



# BROWN COUNTY

## ANNUAL FINANCIAL STATEMENT

FOR THE YEAR ENDED

**SEPTEMBER 30, 2016**

AND AUDITOR'S REPORT

JENNIFER D. ROBISON, CPA  
COUNTY AUDITOR

March 27, 2017  
(Exhibit # 2)



**THE COUNTY OF BROWN  
BROWNWOOD, TEXAS**

Date: March 27, 2017

Honorable Stephen Ellis, District Judge, 35<sup>th</sup> 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, 2016 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, 2016 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, 2016, 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,



Jennifer D. Robison, CPA  
Brown County Auditor

**BROWN COUNTY, TEXAS**  
**ANNUAL FINANCIAL REPORT**  
For the Year Ended September 30, 2016

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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, 2016**

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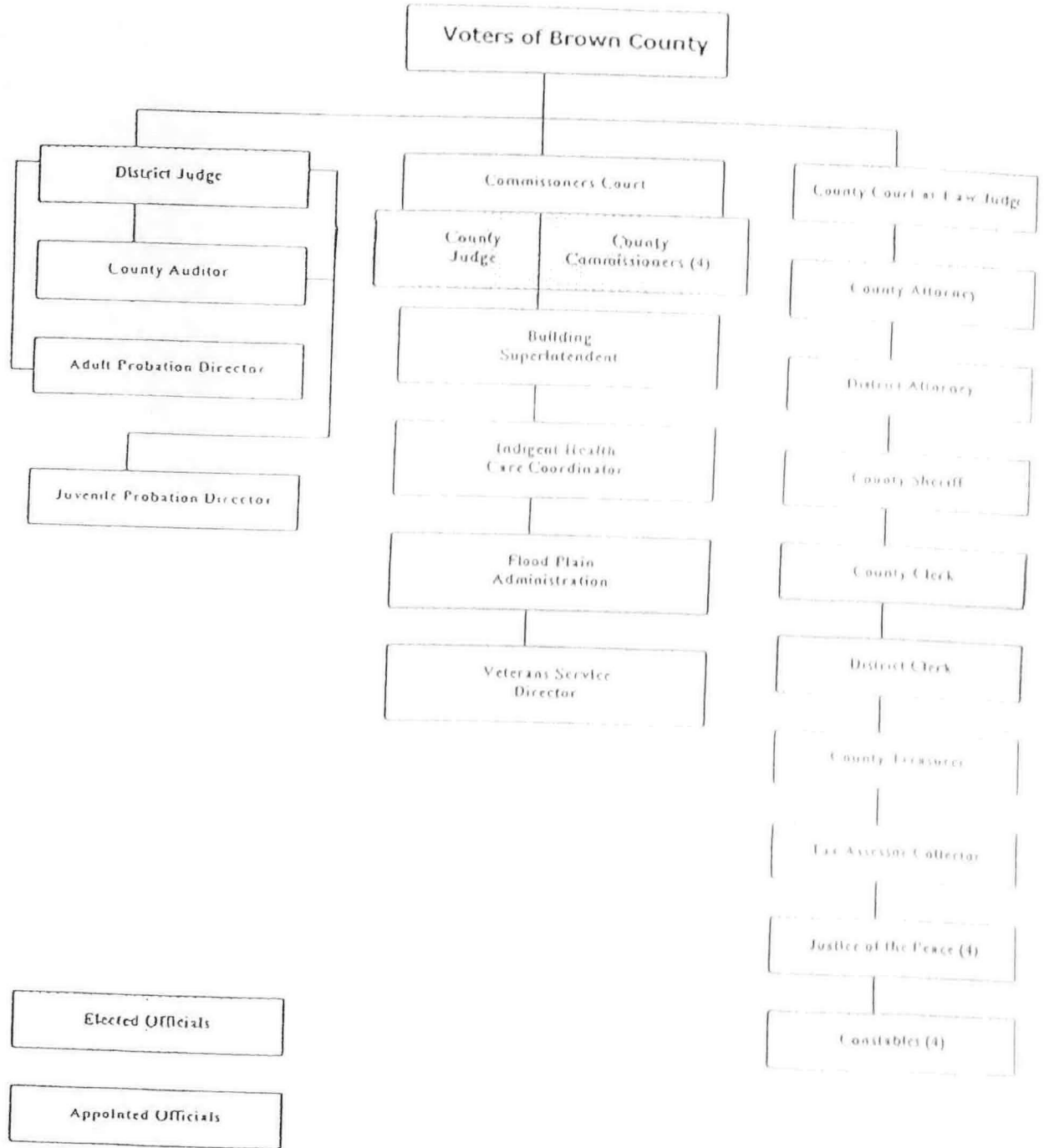
**Primary County Officials**

<b>E. Ray West, III</b>	-- <b>Brown County Judge</b>
<b>Gary Worley</b>	-- <b>Commissioner, Precinct #1</b>
<b>Joel Kelton</b>	-- <b>Commissioner, Precinct #2</b>
<b>Wayne Shaw</b>	-- <b>Commissioner, Precinct #3</b>
<b>Larry Traweek</b>	-- <b>Commissioner, Precinct #4</b>
<b>Sam Moss</b>	-- <b>Brown County Court at Law Judge</b>
<b>Shane Britton</b>	-- <b>County Attorney</b>
<b>Vance Hill</b>	-- <b>Sheriff</b>
<b>Walter Croft</b>	-- <b>Justice of the Peace, Precinct #1</b>
<b>Mike Holder</b>	-- <b>Justice of the Peace, Precinct #2</b>
<b>Bryan Thompson</b>	-- <b>Justice of the Peace, Precinct #3</b>
<b>Jim Cavanaugh</b>	-- <b>Justice of the Peace, Precinct #4</b>
<b>Sharon Ferguson</b>	-- <b>County Clerk</b>
<b>Christine Pentecost</b>	-- <b>Tax Assessor-Collector</b>
<b>Ann Krpoun</b>	-- <b>County Treasurer</b>
<b>Jennifer D. Robison</b>	-- <b>County Auditor</b>

**Primary 35<sup>th</sup> District Officials**

<b>Stephen Ellis</b>	-- <b>35<sup>th</sup> District Judge</b>
<b>Michael Murray</b>	-- <b>35<sup>th</sup> District Attorney</b>
<b>Cheryl Jones</b>	-- <b>35<sup>th</sup> District Clerk</b>

# Brown County Organizational Chart





# FINANCIAL SECTION



## Profile of the Government

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



## Profile of the County

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

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

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

### **Facts Concerning 2011 Governmental Fund Finances**

The overall fund balance increased from 2015 to 2016 by \$ 898,296.09 or approximately 21%. This increase is attributed in part to new property added to the tax rolls, excess delinquent tax payments, and higher than expected receipted revenue. 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 Financial Recession
- 2) Indigent Defense
- 3) Indigent Health Care
- 4) Law Enforcement
- 5) Governmental Security
- 6) Capital Projects for Courthouse Expansion

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, 2016  
AUDIT CERTIFICATION FORM (ACE)

We have exceeded the \$750,000 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 fiscal year.

We did not exceed the \$750,000 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	Vine/Appriss	16.575	\$16,500.36
U. S. Department of Justice	Texas Emergency Mgmt	Federal Emergency Disaster	97.036	\$416,891.34
U. S. Department of Justice		Bullet Proof Vest Grant	16.607	\$0.00
U.S. Department of Treasury	Department of Treasury	State Criminal Alien Assistance Program		\$0.00
<b>Total Federal Expenditures for the Fiscal Year</b>				<b>\$433,391.70</b>
State Funds Schedule				
State Grantor	Pass-Through Grantor	Program Name	Contract Number	Expenditures
State of Texas	Texas Department of Transportation	County Transportation Infrastructure Fund Grant	CTIF-01-025	\$266,709.96
<b>Total State Expenditures for the Fiscal Year</b>				<b>\$266,709.96</b>
<b>Total Federal and State Expenditures for the Fiscal Year</b>				<b>\$700,101.66</b>

Jennifer D. Robison  
Brown County Auditor

E. Ray West III  
Brown County Judge

3/27/17  
Date

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
PERIOD 12 YEAR 2016

GENERAL FUND	ORIG BUDGET	BUDGET	ACTUAL	VARIANCE
REVENUES				
TAXES	11,530,024.00	11,634,066.00	11,640,184.99	6,118.99
GRANTS, SUBSIDIES AND LOANS	397,250.00	477,748.00	569,348.31	91,600.31
LICENSES AND PERMITS	64,386.00	64,386.00	78,109.02	13,723.02
LOCAL SHARED REVENUE	101,639.00	101,639.00	156,759.42	55,120.42
FEES OF OFFICE	475,469.00	596,021.00	595,576.39	(444.61)
FINES	403,776.00	403,776.00	371,312.29	(32,463.71)
OTHER REVENUE	44,300.00	44,300.00	68,437.78	24,137.78
OTHER FEES	36,156.00	36,156.00	41,395.43	5,239.43
FUND BALANCE				
TRANSFERS				
OTHER TRANSFERS				
TOTAL REVENUES	13,053,000.00	13,358,092.00	13,521,123.63	163,031.63
EXPENDITURES				
GENERAL ADMINISTRATION	2,203,762.00	2,203,762.00	2,107,918.00	95,844.00
JUDICIAL	2,262,638.00	2,405,372.00	2,293,466.38	111,905.62
LEGAL	762,892.00	762,892.00	653,928.52	108,963.48
ELECTION	258,545.00	258,545.00	244,460.81	14,084.19
FINANCIAL	415,953.00	415,953.00	355,629.47	60,323.53
TAX ADMINISTRATION	575,566.00	640,362.00	639,609.38	752.62
PUBLIC FACILITIES	2,746,344.00	2,746,344.00	2,570,692.58	175,651.42
PUBLIC SAFETY	2,614,773.00	2,712,158.00	2,589,518.01	122,639.99
ENVIRONMENTAL				
HEALTH AND WELFARE	683,080.00	683,080.00	625,145.11	57,934.89
CAPITAL OUTLAY				
CULTURAL AND RECREATIONAL	328,809.00	328,886.00	317,342.73	11,643.27
CONSERVATION	200,638.00	200,638.00	154,183.97	46,454.03
DEBT SERVICE				
TRANSFERS				
ROAD EXPENSES				
VIOLENCE PREVENTION				
TOTAL EXPENDITURES	13,053,000.00	13,358,092.00	12,551,894.96	806,197.04
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	.00	.00	969,228.67	969,228.67
OTHER FINANCING SOURCES RESERVE FOR ROW				
TOTAL OTHER SOURCES	.00	.00	.00	.00
NET CHANGES IN FUND BALANCES	.00	.00	969,228.67	969,228.67
010 FUND BALANCE				
BEGINNING OF YEAR	.00	4,376,022.53	4,376,022.53	.00
END OF YEAR	.00	4,376,022.53	5,345,251.20	969,228.67

# GENERAL FUND

BROWN COUNTY  
TRIAL BALANCE SHEET - GENERAL FUND  
SEPTEMBER

YEAR-TO-DATE

ASSETS:		
2016 010-102-300	PETTY CASH TAC MOTOR VEHICLE	1,500.00
2016 010-102-350	PETTY CASH-OSSF/CCAA	50.00
2016 010-102-400	PETTY CASH SHERIFF	1,500.00
2016 010-102-450	PETTY CASH SHERIFF ESTRAY	500.00
2016 010-102-500	PETTY CASH COUNTY CLERK	200.00
2016 010-103-000	CASH IN BANK	161,102.16
2016 010-103-100	PASS BOOK	.00
2016 010-103-201	CERTIFICATES OF DEPOSIT	3,918,143.95
2016 010-103-202	TOBACCO CD	302,648.46
2016 010-103-203	IND DEF	65,000.00
2016 010-105-000	ADVALOREM TAXES RECEIVABLE	652,818.78
2016 010-106-000	EST UNCOLLECTIBLE CURRENT TAX	.00
2016 010-107-000	TAXES RECEIVABLE-DELINQUENT	.00
2016 010-115-000	ACCOUNTS RECEIVABLE	441,308.35
2016 010-121-000	AMT TO BE PROV FOR N.P	333,649.83
2016 010-131-000	DUE TO AND FROM OTHER FUNDS	686,343.50
2016 010-131-100	DUE FROM JUVENILE PROBATION	.00
2016 010-132-000	TOBACCO FUND LOAN TO PCTS	150,000.00
2016 010-151-000	INVESTMENTS	.00
2016 010-171-000	ESTIMATED REVENUES	.00
2016 010-171-100	BUDGETED FUND BALANCE	.00
TOTAL ASSETS		6,714,765.03

6,714,765.03

LIABILITIES:		
2016 010-202-000	ACCOUNTS PAYABLE	282,155.49
2016 010-202-100	SALARIES PAYABLE	386.79
2016 010-202-110	BCBS COBRA	.00
2016 010-202-200	NOTES PAYABLE	333,649.83
2016 010-205-000	DISTRICT CLERK ESCHEATED FUNDS	596.54
2016 010-207-000	DUE TO OTHER FUNDS	.00
2016 010-241-000	ESTIMATED EXPENDITURES	.00
2016 010-241-100	BUDGETED FUND BALANCE	.00
2016 010-250-000	DEFERRED ADVAL TAX REVENUE	653,498.76
2016 010-261-000	RESERVED FOR ROW	100,000.00
TOTAL LIABILITIES		1,369,513.83

FUND EQUITY:		
FUND BALANCE		4,376,022.53
REALIZED REVENUE		13,521,123.63
LESS EXPENDITURES		12,551,894.96
TOTAL FUND EQUITY		5,345,251.20

6,714,765.03

TOTAL LIABILITIES/FUND EQUITY

BUDGET COMPARISON FOR SEPTEMBER

GELL16

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2016 010-310-110	ADV TAXES CURRENT	.00	11294,573.00-	11256,594.91-	52,174.30-	11308,769.21-	14,196.21
2016 010-310-120	ADV TAXES DELINQUENT	.00	208,000.00-	176,083.83-	17,984.89-	194,068.72-	13,931.28-
2016 010-310-122	ADV TAXES P&I	.00	80,000.00-	73,720.40-	8,560.17-	82,280.57-	2,280.57
2016 010-310-125	EXCESS TAX PROCEEDS	.00	.00	8.09-	.00	8.09	.00
2016 010-310-130	ALCOHOLIC BEV TAX	.00	51,493.00-	42,995.02-	12,062.38-	55,058.40-	3,565.40
2016 010-310-200	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
2016 010-310-250	LAW ENF. CNTR. REIMBUSE	.00	292,600.00-	77,150.44-	215,450.05-	292,600.49-	.49
2016 010-310-260	COURT AT LAW SUPPLEMEN	.00	84,000.00-	84,000.00-	.00	84,000.00-	.00
2016 010-310-261	COUNTY ATTYN STATE SUP	.00	31,250.00-	35,000.00-	.00	35,000.00-	.00
2016 010-310-262	CO JUDGE SUPPLEMENT SA	.00	20,100.00-	15,100.00-	5,000.00-	20,100.00-	.00
2016 010-310-265	INDIGENT DEFENSE GRANT	.00	46,798.00-	23,399.00-	23,399.00-	46,798.00-	.00
2016 010-310-266	IND DEF EXT EXP GRANT	.00	.00	.00	.00	.00	.00
2016 010-310-270	STEP GRANT REIMB	.00	.00	1,462.64-	670.15-	2,132.79-	2,132.79
2016 010-310-275	VETERANS SERVICE SUBSI	.00	3,000.00-	3,000.00-	.00	3,000.00-	.00
2016 010-310-300	INSURANCE PROCEEDS	.00	.00	.00	85,717.03-	85,717.03-	.00
2016 010-321-325	GOV DEALS-AUCTIONS	.00	.00	28,013.20-	.00	28,013.20-	.00
2016 010-321-333	STATE BINGO COMMISSION	.00	26,000.00-	16,482.17-	5,267.70-	21,749.87-	4,250.13-
2016 010-321-334	MIXED BEVERAGES PERMIT	.00	3,926.00-	7,568.00-	996.00-	8,564.00-	4,638.00
2016 010-321-355	TEXAS DEPT. OF HEALTH	.00	34,460.00-	19,781.95-	.00	19,781.95-	14,678.05-
2016 010-334-490	ELECTION REIMB OF SHAR	.00	.00	55,357.00-	.00	55,357.00-	.00
2016 010-335-312	CSCD ATT FEE RESTITUTI	.00	26,163.00-	23,924.11-	2,228.80-	26,152.91-	10.09-
2016 010-335-314	JUVENILE ATTYN REIMB	.00	100.00-	598.00-	.00	598.00-	498.00
2016 010-339-329	FEMA FUNDING	.00	.00	.00	.00	.00	.00
2016 010-339-347	SHERIFF TASK FORCE	.00	.00	.00	.00	.00	.00
2016 010-339-348	INMATE DOJ SCAPP GRANT	.00	.00	.00	.00	.00	.00
2016 010-339-350	SHERIFF INMATE SSI	.00	13,067.00-	6,400.00-	2,400.00-	8,800.00-	4,267.00-
2016 010-339-351	SHERIFF PRISONER TRANS	.00	39,321.00-	23,836.68-	8,299.13-	32,135.81-	7,185.18-
2016 010-339-352	PRISONER HOUSING FEES	.00	1,500.00-	1,630.00-	75.00-	1,705.00-	205.00
2016 010-339-353	INMATE PHONE CONTRACT	.00	21,488.00-	17,534.81-	10,609.86-	28,124.67-	6,636.67
2016 010-339-400	IND HEALTH SPECIAL REF	.00	.00	.00	3,886.03-	3,886.03-	.00
2016 010-340-200	FEES SHERIFF	.00	3,957.00-	3,001.00-	607.80-	3,608.80-	348.20-
2016 010-340-341	FEES JP #1	.00	3,267.00-	2,160.00-	590.00-	2,750.00-	517.00-
2016 010-340-342	FEES JP #2	.00	9,409.00-	6,433.80-	1,282.80-	7,716.60-	1,632.40-
2016 010-340-343	FEES JP #3	.00	2,221.00-	2,250.00-	520.00-	2,770.00-	549.00
2016 010-340-344	FEES JP #4	.00	2,227.00-	2,060.00-	540.00-	2,600.00-	373.00
2016 010-340-346	FEES DST CLERK CCL	.00	19,693.00-	15,790.00-	2,849.00-	18,639.00-	1,054.00-
2016 010-340-347	FEES DST CLK - DISTRICT	.00	57,657.00-	48,172.93-	12,843.40-	61,016.33-	6,670.67-
2016 010-340-349	FEES TAC	.00	136,000.00-	116,827.77-	19,264.75-	136,092.52-	92.52
2016 010-340-351	FEES CNSTEL #1	.00	16,054.00-	11,149.64-	6,589.40-	17,739.44-	1,685.44
2016 010-340-352	FEES CNSTEL #2	.00	11,053.00-	13,965.00-	3,110.00-	17,075.00-	6,022.00
2016 010-340-353	FEES CNSTEL #3	.00	13,110.00-	11,090.70-	2,681.30-	13,772.00-	662.00
2016 010-340-354	FEES CNSTEL #4	.00	12,802.00-	7,025.80-	2,460.30-	9,486.10-	3,315.90-
2016 010-340-355	CONST SVC FEE DST CRT	.00	3,513.00-	15,392.00-	2,855.00-	18,247.00-	4,535.00
2016 010-340-356	CONST SVC FEE CCL	.00	13,712.00-	10,890.00-	2,850.00-	3,740.00-	227.00
2016 010-340-357	CONST SVC FEE CO COURT	.00	14,113.00-	10,585.00-	2,090.00-	12,675.00-	1,438.00-
2016 010-340-399	FEES COUNTY COURT	.00	7,822.00-	5,792.61-	1,082.39-	6,875.20-	946.80-
2016 010-340-400	FEES CO CLK - GENERAL	.00	22,424.00-	18,110.21-	37,172.25-	218,182.46-	4,741.54-
2016 010-340-401	FEES CO CLK - CCL	.00	22,507.00-	15,298.18-	2,881.34-	17,579.52-	4,927.48-
2016 010-340-410	DRUG COURT FEES	.00	.00	3,654.24-	1,032.06-	4,686.30-	4,686.30
2016 010-340-425	FEES OSSP PERMITS	.00	14,450.00-	16,750.12-	3,575.00-	20,325.12-	5,875.12
2016 010-340-430	CCL PROBATION EXTENSIO	.00	.00	.00	.00	.00	.00
2016 010-340-450	SURVEYOR RECORDS FEES	.00	69,891.00-	38,156.00-	3,953.00-	42,109.00-	27,782.00-
2016 010-350-350	FINES CCL CO CLERK	.00	.00	.00	.00	.00	39.75



BUDGET COMPARISON FOR SEPTEMBER

GELL16

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2016 010-350-351	FINES COUNTY CLERK	.00	100.00-	.00	.00	.00	100.00- 100.00
2016 010-350-352	FINES DISTRICT CLERK	.00	132,147.00-	126,634.49-	16,327.78-	142,962.27-	10,815.27 8.18
2016 010-350-353	FINES CCL DIST CLERK	.00	.00	.00	.00	.00	.00 .00
2016 010-350-354	CCL DIVORCE CIVIL FINE	.00	.00	.00	.00	.00	.00 .00
2016 010-350-355	CCL CHILD SUPP CIVIL F	.00	.00	.00	.00	.00	.00 .00
2016 010-350-361	FINES JP #1	.00	26,758.00-	11,556.05-	2,412.30-	13,968.35-	12,789.65- 47.80
2016 010-350-362	FINES JP #2	.00	30,447.00-	21,894.50-	2,599.10-	24,493.60-	5,953.40- 19.55
2016 010-350-363	FINES JP #3	.00	72,864.00-	54,579.72-	11,979.20-	66,558.92-	6,305.08- 8.65
2016 010-350-364	FINES JP #4	.00	71,569.00-	65,114.05-	16,106.10-	81,220.15-	9,651.15 13.49
2016 010-355-100	RESTITUTION - CO CLK M	.00	.00	.00	.00	.00	.00 .00
2016 010-355-101	COUNTY CRT ATTYN RESTI	.00	300.00-	.00	.00	.00	300.00- 100.00
2016 010-355-102	COUNTY COURT JURY REST	.00	.00	.00	.00	.00	.00 .00
2016 010-355-103	CCL MISDEMEANOR RESTIT	.00	.00	.00	.00	.00	.00 .00
2016 010-355-104	ATTNY RESTITUTION CCL	.00	500.00-	.00	.00	.00	500.00- 100.00
2016 010-355-105	CIVIL ATTYN REST DST C	.00	.00	.00	.00	.00	.00 .00
2016 010-355-301	PRE TRIAL DIVERSION CC	.00	.00	.00	.00	.00	.00 .00
2016 010-355-302	PRETRIAL DIVERSION CCL	.00	.00	.00	.00	.00	.00 .00
2016 010-355-304	DST CRT JURY RESTITUTI	.00	500.00-	430.00-	300.00-	730.00-	230.00 46.00
2016 010-355-305	CCL JURY RESTITUTION	.00	.00	.00	.00	.00	.00 .00
2016 010-355-309	DST COURT JUDGMENT NIS	.00	1,000.00-	780.07-	22.20-	802.27-	197.73- 19.77
2016 010-355-310	CCL JUDGMENT NISI	.00	.00	.00	.00	.00	.00 .00
2016 010-355-311	CCL BOND FORFEITURE	.00	.00	.00	.00	.00	.00 .00
2016 010-355-435	STATE JUROR REIMB DST	.00	10,000.00-	12,920.00-	5,950.00-	18,870.00-	8,870.00 88.70
2016 010-355-451	J.P.#1 RESTITUTION	.00	.00	.00	.00	.00	.00 .00
2016 010-355-452	J.P.#2 RESTITUTION	.00	.00	.00	.00	.00	.00 .00
2016 010-355-453	J.P.#3 RESTITUTION	.00	.00	.00	.00	.00	.00 .00
2016 010-355-454	J.P.#4 RESTITUTION	.00	.00	.00	.00	.00	.00 .00
2016 010-355-476	VICTIMS OF CRIME COORD	.00	.00	.00	.00	.00	.00 .00
2016 010-360-100	INTEREST INCOME	.00	25,000.00-	37,984.39-	7,114.49-	45,098.88-	20,098.88 80.40-
2016 010-360-101	CD INTEREST	.00	2,000.00-	.00	.00	.00	2,000.00- 100.00
2016 010-365-100	JURY FUND ESTRAY EXCES	.00	.00	.00	.00	.00	.00 .00
2016 010-370-100	OTHER REVENUE	.00	5,000.00-	2,875.60-	61.03-	2,936.63-	2,063.37- 41.27
2016 010-370-125	FUND BALANCE	.00	.00	.00	.00	.00	.00 .00
2016 010-390-701	TRANSFERS-BOLI	.00	700.00-	495.40-	151.50-	646.90-	53.10- 7.59
2016 010-390-703	TRANSFERS-FA	.00	10.00-	.48-	.00	.48-	9.52- 95.20
2016 010-390-704	TRANSFERS-JCD	.00	5.00-	.05-	.00	.05-	4.95- 99.00
2016 010-390-705	TRANSFERS-CCC	.00	1,865.00-	1,070.93-	213.16-	1,284.09-	580.91- 31.15
2016 010-390-706	TRANSFERS-TP	.00	6,900.00-	5,088.06-	1,328.90-	6,416.96-	483.04- 7.00
2016 010-390-707	JURY DONATIONS	.00	.00	.00	.00	.00	.00 .00
2016 010-390-708	TRANSFERS-LEMI	.00	.00	.00	.00	.00	.00 .00
2016 010-390-709	TRANSFERS-LEOA	.00	.00	.00	.00	.00	.00 .00
2016 010-390-710	TRANSFERS-LEOCE	.00	80.00-	6.00-	.00	6.00-	74.00- 92.50
2016 010-390-711	TRANSFERS-OCL	.00	.00	.00	.00	.00	.00 .00
2016 010-390-712	TRANSFERS-WT VIOL	.00	.00	2,999.00-	.00	2,999.00-	2,999.00 .00
2016 010-390-713	TRANSFERS-JPD	.00	.00	.00	.00	.00	.00 .00
2016 010-390-714	TRANSFERS-CJP	.00	.00	.00	.00	.00	.00 .00
2016 010-390-715	TRANSFERS-CS	.00	.00	.00	.00	.00	.00 .00
2016 010-390-716	TRANSFERS-CVC	.00	10.00-	4.00-	.04-	4.04-	5.96- 59.60
2016 010-390-717	TRANSFERS-CR	.00	.00	.00	.00	.00	.00 .00
2016 010-390-718	TRANSFERS-GR	.00	.00	.00	.00	.00	.00 .00
2016 010-390-719	TRANSFERS-BAT	.00	.00	.00	.00	.00	.00 .00
2016 010-390-720	TRANSFERS-DPS	.00	9,150.00-	6,591.80-	2,160.00-	8,751.80-	398.20- 4.35
2016 010-390-721	TRANSFERS-JCPT	.00	1.00-	.20-	.00	.20-	.80- 80.00

BUDGET COMPARISON FOR SEPTEMBER

GELL16

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL ** REMAINING PERCENT
2016 010-390-723	TRANSFERS-FTA	.00	.00	.00	.00	.00	.00
2016 010-390-724	TRANSFERS-CMIT	.00	1.00-	.04-	.00	.96-	96.00
2016 010-390-725	TRANSFERS-SB	.00	.00	.00	.00	.00	.00
2016 010-390-726	TRANSFERS-CSB	.00	.00	.00	309.49-	309.49-	.00
2016 010-390-727	STATE TRAFFIC FINES	.00	1,560.00-	1,092.00-	549.00-	1,641.00-	81.00
2016 010-390-728	SHERIFF DEPT BOND FEES	.00	2,354.00-	1,566.00-	502.50-	2,068.50-	285.50-
2016 010-390-730	TRANSFERS CCGT2	.00	7,950.00-	6,098.14-	2,505.71-	8,603.85-	653.85
2016 010-390-731	TRANSFERS EMS	.00	820.00-	417.90-	83.20-	501.10-	118.90-
2016 010-390-732	TRANSFERS DST	.00	260.00-	182.25-	67.25-	249.50-	10.50-
2016 010-390-733	TRANS DST CRT FORTY FE	.00	800.00-	559.16-	213.09-	772.25-	27.75-
2016 010-390-739	JURY FEES	.00	.00	.00	.00	.00	.00
2016 010-390-740	TRANF JS CRIMINAL	.00	380.00-	266.86-	110.33-	377.19-	2.81-
2016 010-390-742	FAIR DEFENSE ACT	.00	.00	.00	.00	.00	.00
2016 010-390-800	TRF DRUG COURT FEES	.00	.00	.00	.00	.00	.00
2016 010-390-803	DNAT	.00	.00	.00	.00	.00	.00
2016 010-390-804	CSSF FEES	.00	.00	25.00-	.00	25.00-	.00
2016 010-390-805	CIVIL JUSTICE REPOSITO	.00	10.00-	7.04-	3.62-	10.66-	.66
2016 010-390-806	DNAT	.00	150.00-	196.20-	67.81-	264.01-	114.01
2016 010-390-808	TSF TO GEN TRU PREV	.00	1,450.00-	1,053.14-	480.00-	1,533.14-	83.14
2016 010-390-810	CO ELECTRONIC FILING F	.00	.00	.00	.00	.00	.00
2016 010-390-811	VR CHILD SAFETY FEE 10	.00	1,900.00-	3,743.64-	1,186.34-	4,930.18-	3,030.18
2016 010-395-800	BUDGETED FUND BALANCE	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES							
.00	13358,092.00-	12885,308.81-	635,814.82-	13521,123.63-	163,031.63	1.22-	
2016 010-401-000	COMMISSIONER'S COURT	.00	.00	.00	.00	.00	.00
2016 010-401-310	OFFICE SUPPLIES	.00	1,500.00	524.69	975.31	1,500.00	.00
2016 010-401-420	TELEPHONE	.00	9,000.00	5,260.53	333.38	5,593.91	3,406.09
2016 010-401-425	TRAVEL	.00	2,500.00	815.54	417.10	1,232.64	1,267.36
2016 010-401-430	ADVERTISING	.00	11,000.00	4,571.84	3,288.52	7,860.36	3,139.64
2016 010-401-450	MAINTENANCE	.00	100.00	.00	.00	.00	100.00
2016 010-401-481	DUES	.00	24,100.00	11,172.60	5,014.31	16,186.91	7,913.09
2016 010-402-000	CCAA EXPENSE	.00	.00	.00	.00	.00	.00
2016 010-402-101	SALARIES	.00	111,469.00	102,112.62	8,915.60	111,028.22	440.78
2016 010-402-201	SOCIAL SECURITY	.00	8,527.00	7,600.75	662.88	8,263.63	263.37
2016 010-402-202	HOSPITAL INSURANCE	.00	43,475.00	39,853.68	3,737.54	43,589.22	114.22-
2016 010-402-203	RETIREMENT	.00	7,983.00	7,345.05	638.36	7,983.41	2.41-
2016 010-402-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-402-205	LIFE INSURANCE	.00	394.00	360.80	32.80	393.60	.40
2016 010-402-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-402-310	OFFICE SUPPLIES	.00	4,000.00	4,416.85	281.34-	4,135.51	135.51-
2016 010-402-311	POSTAGE	.00	1,400.00	490.70	46.29	538.99	861.01
2016 010-402-425	TRAVEL	.00	5,000.00	5,341.90	474.28	5,816.18	816.18
2016 010-402-450	MAINTENANCE	.00	850.00	1,240.98	.00	1,240.98	390.98-
2016 010-402-450	CCAA EXPENSE	.00	183,096.00	168,761.33	14,228.41	182,989.74	106.26
2016 010-403-000	COUNTY CLERK	.00	.00	.00	.00	.00	.00
2016 010-403-101	SALARIES	.00	214,165.00	197,211.30	16,906.98	214,118.28	46.72
2016 010-403-201	SOCIAL SECURITY	.00	16,384.00	14,727.68	1,260.76	15,988.44	395.56
2016 010-403-202	HOSPITAL INSURANCE	.00	89,107.00	71,380.40	6,046.32	77,426.72	11,680.28
							13.11

BUDGET COMPARISON FOR SEPTEMBER

GEL116

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2016 010-403-203	RETIREMENT	.00	15,334.00	14,184.68	1,176.87	15,361.55	27.55-.18
2016 010-403-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-403-205	LIFE INSURANCE	.00	689.00	631.40	49.20	680.60	8.40 1.22
2016 010-403-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-403-310	OFFICE SUPPLIES	.00	13,500.00	9,381.41	2,269.28	11,650.69	1,849.31 13.70
2016 010-403-311	POSTAGE	.00	2,300.00	1,540.07	268.13	1,809.20	491.80 21.38
2016 010-403-400	PROF SVC NETIMAGE	.00	28,200.00	.00	.00	.00	28,200.00 100.00
2016 010-403-420	TELEPHONE	.00	2,000.00	1,478.37	32.90	1,511.27	488.73 24.44
2016 010-403-425	TRAVEL	.00	3,500.00	3,369.76	250.00	3,619.76	119.76- 3.42
2016 010-403-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
	COUNTY CLERK EXPENSE	.00	385,179.00	313,905.07	28,260.44	342,165.51	43,013.49 11.17
2016 010-405-000	VSO	.00	.00	.00	.00	.00	.00
2016 010-405-101	SALARIES	.00	66,089.00	60,581.40	5,507.40	66,088.80	.20 .00
2016 010-405-201	SOCIAL SECURITY	.00	5,056.00	4,333.32	392.12	4,705.44	350.56 6.93
2016 010-405-202	HOSPITAL INSURANCE	.00	37,012.00	24,592.92	2,308.78	26,901.70	10,110.30 27.32
2016 010-405-203	RETIREMENT	.00	4,732.00	4,357.46	394.33	4,751.79	19.79- .42
2016 010-405-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-405-205	LIFE INSURANCE	.00	197.00	180.40	16.40	196.80	.20 .10
2016 010-405-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-405-310	OFFICE SUPPLIES	.00	1,500.00	400.21	441.76	841.97	658.03 43.87
2016 010-405-311	POSTAGE	.00	300.00	41.27	5.84	47.11	252.89 84.30
2016 010-405-312	COPIER LEASE	.00	1,068.00	1,068.00	.00	1,068.00	.00 .00
2016 010-405-420	TELEPHONE	.00	2,100.00	2,347.88	244.72	2,592.60	492.60- 23.46
2016 010-405-425	TRAVEL	.00	3,000.00	3,726.50	1,575.14-	2,151.36	848.64 28.29
2016 010-405-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
	VSO EXPENSE	.00	121,054.00	101,609.36	7,736.21	109,345.57	11,708.43 9.67
2016 010-409-000	NON-DEPARTMENTAL	.00	.00	.00	.00	.00	.00
2016 010-409-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
2016 010-409-202	HOSPITAL INSURANCE	.00	.00	7,629.38-	7,629.38-	.00	.00
2016 010-409-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2016 010-409-204	WORKERS COMPENSATION	.00	61,000.00	44,316.39	.00	44,316.39	16,683.61 27.35
2016 010-409-205	LIFE INSURANCE	.00	.00	90.20	90.20-	.00	.00
2016 010-409-206	UNEMPLOYMENT INSURANCE	.00	20,000.00	13,417.20	2,775.49	15,192.69	3,807.31 19.04
2016 010-409-207	COBRA SUPPLEMENT PAYME	.00	.00	.00	.00	.00	.00
2016 010-409-208	DENTAL INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-409-311	POSTAGE	.00	5,000.00	5,426.82	422.93	5,849.75	849.75- 17.00
2016 010-409-314	BANK EXPENSE	.00	500.00	.00	.00	500.00	500.00 100.00
2016 010-409-320	COMPUTER PURCHASES	.00	30,000.00	30,638.30	17,698.25	48,336.55	18,336.55- 61.12
2016 010-409-400	PROFESSIONAL SERVICE	.00	35,000.00	22,103.12	231.52	22,334.64	12,665.36 36.19
2016 010-409-401	CONTRACT AUDITING	.00	38,000.00	26,234.35	.00	26,234.35	11,765.65 30.96
2016 010-409-402	INDIGENT MEDICAL	.00	.00	.00	.00	.00	.00
2016 010-409-403	W. TX REG. PUBLIC DEFE	.00	41,000.00	29,118.52	.00	29,118.52	11,881.48 28.98
2016 010-409-404	CIVIL PROFESSIONAL SER	.00	5,000.00	.00	.00	.00	5,000.00 100.00
2016 010-409-408	AUTOFESIES	.00	60,000.00	31,549.45	1,550.00	33,099.45	26,900.55 44.83
2016 010-409-409	COMPUTER MAINTENANCE	.00	30,000.00	11,269.39	29,987.64	91,257.03	61,257.03- 204.19
2016 010-409-440	INTERNET	.00	7,000.00	10,126.75	2,782.03	12,908.78	5,958.78- 85.13
2016 010-409-450	BUILDING INS REPAIRS	.00	.00	30,120.00	.00	30,120.00	30,120.00- .00
2016 010-409-460	STORAGE UNIT RENTAL	.00	.00	.00	.00	.00	.00
2016 010-409-461	POSTAGE MACHINE RENTAL	.00	4,000.00	1,878.00	939.00	2,817.00	1,183.00 29.58

BUDGET COMPARISON FOR SEPTEMBER

GELL16

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2016 010-409-480	BONDS	.00	.00	100.00	.00	100.00	100.00-
2016 010-409-481	DUES	.00	10,000.00	5,180.00	.00	5,180.00	4,820.00 48.20
2016 010-409-482	PROPERTY AND CASUALTY	.00	290,000.00	155,066.05	32,689.90	187,755.95	102,244.05 35.26
2016 010-409-494	VFD EQUIPMENT ACQUISIT	.00	.00	.00	.00	.00	.00
2016 010-409-499	MISCELLANEOUS EXPENSE	.00	75,000.00	41,622.72	17,555.76	59,178.48	15,821.52 21.10
2016 010-409-550	CONTINGENCY EXPENSES	.00	50,000.00	.00	.00	.00	50,000.00 100.00
2016 010-409-561	NOTE PAYABLE - VEHICLE	.00	.00	.00	.00	.00	.00
2016 010-409-564	TRANS RCDS PRESERVATIO	.00	.00	.00	.00	.00	.00
2016 010-409-565	TRANS. TO COURTHOUSE S	.00	165,000.00	180,000.00	14,000.00	194,000.00	29,000.00- 17.58
2016 010-409-566	TRANS. TO LAW LIBRARY	.00	35,000.00	32,814.50	2,185.50	35,000.00	.00
2016 010-409-567	TRANSFER TO FCTS	.00	160,000.00	269,256.60	269,256.60	.00	.00
2016 010-409-570	EQUIPMENT	.00	160,000.00	223,022.66	51,122.22	171,900.44	11,900.44- 7.44
2016 010-409-573	HOMELAND SECURITY GRAN	.00	.00	.00	.00	.00	.00
2016 010-409-574	HLS-COMM CONSOLES	.00	.00	.00	.00	.00	.00
2016 010-409-620	TRANSFERS TO INDIGENT	.00	100,500.00	100,500.00	9,500.00	110,000.00	110,000.00- .00
2016 010-409-630	NP PRINCIPAL	.00	81,650.00	44,275.55	4,360.59	48,636.14	33,013.86 40.43
2016 010-409-670	NP INTEREST	.00	12,778.00	9,683.69	639.41	10,323.10	2,454.90 19.21
2016 010-409-670	NON DEPARTMENTAL EXPEN	.00	1215,928.00	836,976.44	347,732.82	1184,709.26	31,218.74 2.57
2016 010-410-000	I T DEPARTMENT	.00	.00	.00	.00	.00	.00
2016 010-410-101	SALARIES	.00	57,313.00	52,536.44	4,776.04	57,312.48	.52
2016 010-410-201	SOCIAL SECURITY	.00	4,384.00	3,730.32	339.12	4,069.44	314.56 7.18
2016 010-410-202	HOSPITAL INSURANCE	.00	18,506.00	16,963.54	1,594.40	18,557.94	51.94-
2016 010-410-203	RETIREMENT	.00	4,104.00	3,778.78	341.96	4,120.74	16.74-
2016 010-410-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-410-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.41
2016 010-410-206	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00
2016 010-410-310	OFFICE SUPPLIES	.00	1,500.00	1,600.12	20.23	1,620.35	120.35-
2016 010-410-311	POSTAGE	.00	.00	.00	.00	.00	.00
2016 010-410-320	COMPUTER SUPPLIES	.00	5,000.00	13,786.80	8,786.80	5,000.00	.00
2016 010-410-409	COMPUTER MAINTENANCE	.00	180,000.00	206,109.15	26,109.15	180,000.00	.00
2016 010-410-420	TELEPHONE	.00	1,000.00	283.75	54.14	337.89	662.11 66.21
2016 010-410-425	TRAVEL	.00	2,500.00	1,403.77	.00	1,403.77	1,096.23 43.85
2016 010-410-425	I T EXPENSE	.00	274,405.00	300,282.87	27,761.86	272,521.01	1,883.99 .69
2016 010-426-000	COUNTY COURT	.00	.00	.00	.00	.00	.00
2016 010-426-101	SALARIES	.00	152,596.00	127,012.49	11,481.84	138,494.33	14,101.67 9.24
2016 010-426-102	COUNTY JUDGE SUPP SALA	.00	15,000.00	15,100.00	5,000.00	20,100.00	5,100.00- 34.00
2016 010-426-201	SOCIAL SECURITY	.00	11,674.00	11,321.56	1,231.52	12,553.08	879.08-
2016 010-426-202	HOSPITAL INSURANCE	.00	35,152.00	36,465.10	3,903.18	40,368.28	5,216.28- 14.84
2016 010-426-203	RETIREMENT	.00	10,818.00	10,789.65	1,170.04	11,959.69	1,141.69- 10.55
2016 010-426-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-426-205	LIFE INSURANCE	.00	295.00	270.60	24.60	295.20	.07
2016 010-426-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-426-310	OFFICE SUPPLIES	.00	2,800.00	2,979.76	300.19	3,279.95	479.95- 17.14
2016 010-426-311	POSTAGE	.00	500.00	137.52	37.08	174.60	325.40 65.08
2016 010-426-400	PROFESSIONAL SERVICE	.00	5,000.00	2,175.00	700.00	2,875.00	2,125.00 42.50
2016 010-426-408	JUVENILE APPT ATTORNEY	.00	15,000.00	9,203.75	5,385.00	14,588.75	411.25 2.74
2016 010-426-409	UNINDICTED/NC APPT ATT	.00	.00	.00	.00	.00	.00
2016 010-426-412	JUVENILE APPEALS	.00	.00	.00	.00	.00	.00
2016 010-426-413	JUVENILE DAP SERVICE	.00	1,000.00	.00	.00	.00	1,000.00 100.00

BUDGET COMPARISON FOR SEPTEMBER

GEL116

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2016 010-426-414	ATTORNEY AD LITEM	.00	3,000.00	250.00	.00	250.00	2,750.00 91.67
2016 010-426-415	COMMITMENT	.00	21,000.00	21,987.50	1,680.00	23,667.50	2,667.50- 12.70
2016 010-426-416	SPECIAL PROSECUTOR EXP	.00	.00	.00	.00	.00	.00 .00
2016 010-426-417	GUARDIANSHIP APP ATTY	.00	.00	.00	.00	.00	.00 .00
2016 010-426-420	TELEPHONE	.00	2,200.00	1,834.28	184.94	2,019.22	180.78 8.22
2016 010-426-425	TRAVEL	.00	2,000.00	617.25	.00	617.25	1,382.75 69.14
2016 010-426-426	ATTORNEY TRAINING	.00	.00	.00	.00	.00	.00 .00
2016 010-426-450	MAINTENANCE	.00	1,200.00	.00	.00	.00	1,200.00 100.00
2016 010-426-485	JURIES	.00	500.00	.00	.00	.00	500.00 100.00
2016 010-426-570	SPECIAL FUNDED EQUIPME	.00	3,000.00-	2,097.00	329.84-	1,767.16	4,767.16- 158.91
	COUNTY COURT EXPENSE	.00	276,735.00	242,241.46	30,768.55	273,010.01	3,724.99 1.35
2016 010-430-000	COURT AT LAW	.00	.00	.00	.00	.00	.00 .00
2016 010-430-101	SALARIES	.00	236,225.00	216,539.51	19,685.41	236,224.92	.08 .00
2016 010-430-104	OVERTIME - COURT REPOR	.00	.00	.00	.00	.00	.00 .00
2016 010-430-201	SOCIAL SECURITY	.00	18,071.00	14,051.95	1,444.02	15,495.97	2,575.03 14.25
2016 010-430-202	HOSPITAL INSURANCE	.00	55,518.00	50,890.62	4,783.20	55,673.82	155.82- .28
2016 010-430-203	RETIREMENT	.00	16,914.00	15,613.82	1,412.98	17,026.80	112.80- .67
2016 010-430-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2016 010-430-205	LIFE INSURANCE	.00	296.00	270.60	24.60	295.20	.80 .27
2016 010-430-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2016 010-430-310	OFFICE SUPPLIES	.00	4,000.00	4,135.52	210.18	4,345.70	345.70- 8.64
2016 010-430-311	POSTAGE	.00	1,000.00	355.58	55.04	410.62	589.38 58.94
2016 010-430-393	COURT APPOINTED INTERP	.00	900.00	805.00	.00	805.00	95.00 10.56
2016 010-430-394	COURT RECORDS EXPENSE	.00	5,000.00	6,310.00	.00	6,310.00	1,310.00- 26.20
2016 010-430-395	VISITING COURT REPORTE	.00	2,000.00	862.60	.00	862.60	1,137.40 56.87
2016 010-430-396	EXPERT WITNESS (NOT PS	.00	.00	2,000.00	.00	2,000.00	2,000.00- .00
2016 010-430-400	PROFESSIONAL SERVICE	.00	400.00	.00	.00	.00	400.00 100.00
2016 010-430-402	VISITING JUDGES	.00	5,000.00	2,259.92	.00	2,259.92	2,740.08 54.80
2016 010-430-403	CRIMINAL COURT APPTD A	.00	60,000.00	24,971.95	6,800.00	31,771.95	28,228.05 47.05
2016 010-430-404	CIVIL COURT APPTD ATTY	.00	1,500.00	637.50	.00	637.50	862.50 57.50
2016 010-430-407	DEFENSE INVESTIGATOR E	.00	.00	.00	.00	.00	.00 .00
2016 010-430-409	UNDICTED/NC APPT ATTY	.00	.00	.00	.00	.00	.00 .00
2016 010-430-411	ADULT FELONY APPEALS A	.00	.00	.00	.00	.00	.00 .00
2016 010-430-414	ATTORNEY AD LITEM	.00	6,000.00	.00	.00	.00	6,000.00 100.00
2016 010-430-416	SPECIAL PROSECUTOR EXP	.00	.00	.00	.00	.00	.00 .00
2016 010-430-417	CAPITAL DEATH	.00	.00	.00	.00	.00	.00 .00
2016 010-430-420	TELEPHONE	.00	1,500.00	2,031.61	209.83	2,241.44	741.44- 49.43
2016 010-430-425	TRAVEL	.00	1,500.00	946.89	.00	946.89	553.11 36.87
2016 010-430-485	JURIES	.00	500.00	.00	.00	.00	500.00 100.00
2016 010-430-570	SPECIAL FUNDED EQUIPME	.00	.00	.00	.00	.00	.00 .00
2016 010-430-571	COURTROOM CONSTRUCTION	.00	.00	.00	.00	.00	.00 .00
	COURT AT LAW EXPENSE	.00	416,324.00	342,683.07	34,625.26	377,308.33	39,015.67 9.37
2016 010-435-000	DISTRICT COURT	.00	.00	.00	.00	.00	.00 .00
2016 010-435-101	SALARIES	.00	86,074.00	80,025.74	6,959.29	86,985.03	911.03- 1.06
2016 010-435-201	SOCIAL SECURITY	.00	6,585.00	5,784.94	510.56	6,295.50	289.50 4.40
2016 010-435-202	HOSPITAL INSURANCE	.00	26,829.00	23,055.76	2,308.78	25,364.54	1,314.46 4.90
2016 010-435-203	RETIREMENT	.00	6,163.00	5,659.26	498.29	6,157.55	34.55- .56
2016 010-435-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2016 010-435-205	LIFE INSURANCE	.00	197.00	180.40	16.40	196.80	.20 .10

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
2016 010-435-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-435-310	OFFICE SUPPLIES	.00	4,000.00	4,274.81	731.29	5,006.10	1,006.10- 25.15
2016 010-435-311	POSTAGE	.00	1,250.00	120.12-	120.98-	241.10-	1,491.10 119.29
2016 010-435-392	EXPERT WITNESS (PSY)	.00	.00	.00	.00	.00	.00
2016 010-435-393	COURT APPOINTED INTERP	.00	1,200.00	122.50	717.50	840.00	360.00 30.00
2016 010-435-394	COURT RECORDS EXPENSE	.00	50,000.00	33,574.10	336.00	33,910.10	16,089.90 32.18
2016 010-435-395	VISITING COURT REPORTE	.00	14,000.00	21,033.93	8,581.39	29,615.32	15,615.32- 111.54
2016 010-435-396	EXPERT WITNESS	.00	59,000.00	53,533.00	5,300.00	58,833.00	167.00 .28
2016 010-435-400	PROFESSIONAL SERVICE	.00	.00	150.00	.00	150.00	150.00-
2016 010-435-401	REGIONAL EXPENSES AND	.00	4,645.00	5,016.28	.00	5,016.28	371.28-
2016 010-435-402	VISITING JUDGES	.00	2,500.00	1,953.45	334.33	2,287.78	212.22 8.49
2016 010-435-403	CRIMINAL COURT APPOINT	.00	305,000.00	245,630.71	57,764.50	303,395.21	1,604.79 .53
2016 010-435-404	CIVIL COURT APPOINTED	.00	94,000.00	45,025.03	48,394.30	93,419.33	580.67 .62
2016 010-435-405	SPECIAL CASE EXPENSE	.00	.00	1,600.00	.00	1,600.00	1,600.00-
2016 010-435-406	MEDIATION	.00	5,000.00	4,750.00	2,000.00	6,750.00	1,750.00-
2016 010-435-407	DEFENSE INVESTGATOR E	.00	20,000.00	7,622.00	1,265.00	8,887.00	11,113.00 55.57
2016 010-435-409	UNINDICTED/NC APPT ATT	.00	3,500.00	.00	.00	.00	.00
2016 010-435-411	FELONY APPEALS APPT AT	.00	30,000.00	25,007.25	3,355.50	28,362.75	5,500.00 100.00
2016 010-435-414	ATTORNEY AD LITEM	.00	94,000.00	68,380.25	25,139.77	93,520.02	479.98 .51
2016 010-435-415	MENTAL COMMITMENTS	.00	1,000.00	715.00	.00	715.00	285.00 28.50
2016 010-435-416	SPECIAL PROSECUTOR APP	.00	5,000.00	105.00	.00	105.00	4,895.00 97.90
2016 010-435-417	CAPITAL DEATH	.00	10,000.00	7,675.56	.00	7,675.56	2,324.44 23.24
2016 010-435-420	TELEPHONE	.00	500.00	682.49-	764.56-	1,447.05-	1,947.05 389.41
2016 010-435-425	TRAVEL	.00	1,900.00	778.19	.00	778.19	1,121.81 59.04
2016 010-435-450	MAINTENANCE	.00	1,500.00	180.00	.00	180.00	1,320.00 88.00
2016 010-435-485	JURIES	.00	35,000.00	31,652.52	2,713.24	34,365.76	634.24 1.81
2016 010-435-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2016 010-435-499	DISTRICT COURT EXPENSE	.00	870,843.00	672,873.07	166,040.60	838,913.67	31,929.33 3.67
2016 010-450-000	DISTRICT CLERK	.00	.00	.00	.00	.00	.00
2016 010-450-101	SALARIES	.00	197,308.00	176,236.44	15,877.69	192,114.13	5,193.87 2.63
2016 010-450-201	SOCIAL SECURITY	.00	15,094.00	12,711.28	1,164.93	13,876.21	1,217.79 8.07
2016 010-450-202	HOSPITAL INSURANCE	.00	78,267.00	80,795.88	6,211.96	87,007.84	8,740.84- 11.17
2016 010-450-203	RETIREMENT	.00	14,127.00	12,677.64	1,136.84	13,814.48	312.52 2.21
2016 010-450-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-450-205	LIFE INSURANCE	.00	689.00	606.80	57.40	664.20	24.80 3.60
2016 010-450-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-450-310	OFFICE SUPPLIES	.00	12,000.00	10,731.24	558.25	11,289.49	710.51 5.92
2016 010-450-311	POSTAGE	.00	5,000.00	3,617.04	899.23	4,516.27	483.73 9.67
2016 010-450-312	XEROX	.00	3,400.00	2,156.55	.00	2,156.55	1,243.45 36.57
2016 010-450-315	NETIMAGING	.00	21,720.00	.00	.00	.00	21,720.00 100.00
2016 010-450-420	TELEPHONE	.00	2,100.00	2,084.30	210.18	2,294.48	194.48- 9.26
2016 010-450-425	TRAVEL	.00	3,500.00	1,102.36	.00	1,102.36	2,397.64 68.50
2016 010-450-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2016 010-450-450	DISTRICT CLERK EXPENSE	.00	353,205.00	302,719.53	26,116.48	328,836.01	24,368.99 6.90
2016 010-451-000	JF#1	.00	.00	.00	.00	.00	.00
2016 010-451-101	SALARIES	.00	60,866.00	59,896.98	4,796.15	64,693.13	3,827.13- 6.29
2016 010-451-201	SOCIAL SECURITY	.00	4,656.00	4,576.73	366.91	4,943.64	287.64- 6.18
2016 010-451-202	HOSPITAL INSURANCE	.00	45,335.00	30,835.14	5,028.76	35,863.90	9,471.10 20.89
2016 010-451-203	RETIREMENT	.00	4,358.00	4,307.93	343.41	4,651.34	293.34- 6.73

BUDGET COMPARISON FOR SEPTEMBER

GEL116

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2016 010-451-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-451-205	LIFE INSURANCE	.00	295.00	287.00	24.60	311.60	16.60-5.63
2016 010-451-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-451-310	OFFICE SUPPLIES	.00	1,200.00	797.24	132.63	929.87	270.13 22.51
2016 010-451-311	POSTAGE	.00	1,400.00	367.26	41.26	408.52	991.48 70.82
2016 010-451-312	XEROX EXPENSE	.00	267.00	267.00	.00	267.00	.00
2016 010-451-315	COLLECTION EXPENSES	.00	.00	.00	.00	.00	.00
2016 010-451-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00
2016 010-451-420	TELEPHONE	.00	1,000.00	639.76	72.75	712.51	287.49 28.75
2016 010-451-425	TRAVEL	.00	500.00	.00	.00	.00	500.00 100.00
2016 010-451-450	MAINTENANCE	.00	375.00	138.00	.00	138.00	237.00 63.20
2016 010-451-499	MISCELLANEOUS	.00	120,252.00	102,113.04	10,806.47	112,919.51	7,332.49 6.10
	JP #1 EXPENSE						
2016 010-452-000	JP#2	.00	.00	.00	.00	.00	.00
2016 010-452-101	SALARIES	.00	60,866.00	56,832.95	4,858.78	61,691.73	825.73-1.36
2016 010-452-201	SOCIAL SECURITY	.00	4,656.00	4,233.95	360.86	4,594.81	61.19 1.31
2016 010-452-202	HOSPITAL INSURANCE	.00	17,223.00	15,421.40	1,594.40	17,015.80	207.20 1.20
2016 010-452-203	RETIREMENT	.00	4,358.00	4,089.49	347.89	4,437.38	79.38-1.82
2016 010-452-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-452-205	LIFE INSURANCE	.00	197.00	180.40	16.40	196.80	.20 .10
2016 010-452-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-452-310	OFFICE SUPPLIES	.00	1,000.00	1,004.03	732.62	1,736.65	736.65-73.67
2016 010-452-311	POSTAGE	.00	1,000.00	628.51	132.63	761.14	238.86 23.89
2016 010-452-312	XEROX EXPENSE	.00	267.00	267.00	.00	267.00	.00
2016 010-452-315	COLLECTION EXPENSES	.00	.00	.00	.00	.00	.00
2016 010-452-400	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00
2016 010-452-420	TELEPHONE	.00	700.00	488.82	145.55	634.37	65.63 9.38
2016 010-452-425	TRAVEL	.00	1,000.00	319.77	.00	319.77	680.23 68.02
2016 010-452-450	MAINTENANCE	.00	400.00	.00	.00	.00	.00
2016 010-452-499	MISCELLANEOUS	.00	91,667.00	83,466.32	8,189.13	91,655.45	400.00 100.00
	J.P. #2 EXPENSE						11.55 .01
2016 010-453-000	JP#3	.00	.00	.00	.00	.00	.00
2016 010-453-101	SALARIES	.00	64,700.00	56,832.95	4,858.78	61,691.73	3,008.27 4.65
2016 010-453-201	SOCIAL SECURITY	.00	4,656.00	4,047.19	343.88	4,391.07	264.93 5.69
2016 010-453-202	HOSPITAL INSURANCE	.00	18,605.00	16,963.54	1,594.40	18,557.94	47.06 .25
2016 010-453-203	RETIREMENT	.00	4,358.00	4,089.49	347.89	4,437.38	79.38-1.82
2016 010-453-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-453-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40- .41
2016 010-453-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-453-310	OFFICE SUPPLIES	.00	1,000.00	739.22	132.63	871.85	128.15 12.82
2016 010-453-311	POSTAGE	.00	1,000.00	597.36	71.45	658.81	341.19 34.12
2016 010-453-312	XEROX EXPENSE	.00	267.00	267.00	.00	267.00	.00
2016 010-453-315	COLLECTION EXPENSES	.00	.00	.00	.00	.00	.00
2016 010-453-400	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00
2016 010-453-420	TELEPHONE	.00	650.00	408.30	145.55	553.85	96.15 14.79
2016 010-453-425	TRAVEL	.00	1,000.00	108.00	.00	108.00	1,000.00 100.00
2016 010-453-450	MAINTENANCE	.00	350.00	108.00	.00	108.00	242.00 69.14
2016 010-453-499	MISCELLANEOUS	.00	96,684.00	84,133.25	7,502.78	91,636.03	5,047.97 5.22
	J.P. #3 EXPENSE						
2016 010-454-000	JP#4	.00	.00	.00	.00	.00	.00

BUDGET COMPARISON FOR SEPTEMBER

GELL16

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2016 010-454-101	SALARIES	.00	60,866.00	59,896.98	1,196.15	61,093.13	227.13-
2016 010-454-201	SOCIAL SECURITY	.00	4,656.00	4,576.73	366.91	4,943.64	287.64-
2016 010-454-202	HOSPITAL INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-454-203	RETIREMENT	.00	4,358.00	4,307.93	343.41	4,651.34	293.34-
2016 010-454-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-454-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	40-
2016 010-454-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-454-310	OFFICE SUPPLIES	.00	1,400.00	912.78	315.16	1,227.94	172.06
2016 010-454-311	POSTAGE	.00	600.00	433.83	142.77	576.60	23.40
2016 010-454-312	XEROX EXPENSE	.00	267.00	267.00	.00	267.00	.00
2016 010-454-315	COLLECTION EXPENSES	.00	.00	.00	.00	.00	.00
2016 010-454-400	PROFESSIONAL SERVICES	.00	500.00	.00	.00	.00	.00
2016 010-454-420	TELEPHONE	.00	1,000.00	834.55	85.82	920.37	79.63
2016 010-454-425	TRAVEL	.00	.00	.00	.00	.00	.00
2016 010-454-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2016 010-454-499	MISCELLANEOUS	.00	300.00	234.00	.00	234.00	66.00
2016 010-454-499	J.P. #4 EXPENSE	.00	74,045.00	71,554.00	2,458.42	74,012.42	32.58
2016 010-470-000	DISTRICT COURT REPORTE	.00	.00	.00	.00	.00	.00
2016 010-470-101	SALARIES	.00	73,855.00	67,700.59	6,154.60	73,855.19	.19-
2016 010-470-201	SOCIAL SECURITY	.00	5,650.00	4,705.47	427.77	5,133.24	516.76
2016 010-470-202	HOSPITAL INSURANCE	.00	18,506.00	16,963.54	1,594.40	18,557.94	51.94-
2016 010-470-203	RETIREMENT	.00	5,288.00	4,869.51	440.67	5,310.18	22.19-
2016 010-470-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-470-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	40-
2016 010-470-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-470-311	POSTAGE	.00	.00	.00	.00	.00	.00
2016 010-470-312	XEROX	.00	2,220.00	2,220.00	.00	2,220.00	.00
2016 010-470-312	DISTRICT CRT RPTR EXPE	.00	105,617.00	96,549.31	8,625.64	105,174.95	442.05
2016 010-475-000	D. A. VICTIMS COORD.	.00	.00	.00	.00	.00	.00
2016 010-475-101	SALARIES	.00	.00	.00	.00	.00	.00
2016 010-475-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
2016 010-475-202	HOSPITAL INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-475-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2016 010-475-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-475-205	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-475-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-475-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
2016 010-475-409	COMPUTER MAINTENANCE	.00	.00	.00	.00	.00	.00
2016 010-475-425	TRAVEL	.00	.00	.00	.00	.00	.00
2016 010-475-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
2016 010-475-570	GRANT EXPENSE	.00	.00	.00	.00	.00	.00
2016 010-476-000	DISTRICT ATTORNEY	.00	.00	.00	.00	.00	.00
2016 010-476-101	SALARIES	.00	301,441.00	276,045.99	25,095.09	301,141.08	.08-
2016 010-476-102	SUPPLEMENTAL LONGEVITY	.00	3,600.00	300.00-	340.00	40.00	3,560.00
2016 010-476-103	CELL PHONE ALLOWANCE	.00	1,127.00	.00	.00	.00	1,127.00
2016 010-476-104	D.A. SALARY SUPPLEMENT	.00	.00	255.31-	23.21-	278.52-	278.52
2016 010-476-201	SOCIAL SECURITY	.00	23,399.00	20,984.05	1,909.31	22,893.36	505.64
2016 010-476-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	2.16



BUDGET COMPARISON FOR SEPTEMBER

GEL116

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2016 010-476-202	HOSPITAL INSURANCE	.00	80,487.00	73,778.76	6,926.34	80,705.10	218.10-.27
2016 010-476-203	RETIREMENT	.00	21,900.00	20,181.07	1,827.86	22,008.93	108.93-.50
2016 010-476-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-476-205	LIFE INSURANCE	.00	590.00	541.20	49.20	590.40	.40-.07
2016 010-476-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-476-310	OFFICE SUPPLIES	.00	9,000.00	7,052.02	1,288.34	8,340.36	659.64 7.33
2016 010-476-311	POSTAGE	.00	1,800.00	1,167.22	.00	1,167.22	632.78 35.15
2016 010-476-312	XEROX EXPENSE	.00	3,025.00	3,561.05	19.32	3,580.37	555.37- 18.36
2016 010-476-400	PROFESSIONAL SERVICES	.00	3,000.00	1,615.00	.00	1,615.00	1,385.00 46.17
2016 010-476-420	TELEPHONE	.00	6,500.00	6,186.06	887.93	7,073.99	573.99- 8.83
2016 010-476-424	LEOSE INVESTIGATOR TRA	.00	.00	.00	.00	.00	.00
2016 010-476-425	TRAVEL	.00	650.00	1,893.25	196.11-	1,697.14	1,047.14- 161.10
2016 010-476-450	MAINTENANCE	.00	1,500.00	1,544.90	73.64	1,618.54	118.54- 7.90
2016 010-476-499	MISCELLANEOUS	.00	.00	127.58	.00	127.58	127.58- .00
	DISTRICT ATTORNEY EXPE	.00	457,719.00	414,122.84	38,197.71	452,320.55	5,398.45 1.18
2016 010-477-000	COUNTY ATTORNEY	.00	.00	.00	.00	.00	.00
2016 010-477-101	SALARIES	.00	169,717.00	98,507.13	9,843.07	108,350.20	61,366.80 36.16
2016 010-477-102	STATE SUPPLEMENT SALAR	.00	31,250.00	32,083.33	2,916.67	35,000.00	3,750.00- 12.00
2016 010-477-201	SOCIAL SECURITY	.00	15,374.00	9,471.54	926.76	10,398.30	4,975.70 32.36
2016 010-477-202	HOSPITAL INSURANCE	.00	74,024.00	33,927.08	3,188.80	37,115.88	36,908.12 49.86
2016 010-477-203	RETIREMENT	.00	14,414.00	9,355.76	913.59	10,269.35	4,144.65 28.75
2016 010-477-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-477-205	LIFE INSURANCE	.00	394.00	180.40	16.40	196.80	197.20 50.05
2016 010-477-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-477-310	OFFICE EXPENSE	.00	.00	.00	.00	.00	.00
2016 010-477-400	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00
2016 010-477-420	TELEPHONE	.00	.00	277.44	.00	277.44	277.44- .00
2016 010-477-425	TRAVEL	.00	.00	.00	.00	.00	.00
	COUNTY ATTORNEY EXPENS	.00	305,173.00	183,802.68	17,805.29	201,607.97	103,565.03 33.94
2016 010-490-000	ELECTION COSTS	.00	.00	.00	.00	.00	.00
2016 010-490-101	ELECTION WORKERS	.00	25,000.00	41,236.82	16,236.99-	24,999.83	.17 .00
2016 010-490-104	OVERTIME	.00	.00	.00	.00	.00	.00
2016 010-490-109	SALARIES	.00	.00	.00	.00	.00	.00
2016 010-490-201	SOCIAL SECURITY	.00	1,913.00	431.87	.00	431.87	1,481.13 77.42
2016 010-490-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2016 010-490-310	OFFICE SUPPLIES	.00	.00	6,110.60	.00	6.05-	6.05-
2016 010-490-311	POSTAGE/SHIPPING	.00	.00	.00	.00	.00	.00
2016 010-490-420	AIR CARDS	.00	.00	493.31	.00	493.31	493.31-
2016 010-490-425	TRAVEL	.00	.00	208.32	.00	208.32	208.32-
2016 010-490-426	ELECTION WORKER TRAINI	.00	.00	.00	.00	.00	.00
2016 010-490-430	PUBLICATION	.00	.00	.00	.00	.00	.00
2016 010-490-435	BALLOTS & PROGRAMMING	.00	.00	13,999.54	.00	527.50	527.50-
2016 010-490-450	SOFTWARE & WARRANTY	.00	.00	8,833.00	.00	.00	.00
2016 010-490-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
	ELECTIONS EXPENSE	.00	26,913.00	71,313.46	44,646.58-	26,666.88	246.12 .91
2016 010-491-000	ELECTIONS ADMINISTRATI	.00	.00	.00	.00	.00	.00
2016 010-491-101	SALARIES	.00	85,216.00	62,705.41	22,424.49	85,129.90	86.10 .10

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
2016 010-491-104	OVERTIME	.00	.00	2,147.04	.00	2,147.04	2,147.04-.00
2016 010-491-108	SEASONAL & PART TIME S	.00	15,000.00	2,305.36	1,507.65	3,813.01	11,186.99 74.58
2016 010-491-109	ELECTION WORKER SALARI	.00	.00	.00	.00	.00	.00 .00
2016 010-491-201	SOCIAL SECURITY	.00	7,667.00	5,137.62	569.57	5,707.19	1,959.81 25.56
2016 010-491-202	HOSPITAL INSURANCE	.00	35,152.00	15,258.76	13,428.76	28,687.52	6,464.48 18.39
2016 010-491-203	RETIREMENT	.00	6,102.00	3,405.57	425.13	3,830.70	2,271.30 37.22
2016 010-491-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2016 010-491-205	LIFE INSURANCE	.00	295.00	205.00	16.40	221.40	73.60 24.95
2016 010-491-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2016 010-491-310	OFFICE SUPPLIES	.00	13,000.00	20,082.41	86.59	20,169.00	7,169.00- 55.15
2016 010-491-311	POSTAGE	.00	12,000.00	9,607.23	2,392.77	12,000.00	.00 .00
2016 010-491-420	TELEPHONE	.00	6,000.00	5,608.49	785.18	6,393.67	393.67- 6.56
2016 010-491-425	TRAVEL	.00	11,200.00	7,677.73	3,465.44	11,143.17	56.83 51
2016 010-491-426	PROFESSIONAL ASSOC FEE	.00	600.00	625.00	.00	625.00	25.00- 4.17
2016 010-491-440	UTILITIES	.00	3,500.00	1,594.84	431.61	2,026.45	1,473.55 42.10
2016 010-491-450	SOFTWARE & WARRANTY	.00	14,500.00	14,060.00	440.00	14,500.00	.00 .00
2016 010-491-499	ELECTION WORKERS	.00	.00	.00	.00	.00	.00 .00
2016 010-491-560	EQUIPMENT CODING	.00	20,000.00	.00	20,000.00	20,000.00	.00 .00
	ELECTION ADMIN EXPENSE	.00	230,232.00	150,420.46	65,973.59	216,394.05	13,837.95 6.01
2016 010-492-000	ELECTION CLERK TRAININ	.00	.00	.00	.00	.00	.00 .00
2016 010-492-101	SALARIES	.00	.00	.00	.00	.00	.00 .00
2016 010-492-109	ELECTION CLERK TRAININ	.00	1,400.00	6.88	1,400.00	1,400.00	.00 .00
2016 010-492-310	OFFICE SUPPLIES	.00	.00	.00	7.00	.12	.12 .00
2016 010-492-311	POSTAGE	.00	.00	.00	.00	.00	.00 .00
2016 010-492-560	EQUIPMENT CODING	.00	.00	.00	.00	.00	.00 .00
	ELECT CLK TRAIN EXPENS	.00	1,400.00	6.88	1,393.00	1,399.88	.12 .01
2016 010-495-000	AUDITOR	.00	.00	.00	.00	.00	.00 .00
2016 010-495-101	SALARIES	.00	140,113.00	129,680.89	12,090.83	141,771.72	1,658.72- 1.18
2016 010-495-201	SOCIAL SECURITY	.00	10,719.00	8,998.72	857.02	9,755.74	963.26 8.99
2016 010-495-202	HOSPITAL INSURANCE	.00	55,218.00	46,264.20	4,783.20	51,047.40	4,470.60 8.05
2016 010-495-203	RETIREMENT	.00	10,032.00	9,327.16	865.70	10,192.86	160.86- 1.60
2016 010-495-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2016 010-495-205	LIFE INSURANCE	.00	295.00	270.60	24.60	295.20	.20- .07
2016 010-495-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2016 010-495-310	OFFICE SUPPLIES	.00	4,000.00	3,222.93	674.85	3,897.78	102.22 2.56
2016 010-495-311	POSTAGE	.00	500.00	395.04	11.30	406.34	93.56 18.73
2016 010-495-312	XEROX EXPENSE	.00	1,190.00	1,212.09	.00	1,212.09	22.09- .00
2016 010-495-400	CONTRACT SERVICES	.00	4,000.00	3,690.00	3,690.00	3,690.00	310.00 7.75
2016 010-495-420	TELEPHONE	.00	1,600.00	1,596.89	164.52	1,761.41	38.59 2.14
2016 010-495-425	TRAVEL	.00	3,000.00	2,590.00	550.00	3,140.00	140.00- 4.67
2016 010-495-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
	COUNTY AUDITOR EXPENSE	.00	231,167.00	203,458.52	23,712.02	227,170.54	3,996.46 1.73
2016 010-497-000	TREASURER	.00	.00	.00	.00	.00	.00 .00
2016 010-497-101	SALARIES	.00	109,575.00	80,277.34	7,297.94	87,575.28	21,999.72 20.08
2016 010-497-201	SOCIAL SECURITY	.00	8,983.00	5,731.44	521.04	6,252.48	2,130.52 25.41
2016 010-497-202	HOSPITAL INSURANCE	.00	45,335.00	15,258.76	1,428.76	16,687.52	28,647.48 63.19
2016 010-497-203	RETIREMENT	.00	7,846.00	5,774.11	522.53	6,296.64	1,549.36 19.75

BUDGET COMPARISON FOR SEPTEMBER

GELL16

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2016 010-497-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-497-205	LIFE INSURANCE	.00	197.00	180.40	16.40	196.80	.20
2016 010-497-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-497-310	OFFICE SUPPLIES	.00	6,300.00	4,153.30	1,383.99	5,537.29	762.71
2016 010-497-311	POSTAGE	.00	2,500.00	1,796.57	394.05	2,190.62	309.38
2016 010-497-420	TELEPHONE	.00	1,600.00	1,605.23	147.51	1,752.74	152.74
2016 010-497-425	TRAVEL	.00	3,000.00	1,869.24	100.32	1,969.56	1,030.44
2016 010-497-450	MAINTENANCE	.00	50.00	.00	.00	.00	100.00
	TREASURER EXPENSE	.00	184,786.00	116,646.39	11,812.54	128,458.93	56,327.07
2016 010-498-000	APPRAISAL DISTRICT	.00	.00	.00	.00	.00	.00
2016 010-498-419	TAX COLLECTIONS	.00	361,500.00	360,514.92	605.21	361,120.13	379.87
	APPRAISAL DISTRICT EXP	.00	361,500.00	360,514.92	605.21	361,120.13	379.87
2016 010-499-000	TAX ASSESSOR	.00	.00	.00	.00	.00	.00
2016 010-499-101	SALARIES	.00	176,093.00	161,239.14	14,593.16	175,832.30	260.70
2016 010-499-201	SOCIAL SECURITY	.00	13,871.00	11,968.69	1,084.20	13,052.89	418.11
2016 010-499-202	HOSPITAL INSURANCE	.00	61,000.00	57,117.52	6,046.32	63,163.84	2,163.84
2016 010-499-203	RETIREMENT	.00	12,608.00	11,597.51	1,044.87	12,642.38	34.38
2016 010-499-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-499-205	LIFE INSURANCE	.00	590.00	549.40	49.20	598.60	8.60
2016 010-499-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-499-310	OFFICE SUPPLIES	.00	4,000.00	2,175.78	177.87	2,353.65	1,646.35
2016 010-499-311	POSTAGE	.00	3,500.00	3,557.65	609.87	4,267.52	767.52
2016 010-499-312	XEROX EXPENSE	.00	1,250.00	1,144.77	104.07	1,248.84	1.16
2016 010-499-401	TAX COLLECTIONS	.00	.00	.00	.00	.00	.00
2016 010-499-419	CENTRAL APPRAISAL DIST	.00	.00	.00	.00	.00	.00
2016 010-499-420	TELEPHONE	.00	2,800.00	2,395.46	252.49	2,647.95	152.05
2016 010-499-425	TRAVEL	.00	3,500.00	2,184.35	496.93	2,681.28	818.72
2016 010-499-450	MAINTENANCE	.00	50.00	.00	.00	.00	50.00
2016 010-499-460	RENTAL	.00	.00	.00	.00	.00	.00
	TAX ASSESSOR EXPENSE	.00	278,862.00	254,030.27	24,458.98	278,489.25	372.75
2016 010-510-000	COURTHOUSE	.00	.00	.00	.00	.00	.00
2016 010-510-101	SALARIES	.00	41,383.00	36,426.55	3,237.11	39,663.76	1,719.24
2016 010-510-102	COMP. TIME SALARIES	.00	.00	.00	.00	.00	.00
2016 010-510-104	OVERTIME	.00	2,500.00	3,567.98	314.82	3,882.80	1,382.80
2016 010-510-201	SOCIAL SECURITY	.00	3,357.00	2,891.35	256.42	3,147.77	209.23
2016 010-510-202	HOSPITAL INSURANCE	.00	18,506.00	16,863.54	1,594.40	18,557.94	51.94
2016 010-510-203	RETIREMENT	.00	2,784.00	2,742.86	249.64	2,992.50	208.50
2016 010-510-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-510-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40
2016 010-510-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-510-333	INSURANCE REPAIRS	.00	2,500.00	1,924.06	553.70	2,477.76	22.24
2016 010-510-420	TELEPHONE	.00	500.00	37.82	.00	37.82	462.18
2016 010-510-425	TRAVEL	.00	85,000.00	42,275.41	8,913.48	51,188.89	33,811.11
2016 010-510-440	UTILITIES	.00	40,000.00	30,551.59	4,870.11	35,421.70	4,578.30
2016 010-510-450	MAINTENANCE	.00	10,000.00	.00	.00	.00	10,000.00
2016 010-510-451	SPECIAL PROJECTS	.00	7,000.00	.00	.00	.00	7,000.00
2016 010-510-455	COURTHOUSE PRESERVATIO	.00	.00	.00	.00	.00	100.00

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
2016 010-510-550	OTHER BUILDING REPAIRS	.00	7,000.00	869.64	1,650.00	2,519.64	4,480.36 64.01
	COURTHOUSE EXPENSE	.00	220,628.00	138,341.10	21,647.88	159,988.98	60,639.02 27.48
2016 010-511-000	COURTHOUSE ANNEX	.00	.00	.00	.00	.00	.00 .00
2016 010-511-440	UTILITIES	.00	8,000.00	4,605.53	1,121.29	5,726.82	2,273.18 28.41
2016 010-511-450	MAINTENANCE	.00	2,000.00	.00	.00	.00	2,000.00 100.00
	CTHSE ANNEX EXPENSE	.00	10,000.00	4,605.53	1,121.29	5,726.82	4,273.18 42.73
2016 010-512-000	JAIL	.00	.00	.00	.00	.00	.00 .00
2016 010-512-101	SALARIES	.00	1001,287.00	870,273.35	77,760.40	948,033.75	53,253.25 5.32
2016 010-512-104	OVERTIME (REGULAR)	.00	50,000.00	28,139.06	2,011.69	30,150.75	19,849.25 39.70
2016 010-512-105	COMMISSARY SALARIES	.00	.00	774.87	1,698.71-	923.84-	923.84 .00
2016 010-512-107	FOOD SERVICE SALARIES	.00	25,837.00	24,704.43	1,699.22	26,403.65	566.65- 2.19
2016 010-512-108	SARGENT PAY	.00	12,000.00	11,000.00	1,000.00	12,000.00	.00 .00
2016 010-512-111	LIEUTENANT	.00	3,000.00	2,750.00	250.00	3,000.00	.00 .00
2016 010-512-112	LEVEL 1 CERTIFICATION	.00	7,200.00	4,441.96	231.85	4,673.81	2,526.19 35.09
2016 010-512-113	LEVEL 2 CERTIFICATION	.00	18,900.00	23,682.29	2,628.45	26,310.74	7,410.74- 39.21
2016 010-512-114	LEVEL 3 CERTIFICATION	.00	8,400.00	5,508.56	350.00	5,858.56	2,541.44 30.26
2016 010-512-115	LEVEL 4 CERTIFICATION	.00	17,100.00	18,656.52	1,900.00	20,556.52	3,456.52- 20.21
2016 010-512-116	LEVEL 5 CERTIFICATION	.00	7,200.00	6,600.00	600.00	7,200.00	.00 .00
2016 010-512-201	SOCIAL SECURITY	.00	88,047.00	74,400.14	6,400.25	80,800.39	7,246.61 8.23
2016 010-512-202	HOSPITAL INSURANCE	.00	439,441.00	337,896.02	32,322.92	370,218.94	69,222.06 15.75
2016 010-512-203	RETIREMENT	.00	80,556.00	72,545.97	6,225.11	78,771.08	1,784.92 2.22
2016 010-512-204	WORKERS COMPENSATION	.00	.00	57.10-	11.86-	58.96-	58.96 .00
2016 010-512-205	LIFE INSURANCE	.00	3,248.00	2,804.20	254.20	3,058.60	189.40 5.83
2016 010-512-206	UNEMPLOYMENT INSURANCE	.00	.00	43.21-	9.43-	52.64-	52.64 .00
2016 010-512-330	SUPPLIES	.00	60,000.00	45,284.10	13,017.69	58,301.99	1,698.01 2.83
2016 010-512-390	GROCERIES	.00	290,000.00	258,722.31	54,754.28	313,476.59	23,476.59- 8.10
2016 010-512-402	MEDICAL	.00	175,000.00	152,589.13	57,537.44	210,126.57	35,126.57- 20.07
2016 010-512-420	TELEPHONE	.00	2,500.00	2,305.30	50.00	2,355.30	144.70 5.79
2016 010-512-425	JAILER TRAINING	.00	8,000.00	6,957.54	1,816.96	8,774.50	774.50- 9.68
2016 010-512-440	UTILITIES	.00	150,000.00	95,552.52	26,533.56	122,086.08	27,913.92 18.61
2016 010-512-450	MAINTENANCE	.00	60,000.00	60,621.49	4,791.09	65,412.58	5,412.58- 9.02
2016 010-512-451	OTHER BUILDING EXPENSE	.00	.00	.00	.00	.00	.00 .00
2016 010-512-461	PRISONERS CLOTHING	.00	8,000.00	3,921.68	4,530.14	8,451.82	451.82- 5.65
2016 010-512-462	JAILER CLOTHING	.00	.00	.00	.00	.00	.00 .00
	JAIL EXPENSE	.00	2515,716.00	2110,031.33	294,945.45	2404,976.78	110,739.22 4.40
2016 010-551-000	CONSTABLE PRECINCT 1	.00	.00	.00	.00	.00	.00 .00
2016 010-551-101	SALARY	.00	32,261.00	29,572.62	2,688.42	32,261.04	.04- .00
2016 010-551-103	CERTIFICATION PAY	.00	2,700.00	2,475.00	225.00	2,700.00	.00 .00
2016 010-551-201	SOCIAL SECURITY	.00	2,675.00	2,451.57	222.87	2,674.44	.56 .02
2016 010-551-202	HOSPITAL INSURANCE	.00	8,323.00	7,629.38	714.38	8,343.76	20.76- .25
2016 010-551-203	RETIREMENT	.00	2,503.00	2,305.10	208.60	2,513.70	10.70- .43
2016 010-551-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2016 010-551-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40- .41
2016 010-551-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2016 010-551-331	OPERATING SUPPLIES	.00	10,000.00	5,261.49	931.25	6,192.74	3,807.26 38.07
	CONSTBL PCT 1 EXPENSE	.00	58,560.00	49,785.36	4,998.72	54,784.08	3,775.92 6.45
2016 010-552-000	CONSTABLE PRECINCT 2	.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
2016 010-552-101	SALARY	.00	32,261.00	29,572.62	2,688.42	32,261.04	.04-
2016 010-552-103	CERTIFICATION PAY	.00	2,700.00	2,475.00	225.00	2,700.00	.00
2016 010-552-201	SOCIAL SECURITY	.00	2,675.00	2,451.57	222.87	2,674.44	.56
2016 010-552-202	HOSPITAL INSURANCE	.00	17,409.00	15,266.42	1,594.40	16,860.82	548.18 3.15
2016 010-552-203	RETIREMENT	.00	2,503.00	2,305.10	208.60	2,513.70	10.70-.43
2016 010-552-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-552-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40-
2016 010-552-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-552-331	OPERATING SUPPLIES	.00	10,000.00	8,588.48	1,949.06	10,537.54	537.54- 5.38
2016 010-552-331	CSTBL PCT 2 EXPENSE	.00	67,646.00	60,749.39	6,896.55	67,645.94	.06
2016 010-553-000	CONSTABLE PRECINCT 3	.00	.00	.00	.00	.00	.00
2016 010-553-101	SALARY	.00	32,261.00	29,572.62	2,688.42	32,261.04	.04-
2016 010-553-103	CERTIFICATION PAY	.00	2,700.00	2,475.00	225.00	2,700.00	.00
2016 010-553-201	SOCIAL SECURITY	.00	2,675.00	2,451.57	222.87	2,674.44	.56
2016 010-553-202	HOSPITAL INSURANCE	.00	8,323.00	7,629.38	714.38	8,343.76	20.76-.25
2016 010-553-203	RETIREMENT	.00	2,503.00	2,305.10	208.60	2,513.70	10.70-.43
2016 010-553-204	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-553-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40-
2016 010-553-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-553-331	OPERATING SUPPLIES	.00	10,000.00	7,945.84	1,024.66	8,970.50	1,029.50 10.30
2016 010-553-332	DEPUTY CSTBL EXPENSE	.00	.00	.00	.00	.00	.00
2016 010-553-332	CSTBL PCT 3 EXPENSE	.00	58,560.00	52,469.71	5,092.13	57,561.84	998.16 1.70
2016 010-554-000	CONSTABLE PRECINCT 4	.00	.00	.00	.00	.00	.00
2016 010-554-101	SALARY	.00	32,261.00	29,572.62	2,688.42	32,261.04	.04-
2016 010-554-103	CERTIFICATION PAY	.00	2,700.00	2,475.00	225.00	2,700.00	.00
2016 010-554-201	SOCIAL SECURITY	.00	2,675.00	2,451.57	207.57	2,659.14	15.86 .59
2016 010-554-202	HOSPITAL INSURANCE	.00	8,323.00	7,629.38	1,594.40	9,223.78	900.78- 10.82
2016 010-554-203	RETIREMENT	.00	2,503.00	2,305.10	208.60	2,513.70	10.70-.43
2016 010-554-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-554-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40-
2016 010-554-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-554-331	OPERATING SUPPLIES	.00	10,000.00	6,787.93	1,717.65	8,505.59	1,494.41 14.94
2016 010-554-331	CSTBL PCT 4 EXPENSE	.00	58,560.00	51,311.80	6,649.85	57,961.65	598.35 1.02
2016 010-560-000	SHERIFF	.00	.00	.00	.00	.00	.00
2016 010-560-101	SALARIES	.00	1123,000.00	1031,681.58	91,311.01	1122,992.59	7.41 .00
2016 010-560-102	CERTIFICATION PAY (NEW)	.00	.00	.00	.00	.00	.00
2016 010-560-103	CERTIFICATION PAY (REG)	.00	51,900.00	45,761.46	4,175.00	49,936.46	1,963.54 3.78
2016 010-560-104	OVERTIME PAY (REGULAR)	.00	63,500.00	50,728.98	6,340.79	57,069.77	6,430.23 10.13
2016 010-560-105	OVERTIME PAY (EPP)	.00	.00	5,736.89	.00	5,736.89	.00
2016 010-560-106	COMP TIME SALARIES	.00	.00	.00	.00	.00	.00
2016 010-560-107	STEP GRANT OVERTIME	.00	.00	230.35	349.70	630.05	630.05-
2016 010-560-108	SARGENT PAY	.00	4,800.00	4,345.44	400.00	4,745.44	54.56 1.14
2016 010-560-109	CORPORAL PAY	.00	1,200.00	2,200.00	200.00	2,400.00	1,200.00- 100.00-
2016 010-560-110	CID PAY	.00	7,200.00	6,513.75	600.00	7,113.75	86.25 1.20
2016 010-560-111	LIEUTENANT PAY	.00	.00	2,749.92	250.00	2,999.92	2,999.92-
2016 010-560-112	ENVIRON OFFICER TRANSP	.00	.00	.00	.00	.00	.00
2016 010-560-113	CAPTAIN PAY	.00	3,000.00	.00	.00	.00	3,000.00 100.00

BUDGET COMPARISON FOR SEPTEMBER

GELL16

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL ** M-T-D	** ACTUAL ** Y-T-D	**** ACTUAL **** REMAINING PERCENT
2016 010-560-114	TRANSFERS TO VAWA OFF	.00	.00	.00	.00	.00	.00
2016 010-560-201	SOCIAL SECURITY	.00	91,441.00	84,143.28	7,561.19	91,704.47	263.47-
2016 010-560-202	HOSPITAL INSURANCE	.00	419,094.00	374,635.72	38,596.44	413,232.16	5,861.84
2016 010-560-203	RETIREMENT	.00	85,584.00	83,884.40	7,528.84	91,413.24	5,829.24-
2016 010-560-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-560-205	LIFE INSURANCE	.00	2,657.00	2,451.80	221.40	2,673.20	16.20-
2016 010-560-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-560-310	OFFICE SUPPLIES	.00	13,500.00	11,672.82	2,047.20	13,720.02	220.02-
2016 010-560-311	POSTAGE	.00	8,500.00	9,035.80	1,521.81	10,557.61	2,057.61-
2016 010-560-312	XEROX EXPENSE	.00	9,500.00	7,922.22	.00	7,922.22	1,577.78
2016 010-560-331	OPERATING SUPPLIES	.00	247,000.00	194,771.37	47,695.80	242,467.17	4,532.83
2016 010-560-333	INS REIMS/REPAIRS	.00	.00	1,682.22	.00	1,682.22	.00
2016 010-560-392	MISCELLANEOUS SUPPLIES	.00	25,000.00	12,939.71	11,826.86	24,766.57	233.43
2016 010-560-393	NRA GRANT FUNDS	.00	.00	3,686.04	162.00	3,848.04	.00
2016 010-560-394	JAG GRANT	.00	.00	.00	.00	.00	.00
2016 010-560-395	BULLETPROOF VEST GRANT	.00	.00	1,516.23	.00	1,516.23	.00
2016 010-560-420	TELEPHONE	.00	41,000.00	35,676.72	4,909.33	40,586.05	413.95
2016 010-560-425	TRAVEL	.00	13,300.00	6,161.14	4,174.93	10,336.07	2,963.93
2016 010-560-426	TRAINING	.00	4,507.00	2,861.78	1,034.74	3,896.52	610.48
2016 010-560-482	CLOTHING ALLOWANCE	.00	15,000.00	13,250.00	1,200.00	14,450.00	550.00
2016 010-560-485	NARCOTIC ALLOWANCE	.00	15,000.00	8,000.00	5,000.00	13,000.00	2,000.00
2016 010-560-565	TRANS. TO COURTHOUSE S	.00	.00	.00	.00	.00	.00
	SHERIFF DEPT. EXPENSE	.00	2245,683.00	2004,289.62	237,107.04	2241,396.66	4,286.34
2016 010-561-000	INTERLOCAL CRIME TASK	.00	.00	.00	.00	.00	.00
2016 010-561-101	SALARIES	.00	.00	.00	.00	.00	.00
2016 010-561-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
2016 010-561-202	HOSPITAL INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-561-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2016 010-561-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-561-205	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-561-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-561-482	CLOTHING ALLOWANCE	.00	.00	.00	.00	.00	.00
	TASK FORCE EXPENSE	.00	.00	.00	.00	.00	.00
2016 010-570-000	ADULT PROBATION	.00	.00	.00	.00	.00	.00
2016 010-570-400	FISCAL OFFICER	.00	.00	1,109.00-	350.00-	1,459.00-	1,459.00-
2016 010-570-420	TELEPHONE	.00	4,500.00	2,194.96	2,075.22	4,179.28	320.72
2016 010-570-570	EQUIPMENT	.00	1,000.00	1,000.00	.00	1,000.00	.00
	COMMUNITY CORRECTIONS	.00	5,500.00	1,995.96	1,725.22	3,720.28	1,779.72
2016 010-571-000	JUVENILE PROBATION	.00	.00	.00	.00	.00	.00
2016 010-571-492	BROWN COUNTY SUBSIDY	.00	153,000.00	51,800.00	6,200.00	58,000.00	95,000.00
	JUVENILE PROBATION EXP	.00	153,000.00	51,800.00	6,200.00	58,000.00	95,000.00
2016 010-575-000	EMERGENCY COORDINATOR	.00	.00	.00	.00	.00	.00
2016 010-575-101	SALARIES	.00	30,078.00	27,571.72	2,506.52	30,078.24	.24-
2016 010-575-201	SOCIAL SECURITY	.00	2,301.00	2,109.14	191.74	2,300.88	.12
2016 010-575-202	HOSPITAL INSURANCE	.00	8,323.00	7,629.38	714.38	8,343.76	20.76-

BUDGET COMPARISON FOR SEPTEMBER

GELL16

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2016 010-575-203	RETIREMENT	.00	2,154.00	1,983.17	179.47	2,162.64	8.64-.40
2016 010-575-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 010-575-205	LIFE INSURANCE	.00	98.00	90.20	8.20	98.40	.40-
2016 010-575-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 010-575-310	OFFICE SUPPLIES	.00	3,500.00	251.22	1,558.24	1,809.46	1,690.54 48.30
2016 010-575-400	CODE RED PROGRAM	.00	7,375.00	50.25-	.00	50.25-	7,425.25 100.68
2016 010-575-420	TELEPHONE	.00	3,000.00	1,228.98	228.90	1,457.88	1,542.12 51.40
2016 010-575-425	TRAVEL	.00	4,820.00	1,401.00	845.55	2,246.55	2,573.45 53.39
2016 010-575-570	HOWELAND SEC GRANT	.00	3,000.00	.00	.00	.00	.00
2016 010-575-571	SPECIAL EQUIPMENT	.00	64,649.00	42,214.56	6,233.00	48,447.56	3,000.00 100.00
	EXPENSE EMC	.00					16,201.44 25.06
2016 010-630-000	HEALTH	.00	.00	.00	.00	.00	.00
2016 010-630-402	INDIGENT MEDICAL	.00	325,000.00	88,279.02	208,118.76	296,397.78	28,602.22 8.80
2016 010-630-478	HEART OF TX CAC	.00	.00	.00	.00	.00	.00
2016 010-630-479	CENTER FOR LIFE MH/MR	.00	4,700.00	4,308.26	391.66	4,699.92	.08
2016 010-630-490	MAY SENIOR CITIZEN CTR	.00	3,000.00	3,000.00	.00	3,000.00	.00
2016 010-630-492	GOOD SAMARITAN	.00	13,900.00	15,100.00	.00	15,100.00	.00
2016 010-630-493	HEALTH DEPARTMENT	.00	79,272.00	72,470.00	18,316.83	90,786.83	1,200.00- 8.63
2016 010-630-494	911 SUBSIDY	.00	85,000.00	85,892.73	.00	85,892.73	11,514.83- 14.53
2016 010-630-495	SR. CITIZENS MEALS ON	.00	83,608.00	69,393.00	6,183.00	75,576.00	8,032.00 9.61
2016 010-630-496	AMBULANCE SUBSIDY	.00	75,000.00	45,199.23	7,492.62	53,691.85	21,308.15 28.41
	HEALTH EXPENSE	.00	669,480.00	384,642.24	240,502.87	625,145.11	44,334.89 6.62
2016 010-640-000	WELFARE	.00	.00	.00	.00	.00	.00
2016 010-640-492	GOOD SAMARITAN	.00	13,600.00	.00	.00	.00	13,600.00 100.00
	WELFARE EXPENSE	.00	13,600.00	.00	.00	.00	13,600.00 100.00
2016 010-655-000	OTHER COUNTY SERVICES	.00	.00	.00	.00	.00	.00
2016 010-655-490	BOUNTY PROGRAM	.00	24,300.00	24,300.00	.00	24,300.00	.00
2016 010-655-492	CHILD WELFARE ALLOTMENT	.00	16,200.00	14,850.00	1,350.00	16,200.00	.00
2016 010-655-493	CITY DUMP	.00	76,956.00	57,717.00	19,239.00	76,956.00	.00
2016 010-655-494	FIRE CONTRACTS	.00	65,000.00	60,525.00	2,228.17	62,753.17	2,246.83 3.46
2016 010-655-495	HISTORICAL COMMISSION	.00	2,400.00	1,900.00	958.60-	941.40	1,459.60 60.78
2016 010-655-496	HUMANE SOCIETY ALLOTME	.00	7,650.00	7,012.50	637.50	7,650.00	.00
2016 010-655-500	PUBLIC LIBRARY ALLOTME	.00	35,000.00	32,000.00	3,000.00	35,000.00	.00
2016 010-655-501	SOIL & WATER CONSERVAT	.00	15,000.00	15,000.00	.00	15,000.00	.00
2016 010-655-502	DARE DONATIONS	.00	.00	.00	.00	.00	.00
2016 010-655-503	HOME SOLUTIONS	.00	.00	.00	.00	.00	.00
2016 010-655-504	MUSEUM	.00	2,500.00	2,500.00	.00	2,500.00	.00
2016 010-655-505	FAMILY SERVICES CENTER	.00	7,600.00	7,600.00	.00	7,600.00	.00
2016 010-655-506	CENTER FOR LIFE	.00	.00	.00	.00	.00	.00
2016 010-655-507	THE ARK DVS	.00	5,000.00	.00	.00	.00	5,000.00 100.00
2016 010-655-508	MID-TEX COUNCIL	.00	2,880.00	.00	.00	.00	2,880.00 100.00
2016 010-655-509	MEME TRANSPORTS	.00	50,000.00	50,000.00	.00	50,000.00	.00
2016 010-655-510	CEN-TEX OPPORTUNITIES	.00	10,000.00	10,000.00	.00	10,000.00	.00
	COUNTY SERVICES EXPENS	.00	320,486.00	283,404.50	25,496.07	308,900.57	11,585.43 3.61
2016 010-660-000	COUNTY SURVEYOR	.00	.00	.00	.00	.00	.00





# ROAD AND FLOOD FUNDS

BROWN COUNTY  
TRIAL BALANCE SHEET - PRECINCT #1 FUND  
SEPTEMBER

YEAR-TO-DATE

ASSETS:  
 2016 021-103-000 CASH IN BANK 48,710.89  
 2016 021-103-201 CERTIFICATES OF DEPOSIT 337,413.71  
 2016 021-103-202 TOBACCO CD .00  
 2016 021-115-000 ACCOUNTS RECEIVABLE 33,067.27  
 2016 021-121-000 AMOUNTS TO BE PROVIDED N.P. 107,435.77  
 2016 021-131-000 DUE FROM OTHER FUNDS .00  
 2016 021-171-000 ESTIMATED REVENUES .00  
 2016 021-171-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL ASSETS 526,627.64

LIABILITIES:  
 2016 021-202-000 ACCOUNTS PAYABLE 12,281.31  
 2016 021-202-100 SALARIES PAYABLE .00  
 2016 021-207-000 NOTES PAYABLE 107,435.77  
 2016 021-207-000 DUE TO OTHER FUNDS .00  
 2016 021-241-000 ESTIMATED EXPENDITURES .00  
 2016 021-241-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL LIABILITIES 119,717.08

FUND EQUITY:  
 FUND BALANCE 564,232.09  
 REALIZED REVENUE 376,165.98  
 LESS EXPENDITURES 533,487.51  
 -----  
 TOTAL FUND EQUITY 406,910.56

TOTAL LIABILITIES/FUND EQUITY 526,627.64

BUDGET COMPARISON FOR SEPTEMBER

GELL16

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
2016 021-310-200	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
2016 021-310-300	LOAN PROCEEDS	.00	98,500.00-	98,500.00-	98,500.00-	98,500.00-	.00
2016 021-321-341	LATERAL ROAD FUNDS	.00	7,900.00-	7,978.31-	7,978.31-	78.31	.99-
2016 021-321-342	GROSS WT AND AXLE FEES	.00	14,996.00-	6,763.18-	6,910.79-	1,322.03-	8.82
2016 021-321-343	VEH REG CRBFUND	.00	90,069.00-	89,693.81-	89,693.81-	3,375.19-	.42
2016 021-321-344	97% R&B \$10 ADONCRFB	.00	70,950.00-	85,012.88-	10,527.50-	24,590.38-	34.66-
2016 021-321-345	COMMISSION FROM GENERA	.00	52,997.00-	.00	67,314.15-	14,317.15	27.02-
2016 021-321-351	JP FINES	.00	250.00-	494.50-	53.00-	297.50	119.00-
2016 021-360-100	INTEREST INCOME	.00	1,500.00-	2,448.92-	468.22-	1,417.14	94.48-
2016 021-360-101	CD INTEREST	.00	150.00-	.00	.00	150.00-	100.00
2016 021-370-100	OTHER REVENUE	.00	1,000.00-	.72-	.00	999.28-	99.93
2016 021-390-800	TAX NOTE FUND BALANCE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	338,312.00-	250,892.32-	85,273.66-	376,165.98-	37,853.98
2016 021-621-101	SALARIES	.00	51,025.00	46,773.21	4,252.11	51,025.32	.32-
2016 021-621-201	SOCIAL SECURITY	.00	3,903.00	3,409.89	309.99	3,719.88	183.12
2016 021-621-202	HOSPITAL INSURANCE	.00	18,506.00	16,963.54	1,594.40	18,557.94	51.94-
2016 021-621-203	RETIREMENT	.00	3,653.00	3,364.25	304.45	3,668.70	15.70-
2016 021-621-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 021-621-205	LIFE INSURANCE	.00	99.00	90.20	8.20	98.40	.61
2016 021-621-206	UNEMPLOYMENT INSURANCE	.00	500.00	363.34	135.99	499.33	.67
2016 021-621-310	OFFICE SUPPLY	.00	.00	.00	.00	.00	.00
2016 021-621-331	OPERATING SUPPLIES	.00	168,876.00	170,084.76	4,204.49-	165,880.27	2,995.73
2016 021-621-332	C.R. 221 REHAB	.00	.00	21,986.74	7,264.28	29,251.02	.00
2016 021-621-333	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00
2016 021-621-400	PROFESSIONAL FEES	.00	.00	.00	.00	.00	.00
2016 021-621-420	TELEPHONE	.00	750.00	450.24	.00	450.24	299.76
2016 021-621-425	TRAVEL	.00	10,000.00	8,400.51	1,993.79	10,394.30	3.94
2016 021-621-440	UTILITIES	.00	3,000.00	2,383.04	481.95	2,864.99	135.01
2016 021-621-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2016 021-621-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2016 021-621-565	TRANSFER TO ROAD & FLO	.00	.00	.00	.00	.00	.00
2016 021-621-570	EQUIPMENT	.00	.00	124,077.12	.00	124,077.12	.00
2016 021-621-630	NOTE PAYABLE PRINCIPAL	.00	72,743.00	103,303.90	11,274.45	114,578.35	41,835.35-
2016 021-621-670	NOTE PAYABLE INTEREST	.00	5,257.00	8,196.10	225.55	8,421.65	3,164.65-
2016 021-621-670	EXPENDITURES PRECINCT	.00	338,312.00	509,846.84	23,640.67	533,487.51	195,175.51-
	*** TOTAL EXPENSES	.00	338,312.00	509,846.84	23,640.67	533,487.51	195,175.51-

BROWN COUNTY  
 TRIAL BALANCE SHEET - PRECINCT #2 FUND  
 SEPTEMBER

YEAR-TO-DATE

ASSETS:  
 2012 022-103-000 CASH IN BANK 5,802.93  
 2012 022-103-201 CERTIFICATES OF DEPOSIT 106,000.00  
 2012 022-103-202 TOBACCO CD .00  
 2012 022-115-000 ACCOUNTS RECEIVABLE 1,693.91  
 2012 022-121-000 AMOUNT TO BE PROVIDED FOR N.P. 12,687.61  
 2012 022-131-000 DUE FROM OTHER FUNDS 95,843.39  
 2012 022-171-000 ESTIMATED REVENUES .00  
 2012 022-171-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL ASSETS 222,027.84

LIABILITIES:  
 2012 022-202-000 ACCOUNTS PAYABLE 10,161.32-  
 2012 022-202-100 SALARIES PAYABLE .00  
 2012 022-202-200 NOTES PAYABLE 12,687.61-  
 2012 022-207-000 DUE TO OTHER FUNDS 75,000.00-  
 2012 022-241-000 ESTIMATED EXPENDITURES .00  
 2012 022-241-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL LIABILITIES 97,848.93-

FUND EQUITY:  
 FUND BALANCE 167,665.38-  
 REALIZED REVENUE 243,978.13-  
 LESS EXPENDITURES 287,464.60  
 -----  
 TOTAL FUND EQUITY 124,178.91-

TOTAL LIABILITIES/FUND EQUITY 222,027.84-

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
2012 022-310-300	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00
2012 022-321-250	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
2012 022-321-341	LATERAL ROAD FUNDS	.00	8,200.00	8,181.27	8,181.27	18.73	.23
2012 022-321-342	GROSS WT AND AXLE FEES	.00	.00	.00	.00	.00	.00
2012 022-321-343	VEHICLE REGISTRATION	.00	110,000.00	106,165.60	106,165.60	3,834.40	3.49
2012 022-321-344	97% R&B \$10 ADDITIONAL	.00	93,000.00	82,956.83	91,536.48	1,463.52	1.57
2012 022-321-345	COMMISSION FROM GENERAL	.00	30,000.00	36,793.85	36,793.85	6,793.85	22.62
2012 022-321-351	JP FINES	.00	1,000.00	592.50	592.50	407.50	40.75
2012 022-360-100	INTEREST INCOME	.00	1,000.00	593.42	708.43	291.57	29.16
2012 022-370-100	OTHER REVENUE	.00	1,000.00	.00	.00	1,000.00	100.00
2012 022-390-800	TAX NOTE FUND BALANCE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	244,200.00	235,283.47	8,694.66	243,978.13	221.87
2012 022-622-101	SALARIES	.00	44,934.00	41,189.06	3,744.46	44,933.52	.48
2012 022-622-201	SOCIAL SECURITIES	.00	3,438.00	3,125.76	284.16	3,409.92	.28
2012 022-622-202	HOSPITAL INSURANCE	.00	6,914.00	6,337.76	595.74	6,933.50	1.23
2012 022-622-203	RETIREMENT	.00	3,105.00	2,807.95	258.74	3,066.69	.00
2012 022-622-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2012 022-622-205	LIFE INSURANCE	.00	108.00	90.20	8.20	98.40	8.89
2012 022-622-206	UNEMPLOYMENT INSURANCE	.00	.00	209.39	68.03	277.42	.00
2012 022-622-331	OPERATING SUPPLIES	.00	112,401.00	161,136.03	74,978.13	86,157.90	23.35
2012 022-622-420	TELEPHONE	.00	2,000.00	1,647.00	222.78	1,869.78	6.51
2012 022-622-425	TRAVEL	.00	8,500.00	8,155.95	742.08	8,898.03	4.68
2012 022-622-440	UTILITIES	.00	3,000.00	2,559.26	613.43	3,172.69	5.76
2012 022-622-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2012 022-622-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2012 022-622-565	TRANSFER TO ROAD & FLO	.00	.00	.00	.00	.00	.00
2012 022-622-570	EQUIPMENT	.00	20,000.00	80,258.00	.00	80,258.00	301.29
2012 022-622-630	NOTE PAYABLE PRINCIPAL	.00	37,000.00	38,974.62	6,454.31	45,428.93	22.78
2012 022-622-670	NOTE PAYABLE INTEREST	.00	2,800.00	2,418.89	540.93	2,959.82	5.71
	EXPENDITURES PRECINCT	.00	244,200.00	348,909.87	61,445.27	287,454.60	17.72
	*** TOTAL EXPENSES	.00	244,200.00	348,909.87	61,445.27	287,454.60	17.72

BROWN COUNTY  
TRIAL BALANCE SHEET - PRECINCT #3 FUND  
SEPTEMBER

YEAR-TO-DATE

ASSETS:  
 2016 023-103-000 CASH IN BANK 97,392.61  
 2016 023-103-201 CERTIFICATES OF DEPOSIT 65,561.81  
 2016 023-103-202 CITY OF EARLY INTERLOCAL CD .00  
 2016 023-103-203 CR 357 REPAIR CD .00  
 2016 023-103-204 C. D. SALE OF LAND 35,000.00  
 2016 023-115-000 ACCOUNTS RECEIVABLE 9,043.16  
 2016 023-121-000 AMOUNTS TO BE PROVIDED N.P. 308,660.16  
 2016 023-131-000 DUE FROM OTHER FUNDS 18,845.48  
 2016 023-171-000 ESTIMATED REVENUES .00  
 2016 023-171-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL ASSETS 496,812.26

LIABILITIES:  
 2016 023-202-000 ACCOUNTS PAYABLE 6,740.56  
 2016 023-202-100 SALARIES PAYABLE .00  
 2016 023-202-200 NOTES PAYABLE 308,660.16  
 2016 023-207-000 DUE TO OTHER FUNDS .00  
 2016 023-241-000 ESTIMATED EXPENDITURES .00  
 2016 023-241-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL LIABILITIES 315,400.72

FUND EQUITY:  
 FUND BALANCE 171,836.52  
 REALIZED REVENUE 334,335.93  
 LESS EXPENDITURES 324,760.91  
 -----  
 TOTAL FUND EQUITY 181,411.54

496,812.26

TOTAL LIABILITIES/FUND EQUITY 496,812.26

BUDGET COMPARISON FOR SEPTEMBER

GELL116

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	
2016 023-310-300	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00	
2016 023-321-250	LOANS PROCEEDS	.00	.00	.00	.00	.00	.00	
2016 023-321-341	LATERAL ROAD FUNDS	.00	7,984.00-	7,978.31-	7,978.31-	5.69-	.07	
2016 023-321-342	GROSS WT AND AXLE FEES	.00	14,996.00-	6,763.19-	13,673.99-	1,322.01-	8.82	
2016 023-321-343	VEHICLE REGISTRATION	.00	90,069.00-	89,693.84-	89,693.84-	375.16-	.42	
2016 023-321-344	9% RB \$10 ADDITIONAL	.00	97,395.00-	88,812.87-	99,340.37-	1,945.37	2.00-	
2016 023-321-345	COMMISSION FROM GENERA	.00	85,140.00-	.00	67,314.15-	17,825.85-	20.94	
2016 023-321-351	JP FINES	.00	250.00-	494.50-	547.50-	297.50	119.00-	
2016 023-360-100	INTEREST INCOME	.00	625.00-	653.58-	787.77-	162.77	26.04-	
2016 023-370-100	CD INTEREST	.00	60.00-	.00	.00	.00	.00	
2016 023-370-100	OTHER REVENUE	.00	55,000.00-	55,000.00-	55,000.00-	.00	.00	
2016 023-390-800	TAX NOTE FUND BALANCE	.00	.00	.00	.00	.00	.00	
***	TOTAL REVENUES	.00	351,519.00-	249,396.29-	84,939.64-	334,335.93-	17,183.07-	4.89
2016 023-623-101	SALARIES	.00	51,025.00	46,773.21	4,252.11	51,025.32	.32-	
2016 023-623-201	SOCIAL SECURITY	.00	3,903.00	3,363.03	305.73	3,668.76	234.24	
2016 023-623-202	HOSPITAL INSURANCE	.00	18,506.00	16,963.54	1,594.40	18,557.94	51.94-	
2016 023-623-203	RETIREMENT	.00	3,653.00	3,364.25	304.45	3,668.70	15.70-	
2016 023-623-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00	
2016 023-623-205	LIFE INSURANCE	.00	99.00	90.20	8.20	98.40	.61	
2016 023-623-206	UNEMPLOYMENT INSURANCE	.00	600.00	481.62	181.39	663.01	63.01-	
2016 023-623-331	OPERATING SUPPLIES	.00	196,133.00	188,180.05	10,123.72	198,303.77	2,170.77-	
2016 023-623-332	C. R. 357 TURBINE REPA	.00	.00	39,900.00-	.00	39,900.00-	.00	
2016 023-623-400	PROFESSIONAL FEES	.00	.00	.00	.00	.00	.00	
2016 023-623-420	TELEPHONE	.00	6,000.00	5,593.88	1,067.00	6,660.88	11.01	
2016 023-623-425	TRAVEL	.00	10,000.00	9,043.95	931.71	9,975.66	24.34	
2016 023-623-440	UTILITIES	.00	2,600.00	1,585.51	357.93	1,943.44	656.56	
2016 023-623-450	MAINTENANCE	.00	.00	.00	.00	.00	.00	
2016 023-623-482	CLOTHING ALLOWANCE	.00	.00	.00	.00	.00	.00	
2016 023-623-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00	
2016 023-623-565	TRANSFER TO ROAD & FLO	.00	.00	.00	.00	.00	.00	
2016 023-623-570	EQUIPMENT	.00	.00	10,095.03	.00	10,095.03-	.00	
2016 023-623-630	NOTE PAYABLE PRINCIPAL	.00	55,000.00	47,804.02	4,405.18	52,209.20	2,790.80	
2016 023-623-670	NOTE PAYABLE INTEREST	.00	5,000.00	7,195.98	594.82	7,790.80	55.82	
2016 023-623-670	EXPENDITURES PRECINCT	.00	352,519.00	300,634.27	24,126.64	324,760.91	27,758.09	
***	TOTAL EXPENSES	.00	352,519.00	300,634.27	24,126.64	324,760.91	27,758.09	
							7.87	

BROWN COUNTY  
TRIAL BALANCE SHEET - PRECINCT #4 FUND  
SEPTEMBER

YEAR-TO-DATE

ASSETS:  
 2016 024-103-000 CASH IN BANK 49,559.25  
 2016 024-103-201 CERTIFICATES OF DEPOSIT 60,177.16  
 2016 024-103-202 TORACCO CD .00  
 2016 024-115-000 ACCOUNTS RECEIVABLE 12,052.61  
 2016 024-121-000 ACCOUNTS TO BE PROVIDED N.P. 246,192.70  
 2016 024-131-000 DUE FROM OTHER FUNDS .01-  
 2016 024-171-000 ESTIMATED REVENUES .00  
 2016 024-171-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL ASSETS 367,981.71

LIABILITIES:  
 2016 024-202-000 ACCOUNTS PAYABLE 15,993.29-  
 2016 024-202-100 SALARIES PAYABLE .00  
 2016 024-202-200 NOTES PAYABLE 246,192.70-  
 2016 024-207-000 DUE TO OTHER FUNDS 75,000.00-  
 2016 024-241-000 ESTIMATED EXPENDITURES .00  
 2016 024-241-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL LIABILITIES 337,185.99-

FUND EQUITY:  
 FUND BALANCE 184,631.81-  
 REALIZED REVENUE 275,636.14-  
 LESS EXPENDITURES 429,472.23  
 -----  
 TOTAL FUND EQUITY 30,795.72-

3 ) TOTAL LIABILITIES/FUND EQUITY 367,981.71-



BUDGET COMPARISON FOR SEPTEMBER

GELL16

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	
2016 024-321-250	LOANS PROCEEDS	.00	.00	.00	.00	.00	.00	
2016 024-321-341	LATERAL ROAD FUNDS	.00	7,984.00-	7,978.30-	7,978.30-	5.70-	.07	
2016 024-321-342	GROSS WT AND AXLE FEES	.00	14,996.00-	6,763.19-	13,673.98-	1,322.02-	8.82	
2016 024-321-343	VEHICLE REGISTRATION	.00	90,069.00-	89,693.81-	89,693.81-	375.19-	.42	
2016 024-321-344	97% R&B \$10 ADDITIONAL	.00	97,395.00-	85,012.87-	10,527.50-	1,854.63-	1.90	
2016 024-321-345	COMMISSION FROM GENERA	.00	85,140.00-	.00	67,314.15-	17,825.85-	20.94	
2016 024-321-351	JP FINES	.00	250.00-	494.50-	53.00-	237.50-	119.00	
2016 024-360-100	INTEREST INCOME	.00	780.00-	802.81-	85.22-	108.03	13.85	
2016 024-360-101	C. D. INTEREST	.00	85.00-	.00	.00	85.00-	100.00	
2016 024-370-100	OTHER REVENUE	.00	1,000.00-	.00	.00	1,000.00-	100.00	
2016 024-370-105	SURPLUS PROPERTY SALES	.00	.00	.00	.00	.00	.00	
2016 024-390-800	TAX NOTE FUND BALANCE	.00	.00	.00	.00	.00	.00	
*** TOTAL REVENUES		.00	297,699.00-	190,745.48-	84,890.66-	275,636.14-	22,062.86-	7.41
2016 024-624-101	SALARIES	.00	51,025.00	46,773.21	4,252.11	51,025.32	.32-	
2016 024-624-104	OVERTIME PAY	.00	.00	.00	.00	.00	.00	
2016 024-624-201	SOCIAL SECURITY	.00	3,903.00	3,443.22	313.02	3,756.24	146.76	
2016 024-624-202	HOSPITAL INSURANCE	.00	9,225.00	7,629.38	714.38	8,343.76	9.55	
2016 024-624-203	RETIREMENT	.00	3,653.00	3,364.25	304.45	3,668.70	15.70-	
2016 024-624-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00	
2016 024-624-205	LIFE INSURANCE	.00	99.00	90.20	8.20	98.40	.61	
2016 024-624-206	UNEMPLOYMENT INSURANCE	.00	500.00	385.26	133.16	518.42	3.68	
2016 024-624-331	OPERATING SUPPLIES	.00	260,600.00	228,977.37	31,630.98	260,608.35	8.35-	
2016 024-624-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00	
2016 024-624-420	TELEPHONE	.00	3,500.00	2,676.91	555.66	3,232.57	267.43	
2016 024-624-425	TRAVEL	.00	10,000.00	8,622.54	998.17	9,620.71	379.29	
2016 024-624-440	UTILITIES	.00	2,900.00	2,237.61	674.12	2,911.73	11.73-	
2016 024-624-450	MAINTENANCE	.00	.00	.00	.00	.00	.00	
2016 024-624-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00	
2016 024-624-565	TRANSFER TO ROAD & FLO	.00	.00	.00	.00	.00	.00	
2016 024-624-570	EQUIPMENT	.00	.00	.00	.00	.00	.00	
2016 024-624-630	NOTE PAYABLE PRINCIPAL	.00	73,351.00	77,211.99	5,530.59	82,742.58	9,391.58-	
2016 024-624-670	NOTE PAYABLE INTEREST	.00	6,098.00	2,729.69	215.76	2,945.45	3,152.55	
2016 024-624-670	EXPENDITURES PRECINCT	.00	424,854.00	384,141.63	45,330.60	429,472.23	4,618.23-	
*** TOTAL EXPENSES		.00	424,854.00	384,141.63	45,330.60	429,472.23	4,618.23-	
							1.09-	

BROWN COUNTY  
TRIAL BALANCE SHEET - ROAD & FLOOD FUND  
SEPTEMBER

YEAR-TO-DATE

ASSETS:  
 2016 025-103-000 CASH IN BANK 11,711.07  
 2016 025-103-201 CERTIFICATES OF DEPOSIT 380,796.05  
 2016 025-105-000 ADVALOREM TAXES RECEIVABLE 134,083.97  
 2016 025-115-000 ACCOUNTS RECEIVABLE 3,889.57  
 2016 025-121-000 AMOUNTS TO BE PROVIDED N.P. .00  
 2016 025-131-000 DUE TO AND FROM OTHER FUNDS 394,363.97-  
 2016 025-171-000 ESTIMATED REVENUES .00  
 2016 025-171-100 BUDGETED FUND BALANCE .00

TOTAL ASSETS 136,116.69

LIABILITIES:  
 2016 025-202-000 ACCOUNTS PAYABLE 1,720.22-  
 2016 025-202-100 SALARIES PAYABLE 312.50-  
 2016 025-202-200 NOTES PAYABLE .00  
 2016 025-241-000 ESTIMATED EXPENDITURES .00  
 2016 025-241-100 BUDGETED FUND BALANCE .00  
 2016 025-250-000 DEFERRED ADVAL TAX REVENUE 134,083.97-

TOTAL LIABILITIES 136,116.69-

FUND EQUITY:  
 FUND BALANCE .00  
 REALIZED REVENUE 2,021,422.43-  
 LESS EXPENDITURES 2,021,422.43

TOTAL FUND EQUITY .00

TOTAL LIABILITIES/FUND EQUITY 136,116.69-

BUDGET COMPARISON FOR SEPTEMBER

GELL16

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
2016 025-310-110	ADV TAXES CURRENT	.00	1945,028.00-	1956,606.31-	9,070.06-	1965,676.37-	19,648.37 1.01-
2016 025-310-120	ADV TAXES DELINQUENT	.00	43,000.00-	31,685.74-	3,245.38-	34,931.12-	8,068.88- 18.76
2016 025-310-122	ADV TAXES P&I	.00	18,000.00-	13,687.95-	1,567.16-	15,255.11-	2,744.89- 15.25
2016 025-310-125	EXCESS TAX PROCEEDS	.00	.00	1.41-	.00	1.41-	.00
2016 025-310-200	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
2016 025-310-312	ADV ATTORNEY FEES	.00	.00	.00	.00	.00	.00
2016 025-311-200	SALE OF TAX NOTES	.00	.00	.00	.00	.00	.00
2016 025-340-406	TRANSFER FROM PRECINCT	.00	.00	.00	.00	.00	.00
2016 025-360-100	INTEREST INCOME	.00	4,000.00-	4,948.61-	609.81-	5,558.42-	1,558.42 38.96-
2016 025-360-101	CD INTEREST	.00	150.00-	.00	.00	.00	150.00- 100.00
2016 025-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES		.00	2011,178.00-	2006,930.02-	14,492.41-	2021,422.43-	10,244.43 .51-
TOTAL ADMIN EXPENSE		.00	.00	.00	.00	.00	.00
2016 025-620-000	ROAD & FLOOD	.00	.00	.00	.00	.00	.00
2016 025-620-103	INMATE JAILER	.00	.00	.00	.00	.00	.00
2016 025-620-201	INMATE SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
2016 025-620-202	INMATE HOSPITALIZATION	.00	.00	.00	.00	.00	.00
2016 025-620-203	INMATE RETIREMENT	.00	.00	.00	.00	.00	.00
2016 025-620-204	WORKERS COMPENSATION	.00	17,090.00	.00	.00	.00	17,090.00 100.00
2016 025-620-206	UNEMPLOYMENT INSURANCE	.00	2,300.00	222.51	91.71	314.22	1,985.78 86.34
2016 025-620-331	OPERATING SUPPLIES	.00	30,000.00	30,724.31	493.01	31,217.32	1,217.32- 4.06
2016 025-620-332	INMATE SUPPLIES	.00	55,000.00	43,264.74	1,590.28	44,855.02	10,144.98 18.45
2016 025-620-401	BOAD TAX COLLECTIONS	.00	.00	.00	.00	.00	.00
2016 025-620-419	CENTRAL APPRAISAL DIST	.00	70,000.00	68,473.28	96.04	68,569.32	1,430.68 2.04
2016 025-620-570	INMATE EQUIPMENT	.00	5,000.00	5,835.00	.00	5,835.00	835.00- 16.70
2016 025-620-572	RIGHT OF WAY	.00	5,000.00	.00	.00	.00	5,000.00 100.00
2016 025-620-630	NOTES PAYABLE PRINCIPA	.00	.00	.00	.00	.00	.00
2016 025-620-670	NOTES PAYABLE INTEREST	.00	.00	.00	.00	.00	.00
2016 025-620-670	EXPENDITURES ROAD & FL	.00	184,390.00	148,519.84	2,271.04	150,790.88	33,599.12 18.22
2016 025-621-000	ROAD & FLOOD PRECINCT	.00	.00	.00	.00	.00	.00
2016 025-621-101	SALARIES	.00	217,086.00	205,971.32	18,214.32	224,185.44	7,099.44- 3.27
2016 025-621-103	CERTIFICATION PAY	.00	5,700.00	5,225.00	475.00	5,700.00	.00
2016 025-621-104	OVERTIME	.00	300.00	33.21	.00	33.21	266.79 88.93
2016 025-621-201	SOCIAL SECURITY	.00	17,112.00	15,722.38	1,390.02	17,112.40	.40-
2016 025-621-202	HOSPITAL INSURANCE	.00	70,303.00	64,444.60	6,046.32	70,490.92	187.92- .27
2016 025-621-203	RETIREMENT	.00	16,016.00	14,888.21	1,347.11	16,235.32	219.32- 1.37
2016 025-621-205	LIFE INSURANCE	.00	590.00	541.20	49.20	590.40	.40-
2016 025-621-331	OPERATING SUPPLIES	.00	128,690.00	825.00	272,437.49	272,437.49	143,747.49- 111.70
2016 025-621-420	CELL PHONE	.00	300.00	550.00	75.00	900.00	600.00- 200.00
2016 025-621-482	CLOTHING ALLOWANCE	.00	600.00	50.00	50.00	600.00	.00
2016 025-621-482	EXPENDITURES PRECINCT	.00	456,697.00	308,200.92	300,084.26	608,285.18	151,588.18- 33.19
2016 025-622-000	ROAD & FLOOD PRECINCT	.00	.00	.00	.00	.00	.00
2016 025-622-101	SALARIES	.00	221,216.00	194,898.87	18,393.49	213,292.36	7,923.64 3.58
2016 025-622-102	SALARIES PART TIME EMP	.00	16,675.00	.00	.00	.00	16,675.00 100.00

BUDGET COMPARISON FOR SEPTEMBER

GELL16

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
2016 025-622-103	CERTIFICATION PAY	.00	.00	1,347.00	225.00	1,572.00	1,572.00-
2016 025-622-104	OVERTIME	.00	100.00	176.54	.00	176.54	76.54-
2016 025-622-201	SOCIAL SECURITY	.00	16,992.00	14,155.23	1,341.74	15,496.97	1,495.03
2016 025-622-202	HOSPITAL INSURANCE	.00	100,851.00	87,820.38	8,686.38	96,507.04	4,343.96
2016 025-622-203	RETIREMENT	.00	15,904.00	14,127.87	1,338.48	15,466.35	437.65
2016 025-622-205	LIFE INSURANCE	.00	590.00	516.60	49.20	565.80	24.20
2016 025-622-331	OPERATING SUPPLIES	.00	83,469.00	.00	112,869.94	112,869.94	29,400.94-
2016 025-622-420	CELL PHONE	.00	300.00	225.00	25.00	250.00	50.00
2016 025-622-482	CLOTHING ALLOWANCE	.00	600.00	450.00	50.00	500.00	100.00
2016 025-622-482	EXPENDITURES PRECINCT	.00	456,697.00	313,717.77	142,979.23	456,697.00	.00
2016 025-623-000	ROAD & FLOOD PRECINCT	.00	.00	.00	.00	.00	.00
2016 025-623-101	SALARIES	.00	294,060.00	257,806.23	23,527.95	281,334.18	12,725.82
2016 025-623-102	PART-TIME SALARIES	.00	.00	.00	.00	.00	.00
2016 025-623-103	CERTIFICATION PAY	.00	.00	4,188.64	475.00	4,663.64	4,663.64-
2016 025-623-104	OVERTIME	.00	.00	234.49	57.04	291.53	291.53-
2016 025-623-201	SOCIAL SECURITY	.00	22,496.00	19,207.38	1,745.75	20,953.13	1,542.87
2016 025-623-202	HOSPITAL INSURANCE	.00	117,497.00	106,783.62	11,875.18	118,658.80	1,161.80-
2016 025-623-203	RETIREMENT	.00	21,055.00	18,498.86	1,719.52	20,218.38	836.62
2016 025-623-205	LIFE INSURANCE	.00	689.00	705.20	65.60	770.80	81.80-
2016 025-623-331	OPERATING SUPPLIES	.00	.00	.00	9,056.54	9,056.54	9,056.54-
2016 025-623-420	CELL PHONE	.00	300.00	225.00	25.00	250.00	50.00
2016 025-623-482	CLOTHING ALLOWANCE	.00	600.00	450.00	50.00	500.00	100.00
2016 025-623-482	EXPENDITURES PRECINCT	.00	456,697.00	408,099.42	48,597.58	456,697.00	.00
2016 025-624-000	ROAD & FLOOD PRECINCT	.00	.00	.00	.00	.00	.00
2016 025-624-101	SALARIES	.00	221,997.00	209,029.40	18,335.15	227,364.55	5,367.55-
2016 025-624-102	SALARIES PART-TIME EMP	.00	30,914.00	.00	.00	30,914.00	100.00
2016 025-624-103	CERTIFICATION PAY	.00	5,700.00	2,813.29	225.00	3,038.29	2,661.71
2016 025-624-104	OVERTIME PAY	.00	500.00	.00	.00	.00	500.00
2016 025-624-201	SOCIAL SECURITY	.00	19,822.00	15,372.57	1,374.49	16,747.06	3,074.94
2016 025-624-202	HOSPITAL INSURANCE	.00	80,486.00	79,025.10	5,331.94	84,357.04	3,871.04-
2016 025-624-203	RETIREMENT	.00	18,552.00	14,735.12	1,236.31	15,971.43	2,580.57
2016 025-624-205	LIFE INSURANCE	.00	492.00	533.00	41.00	574.00	82.00-
2016 025-624-331	OPERATING SUPPLIES	.00	78,234.00	.00	.00	78,234.00	100.00
2016 025-624-420	CELL PHONE	.00	.00	275.00	25.00	300.00	300.00-
2016 025-624-482	CLOTHING ALLOWANCE	.00	600.00	500.00	50.00	600.00	600.00-
2016 025-624-482	EXPENDITURES PRECINCT	.00	456,697.00	322,333.48	26,618.89	348,952.37	107,744.63
***	TOTAL EXPENSES	.00	2011,178.00	1500,871.43	520,551.00	2021,422.43	10,244.43-
							.51-

# DEBT SERVICE FUND

BROWN COUNTY  
TRIAL BALANCE SHEET - DEBT SERVICE FUND  
SEPTEMBER

YEAR-TO-DATE

ASSETS:  
2016 060-103-000 CASH IN BANK 4,838.69  
2016 060-103-201 CERTIFICATES OF DEPOSIT 168,400.35  
2016 060-105-000 AD VALOREM TAXES RECEIVABLE 179,618.83  
2016 060-115-000 ACCOUNTS RECEIVABLE 2,439.78  
2016 060-131-000 DUE TO AND FROM OTHER FUNDS .00  
2016 060-171-000 ESTIMATED REVENUES .00  
2016 060-171-100 BUDGETED FUND BALANCE .00  
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TOTAL ASSETS 355,297.65

355,297.65

LIABILITIES:  
2016 060-202-000 ACCOUNTS PAYABLE 905.00  
2016 060-241-000 ESTIMATED EXPENDITURES .00  
2016 060-241-100 BUDGETED FUND BALANCE .00  
2016 060-250-000 DEFERRED AD VALOREM TAXES 162,436.19  
-----  
TOTAL LIABILITIES 163,341.19

FUND EQUITY:  
FUND BALANCE 43,591.22  
REALIZED REVENUE 1,259,948.60  
LESS EXPENDITURES 1,111,583.36  
-----  
TOTAL FUND EQUITY 191,956.46

355,297.65-

TOTAL LIABILITIES/FUND EQUITY

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
2016 060-310-110	ADV TAXES CURRENT	.00	1216,034.00-	1219,775.14-	5,860.17-	1225,635.31-	9,601.31 .79-
2016 060-310-120	ADV TAXES DELINQUENT	.00	26,396.00-	18,334.23-	1,820.68-	20,154.91-	6,241.09- 23.64
2016 060-310-122	ADV TAXES P&I	.00	10,000.00-	7,951.26-	864.39-	8,815.65-	1,184.35- 11.84
2016 060-310-125	EXCESS TAX PROCEEDS	.00	.00	.87-	.00	.87-	.00 .00
2016 060-360-100	INTEREST INCOME	.00	3,000.00-	4,834.16-	507.70-	5,341.86-	2,341.86 78.06-
2016 060-360-101	CD INTEREST	.00	.00	.00	.00	.00	.00 .00
2016 060-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
2016 060-390-800	FUND BALANCE	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	1255,430.00-	1250,895.66-	9,052.94-	1259,948.60-	4,518.60 .36-
2016 060-680-400	PROFESSIONAL SERVICE	.00	144,800.00	3,250.00	2,296.64-	953.36	143,846.64 99.34
2016 060-680-640	PRINCIPAL 2013	.00	310,000.00	.00	310,000.00	310,000.00	.00 .00
2016 060-680-645	PRINCIPAL 2002	.00	.00	.00	.00	.00	.00 .00
2016 060-680-650	PRINCIPAL 2007	.00	645,000.00	.00	645,000.00	645,000.00	.00 .00
2016 060-680-680	INTEREST 2013	.00	15,230.00	7,615.00	7,615.00	15,230.00	.00 .00
2016 060-680-685	INTEREST 2002	.00	.00	.00	.00	.00	.00 .00
2016 060-680-690	INTEREST 2007	.00	140,400.00	70,200.00	70,200.00	140,400.00	.00 .00
2016 060-680-690	EXPENDITURES DEBT SERV	.00	1255,430.00	81,065.00	1030,518.36	1111,583.36	143,846.64 11.46
	*** TOTAL EXPENSES	.00	1255,430.00	81,065.00	1030,518.36	1111,583.36	143,846.64 11.46

**SPECIAL REVENUE  
FUNDS**



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

GEL116

YEAR-TO-DATE

ASSETS:	
2016 011-103-000 CASH IN BANK	16,532.23
2016 011-103-201 CERTIFICATES OF DEPOSIT	.00
2016 011-115-000 ACCOUNTS RECEIVABLE	.30
2016 011-131-000 DUE FROM OTHER FUNDS	.00
2016 011-171-000 ESTIMATED REVENUES	.00
2016 011-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	----- 16,532.53
LIABILITIES:	
2016 011-202-000 ACCOUNTS PAYABLE	.00
2016 011-202-100 SALARIES PAYABLE	.00
2016 011-207-000 DUE TO OTHER FUNDS	.00
2016 011-241-000 ESTIMATED EXPENDITURES	.00
2016 011-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	----- .00
FUND EQUITY:	
FUND BALANCE	16,528.87-
REALIZED REVENUE	3.66-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	----- 16,532.53-
TOTAL LIABILITIES/FUND EQUITY	16,532.53-

BUDGET COMPARISON FOR SEPTEMBER

GEL116

C. A. FORFEITURE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2016 011-340-348	FORFEITURES	.00	1,000.00-	.00	.00	.00	.00	1,000.00- 100.00
2016 011-360-100	INTEREST INCOME	.00	4.00-	3.03-	.63-	3.66-	.34-	8.50
	*** TOTAL REVENUES	.00	1,004.00-	3.03-	.63-	3.66-	1,000.34-	99.64
2016 011-477-101	SALARIES	.00	.00	.00	.00	.00	.00	.00
2016 011-477-201	FICA/MED	.00	.00	.00	.00	.00	.00	.00
2016 011-477-204	WORKERS COMPENSATION I	.00	.00	.00	.00	.00	.00	.00
2016 011-477-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00	.00
2016 011-477-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00	.00
2016 011-477-425	TRAVEL	.00	1,004.00	.00	.00	.00	1,004.00	100.00
2016 011-477-450	MAINTENANCE	.00	.00	.00	.00	.00	.00	.00
2016 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

GEL116

YEAR-TO-DATE

ASSETS:		
2016 012-103-000 CASH IN BANK	4,520.54	
2016 012-103-201 CERTIFICATES OF DEPOSIT	44,643.90	
2016 012-115-000 ACCOUNTS RECEIVABLE	754.10	
2016 012-131-000 DUE TO AND FROM OTHER FUNDS	.00	
2016 012-171-000 ESTIMATED REVENUES	.00	
2016 012-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	49,918.54	49,918.54
LIABILITIES:		
2016 012-202-000 ACCOUNTS PAYABLE	137.06	
2016 012-241-000 ESTIMATED EXPENDITURES	.00	
2016 012-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	137.06	
FUND EQUITY:		
FUND BALANCE	48,366.95	
REALIZED REVENUE	7,005.22	
LESS EXPENDITURES	5,590.69	
TOTAL FUND EQUITY	49,781.48	
TOTAL LIABILITIES/FUND EQUITY		49,918.54

BUDGET COMPARISON FOR SEPTEMBER

GEL116

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
2016 012-340-341	FEES JP #1	.00	687.00-	368.00-	84.00-	452.00-	235.00-
2016 012-340-342	FEES JP #2	.00	1,195.00-	924.00-	172.00-	1,096.00-	99.00-
2016 012-340-343	FEES JP #3	.00	2,434.00-	1,836.60-	496.00-	2,332.60-	101.40-
2016 012-340-344	FEES JP #4	.00	2,256.00-	2,184.00-	608.00-	2,792.00-	536.00-
2016 012-360-100	INTEREST INCOME	.00	200.00-	272.86-	59.76-	332.62-	132.62-
2016 012-360-101	CD INTEREST	.00	.00	.00	.00	.00	.00
2016 012-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES		.00	6,772.00-	5,585.46-	1,419.76-	7,005.22-	233.22
2016 012-451-000	JP#1 TECHNOLOGY	.00	.00	.00	.00	.00	.00
2016 012-451-310	SUPPLIES	.00	193.00	402.09	68.53	470.62	277.62-
2016 012-451-425	TRAVEL	.00	1,500.00	922.02	.00	922.02	577.98
2016 012-451-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
JP #1 EXPENDITURES		.00	1,693.00	1,324.11	68.53	1,392.64	300.36
2016 012-452-000	JP#2 TECHNOLOGY	.00	.00	.00	.00	.00	.00
2016 012-452-310	SUPPLIES	.00	193.00	429.59	68.53	498.12	305.12-
2016 012-452-425	TRAVEL	.00	1,500.00	927.12	.00	927.12	572.88
2016 012-452-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
JP#2 EXPENDITURES		.00	1,693.00	1,356.71	68.53	1,425.24	267.76
2016 012-453-000	JP#3 TECHNOLOGY	.00	.00	.00	.00	.00	.00
2016 012-453-310	SUPPLIES	.00	193.00	429.56	68.53	498.09	305.09-
2016 012-453-425	TRAVEL	.00	1,500.00	890.64	.00	890.64	609.36
2016 012-453-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
JP#3 EXPENDITURES		.00	1,693.00	1,320.20	68.53	1,388.73	304.27
2016 012-454-000	JP#4 TECHNOLOGY	.00	.00	.00	.00	.00	.00
2016 012-454-310	SUPPLIES	.00	193.00	402.08	68.53	470.61	277.61-
2016 012-454-425	TRAVEL	.00	1,500.00	913.47	.00	913.47	586.53
2016 012-454-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
JP#4 EXPENDITURES		.00	1,693.00	1,315.55	68.53	1,384.08	308.92
*** TOTAL EXPENSES		.00	6,772.00	5,316.57	274.12	5,590.69	1,181.31
							17.44

BROWN COUNTY GEL116  
 TRIAL BALANCE SHEET - COURTHOUSE SECURITY FUND  
 SEPTEMBER

	YEAR-TO-DATE
<b>ASSETS:</b>	
2016 013-103-000 CASH IN BANK	136.22
2016 013-103-201 CERTIFICATES OF DEPOSIT	.00
2016 013-115-000 ACCOUNTS RECEIVABLE	979.04
2016 013-131-000 DUE TO AND FROM OTHER FUNDS	.00
2016 013-171-000 ESTIMATED REVENUES	.00
2016 013-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	1,115.26
<b>LIABILITIES:</b>	
2016 013-202-000 ACCOUNTS PAYABLE	147.13
2016 013-202-100 SALARIES PAYABLE	488.09
2016 013-241-000 ESTIMATED EXPENDITURES	.00
2016 013-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	340.96
<b>FUND EQUITY:</b>	
FUND BALANCE	1,497.85
REALIZED REVENUE	214,056.29
LESS EXPENDITURES	214,097.92
TOTAL FUND EQUITY	1,456.22
TOTAL LIABILITIES/FUND EQUITY	1,115.26

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
2016 013-340-341	FEE - J.P.#1	.00	848.00-	368.00-	84.00-	452.00-	396.00- 46.70
2016 013-340-342	FEE - J.P.#2	.00	1,195.00-	924.00-	172.00-	1,096.00-	99.00- 8.28
2016 013-340-343	FEE - J.P.#3	.00	2,434.00-	1,836.60-	496.00-	2,332.60-	101.40- 4.17
2016 013-340-344	FEE - J.P.#4	.00	2,255.00-	2,184.00-	608.00-	2,792.00-	537.00- 23.81-
2016 013-340-347	FEE-DST CLK-DC	.00	2,457.00-	2,026.45-	469.20-	2,495.65-	38.65 1.57-
2016 013-340-348	FEE-DST CLK-CCL	.00	1,356.00-	1,000.00-	170.00-	1,170.00-	186.00- 13.72
2016 013-340-395	FEE CO CLERK LAND	.00	.00	.00	.00	.00	.00 .00
2016 013-340-399	FEE COUNTY COURT	.00	850.00-	628.11-	115.00-	743.11-	106.89- 12.58
2016 013-340-400	FEE-CO CLK-CC	.00	8,695.00-	6,950.14-	1,371.03-	8,321.17-	373.83- 4.30
2016 013-340-401	FEE-CO CLK-CCL	.00	881.00-	566.90-	83.42-	650.32-	230.68- 26.18
2016 013-340-405	TRANSFERS FROM GENERAL	.00	194,000.00	180,000.00-	14,000.00-	194,000.00-	388,000.00 200.00
2016 013-360-100	INTEREST INCOME	.00	5.00-	3.31-	.13-	3.44-	1.56- 31.20
2016 013-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
2016 013-390-699	TRANSFERS	.00	.00	.00	.00	.00	.00 .00
*** TOTAL REVENUES							
2016 013-516-101	SALARIES	.00	173,024.00	196,487.51-	17,568.78-	214,056.29-	387,080.29 223.71
2016 013-516-103	CERTIFICATION PAY	.00	126,047.00	115,662.01	10,337.82	125,999.83	47.17 .04
2016 013-516-104	OVERTIME PAY (REGULAR)	.00	8,100.00	6,995.43	675.00	7,670.43	429.57 5.30
2016 013-516-108	SERGEANT SUPPLEMENT	.00	4,254.00	3,693.21	559.82	4,253.03	.97 .02
2016 013-516-201	SOCIAL SECURITY	.00	2,400.00	2,200.00	200.00	2,400.00	.00 .00
2016 013-516-202	HOSPITAL INSURANCE	.00	10,739.00	9,833.67	904.86	10,738.53	.47 .00
2016 013-516-203	RETIREMENT	.00	47,964.00	43,179.92	4,783.20	47,963.12	.88 .00
2016 013-516-204	WORKERS COMPENSATION	.00	8,879.00	9,438.57	862.61	10,301.18	1,422.18- 16.02
2016 013-516-205	LIFE INSURANCE	.00	197.00	262.40	24.60	287.00	90.00- 45.69
2016 013-516-206	UNEMPLOYMENT INSURANCE	.00	300.00	272.36	97.13	369.49	69.49- 23.16
2016 013-516-402	MEDICAL EXPENSES	.00	200.00	375.00	75.00	375.00	175.00- 87.50
2016 013-516-420	TELEPHONE	.00	1,200.00	425.00	75.00	500.00	700.00 58.33
2016 013-516-425	TRAVEL	.00	.00	.00	.00	.00	.00 .00
2016 013-516-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2016 013-516-482	CLOTHING ALLOWANCE	.00	2,400.00	2,150.00	200.00	2,350.00	50.00 2.08
2016 013-516-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00 .00
2016 013-516-562	TRANSFERS TO CAPITAL P	.00	.00	.00	.00	.00	.00 .00
2016 013-516-570	CTHSE SECURITY EQUIPME	.00	2,296.00	629.58	260.73	890.31	1,405.69 61.22
2016 013-516-570	EXPENDITURES CRTHOUSE	.00	214,976.00	195,117.15	18,980.77	214,097.92	878.08 .41
*** TOTAL EXPENSES							
		.00	214,976.00	195,117.15	18,980.77	214,097.92	878.08 .41

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

GELL16

YEAR-TO-DATE

ASSETS:  
 2016 015-103-000 CASH IN BANK 3,322.41  
 2016 015-103-201 CERTIFICATES OF DEPOSIT 195,616.63  
 2016 015-115-000 ACCOUNTS RECEIVABLE 131.71  
 2016 015-131-000 DUE FROM OTHER FUNDS .00  
 2016 015-171-000 ESTIMATED REVENUES .00  
 2016 015-171-100 BUDGETED FUND BALANCE .00

TOTAL ASSETS ----- 199,070.75

LIABILITIES:  
 2016 015-202-000 ACCOUNTS PAYABLE .00  
 2016 015-202-100 SALARIES PAYABLE .00  
 2016 015-207-000 DUE TO OTHER FUNDS .00  
 2016 015-241-000 ESTIMATED EXPENDITURES .00  
 2016 015-241-100 BUDGETED FUND BALANCE .00

TOTAL LIABILITIES ----- .00

FUND EQUITY:  
 FUND BALANCE 163,110.89-  
 REALIZED REVENUE 42,262.92-  
 LESS EXPENDITURES 6,303.06

TOTAL FUND EQUITY ----- 199,070.75-

TOTAL LIABILITIES/FUND EQUITY 199,070.75-

BUDGET COMPARISON FOR SEPTEMBER

D. A. FORFEITURE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2016 015-340-348	FORFEITURES	.00	29,500.00-	41,000.64-	.00	41,000.64-	11,500.64 38.99-
2016 015-360-100	INTEREST INCOME	.00	400.00-	1,007.36-	254.92-	1,262.28-	862.28 215.57-
2016 015-360-101	CD INTEREST	.00	100.00-	.00	.00	.00	100.00- 100.00
2016 015-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	30,000.00-	42,008.00-	254.92-	42,262.92-	12,262.92 40.88-
2016 015-476-101	SALARIES	.00	.00	.00	.00	.00	.00 .00
2016 015-476-201	FICA/MED	.00	.00	.00	.00	.00	.00 .00
2016 015-476-204	WORKERS COMPENSATION I	.00	.00	.00	.00	.00	.00 .00
2016 015-476-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2016 015-476-310	OFFICE SUPPLIES	.00	3,000.00	544.20	.00	544.20	2,455.80 81.86
2016 015-476-425	TRAVEL	.00	5,000.00	82.00	1,400.00	1,482.00	3,518.00 70.36
2016 015-476-450	MAINTENANCE	.00	.00	990.00	90.00	1,080.00	1,080.00- .00
2016 015-476-495	DRUG INVESTIGATIONS	.00	.00	.00	.00	.00	.00 .00
2016 015-476-499	MISCELLANEOUS	.00	12,000.00	2,730.61	.00	2,730.61	9,269.39 77.24
2016 015-476-570	EQUIPMENT	.00	10,000.00	466.25	.00	466.25	9,533.75 95.34
	EXPENDITURES D.A. FORF	.00	30,000.00	4,813.06	1,490.00	6,303.06	23,696.94 78.99
	*** TOTAL EXPENSES	.00	30,000.00	4,813.06	1,490.00	6,303.06	23,696.94 78.99



BROWN COUNTY  
 TRIAL BALANCE SHEET - SHERIFF DEPT CONTRIBUTION FUND  
 SEPTEMBER

GEL116

YEAR-TO-DATE

ASSETS:		
2016 017-103-000 CASH IN BANK	25,002.83	
2016 017-103-201 CERTIFICATES OF DEPOSIT	.00	
2016 017-115-000 ACCOUNTS RECEIVABLE	.52	
2016 017-131-000 DUE TO AND FROM OTHER FUNDS	.00	
2016 017-171-000 ESTIMATED REVENUES	.00	
2016 017-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	25,003.35	25,003.35
LIABILITIES:		
2016 017-202-000 ACCOUNTS PAYABLE	14.43	
2016 017-241-000 ESTIMATED EXPENDITURES	.00	
2016 017-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	14.43	
FUND EQUITY:		
FUND BALANCE	15,140.84	
REALIZED REVENUE	15,910.24	
LESS EXPENDITURES	6,062.16	
TOTAL FUND EQUITY	24,988.92	
TOTAL LIABILITIES/FUND EQUITY		25,003.35

BUDGET COMPARISON FOR SEPTEMBER

GEL116

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
2016 017-340-348	DONATIONS TO SHERIFF D	.00	10,000.00-	15,905.00-	.00	15,905.00-	5,905.00 59.05-
2016 017-360-100	INTEREST INCOME	.00	.00	4.14-	1.10-	5.24-	5.24 .00
2016 017-361-100	INTEREST EARNED	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	10,000.00-	15,909.14-	1.10-	15,910.24-	5,910.24 59.10-
2016 017-560-331	OPERATING EXPENSE	.00	10,000.00	4,900.59	1,161.57	6,062.16	3,937.84 39.38
2016 017-560-425	TRAVEL	.00	.00	.00	.00	.00	.00 .00
	EXPENDITURES	.00	10,000.00	4,900.59	1,161.57	6,062.16	3,937.84 39.38
	*** TOTAL EXPENSES	.00	10,000.00	4,900.59	1,161.57	6,062.16	3,937.84 39.38

BROWN COUNTY  
 TRIAL BALANCE SHEET - SHERIFF TRAINING FUND  
 SEPTEMBER

GEL116

YEAR-TO-DATE

ASSETS:	
2016 018-103-000 CASH IN BANK	3,598.70
2016 018-115-000 ACCOUNTS RECEIVABLE	.08
2016 018-171-000 ESTIMATED REVENUES	.00
2016 018-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	3,598.78
LIABILITIES:	
2016 018-202-000 ACCOUNTS PAYABLE	124.00
2016 018-241-000 ESTIMATED EXPENDITURES	.00
2016 018-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	124.00
FUND EQUITY:	
FUND BALANCE	3,398.73-
REALIZED REVENUE	4,341.55-
LESS EXPENDITURES	4,017.50
TOTAL FUND EQUITY	3,722.78-
TOTAL LIABILITIES/FUND EQUITY	3,598.78-

BUDGET COMPARISON FOR SEPTEMBER

GEL116 )

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
2016 018-340-348	STATE COMPTROLLER	.00	4,600.00-	4,340.69-	.00	4,340.69-	259.31- 5.64
2016 018-360-100	INTEREST INCOME	.00	.00	.69-	.17-	.86-	.86 .00
2016 018-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
2016 018-395-800	BUDGETED FUND BALANCE	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	4,600.00-	4,341.38-	.17-	4,341.55-	258.45- 5.62
2016 018-560-425	TRAINING EXPENSE	.00	4,600.00	3,817.50	200.00	4,017.50	582.50 12.66
	EXPENDITURES	.00	4,600.00	3,817.50	200.00	4,017.50	582.50 12.66
	*** TOTAL EXPENSES	.00	4,600.00	3,817.50	200.00	4,017.50	582.50 12.66

BROWN COUNTY GELL16  
 TRIAL BALANCE SHEET - INDIGENT DEFENSE GRANT  
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2016 019-103-000 CASH IN BANK	506.04
2016 019-103-201 CERTIFICATE OF DEPOSIT	.00
2016 019-115-000 ACCOUNTS RECEIVABLE	300.00
2016 019-171-000 ESTIMATED REVENUES	.00
2016 019-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	806.04
LIABILITIES:	
2016 019-202-000 ACCOUNTS PAYABLE	495.99-
2016 019-202-100 SALARIES PAYABLE	.00
2016 019-241-000 ESTIMATED EXPENDITURES	.00
2016 019-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	495.99-
FUND EQUITY:	
FUND BALANCE	12,315.25-
REALIZED REVENUE	103,405.31-
LESS EXPENDITURES	115,410.51
TOTAL FUND EQUITY	310.05-
TOTAL LIABILITIES/FUND EQUITY	806.04-

BUDGET COMPARISON FOR SEPTEMBER

GEL116

INDIGENT DEFENSE GRANT

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2016 019-340-300	GRANT FUNDING	.00	.00	.00	.00	.00	.00
2016 019-340-405	TRANS FROM GENERAL	.00	.00	90,500.00-	9,800.00-	100,300.00-	100,300.00
2016 019-355-311	PRETRIAL BOND FEES	.00	.00	2,962.12-	140.00-	3,102.12-	3,102.12
2016 019-360-100	INTEREST INCOME	.00	.00	2.99-	.20-	3.19-	3.19
2016 019-395-800	BUDGETED FUND BALANCE	.00	106,958.00-	.00	.00	106,958.00-	100.00
*** TOTAL REVENUES							
2016 019-560-101	SALARY	.00	63,176.00	59,102.67	5,372.97	64,475.64	1,299.64-
2016 019-560-201	FICA/MED	.00	4,833.00	4,105.17	372.93	4,478.10	354.90
2016 019-560-202	HOSPITALIZATION	.00	26,829.00	33,078.52	3,188.80	36,267.32	9,438.32-
2016 019-560-203	RETIREMENT	.00	4,523.00	4,251.16	384.71	4,635.87	112.87-
2016 019-560-205	LIFE INSURANCE	.00	197.00	180.40	16.40	196.80	.20
2016 019-560-206	UNEMPLOYMENT	.00	100.00	122.50	43.52	166.02	66.02-
2016 019-560-310	OFFICE SUPPLIES	.00	4,000.00	1,600.98	133.36	1,734.34	2,265.66
2016 019-560-420	TELEPHONE	.00	1,300.00	1,382.05	199.18	1,581.23	281.23-
2016 019-560-425	TRAVEL AND TRAINING	.00	2,000.00	1,634.32	240.87	1,875.19	124.81
2016 019-560-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2016 019-560-499	MISC EXPENSES	.00	.00	.00	.00	.00	.00
2016 019-560-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
2016 019-560-570	EXPENDITURES	.00	106,958.00	105,457.77	9,952.74	115,410.51	8,452.51-
*** TOTAL EXPENSES							
		.00	106,958.00	105,457.77	9,952.74	115,410.51	8,452.51-
							7.90

BROWN COUNTY  
TRIAL BALANCE SHEET - CONTINGENCY EMERGENCY FUND  
SEPTEMBER

GEL116

YEAR-TO-DATE

ASSETS:		
2016 020-103-000 CASH IN BANK	25,042.45	
2016 020-115-000 ACCOUNTS RECEIVABLE	.51	
2016 020-171-000 ESTIMATED REVENUES	.00	
2016 020-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	25,042.96	25,042.96
LIABILITIES:		
2016 020-202-000 ACCOUNTS PAYABLE	.00	
2016 020-241-000 ESTIMATED EXPENDITURES	.00	
2016 020-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	75,026.27	
REALIZED REVENUE	16.69	
LESS EXPENDITURES	50,000.00	
TOTAL FUND EQUITY	25,042.96	
TOTAL LIABILITIES/FUND EQUITY		25,042.96

BUDGET COMPARISON FOR SEPTEMBER

GEL116

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
2016 020-321-341	TRANS GEN FUNDS	.00	.00	.00	.00	.00	.00
2016 020-360-100	INTEREST INCOME	.00	.00	15.45-	1.24-	16.69-	16.69
2016 020-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
2016 020-395-800	BUDGETED FUND BALANCE	.00	75,000.00-	.00	.00	.00	75,000.00- 100.00
	*** TOTAL REVENUES	.00	75,000.00-	15.45-	1.24-	16.69-	74,983.31- 99.98
2016 020-476-425	TRAINING EXPENSE	.00	.00	.00	.00	.00	.00
2016 020-476-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2016 020-476-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
	CAC EXPENDITURES	.00	.00	.00	.00	.00	.00
2016 020-746-450	MAINTENANCE	.00	75,000.00	50,000.00	.00	50,000.00	25,000.00 33.33
	*** TOTAL EXPENSES	.00	75,000.00	50,000.00	.00	50,000.00	25,000.00 33.33



BROWN COUNTY  
 TRIAL BALANCE SHEET - COUNTY ATTORNEY SEIZURE FUND  
 SEPTEMBER

GEL116

YEAR-TO-DATE

ASSETS:		
2016 026-103-000 CASH IN BANK	31,408.09	
2016 026-115-000 ACCOUNTS RECEIVABLE	.63	
2016 026-171-000 ESTIMATED REVENUES	.00	
2016 026-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	31,408.72	31,408.72
LIABILITIES:		
2016 026-202-000 ACCOUNTS PAYABLE	.00	
2016 026-241-000 ESTIMATED EXPENDITURES	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	31,401.03	
REALIZED REVENUE	7.69	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	31,408.72	
TOTAL LIABILITIES/FUND EQUITY		31,408.72

BUDGET COMPARISON FOR SEPTEMBER

GEL116

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
2016 026-340-348	SEIZURES	.00	10,000.00-	.00	.00	.00	10,000.00- 100.00
2016 026-340-399	FEEs	.00	.00	.00	.00	.00	.00
2016 026-360-100	INTEREST INCOME	.00	30.00-	6.36-	1.33-	7.69-	22.31- 74.37
2016 026-395-800	BUDGETED FUND BALANCE	.00	40,000.00-	.00	.00	.00	40,000.00- 100.00
	*** TOTAL REVENUES	.00	50,030.00-	6.36-	1.33-	7.69-	50,022.31- 99.98
2016 026-477-499	MISCELLANEOUS EXPENDITURES SEIZURE F	.00	50,030.00	.00	.00	.00	50,030.00 100.00
	*** TOTAL EXPENSES	.00	50,030.00	.00	.00	.00	50,030.00 100.00

BROWN COUNTY  
 TRIAL BALANCE SHEET - RECORDS PRESERVATION  
 SEPTEMBER

GEL116

YEAR-TO-DATE

ASSETS:  
 2016 030-103-000 CASH IN BANK 19,762.69  
 2016 030-103-201 CERTIFICATES OF DEPOSIT .00  
 2016 030-115-000 ACCOUNTS RECEIVABLE 97.19  
 2016 030-131-000 DUE TO AND FROM OTHER FUNDS 5,000.00-  
 2016 030-171-000 ESTIMATED REVENUES .00  
 2016 030-171-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL ASSETS 14,859.88

LIABILITIES:  
 2016 030-202-000 ACCOUNTS PAYABLE .00  
 2016 030-241-000 ESTIMATED EXPENDITURES .00  
 2016 030-241-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL LIABILITIES .00

FUND EQUITY:  
 FUND BALANCE 11,417.09-  
 REALIZED REVENUE 3,442.79-  
 LESS EXPENDITURES .00  
 -----  
 TOTAL FUND EQUITY 14,859.88-

TOTAL LIABILITIES/FUND EQUITY 14,859.88-

BUDGET COMPARISON FOR SEPTEMBER

RECORDS PRESERVATION

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2016 030-340-347	FEES-DSTCLK-DC	.00	.00	.00	.00	.00	.00
2016 030-340-348	FEES-DST CLK-CCL	.00	.00	.00	.00	.00	.00
2016 030-340-400	FEES-CO CLK-CC	.00	50.00-	30.97-	.21-	31.18-	18.82- 37.64
2016 030-340-401	FEES-CO CLK-CCL	.00	4,665.00-	3,081.45-	325.68-	3,407.13-	1,257.87- 26.96
2016 030-340-405	TRANSFERS FROM GENERAL	.00	.00	.00	.00	.00	.00
2016 030-360-100	INTEREST INCOME	.00	5.00-	3.64-	.84-	4.48-	.52- 10.40
	*** TOTAL REVENUES	.00	4,720.00-	3,116.06-	326.73-	3,442.79-	1,277.21- 27.06
2016 030-630-341	DIST CLERK PERMANENT R	.00	4,720.00	.00	.00	.00	4,720.00 100.00
2016 030-630-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
	EXPENDITURES REC. PRES	.00	4,720.00	.00	.00	.00	4,720.00 100.00
	*** TOTAL EXPENSES	.00	4,720.00	.00	.00	.00	4,720.00 100.00

BROWN COUNTY  
 TRIAL BALANCE SHEET - ALTERNATIVE DISPUTE RESOLUTION  
 SEPTEMBER

GELL16

YEAR-TO-DATE

ASSETS:		
2016 031-103-000 CASH IN BANK	1,455.00	
2016 031-115-000 ACCOUNTS RECEIVABLE	690.00	
2016 031-171-000 ESTIMATED REVENUES	.00	
2016 031-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	2,145.00	2,145.00
LIABILITIES:		
2016 031-202-000 ACCOUNTS PAYABLE	2,145.00	
2016 031-241-000 ESTIMATED EXPENDITURES	.00	
2016 031-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	2,145.00	
FUND EQUITY:		
FUND BALANCE	.00	
REALIZED REVENUE	9,255.00	
LESS EXPENDITURES	9,255.00	
TOTAL FUND EQUITY	.00	
TOTAL LIABILITIES/FUND EQUITY		2,145.00

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
2016 031-340-347	FEES-DST CLK-DC	.00	3,726.00-	2,385.00-	585.00-	2,970.00-	756.00- 20.29
2016 031-340-348	FEES-DST CLK-CCL	.00	3,438.00-	2,970.00-	510.00-	3,480.00-	42.00 1.22-
2016 031-340-400	FEES-CO CLK-CC	.00	2,538.00-	1,875.00-	345.00-	2,220.00-	318.00- 12.53
2016 031-340-401	FEES-CO CLK-CCL	.00	774.00-	465.00-	120.00-	585.00-	189.00- 24.42
2016 031-360-100	INTEREST INCOME	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	10,476.00-	7,695.00-	1,560.00-	9,255.00-	1,221.00- 11.66
2016 031-465-400	TRANSFER TO FAMILY SER	.00	10,476.00	7,110.00	2,145.00	9,255.00	1,221.00 11.66
	EXPENDITURES ADKS FUND	.00	10,476.00	7,110.00	2,145.00	9,255.00	1,221.00 11.66
	*** TOTAL EXPENSES	.00	10,476.00	7,110.00	2,145.00	9,255.00	1,221.00 11.66

BROWN COUNTY GELL16  
 TRIAL BALANCE SHEET - COURT REPRTR SERVICE FEE FUND  
 SEPTEMBER

	YEAR-TO-DATE
<b>ASSETS:</b>	
2016 032-103-000 CASH IN BANK	8,087.10
2016 032-115-000 ACCOUNTS RECEIVABLE	675.17
2016 032-131-000 DUE TO AND FROM OTHER FUNDS	.00
2016 032-171-000 ESTIMATED REVENUES	.00
2016 032-171-100 BUDGETED FUND BALANCE	.00
<b>TOTAL ASSETS</b>	<b>8,762.27</b>
<b>LIABILITIES:</b>	
2016 032-202-000 ACCOUNTS PAYABLE	220.53
2016 032-202-100 SALARIES PAYABLE	.00
2016 032-241-000 ESTIMATED EXPENDITURES	.00
2016 032-241-100 BUDGETED FUND BALANCE	.00
<b>TOTAL LIABILITIES</b>	<b>220.53</b>
<b>FUND EQUITY:</b>	
FUND BALANCE	5,727.34
REALIZED REVENUE	9,196.47
LESS EXPENDITURES	6,382.07
<b>TOTAL FUND EQUITY</b>	<b>8,541.74</b>
<b>TOTAL LIABILITIES/FUND EQUITY</b>	<b>8,762.27</b>

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
2016 032-340-347	FEE-DST CLK-DC	.00	3,726.00-	2,385.00-	585.00-	2,970.00-	756.00- 20.29
2016 032-340-348	FEE-DST CLK-CCL	.00	3,960.00-	2,970.00-	510.00-	3,480.00-	480.00- 12.12
2016 032-340-400	FEE-CO CLK-CC	.00	2,466.00-	1,860.00-	330.00-	2,190.00-	276.00- 11.19
2016 032-340-401	FEE-CO CLK-CCL	.00	774.00-	435.00-	120.00-	555.00-	219.00- 28.29
2016 032-360-100	INTEREST INCOME	.00	1.00-	1.11-	.36-	1.47-	.47 47.00-
*** TOTAL REVENUES							
		.00	10,927.00-	7,651.11-	1,545.36-	9,196.47-	1,730.53- 15.84
2016 032-470-101	SALARIES	.00	.00	.00	.00	.00	.00 .00
2016 032-470-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00 .00
2016 032-470-203	RETIREMENT	.00	.00	.00	.00	.00	.00 .00
2016 032-470-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2016 032-470-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00 .00
2016 032-470-310	OFFICE SUPPLIES	.00	6,000.00	3,991.75	1,023.91	5,015.66	984.34 16.41
2016 032-470-331	SUPPLIES	.00	.00	.00	.00	.00	.00 .00
2016 032-470-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00 .00
2016 032-470-420	TELEPHONE	.00	1,000.00	905.14	97.27	1,002.41	2.41- .24
2016 032-470-425	TRAVEL	.00	.00	.00	.00	.00	.00 .00
2016 032-470-450	MAINTENANCE	.00	1,800.00	364.00	.00	364.00	1,436.00 79.78
2016 032-470-499	MISCELLANEOUS	.00	2,127.00	.00	.00	.00	2,127.00 100.00
2016 032-470-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
2016 032-470-570	EXPENDITURES CRT RPTR	.00	10,927.00	5,260.89	1,121.18	6,382.07	4,544.93 41.59
*** TOTAL EXPENSES							
		.00	10,927.00	5,260.89	1,121.18	6,382.07	4,544.93 41.59



BROWN COUNTY GELL16  
 TRIAL BALANCE SHEET - ABANDONED VEHICLE FUND  
 SEPTEMBER

YEAR-TO-DATE

ASSETS:	
2016 033-103-000 CASH IN BANK	1,196.37
2016 033-115-000 ACCOUNTS RECEIVABLE	.00
2016 033-171-000 ESTIMATED REVENUES	.00
2016 033-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	1,196.37
LIABILITIES:	
2016 033-202-000 ACCOUNTS PAYABLE	.00
2016 033-241-000 ESTIMATED EXPENDITURES	.00
2016 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

GEL116

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
2016 033-340-348	VEHICLE SALE	.00	1,100.00-	.00	.00	.00	1,100.00- 100.00
2016 033-360-100	INTEREST INCOME	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	1,100.00-	.00	.00	.00	1,100.00- 100.00
2016 033-560-430	ADVERTISING	.00	500.00	.00	.00	.00	500.00 100.00
2016 033-560-450	MAINTENANCE EXPENDITURES	.00	600.00	.00	.00	.00	600.00 100.00
		.00	1,100.00	.00	.00	.00	1,100.00 100.00
	*** TOTAL EXPENSES	.00	1,100.00	.00	.00	.00	1,100.00 100.00

BROWN COUNTY  
 TRIAL BALANCE SHEET - SHERIFF FORF CHAPT 59  
 SEPTEMBER

GEL116

	YEAR-TO-DATE
ASSETS:	
2016 034-103-000 CASH IN BANK	4,729.19
2016 034-103-201 CERTIFICATES OF DEPOSIT	39,552.08
2016 034-115-000 ACCOUNTS RECEIVABLE	27.04
2016 034-171-000 ESTIMATED REVENUES	.00
2016 034-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	44,308.31
LIABILITIES:	
2016 034-202-000 ACCOUNTS PAYABLE	.00
2016 034-241-000 ESTIMATED EXPENDITURES	.00
2016 034-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	15,591.35-
REALIZED REVENUE	28,980.96-
LESS EXPENDITURES	264.00
TOTAL FUND EQUITY	44,308.31-
TOTAL LIABILITIES/FUND EQUITY	44,308.31-

BUDGET COMPARISON FOR SEPTEMBER

GEL116

SHERIFF FORF CHAPT 59

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2016 034-340-325	GOV DEALS-AUCTIONS	.00	.00	17,294.46-	.00	17,294.46-	17,294.46 .00
2016 034-340-348	FORFEITURES	.00	10,000.00-	11,559.32-	.00	11,559.32-	1,559.32 15.59-
2016 034-340-399	FEES COUNTY COURT	.00	.00	.00	.00	.00	.00 .00
2016 034-360-100	INTEREST INCOME	.00	190.00-	89.85-	37.32-	127.18-	62.82- 33.06
2016 034-360-101	CD INTEREST	.00	.00	.00	.00	.00	.00 .00
*** TOTAL REVENUES		.00	10,190.00-	28,943.64-	37.32-	28,980.96-	18,790.96 184.41-
2016 034-560-499	MISCELLANEOUS	.00	5,000.00	264.00	.00	264.00	4,736.00 94.72
2016 034-560-570	EQUIPMENT	.00	5,190.00	.00	.00	.00	5,190.00 100.00
2016 034-560-701	TRANSFERS TO DISTRICT EXPENDITURES SHERIFF F	.00	.00	.00	.00	.00	.00 .00
*** TOTAL EXPENSES		.00	10,190.00	264.00	.00	264.00	9,926.00 97.41

BROWN COUNTY  
 TRIAL BALANCE SHEET - EQUIT FED SHERIFF FORF FD  
 SEPTEMBER

GEL116

YEAR-TO-DATE

ASSETS:		
2016 035-103-000 CASH IN BANK	911.91	
2016 035-115-000 ACCOUNTS RECEIVABLE	.00	
2016 035-171-000 ESTIMATED REVENUES	.00	
2016 035-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	911.91	911.91
LIABILITIES:		
2016 035-202-000 ACCOUNTS PAYABLE	.00	
2016 035-241-000 ESTIMATED EXPENDITURES	.00	
2016 035-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	911.91	
REALIZED REVENUE	.00	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	911.91	
TOTAL LIABILITIES/FUND EQUITY		911.91

BUDGET COMPARISON FOR SEPTEMBER

GEL116

EQUIT FED SHERIFF FORF FD

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2016 035-340-348	FORFEITURES	.00	1,000.00-	.00	.00	.00	1,000.00- 100.00
2016 035-360-100	INTEREST INCOME	.00	5.00-	.00	.00	.00	5.00- 100.00
2016 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
2016 035-560-499	MISC. EXPENSES	.00	1,005.00	.00	.00	.00	1,005.00 100.00
	EXPENDITURES	.00	1,005.00	.00	.00	.00	1,005.00 100.00
	*** TOTAL EXPENSES	.00	1,005.00	.00	.00	.00	1,005.00 100.00

TRIAL BALANCE SHEET - INMATE PHONE FUND  
SEPTEMBER

YEAR-TO-DATE

ASSETS:		
2016 036-103-000 CASH IN BANK	11,200.40	
2016 036-103-201 CERTIFICATE OF DEPOSIT	67,039.11	
2016 036-115-000 ACCOUNTS RECEIVABLE	8,213.30	
2016 036-171-000 ESTIMATED REVENUE	.00	
2016 036-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	86,452.81	86,452.81
LIABILITIES:		
2016 036-202-000 ACCOUNTS PAYABLE	1,868.68	
2016 036-202-100 SALARIES PAYABLE	.00	
2016 036-241-000 ESTIMATED EXPENDITURES	.00	
2016 036-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	1,868.68	
FUND EQUITY:		
FUND BALANCE	54,755.09	
REALIZED REVENUE	63,619.61	
LESS EXPENDITURES	33,790.57	
TOTAL FUND EQUITY	84,584.13	
TOTAL LIABILITIES/FUND EQUITY		86,452.81

BUDGET COMPARISON FOR SEPTEMBER

GELL16

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
2016 036-340-346	INMATE PHONE COMMISSIO	.00	20,000.00-	17,514.78-	10,609.83-	28,124.61-	8,124.61 40.62-
2016 036-360-100	INTEREST INCOME	.00	.00	244.34-	70.66-	315.00-	315.00 .00
2016 036-360-101	CD INTEREST	.00	.00	.00	.00	.00	.00 .00
2016 036-370-275	PHONE CARD SALES	.00	35,000.00-	30,160.00-	5,020.00-	35,180.00-	180.00 .51-
2016 036-390-800	BUDGETED FUND BALANCE	.00	.00	.00	.00	.00	.00 .00
*** TOTAL REVENUES							
2016 036-560-101	SALARY	.00	12,862.00	8,658.16	1,071.80	9,729.96	3,132.04 24.35
2016 036-560-103	CERTIFICATION PAY (REG	.00	.00	.00	.00	.00	.00 .00
2016 036-560-104	OVERTIME	.00	.00	.00	.00	.00	.00 .00
2016 036-560-201	FICA/MED	.00	984.00	656.71	81.50	738.21	245.79 24.98
2016 036-560-203	RETIREMENT	.00	921.00	623.81	76.74	700.55	220.45 23.94
2016 036-560-206	UNEMPLOYMENT INSURANCE	.00	.00	15.97	8.68	24.65-	24.65- .00
2016 036-560-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00 .00
2016 036-560-420	TELEPHONE	.00	.00	.00	.00	.00	.00 .00
2016 036-560-422	PHONE CARD EXPENSE	.00	29,633.00	17,527.50	3,100.00	20,627.50	9,005.50 30.39
2016 036-560-482	CLOTHING ALLOWANCE	.00	600.00	.00	.00	.00	600.00 100.00
2016 036-560-499	SPECIAL PURCHASE EXPEN	.00	10,000.00	1,969.70	.00	1,969.70	8,030.30 80.30
2016 036-560-560	ICAC GRANT	.00	.00	.00	.00	.00	.00 .00
2016 036-560-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
2016 036-560-570	EXPENDITURES	.00	55,000.00	29,451.85	4,338.72	33,790.57	21,209.43 38.56
*** TOTAL EXPENSES							
		.00	55,000.00	29,451.85	4,338.72	33,790.57	21,209.43 38.56



BROWN COUNTY  
 TRIAL BALANCE SHEET - ELECTION ADMINISTRATION FUND  
 SEPTEMBER

GELL16

YEAR-TO-DATE

ASSETS:  
 2016 038-103-000 CASH IN BANK 17,964.36  
 2016 038-103-201 CERTIFICATES OF DEPOSIT .00  
 2016 038-115-000 ACCOUNTS RECEIVABLE .37  
 2016 038-131-000 DUE TO AND FROM OTHER FUNDS 6,500.00-  
 2016 038-171-000 ESTIMATED REVENUE .00  
 2016 038-171-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL ASSETS 11,464.73

LIABILITIES:  
 2016 038-202-000 ACCOUNTS PAYABLE .00  
 2016 038-202-100 SALARIES PAYABLE .00  
 2016 038-241-000 ESTIMATED EXPENDITURES .00  
 2016 038-241-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL LIABILITIES .00

FUND EQUITY:  
 FUND BALANCE 7,554.74-  
 REALIZED REVENUE 5,636.29-  
 LESS EXPENDITURES 1,726.30  
 -----  
 TOTAL FUND EQUITY 11,464.73-

TOTAL LIABILITIES/FUND EQUITY 11,464.73-

BUDGET COMPARISON FOR SEPTEMBER

GEL116

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
2016 038-330-300	HAVA GRANT FUNDING	.00	.00	.00	.00	.00	.00
2016 038-330-301	VOTER LISTS	.00	.00	.00	.00	.00	.00
2016 038-340-505	ELECTION CONTRACT FEES	.00	3,000.00-	5,632.76-	5,632.76-	2,632.76	87.76-
2016 038-360-100	INTEREST INCOME	.00	5.00-	2.77-	3.53-	1.47-	29.40
2016 038-370-200	ELECTION EQUIP RENTAL	.00	.00	.00	.00	.00	.00
2016 038-370-205	TRANSFERS	.00	.00	.00	.00	.00	.00
2016 038-370-695	TRANSFERS CHAPT 19	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES		.00	3,005.00-	5,635.53-	.76-	5,636.29-	87.56-
2016 038-491-101	SALARIES	.00	.00	.00	.00	.00	.00
2016 038-491-201	FICA	.00	.00	.00	.00	.00	.00
2016 038-491-206	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00
2016 038-491-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
2016 038-491-425	TRAVEL AND CONFERENCE	.00	3,005.00	1,726.30	.00	1,726.30	42.55
2016 038-491-426	ELECTION WORKER TRAINI	.00	.00	.00	.00	.00	.00
2016 038-491-499	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
2016 038-491-560	EQUIPMENT CODING & BAL	.00	.00	.00	.00	.00	.00
2016 038-491-570	HAVA COMPLIANCE	.00	.00	.00	.00	.00	.00
2016 038-491-571	OFFICE EQUIPMENT	.00	.00	.00	.00	.00	.00
2016 038-491-700	TRANSFERS TO OTHER FUN	.00	.00	.00	.00	.00	.00
TOTAL ELE ADM EXPENSE		.00	3,005.00	1,726.30	.00	1,726.30	42.55
*** TOTAL EXPENSES		.00	3,005.00	1,726.30	.00	1,726.30	42.55

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

GELL16

YEAR-TO-DATE

ASSETS:	
2016 039-103-000 CASH IN BANK	35,894.35
2016 039-103-201 CERTIFICATE OF DEPOSIT	.00
2016 039-115-000 ACCOUNTS RECEIVABLE	400.74
2016 039-171-000 ESTIMATED REVENUE	.00
2016 039-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	36,295.09
LIABILITIES:	
2016 039-202-000 ACCOUNTS PAYABLE	3,581.15
2016 039-202-100 SALARIES PAYABLE	.00
2016 039-241-000 ESTIMATED EXPENDITURES	.00
2016 039-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	3,581.15
FUND EQUITY:	
FUND BALANCE	35,192.93
REALIZED REVENUE	9.11
LESS EXPENDITURES	2,488.10
TOTAL FUND EQUITY	32,713.94
TOTAL LIABILITIES/FUND EQUITY	36,295.09

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
2016 039-340-348	FEDERAL FORFEITURES	.00	20,000.00-	.00	.00	.00	20,000.00- 100.00
2016 039-360-100	INTEREST INCOME	.00	.00	7.54-	1.57-	9.11-	9.11 .00
2016 039-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	20,000.00-	7.54-	1.57-	9.11-	19,990.89- 99.95
2016 039-476-331	OPERATING EXPENSE	.00	10,000.00	.00	1,321.65	1,321.65	8,678.35 86.78
2016 039-476-425	TRAVEL	.00	.00	426.45	740.00	1,166.45	1,166.45-
2016 039-476-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2016 039-476-495	INVESTIGATION EXPENSE	.00	.00	.00	.00	.00	.00 .00
2016 039-476-570	EQUIPMENT	.00	10,000.00	.00	.00	.00	10,000.00 100.00
	EXPENSE D.A. EQU. FORF	.00	20,000.00	426.45	2,061.65	2,488.10	17,511.90 87.56
	*** TOTAL EXPENSES	.00	20,000.00	426.45	2,061.65	2,488.10	17,511.90 87.56

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

GEL116

	YEAR-TO-DATE
ASSETS:	
2016 041-103-000 CASH IN BANK	47,505.30
2016 041-103-201 CERTIFICATE OF DEPOSIT	.00
2016 041-115-000 ACCOUNTS RECEIVABLE	1.63
2016 041-131-000 DUE TO AND FROM OTHER FUNDS	.00
2016 041-171-000 ESTIMATED REVENUE	.00
2016 041-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	47,506.93
LIABILITIES:	
2016 041-202-000 ACCOUNTS PAYABLE	.00
2016 041-202-100 SALARIES PAYABLE	.00
2016 041-241-000 ESTIMATED EXPENDITURES	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	48,087.09-
REALIZED REVENUE	580.16
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	47,506.93-
TOTAL LIABILITIES/FUND EQUITY	47,506.93-



BROWN COUNTY  
 TRIAL BALANCE SHEET - COUNTY ATTORNEY DONATION FUND  
 SEPTEMBER

GEL116

YEAR-TO-DATE

ASSETS:  
 2016 042-103-000 CASH IN BANK 46,119.20  
 2016 042-103-201 CERTIFICATE OF DEPOSIT .00  
 2016 042-115-000 ACCOUNTS RECEIVABLE 440.99  
 2016 042-131-000 DUE TO AND FROM OTHER FUNDS 6,500.00  
 2016 042-171-000 ESTIMATED REVENUE .00  
 2016 042-171-100 BUDGETED FUND BALANCE .00

TOTAL ASSETS 53,060.19

LIABILITIES:  
 2016 042-202-000 ACCOUNTS PAYABLE .00  
 2016 042-202-100 SALARIES PAYABLE .00  
 2016 042-241-000 ESTIMATED EXPENDITURES .00  
 2016 042-241-100 BUDGETED FUND BALANCE .00

TOTAL LIABILITIES .00

FUND EQUITY:  
 FUND BALANCE 45,596.21-  
 REALIZED REVENUE 11,263.98-  
 LESS EXPENDITURES 3,800.00

TOTAL FUND EQUITY 53,060.19-

TOTAL LIABILITIES/FUND EQUITY 53,060.19-

BUDGET COMPARISON FOR SEPTEMBER

GELL16

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
2016 042-340-347	OTHER DONATIONS	.00	15,000.00-	9,903.00-	1,350.00-	11,253.00-	3,747.00- 24.98
2016 042-340-348	PTD DONATIONS	.00	.00	.00	.00	.00	.00
2016 042-360-100	INTEREST EARNED	.00	10.00-	8.93-	2.05-	10.98-	.98 9.80-
	*** TOTAL REVENUES	.00	15,010.00-	9,911.93-	1,352.05-	11,263.98-	3,746.02- 24.96
2016 042-477-310	OPERATING EXPENSE	.00	1,000.00	.00	.00	.00	1,000.00 100.00
2016 042-477-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00
2016 042-477-499	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
2016 042-477-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
2016 042-477-701	TRANSFERS TO OTHER FUN	.00	14,010.00	3,800.00	.00	3,800.00	10,210.00 72.88
	EXPENDITURES CO ATTNY	.00	15,010.00	3,800.00	.00	3,800.00	11,210.00 74.68
	*** TOTAL EXPENSES	.00	15,010.00	3,800.00	.00	3,800.00	11,210.00 74.68



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

GEL116

YEAR-TO-DATE

ASSETS:  
 2016 043-103-000 CASH IN BANK 4,733.29  
 2016 043-103-201 CERTIFICATES OF DEPOSIT 92,066.28  
 2016 043-115-000 ACCOUNTS RECEIVABLE 71.99  
 2016 043-131-000 DUE TO AND FROM OTHER FUNDS .00  
 2016 043-171-000 ESTIMATED REVENUES .00  
 2016 043-171-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL ASSETS 96,871.56

LIABILITIES:  
 2016 043-202-000 ACCOUNTS PAYABLE .00  
 2016 043-241-000 ESTIMATED EXPENDITURES .00  
 2016 043-241-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL LIABILITIES .00

FUND EQUITY:  
 FUND BALANCE 94,715.25-  
 REALIZED REVENUE 2,156.31-  
 LESS EXPENDITURES .00  
 -----  
 TOTAL FUND EQUITY 96,871.56-

TOTAL LIABILITIES/FUND EQUITY 96,871.56-

BUDGET COMPARISON FOR SEPTEMBER

GELL16

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
2016 043-355-301	PRE-TRIAL DIVERSION CC	.00	2,700.00-	292.20-	68.00-	360.20-	2,339.80- 86.66
2016 043-355-302	PRE-TRIAL DIVERSION CC	.00	5,000.00-	1,185.00-	.00	1,185.00-	3,815.00- 76.30
2016 043-360-100	INTEREST EARNED	.00	.00	549.02-	62.09-	611.11-	611.11 .00
2016 043-360-101	CD INTEREST	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	7,700.00-	2,026.22-	130.09-	2,156.31-	5,543.69- 72.00
2016 043-477-310	OPERATING EXPENSES	.00	7,700.00	.00	.00	.00	7,700.00 100.00
2016 043-477-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00 .00
2016 043-477-499	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00 .00
2016 043-477-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
2016 043-477-700	TRANSFERS TO OTHER FUN EXPENDITURES	.00	7,700.00	.00	.00	.00	7,700.00 100.00
	*** TOTAL EXPENSES	.00	7,700.00	.00	.00	.00	7,700.00 100.00

BROWN COUNTY GEL116  
 TRIAL BALANCE SHEET - ARCHIVE FUND-DISTRICT CLERK  
 SEPTEMBER

	YEAR-TO-DATE
<b>ASSETS:</b>	
2016 044-103-000 CASH IN BANK	20,469.42
2016 044-103-201 CERTIFICATE OF DEPOSIT	.00
2016 044-115-000 ACCOUNTS RECEIVABLE	235.41
2016 044-131-000 DUE TO AND FROM OTHER FUNDS	.00
2016 044-171-000 ESTIMATED REVENUE	.00
2016 044-171-100 BUDGETED FUND BALANCE	.00
<b>TOTAL ASSETS</b>	<b>20,704.83</b>
<b>LIABILITIES:</b>	
2016 044-202-000 ACCOUNTS PAYABLE	.00
2016 044-202-100 SALARIES PAYABLE	.00
2016 044-241-000 ESTIMATED EXPENDITURES	.00
2016 044-241-100 BUDGETED FUND BALANCE	.00
<b>TOTAL LIABILITIES</b>	<b>.00</b>
<b>FUND EQUITY:</b>	
FUND BALANCE	17,741.11-
REALIZED REVENUE	2,963.72-
LESS EXPENDITURES	.00
<b>TOTAL FUND EQUITY</b>	<b>20,704.83-</b>
<b>TOTAL LIABILITIES/FUND EQUITY</b>	<b>20,704.83-</b>

BUDGET COMPARISON FOR SEPTEMBER

GELL16

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
2016 044-340-347	DISTRICT CLERK FEES	.00	1,500.00-	915.00-	250.00-	1,165.00-	335.00- 22.33
2016 044-340-348	DIST CLERK CCL FEES	.00	1,740.00-	1,499.00-	295.00-	1,794.00-	54.00 3.10-
2016 044-360-100	INTEREST EARNED	.00	3.00-	3.86-	.86-	4.72-	1.72 57.33-
2016 044-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	3,243.00-	2,417.86-	545.86-	2,963.72-	279.28- 8.61
2016 044-450-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2016 044-630-341	ARCHIVE EXPENSE	.00	3,243.00	.00	.00	.00	3,243.00 100.00
	EXPENDITURES ARCHIVE F	.00	3,243.00	.00	.00	.00	3,243.00 100.00
	*** TOTAL EXPENSES	.00	3,243.00	.00	.00	.00	3,243.00 100.00

BROWN COUNTY  
 TRIAL BALANCE SHEET - RECORDS ARCHIVE FUND  
 SEPTEMBER

GEL116

YEAR-TO-DATE

ASSETS:		
2016 045-103-000 CASH IN BANK	8,876.60	
2016 045-103-201 CERTIFICATE OF DEPOSIT	256,558.67	
2016 045-115-000 ACCOUNTS RECEIVABLE	6,532.97	
2016 045-131-000 DUE TO AND FROM OTHER FUNDS	.00	
2016 045-171-000 ESTIMATED REVENUE	.00	
2016 045-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	271,968.24	271,968.24
LIABILITIES:		
2016 045-202-000 ACCOUNTS PAYABLE	.00	
2016 045-202-100 SALARIES PAYABLE	.00	
2016 045-241-000 ESTIMATED EXPENDITURES	.00	
2016 045-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	188,463.65	
REALIZED REVENUE	83,504.59	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	271,968.24	
TOTAL LIABILITIES/FUND EQUITY		271,968.24

BUDGET COMPARISON FOR SEPTEMBER

GEL116

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
2016 045-340-395	FEES CO CLERK LAND	.00	.00	.00	.00	.00	.00
2016 045-340-399	FEES COUNTY COURT	.00	846.00-	625.00-	115.00-	740.00-	106.00- 12.53
2016 045-340-400	FEES - COUNTY CLERK	.00	84,900.00-	67,665.00-	13,480.00-	81,145.00-	3,755.00- 4.42
2016 045-340-401	FEES-CO CLK-CC	.00	258.00-	155.00-	40.00-	195.00-	63.00- 24.42
2016 045-360-100	INTEREST INCOME	.00	498.00-	1,143.21-	281.38-	1,424.59-	926.59 186.06-
2016 045-360-101	CD INTEREST	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	86,502.00-	69,588.21-	13,916.38-	83,504.59-	2,997.41- 3.47
2016 045-403-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2016 045-630-341	ARCHIVE EXPENSE	.00	86,502.00	.00	.00	.00	86,502.00 100.00
	EXPENDITURES REC ARCHI	.00	86,502.00	.00	.00	.00	86,502.00 100.00
	*** TOTAL EXPENSES	.00	86,502.00	.00	.00	.00	86,502.00 100.00

BROWN COUNTY  
 TRIAL BALANCE SHEET - DIST CLERK RCDS PRESERVATION  
 SEPTEMBER

GEL116

YEAR-TO-DATE

ASSETS:	
2016 046-103-000 CASH IN BANK	5,478.94
2016 046-103-201 CERTIFICATES OF DEPOSIT	91,560.84
2016 046-115-000 ACCOUNTS RECEIVABLE	719.02
2016 046-131-000 DUE TO AND FROM OTHER FUND	.00
2016 046-171-000 ESTIMATED REVENUES	.00
2016 046-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	97,758.80
LIABILITIES:	
2016 046-202-000 ACCOUNTS PAYABLE	.00
2016 046-202-100 SALARIES PAYABLE	.00
2016 046-241-000 ESTIMATED EXPENDITURES	.00
2016 046-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	87,764.71-
REALIZED REVENUE	9,994.09-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	97,758.80-
TOTAL LIABILITIES/FUND EQUITY	97,758.80-

BUDGET COMPARISON FOR SEPTEMBER

GELL16

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
2016 046-340-347	DISTRICT CLERK FEES	.00	5,857.00-	4,771.49-	1,058.36-	5,829.85-	27.15-
2016 046-340-348	DIST CLERK CCL FEES	.00	3,912.00-	2,950.00-	510.00-	3,460.00-	452.00-
2016 046-340-405	TRANSFERS FROM GENERAL	.00	.00	.00	.00	.00	.00
2016 046-360-100	INTEREST EARNED	.00	.00	530.53-	173.71-	704.24-	704.24
2016 046-360-101	C D INTEREST	.00	.00	.00	.00	.00	.00
2016 046-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES		.00	9,769.00-	8,252.02-	1,742.07-	9,994.09-	225.09 2.30-
2016 046-450-101	SALARIES	.00	.00	.00	.00	.00	.00
2016 046-450-201	FICA	.00	.00	.00	.00	.00	.00
2016 046-450-206	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00
2016 046-450-310	DST CLK RCDS PRESERVAT	.00	8,769.00	.00	.00	.00	8,769.00 100.00
2016 046-450-499	DIST CLERK MISC	.00	1,000.00	.00	.00	.00	1,000.00 100.00
2016 046-450-499	DST CLERK RCDS PRESERV	.00	9,769.00	.00	.00	.00	9,769.00 100.00
*** TOTAL EXPENSES		.00	9,769.00	.00	.00	.00	9,769.00 100.00



BROWN COUNTY GELL16  
 TRIAL BALANCE SHEET - STATE DISBURSEMENT FUND  
 SEPTEMBER

YEAR-TO-DATE

ASSETS:  
 2016 047-103-000 CASH IN BANK 4,584.06  
 2016 047-103-201 CERTIFICATES OF DEPOSIT .00  
 2016 047-115-000 ACCOUNTS RECEIVABLE 44.52  
 2016 047-131-000 DUE TO AND FROM OTHER FUNDS .00  
 2016 047-171-000 ESTIMATED REVENUES .00  
 2016 047-171-100 BUDGETED FUND BALANCE .00

TOTAL ASSETS ----- 4,628.58

LIABILITIES:  
 2016 047-202-000 ACCOUNTS PAYABLE .00  
 2016 047-241-000 ESTIMATED EXPENDITURES .00  
 2016 047-241-100 BUDGETED FUND BALANCE .00

TOTAL LIABILITIES ----- .00

FUND EQUITY:  
 FUND BALANCE 4,364.68-  
 REALIZED REVENUE 263.90-  
 LESS EXPENDITURES .00

TOTAL FUND EQUITY ----- 4,628.58-

TOTAL LIABILITIES/FUND EQUITY 4,628.58-

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
2016 047-340-347	DC SDU FEES	.00	370.00-	190.40-	72.40-	262.80-	107.20-
2016 047-360-100	INTEREST INCOME	.00	1.00-	.91-	.19-	1.10-	.10
	*** TOTAL REVENUES	.00	371.00-	191.31-	72.59-	263.90-	107.10-
2016 047-450-341	OFFICE SUPPLIES	.00	371.00	.00	.00	.00	371.00
2016 047-450-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	371.00	.00	.00	.00	371.00

BROWN COUNTY  
 TRIAL BALANCE SHEET - COURT RECORDS PRESERVATION FND  
 SEPTEMBER

GEL116

YEAR-TO-DATE

ASSETS:  
 2016 048-103-000 CASH IN BANK 9,901.86  
 2016 048-103-201 CERTIFICATES OF DEPOSIT .00  
 2016 048-115-000 ACCOUNTS RECEIVABLE 140.20  
 2016 048-131-000 DUE TO AND FROM OTHER FUNDS .00  
 2016 048-171-000 ESTIMATED REVENUES .00  
 2016 048-171-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL ASSETS 10,042.06

LIABILITIES:  
 2016 048-202-000 ACCOUNTS PAYABLE .00  
 2016 048-202-100 SALARIES PAYABLE .00  
 2016 048-241-000 ESTIMATED EXPENDITURES .00  
 2016 048-241-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL LIABILITIES .00

FUND EQUITY:  
 FUND BALANCE 8,169.81-  
 REALIZED REVENUE 1,872.25-  
 LESS EXPENDITURES .00  
 -----  
 TOTAL FUND EQUITY 10,042.06-

TOTAL LIABILITIES/FUND EQUITY 10,042.06-

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
2016 048-340-395	FEE CO CLERK LAND	.00	.00	.00	.00	.00	.00
2016 048-340-399	FEE COUNTY COURT	.00	.00	.00	.00	.00	.00
2016 048-340-400	FEE CO CLK-CC	.00	1,680.00	1,250.00	1,480.00	200.00	11.90
2016 048-340-401	FEE CO CLK-CCL	.00	516.00	310.00	390.00	126.00	24.42
2016 048-360-100	INTEREST INCOME	.00	2.00	1.83	2.25	.42	12.50
*** TOTAL REVENUES		.00	2,198.00	1,561.83	1,872.25	325.75	14.82
EXPENDITURES VITAL REC		.00	.00	.00	.00	.00	.00
2016 048-695-101	SALARIES	.00	.00	.00	.00	.00	.00
2016 048-695-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
2016 048-695-202	HOSPITAL INSURANCE	.00	.00	.00	.00	.00	.00
2016 048-695-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2016 048-695-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 048-695-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 048-695-310	OFFICE SUPPLIES	.00	250.00	.00	.00	250.00	100.00
2016 048-695-311	XEROX EXPENSE	.00	600.00	.00	.00	600.00	100.00
2016 048-695-341	PERMANENT RECORDS	.00	1,348.00	.00	.00	1,348.00	100.00
2016 048-695-420	TELEPHONE	.00	.00	.00	.00	.00	.00
2016 048-695-425	TRAVEL	.00	.00	.00	.00	.00	.00
2016 048-695-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2016 048-695-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2016 048-695-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
EXPENDITURES COURT RE		.00	2,198.00	.00	.00	2,198.00	100.00
*** TOTAL EXPENSES		.00	2,198.00	.00	.00	2,198.00	100.00

BROWN COUNTY  
 TRIAL BALANCE SHEET - SURVEYOR FEE FUND  
 SEPTEMBER

YEAR-TO-DATE

ASSETS:		
2016 049-103-000 CASH IN BANK	1,100.00	
2016 049-103-201 CERTIFICATES OF DEPOSIT	.00	
2016 049-115-000 ACCOUNTS RECEIVABLE	400.00	
2016 049-171-000 ESTIMATED REVENUE	.00	
2016 049-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	1,500.00	1,500.00
LIABILITIES:		
2016 049-202-000 ACCOUNTS PAYABLE	.00	
2016 049-241-000 ESTIMATED EXPENDITURES	.00	
2016 049-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	1,822.00-	
REALIZED REVENUE	1,800.00-	
LESS EXPENDITURES	2,122.00	
TOTAL FUND EQUITY	1,500.00-	
TOTAL LIABILITIES/FUND EQUITY		1,500.00-

BUDGET COMPARISON FOR SEPTEMBER

GEL116

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
2016 049-340-450	SURVEYOR RECORDS FEES	.00	2,500.00-	1,200.00-	600.00-	1,800.00-	700.00- 28.00
2016 049-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	2,500.00-	1,200.00-	600.00-	1,800.00-	700.00- 28.00
2016 049-404-330	SURVEYOR EXPENSE	.00	2,500.00	2,122.00	.00	2,122.00	378.00 15.12
	SURVEYOR EXPENSE	.00	2,500.00	2,122.00	.00	2,122.00	378.00 15.12
		.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	2,500.00	2,122.00	.00	2,122.00	378.00 15.12

BROWN COUNTY  
TRIAL BALANCE SHEET - LAW LIBRARY FUND  
SEPTEMBER

YEAR-TO-DATE

ASSETS:		
2016 050-103-000 CASH IN BANK	905.43	
2016 050-103-201 CERTIFICATES OF DEPOSIT	.00	
2016 050-115-000 ACCOUNTS RECEIVABLE	1,672.17	
2016 050-131-000 DUE TO AND FROM OTHER FUNDS	20,100.00	
2016 050-171-000 ESTIMATED REVENUES	.00	
2016 050-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	17,522.40	17,522.40
LIABILITIES:		
2016 050-202-000 ACCOUNTS PAYABLE	579.85	
2016 050-241-000 ESTIMATED EXPENDITURES	.00	
2016 050-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	579.85	
FUND EQUITY:		
FUND BALANCE	6,326.09	
REALIZED REVENUE	48,281.92	
LESS EXPENDITURES	60,058.08	
TOTAL FUND EQUITY	18,102.25	
TOTAL LIABILITIES/FUND EQUITY		17,522.40

BUDGET COMPARISON FOR SEPTEMBER

GELL16

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
2016 050-340-347	FEEs-DST CLK-DC	.00	8,964.00-	5,565.00-	1,365.00-	6,930.00-	2,034.00- 22.69
2016 050-340-348	FEEs-DST CLK-CCL	.00	9,240.00-	6,930.00-	1,190.00-	8,120.00-	1,120.00- 12.12
2016 050-340-400	FEEs-CO CLK-CC	.00	5,922.00-	4,375.00-	805.00-	5,180.00-	742.00- 12.53
2016 050-340-401	FEEs-CO CLK-CCL	.00	1,764.00-	1,085.00-	280.00-	1,365.00-	399.00- 22.62
2016 050-340-405	TRANSFERS FROM GENERAL	.00	35,000.00-	24,500.00-	2,185.50-	26,685.50-	8,314.50- 23.76
2016 050-360-100	INTEREST INCOME	.00	4.00-	1.42-	.00	1.42-	2.58- 64.50
*** TOTAL REVENUES		.00	60,894.00-	42,456.42-	5,825.50-	48,281.92-	12,612.08- 20.71
2016 050-650-570	LAW LIBRARY EQUIPMENT	.00	.00	.00	.00	.00	.00
2016 050-650-571	LEGAL RESEARCH EXPENSE	.00	60,894.00	55,710.10	4,347.98	60,058.08	835.92 1.37
		.00	60,894.00	55,710.10	4,347.98	60,058.08	835.92 1.37
*** TOTAL EXPENSES		.00	60,894.00	55,710.10	4,347.98	60,058.08	835.92 1.37



BROWN COUNTY  
 TRIAL BALANCE SHEET - DIST ATTY PROFESSIONAL FUND  
 SEPTEMBER

GELL16

YEAR-TO-DATE

ASSETS:  
 2016 053-103-000 CASH IN BANK 10,770.68  
 2016 053-115-000 ACCOUNTS RECEIVABLE .22  
 2016 053-131-000 DUE TO AND FROM OTHER FUNDS .00  
 2016 053-171-000 ESTIMATED REVENUE .00  
 2016 053-171-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL ASSETS 10,770.90

LIABILITIES:  
 2016 053-202-000 ACCOUNTS PAYABLE .00  
 2016 053-202-100 SALARIES PAYABLE .00  
 2016 053-241-000 ESTIMATED EXPENDITURES .00  
 2016 053-241-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL LIABILITIES .00

FUND EQUITY:  
 FUND BALANCE 9,901.43  
 REALIZED REVENUE 869.47-  
 LESS EXPENDITURES .00  
 -----  
 TOTAL FUND EQUITY 10,770.90-

TOTAL LIABILITIES/FUND EQUITY 10,770.90-

BUDGET COMPARISON FOR SEPTEMBER

GELL16

DIST ATTY PROFESSIONAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2016 053-321-341	GRANT FUNDING	.00	.00	.00	.00	.00	.00
2016 053-321-343	PROBATION CONTRIBUTION	.00	800.00-	830.00-	830.00-	30.00	3.75-
2016 053-321-345	COUNTY CONTRIBUTION	.00	.00	36.91-	36.91-	36.91	.00
2016 053-360-100	INTEREST EARNED	.00	.00	2.10-	46-	2.56	.00
2016 053-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	800.00-	869.01-	869.47-	69.47	8.68-
2016 053-476-101	SALARIES	.00	.00	.00	.00	.00	.00
2016 053-476-201	FICA/MED	.00	.00	.00	.00	.00	.00
2016 053-476-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2016 053-476-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2016 053-476-206	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00
2016 053-476-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
2016 053-476-425	TRAVEL	.00	.00	.00	.00	.00	.00
2016 053-476-499	MISCELLANEOUS	.00	800.00	.00	.00	800.00	100.00
2016 053-476-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
	TOTAL EXPENDITURES	.00	800.00	.00	.00	800.00	100.00
2016 053-560-101	SALARY	.00	.00	.00	.00	.00	.00
2016 053-560-103	CERTIFICATION PAY	.00	.00	.00	.00	.00	.00
2016 053-560-104	OVERTIME REGULAR	.00	.00	.00	.00	.00	.00
2016 053-560-201	FICA/MED	.00	.00	.00	.00	.00	.00
2016 053-560-202	HOSPITALIZATION	.00	.00	.00	.00	.00	.00
2016 053-560-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2016 053-560-204	WORKERS COMPENSATION I	.00	.00	.00	.00	.00	.00
2016 053-560-205	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
2016 053-560-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2016 053-560-331	CAR EXPENSE	.00	.00	.00	.00	.00	.00
2016 053-560-425	TRAVEL/TRAINING	.00	.00	.00	.00	.00	.00
2016 053-560-482	UNIFORM ALLOWANCE	.00	.00	.00	.00	.00	.00
2016 053-560-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
	EXPENDITURES ENVIRON.	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	800.00	.00	.00	800.00	100.00

BROWN COUNTY  
 TRIAL BALANCE SHEET - VIOLENCE AGAINST WOMEN FUND  
 SEPTEMBER

GEL116

YEAR-TO-DATE

ASSETS:		
2016 054-103-000 CASH IN BANK	.00	
2016 054-115-000 ACCOUNTS RECEIVABLE	.00	
2016 054-131-000 DUE TO AND FROM OTHER FUNDS	72,327.55-	
2016 054-171-000 ESTIMATED REVENUE	.00	
2016 054-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	-----	72,327.55-
LIABILITIES:		
2016 054-202-000 ACCOUNTS PAYABLE	.00	
2016 054-202-100 SALARIES PAYABLE	.00	
2016 054-241-000 ESTIMATED EXPENDITURES	.00	
2016 054-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	-----	.00
FUND EQUITY:		
FUND BALANCE	72,327.55	
REALIZED REVENUE	.00	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	-----	72,327.55
TOTAL LIABILITIES/FUND EQUITY		72,327.55

BUDGET COMPARISON FOR SEPTEMBER

GELL16

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	**** ACTUAL REMAINING PERCENT
2016 054-321-341	COURT PROJECT GRANT FU	.00	.00	.00	.00	.00	.00	.00
2016 054-321-342	TASK FORCE GRANT FUNDI	.00	.00	.00	.00	.00	.00	.00
2016 054-321-343	VAWA OFFICER GRANT FUN	.00	.00	.00	.00	.00	.00	.00
2016 054-321-345	TRANSFERS FROM GENERAL	.00	.00	.00	.00	.00	.00	.00
2016 054-360-100	INTEREST EARNED	.00	.00	.00	.00	.00	.00	.00
2016 054-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	.00	.00	.00	.00	.00	.00
2016 054-560-000	VAWA OFFICER PROJECT	.00	.00	.00	.00	.00	.00	.00
2016 054-560-101	SALARY	.00	.00	.00	.00	.00	.00	.00
2016 054-560-103	CERT PAY VAWA	.00	.00	.00	.00	.00	.00	.00
2016 054-560-104	OVERTIME	.00	.00	.00	.00	.00	.00	.00
2016 054-560-110	CID PAY	.00	.00	.00	.00	.00	.00	.00
2016 054-560-201	FICA/MED	.00	.00	.00	.00	.00	.00	.00
2016 054-560-202	HOSPITALIZATION	.00	.00	.00	.00	.00	.00	.00
2016 054-560-203	RETIREMENT	.00	.00	.00	.00	.00	.00	.00
2016 054-560-205	LIFE INSURANCE	.00	.00	.00	.00	.00	.00	.00
2016 054-560-331	OPERATING EXPENSE	.00	.00	.00	.00	.00	.00	.00
2016 054-560-420	TELEPHONE	.00	.00	.00	.00	.00	.00	.00
2016 054-560-425	TRAVEL/TRAINING	.00	.00	.00	.00	.00	.00	.00
2016 054-560-482	CLOTHING ALLOWANCE	.00	.00	.00	.00	.00	.00	.00
2016 054-560-570	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00
	EXPENDITURES OFFICER	.00	.00	.00	.00	.00	.00	.00
2016 054-701-000	VAWA COURT PROJECT	.00	.00	.00	.00	.00	.00	.00
2016 054-701-310	SUPPLIES	.00	.00	.00	.00	.00	.00	.00
2016 054-701-400	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00	.00
2016 054-701-425	TRAVEL/TRAINING	.00	.00	.00	.00	.00	.00	.00
	EXPENDITURES COURT PRO	.00	.00	.00	.00	.00	.00	.00
2016 054-801-000	VAWA TASK FORCE	.00	.00	.00	.00	.00	.00	.00
2016 054-801-101	SALARIES	.00	.00	.00	.00	.00	.00	.00
2016 054-801-201	FICA/MED	.00	.00	.00	.00	.00	.00	.00
2016 054-801-203	RETIREMENT	.00	.00	.00	.00	.00	.00	.00
2016 054-801-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00	.00
2016 054-801-205	DENTAL INSURANCE	.00	.00	.00	.00	.00	.00	.00
2016 054-801-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00	.00
2016 054-801-310	SUPPLIES	.00	.00	.00	.00	.00	.00	.00
2016 054-801-425	TRAVEL/TRAINING	.00	.00	.00	.00	.00	.00	.00
2016 054-801-570	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00
	EXPENDITURES TASK FORC	.00	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	.00	.00	.00	.00	.00	.00

BROWN COUNTY  
TRIAL BALANCE SHEET - FEMA  
SEPTEMBER

YEAR-TO-DATE

ASSETS:	
2016 055-103-000 CASH IN BANK	100,112.95
2016 055-103-201 CERTIFICATES OF DEPOSIT	24,946.62
2016 055-115-000 ACCOUNTS RECEIVABLE	411.96
2016 055-131-000 DUE TO AND FROM OTHER FUNDS	23,606.78
2016 055-171-000 ESTIMATED REVENUE	.00
2016 055-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	149,078.31
LIABILITIES:	
2016 055-202-000 ACCOUNTS PAYABLE	1,421.44
2016 055-202-100 SALARIES PAYABLE	.00
2016 055-241-000 ESTIMATED EXPENDITURES	.00
2016 055-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	1,421.44
FUND EQUITY:	
FUND BALANCE	56,821.06
REALIZED REVENUE	506,607.15
LESS EXPENDITURES	415,771.34
TOTAL FUND EQUITY	147,656.87
TOTAL LIABILITIES/FUND EQUITY	149,078.31

BUDGET COMPARISON FOR SEPTEMBER

GELL16

FEMA

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT	**** ACTUAL PERCENT
2016 055-330-300	FEMA FUNDING ADMIN FEE	.00	.00	.00	.00	.00	.00	.00
2016 055-330-301	FEMA FUNDING PCT 1	.00	.00	.00	.00	.00	.00	.00
2016 055-330-302	FEMA FUNDING PCT 2	.00	.00	.00	.00	.00	.00	.00
2016 055-330-303	FEMA FUNDING PCT 3	.00	506,370.00	506,369.52	.00	506,369.52	.48	.00
2016 055-330-304	FEMA FUNDING PCT 4	.00	.00	.00	.00	.00	.00	.00
2016 055-335-300	MITIGATION PROCEEDS	.00	.00	.00	.00	.00	.00	.00
2016 055-360-100	INTEREST INCOME	.00	.00	194.08	43.55	237.63	237.63	.00
2016 055-360-101	CD INTEREST	.00	.00	.00	.00	.00	.00	.00
2016 055-390-800	PRIOR FUND BALANCE	.00	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	506,370.00	506,563.60	43.55	506,607.15	237.15	.05
2016 055-610-000	FEMA ADMIN EXPENSE	.00	.00	.00	.00	.00	.00	.00
2016 055-610-101	ADMIN SALARIES	.00	.00	.00	.00	.00	.00	.00
2016 055-610-201	FICA/MED	.00	.00	.00	.00	.00	.00	.00
2016 055-610-310	ADMIN OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00	.00
2016 055-610-400	MITIGATION EXPENSE	.00	.00	.00	.00	.00	.00	.00
2016 055-610-425	TRAVEL EXPENSE	.00	.00	.00	.00	.00	.00	.00
2016 055-610-499	ADMIN EXPENSE	.00	.00	.00	.00	.00	.00	.00
	TOTAL ADMIN EXPENSE	.00	.00	.00	.00	.00	.00	.00
2016 055-620-000	FEMA ROAD REPAIRS	.00	.00	.00	.00	.00	.00	.00
2016 055-621-331	REPAIRS PCT 1	.00	.00	1,120.00	1,120.00	.00	.00	.00
2016 055-622-331	REPAIRS PCT 2	.00	.00	.00	.00	.00	.00	.00
2016 055-623-331	REPAIRS PCT 3	.00	506,370.00	282,309.64	133,461.70	415,771.34	90,598.66	17.89
2016 055-624-331	REPAIRS PCT 4	.00	.00	.00	.00	.00	.00	.00
	TOTAL REPAIR EXPENSE	.00	506,370.00	283,429.64	132,341.70	415,771.34	90,598.66	17.89
	*** TOTAL EXPENSES	.00	506,370.00	283,429.64	132,341.70	415,771.34	90,598.66	17.89

BROWN COUNTY  
 TRIAL BALANCE SHEET - COUNTY CLERK TECH FUND  
 SEPTEMBER

GEL116

YEAR-TO-DATE

ASSETS:  
 2016 056-103-000 CASH IN BANK 1,863.08  
 2016 056-103-201 CERTIFICATE OF DEPOSIT .00  
 2016 056-115-000 ACCOUNTS RECEIVABLE 17.24  
 2016 056-131-000 DUE TO AND FROM OTHER FUNDS .00  
 2016 056-171-000 ESTIMATED REVENUE .00  
 2016 056-171-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL ASSETS 1,880.32

LIABILITIES:  
 2016 056-202-000 ACCOUNTS PAYABLE .00  
 2016 056-202-100 SALARIES PAYABLE .00  
 2016 056-241-000 ESTIMATED EXPENDITURES .00  
 2016 056-241-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL LIABILITIES .00

FUND EQUITY:  
 FUND BALANCE 1,317.36-  
 REALIZED REVENUE 562.96-  
 LESS EXPENDITURES .00  
 -----  
 TOTAL FUND EQUITY 1,880.32-

TOTAL LIABILITIES/FUND EQUITY 1,880.32-

BUDGET COMPARISON FOR SEPTEMBER

GELL16

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
2016 056-340-399	FEES COUNTY COURT	.00	.00	.00	.00	.00	.00
2016 056-340-400	FEES COUNTY CLERK	.00	4.00-	4.15-	.00	4.15-	.15 3.75-
2016 056-340-401	FEES CCL	.00	798.00-	500.54-	57.88-	558.42-	239.58- 30.02
2016 056-360-100	INTEREST INCOME	.00	.00	.31-	.08-	.39-	.39 .00
*** TOTAL REVENUES		.00	802.00-	505.00-	57.96-	562.96-	239.04- 29.81
2016 056-403-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2016 056-409-499	TECH EXPENSE	.00	802.00	.00	.00	.00	802.00 100.00
	EXPENDITURES CC TECH F	.00	802.00	.00	.00	.00	802.00 100.00
*** TOTAL EXPENSES		.00	802.00	.00	.00	.00	802.00 100.00



BROWN COUNTY  
 TRIAL BALANCE SHEET - DISTRICT CLERK TECH FUND  
 SEPTEMBER

GELL16

YEAR-TO-DATE

ASSETS:		
2016 057-103-000 CASH IN BANK	1,300.22	
2016 057-103-201 CERTIFICATE OF DEPOSIT	.00	
2016 057-115-000 ACCOUNTS RECEIVABLE	32.03	
2016 057-131-000 DUE TO AND FROM OTHER FUNDS	.00	
2016 057-171-000 ESTIMATED REVENUE	.00	
2016 057-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	1,332.25	1,332.25
LIABILITIES:		
2016 057-202-000 ACCOUNTS PAYABLE	.00	
2016 057-202-100 SALARIES PAYABLE	.00	
2016 057-241-000 ESTIMATED EXPENDITURES	.00	
2016 057-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	1,012.00-	
REALIZED REVENUE	320.25-	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	1,332.25-	
TOTAL LIABILITIES/FUND EQUITY		1,332.25-

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
2016 057-340-347	FEES DISTRICT COURT	.00	175.00-	260.00-	60.00-	320.00-	145.00 82.86-
2016 057-340-348	DISTRICT CCL FEES	.00	.00	.00	.00	.00	.00 .00
2016 057-360-100	INTEREST EARNED	.00	.00	.19-	.06-	.25-	.25 .00
2016 057-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	175.00-	260.19-	60.06-	320.25-	145.25 83.00-
2016 057-450-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2016 057-450-499	TECH EXPENSE	.00	175.00	.00	.00	.00	175.00 100.00
	EXPENDITURES DC TECH F	.00	175.00	.00	.00	.00	175.00 100.00
	*** TOTAL EXPENSES	.00	175.00	.00	.00	.00	175.00 100.00

BROWN COUNTY  
 TRIAL BALANCE SHEET - RURAL ADDRESSING FUND  
 SEPTEMBER

GEL116

YEAR-TO-DATE

ASSETS:  
 2016 061-103-000 CASH IN BANK 22,647.17  
 2016 061-115-000 ACCOUNTS RECEIVABLE 2,097.95  
 2016 061-131-000 DUE TO/FROM OTHER FUNDS 11,100.00  
 2016 061-171-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL ASSETS 13,645.12

LIABILITIES:  
 2016 061-202-000 ACCOUNTS PAYABLE 14.72  
 2016 061-202-100 SALARIES PAYABLE .00  
 2016 061-207-000 DUE TO OTHER FUNDS .00  
 2016 061-241-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL LIABILITIES 14.72

FUND EQUITY:  
 FUND BALANCE 13,544.69  
 REALIZED REVENUE 25,175.40  
 LESS EXPENDITURES 25,089.69  
 -----  
 TOTAL FUND EQUITY 13,630.40

TOTAL LIABILITIES/FUND EQUITY 13,645.12

BUDGET COMPARISON FOR SEPTEMBER

GELL16

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
2016 061-321-341	STATE GRANT FUNDS	.00	23,934.00-	20,979.50-	4,195.90-	25,175.40-	1,241.40 5.19-
2016 061-360-100	INTEREST INCOME	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	23,934.00-	20,979.50-	4,195.90-	25,175.40-	1,241.40 5.19-
2016 061-402-000	RURAL ADDRESSING FUND	.00	.00	.00	.00	.00	.00 .00
2016 061-402-101	SALARIES	.00	21,081.00	19,995.91	1,817.81	21,813.72	732.72- 3.48-
2016 061-402-201	SOCIAL SECURITY	.00	1,517.00	1,513.82	137.62	1,651.44	134.44- 8.86-
2016 061-402-202	HOSPITAL INSURANCE	.00	.00	.00	.00	.00	.00 .00
2016 061-402-203	RETIREMENT	.00	1,422.00	1,438.22	130.15	1,568.37	146.37- 10.29-
2016 061-402-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00 .00
2016 061-402-206	UNEMPLOYMENT	.00	70.00	41.44	14.72	56.16	13.84 19.77
2016 061-402-310	OFFICE SUPPLIES	.00	1,094.00	.00	.00	1,094.00	100.00
2016 061-402-331	SUPPLIES	.00	.00	.00	.00	.00	.00 .00
2016 061-402-421	COMMUNICATIONS	.00	.00	.00	.00	.00	.00 .00
2016 061-402-425	TRAVEL	.00	.00	.00	.00	.00	.00 .00
2016 061-402-430	RENT	.00	.00	.00	.00	.00	.00 .00
2016 061-402-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2016 061-402-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00 .00
2016 061-402-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
	EXPENDITURES RURAL ADD	.00	25,184.00	22,989.39	2,100.30	25,089.69	94.31 .37
	*** TOTAL EXPENSES	.00	25,184.00	22,989.39	2,100.30	25,089.69	94.31 .37

BROWN COUNTY  
 TRIAL BALANCE SHEET - CAPITAL PROJECTS FUND  
 SEPTEMBER

GEL116

	YEAR-TO-DATE
ASSETS:	
2016 062-103-000 CASH IN BANK	86,650.44
2016 062-103-001 TEX-POOL CASH IN BANK	.00
2016 062-103-201 CERTIFICATES OF DEPOSIT	.00
2016 062-115-000 ACCOUNTS RECEIVABLE	.00
2016 062-131-000 DUE TO AND FROM OTHER FUNDS	439,625.28
2016 062-171-000 ESTIMATED REVENUES	.00
2016 062-171-100 BUDGETED FUND BALANCE	.00
	-----
TOTAL ASSETS	352,974.84
	-----
LIABILITIES:	
2016 062-202-000 ACCOUNTS PAYABLE	.00
2016 062-241-000 ESTIMATED EXPENDITURES	.00
2016 062-241-100 BUDGETED FUND BALANCE	.00
	-----
TOTAL LIABILITIES	.00
	-----
FUND EQUITY:	
FUND BALANCE	264,717.08
REALIZED REVENUE	.00
LESS EXPENDITURES	617,691.92
	-----
TOTAL FUND EQUITY	352,974.84
	-----
TOTAL LIABILITIES/FUND EQUITY	352,974.84

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	**** ACTUAL REMAINING PERCENT
2016 062-311-200	SALE OF TAX NOTES	.00	.00	.00	.00	.00	.00	.00
2016 062-321-200	SALE OF CERT OF OBLIGA	.00	.00	.00	.00	.00	.00	.00
2016 062-360-100	INTEREST INCOME	.00	.00	.00	.00	.00	.00	.00
2016 062-370-100	OTHER FUNDING	.00	.00	.00	.00	.00	.00	.00
2016 062-390-800	PRIOR FUND BALANCE	.00	362,559.00-	.00	.00	.00	362,559.00-	100.00
	*** TOTAL REVENUES	.00	362,559.00-	.00	.00	.00	362,559.00-	100.00
2016 062-510-000	ENERGY PERFORMANCE CON	.00	.00	.00	.00	.00	.00	.00
2016 062-510-450	EPC INSTALL/UPGRADES	.00	.00	.00	.00	.00	.00	.00
2016 062-510-570	EPC CONSTRUCTION	.00	.00	.00	.00	.00	.00	.00
	TOTAL EPC EXPENSE	.00	.00	.00	.00	.00	.00	.00
2016 062-600-000	CERTIFICATE EXPENSES	.00	.00	.00	.00	.00	.00	.00
2016 062-600-400	PROFESSIONAL SERVICE	.00	.00	412,196.19	412,196.19	412,196.19-	412,196.19-	.00
2016 062-600-450	OTHER EXPENSES	.00	.00	12,771.97	12,771.97-	.00	.00	.00
2016 062-600-675	CERTIFICATE EXPENSE	.00	.00	.00	.00	.00	.00	.00
	EXPENDITURES CERTIFICA	.00	.00	424,968.16	12,771.97-	412,196.19	412,196.19-	.00
2016 062-621-000	PCT 1 INFRASTRUCTURE EX	.00	.00	.00	.00	.00	.00	.00
2016 062-621-450	PCT 1 ROAD PROJECTS	.00	121,735.03	100,262.48	23,259.81	123,522.29	1,787.26-	1.47
	TOTAL PCT 1	.00	121,735.03	100,262.48	23,259.81	123,522.29	1,787.26-	1.47
2016 062-622-000	PCT 2 INFRASTRUCTURE EX	.00	.00	.00	.00	.00	.00	.00
2016 062-622-450	PCT 2 ROAD PROJECTS	.00	173,862.93	144,663.25	93,918.44-	50,744.81	123,118.12	70.81
	TOTAL PCT 2	.00	173,862.93	144,663.25	93,918.44-	50,744.81	123,118.12	70.81
2016 062-623-000	PCT 3 INFRASTRUCTURE EX	.00	.00	.00	.00	.00	.00	.00
2016 062-623-450	PCT 3 ROAD PROJECTS	.00	35,732.41	.00	.00	.00	35,732.41	100.00
	TOTAL PCT 3	.00	35,732.41	.00	.00	.00	35,732.41	100.00
2016 062-624-000	PCT 4 INFRASTRUCTURE EX	.00	.00	.00	.00	.00	.00	.00
2016 062-624-450	PCT 4 ROAD PROJECTS	.00	31,228.63	31,228.63	.00	31,228.63	.00	.00
	TOTAL PCT 4	.00	31,228.63	31,228.63	.00	31,228.63	.00	.00
	EXPENDITURES CAP. PROJ	.00	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	362,559.00	701,122.52	83,430.60-	617,691.92	255,132.92-	70.37

BROWN COUNTY  
TRIAL BALANCE SHEET - ESP CONTRACT FUND  
SEPTEMBER

YEAR-TO-DATE

ASSETS:  
2016 064-103-000 CASH IN BANK 451,411.49  
2016 064-103-201 CERTIFICATE OF DEPOSIT .00  
2016 064-115-000 ACCOUNTS RECEIVABLE 10.31  
2016 064-131-000 DUE TO AND FROM OTHER FUNDS .00  
2016 064-171-000 ESTIMATED REVENUE .00  
2016 064-171-100 BUDGETED FUND BALANCE .00  
-----  
TOTAL ASSETS 451,421.80

451,421.80

LIABILITIES:  
2016 064-202-000 ACCOUNTS PAYABLE 157.33-  
2016 064-241-000 ESTIMATED EXPENDITURES .00  
2016 064-241-100 BUDGETED FUND BALANCE .00  
-----  
TOTAL LIABILITIES 157.33-

FUND EQUITY:  
FUND BALANCE .00  
REALIZED REVENUE 6,505,338.46-  
LESS EXPENDITURES 6,054,073.99  
-----

451,264.47-

TOTAL FUND EQUITY

451,421.80-

TOTAL LIABILITIES/FUND EQUITY

BUDGET COMPARISON FOR SEPTEMBER

GEL116

ESP CONTRACT FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL REMAINING PERCENT	**** ACTUAL REMAINING PERCENT
2016 064-311-200	SALE OF TAX NOTES	.00	.00	.00	.00	.00	.00	.00
2016 064-321-200	SALE OF CERT OF OBLIGA	.00	6505,000.00-	6505,000.00-	.00	6505,000.00-	.00	.00
2016 064-360-100	INTEREST INCOME	.00	.00	313.75-	24.71-	338.46-	338.46	.00
2016 064-370-100	OTHER FUNDING	.00	.00	.00	.00	.00	.00	.00
2016 064-390-800	PRIOR FUND BALANCE	.00	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	6505,000.00-	6505,313.75-	24.71-	6505,338.46-	338.46	.01-
2016 064-510-000	ENERGY PERF CONTRACT	.00	.00	.00	.00	.00	.00	.00
2016 064-510-570	ENERGY PERFORMANCE PRO	.00	5005,000.00	4945,875.39	.00	4945,875.39	59,124.61	1.18
2016 064-510-571	DESIGN BUILD PROJECT	.00	1500,000.00	973,141.58	135,057.02	1108,198.60	391,801.40	26.12
	TOTAL EPC EXPENSE	.00	6505,000.00	5919,016.97	135,057.02	6054,073.99	450,926.01	6.93
2016 064-600-000	CERTIFICATE EXPENSES	.00	.00	.00	.00	.00	.00	.00
2016 064-600-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00	.00
2016 064-600-450	OTHER EXPENSES	.00	.00	.00	.00	.00	.00	.00
	TOTAL CERT EXPENSE	.00	.00	.00	.00	.00	.00	.00
	EXPENSE EPC	.00	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	6505,000.00	5919,016.97	135,057.02	6054,073.99	450,926.01	6.93



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

GEL116

YEAR-TO-DATE

ASSETS:  
 2016 065-103-000 CASH IN BANK 2,078.74  
 2016 065-115-000 ACCOUNTS RECEIVABLE .04  
 2016 065-131-000 DUE TO/FROM OTHER FUNDS .00  
 2016 065-171-000 ESTIMATED REVENUES .00  
 2016 065-171-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL ASSETS 2,078.78

LIABILITIES:  
 2016 065-202-000 ACCOUNTS PAYABLE .00  
 2016 065-207-000 DUE TO OTHER FUNDS .00  
 2016 065-241-000 ESTIMATED EXPENDITURES .00  
 2016 065-241-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL LIABILITIES .00

FUND EQUITY:  
 FUND BALANCE 2,078.29-  
 REALIZED REVENUE .49-  
 LESS EXPENDITURES .00  
 -----  
 TOTAL FUND EQUITY 2,078.78-

TOTAL LIABILITIES/FUND EQUITY 2,078.78-

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
2016 065-321-341	GRANT FUNDS	.00	.00	.00	.00	.00	.00
2016 065-321-345	COUNTY MATCHING ALLOTM	.00	.00	.00	.00	.00	.00
2016 065-360-100	INTEREST INCOME	.00	1.00-	.40-	.09-	.49-	.51-
2016 065-395-800	BUDGETED FUND BALANCE	.00	2,000.00-	.00	.00	.00	2,000.00-
	*** TOTAL REVENUES	.00	2,001.00-	.40-	.09-	.49-	2,000.51-
2016 065-560-425	TRAVEL	.00	.00	.00	.00	.00	.00
2016 065-560-499	MISCELLANEOUS EQUIPMEN	.00	2,001.00	.00	.00	.00	2,001.00
	GRANT EXPENDITURES	.00	2,001.00	.00	.00	.00	2,001.00
	*** TOTAL EXPENSES	.00	2,001.00	.00	.00	.00	2,001.00

BROWN COUNTY  
TRIAL BALANCE SHEET - SCAAP INMATE FUND  
SEPTEMBER

YEAR-TO-DATE

ASSETS:  
2016 066-103-000 CASH IN BANK 4,176.21  
2016 066-115-000 ACCOUNTS RECEIVABLE .00  
2016 066-171-000 ESTIMATED REVENUE .00  
2016 066-171-100 BUDGETED FUND BALANCE .00  
-----  
TOTAL ASSETS 4,176.21

LIABILITIES:  
2016 066-202-000 ACCOUNTS PAYABLE .00  
2016 066-241-000 ESTIMATED EXPENDITURES .00  
2016 066-241-100 BUDGETED FUND BALANCE .00  
-----  
TOTAL LIABILITIES .00

FUND EQUITY:  
FUND BALANCE 5,184.69  
REALIZED REVENUE .00  
LESS EXPENDITURES 1,008.48  
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TOTAL FUND EQUITY 4,176.21

TOTAL LIABILITIES/FUND EQUITY 4,176.21-

BUDGET COMPARISON FOR SEPTEMBER

GEL116

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
2016 066-321-341	SCAAP GRANT INCOME	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	.00	.00	.00	.00	.00
2016 066-512-330	INMATE EXPENSE	.00	1,010.00	1,008.48	.00	1,008.48	1.52
	SCAAP EXPENSES	.00	1,010.00	1,008.48	.00	1,008.48	1.52
	*** TOTAL EXPENSES	.00	1,010.00	1,008.48	.00	1,008.48	1.52

BROWN COUNTY  
 TRIAL BALANCE SHEET - CHAPTER 19 VOTER REGISTRATION  
 SEPTEMBER

GEL116

YEAR-TO-DATE

ASSETS:		
2016 082-103-000 CASH IN BANK	2,862.13	
2016 082-115-000 ACCOUNTS RECEIVABLE	.06	
2016 082-131-000 DUE TO AND FROM OTHER FUNDS	4,600.00	
2016 082-171-000 ESTIMATED REVENUES	.00	
2016 082-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	1,737.81	1,737.81
LIABILITIES:		
2016 082-202-000 ACCOUNTS PAYABLE	1.64	
2016 082-202-100 SALARIES PAYABLE	.00	
2016 082-241-000 ESTIMATED EXPENDITURES	.00	
2016 082-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	1.64	
FUND EQUITY:		
FUND BALANCE	1,030.25	
REALIZED REVENUE	6,284.01	
LESS EXPENDITURES	6,993.21	
TOTAL FUND EQUITY	1,739.45	
TOTAL LIABILITIES/FUND EQUITY		1,737.81

BUDGET COMPARISON FOR SEPTEMBER

GEL116

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
2016 082-340-348	STATE COMPTROLLER	.00	2,090.00-	6,283.46-	.00	6,283.46-	4,193.46 200.64-
2016 082-360-100	INTEREST INCOME	.00	1.00-	.44-	.11-	.55-	.45- 45.00
2016 082-370-100	TRF FROM GENERAL	.00	.00	.00	.00	.00	.00 .00
2016 082-370-695	TRF FROM ELECTION ADM	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	2,091.00-	6,283.90-	.11-	6,284.01-	4,193.01 200.53-
2016 082-491-101	SALARIES	.00	.00	6,480.70	.00	6,480.70	6,480.70- .00
2016 082-491-201	FICA/MED	.00	.00	495.79	.00	495.79	495.79- .00
2016 082-491-204	WORKERS COMP	.00	.00	.00	.00	.00	.00 .00
2016 082-491-206	UNEMPLOYMENT	.00	.00	15.08	1.64	16.72	16.72- .00
2016 082-491-420	TELEPHONE	.00	2,091.00	.00	.00	.00	2,091.00 100.00
2016 082-491-425	TRAVEL	.00	.00	.00	.00	.00	.00 .00
2016 082-491-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
	ACTUAL EXPENDITURES	.00	2,091.00	6,991.57	1.64	6,993.21	4,902.21- 234.44
	*** TOTAL EXPENSES	.00	2,091.00	6,991.57	1.64	6,993.21	4,902.21- 234.44

BROWN COUNTY GELL16  
 TRIAL BALANCE SHEET - TAC SPECIAL P & I FUND  
 SEPTEMBER

YEAR-TO-DATE

ASSETS:  
 2016 084-103-000 CASH IN BANK 2,829.26  
 2016 084-103-201 CERTIFICATE OF DEPOSIT 26,814.45  
 2016 084-115-000 ACCOUNTS RECEIVABLE 18.08  
 2016 084-131-000 DUE TO AND FROM OTHER FUNDS .00  
 2016 084-171-000 ESTIMATED REVENUES .00  
 2016 084-171-100 BUDGETED FUND BALANCE .00

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 29,661.79

TOTAL ASSETS

LIABILITIES:  
 2016 084-202-000 ACCOUNTS PAYABLE .00  
 2016 084-241-000 ESTIMATED EXPENDITURES .00  
 2016 084-241-100 BUDGETED FUND BALANCE .00

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 .00

TOTAL LIABILITIES

FUND EQUITY:  
 FUND BALANCE 28,743.09-  
 REALIZED REVENUE 918.70-  
 LESS EXPENDITURES .00

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 29,661.79-

TOTAL FUND EQUITY

TOTAL LIABILITIES/FUND EQUITY 29,661.79-

BUDGET COMPARISON FOR SEPTEMBER

GEL116

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
2016 084-321-345	DEALER PEN. & INT.	.00	8,451.00-	463.42-	.00	463.42-	7,987.58- 94.52
2016 084-360-100	INTEREST INCOME	.00	391.00-	419.38-	35.90-	455.28-	64.28 16.44-
2016 084-360-101	CD INTEREST	.00	.00	.00	.00	.00	.00 .00
2016 084-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	8,842.00-	882.80-	35.90-	918.70-	7,923.30- 89.61
2016 084-691-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00 .00
2016 084-691-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
2016 084-691-499	MISCELLANEOUS	.00	8,842.00	.00	.00	.00	8,842.00 100.00
2016 084-691-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
	EXPENDITURES TAC P&I	.00	8,842.00	.00	.00	.00	8,842.00 100.00
	*** TOTAL EXPENSES	.00	8,842.00	.00	.00	.00	8,842.00 100.00



BROWN COUNTY GELL16  
 TRIAL BALANCE SHEET - CRT INITIATED GUARDIANSHIP  
 SEPTEMBER

YEAR-TO-DATE

ASSETS:		
2016 086-103-000 CASH IN BANK	15,601.20	
2016 086-103-201 CERTIFICATES OF DEPOSIT	.00	
2016 086-115-000 ACCOUNTS RECEIVABLE	220.30	
2016 086-171-000 ESTIMATED REVENUES	.00	
TOTAL ASSETS	15,821.50	15,821.50
LIABILITIES:		
2016 086-202-000 ACCOUNTS PAYABLE	345.00	
2016 086-202-100 SALARIES PAYABLE	.00	
2016 086-241-000 ESTIMATED REVENUES	.00	
2016 086-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	345.00	
FUND EQUITY:		
FUND BALANCE	15,406.05	
REALIZED REVENUE	3,143.76	
LESS EXPENDITURES	3,073.31	
TOTAL FUND EQUITY	15,476.50	
TOTAL LIABILITIES/FUND EQUITY		15,821.50

BUDGET COMPARISON FOR SEPTEMBER

GEL116

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
2016 086-340-400	FEEES - CO CLK - CC	.00	3,144.00-	2,280.00-	400.00-	2,680.00-	464.00- 14.76
2016 086-340-401	FEEES CO CLK - CCL	.00	480.00-	320.00-	140.00-	460.00-	20.00- 4.17
2016 086-360-100	INTEREST INCOME	.00	4.00-	3.12-	.64-	3.76-	.24- 6.00
	*** TOTAL REVENUES	.00	3,628.00-	2,603.12-	540.64-	3,143.76-	484.24- 13.35
2016 086-426-400	PROFESSIONAL SERVICE	.00	980.00	978.31	.00	978.31	1.69 .17
	TOTAL EXPENDITURES	.00	980.00	978.31	.00	978.31	1.69 .17
2016 086-802-400	COURT INIATED GUARDIAN	.00	3,628.00	1,200.00	895.00	2,095.00	1,533.00 42.25
2016 086-802-401	CCL COURT INIATED GUAR	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL EXPENSES	.00	4,608.00	2,178.31	895.00	3,073.31	1,534.69 33.30

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

GELL16

YEAR-TO-DATE

ASSETS:  
 2016 096-103-000 CASH IN BANK 4,868.56  
 2016 096-103-201 CERTIFICATE OF DEPOSIT 16,509.13  
 2016 096-115-000 ACCOUNTS RECEIVABLE 269.86  
 2016 096-171-000 ESTIMATED REVENUES .00  
 2016 096-171-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL ASSETS 21,647.55

LIABILITIES:  
 2016 096-202-000 ACCOUNTS PAYABLE .00  
 2016 096-241-000 ESTIMATED EXPENDITURES .00  
 2016 096-241-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL LIABILITIES .00

FUND EQUITY:  
 FUND BALANCE 18,237.64  
 REALIZED REVENUE 3,409.91  
 LESS EXPENDITURES .00  
 -----  
 TOTAL FUND EQUITY 21,647.55

TOTAL LIABILITIES/FUND EQUITY 21,647.55-

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
2016 096-340-347	FEES - DST CLERK	.00	1,639.00-	1,724.64-	402.56-	2,127.20-	488.20 29.79-
2016 096-340-348	FEES - DST CLK -CCL	.00	1,320.00-	990.00-	170.00-	1,160.00-	160.00- 12.12
2016 096-360-100	INTEREST EARNED	.00	60.00-	101.65-	21.06-	122.71-	62.71 104.52-
2016 096-360-101	CD INTEREST	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	3,019.00-	2,816.29-	593.62-	3,409.91-	390.91 12.95-
2016 096-450-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00 .00
2016 096-450-311	XEROX EXPENSE	.00	.00	.00	.00	.00	.00 .00
2016 096-450-341	PERMANENT RECORDS	.00	.00	.00	.00	.00	.00 .00
2016 096-450-425	TRAVEL	.00	.00	.00	.00	.00	.00 .00
2016 096-450-499	MISCELLANEOUS EXPENSE	.00	3,019.00	.00	.00	.00	3,019.00 100.00
2016 096-450-570	EQUIPMENT	.00	.00	.00	.00	.00	.00 .00
	EXPENDITURES DST CLK R	.00	3,019.00	.00	.00	.00	3,019.00 100.00
	TOTAL EXPENDITURES	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL EXPENSES	.00	3,019.00	.00	.00	.00	3,019.00 100.00

BROWN COUNTY  
 TRIAL BALANCE SHEET - VITAL RECORDS PRESERVATION FD  
 SEPTEMBER

GEL116

	YEAR-TO-DATE
ASSETS:	
2016 097-103-000 CASH IN BANK	3,439.03
2016 097-103-201 CERTIFICATE OF DEPOSIT	.00
2016 097-115-000 ACCOUNTS RECEIVABLE	171.07
2016 097-171-000 ESTIMATED REVENUE	.00
2016 097-171-100 BUDGETED FUND BALANCE	.00
	-----
TOTAL ASSETS	3,610.10
LIABILITIES:	
2016 097-202-000 ACCOUNTS PAYABLE	64.05
2016 097-202-100 SALARIES PAYABLE	.00
2016 097-241-000 ESTIMATED EXPENDITURES	.00
2016 097-241-100 BUDGETED FUND BALANCE	.00
	-----
TOTAL LIABILITIES	64.05
FUND EQUITY:	
FUND BALANCE	3,043.92
REALIZED REVENUE	2,602.83
LESS EXPENDITURES	2,100.70
	-----
TOTAL FUND EQUITY	3,546.05
TOTAL LIABILITIES/FUND EQUITY	3,610.10

BUDGET COMPARISON FOR SEPTEMBER

GEL116

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
2016 097-340-399	FEEES COUNTY COURT	.00	.00	.00	.00	.00	.00
2016 097-340-400	FEEES COUNTY CLERK	.00	2,389.00-	2,130.00-	472.00-	2,602.00-	213.00 8.92-
2016 097-340-401	FEEES CCL	.00	.00	.00	.00	.00	.00
2016 097-360-100	INTEREST INCOME	.00	1.00-	.69-	.14-	.83-	.17- 17.00
	*** TOTAL REVENUES	.00	2,390.00-	2,130.69-	472.14-	2,602.83-	212.83 8.91-
2016 097-403-341	PERMANENT RECORDS	.00	2,390.00	1,914.04	186.66	2,100.70	289.30 12.10
2016 097-403-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	2,390.00	1,914.04	186.66	2,100.70	289.30 12.10

BROWN COUNTY  
 TRIAL BALANCE SHEET - RECORDS MANAGEMENT FUND  
 SEPTEMBER

GEL116

	YEAR-TO-DATE
<b>ASSETS:</b>	
2016 098-103-000 CASH IN BANK	6,417.29
2016 098-103-201 CERTIFICATES OF DEPOSIT	218,060.85
2016 098-115-000 ACCOUNTS RECEIVABLE	6,550.92
2016 098-131-000 DUE TO AND FROM OTHER FUNDS	7,000.00
2016 098-171-000 ESTIMATED REVENUES	.00
2016 098-171-100 BUDGETED FUND BALANCE	.00
<b>TOTAL ASSETS</b>	<b>224,029.06</b>
<b>LIABILITIES:</b>	
2016 098-202-000 ACCOUNTS PAYABLE	147.00
2016 098-202-100 SALARIES PAYABLE	.00
2016 098-241-000 ESTIMATED EXPENDITURES	.00
2016 098-241-100 BUDGETED FUND BALANCE	.00
<b>TOTAL LIABILITIES</b>	<b>147.00</b>
<b>FUND EQUITY:</b>	
FUND BALANCE	152,435.36
REALIZED REVENUE	83,872.07
LESS EXPENDITURES	12,131.37
<b>TOTAL FUND EQUITY</b>	<b>224,176.06</b>
<b>TOTAL LIABILITIES/FUND EQUITY</b>	<b>224,029.06</b>

BUDGET COMPARISON FOR SEPTEMBER

GEL116

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	**** ACTUAL ** REMAINING PERCENT
2016 098-340-395	FEES CO CLERK LAND	.00	.00	.00	.00	.00	.00	.00
2016 098-340-399	FEES COUNTY COURT	.00	.00	.00	.00	.00	.00	.00
2016 098-340-400	FEES-CO CLK-CC	.00	86,138.00-	68,517.60-	13,635.00-	82,152.60-	3,985.40-	4.63
2016 098-340-401	FEES-CO CLK-CCL	.00	778.00-	502.13-	76.24-	578.37-	199.63-	25.66
2016 098-360-100	INTEREST INCOME	.00	435.00-	908.73-	232.37-	1,141.10-	706.10	162.32-
2016 098-360-101	CD INTEREST	.00	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES		.00	87,351.00-	69,928.46-	13,943.61-	83,872.07-	3,478.93-	3.98
EXPENDITURES VITAL REC		.00	.00	.00	.00	.00	.00	.00
2016 098-695-101	SALARIES	.00	.00	.00	.00	.00	.00	.00
2016 098-695-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00	.00
2016 098-695-202	HOSPITAL INSURANCE	.00	.00	.00	.00	.00	.00	.00
2016 098-695-203	RETIREMENT	.00	.00	.00	.00	.00	.00	.00
2016 098-695-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00	.00
2016 098-695-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00	.00
2016 098-695-310	OFFICE SUPPLIES	.00	7,500.00	.00	.00	.00	7,500.00	100.00
2016 098-695-311	XEROX EXPENSE	.00	7,500.00	5,988.00	.00	5,988.00	1,512.00	20.16
2016 098-695-341	PERMANENT RECORDS	.00	72,351.00-	5,996.37	147.00	6,143.37	66,207.63	91.51
2016 098-695-420	TELEPHONE	.00	.00	.00	.00	.00	.00	.00
2016 098-695-425	TRAVEL	.00	.00	.00	.00	.00	.00	.00
2016 098-695-450	MAINTENANCE	.00	.00	.00	.00	.00	.00	.00
2016 098-695-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00	.00
2016 098-695-570	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00
EXPENDITURES RECORDS M		.00	87,351.00	11,984.37	147.00	12,131.37	75,219.63	86.11
*** TOTAL EXPENSES		.00	87,351.00	11,984.37	147.00	12,131.37	75,219.63	86.11



# LONG TERM DEBT

BROWN COUNTY  
TRIAL BALANCE SHEET - LONG TERM DEBT  
SEPTEMBER

YEAR-TO-DATE

ASSETS:  
 2016 063-121-100 SERIES 1999 CERT OF OBLIGATION .00  
 2016 063-121-105 SERIES 2002 TAX NOTES 630,000.00  
 2016 063-121-106 SERIES 2015 TAX NOTES 6,575,000.00  
 2016 063-121-107 SERIES 2007 REFUNDING BONDS 2,865,000.00  
 2016 063-171-100 BUDGETED FUND BALANCE .00  
 2016 063-181-000 AMT PROVIDED FOR TAX NOTES .00

TOTAL ASSETS 10,070,000.00

LIABILITIES:  
 2016 063-231-100 TAX NOTES PAYABLE .00  
 2016 063-231-101 CERT OBLIGATION PAYABLE 1999 .00  
 2016 063-231-102 TAX NOTES PAYABLE 2002 630,000.00  
 2016 063-231-103 SERIES 2007 REFUNDING BONDS 2,865,000.00  
 2016 063-231-106 2015 TAX NOTES PAYABLE 6,575,000.00  
 2016 063-241-100 BUDGETED FUND BALANCE .00

TOTAL LIABILITIES 10,070,000.00

FUND EQUITY:  
 FUND BALANCE .00  
 REALIZED REVENUE .00  
 LESS EXPENDITURES .00  
 TOTAL FUND EQUITY .00

TOTAL LIABILITIES/FUND EQUITY 10,070,000.00

BUDGET COMPARISON FOR SEPTEMBER

GEL116

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
2016 063-333-333	REVENUE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	.00	.00	.00	.00	.00
2016 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

INTERNAL SERVICE  
FUNDS

BROWN COUNTY  
 TRIAL BALANCE SHEET - BROWN COUNTY JURY FUND  
 SEPTEMBER

GEL116

YEAR-TO-DATE

ASSETS:		
2016 040-103-000 CASH IN BANK	.00	
2016 040-115-000 ACCOUNTS RECEIVABLE	.00	
2016 040-171-000 ESTIMATED REVENUES	.00	
2016 040-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	.00	.00
LIABILITIES:		
2016 040-202-000 ACCOUNTS PAYABLE	48.05	
2016 040-241-000 ESTIMATED EXPENDITURES	.00	
2016 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

BUDGET COMPARISON FOR SEPTEMBER

GEL116

BROWN COUNTY JURY FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2016 040-333-333	TEST REVENUE	.00	.00	.00	.00	.00	.00
2016 040-360-100	INTEREST INCOME	.00	.00	.00	.00	.00	.00
2016 040-370-100	MISCELLANEOUS ESTRAY	.00	.00	.00	.00	.00	.00
2016 040-444-444	TEST EXPENSES	.00	.00	.00	.00	.00	.00
*** TOTAL EXPENSES		.00	.00	.00	.00	.00	.00

BROWN COUNTY  
TRIAL BALANCE SHEET - PAYROLL FUND  
SEPTEMBER

YEAR-TO-DATE

ASSETS:  
 2016 085-103-000 CASH IN BANK 21,178.68  
 2016 085-103-201 CERTIFICATES OF DEPOSIT .00  
 2016 085-115-000 ACCOUNTS RECEIVABLE .00  
 2016 085-171-000 ESTIMATED REVENUES .00  
 2016 085-171-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL ASSETS 21,178.68

LIABILITIES:  
 2016 085-202-000 ACCOUNTS PAYABLE .00  
 2016 085-202-100 SALARIES PAYABLE 9,704.56  
 2016 085-202-105 CAFETERIA SERVICE RESERVE 9,397.70  
 2016 085-202-110 COBRA BCBS 1,532.35  
 2016 085-202-115 BCAD BLUE CROSS BLUE SHIELD 538.19  
 2016 085-202-120 BCBS ELECTED OFFICIALS .00  
 2016 085-241-000 ESTIMATED EXPENDITURES .00  
 2016 085-241-100 BUDGETED FUND BALANCE .00  
 -----  
 TOTAL LIABILITIES 21,172.80

FUND EQUITY:  
 FUND BALANCE 5.88  
 REALIZED REVENUE .00  
 LESS EXPENDITURES .00  
 -----  
 TOTAL FUND EQUITY 5.88

TOTAL LIABILITIES/FUND EQUITY 21,178.68-

BUDGET COMPARISON FOR SEPTEMBER

GELL16

PAYROLL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2016 085-333-333	REVENUE	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES		.00	.00	.00	.00	.00	.00
2016 085-444-444	EXPENSES	.00	.00	.00	.00	.00	.00
	EXPENDITURES	.00	.00	.00	.00	.00	.00
*** TOTAL EXPENSES		.00	.00	.00	.00	.00	.00



BROWN COUNTY  
 TRIAL BALANCE SHEET - COMBINED CONDUIT FUND  
 SEPTEMBER

GEL116

	YEAR-TO-DATE
ASSETS:	
2016 087-103-000 CASH IN BANK	78,928.23
2016 087-115-000 ACCOUNTS RECEIVABLE	35,202.02
2016 087-171-000 ESTIMATED REVENUES	.00
2016 087-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	114,130.25
LIABILITIES:	
2016 087-202-000 ACCOUNTS PAYABLE	114,199.06
2016 087-241-000 ESTIMATED EXPENSE	.00
2016 087-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	114,199.06
FUND EQUITY:	
FUND BALANCE	3,041.17
REALIZED REVENUE	.00
LESS EXPENDITURES	3,109.98
TOTAL FUND EQUITY	68.81
TOTAL LIABILITIES/FUND EQUITY	114,130.25

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

GEL116

YEAR-TO-DATE

ASSETS:	
2016 088-103-000 CASH IN BANK	.00
2016 088-103-201 CERTIFICATES OF DEPOSIT	.00
2016 088-115-000 ACCOUNTS RECEIVABLE	60.00
2016 088-171-000 ESTIMATED REVENUES	.00
TOTAL ASSETS	60.00
LIABILITIES:	
2016 088-202-000 ACCOUNTS PAYABLE	70.00
2016 088-241-000 ESTIMATED EXPENDITURES	.00
TOTAL LIABILITIES	70.00
FUND EQUITY:	
FUND BALANCE	130.00-
REALIZED REVENUE	3,085.00-
LESS EXPENDITURES	3,085.00
TOTAL FUND EQUITY	130.00-
TOTAL LIABILITIES/FUND EQUITY	60.00-

BUDGET COMPARISON FOR SEPTEMBER

GELL16

COURT OF APPEALS FEE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2016 088-340-400	FEES-CO CLK-CC	.00	.00	625.00-	115.00-	740.00-	740.00 .00
2016 088-340-401	FEES-CO CLK-CCL	.00	.00	155.00-	40.00-	195.00-	195.00 .00
2016 088-340-402	FEES-DST CL-CC	.00	.00	795.00-	195.00-	990.00-	990.00 .00
2016 088-340-403	FEES-DST CLK-CCL	.00	.00	990.00-	170.00-	1,160.00-	1,160.00 .00
2016 088-360-100	INTERST INCOME	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	.00	2,565.00-	520.00-	3,085.00-	3,085.00 .00
2016 088-435-695	TRANSFERS TO DST CRT O	.00	.00	2,370.00	715.00	3,085.00	3,085.00-
	EXPENDITURES CRT APPLS	.00	.00	2,370.00	715.00	3,085.00	3,085.00-
		.00	.00	.00	.00	.00	.00 .00
	*** TOTAL EXPENSES	.00	.00	2,370.00	715.00	3,085.00	3,085.00-

BROWN COUNTY  
 TRIAL BALANCE SHEET - BROWN COUNTY MEDICAL FSA  
 SEPTEMBER

GEL116

YEAR-TO-DATE

ASSETS:		
2016 090-103-000 CASH IN BANK	33,465.85	
2016 090-103-201 CERTIFICATE OF DEPOSIT	.00	
2016 090-115-000 ACCOUNTS RECEIVABLE	.00	
2016 090-131-000 DUE TO AND FROM OTH FUNDS	30,000.00-	
2016 090-171-000 ESTIMATED REVENUE	.00	
2016 090-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	-----	3,465.85
LIABILITIES:		
2016 090-202-000 ACCOUNTS PAYABLE	.00	
2016 090-241-000 ESTIMATED EXPENDITURES	.00	
TOTAL LIABILITIES	-----	.00
FUND EQUITY:		
FUND BALANCE	2,617.41-	
REALIZED REVENUE	42,362.48-	
LESS EXPENDITURES	41,514.04	
TOTAL FUND EQUITY	-----	3,465.85-
TOTAL LIABILITIES/FUND EQUITY		3,465.85-

BUDGET COMPARISON FOR SEPTEMBER

GELL16

BROWN COUNTY MEDICAL FSA

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL REMAINING PERCENT	**** ACTUAL REMAINING PERCENT
2016 090-310-150	FLEX MED CONTRIBUTIONS	.00	.00	39,051.16-	3,311.32-	42,362.48-	42,362.48	.00
2016 090-360-100	INTEREST EARNED	.00	.00	.00	.00	.00	.00	.00
2016 090-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	.00	39,051.16-	3,311.32-	42,362.48-	42,362.48	.00
2016 090-485-400	ADMIN. FEES	.00	.00	.00	.00	.00	.00	.00
2016 090-485-402	FLEX MED TRANSFERS	.00	.00	40,653.00	861.04	41,514.04	41,514.04-	.00
	TOTAL FLEX MED EXPENSE	.00	.00	40,653.00	861.04	41,514.04	41,514.04-	.00
	TOTAL EXPENDITURES	.00	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	.00	40,653.00	861.04	41,514.04	41,514.04-	.00

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

GEL116

YEAR-TO-DATE

ASSETS:		
2016 099-103-000 CASH IN BANK	.00	
2016 099-115-000 ACCOUNTS RECEIVABLE	.00	
2016 099-171-000 ESTIMATED REVENUES	.00	
2016 099-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	.00	.00
LIABILITIES:		
2016 099-202-000 ACCOUNTS PAYABLE	.00	
2016 099-241-000 ESTIMATED EXPENDITURES	.00	
2016 099-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	.00	
REALIZED REVENUE	.00	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	.00	.00
TOTAL LIABILITIES/FUND EQUITY		.00



**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) Contingency Emergency 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
- (085) Payroll Fund
- (087) Conduit Fund
- (088) Court of Appeals 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, 2016, the carrying amount of the County's Certificates of Deposit was \$ 6,726,676.65.
2. At September 30, 2016, the carrying amount of checking accounts was \$ 1,716,770.33. 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. November 1, 2007, the County refinanced the C.O. Series 1999 and created C.O. Series 2007 in the amount of \$7,020,000. On December 15, 2015 certificates were issued for \$5,055,000 and \$1,520,000, which were respectively used for energy upgrades to existing county infrastructures and the building of a new Elections/Treasurer building.
- 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>	

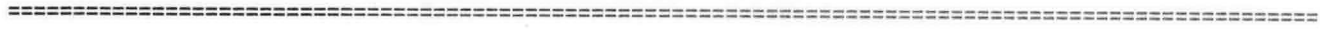
## BOND DEBT SERVICE

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>

**BOND DEBT SERVICE**

**Brown County, Texas  
Certificates of Obligation, Series 2015A**



Dated Date           12/29/2015  
Delivery Date       12/29/2015

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2017			177,269.31	177,269.31	
09/01/2017	185,000	2.000%	75,612.50	260,612.50	
09/30/2017					437,881.81
03/01/2018			73,762.50	73,762.50	
09/01/2018	290,000	2.000%	73,762.50	363,762.50	
09/30/2018					437,525.00
03/01/2019			70,862.50	70,862.50	
09/01/2019	295,000	2.500%	70,862.50	365,862.50	
09/30/2019					436,725.00
03/01/2020			67,175.00	67,175.00	
09/01/2020	305,000	2.500%	67,175.00	372,175.00	
09/30/2020					439,350.00
03/01/2021			63,362.50	63,362.50	
09/01/2021	310,000	2.750%	63,362.50	373,362.50	
09/30/2021					436,725.00
03/01/2022			59,100.00	59,100.00	
09/01/2022	320,000	2.750%	59,100.00	379,100.00	
09/30/2022					438,200.00
03/01/2023			54,700.00	54,700.00	
09/01/2023	330,000	3.000%	54,700.00	384,700.00	
09/30/2023					439,400.00
03/01/2024			49,750.00	49,750.00	
09/01/2024	335,000	3.000%	49,750.00	384,750.00	
09/30/2024					434,500.00
03/01/2025			44,725.00	44,725.00	
09/01/2025	350,000	3.000%	44,725.00	394,725.00	
09/30/2025					439,450.00
03/01/2026			39,475.00	39,475.00	
09/01/2026	360,000	3.250%	39,475.00	399,475.00	
09/30/2026					438,950.00
03/01/2027			33,625.00	33,625.00	
09/01/2027	370,000	3.250%	33,625.00	403,625.00	
09/30/2027					437,250.00
03/01/2028			27,612.50	27,612.50	
09/01/2028	380,000	3.250%	27,612.50	407,612.50	
09/30/2028					435,225.00
03/01/2029			21,437.50	21,437.50	
09/01/2029	395,000	3.500%	21,437.50	416,437.50	
09/30/2029					437,875.00
03/01/2030			14,525.00	14,525.00	
09/01/2030	410,000	3.500%	14,525.00	424,525.00	
09/30/2030					439,050.00
03/01/2031			7,350.00	7,350.00	
09/01/2031	420,000	3.500%	7,350.00	427,350.00	
09/30/2031					434,700.00
	5,055,000		1,507,806.81	6,562,806.81	6,562,806.81



**BOND DEBT SERVICE**

**Brown County, Texas  
Certificates of Obligation, Taxable Series 2015B**

		Dated Date	12/29/2015		
		Delivery Date	12/29/2015		
Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/01/2017			81,742.57	81,742.57	
09/01/2017	35,000	3.030%	34,866.50	69,866.50	
09/30/2017					151,609.07
03/01/2018			34,336.25	34,336.25	
09/01/2018	80,000	3.030%	34,336.25	114,336.25	
09/30/2018					148,672.50
03/01/2019			33,124.25	33,124.25	
09/01/2019	85,000	3.788%	33,124.25	118,124.25	
09/30/2019					151,248.50
03/01/2020			31,514.35	31,514.35	
09/01/2020	85,000	3.788%	31,514.35	116,514.35	
09/30/2020					148,028.70
03/01/2021			29,904.45	29,904.45	
09/01/2021	90,000	4.167%	29,904.45	119,904.45	
09/30/2021					149,808.90
03/01/2022			28,029.30	28,029.30	
09/01/2022	95,000	4.167%	28,029.30	123,029.30	
09/30/2022					151,058.60
03/01/2023			26,049.98	26,049.98	
09/01/2023	95,000	4.545%	26,049.98	121,049.98	
09/30/2023					147,099.96
03/01/2024			23,891.10	23,891.10	
09/01/2024	100,000	4.545%	23,891.10	123,891.10	
09/30/2024					147,782.20
03/01/2025			21,618.60	21,618.60	
09/01/2025	105,000	4.545%	21,618.60	126,618.60	
09/30/2025					148,237.20
03/01/2026			19,232.48	19,232.48	
09/01/2026	110,000	4.924%	19,232.48	129,232.48	
09/30/2026					148,464.96
03/01/2027			16,524.28	16,524.28	
09/01/2027	115,000	4.924%	16,524.28	131,524.28	
09/30/2027					148,048.56
03/01/2028			13,692.98	13,692.98	
09/01/2028	120,000	4.924%	13,692.98	133,692.98	
09/30/2028					147,385.96
03/01/2029			10,738.58	10,738.58	
09/01/2029	130,000	5.303%	10,738.58	140,738.58	
09/30/2029					151,477.16
03/01/2030			7,291.63	7,291.63	
09/01/2030	135,000	5.303%	7,291.63	142,291.63	
09/30/2030					149,583.26
03/01/2031			3,712.10	3,712.10	
09/01/2031	140,000	5.303%	3,712.10	143,712.10	
09/30/2031					147,424.20
	1,520,000		715,929.73	2,235,929.73	2,235,929.73

## OTHER OBLIGATIONS

Dept	Description	Issue Date	Issue Amt	Rate	Installment	Maturity	9/30/2016
Gen Fund	Voting Machines	9/30/2014	340,000.00	2.11%	Monthly	10/31/2016	333,649.83
Pct 1	Trailers	6/19/2013	61,999.10	2.11%	Monthly	5/24//2016	2,361.28
Pct 1	Tractor/Shredder	3/30/2015	137,012.00	2.11%	Monthly	8/24/2017	105,074.49
Pct 2	Mack Trucks etc.	5/24/2011	195,800.06	3.25%	Monthly	5/1/2017	119,040.54
Pct 3	Motor Graders	11/18/2013	454,847.12	2.11%	Monthly	5/24/2016	308,659.53
Pct 4	Motor Grader	7/29/2013	247,000.00	2.11%	Monthly	5/24/2016	108,210.33
Pct 4	Motor Grader	10/1/2012	211,028.06	3.2%	Yearly	7/30/2017	140,982.37

- THE COUNTY HAD NO AUTHORIZED NEW UNISSUED DEBT AT 09/30/2016

- **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, 2016, 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 2015 7.28%

Plan Year 2016 7.16%

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.

**Other Required Disclosures**

**CONTINUING DISCLOSURE REPORT FOR  
THE FISCAL YEAR ENDED SEPTEMBER  
30, 2016**

Pending completion by First Southwest Continuing Disclosure  
Services, a Division of Hilltop Securities

CONTINUING DISCLOSURE REPORT  
FOR THE  
FISCAL YEAR ENDED SEPTEMBER 30, 2016

BROWN COUNTY, TEXAS

GENERAL OBLIGATION DEBT



**FSC** Continuing Disclosure Services  
A Division of Hilltop Securities.

## FINANCIAL STATEMENTS

The audited financial statements for the County for the fiscal year ended September 30, 2016 are being separately filed directly with the Nationally Recognized Municipal Securities Information Repository and any applicable State Information Depository, and are hereby incorporated by reference into this Annual Continuing Disclosure Report.

## SIGNATURE OF ISSUER

The information set forth herein has been obtained from the County and other sources believed to be reliable, but such information is not guaranteed as to accuracy or completeness and is not to be construed as a promise or guarantee. This Annual Continuing Disclosure Report may contain, in part, estimates and matters of opinion which are not intended as statements of fact, and no representation is made as to the correctness of such estimates and opinions, or that they will be realized. The information and expressions of opinion contained herein are subject to change without notice, and the delivery of this Annual Continuing Disclosure Report will not, under any circumstances, create any implication that there has been no change in the affairs of the County or other matters described.

## BROWN COUNTY, TEXAS

/s/ Jennifer Robison

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Jennifer Robison  
County Auditor

Approved for Submission:

3/24/2017

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Date

## **CERTIFICATE OF SUBMISSION OF ANNUAL REPORT**

Subject to the continuing disclosure requirements of SEC Rule 15c2-12, this Annual Continuing Disclosure Report for the Brown County, Texas with respect to the issues listed on the report cover was submitted directly to the National Recognized Municipal Securities Information Repository ("NRMSIR") listed below as well as to any applicable State Information Depository ("SID").

### **NRMSIR**

Municipal Securities Rulemaking Board ("MSRB")  
via the Electronic Municipal Market Access ("EMMA") system

FSC Continuing Disclosure Services, A Division of Hilltop Securities Inc.

Signed by:

/s/ Dan Turbenson



**BROWN COUNTY, TEXAS**  
**2017 GENERAL OBLIGATION DEBT REPORT**

**TABLE 1 – VALUATION, EXEMPTIONS AND GENERAL OBLIGATION DEBT**

2016/17 Total Appraised Value Established by Brown County Appraisal District (excludes totally exempt property)		\$ 3,811,492,046
Less Exemptions/Reductions at 100% Market Value		
Residential Homestead Exemptions (Over 65 or Disabled)	\$ 34,855,442	
Disabled Veterans	17,199,151	
Pollution Control Exemptions	8,036,720	
Productivity Loss	1,162,066,347	
Tax Abatement Reductions	6,221,943	
Homestead Cap Adjustment	8,296,974	\$ 1,236,676,577
2016/17 Net Taxable Assessed Valuation		\$ 2,574,815,469
General Obligation Debt Payable from Ad Valorem Taxes (as of 2/1/17)		\$ 10,600,000
General Obligation Interest and Sinking Fund (as of 2/1/17)		\$ 329,240
Ratio General Obligation Tax Debt to Taxable Assessed Valuation		0.41%

2017 Estimated Population - 38,287  
Per Capita Taxable Assessed Valuation - \$67,250

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**TABLE 2 – TAXABLE ASSESSED VALUATION BY CATEGORY**

Category	Taxable Appraised Value for Tax Year Ended September 30,					
	2017		2016		2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total
Real, Residential, Single-Family	\$ 1,034,131,091	27.13%	\$ 1,019,694,533	27.30%	\$ 1,011,687,331	27.55%
Real, Residential, Multi-Family	35,897,269	0.94%	32,663,650	0.87%	32,225,830	0.88%
Real, Vacant Lots/Tracts	60,462,065	1.59%	57,649,793	1.54%	53,062,252	1.45%
Real, Acreage (Land Only)	1,229,670,557	32.26%	1,216,262,833	32.56%	1,217,374,669	33.15%
Real, Farm and Ranch Improvements	385,220,096	10.11%	375,926,132	10.06%	366,083,450	9.97%
Real, Commercial and Industrial	385,299,356	10.11%	348,085,491	9.32%	341,026,786	9.29%
Real, Oil, Gas and Other Mineral Reserves	9,717,142	0.25%	16,341,613	0.44%	20,806,300	0.57%
Real and Tangible Personal, Utilities	175,033,540	4.59%	177,512,000	4.75%	145,654,230	3.97%
Tangible Personal, Business	463,231,170	12.15%	460,521,910	12.33%	451,213,650	12.29%
Tangible Personal, Mobile Homes and Other	9,132,700	0.24%	9,105,730	0.24%	8,900,170	0.24%
Special Inventory	9,231,170	0.24%	9,094,500	0.24%	8,018,660	0.22%
Real Property, Inventory	14,465,890	0.38%	12,649,360	0.34%	16,067,320	0.44%
Total Appraised Value Before Exemptions	\$ 3,811,492,046	100.00%	\$ 3,735,507,545	100.00%	\$ 3,672,120,648	100.00%
Less: Total Exemptions/Reductions	(1,236,676,577)		(1,242,465,837)		(1,281,882,652)	
Taxable Assessed Value	\$ 2,574,815,469		\$ 2,493,041,708		\$ 2,390,237,996	

Category	Taxable Appraised Value for Tax Year Ended September 30,			
	2014		2013	
	Amount	% of Total	Amount	% of Total
Real, Residential, Single-Family	\$ 890,029,096	25.95%	\$ 884,669,947	26.32%
Real, Residential, Multi-Family	30,845,030	0.90%	32,275,600	0.96%
Real, Vacant Lots/Tracts	50,892,804	1.48%	52,032,431	1.55%
Real, Acreage (Land Only)	1,216,974,292	35.48%	1,235,772,661	36.76%
Real, Farm and Ranch Improvements	310,217,365	9.04%	278,941,743	8.30%
Real, Commercial and Industrial	325,585,369	9.49%	321,892,080	9.58%
Real, Oil, Gas and Other Mineral Reserves	18,204,716	0.53%	19,067,776	0.57%
Real and Intangible Personal, Utilities	134,184,620	3.91%	121,938,890	3.63%
Tangible Personal, Business	422,037,670	12.30%	391,682,030	11.65%
Tangible Personal, Mobile Homes and Other	9,506,910	0.28%	9,779,680	0.29%
Special Inventory	7,632,810	0.22%	6,820,810	0.20%
Real Property, Inventory	13,923,890	0.41%	6,787,650	0.20%
Total Appraised Value Before Exemptions	\$ 3,430,034,572	100.00%	\$ 3,361,661,298	100.00%
Less: Total Exemptions/Reductions	(1,216,781,624)		(1,220,363,875)	
Taxable Assessed Value	\$ 2,213,252,948		\$ 2,141,297,423	

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.

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**TABLE 3 – VALUATION AND GENERAL OBLIGATION DEBT HISTORY**

Fiscal Year Ended 9/30	Estimated Population <sup>(1)</sup>	Taxable Assessed Valuation <sup>(2)</sup>	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
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	11,025,000	0.46%	283
2016	37,896	2,493,041,708	65,786	10,600,000	0.43%	280
2017	38,287	2,574,815,469	67,250	9,395,000 <sup>(3)</sup>	0.36% <sup>(3)</sup>	245 <sup>(3)</sup>

- (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 <sup>(1)</sup>	Operations	Interest and Sinking Fund	Tax Levy <sup>(1)</sup>	% Current Collections <sup>(1)</sup>	% Total Collections <sup>(1)</sup>
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	101.41%	104.43%
2016	0.5957	0.4643	0.0503	14,352,593	100.07%	101.89%
2017	0.6093	0.4643	0.0641	15,688,351 <sup>(2)</sup>	72.08% <sup>(3)</sup>	74.20% <sup>(3)</sup>

- (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) Calculated from TAV.
- (3) Collections as of February 28, 2017.

**TABLE 5 – TAX RATE DISTRIBUTION ANALYSIS**

Constitutional Tax Rate <sup>(2)</sup>	Tax Year <sup>(1)</sup>				
	2017	2016	2015	2014	2013
General Fund Tax Rate	\$ 0.4643	\$ 0.4643	\$ 0.4476	\$ 0.4451	\$ 0.4239
Interest and Sinking Fund	\$ 0.0641	\$ 0.0503	\$ 0.0467	\$ 0.0492	\$ 0.0347
Texas Constitutional Tax	\$ 0.5284	\$ 0.5148	\$ 0.4943	\$ 0.4943	\$ 0.4586
Farm-to-market/Flood Control Tax Rate <sup>(3)</sup>	0.0809	0.0809	0.0801	0.0801	0.0764
Total Tax Rate	\$ 0.6093	\$ 0.5957	\$ 0.5744	\$ 0.5744	\$ 0.5350

- (1) Tax Year begins on October 1<sup>st</sup> and ends the following September 30<sup>th</sup>.
- (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	2016/17 Taxable Assessed Valuation	% of Total Taxable Assessed Valuation
Minnesota Mining (3M)	Manufacturing	\$ 136,050,120	5.28%
Oncor Electric Delivery Co.	Electric Utility	88,494,750	3.44%
Superior Essex International, LP	Technology	42,134,300	1.64%
Kohler Co.	Manufacturing	36,972,900	1.44%
BNSF Railway Co.	Railroad	29,370,590	1.14%
Wright Asphalt Products LLC	Asphalt	23,798,750	0.92%
Chevron Phillips Chemical Co LP	Gas and Oil	23,141,680	0.90%
Wal-Mart Store East Inc. #813	Retail	16,661,720	0.65%
DFC Texas Land LLC	Land/Improvements	15,620,627	0.61%
Hospital Corp of America	Medical	15,257,210	0.59%
		<u>\$ 427,502,647</u>	<u>16.60%</u>

**TABLE 7 – TAX ADEQUACY**

2017 Principal and Interest Requirements	\$ 1,700,446
\$0.07105 Tax Rate at 96% Collection Procedures	\$ 1,718,159
Average Annual Principal and Interest Requirements, 2017-2031	\$ 881,485
\$0.03683 Tax Rate at 96% Collection Procedures	\$ 890,667
Maximum Principal and Interest Requirements, 2018	\$ 1,734,152
\$0.07246 Tax Rate at 96% Collection Produces	\$ 1,752,216

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**TABLE 9 – TAX SUPPORTED DEBT REQUIREMENTS**

Fiscal Year Ended	Outstanding Debt Service			% of Principal Retired
	Principal	Interest	Total	
2017	\$ 1,205,000	\$ 495,446	\$ 1,700,446	
2018	1,395,000	339,152	1,734,152	
2019	1,210,000	286,024	1,496,024	
2020	1,245,000	243,229	1,488,229	
2021	505,000	198,934	703,934	52.45%
2022	525,000	182,984	707,984	
2023	540,000	166,100	706,100	
2024	435,000	147,282	582,282	
2025	455,000	132,687	587,687	
2026	470,000	117,415	587,415	75.33%
2027	485,000	100,299	585,299	
2028	500,000	82,611	582,611	
2029	525,000	64,352	589,352	
2030	545,000	43,633	588,633	
2031	560,000	22,124	582,124	100.00%
	<u>\$ 10,600,000</u>	<u>\$ 2,622,271</u>	<u>\$ 13,222,271</u>	

**TABLE 10 – INTEREST AND SINKING FUND BUDGET PROJECTION**

Tax Supported Debt Service Requirements, Fiscal Year Ending 9/30/17		\$ 1,700,446
Interest and Sinking Fund Balance, Fiscal Year Ending 9/30/16 <sup>(1)</sup>	\$ 191,956	
Budgeted Interest and Sinking Fund Tax Receipts	<u>1,650,457</u>	<u>1,842,413</u>
Estimated Balance, Fiscal Year Ending 9/30/17		<u>\$ 141,967</u>

(1) Unaudited. Preliminary value provided by City Staff.

**TABLE 11 – AUTHORIZED BUT UNISSUED BONDS**

As of January 31, 2017, the County has no authorized but unissued bonds.

**TABLE 12 – OTHER OBLIGATIONS**

Dept	Description	Issue Date	Issue Amount	Rate	Installment	Maturity	Balance 9/30/2016
Gen Fund	Voting Machines	9/30/2014	\$ 340,000.00	2.11%	Monthly	10/31/2015	\$ 333,649.83
Pct 1	Trailers	6/19/2013	61,999.10	2.11%	Monthly	5/24/2015	2,361.28
Pct 1	Tractor/Shredder	3/30/2015	137,012.00	2.11%	Monthly	8/24/2017	54,913.78
Pct 2	Mack Trucks etc.	5/24/2011	195,800.06	3.25%	Monthly	5/1/2017	119,040.54
Pct 3	Motor Graders	11/18/2013	454,847.12	2.11%	Monthly	5/24/2015	308,659.53
Pct 1	Mack Truck	7/1/2007	96,528.33	4.80%	Monthly	6/1/2012	50,160.71
Pct 4	Motor Grader	10/1/2007	177,964.72	4.41%	Annual	9/17/2012	140,982.37

**TABLE 13 – GENERAL FUND REVENUES AND EXPENDITURES <sup>(1)</sup>**

	Fiscal Year Ended September 30,				
	2016 <sup>(3)</sup>	2015	2014	2013	2012
<b>Revenues:</b>					
Taxes	\$ 11,640,185	\$ 10,899,710	\$ 11,801,706	\$ 10,898,383	\$ 10,301,128
Grants, Subsidies and Loans	484,008	960,888	522,963	894,082	479,048
Licenses & Permits	50,096	68,148	1,146,487	1,052,221	1,079,980
Local Shared Revenue	156,759	122,788	135,924	167,986	108,846
Fees of Office	603,896	614,075	621,093	615,938	618,774
Fines	393,356	384,297	461,065	537,900	577,987
Other Revenue	161,766	52,987	97,095	114,491	122,432
Other Fees	31,057	37,899	40,176	48,834	52,652
<b>Total Revenues</b>	<b>\$ 13,521,124</b>	<b>\$ 13,140,791</b>	<b>\$ 14,826,510</b>	<b>\$ 14,329,836</b>	<b>\$ 13,340,846</b>
<b>Expenditures:</b>					
General Administration	\$ 2,445,196	\$ 2,383,142	\$ 1,843,578	\$ 1,585,303	\$ 1,353,488
Judicial	1,964,630	2,117,367	2,061,939	2,015,587	1,992,378
Legal	653,929	651,384	595,001	598,274	573,606
Election	244,461	186,205	205,969	175,416	200,016
Financial	355,629	340,059	289,593	285,545	305,556
Tax Administration	639,609	567,247	544,955	490,727	495,538
Public Facilities	2,570,693	2,532,278	2,282,920	2,204,264	2,221,931
Public Safety	2,628,124	2,506,100	2,447,003	2,321,506	2,181,268
Environmental	91,956	-	-	1,041,561	-
Health and Welfare	757,393	509,159	1,034,832	-	832,233
Culture & Recreational	46,091	294,695	288,365	304,905	288,335
Conservation	154,184	154,860	146,144	141,096	139,433
Road Expenses	-	-	2,691,851	3,207,586	3,022,775
Debt Service	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 12,551,895</b>	<b>\$ 12,242,495</b>	<b>\$ 14,432,151</b>	<b>\$ 14,371,770</b>	<b>\$ 13,606,557</b>
Excess Revenue Over (Under) Expenditures	\$ 969,229	\$ 898,296	\$ 394,359	\$ (41,934)	\$ (265,711)
Beginning Fund Balance	\$ 4,376,023	\$ 3,477,726 <sup>(2)</sup>	\$ 4,400,346	\$ 4,442,281	\$ 4,707,992
Ending Fund Balance	<b>\$ 5,345,251</b>	<b>\$ 4,376,023</b>	<b>\$ 4,794,706</b>	<b>\$ 4,400,346</b>	<b>\$ 4,442,281</b>

(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) Restated.

(3) Unaudited. Preliminary value provided by City Staff.

**TABLE 14 - CURRENT INVESTMENTS**

As of January 31, 2017, the County's investable funds were invested in the following categories:

Certificates of Deposit..... \$ 10,493,677