-CC	.00	2,280.00-	1,330.00-	230.00-	1,560.00-	720.00- 31.58
2014 048-340-401	FEEES-CO CLK-CCL	.00	264.00-	370.00-	80.00-	450.00-	186.00- 70.45-
2014 048-360-100	INTEREST INCOME	.00	2.00-	.98-	.24-	1.22-	.78- 39.00
*** TOTAL REVENUES		.00	2,546.00-	1,700.98-	310.24-	2,011.22-	534.78- 21.00
EXPENDITURES VITAL REC		.00	.00	.00	.00	.00	.00
2014 048-695-101	SALARIES	.00	.00	.00	.00	.00	.00
2014 048-695-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
2014 048-695-202	HOSPITAL INSURANCE	.00	.00	.00	.00	.00	.00
2014 048-695-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2014 048-695-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2014 048-695-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2014 048-695-310	OFFICE SUPPLIES	.00	250.00	.00	.00	.00	250.00 100.00
2014 048-695-311	XEROX EXPENSE	.00	600.00	.00	.00	.00	600.00 100.00
2014 048-695-341	PERMANENT RECORDS	.00	1,696.00	.00	.00	.00	1,696.00 100.00
2014 048-695-420	TELEPHONE	.00	.00	.00	.00	.00	.00
2014 048-695-425	TRAVEL	.00	.00	.00	.00	.00	.00
2014 048-695-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2014 048-695-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2014 048-695-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
EXPENDITURES COURRT RE		.00	2,546.00	.00	.00	.00	2,546.00 100.00
*** TOTAL EXPENSES		.00	2,546.00	.00	.00	.00	2,546.00 100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - SURVEYOR FEE FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 049-103-000 CASH IN BANK	1,172.00
2014 049-103-201 CERTIFICATES OF DEPOSIT	.00
2014 049-115-000 ACCOUNTS RECEIVABLE	.00
2014 049-171-000 ESTIMATED REVENUE	.00
2014 049-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS	1,172.00
LIABILITIES:	
2014 049-202-000 ACCOUNTS PAYABLE	.00
2014 049-241-000 ESTIMATED EXPENDITURES	.00
2014 049-241-100 BUDGETED FUND BALANCE	.00

TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	772.00-
REALIZED REVENUE	900.00-
LESS EXPENDITURES	500.00

TOTAL FUND EQUITY	1,172.00-
TOTAL LIABILITIES/FUND EQUITY	1,172.00-

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
2014 049-340-450	SURVEYOR RECORDS FEES	.00	1,320.00-	900.00-	.00	900.00-	420.00- 31.82
2014 049-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	1,320.00-	900.00-	.00	900.00-	420.00- 31.82
2014 049-404-330	SURVEYOR EXPENSE	.00	1,320.00	500.00	.00	500.00	820.00 62.12
	SURVEYOR EXPENSE	.00	1,320.00	500.00	.00	500.00	820.00 62.12
		.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	1,320.00	500.00	.00	500.00	820.00 62.12

BROWN COUNTY
 TRIAL BALANCE SHEET - LAW LIBRARY FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 050-103-000 CASH IN BANK	6,691.10
2014 050-103-201 CERTIFICATES OF DEPOSIT	.00
2014 050-115-000 ACCOUNTS RECEIVABLE	1,995.12
2014 050-131-000 DUE TO AND FROM OTHER FUNDS	20,100.00
2014 050-171-000 ESTIMATED REVENUES	.00
2014 050-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	11,413.78-
LIABILITIES:	
2014 050-202-000 ACCOUNTS PAYABLE	81.25-
2014 050-241-000 ESTIMATED EXPENDITURES	.00
2014 050-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	81.25-
FUND EQUITY:	
FUND BALANCE	21,502.11
REALIZED REVENUE	31,146.79-
LESS EXPENDITURES	21,139.71
TOTAL FUND EQUITY	11,495.03
TOTAL LIABILITIES/FUND EQUITY	11,413.78

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
2014 050-340-347	FEE-DST CLK-DC	.00	11,000.00-	8,715.00-	2,065.00-	10,780.00-	220.00- 2.00
2014 050-340-348	FEE-DST CLK-CCL	.00	7,811.00-	7,001.00-	1,225.00-	8,226.00-	415.00 5.31-
2014 050-340-400	FEE-CO CLK-CC	.00	8,022.00-	4,690.00-	840.00-	5,530.00-	2,492.00- 31.06
2014 050-340-401	FEE-CO CLK-CCL	.00	2,100.00-	1,330.00-	280.00-	1,610.00-	490.00- 23.33
2014 050-340-405	TRANSFERS FROM GENERAL	.00	10,000.00-	5,000.00-	.00	5,000.00-	5,000.00- 50.00
2014 050-360-100	INTEREST INCOME	.00	2.00-	.60-	.19-	.79-	1.21- 60.50
	*** TOTAL REVENUES	.00	38,935.00-	26,736.60-	4,410.19-	31,146.79-	7,788.21- 20.00
2014 050-650-570	LAW LIBRARY EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
2014 050-650-571	LEGAL RESEARCH EXPENSE	.00	38,935.00	21,139.71	.00	21,139.71	17,795.29 45.71
	EXPENDITURES LAW LIBRA	.00	38,935.00	21,139.71	.00	21,139.71	17,795.29 45.71
	*** TOTAL EXPENSES	.00	38,935.00	21,139.71	.00	21,139.71	17,795.29 45.71

BROWN COUNTY
 TRIAL BALANCE SHEET - DST ATTNY PROFESSIONAL FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 053-103-000 CASH IN BANK	9,442.21
2014 053-115-000 ACCOUNTS RECEIVABLE	.21
2014 053-131-000 DUE TO AND FROM OTHER FUNDS	.00
2014 053-171-000 ESTIMATED REVENUE	.00
2014 053-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	9,442.42
LIABILITIES:	
2014 053-202-000 ACCOUNTS PAYABLE	.00
2014 053-202-100 SALARIES PAYABLE	.00
2014 053-241-000 ESTIMATED EXPENDITURES	.00
2014 053-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	.11
REALIZED REVENUE	9,646.73-
LESS EXPENDITURES	204.20
TOTAL FUND EQUITY	9,442.42-
TOTAL LIABILITIES/FUND EQUITY	9,442.42-

BUDGET COMPARISON FOR SEPTEMBER

DST ATTYN PROFESSIONAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2014 053-321-341	STATE FUNDING	.00	.00	9,644.64-	.00	9,644.64-	.00
2014 053-321-345	COUNTY CONTRIBUTION	.00	.00	.00	.00	.00	.00
2014 053-360-100	INTEREST EARNED	.00	.00	1.69-	.40-	2.09-	.00
2014 053-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	.00	9,646.33-	.40-	9,646.73-	.00
2014 053-476-101	SALARIES	.00	.00	.00	.00	.00	.00
2014 053-476-201	FICA/MED	.00	.00	.00	.00	.00	.00
2014 053-476-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2014 053-476-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2014 053-476-206	UNEMPLOYMENT	.00	.00	4.20	.00	4.20-	.00
2014 053-476-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
2014 053-476-425	TRAVEL	.00	.00	.00	.00	.00	.00
2014 053-476-499	MISCELLANEOUS	.00	.00	200.00	.00	200.00-	.00
2014 053-476-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	204.20	.00	204.20	.00
	*** TOTAL EXPENSES	.00	.00	204.20	.00	204.20	.00

BROWN COUNTY
 TRIAL BALANCE SHEET - VIOLENCE AGAINST WOMEN FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 054-103-000 CASH IN BANK	172.45
2014 054-115-000 ACCOUNTS RECEIVABLE	.00
2014 054-131-000 DUE TO AND FROM OTHER FUNDS	72,500.00-
2014 054-171-000 ESTIMATED REVENUE	.00
2014 054-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	72,327.55-
LIABILITIES:	
2014 054-202-000 ACCOUNTS PAYABLE	.00
2014 054-202-100 SALARIES PAYABLE	.00
2014 054-241-000 ESTIMATED EXPENDITURES	.00
2014 054-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	72,327.75
REALIZED REVENUE	.20-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	72,327.55
TOTAL LIABILITIES/FUND EQUITY	72,327.55

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
2014 054-321-341	COURT PROJECT GRANT FU	.00	.00	.00	.00	.00	.00
2014 054-321-342	TASK FORCE GRANT FUNDI	.00	.00	.00	.00	.00	.00
2014 054-321-343	VAWA OFFICER GRANT FUN	.00	37,805.00-	.00	.00	37,805.00-	100.00
2014 054-321-345	TRANSFERS FROM GENERAL	.00	22,203.00-	.00	.00	22,203.00-	100.00
2014 054-360-100	INTEREST EARNED	.00	4.00-	.20-	.20-	3.80-	95.00
2014 054-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES		.00	60,012.00-	.20-	.20-	60,011.80-	100.00
2014 054-560-000	VAWA OFFICER PROJECT	.00	.00	.00	.00	.00	.00
2014 054-560-101	SALARY	.00	36,342.00	.00	.00	36,342.00	100.00
2014 054-560-103	CERT PAY VAWA	.00	2,100.00	.00	.00	2,100.00	100.00
2014 054-560-104	OVERTIME	.00	1,100.00	.00	.00	1,100.00	100.00
2014 054-560-110	CID PAY	.00	1,200.00	.00	.00	1,200.00	100.00
2014 054-560-201	FICA/MED	.00	3,117.00	.00	.00	3,117.00	100.00
2014 054-560-202	HOSPITALIZATION	.00	7,000.00	.00	.00	7,000.00	100.00
2014 054-560-203	RETIREMENT	.00	2,922.00	.00	.00	2,922.00	100.00
2014 054-560-205	LIFE INSURANCE	.00	108.00	.00	.00	108.00	100.00
2014 054-560-331	OPERATING EXPENSE	.00	.00	.00	.00	.00	.00
2014 054-560-420	TELEPHONE	.00	.00	.00	.00	.00	.00
2014 054-560-425	TRAVEL/TRAINING	.00	1,272.00	.00	.00	1,272.00	100.00
2014 054-560-482	CLOTHING ALLOWANCE	.00	600.00	.00	.00	600.00	100.00
2014 054-560-570	EQUIPMENT	.00	4,251.00	.00	.00	4,251.00	100.00
	EXPENDITURES OFFICER	.00	60,012.00	.00	.00	60,012.00	100.00
2014 054-701-000	VAWA COURT PROJECT	.00	.00	.00	.00	.00	.00
2014 054-701-310	SUPPLIES	.00	.00	.00	.00	.00	.00
2014 054-701-400	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00
2014 054-701-425	TRAVEL/TRAINING	.00	.00	.00	.00	.00	.00
	EXPENDITURES COURT PRO	.00	.00	.00	.00	.00	.00
2014 054-801-000	VAWA TASK FORCE	.00	.00	.00	.00	.00	.00
2014 054-801-101	SALARIES	.00	.00	.00	.00	.00	.00
2014 054-801-201	FICA/MED	.00	.00	.00	.00	.00	.00
2014 054-801-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2014 054-801-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2014 054-801-205	DENTAL INSURANCE	.00	.00	.00	.00	.00	.00
2014 054-801-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2014 054-801-310	SUPPLIES	.00	.00	.00	.00	.00	.00
2014 054-801-425	TRAVEL/TRAINING	.00	.00	.00	.00	.00	.00
2014 054-801-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
	EXPENDITURES TASK FORC	.00	.00	.00	.00	.00	.00
*** TOTAL EXPENSES		.00	60,012.00	.00	.00	60,012.00	100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - FEMA
 SEPTEMBER

YEAR-TO-DATE

ASSETS:	
2014 055-103-000 CASH IN BANK	7,753.93
2014 055-103-201 CERTIFICATES OF DEPOSIT	24,924.96
2014 055-115-000 ACCOUNTS RECEIVABLE	402.45
2014 055-131-000 DUE TO AND FROM OTHER FUNDS	23,606.78
2014 055-171-000 ESTIMATED REVENUE	.00
2014 055-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	56,688.12
LIABILITIES:	
2014 055-202-000 ACCOUNTS PAYABLE	.00
2014 055-202-100 SALARIES PAYABLE	.00
2014 055-241-000 ESTIMATED EXPENDITURES	.00
2014 055-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	56,537.37-
REALIZED REVENUE	150.75-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	56,688.12-
TOTAL LIABILITIES/FUND EQUITY	56,688.12-

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
2014 055-330-300	FEMA FUNDING ADMIN FEE	.00	.00	.00	.00	.00	.00
2014 055-330-301	FEMA FUNDING PCT 1	.00	.00	.00	.00	.00	.00
2014 055-330-302	FEMA FUNDING PCT 2	.00	.00	.00	.00	.00	.00
2014 055-330-303	FEMA FUNDING PCT 3	.00	.00	.00	.00	.00	.00
2014 055-330-304	FEMA FUNDING PCT 4	.00	.00	.00	.00	.00	.00
2014 055-335-300	MITIGATION PROCEEDS	.00	.00	.00	.00	.00	.00
2014 055-360-100	INTEREST INCOME	.00	.00	128.56-	11.54-	140.10-	140.10
2014 055-360-101	CD INTEREST	.00	.00	.00	10.65-	10.65-	10.65
2014 055-390-800	PRIOR FUND BALANCE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	.00	128.56-	22.19-	150.75-	150.75
2014 055-610-000	FEMA ADMIN EXPENSE	.00	.00	.00	.00	.00	.00
2014 055-610-101	ADMIN SALARIES	.00	.00	.00	.00	.00	.00
2014 055-610-201	FICA/MED	.00	.00	.00	.00	.00	.00
2014 055-610-310	ADMIN OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
2014 055-610-400	MITIGATION EXPENSE	.00	.00	.00	.00	.00	.00
2014 055-610-425	TRAVEL EXPENSE	.00	.00	.00	.00	.00	.00
2014 055-610-499	ADMIN EXPENSE	.00	.00	.00	.00	.00	.00
	TOTAL ADMIN EXPENSE	.00	.00	.00	.00	.00	.00
2014 055-620-000	FEMA ROAD REPAIRS	.00	.00	.00	.00	.00	.00
2014 055-621-331	REPAIRS PCT 1	.00	.00	.00	.00	.00	.00
2014 055-622-331	REPAIRS PCT 2	.00	.00	.00	.00	.00	.00
2014 055-623-331	REPAIRS PCT 3	.00	.00	.00	.00	.00	.00
2014 055-624-331	REPAIRS PCT 4	.00	.00	.00	.00	.00	.00
	TOTAL REPAIR EXPENSE	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	.00	.00	.00	.00	.00

BROWN COUNTY
 TRIAL BALANCE SHEET - COUNTY CLERK TECH FUND
 SEPTEMBER

YEAR-TO-DATE

ASSETS:	
2014 056-103-000 CASH IN BANK	455.90
2014 056-103-201 CERTIFICATE OF DEPOSIT	.00
2014 056-115-000 ACCOUNTS RECEIVABLE	73.93
2014 056-131-000 DUE TO AND FROM OTHER FUNDS	.00
2014 056-171-000 ESTIMATED REVENUE	.00
2014 056-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	529.83
LIABILITIES:	
2014 056-202-000 ACCOUNTS PAYABLE	.00
2014 056-202-100 SALARIES PAYABLE	.00
2014 056-241-000 ESTIMATED EXPENDITURES	.00
2014 056-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	2,172.51-
REALIZED REVENUE	817.96-
LESS EXPENDITURES	2,460.64
TOTAL FUND EQUITY	529.83-
TOTAL LIABILITIES/FUND EQUITY	529.83-

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
2014 056-340-399	FEES COUNTY COURT	.00	.00	.00	.00	.00	.00
2014 056-340-400	FEES COUNTY CLERK	.00	.00	4.46-	2.23-	6.69-	6.69
2014 056-340-401	FEES CCL	.00	1,030.00-	687.61-	123.42-	811.03-	218.97-
2014 056-360-100	INTEREST INCOME	.00	1.00-	.24-	.00	.24-	.76-
*** TOTAL REVENUES		.00	1,031.00-	692.31-	125.65-	817.96-	213.04-
2014 056-403-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2014 056-409-499	TECH EXPENSE	.00	1,031.00	2,460.64	.00	2,460.64	1,429.64-
EXPENDITURES CC TECH F		.00	1,031.00	2,460.64	.00	2,460.64	1,429.64-
*** TOTAL EXPENSES		.00	1,031.00	2,460.64	.00	2,460.64	1,429.64-

BROWN COUNTY
 TRIAL BALANCE SHEET - DISTRICT CLERK TECH FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 057-103-000 CASH IN BANK	824.00
2014 057-103-201 CERTIFICATE OF DEPOSIT	.00
2014 057-115-000 ACCOUNTS RECEIVABLE	12.00
2014 057-131-000 DUE TO AND FROM OTHER FUNDS	.00
2014 057-171-000 ESTIMATED REVENUE	.00
2014 057-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	836.00
LIABILITIES:	
2014 057-202-000 ACCOUNTS PAYABLE	.00
2014 057-202-100 SALARIES PAYABLE	.00
2014 057-241-000 ESTIMATED EXPENDITURES	.00
2014 057-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	636.00-
REALIZED REVENUE	200.00-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	836.00-
TOTAL LIABILITIES/FUND EQUITY	836.00-

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
2014 057-340-347	FEES DISTRICT COURT	.00	226.00-	184.00-	16.00-	200.00-	26.00- 11.50
2014 057-340-348	DISTRICT CCL FEES	.00	.00	.00	.00	.00	.00 .00
2014 057-360-100	INTEREST EARNED	.00	.00	.00	.00	.00	.00 .00
2014 057-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	226.00-	184.00-	16.00-	200.00-	26.00- 11.50
2014 057-450-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2014 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:	
2014 060-103-000 CASH IN BANK	6,446.06
2014 060-103-201 CERTIFICATES OF DEPOSIT	400.00
2014 060-105-000 AD VALOREM TAXES RECEIVABLE	159,820.34
2014 060-115-000 ACCOUNTS RECEIVABLE	2,222.48
2014 060-131-000 DUE TO AND FROM OTHER FUNDS	.00
2014 060-171-000 ESTIMATED REVENUES	.00
2014 060-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	168,888.88
LIABILITIES:	
2014 060-202-000 ACCOUNTS PAYABLE	.00
2014 060-241-000 ESTIMATED EXPENDITURES	.00
2014 060-241-100 BUDGETED FUND BALANCE	.00
2014 060-250-000 DEFERRED AD VALOREM TAXES	159,820.34
TOTAL LIABILITIES	159,820.34
FUND EQUITY:	
FUND BALANCE	6,058.87
REALIZED REVENUE	1,112,955.50
LESS EXPENDITURES	1,109,945.83
TOTAL FUND EQUITY	9,068.54
TOTAL LIABILITIES/FUND EQUITY	168,888.88

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
2014 060-310-110	ADV TAXES CURRENT	.00	1074,866.00-	1065,846.13-	4,945.78-	1070,791.91-	4,074.09-
2014 060-310-120	ADV TAXES DELINQUENT	.00	24,000.00-	17,378.43-	1,526.16-	18,904.59-	5,095.41-
2014 060-310-122	ADV TAXES P&I	.00	9,000.00-	6,302.67-	735.84-	7,038.51-	1,961.49-
2014 060-310-125	SUPPLEMENTAL AD VALORE	.00	.00	.00	.00	.00	.00
2014 060-360-100	INTEREST INCOME	.00	2,500.00-	3,035.51-	174.72-	3,210.23-	710.23
2014 060-360-101	CD INTEREST	.00	.00	.00	.17-	.17-	.17
2014 060-370-100	OTHER REVENUE	.00	.00	13,010.09-	.00	13,010.09-	13,010.09
2014 060-390-800	FUND BALANCE	.00	2,580.00-	.00	.00	.00	2,580.00-
	*** TOTAL REVENUES	.00	1112,946.00-	1105,572.83-	7,382.67-	1112,955.50-	9.50
2014 060-680-400	PROFESSIONAL SERVICE	.00	3,000.00	.00	.00	.00	3,000.00
2014 060-680-640	PRINCIPAL 2013	.00	305,000.00	.00	305,000.00	305,000.00	.00
2014 060-680-645	PRINCIPAL 2002	.00	.00	.00	.00	.00	.00
2014 060-680-650	PRINCIPAL 2007	.00	595,000.00	.00	595,000.00	595,000.00	.00
2014 060-680-680	INTEREST 2013	.00	20,746.00	10,995.83	9,750.00	20,745.83	.17
2014 060-680-685	INTEREST 2002	.00	.00	.00	.00	.00	.00
2014 060-680-690	INTEREST 2007	.00	189,200.00	94,600.00	94,600.00	189,200.00	.00
	EXPENDITURES DEBT SERV	.00	1112,946.00	105,595.83	1004,350.00	1109,945.83	3,000.17
	*** TOTAL EXPENSES	.00	1112,946.00	105,595.83	1004,350.00	1109,945.83	3,000.17

BROWN COUNTY
 TRIAL BALANCE SHEET - RURAL ADDRESSING FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 061-103-000 CASH IN BANK	21,059.75
2014 061-115-000 ACCOUNTS RECEIVABLE	1,901.08
2014 061-131-000 DUE TO/FROM OTHER FUNDS	11,100.00
2014 061-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	11,860.83
LIABILITIES:	
2014 061-202-000 ACCOUNTS PAYABLE	.00
2014 061-202-100 SALARIES PAYABLE	.00
2014 061-207-000 DUE TO OTHER FUNDS	.00
2014 061-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	8,313.84
REALIZED REVENUE	26,382.76
LESS EXPENDITURES	22,835.77
TOTAL FUND EQUITY	11,860.83
TOTAL LIABILITIES/FUND EQUITY	11,860.83

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
2014 061-321-341	STATE GRANT FUNDS	.00	23,934.00-	19,008.72-	7,374.04-	26,382.76-	2,448.76 10.23-
2014 061-360-100	INTEREST INCOME	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	23,934.00-	19,008.72-	7,374.04-	26,382.76-	2,448.76 10.23-
2014 061-402-000	RURAL ADDRESSING FUND	.00	.00	.00	.00	.00	.00 .00
2014 061-402-101	SALARIES	.00	19,831.00	18,178.05	1,652.55	19,830.60	.40 .00
2014 061-402-201	SOCIAL SECURITY	.00	1,517.00	1,374.12	124.92	1,499.04	17.96 1.18
2014 061-402-202	HOSPITAL INSURANCE	.00	.00	.00	.00	.00	.00 .00
2014 061-402-203	RETIREMENT	.00	1,422.00	1,344.35	123.61	1,467.96	45.96- 3.23- *
2014 061-402-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2014 061-402-206	UNEMPLOYMENT	.00	70.00	38.17	.00	38.17	31.83 45.47
2014 061-402-310	OFFICE SUPPLIES	.00	1,094.00	.00	.00	.00	1,094.00 100.00
2014 061-402-331	SUPPLIES	.00	.00	.00	.00	.00	.00 .00
2014 061-402-421	COMMUNICATIONS	.00	.00	.00	.00	.00	.00 .00
2014 061-402-425	TRAVEL	.00	.00	.00	.00	.00	.00 .00
2014 061-402-430	RENT	.00	.00	.00	.00	.00	.00 .00
2014 061-402-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2014 061-402-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00 .00
2014 061-402-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
	EXPENDITURES RURAL ADD	.00	23,934.00	20,934.69	1,901.08	22,835.77	1,098.23 4.59
	*** TOTAL EXPENSES	.00	23,934.00	20,934.69	1,901.08	22,835.77	1,098.23 4.59

BROWN COUNTY
 TRIAL BALANCE SHEET - CAPITAL PROJECTS FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 062-103-000 CASH IN BANK	576,971.90
2014 062-103-001 TEX-POOL CASH IN BANK	.00
2014 062-103-201 CERTIFICATES OF DEPOSIT	.00
2014 062-115-000 ACCOUNTS RECEIVABLE	.00
2014 062-131-000 DUE TO AND FROM OTHER FUNDS	.00
2014 062-171-000 ESTIMATED REVENUES	.00
2014 062-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	576,971.90
LIABILITIES:	
2014 062-202-000 ACCOUNTS PAYABLE	23,148.75
2014 062-241-000 ESTIMATED EXPENDITURES	.00
2014 062-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	23,148.75
FUND EQUITY:	
FUND BALANCE	1,348,518.13
REALIZED REVENUE	.00
LESS EXPENDITURES	794,694.98
TOTAL FUND EQUITY	553,823.15
TOTAL LIABILITIES/FUND EQUITY	576,971.90

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
2014 062-311-200	SALE OF TAX NOTES	.00	.00	.00	.00	.00	.00
2014 062-321-200	SALE OF CERTIFICATES	.00	.00	.00	.00	.00	.00
2014 062-360-100	INTEREST INCOME	.00	.00	.00	.00	.00	.00
2014 062-370-100	OTHER FUNDING	.00	.00	.00	.00	.00	.00
2014 062-390-800	PRIOR FUND BALANCE	.00	1500,000.00-	.00	.00	1500,000.00-	100.00
*** TOTAL REVENUES							
		.00	1500,000.00-	.00	.00	1500,000.00-	100.00
2014 062-600-000	CERTIFICATE EXPENSES	.00	.00	.00	.00	.00	.00
2014 062-600-400	PROFESSIONAL SERVICE	.00	.00	2,500.00	3,250.00	3,250.00-	.00
2014 062-600-450	OTHER EXPENSES	.00	100,000.00	100,000.00	100,000.00	.00	.00
2014 062-600-675	CERTIFICATE EXPENSE	.00	.00	.00	.00	.00	.00
2014 062-600-675	EXPENDITURES CERTIFICA	.00	100,000.00	102,500.00	103,250.00	3,250.00-	3.25-
*** TOTAL REVENUES							
		.00	350,000.00	350,000.00	350,000.00	187,286.86	53.51
2014 062-621-000	PCT 1 INFRASTRUCTURE EX	.00	.00	134,268.48	162,713.14	187,286.86	53.51
2014 062-621-450	PCT 1 ROAD PROJECTS	.00	350,000.00	134,268.48	162,713.14	187,286.86	53.51
TOTAL PCT 1							
		.00	350,000.00	134,268.48	162,713.14	187,286.86	53.51
2014 062-622-000	PCT 2 INFRASTRUCTURE EX	.00	.00	.00	.00	.00	.00
2014 062-622-450	PCT 2 ROAD PROJECTS	.00	350,000.00	21,731.70	21,731.70	328,268.30	93.79
TOTAL PCT 2							
		.00	350,000.00	21,731.70	21,731.70	328,268.30	93.79
2014 062-623-000	PCT 3 INFRASTRUCTURE EX	.00	.00	.00	.00	.00	.00
2014 062-623-450	PCT 3 ROAD PROJECTS	.00	350,000.00	162,594.67	253,480.62	96,519.38	27.58
TOTAL PCT 3							
		.00	350,000.00	162,594.67	253,480.62	96,519.38	27.58
2014 062-624-000	PCT 4 INFRASTRUCTURE EX	.00	.00	.00	.00	.00	.00
2014 062-624-450	PCT 4 ROAD PROJECTS	.00	350,000.00	240,520.77	253,519.52	96,480.48	27.57
TOTAL PCT 4							
		.00	350,000.00	240,520.77	253,519.52	96,480.48	27.57
2014 062-636-000	COURTHOUSE EXPENSE	.00	.00	.00	.00	.00	.00
2014 062-636-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00
2014 062-636-450	CCL MTCE/CONSTRUCTION	.00	.00	.00	.00	.00	.00
2014 062-636-451	COUNTY COURTROOM RENOV	.00	.00	.00	.00	.00	.00
2014 062-636-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
2014 062-636-570	EXPENDITURES COURTHOUS	.00	.00	.00	.00	.00	.00
EXPENDITURES CAP. PROJ							
		.00	.00	.00	.00	.00	.00
*** TOTAL EXPENSES							
		.00	1500,000.00	661,615.62	794,694.98	705,305.02	47.02

BROWN COUNTY
 TRIAL BALANCE SHEET - LONG TERM DEBT
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 063-121-105 SERIES 2013 TAX NOTES	1,245,000.00
2014 063-121-107 SERIES 2007 REFUNDING BONDS	4,135,000.00
2014 063-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS	5,380,000.00
LIABILITIES:	
2014 063-231-102 TAX NOTES PAYABLE 2013	1,245,000.00-
2014 063-231-103 SERIES 2007 REFUNDING BONDS	4,135,000.00-
2014 063-241-100 BUDGETED FUND BALANCE	.00

TOTAL LIABILITIES	5,380,000.00-
FUND EQUITY:	
FUND BALANCE	.00
REALIZED REVENUE	.00
LESS EXPENDITURES	.00

TOTAL FUND EQUITY	.00
TOTAL LIABILITIES/FUND EQUITY	5,380,000.00-

BUDGET COMPARISON FOR SEPTEMBER

LONG TERM DEBT

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2014 063-333-333	REVENUE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	.00	.00	.00	.00	.00
2014 063-444-444	EXPENSES	.00	.00	.00	.00	.00	.00
	EXPENDITURES LONG TERM	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	.00	.00	.00	.00	.00

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

	YEAR-TO-DATE
ASSETS:	
2014 065-103-000 CASH IN BANK	2,077.76
2014 065-115-000 ACCOUNTS RECEIVABLE	.04
2014 065-131-000 DUE TO/FROM OTHER FUNDS	.00
2014 065-171-000 ESTIMATED REVENUES	.00
2014 065-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS	2,077.80
LIABILITIES:	
2014 065-202-000 ACCOUNTS PAYABLE	.00
2014 065-207-000 DUE TO OTHER FUNDS	.00
2014 065-241-000 ESTIMATED EXPENDITURES	.00
2014 065-241-100 BUDGETED FUND BALANCE	.00

TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	2,077.32-
REALIZED REVENUE	.48-
LESS EXPENDITURES	.00

TOTAL FUND EQUITY	2,077.80-
TOTAL LIABILITIES/FUND EQUITY	
	2,077.80-

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
2014 065-321-341	GRANT FUNDS	.00	.00	.00	.00	.00	.00
2014 065-321-345	COUNTY MATCHING ALLOTM	.00	.00	.00	.00	.00	.00
2014 065-360-100	INTEREST INCOME	.00	1.00-	.40-	.08-	.48-	.52- 52.00
2014 065-395-800	BUDGETED FUND BALANCE	.00	2,000.00-	.00	.00	.00	2,000.00- 100.00
	*** TOTAL REVENUES	.00	2,001.00-	.40-	.08-	.48-	2,000.52- 99.98
2014 065-560-425	TRAVEL	.00	.00	.00	.00	.00	.00
2014 065-560-499	MISCELLANEOUS EQUIPMEN	.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:	
2014 066-103-000 CASH IN BANK	16,646.10
2014 066-115-000 ACCOUNTS RECEIVABLE	.00
2014 066-171-000 ESTIMATED REVENUE	.00
2014 066-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	16,646.10
LIABILITIES:	
2014 066-202-000 ACCOUNTS PAYABLE	.00
2014 066-241-000 ESTIMATED EXPENDITURES	.00
2014 066-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	13,258.50-
REALIZED REVENUE	3,387.60-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	16,646.10-
TOTAL LIABILITIES/FUND EQUITY	16,646.10-

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
2014 066-321-341	SCAAP GRANT INCOME	.00	5,066.00-	422.40	3,810.00-	3,387.60-	1,678.40- 33.13
	*** TOTAL REVENUES	.00	5,066.00-	422.40	3,810.00-	3,387.60-	1,678.40- 33.13
2014 066-512-330	INMATE EXPENSE	.00	5,066.00	.00	.00	.00	5,066.00 100.00
	SCAAP EXPENSES	.00	5,066.00	.00	.00	.00	5,066.00 100.00
	*** TOTAL EXPENSES	.00	5,066.00	.00	.00	.00	5,066.00 100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - CHAPTER 19 VOTER REGISTRATION
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 082-103-000 CASH IN BANK	3,280.20
2014 082-115-000 ACCOUNTS RECEIVABLE	.00
2014 082-131-000 DUE TO AND FROM OTHER FUNDS	4,600.00-
2014 082-171-000 ESTIMATED REVENUES	.00
2014 082-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS	1,319.80-
LIABILITIES:	
2014 082-202-000 ACCOUNTS PAYABLE	.00
2014 082-202-100 SALARIES PAYABLE	.00
2014 082-241-000 ESTIMATED EXPENDITURES	.00
2014 082-241-100 BUDGETED FUND BALANCE	.00

TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	1,660.24
REALIZED REVENUE	4,330.47-
LESS EXPENDITURES	3,990.03

TOTAL FUND EQUITY	1,319.80
TOTAL LIABILITIES/FUND EQUITY	
	1,319.80

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
2014 082-340-348	STATE COMPTROLLER	.00	3,209.00-	1,135.08-	2,894.88-	4,029.96-	820.96 25.58-
2014 082-360-100	INTEREST INCOME	.00	1.00-	.51-	.00	.51-	.49- 49.00
2014 082-370-100	TRF FROM GENERAL	.00	.00	300.00-	.00	300.00-	300.00 .00
2014 082-370-695	TRF FROM ELECTION ADM	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	3,210.00-	1,435.59-	2,894.88-	4,330.47-	1,120.47 34.91-
2014 082-491-101	SALARIES	.00	.00	1,196.88	.00	1,196.88	1,196.88-.00 *
2014 082-491-201	FICA/MED	.00	.00	91.56	.00	91.56	91.56-.00 *
2014 082-491-204	WORKERS COMP	.00	.00	.00	.00	.00	.00 .00
2014 082-491-206	UNEMPLOYMENT	.00	.00	1.59	.00	1.59	1.59-.00 *
2014 082-491-420	TELEPHONE	.00	3,210.00	.00	.00	.00	3,210.00 100.00 *
2014 082-491-425	TRAVEL	.00	.00	2,700.00	.00	2,700.00	2,700.00-.00 *
2014 082-491-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
	ACTUAL EXPENDITURES	.00	3,210.00	3,990.03	.00	3,990.03	780.03- 24.30-
	*** TOTAL EXPENSES	.00	3,210.00	3,990.03	.00	3,990.03	780.03- 24.30-

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

	YEAR-TO-DATE
ASSETS:	
2014 084-103-000 CASH IN BANK	3,823.72
2014 084-103-201 CERTIFICATE OF DEPOSIT	16,800.00
2014 084-115-000 ACCOUNTS RECEIVABLE	7.26
2014 084-131-000 DUE TO AND FROM OTHER FUNDS	.00
2014 084-171-000 ESTIMATED REVENUES	.00
2014 084-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS	20,630.98
LIABILITIES:	
2014 084-202-000 ACCOUNTS PAYABLE	.00
2014 084-241-000 ESTIMATED EXPENDITURES	.00
2014 084-241-100 BUDGETED FUND BALANCE	.00

TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	19,126.34-
REALIZED REVENUE	1,504.64-
LESS EXPENDITURES	.00

TOTAL FUND EQUITY	20,630.98-
TOTAL LIABILITIES/FUND EQUITY	20,630.98-

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
2014 084-321-345	DEALER PEN. & INT.	.00	250.00-	583.26-	.00	583.26-	333.26 133.30-
2014 084-360-100	INTEREST INCOME	.00	500.00-	906.34-	7.86-	914.20-	414.20 82.84-
2014 084-360-101	CD INTEREST	.00	.00	.00	7.18-	7.18-	7.18 .00
*** TOTAL REVENUES							
2014 084-691-310	OFFICE SUPPLIES	.00	.00	.00	15.04-	1,504.64-	754.64 100.62-
2014 084-691-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2014 084-691-499	MISCELLANEOUS	.00	750.00	.00	.00	.00	750.00 100.00
2014 084-691-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
EXPENDITURES TAC P&I							
*** 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:		
2014 086-103-000 CASH IN BANK	14,853.62	
2014 086-103-201 CERTIFICATES OF DEPOSIT	.00	
2014 086-115-000 ACCOUNTS RECEIVABLE	260.31	
2014 086-171-000 ESTIMATED REVENUES	.00	
TOTAL ASSETS	15,113.93	15,113.93
LIABILITIES:		
2014 086-202-000 ACCOUNTS PAYABLE	.00	
2014 086-202-100 SALARIES PAYABLE	.00	
2014 086-241-000 ESTIMATED REVENUES	.00	
2014 086-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	11,820.81	
REALIZED REVENUE	3,593.12	
LESS EXPENDITURES	300.00	
TOTAL FUND EQUITY	15,113.93	
TOTAL LIABILITIES/FUND EQUITY		15,113.93

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
2014 086-340-400	FEEES - CO CLK - CC	.00	2,568.00-	2,690.00-	440.00-	3,130.00-	562.00 21.88-
2014 086-340-401	FEEES CO CLK - CCL	.00	360.00-	380.00-	80.00-	460.00-	100.00 27.78-
2014 086-360-100	INTEREST INCOME	.00	4.00-	2.53-	.59-	3.12-	.88- 22.00
	*** TOTAL REVENUES	.00	2,932.00-	3,072.53-	520.59-	3,593.12-	661.12 22.55-
2014 086-426-400	PROFESSIONAL SERVICE	.00	.00	300.00	.00	300.00	300.00- .00
	TOTAL EXPENDITURES	.00	.00	300.00	.00	300.00	300.00- .00
2014 086-802-400	COURT INIATED GUARDIAN	.00	2,932.00	.00	.00	.00	2,932.00 100.00
2014 086-802-401	CCL COURT INIATED GUAR	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL EXPENSES	.00	2,932.00	300.00	.00	300.00	2,632.00 89.77

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

YEAR-TO-DATE

ASSETS:		
2014 096-103-000 CASH IN BANK	4,126.91	
2014 096-103-201 CERTIFICATE OF DEPOSIT	10,500.00	
2014 096-115-000 ACCOUNTS RECEIVABLE	327.15	
2014 096-171-000 ESTIMATED REVENUES	.00	
2014 096-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	14,954.06	14,954.06
LIABILITIES:		
2014 096-202-000 ACCOUNTS PAYABLE	.00	
2014 096-241-000 ESTIMATED EXPENDITURES	.00	
2014 096-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	11,452.32	
REALIZED REVENUE	3,501.74	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	14,954.06	
TOTAL LIABILITIES/FUND EQUITY		14,954.06

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
2014 096-340-347	FEES - DST CLERK	.00	1,366.00-	1,847.28-	421.97-	2,269.25-	903.25 66.12-
2014 096-340-348	FEES - DST CLK -CCL	.00	1,092.00-	1,005.00-	175.00-	1,180.00-	88.00 8.06-
2014 096-360-100	INTEREST EARNED	.00	28.00-	43.20-	4.80-	48.00-	20.00 71.43-
2014 096-360-101	CD INTEREST	.00	.00	.00	4.49-	4.49-	4.49 .00
	*** TOTAL REVENUES	.00	2,486.00-	2,895.48-	606.26-	3,501.74-	1,015.74 40.86-
2014 096-450-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00 .00
2014 096-450-311	XEROX EXPENSE	.00	.00	.00	.00	.00	.00 .00
2014 096-450-341	PERMANENT RECORDS	.00	.00	.00	.00	.00	.00 .00
2014 096-450-425	TRAVEL	.00	.00	.00	.00	.00	.00 .00
2014 096-450-499	MISCELLANEOUS EXPENSE	.00	2,486.00	.00	.00	.00	2,486.00 100.00
2014 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 FD
 SEPTEMBER

YEAR-TO-DATE

ASSETS:		
2014 097-103-000 CASH IN BANK	1,229.67	
2014 097-103-201 CERTIFICATE OF DEPOSIT	.00	
2014 097-115-000 ACCOUNTS RECEIVABLE	204.02	
2014 097-171-000 ESTIMATED REVENUE	.00	
2014 097-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	1,433.69	1,433.69
LIABILITIES:		
2014 097-202-000 ACCOUNTS PAYABLE	80.52	
2014 097-202-100 SALARIES PAYABLE	.00	
2014 097-241-000 ESTIMATED EXPENDITURES	.00	
2014 097-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	80.52	
FUND EQUITY:		
FUND BALANCE	1,992.39	
REALIZED REVENUE	2,388.14	
LESS EXPENDITURES	3,027.36	
TOTAL FUND EQUITY	1,353.17	
TOTAL LIABILITIES/FUND EQUITY		1,433.69

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
2014 097-340-399	FEES COUNTY COURT	.00	.00	.00	.00	.00	.00
2014 097-340-400	FEES COUNTY CLERK	.00	2,727.00-	1,854.63-	533.00-	2,387.63-	339.37- 12.44
2014 097-340-401	FEES CCL	.00	1.00-	.00	.00	.00	1.00- 100.00
2014 097-360-100	INTEREST INCOME	.00	.00	.49-	.02-	.51-	.51 .00
	*** TOTAL REVENUES	.00	2,728.00-	1,855.12-	533.02-	2,388.14-	339.86- 12.46
2014 097-403-341	PERMANENT RECORDS	.00	2,728.00	2,241.31	247.05	2,488.36	239.64 8.78
2014 097-403-499	MISCELLANEOUS	.00	.00	539.00	.00	539.00	539.00- .00
	*** TOTAL EXPENSES	.00	2,728.00	2,780.31	247.05	3,027.36	299.36- 10.97-

BROWN COUNTY
 TRIAL BALANCE SHEET - CC RECORDS MANAGEMENT FUND
 SEPTEMBER

YEAR-TO-DATE

ASSETS:
 2014 098-103-000 CASH IN BANK 31,955.99
 2014 098-103-201 CERTIFICATES OF DEPOSIT 70,000.00
 2014 098-115-000 ACCOUNTS RECEIVABLE 7,209.32
 2014 098-131-000 DUE TO AND FROM OTHER FUNDS 7,000.00-
 2014 098-171-000 ESTIMATED REVENUES .00
 2014 098-171-100 BUDGETED FUND BALANCE .00

 TOTAL ASSETS 102,165.31

LIABILITIES:
 2014 098-202-000 ACCOUNTS PAYABLE .00
 2014 098-202-100 SALARIES PAYABLE .00
 2014 098-241-000 ESTIMATED EXPENDITURES .00
 2014 098-241-100 BUDGETED FUND BALANCE .00

 TOTAL LIABILITIES .00

FUND EQUITY:
 FUND BALANCE 33,873.61-
 REALIZED REVENUE 75,545.31-
 LESS EXPENDITURES 7,253.61

 TOTAL FUND EQUITY 102,165.31-

TOTAL LIABILITIES/FUND EQUITY 102,165.31-

BUDGET COMPARISON FOR SEPTEMBER

CC 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
2014 098-340-395	FEES CO CLERK LAND	.00	.00	.00	.00	.00	.00
2014 098-340-399	FEES COUNTY COURT	.00	1,146.00	.00	10.00	10.00	99.13
2014 098-340-400	FEES-CO CLK-CC	.00	45,000.00	60,890.49	13,626.39	74,516.88	65.59
2014 098-340-401	FEES-CO CLK-CCL	.00	856.00	648.37	119.70	768.07	10.27
2014 098-360-100	INTEREST INCOME	.00	.00	188.40	32.04	220.44	.00
2014 098-360-101	CD INTEREST	.00	.00	23.92	29.92	29.92	.00
	*** TOTAL REVENUES	.00	47,002.00	61,727.26	13,818.05	75,545.31	60.73
	EXPENDITURES VITAL REC	.00	.00	.00	.00	.00	.00
2014 098-695-101	SALARIES	.00	.00	.00	.00	.00	.00
2014 098-695-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
2014 098-695-202	HOSPITAL INSURANCE	.00	.00	.00	.00	.00	.00
2014 098-695-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2014 098-695-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2014 098-695-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2014 098-695-310	OFFICE SUPPLIES	.00	1,000.00	421.51	.00	421.51	57.85
2014 098-695-311	XEROX EXPENSE	.00	4,000.00	3,793.59	421.51	4,215.10	5.38
2014 098-695-341	PERMANENT RECORDS	.00	42,002.00	2,323.00	294.00	2,617.00	93.77
2014 098-695-420	TELEPHONE	.00	.00	.00	.00	.00	.00
2014 098-695-425	TRAVEL	.00	.00	.00	.00	.00	.00
2014 098-695-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2014 098-695-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2014 098-695-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
	EXPENDITURES RECORDS M	.00	47,002.00	6,538.10	715.51	7,253.61	84.57
	*** TOTAL EXPENSES	.00	47,002.00	6,538.10	715.51	7,253.61	84.57

Brown County Long Term Debt

BROWN COUNTY
 TRIAL BALANCE SHEET - LONG TERM DEBT
 SEPTEMBER

YEAR-TO-DATE

ASSETS:	
2014 063-121-105 SERIES 2013 TAX NOTES	1,245,000.00
2014 063-121-107 SERIES 2007 REFUNDING BONDS	4,135,000.00
2014 063-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	5,380,000.00
LIABILITIES:	
2014 063-231-102 TAX NOTES PAYABLE 2013	1,245,000.00-
2014 063-231-103 SERIES 2007 REFUNDING BONDS	4,135,000.00-
2014 063-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	5,380,000.00-
FUND EQUITY:	
FUND BALANCE	.00
REALIZED REVENUE	.00
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	.00
TOTAL LIABILITIES/FUND EQUITY	5,380,000.00-

**Brown County
Internal Service
Funds**

BROWN COUNTY
 TRIAL BALANCE SHEET - BROWN COUNTY JURY FUND
 SEPTEMBER

YEAR-TO-DATE

ASSETS:		
2014 040-103-000 CASH IN BANK	.00	
2014 040-115-000 ACCOUNTS RECEIVABLE	.00	
2014 040-171-000 ESTIMATED REVENUES	.00	
2014 040-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	.00	.00
LIABILITIES:		
2014 040-202-000 ACCOUNTS PAYABLE	48.05	
2014 040-241-000 ESTIMATED EXPENDITURES	.00	
2014 040-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	48.05	
FUND EQUITY:		
FUND BALANCE	48.05-	
REALIZED REVENUE	.00	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	48.05-	
TOTAL LIABILITIES/FUND EQUITY		.00

BROWN COUNTY
 TRIAL BALANCE SHEET - PAYROLL FUND
 SEPTEMBER

YEAR-TO-DATE

ASSETS:		
2014 085-103-000 CASH IN BANK	19,064.97	
2014 085-103-201 CERTIFICATES OF DEPOSIT	.00	
2014 085-115-000 ACCOUNTS RECEIVABLE	.00	
2014 085-171-000 ESTIMATED REVENUES	.00	
2014 085-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	19,064.97	19,064.97
LIABILITIES:		
2014 085-202-000 ACCOUNTS PAYABLE	.00	
2014 085-202-100 SALARIES PAYABLE	7,590.85	
2014 085-202-105 CAFETERIA SERVICE RESERVE	9,397.70	
2014 085-202-110 COBRA BCBS	1,532.35	
2014 085-202-115 BCAD BLUE CROSS BLUE SHIELD	538.19	
2014 085-202-120 BCBS ELECTED OFFICIALS	.00	
2014 085-241-000 ESTIMATED EXPENDITURES	.00	
2014 085-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	19,059.09	
FUND EQUITY:		
FUND BALANCE	5.88	
REALIZED REVENUE	.00	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	5.88	
TOTAL LIABILITIES/FUND EQUITY		19,064.97

BROWN COUNTY
 TRIAL BALANCE SHEET - COMBINED CONDUIT FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 087-103-000 CASH IN BANK	73,519.21
2014 087-115-000 ACCOUNTS RECEIVABLE	36,378.94
2014 087-171-000 ESTIMATED REVENUES	.00
2014 087-171-100 BUDGETED FUND BALANCE	.00

TOTAL ASSETS	109,898.15
LIABILITIES:	
2014 087-202-000 ACCOUNTS PAYABLE	109,880.80
2014 087-241-000 ESTIMATED EXPENSE	.00
2014 087-241-100 BUDGETED FUND BALANCE	.00

TOTAL LIABILITIES	109,880.80
FUND EQUITY:	
FUND BALANCE	105,901.25
REALIZED REVENUE	.00
LESS EXPENDITURES	105,883.90

TOTAL FUND EQUITY	17.35
TOTAL LIABILITIES/FUND EQUITY	
	109,898.15

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

	YEAR-TO-DATE
ASSETS:	
2014 088-103-000 CASH IN BANK	345.00
2014 088-103-201 CERTIFICATES OF DEPOSIT	.00
2014 088-115-000 ACCOUNTS RECEIVABLE	110.00
2014 088-171-000 ESTIMATED REVENUES	.00
TOTAL ASSETS	455.00
LIABILITIES:	
2014 088-202-000 ACCOUNTS PAYABLE	325.00
2014 088-241-000 ESTIMATED EXPENDITURES	.00
TOTAL LIABILITIES	325.00
FUND EQUITY:	
FUND BALANCE	130.00
REALIZED REVENUE	3,725.00
LESS EXPENDITURES	3,725.00
TOTAL FUND EQUITY	130.00
TOTAL LIABILITIES/FUND EQUITY	455.00

BROWN COUNTY
 TRIAL BALANCE SHEET - BROWN COUNTY MEDICAL FSA
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2014 090-103-000 CASH IN BANK	31,353.69
2014 090-103-201 CERTIFICATE OF DEPOSIT	.00
2014 090-115-000 ACCOUNTS RECEIVABLE	.00
2014 090-131-000 DUE TO AND FROM OTH FUNDS	30,000.00-
2014 090-171-000 ESTIMATED REVENUE	.00
2014 090-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	1,353.69
LIABILITIES:	
2014 090-202-000 ACCOUNTS PAYABLE	.00
2014 090-241-000 ESTIMATED EXPENDITURES	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	4,287.63-
REALIZED REVENUE	40,527.18-
LESS EXPENDITURES	43,461.12
TOTAL FUND EQUITY	1,353.69-
TOTAL LIABILITIES/FUND EQUITY	1,353.69-

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

	YEAR-TO-DATE
ASSETS:	
2014 099-103-000 CASH IN BANK	.00
2014 099-115-000 ACCOUNTS RECEIVABLE	85,079.86
2014 099-171-000 ESTIMATED REVENUES	.00
2014 099-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	85,079.86
LIABILITIES:	
2014 099-202-000 ACCOUNTS PAYABLE	85,079.86-
2014 099-241-000 ESTIMATED EXPENDITURES	.00
2014 099-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	85,079.86-
FUND EQUITY:	
FUND BALANCE	.00
REALIZED REVENUE	.00
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	.00
TOTAL LIABILITIES/FUND EQUITY	85,079.86-

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) Indigent Defense 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) Inmate Phone 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) D.A. Professional 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
- (088) Court of Appeals 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, 2014, the carrying amount of the County's Certificates of Deposit was \$ 4,919,450.58.
2. At September 30, 2014, the carrying amount of checking accounts was \$ 1,474,343.12. 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>	

BOND DEBT SERVICE

Brown County, Texas
Tax Note, Series 2013

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2014			10,995.83	10,995.83	
09/01/2014	305,000	0.550%	9,750.00	314,750.00	
09/30/2014					325,745.83
03/01/2015			8,911.25	8,911.25	
09/01/2015	305,000	0.850%	8,911.25	313,911.25	
09/30/2015					322,822.50
03/01/2016			7,615.00	7,615.00	
09/01/2016	310,000	1.250%	7,615.00	317,615.00	
09/30/2016					325,230.00
03/01/2017			5,677.50	5,677.50	
09/01/2017	310,000	1.650%	5,677.50	315,677.50	
09/30/2017					321,355.00
03/01/2018			3,120.00	3,120.00	
09/01/2018	320,000	1.950%	3,120.00	323,120.00	
09/30/2018					326,240.00
	<u>1,550,000</u>		<u>71,393.33</u>	<u>1,621,393.33</u>	<u>1,621,393.33</u>

OTHER OBLIGATIONS

Dept	Description	Issue Date	Issue Amt	Rate	Installment	Maturity	9/30/2014
Pct 1	Trailers	6/19/2013	61,999.10	2.11%	Monthly	5/24/2015	40,904.54
Pct 1	Tractor/Shredder	5/24/2011	60,076.90	3.25%	Monthly	11/24/2014	2,369.11
Pct 2	Mack Trucks etc.	5/24/2011	195,800.06	3.25%	Monthly	5/1/2017	155,144.28
Pct 3	Motor Graders	11/18/2013	454,847.12	2.11%	Monthly	5/24/2015	412,672.12
Pct 3	Diesel Truck	4/3/2012	32,500.00	2.11%	Monthly	5/24/2015	4,529.59
Pct 4	Motor Grader	7/29/2013	247,000.00	2.11%	Monthly	5/24/2015	182,366.72
Pct 4	Motor Grader	10/1/2012	211,028.06	3.2%	Yearly	7/30/2017	177,117.61

- THE COUNTY HAD NO AUTHORIZED BUT UNISSUED DEBT AT 09/30/2014

- **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, 2014, 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 TCDRS is responsible for the administration of the statewide agent multi-employer public employee retirement system consisting of 575 nontraditional defined benefit pension plans. TCDRS issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS 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 2012 6.91%

Plan Year 2013 7.48%

Plan Year 2014 7.28%

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.

CONTINUING DISCLOSURE REPORT
FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2014

BROWN COUNTY, TEXAS

GENERAL OBLIGATION DEBT



FirstSouthwest

**BROWN COUNTY, TEXAS
2015 GENERAL OBLIGATION DEBT REPORT**

TABLE 1 – VALUATION, EXEMPTIONS AND GENERAL OBLIGATION DEBT

2014/15 Total Appraised Value Established by Brown County Appraisal District		\$ 3,672,120,648
Less Exemptions/Reductions at 100% Market Value		
Residential Homestead Exemptions (Over 65 or Disabled)	\$ 34,011,572	
Disabled Veterans	13,741,127	
Pollution Control Exemptions	8,895,930	
Productivity Loss	1,154,052,502	
Tax Abatement Reductions	8,151,759	
Homestead Cap Adjustment	<u>63,029,762</u>	<u>\$ 1,281,882,652</u>
2014/15 Net Taxable Assessed Valuation		<u><u>\$ 2,390,237,996</u></u>
General Obligation Debt Payable from Ad Valorem Taxes (as of 1/31/15)		\$ 5,380,000
General Obligation Interest and Sinking Fund (as of 1/31/15)		\$ 625,021
Ratio General Obligation Tax Debt to Taxable Assessed Valuation		0.23%

2015 Estimated Population - 38,910
Per Capita Taxable Assessed Valuation - \$61,430
Per Capita General Obligation Funded Debt - \$138

TABLE 2 – TAXABLE ASSESSED VALUATION BY CATEGORY

Category	Taxable Appraised Value for Tax Year Ended September 30,					
	2015		2014		2013	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Real, Residential, Single-Family	\$ 1,011,687,331	27.55%	\$ 890,029,096	25.95%	\$ 884,669,947	26.32%
Real, Residential, Multi-Family	32,225,830	0.88%	30,845,030	0.90%	32,275,600	0.96%
Real, Vacant Lots/Tracts	53,062,252	1.45%	50,892,804	1.48%	52,032,431	1.55%
Real, Acreage (Land Only)	1,217,374,669	33.15%	1,216,974,292	35.48%	1,235,772,661	36.76%
Real, Farm and Ranch Improvements	366,083,450	9.97%	310,217,365	9.04%	278,941,743	8.30%
Real, Commercial and Industrial	341,026,786	9.29%	325,585,369	9.49%	321,892,080	9.58%
Real, Oil, Gas and Other Mineral Reserves	20,806,300	0.57%	18,204,716	0.53%	19,067,776	0.57%
Real and Tangible Personal, Utilities	145,654,230	3.97%	134,184,620	3.91%	121,938,890	3.63%
Tangible Personal, Business	451,213,650	12.29%	422,037,670	12.30%	391,682,030	11.65%
Tangible Personal, Mobile Homes and Other	8,900,170	0.24%	9,506,910	0.28%	9,779,680	0.29%
Special Inventory	8,018,660	0.22%	7,632,810	0.22%	6,820,810	0.20%
Real Property, Inventory	16,067,320	0.44%	13,923,890	0.41%	6,787,650	0.20%
Total Appraised Value Before Exemptions	\$ 3,672,120,648	100.00%	\$ 3,430,034,572	100.00%	\$ 3,361,661,298	100.00%
Less: Total Exemptions/Reductions	(1,281,882,652)		(1,216,781,624)		(1,220,363,875)	
Taxable Assessed Value	<u>\$ 2,390,237,996</u>		<u>\$ 2,213,252,948</u>		<u>\$ 2,141,297,423</u>	

Category	Taxable Appraised Value for Tax Year Ended September 30			
	2012		2011	
	Amount	% of Total	Amount	% of Total
Real, Residential, Single-Family	\$ 862,335,275	25.93%	\$ 849,359,836	25.92%
Real, Residential, Multi-Family	39,031,550	1.17%	38,689,000	1.18%
Real, Vacant Lots/Tracts	55,763,361	1.68%	56,652,101	1.73%
Real, Acreage (Land Only)	1,238,666,390	37.24%	1,241,345,030	37.88%
Real, Farm and Ranch Improvements	267,448,492	8.04%	259,883,305	7.93%
Real, Commercial and Industrial	322,329,460	9.69%	312,499,730	9.54%
Real, Oil, Gas and Other Mineral Reserves	20,921,417	0.63%	19,402,261	0.59%
Real and Intangible Personal, Utilities	104,063,670	3.13%	100,879,910	3.08%
Tangible Personal, Business	387,863,030	11.66%	370,391,970	11.30%
Tangible Personal, Mobile Homes and Other	14,794,050	0.44%	15,222,780	0.46%
Special Inventory	6,297,110	0.19%	5,740,120	0.18%
Real Property, Inventory	6,578,250	0.20%	7,318,520	0.22%
Total Appraised Value Before Exemptions	\$ 3,326,092,055	100.00%	\$ 3,277,384,563	100.00%
Less: Total Exemptions/Reductions	(1,223,679,833)		(1,235,268,512)	
Taxable Assessed Value	<u>\$ 2,102,412,222</u>		<u>\$ 2,042,116,051</u>	

NOTE: Valuations shown are certified taxable assessed values reported by the Brown County Appraisal District to the State Comptroller of Public Accounts. Certified values are subject to change throughout the year as contested values are resolved and the Appraisal District updates records.

TABLE 3 – VALUATION AND GENERAL OBLIGATION DEBT HISTORY

Fiscal Year Ended 9/30	Estimated Population	Taxable Assessed Valuation ⁽²⁾	Taxable Assessed Valuation Per Capita	G.O. Tax Debt Outstanding at End of Year	Ratio of G.O. Tax Debt to Taxable Assessed Valuation	G.O. Tax Debt Per Capita
2011	38,214	\$ 2,042,116,051	\$ 53,439	\$ 5,855,000	0.29%	\$ 153
2012	38,150	2,102,412,222	55,109	5,305,000	0.25%	139
2013	38,200	2,141,297,423	56,055	6,280,000	0.29%	164
2014	38,904	2,213,252,948	56,890	5,380,000	0.24%	138
2015	38,910	2,390,237,996	61,430	4,450,000 ⁽³⁾	0.19% ⁽³⁾	114 ⁽³⁾

(1) Source: County Officials.

(2) As reported by the Brown County Appraisal District on County's Annual State Property Tax Board Reports; subject to change in the ensuing year.

(3) Projected.

TABLE 4 – TAX RATE, LEVY AND COLLECTION HISTORY

Fiscal Year Ended 9/30	Tax Rate ⁽¹⁾	Operations	Interest and Sinking Fund	Tax Levy ⁽¹⁾	% Current Collections ⁽¹⁾	% Total Collections ⁽¹⁾
2011	\$ 0.5169	\$ 0.4023	\$ 0.0371	\$ 10,555,698	98.25%	102.84%
2012	0.5169	0.4030	0.0364	10,867,369	98.18%	101.63%
2013	0.5350	0.4239	0.0347	11,455,941	98.17%	101.46%
2014	0.5744	0.4451	0.0492	12,364,987	101.08%	103.18%
2015	0.5744	0.4476	0.0467	13,335,378	59.26% ⁽²⁾	60.12% ⁽²⁾

(1) Tax Rates, Levies and Collection percentages include the Farm-to-Market/Flood Control Tax which is subject to a State-Mandated homestead exemption (See "Table 5 – Tax Rate Distribution Analysis").

(2) Collections as of January 31, 2015.

TABLE 5 – TAX RATE DISTRIBUTION ANALYSIS

Constitutional Tax Rate ⁽²⁾	Tax Year ⁽¹⁾				
	2015	2014	2013	2012	2011
General Fund Tax Rate	\$ 0.44760	\$ 0.44510	\$ 0.42390	\$ 0.40300	\$ 0.40230
Interest and Sinking Fund	0.04670	0.04920	0.03470	0.03640	0.03710
Texas Constitutional Tax	\$ 0.49430	\$ 0.49430	\$ 0.45860	\$ 0.43940	\$ 0.43940
Farm-to-market/Flood Control Tax Rate ⁽³⁾	0.0801	0.0801	0.0764	0.0775	0.0775
Total Tax Rate	<u>\$ 0.5744</u>	<u>\$ 0.5744</u>	<u>\$ 0.5350</u>	<u>\$ 0.5169</u>	<u>\$ 0.5169</u>

(1) Tax Year begins on October 1st and ends the following September 30th.

(2) Limited to \$0.80 per \$100 assessed valuation. Certificates of Obligation are limited tax obligations payable from the Constitutional Tax Rate.

(3) Limited to \$0.30 per \$100 Assessed Valuation.

TABLE 6 – TEN LARGEST TAXPAYERS

Name of Taxpayer	Nature of Property	2014/15 Taxable Assessed Valuation	% of Total Taxable Assessed Valuation
Minnesota Mining (3M)	Manufacturing	\$ 132,440,250	5.54%
Oncor Electric Delivery Co.	Electric Utility	67,047,780	2.81%
Superior Essex Communications	Technology	41,688,170	1.74%
Kohler Co.	Manufacturing	32,752,360	1.37%
Chevron Phillips Chemical Co LP	Gas and Oil	27,256,210	1.14%
BNSF Railway Co.	Railroad	26,830,770	1.12%
Wal-Mart Store East Inc. #813	Retail	18,433,150	0.77%
DFC Texas Land LLC	Golf Course	15,233,440	0.64%
Minnesota Mining (3M)	Manufacturing	14,430,810	0.60%
Kohler Co.	Manufacturing	14,090,740	0.59%
		\$ 390,203,680	16.32%

TABLE 7 – TAX ADEQUACY

2015 Principal and Interest Requirements	\$ 1,113,223
\$0.04851 Tax Rate at 96% Collection Procedures	\$ 1,124,819
Average Annual Principal and Interest Requirements, 2015-2020	\$ 1,004,708
\$0.04379 Tax Rate at 96% Collection Procedures	\$ 1,015,174
Maximum Principal and Interest Requirements, 2018	\$ 1,118,840
\$0.04876 Tax Rate at 96% Collection Produces	\$ 1,130,495

TABLE 9 – TAX SUPPORTED DEBT REQUIREMENTS

Fiscal Year Ended 9/30	Outstanding Debt Service			% of Principal Retired
	Principal	Interest	Total	
2015	\$ 930,000	\$ 183,223	\$ 1,113,223	
2016	955,000	155,630	1,110,630	
2017	985,000	125,955	1,110,955	
2018	1,025,000	93,840	1,118,840	
2019	730,000	59,400	789,400	68.68%
2020	755,000	30,200	785,200	100.00%
	<u>\$ 5,380,000</u>	<u>\$ 648,248</u>	<u>\$ 6,028,248</u>	

TABLE 10 – INTEREST AND SINKING FUND BUDGET PROJECTION

Tax Supported Debt Service Requirements, Fiscal Year Ending 9/30/15		\$ 1,113,223
Interest and Sinking Fund Balance, Fiscal Year Ending 9/30/14 ⁽¹⁾	\$ 6,846	
Calculated Ad Valorem Tax Receipts	<u>1,116,241</u>	<u>1,123,087</u>
Estimated Balance, Fiscal Year Ending 9/30/15		<u>\$ 9,865</u>

⁽¹⁾ Unaudited.

TABLE 11 – AUTHORIZED BUT UNISSUED BONDS

As of January 31, 2015, the County has no authorized but unissued bonds.

TABLE 12 – OTHER OBLIGATIONS

Dept	Description	Issue Date	Issue Amount	Rate	Installment	Maturity	Balance 9/30/2014
Pct 1	Trailers	6/19/2013	\$ 61,999.10	2.11%	Monthly	5/24/2015	\$ 40,904.54
Pct 1	Tractor/Shredder	5/24/2011	60,076.90	3.25%	Monthly	11/24/2014	2,369.11
Pct 2	Mack Trucks etc.	5/24/2011	195,800.06	3.25%	Monthly	5/1/2017	155,144.28
Pct 3	Motor Graders	11/18/2013	454,847.12	2.11%	Monthly	5/24/2015	412,672.12
Pct 3	Diesel Truck	4/3/2012	32,500.00	2.11%	Monthly	5/24/2015	4,529.59
Pct 4	Motor Grader	7/29/2013	247,000.00	2.11%	Monthly	5/24/2015	182,366.72
Pct 4	Motor Grader	10/1/2012	211,028.06	3.20%	Monthly	7/30/2017	177,117.61

TABLE 13 – GENERAL FUND REVENUES AND EXPENDITURES ⁽¹⁾

	Fiscal Year Ended September 30,				
	2014 ⁽²⁾	2013	2012	2011	2010
Revenues:					
Taxes	\$ 11,801,706	\$ 10,898,383	\$ 10,301,128	\$ 10,109,303	\$ 9,862,674
Grants, Subsidies and Loans	522,963	894,082	479,048	444,014	760,754
Licenses & Permits	1,146,487	1,052,221	1,079,980	996,897	991,893
Local Shared Revenue	135,924	167,986	108,846	231,478	270,559
Fees of Office	621,093	615,938	618,774	657,078	682,394
Fines	461,065	537,900	577,987	588,547	569,651
Other Revenue	97,095	114,491	122,432	184,919	103,242
Other Fees	40,176	48,834	52,652	53,391	56,838
Total Revenues	\$ 14,826,510	\$ 14,329,836	\$ 13,340,846	\$ 13,265,628	\$ 13,298,005
Expenditures:					
General Administration	\$ 1,843,578	\$ 1,585,303	\$ 1,353,488	\$ 1,163,806	\$ 1,952,676
Judicial	2,061,939	2,015,587	1,992,378	1,960,183	1,935,585
Legal	595,001	598,274	573,606	616,069	508,867
Election	205,969	175,416	200,016	163,392	154,336
Financial	289,593	285,545	305,556	284,501	262,524
Tax Administration	544,955	490,727	495,538	473,944	441,255
Public Facilities	2,282,920	2,204,264	2,221,931	2,148,005	2,117,282
Public Safety	2,447,003	2,321,506	2,181,268	2,341,932	1,891,913
Environmental	-	1,041,561	-	-	-
Health and Welfare	1,034,832	-	832,233	905,508	703,899
Culture & Recreational	288,365	304,905	288,335	295,069	299,204
Conservation	146,144	141,096	139,433	121,566	132,169
Road Expenses	2,692,104	3,207,586	3,022,775	2,806,135	2,232,216
Total Expenditures	\$ 14,432,404	\$ 14,371,770	\$ 13,606,557	\$ 13,280,109	\$ 12,631,926
Excess Revenue Over (Under) Expenditures	\$ 394,106	\$ (41,934)	\$ (265,711)	\$ (14,482)	\$ 666,079
Beginning Fund Balance	\$ 4,400,346	\$ 4,442,281	\$ 4,707,992	\$ 4,722,473	\$ 4,056,394
Ending Fund Balance	\$ 4,794,453	\$ 4,400,346	\$ 4,442,281	\$ 4,707,992	\$ 4,722,473

(1) The General Fund is the primary operating fund of the County; included in the General Fund are general operating funds and Road and Bridge Funds.

(2) Unaudited.

TABLE 14 - CURRENT INVESTMENTS

As of January 31, 2015, the County's investable funds were invested in the following categories:

Certificates of Deposit..... \$ 6,980,577