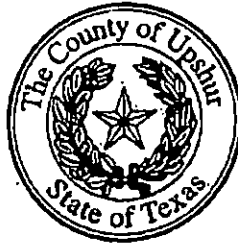


Upshur County Auditor

P.O. Box 730
Gilmer, TX 75644
(903) 843-4001
(903) 843-4818 fax



Connie Williams
County Auditor

Linda Sikes
Assistant Auditor

Greg Dodson
Assistant Auditor

FY19 Interim Financial Statements

For the Period Ending February 28, 2019

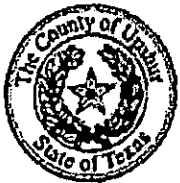
Pooled Cash Report

Balance Sheet – Insurance Fund

Budget Report – General and Insurance Funds

Budget Report – All other county funds

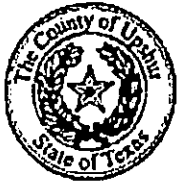
Interim financial statements are intended for internal use only as a tool for performance measurement throughout the fiscal year. These statements may contain figures that are inaccurate as some accounts are only updated at year end upon completion of the external audit. Interim statements are subject to corrections and/or updates at the sole discretion of the County Auditor.



Upshur County

Balance Sheet
Account Summary
As Of 02/28/2019

Account	Name	Balance	
Fund: 101 - INSURANCE CLAIMS			
Assets			
<u>101-10101</u>	Holding Account - Austin Bank	0.00	
<u>101-10102</u>	Certificates of Deposit - Austin Bank	0.00	
<u>101-10103</u>	Insurance Account - Austin Bank	1,281,903.45	
<u>101-10104</u>	Insurance Clearing Account - Austin Bank	2,829.73	
<u>101-10200</u>	Operating Account - First National	0.00	
<u>101-10480</u>	TEXPOOL INSURANCE 7895800003	0.00	
<u>101-10501</u>	Stoploss Receivable	0.00	
<u>101-11000</u>	Prepaid Expense	0.00	
<u>101-11100</u>	Refunds Receivable	0.00	
<u>101-15000</u>	Property Tax Receivable	0.00	
<u>101-18100</u>	Due from General Fund	0.00	
	Total Assets:	<u>1,284,733.18</u>	<u>1,284,733.18</u>
Liability			
<u>101-20000</u>	Accounts Payable	0.00	
<u>101-20001</u>	Accounts Payable Credits	0.00	
<u>101-20500</u>	Insurance Claims Payable	118,944.00	
<u>101-26100</u>	Due to General Fund	342,000.00	
<u>101-26178</u>	Due to Insurance Escrow Fund	0.00	
<u>101-26400</u>	Transfer To Other Funds	0.00	
<u>101-27102</u>	Due to Salary Fund	0.00	
	Total Liability:	<u>460,944.00</u>	
Equity			
<u>101-28000</u>	Reserve for Encumbrances	0.00	
<u>101-29000</u>	Fund Balance	-402,170.61	
<u>101-29500</u>	Prior Period Adjustment	0.00	
	Total Beginning Equity:	<u>-402,170.61</u>	
Total Revenue		2,169,952.46	
Total Expense		<u>943,992.67</u>	
Revenues Over/Under Expenses		1,225,959.79	
	Total Equity and Current Surplus (Deficit):	<u>823,789.18</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,284,733.18</u>



Auditor's Pooled Cash Report Date Range

Upshur County

Date Range: 02/01/2019 - 02/28/2019

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
CLAIM ON CASH				
<u>100-10000</u>	Claim on Pooled Cash - General Fund	7,391,078.13	1,045,126.98	8,436,205.11
<u>102-10000</u>	Claim on Pooled Cash - Salary Fund	2,664.61	924.37	3,588.98
<u>104-10000</u>	Claim on Pooled Cash - CETRZ Fund	20,959.50	0.00	20,959.50
<u>105-10000</u>	Claim on Pooled Cash - Road Damages	0.00	0.00	0.00
<u>184-10000</u>	Claim on Pooled Cash - JP Cash Bonds	5,081.31	3,627.42	8,708.73
<u>200-10000</u>	Claim on Pooled Cash - Courthouse Security	44,501.83	550.48	45,052.31
<u>201-10000</u>	Claim on Pooled Cash - Co. Records Mgmt & Presrv	103,544.15	917.22	104,461.37
<u>202-10000</u>	Claim on Pooled Cash - Law Library	10,142.94	(481.94)	9,661.00
<u>203-10000</u>	Claim on Pooled Cash - Child Protection Fee	1,806.00	150.00	1,956.00
<u>220-10000</u>	Claim on Pooled Cash - Co/Dist Ct Records Preserv	81,005.81	400.00	81,405.81
<u>221-10000</u>	Claim on Pooled Cash - Co/Dist Court Technology	7,698.77	107.93	7,806.70
<u>222-10000</u>	Claim on Pooled Cash - Dist Clerk Rec Mgmt	16,821.77	25.02	16,846.79
<u>223-10000</u>	Claim on Pooled Cash - Dist. Clerk Rec Archive	35,382.80	435.01	35,817.81
<u>224-10000</u>	Claim on Pooled Cash - Co. Clerk Rec Mgmt	189,290.76	5,628.46	194,919.22
<u>225-10000</u>	Claim on Pooled Cash - Co. Clerk Rec Archive	122,244.89	6,670.16	128,915.05
<u>226-10000</u>	Claim on Pooled Cash - Election Contracts	66,306.84	(1,550.00)	64,756.84
<u>227-10000</u>	Claim on Pooled Cash - JP Court Technology	69,037.82	(1,627.72)	67,410.10
<u>228-10000</u>	Claim on Pooled Cash - JP Courthouse Security	24,329.92	15.54	24,345.46
<u>229-10000</u>	Claim on Pooled Cash - Judicial Education	4,762.57	60.00	4,822.57
<u>230-10000</u>	Claim on Pooled Cash - Court Initiated Guardianship	25,740.00	240.00	25,980.00
<u>240-10000</u>	Claim on Pooled Cash - Tax Office VIT Interest Fun	300.45	0.30	300.75
<u>250-10000</u>	Claim on Pooled Cash - DA Forfeiture Fund	4,072.46	4.00	4,076.46
<u>251-10000</u>	Claim on Pooled Cash - DA Pretrial Intervention	23,822.71	(948.02)	22,874.69
<u>252-10000</u>	Claim on Pooled Cash - DA LEOSE	0.50	681.52	682.02
<u>255-10000</u>	Claim on Pooled Cash - DA Art 102.007 Fees	187.23	0.00	187.23
<u>270-10000</u>	Claim on Pooled Cash - Sheriff CCP 59	2,779.02	17,330.35	20,109.37
<u>271-10000</u>	Claim on Pooled Cash - Sheriff Federal Forfeitures	493,497.29	(1,886.38)	491,610.91
<u>272-10000</u>	Claim on Pooled Cash - LEOSE	10,404.33	4,852.74	15,257.07
<u>274-10000</u>	Claim on Pooled Cash - Sheriff Project Lifesaver	5,047.64	0.00	5,047.64
<u>275-10000</u>	Claim on Pooled Cash - Arson Task Force	322.75	0.00	322.75
<u>276-10000</u>	Claim on Pooled Cash - Sheriff Local Grant	1,127.09	0.00	1,127.09
<u>290-10000</u>	Claim on Pooled Cash - Constable 2 CCP 59	2,828.03	2.78	2,830.81
<u>291-10000</u>	Claim on Pooled Cash - LEOSE Constable #1	3,236.72	681.52	3,918.24
<u>292-10000</u>	Claim on Pooled Cash - LEOSE Constable #2	6,551.67	681.52	7,233.19
<u>293-10000</u>	Claim on Pooled Cash - LEOSE Constable #3	5,338.52	681.52	6,020.04
<u>294-10000</u>	Claim on Pooled Cash - LEOSE Constable #4	6,694.33	681.52	7,375.85
<u>300-10000</u>	Claim on Pooled Cash - DA Family Violence Grant	(5,171.36)	0.00	(5,171.36)
<u>302-10000</u>	Claim on Pooled Cash	0.00	0.00	0.00
<u>303-10000</u>	Claim on Pooled Cash - FEMA	19,690.98	0.00	19,690.98
<u>308-10000</u>	Claim on Pooled Cash - Victim's Assistance Grant	(4,001.25)	(5,135.06)	(9,136.31)
<u>309-10000</u>	Claim on Pooled Cash-NIBRS Grant	(89,133.00)	89,133.00	0.00
<u>320-10000</u>	Claim on Pooled Cash	0.00	0.00	0.00
<u>321-10000</u>	Claim on Pooled Cash	0.00	0.00	0.00
<u>322-10000</u>	Claim on Pooled Cash	0.00	0.00	0.00
<u>400-10000</u>	Claim on Pooled Cash	0.00	0.00	0.00
<u>401-10000</u>	Claim on Pooled Cash-Tax Note Series 2010	24,268.90	0.00	24,268.90
<u>700-10000</u>	Claim on Pooled Cash - State Fees	29,263.31	30,493.39	59,756.70
<u>701-10000</u>	Claim on Pooled Cash - Child Safety	928.95	25.00	953.95
<u>702-10000</u>	Claim on Pooled Cash - Parks & Wildlife	1,432.60	(99.40)	1,333.20
<u>900-10000</u>	Claim on Pooled Cash - CSCD Basic	122,755.74	(16,570.15)	106,185.59
<u>901-10000</u>	Claim on Pooled Cash - CSCD 1 Comm Svc	27,879.57	(6,663.14)	21,216.43
<u>906-10000</u>	Claim on Pooled Cash - CSCD 6 Sex Offender Educa	18,252.94	(3,370.03)	14,882.91
<u>910-10000</u>	Claim on Pooled Cash - CSCD 10 Drug Offender Cla	19,158.00	(3,400.00)	15,758.00

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
<u>949-10000</u>	Claim on Pooled Cash - CSCD Local Fees	325,960.20	2,291.00	328,251.20	
<u>950-10000</u>	Claim on Pooled Cash - Juvenile Grant A	9,316.23	0.00	9,316.23	
<u>957-10000</u>	Claim on Pooled Cash - Juvenile Probation Fees	98,590.64	295.05	98,885.69	
<u>958-10000</u>	Claim on Pooled Cash - Juvenile Title IV-E	331,879.55	326.02	332,205.57	
<u>960-10000</u>	Claim on Pooled Cash - Juv Basic Supervision	(30,388.30)	45,648.93	15,260.63	
<u>961-10000</u>	Claim on Pooled Cash - Juvenile Community Progra	(3,072.62)	34,550.89	31,478.27	
<u>962-10000</u>	Claim on Pooled Cash - Juvenile Pre & Post Adjudic	8,351.00	(1,789.42)	6,561.58	
<u>963-10000</u>	Claim on Pooled Cash - Juvenile Commitment Dive	34,812.60	(27,237.42)	7,575.18	
<u>964-10000</u>	Claim on Pooled Cash - Juvenile Mental Health	36,633.00	(44,782.98)	(8,149.98)	
<u>969-10000</u>	Claim on Pooled Cash - Juvenile Local Funding	21,171.23	(4,114.04)	17,057.19	
TOTAL CLAIM ON CASH		<u>9,787,190.07</u>	<u>1,173,583.94</u>	<u>10,960,774.01</u>	
CASH IN BANK					
Cash in Bank					
<u>999-10100</u>	Pooled Cash Operating	2,712,345.51	(835,292.75)	1,877,052.76	
<u>999-10101</u>	Pooled Cash Holding	3,023,914.34	2,001,419.39	5,025,333.73	
<u>999-10105</u>	Payroll Clearing	7,996.24	22.57	8,018.81	
<u>999-10400</u>	Texpool Operating	4,042,933.98	7,434.73	4,050,368.71	
TOTAL: Cash in Bank		<u>9,787,190.07</u>	<u>1,173,583.94</u>	<u>10,960,774.01</u>	
Wages Payable					
<u>999-27102</u>	Wages Payable	0.00	0.00	0.00	
TOTAL: Wages Payable		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
TOTAL CASH IN BANK		<u>9,787,190.07</u>	<u>1,173,583.94</u>	<u>10,960,774.01</u>	
DUE TO OTHER FUNDS					
<u>999-26000</u>	Due To Other Funds	9,787,190.07	1,173,583.94	10,960,774.01	
TOTAL DUE TO OTHER FUNDS		<u>9,787,190.07</u>	<u>1,173,583.94</u>	<u>10,960,774.01</u>	
Claim on Cash	10,960,774.01	Claim on Cash	10,960,774.01	Cash in Bank	10,960,774.01
Cash in Bank	10,960,774.01	Due To Other Funds	10,960,774.01	Due To Other Funds	10,960,774.01
Difference	<u>0.00</u>	Difference	<u>0.00</u>	Difference	<u>0.00</u>



Upshur County

Auditor's Budget Report

Account Summary

For Fiscal: 2018-2019 Period Ending: 02/28/2019

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - GENERAL FUND						
Revenue						
RevCategory: 30 - Property Taxes						
<u>100-300-3000</u> Current Taxes	8,764,160.00	1,529,848.75	8,315,087.60	0.00	-449,072.40	5.12 %
<u>100-300-3010</u> Penalties & Interest	200,000.00	34,021.89	72,700.42	0.00	-127,299.58	63.65 %
RevCategory: 30 - Property Taxes Total:	8,964,160.00	1,563,870.64	8,387,788.02	0.00	-576,371.98	6.43 %
RevCategory: 31 - DMV Fees						
<u>100-310-3100</u> Motor Vehicle Registration	360,000.00	138,437.14	245,651.90	0.00	-114,348.10	31.76 %
<u>100-310-3110</u> Auto R&B \$10 Fee	360,000.00	25,700.00	134,150.00	0.00	-225,850.00	62.74 %
<u>100-310-3120</u> Tax Assessor's Portion	247,000.00	10,546.43	53,725.29	0.00	-193,274.71	78.25 %
RevCategory: 31 - DMV Fees Total:	967,000.00	174,683.57	433,527.19	0.00	-533,472.81	55.17 %
RevCategory: 32 - Other Taxes, Licenses & Permits						
<u>100-320-3200</u> County Sales Tax	1,000,000.00	116,645.81	507,088.67	0.00	-492,911.33	49.29 %
<u>100-320-3210</u> Mixed Drink Tax	10,000.00	0.00	5,677.18	0.00	-4,322.82	43.23 %
<u>100-320-3220</u> Bingo	0.00	0.00	62.07	0.00	62.07	0.00 %
<u>100-320-3230</u> Boat Licenses	4,000.00	162.20	922.31	0.00	-3,077.69	76.94 %
<u>100-320-3240</u> Marriage Licenses	7,000.00	355.00	2,512.50	0.00	-4,487.50	64.11 %
<u>100-320-3250</u> Waste Disposal Fees	3,000.00	174.00	1,159.00	0.00	-1,841.00	61.37 %
RevCategory: 32 - Other Taxes, Licenses & Permit	1,024,000.00	117,337.01	517,421.73	0.00	-506,578.27	49.47 %
RevCategory: 33 - State & Federal Funding						
<u>100-330-3300</u> Indigent Defense Grant	35,000.00	0.00	0.00	0.00	-35,000.00	100.00 %
<u>100-330-3301</u> SCAAP Grant	0.00	0.00	5,368.00	0.00	5,368.00	0.00 %
<u>100-330-3312</u> Gross Weight & Axle Fees	50,000.00	0.00	30,372.91	0.00	-19,627.09	39.25 %
<u>100-330-3313</u> Lateral Road	40,000.00	0.00	40,100.84	0.00	100.84	100.25 %
<u>100-330-3314</u> Juror Reimb from State	11,000.00	7,174.00	13,872.00	0.00	2,872.00	126.11 %
<u>100-330-3315</u> Tobacco Settlement Funds	6,000.00	0.00	0.00	0.00	-6,000.00	100.00 %
<u>100-330-3316</u> Salary Supplement County Judge	25,200.00	5,050.00	17,058.88	0.00	-8,131.12	32.27 %
<u>100-330-3320</u> DA State Appropriation	27,500.00	0.00	18,333.32	0.00	-9,166.68	33.33 %
<u>100-330-3325</u> Chapter 19 Voter Registration Funding	11,747.00	0.00	0.00	0.00	-11,747.00	100.00 %
<u>100-330-3326</u> DA State Supplement	3,918.00	326.54	1,306.16	0.00	-2,611.84	66.66 %
<u>100-330-3328</u> SANE OAG State Funding	4,000.00	275.00	2,462.00	0.00	-1,538.00	38.45 %
<u>100-330-3329</u> Asst DA Longevity	5,360.00	1,440.00	2,880.00	0.00	-2,480.00	46.27 %
RevCategory: 33 - State & Federal Funding Total:	219,725.00	14,265.54	131,764.11	0.00	-87,960.89	40.03 %
RevCategory: 34 - Reimbursements						
<u>100-340-3400</u> Out of County Prisoners	135,000.00	34,463.52	131,297.19	0.00	-3,702.81	2.74 %
<u>100-340-3410</u> Prisoner Medical	13,000.00	603.06	3,429.65	0.00	-9,570.35	73.62 %
<u>100-340-3420</u> Prisoner Phone	73,000.00	0.00	73,000.00	0.00	0.00	0.00 %
<u>100-340-3430</u> Resource Officers	284,583.00	67,193.27	143,851.04	0.00	-140,731.96	49.45 %
<u>100-340-3440</u> Marion County ProRata	14,145.00	1,199.16	6,015.63	0.00	-8,129.37	57.47 %
<u>100-340-3450</u> Attorney Fees	30,000.00	1,775.43	15,367.02	0.00	-14,632.98	48.78 %
<u>100-340-3470</u> Insurance Recovery from Loss	50,000.00	0.00	35,753.14	0.00	-14,246.86	28.49 %
<u>100-340-3490</u> Certified Mail Reimbursement	0.00	20.28	61.20	0.00	61.20	0.00 %
RevCategory: 34 - Reimbursements Total:	599,728.00	105,254.72	408,774.87	0.00	-190,953.13	31.84 %
RevCategory: 35 - Fees & Fines						
<u>100-350-3500</u> County Judge Fee	1,000.00	66.00	290.00	0.00	-710.00	71.00 %
<u>100-350-3501</u> Sheriff Fee	72,000.00	4,672.29	31,793.52	0.00	-40,206.48	55.84 %
<u>100-350-3502</u> County Clerk Fee	245,000.00	21,414.64	109,366.03	0.00	-135,633.97	55.36 %
<u>100-350-3503</u> Vital Statistics Fee	1,500.00	162.00	716.00	0.00	-784.00	52.27 %
<u>100-350-3504</u> Tax Assessor Collector Fee	67,400.00	2,320.50	13,406.14	0.00	-53,993.86	80.11 %
<u>100-350-3505</u> District Attorney Fee	3,500.00	111.46	193.61	0.00	-3,306.39	94.47 %
<u>100-350-3506</u> District Clerk Fee	76,000.00	5,120.53	32,565.50	0.00	43,434.50	57.15 %

Auditor's Budget Report

For Fiscal: 2018-2019 Period Ending: 02/28/2019

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-350-3507</u> Jury Fees Fee	2,000.00	342.00	1,264.00	0.00	-736.00	36.80 %
<u>100-350-3508</u> Court Reporter Fees	10,500.00	615.00	4,832.00	0.00	-5,668.00	53.98 %
<u>100-350-3509</u> Addl Court Cost T.C. 542.403	3,500.00	329.16	1,703.40	0.00	-1,796.60	51.33 %
<u>100-350-3510</u> JP Miscellaneous Fees	24,000.00	1,824.30	9,918.20	0.00	-14,081.80	58.67 %
<u>100-350-3515</u> Constable #1 Service Fees	7,500.00	1,770.00	3,975.00	0.00	-3,525.00	47.00 %
<u>100-350-3516</u> Constable #2 Service Fees	3,500.00	550.00	2,900.00	0.00	-600.00	17.14 %
<u>100-350-3517</u> Constable #3 Service Fees	4,800.00	600.00	2,625.00	0.00	-2,175.00	45.31 %
<u>100-350-3518</u> Constable #4 Service Fees	6,000.00	1,025.00	3,975.00	0.00	-2,025.00	33.75 %
<u>100-350-3519</u> Juvenile Probation Attorney Fees	1,000.00	100.00	280.00	0.00	-720.00	72.00 %
<u>100-350-3520</u> State Fee 10% Fee	15,000.00	0.00	9,223.34	0.00	-6,776.66	42.35 %
<u>100-350-3521</u> Time Payment Fee - County 1/2	8,000.00	0.00	4,227.90	0.00	-3,772.10	47.15 %
<u>100-350-3523</u> Warrant Fees	20,000.00	1,762.66	11,422.22	0.00	-8,577.78	42.89 %
<u>100-350-3524</u> Judiciary Fund County	1,100.00	126.87	587.94	0.00	-512.06	46.55 %
<u>100-350-3525</u> District Court Fines	75,000.00	5,831.25	31,818.12	0.00	-43,181.88	57.58 %
<u>100-350-3526</u> Library Fines	1,800.00	170.99	636.44	0.00	-1,163.56	64.64 %
<u>100-350-3527</u> Justice of Peace #1 Fines	100,000.00	13,006.07	45,797.33	0.00	-54,202.67	54.20 %
<u>100-350-3528</u> Justice of Peace #2 Fines	37,000.00	2,268.80	13,174.93	0.00	-23,825.07	64.39 %
<u>100-350-3529</u> Justice of Peace #3 Fines	65,000.00	4,859.13	28,371.85	0.00	-36,628.15	56.35 %
<u>100-350-3530</u> Justice of Peace #4 Fines	20,000.00	3,966.90	11,659.50	0.00	-8,340.50	41.70 %
<u>100-350-3531</u> County Court Fines	50,000.00	4,867.23	21,324.27	0.00	-28,675.73	57.35 %
<u>100-350-3532</u> Bond Forfeitures	5,000.00	0.00	14,650.00	0.00	9,650.00	293.00 %
<u>100-350-3553</u> Truancy Court Cost \$50	0.00	50.00	50.00	0.00	50.00	0.00 %
<u>100-350-3554</u> Administrative Transaction Fees	2,500.00	387.72	1,804.51	0.00	-695.49	27.82 %
<u>100-350-3555</u> Omni Fees	1,000.00	190.65	555.46	0.00	-444.54	44.45 %
RevCategory: 35 - Fees & Fines Total:	931,600.00	78,511.15	415,107.21	0.00	-516,492.79	55.44 %
RevCategory: 37 - Interest						
<u>100-370-3700</u> Interest	20,000.00	8,494.20	28,493.36	0.00	8,493.36	142.47 %
RevCategory: 37 - Interest Total:	20,000.00	8,494.20	28,493.36	0.00	8,493.36	42.47 %
RevCategory: 38 - Miscellaneous Revenues						
<u>100-380-3801</u> Donations	0.00	150.00	150.00	0.00	150.00	0.00 %
<u>100-380-3802</u> Royalties	3,000.00	404.64	1,491.15	0.00	-1,508.85	50.30 %
<u>100-380-3805</u> Vending Machines	300.00	0.00	179.15	0.00	-120.85	40.28 %
<u>100-380-3820</u> Miscellaneous Revenue	20,000.00	1,036.50	11,262.22	0.00	-8,737.78	43.69 %
RevCategory: 38 - Miscellaneous Revenues Total:	23,300.00	1,591.14	13,082.52	0.00	-10,217.48	43.85 %
Revenue Total:	12,749,513.00	2,064,007.97	10,335,959.01	0.00	-2,413,553.99	18.93 %
Expense						
Department: 401 - Commissioner's Court						
<u>100-401-1000</u> Salary Elected Official	173,191.00	14,432.54	71,862.70	0.00	101,328.30	58.51 %
<u>100-401-1200</u> Salary Regular Employee	27,998.00	2,333.10	11,665.50	0.00	16,332.50	58.33 %
<u>100-401-1400</u> Longevity	720.00	60.00	300.00	0.00	420.00	58.33 %
<u>100-401-1900</u> Salary Supplements	25,200.00	2,100.00	10,500.00	0.00	14,700.00	58.33 %
<u>100-401-1960</u> Leave Time / Excess Comp Paid	1.00	0.00	0.00	0.00	1.00	100.00 %
<u>100-401-2200</u> FICA Taxes	17,374.00	1,399.12	6,963.62	0.00	10,410.38	59.92 %
<u>100-401-2300</u> Retirement Match	14,172.00	1,158.26	6,043.96	0.00	8,128.04	57.35 %
<u>100-401-3010</u> Office Supplies	400.00	30.40	340.06	0.00	59.94	14.99 %
<u>100-401-4230</u> Bonds	1,599.00	0.00	1,599.00	0.00	0.00	0.00 %
<u>100-401-4490</u> Legal Ads & Notices	1,500.00	0.00	303.25	0.00	1,196.75	79.78 %
<u>100-401-4502</u> Educational Expense	8,000.00	1,535.00	6,304.76	0.00	1,695.24	21.19 %
<u>100-401-4600</u> Assoc & Organization Dues	2,500.00	1,675.00	2,461.00	0.00	39.00	1.56 %
Department: 401 - Commissioner's Court Total:	272,655.00	24,723.42	118,343.85	0.00	154,311.15	56.60 %
Department: 403 - County Clerk						
<u>100-403-1000</u> Salary Elected Official	44,742.00	3,728.54	18,642.70	0.00	26,099.30	58.33 %
<u>100-403-1200</u> Salary Regular Employee	104,030.00	8,660.00	43,300.00	0.00	60,730.00	58.38 %
<u>100-403-1400</u> Longevity	2,010.00	176.00	852.00	0.00	1,158.00	57.61 %
<u>100-403-1960</u> Leave Time / Excess Comp Paid	1.00	0.00	0.00	0.00	1.00	100.00 %
<u>100-403-2200</u> FICA Taxes	11,535.00	906.80	4,531.94	0.00	7,003.06	60.71 %
<u>100-403-2300</u> Retirement Match	9,409.00	768.94	4,023.82	0.00	5,385.18	57.23 %

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<u>100-403-3010</u> Office Supplies	8,000.00	827.76	4,833.32	0.00	3,166.68	39.58 %
<u>100-403-3035</u> Remote Birth Certificates	1,300.00	128.10	342.21	0.00	957.79	73.68 %
<u>100-403-4230</u> Bonds	1,575.00	0.00	1,574.50	0.00	0.50	0.03 %
<u>100-403-4502</u> Educational Expense	3,500.00	-530.40	1,923.18	0.00	1,576.82	45.05 %
<u>100-403-4520</u> Local Travel Reimbursement	50.00	0.00	-58.50	0.00	108.50	217.00 %
<u>100-403-4600</u> Assoc & Organization Dues	245.00	0.00	0.00	0.00	245.00	100.00 %
Department: 403 - County Clerk Total:	186,397.00	14,665.74	79,965.17	0.00	106,431.83	57.10 %
Department: 406 - Emergency Management						
<u>100-406-1300</u> Part Time Employee	18,000.00	1,500.00	7,500.00	0.00	10,500.00	58.33 %
<u>100-406-1960</u> Excess Comp	1.00	0.00	0.00	0.00	1.00	100.00 %
<u>100-406-2200</u> FICA Taxes	1,377.00	114.76	573.80	0.00	803.20	58.33 %
<u>100-406-2300</u> Retirement Match	1,123.00	91.80	480.60	0.00	642.40	57.20 %
<u>100-406-3430</u> Equipment Repair & Maintenance	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
Department: 406 - Emergency Management Total	23,001.00	1,706.56	8,554.40	0.00	14,446.60	62.81 %
Department: 409 - Non-Departmental						
<u>100-409-1400</u> Longevity	61,200.00	4,725.00	24,156.25	0.00	37,043.75	60.53 %
<u>100-409-1960</u> Leave Time Contingency	115,229.00	0.00	0.00	0.00	115,229.00	100.00 %
<u>100-409-2200</u> FICA Taxes	4,590.00	346.55	1,797.50	0.00	2,792.50	60.84 %
<u>100-409-2300</u> Retirement Match	3,744.00	289.16	1,570.05	0.00	2,173.95	58.06 %
<u>100-409-2400</u> Workers' Comp	80,000.00	5,826.64	45,249.65	0.00	34,750.35	43.44 %
<u>100-409-2500</u> Unemployment Comp	23,000.00	784.81	5,851.61	0.00	17,148.39	74.56 %
<u>100-409-3015</u> Bank Fees	8,000.00	0.00	-85.00	0.00	8,085.00	101.06 %
<u>100-409-3080</u> Postage	49,000.00	2,300.00	9,042.07	0.00	39,957.93	81.55 %
<u>100-409-3090</u> Post Office Box Rental	420.00	0.00	0.00	0.00	420.00	100.00 %
<u>100-409-3502</u> Christmas Lights/Yulefest	3,500.00	0.00	3,471.31	0.00	28.69	0.82 %
<u>100-409-4010</u> Petit Jury	1,000.00	630.00	630.00	0.00	370.00	37.00 %
<u>100-409-4140</u> Omnibase JP Collection Services	1,300.00	0.00	186.00	0.00	1,114.00	85.69 %
<u>100-409-4160</u> Audit & Accounting Fees	32,000.00	0.00	0.00	0.00	32,000.00	100.00 %
<u>100-409-4175</u> Postmortem Expenses	40,000.00	3,090.00	13,830.00	0.00	26,170.00	65.43 %
<u>100-409-4200</u> Property & General Liability Insurance	202,000.00	441.00	156,459.00	0.00	45,541.00	22.55 %
<u>100-409-4410</u> Service Agreements	18,000.00	1,001.47	5,593.88	0.00	12,406.12	68.92 %
<u>100-409-4495</u> Contracted Services	17,000.00	42.00	2,122.96	0.00	14,877.04	87.51 %
<u>100-409-4600</u> Assoc & Organization Dues	11,000.00	0.00	5,213.91	0.00	5,786.09	52.60 %
<u>100-409-4700</u> Lease Payments	76,810.15	0.00	0.00	0.00	76,810.15	100.00 %
<u>100-409-4811</u> Indigent Cemetery Costs	8,000.00	0.00	3,975.00	0.00	4,025.00	50.31 %
<u>100-409-4955</u> Contingency	82,691.00	0.00	0.00	0.00	82,691.00	100.00 %
<u>100-409-5400</u> Office Machines & Equipment	12,000.00	3,866.00	3,866.00	0.00	8,134.00	67.78 %
<u>100-409-5450</u> Furniture & Fixtures	2,000.00	0.00	1,028.63	0.00	971.37	48.57 %
<u>100-409-5700</u> Insured Items Replacement/Repair	50,000.00	5,487.04	19,500.62	0.00	30,499.38	61.00 %
Department: 409 - Non-Departmental Total:	902,484.15	28,829.67	303,459.44	0.00	599,024.71	66.38 %
Department: 410 - Tele Communications						
<u>100-410-4330</u> Local Telephone Service	80,000.00	0.00	34,235.43	0.00	45,764.57	57.21 %
<u>100-410-4335</u> Cell Phone Service	3,800.00	309.57	1,237.38	0.00	2,562.62	67.44 %
Department: 410 - Tele Communications Total:	83,800.00	309.57	35,472.81	0.00	48,327.19	57.67 %
Department: 411 - Computer						
<u>100-411-3010</u> Office Supplies	1,500.00	0.00	0.00	0.00	1,500.00	100.00 %
<u>100-411-4450</u> Software Maintenance	229,000.00	0.00	41,663.00	0.00	187,337.00	81.81 %
<u>100-411-4495</u> Contracted Services	59,600.00	4,050.00	24,820.00	0.00	34,780.00	58.36 %
<u>100-411-5200</u> Computer Equipment	60,000.00	397.95	5,015.69	661.07	54,323.24	90.54 %
<u>100-411-5250</u> Computer Software	10,000.00	172.10	4,402.19	0.00	5,597.81	55.98 %
Department: 411 - Computer Total:	360,100.00	4,620.05	75,900.88	661.07	283,538.05	78.74 %
Department: 426 - County Court						
<u>100-426-1200</u> Salary Regular Employee	35,842.00	2,986.80	14,934.00	0.00	20,908.00	58.33 %
<u>100-426-1400</u> Longevity	720.00	60.00	300.00	0.00	420.00	58.33 %
<u>100-426-1960</u> Leave Time / Excess Comp Paid	1.00	483.46	1,833.98	0.00	-1,832.98	183,298.00 %
<u>100-426-2200</u> FICA Taxes	2,796.00	248.50	1,198.06	0.00	1,597.94	57.15 %
<u>100-426-2300</u> Retirement Match	2,282.00	216.05	1,092.65	0.00	1,189.35	52.12 %

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<u>100-426-3010</u> Office Supplies	1,500.00	947.61	1,139.34	0.00	360.66	24.04 %
<u>100-426-3095</u> Books & Publications	400.00	0.00	0.00	0.00	400.00	100.00 %
<u>100-426-4010</u> Petit Jury	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
<u>100-426-4015</u> Sub Court Reporter	12,000.00	975.00	3,400.00	0.00	8,600.00	71.67 %
<u>100-426-4110</u> Senate Bill 7 Appointments	35,000.00	3,725.00	15,428.60	0.00	19,571.40	55.92 %
<u>100-426-4135</u> Court Costs & Services	8,000.00	750.00	750.00	0.00	7,250.00	90.63 %
<u>100-426-4502</u> Educational Expense	1,500.00	1,341.05	1,341.05	0.00	158.95	10.60 %
Department: 426 - County Court Total:	105,041.00	11,733.47	41,417.68	0.00	63,623.32	60.57 %
Department: 435 - 115th District Court						
<u>100-435-1100</u> Salary Appointed Official	59,598.00	4,966.50	24,832.50	0.00	34,765.50	58.33 %
<u>100-435-1200</u> Salary Regular Employees	61,070.00	5,089.20	27,162.60	0.00	33,907.40	55.52 %
<u>100-435-1400</u> Longevity	1,088.00	36.00	374.00	0.00	714.00	65.63 %
<u>100-435-1960</u> Leave Time / Excess Comp Paid	1.00	0.00	4,538.27	0.00	-4,537.27	453,727.00 %
<u>100-435-2200</u> FICA Taxes	9,314.00	756.10	4,263.70	0.00	5,050.30	54.22 %
<u>100-435-2300</u> Retirement Match	7,610.00	617.60	3,621.09	0.00	3,988.91	52.42 %
<u>100-435-3010</u> Office Supplies	2,998.00	2,035.70	2,215.58	384.56	397.86	13.27 %
<u>100-435-3090</u> Post Office Box Rental	72.00	0.00	72.00	0.00	0.00	0.00 %
<u>100-435-3095</u> Books & Publications	6,000.00	555.86	1,949.03	0.00	4,050.97	67.52 %
<u>100-435-3110</u> Uniforms & Accessories - Bailiff	300.00	0.00	0.00	0.00	300.00	100.00 %
<u>100-435-4010</u> Petit Jury	22,000.00	1,770.00	13,590.00	0.00	8,410.00	38.23 %
<u>100-435-4011</u> Grand Jury	10,000.00	400.00	3,250.00	0.00	6,750.00	67.50 %
<u>100-435-4013</u> Visiting Judge	1,900.00	19.29	65.83	0.00	1,834.17	96.54 %
<u>100-435-4015</u> Sub Court Reporter	8,000.00	0.00	1,816.00	0.00	6,184.00	77.30 %
<u>100-435-4110</u> Senate Bill 7 Appointments	180,000.00	8,530.50	71,860.33	0.00	108,139.67	60.08 %
<u>100-435-4120</u> Court Appointed Atty - Civil	160,000.00	16,982.15	86,112.30	0.00	73,887.70	46.18 %
<u>100-435-4125</u> Capital Murder Trial Expenses	15,800.00	0.00	15,799.50	0.00	0.50	0.00 %
<u>100-435-4135</u> Court Costs & Services	5,000.00	0.00	4,392.03	0.00	607.97	12.16 %
<u>100-435-4145</u> Transcripts	10,000.00	0.00	240.00	0.00	9,760.00	97.60 %
<u>100-435-4150</u> Juror Expenses	500.00	29.49	411.56	0.00	88.44	17.69 %
<u>100-435-4185</u> Psychological Evaluations	15,000.00	1,500.00	2,500.00	0.00	12,500.00	83.33 %
<u>100-435-4502</u> Educational Expense	3,000.00	0.00	0.00	0.00	3,000.00	100.00 %
<u>100-435-4520</u> Local Travel Reimbursement	200.00	0.00	22.95	0.00	177.05	88.53 %
<u>100-435-4600</u> Assoc & Organization Dues	4,000.00	0.00	0.00	0.00	4,000.00	100.00 %
Department: 435 - 115th District Court Total:	583,451.00	43,288.39	269,089.27	384.56	313,977.17	53.81 %
Department: 450 - District Clerk						
<u>100-450-1000</u> Salary Elected Official	44,742.00	3,728.54	18,642.70	0.00	26,099.30	58.33 %
<u>100-450-1200</u> Salary Regular Employee	133,754.00	11,146.16	55,730.80	0.00	78,023.20	58.33 %
<u>100-450-1400</u> Longevity	1,210.00	100.00	572.00	0.00	638.00	52.73 %
<u>100-450-1960</u> Leave Time / Excess Comp Paid	0.00	532.90	532.90	0.00	-532.90	0.00 %
<u>100-450-2200</u> FICA Taxes	13,737.00	1,151.74	5,601.38	0.00	8,135.62	59.22 %
<u>100-450-2300</u> Retirement Match	11,214.00	949.05	4,835.22	0.00	6,378.78	56.88 %
<u>100-450-3010</u> Office Supplies	13,000.00	0.00	4,273.04	0.00	8,726.96	67.13 %
<u>100-450-3095</u> Books & Publications	250.00	0.00	0.00	0.00	250.00	100.00 %
<u>100-450-4230</u> Bonds	500.00	0.00	404.00	0.00	96.00	19.20 %
<u>100-450-4502</u> Educational Expense	2,200.00	-481.80	795.44	0.00	1,404.56	63.84 %
<u>100-450-4520</u> Local Travel Reimbursement	50.00	0.00	0.00	0.00	50.00	100.00 %
<u>100-450-4600</u> Assoc & Organization Dues	200.00	0.00	0.00	0.00	200.00	100.00 %
Department: 450 - District Clerk Total:	220,857.00	17,126.59	91,387.48	0.00	129,469.52	58.62 %
Department: 451 - Justice of the Peace #1						
<u>100-451-1000</u> Salary Elected Official	34,842.00	2,903.50	14,517.50	0.00	20,324.50	58.33 %
<u>100-451-1200</u> Salary Regular Employee	40,280.00	3,356.66	16,139.26	0.00	24,140.74	59.93 %
<u>100-451-1300</u> Wages Part Time Employees	0.00	0.00	612.85	0.00	-612.85	0.00 %
<u>100-451-1400</u> Longevity	180.00	16.00	68.00	0.00	112.00	62.22 %
<u>100-451-1960</u> Leave Time / Excess Comp Paid	1.00	0.00	0.00	0.00	1.00	100.00 %
<u>100-451-2200</u> FICA Taxes	5,751.00	442.36	2,249.57	0.00	3,501.43	60.88 %
<u>100-451-2300</u> Retirement Match	4,694.00	384.10	2,008.08	0.00	2,685.92	57.22 %
<u>100-451-3010</u> Office Supplies	2,500.00	736.68	1,958.80	24.00	517.20	20.69 %

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<u>100-451-4230</u> Bonds	250.00	0.00	144.00	0.00	106.00	42.40 %
<u>100-451-4502</u> Educational Expense	2,000.00	175.00	475.00	0.00	1,525.00	76.25 %
<u>100-451-4520</u> Local Travel Reimbursement	1,000.00	0.00	497.75	0.00	502.25	50.23 %
<u>100-451-4600</u> Assoc & Organization Dues	200.00	0.00	0.00	0.00	200.00	100.00 %
Department: 451 - Justice of the Peace #1 Total:	91,698.00	8,014.30	38,670.81	24.00	53,003.19	57.80 %
Department: 452 - Justice of the Peace #2						
<u>100-452-1000</u> Salary Elected Official	34,842.00	2,903.50	14,517.50	0.00	20,324.50	58.33 %
<u>100-452-1200</u> Salary Regular Employee	26,306.00	2,192.14	10,960.70	0.00	15,345.30	58.33 %
<u>100-452-1400</u> Longevity	164.00	12.00	60.00	0.00	104.00	63.41 %
<u>100-452-1960</u> Leave Time / Excess Comp Paid	1.00	0.00	0.00	0.00	1.00	100.00 %
<u>100-452-2200</u> FICA Taxes	4,686.00	377.26	1,886.30	0.00	2,799.70	59.75 %
<u>100-452-2300</u> Retirement Match	3,826.00	312.60	1,636.56	0.00	2,189.44	57.23 %
<u>100-452-3010</u> Office Supplies	2,500.00	0.00	1,279.84	213.78	1,006.38	40.26 %
<u>100-452-4230</u> Bonds	250.00	0.00	222.00	0.00	28.00	11.20 %
<u>100-452-4502</u> Educational Expense	1,915.00	582.36	1,473.78	0.00	441.22	23.04 %
<u>100-452-4520</u> Local Travel Reimbursement	1,000.00	0.00	219.82	0.00	780.18	78.02 %
<u>100-452-4600</u> Assoc & Organization Dues	285.00	60.00	210.00	0.00	75.00	26.32 %
Department: 452 - Justice of the Peace #2 Total:	75,775.00	6,439.86	32,466.50	213.78	43,094.72	56.87 %
Department: 453 - Justice of the Peace #3						
<u>100-453-1000</u> Salary Elected Official	34,842.00	2,903.50	14,517.50	0.00	20,324.50	58.33 %
<u>100-453-1200</u> Salary Regular Employee	26,206.00	2,183.84	10,919.20	0.00	15,286.80	58.33 %
<u>100-453-1400</u> Longevity	240.00	20.00	100.00	0.00	140.00	58.33 %
<u>100-453-1960</u> Leave Time / Excess Comp Paid	1.00	0.00	0.00	0.00	1.00	100.00 %
<u>100-453-2200</u> FICA Taxes	3,838.00	376.76	1,883.80	0.00	1,954.20	50.92 %
<u>100-453-2300</u> Retirement Match	3,978.00	312.58	1,636.46	0.00	2,341.54	58.86 %
<u>100-453-3010</u> Office Supplies	2,000.00	0.00	1,125.99	229.88	644.13	32.21 %
<u>100-453-4230</u> Bonds	250.00	0.00	222.00	0.00	28.00	11.20 %
<u>100-453-4502</u> Educational Expense	1,700.00	275.00	275.00	0.00	1,425.00	83.82 %
<u>100-453-4520</u> Local Travel Reimbursement	1,400.00	73.43	315.96	0.00	1,084.04	77.43 %
<u>100-453-4600</u> Assoc & Organization Dues	150.00	75.00	135.00	0.00	15.00	10.00 %
Department: 453 - Justice of the Peace #3 Total:	74,605.00	6,220.11	31,130.91	229.88	43,244.21	57.96 %
Department: 454 - Justice of the Peace #4						
<u>100-454-1000</u> Salary Elected Official	34,842.00	2,903.50	14,517.50	0.00	20,324.50	58.33 %
<u>100-454-1200</u> Salary Regular Employee	25,200.00	1,661.83	9,496.45	0.00	15,703.55	62.32 %
<u>100-454-1400</u> Longevity	130.00	0.00	14.00	0.00	116.00	89.23 %
<u>100-454-1960</u> Leave Time / Excess Comp Paid	1.00	0.00	600.93	0.00	-599.93	-59,993.00 %
<u>100-454-2200</u> FICA Taxes	4,602.00	348.75	1,881.70	0.00	2,720.30	59.11 %
<u>100-454-2300</u> Retirement Match	3,755.00	279.40	1,579.42	0.00	2,175.58	57.94 %
<u>100-454-3010</u> Office Supplies	2,100.00	57.96	230.91	150.00	1,719.09	81.86 %
<u>100-454-4230</u> Bonds	250.00	0.00	144.00	0.00	106.00	42.40 %
<u>100-454-4502</u> Educational Expense	2,300.00	513.36	2,037.40	0.00	262.60	11.42 %
<u>100-454-4520</u> Local Travel Reimbursement	1,000.00	0.00	-13.20	0.00	1,013.20	101.32 %
<u>100-454-4600</u> Assoc & Organization Dues	150.00	0.00	95.00	0.00	55.00	36.67 %
Department: 454 - Justice of the Peace #4 Total:	74,330.00	5,764.80	30,584.11	150.00	43,595.89	58.65 %
Department: 476 - District Attorney						
<u>100-476-1200</u> Salary Regular Employee	360,143.00	30,011.88	150,059.40	0.00	210,083.60	58.33 %
<u>100-476-1250</u> State Longevity	5,760.00	500.00	2,420.00	0.00	3,340.00	57.99 %
<u>100-476-1400</u> Longevity	3,024.00	248.00	1,198.00	0.00	1,826.00	60.38 %
<u>100-476-1650</u> Law Enforcement Taxable Travel Stipend	1.00	0.00	0.00	0.00	1.00	100.00 %
<u>100-476-1900</u> DA Supplements-State Appropriation	27,500.00	2,291.66	11,458.30	0.00	16,041.70	58.33 %
<u>100-476-1950</u> Elected DA Supplement	3,640.00	303.34	1,516.70	0.00	2,123.30	58.33 %
<u>100-476-1960</u> Leave Time / Excess Comp Paid	1.00	0.00	0.00	0.00	1.00	100.00 %
<u>100-476-2200</u> FICA Taxes	30,605.00	2,444.79	12,213.65	0.00	18,391.35	60.09 %
<u>100-476-2300</u> Retirement Match	24,965.00	2,022.79	10,581.88	0.00	14,383.12	57.61 %
<u>100-476-3010</u> Office Supplies	8,000.00	280.35	1,094.31	0.00	6,905.69	86.32 %
<u>100-476-3095</u> Books & Publications	2,000.00	109.00	141.26	0.00	1,858.74	92.94 %
<u>100-476-3105</u> Investigative Expenses	12,000.00	258.00	1,220.40	100.00	10,679.60	89.00 %

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	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-476-3200</u> Gasoline	2,000.00	146.84	646.50	0.00	1,353.50	67.68 %
<u>100-476-3420</u> Vehicle Repair & Maintenance	1,000.00	0.00	521.40	0.00	478.60	47.86 %
<u>100-476-4130</u> Cash Match for FVI Grant	27,200.00	1,564.62	8,513.83	0.00	18,686.17	68.70 %
<u>100-476-4131</u> Cash Match V.A. Grant	0.00	-1,460.38	296.39	0.00	-296.39	0.00 %
<u>100-476-4134</u> Grant Insurance Expense Transfer	0.00	817.59	0.00	0.00	0.00	0.00 %
<u>100-476-4135</u> Court Costs & Services	2,000.00	0.00	1.50	16.50	1,982.00	99.10 %
<u>100-476-4145</u> Transcripts	1,500.00	0.00	318.00	102.00	1,080.00	72.00 %
<u>100-476-4230</u> Bonds	500.00	0.00	354.00	0.00	146.00	29.20 %
<u>100-476-4502</u> Educational Expense	13,000.00	0.00	2,563.70	0.00	10,436.30	80.28 %
<u>100-476-4600</u> Assoc & Organization Dues	2,000.00	60.00	460.00	0.00	1,540.00	77.00 %
Department: 476 - District Attorney Total:	526,839.00	39,598.48	205,579.22	218.50	321,041.28	60.94 %
Department: 490 - Elections						
<u>100-490-1100</u> Salary Appointed Official	41,200.00	3,433.34	17,166.70	0.00	24,033.30	58.33 %
<u>100-490-1200</u> Salary Regular Employee	25,200.00	2,100.00	10,500.00	0.00	14,700.00	58.33 %
<u>100-490-1400</u> Longevity	384.00	32.00	152.00	0.00	232.00	60.42 %
<u>100-490-1500</u> Election Workers	18,000.00	0.00	11,218.00	0.00	6,782.00	37.68 %
<u>100-490-1960</u> Leave Time / Excess Comp Paid	1.00	0.00	0.00	0.00	1.00	100.00 %
<u>100-490-2200</u> FICA Taxes	5,300.00	405.26	2,025.66	0.00	3,274.34	61.78 %
<u>100-490-2300</u> Retirement Match	4,167.00	340.60	1,782.60	0.00	2,384.40	57.22 %
<u>100-490-3040</u> Election Materials	9,000.00	120.00	1,463.09	0.00	7,536.91	83.74 %
<u>100-490-3049</u> Chapter 19 expenditures	3,000.00	0.00	0.00	0.00	3,000.00	100.00 %
<u>100-490-4502</u> Educational Expense	2,700.00	0.00	771.38	0.00	1,928.62	71.43 %
<u>100-490-4520</u> Local Travel Reimbursement	300.00	0.00	199.80	0.00	100.20	33.40 %
<u>100-490-4700</u> Equipment Payments	55,531.85	0.00	55,256.11	0.00	275.74	0.50 %
<u>100-490-4750</u> Facilities Lease	100.00	0.00	50.00	0.00	50.00	50.00 %
<u>100-490-5200</u> Computer Equipment	28,900.00	0.00	23,759.02	0.00	5,140.98	17.79 %
Department: 490 - Elections Total:	193,783.85	6,431.20	124,344.36	0.00	69,439.49	35.83 %
Department: 495 - County Auditor						
<u>100-495-1100</u> Salary Appointed Official	54,950.00	4,683.34	22,166.72	0.00	32,783.28	59.66 %
<u>100-495-1200</u> Salary Regular Employee	68,400.00	5,700.00	28,500.00	0.00	39,900.00	58.33 %
<u>100-495-1400</u> Longevity	1,120.00	95.00	448.00	0.00	672.00	60.00 %
<u>100-495-1960</u> Leave Time / Excess Comp Paid	1.00	0.00	0.00	0.00	1.00	100.00 %
<u>100-495-2200</u> FICA Taxes	9,521.00	771.66	3,734.26	0.00	5,786.74	60.78 %
<u>100-495-2300</u> Retirement Match	7,780.00	641.34	3,273.00	0.00	4,507.00	57.93 %
<u>100-495-3010</u> Office Supplies	1,200.00	63.26	297.59	0.00	902.41	75.20 %
<u>100-495-3095</u> Books & Publications	300.00	0.00	0.00	0.00	300.00	100.00 %
<u>100-495-4230</u> Bonds	200.00	0.00	200.00	0.00	0.00	0.00 %
<u>100-495-4502</u> Educational Expense	2,400.00	0.00	218.84	1,447.00	734.16	30.59 %
<u>100-495-4600</u> Assoc & Organization Dues	400.00	0.00	295.00	0.00	105.00	26.25 %
Department: 495 - County Auditor Total:	146,272.00	11,955.60	59,133.41	1,447.00	85,691.59	58.58 %
Department: 497 - County Treasurer						
<u>100-497-1000</u> Salary Elected Official	44,742.00	3,728.54	18,642.70	0.00	26,099.30	58.33 %
<u>100-497-1200</u> Salary Regular Employee	85,285.00	7,107.04	35,535.20	0.00	49,749.80	58.33 %
<u>100-497-1400</u> Longevity	740.00	68.00	322.00	0.00	418.00	56.49 %
<u>100-497-1960</u> Leave Time / Excess Comp Paid	1.00	0.00	334.62	0.00	-333.62	-33,362.00 %
<u>100-497-2200</u> FICA Taxes	9,998.00	792.08	3,984.65	0.00	6,013.35	60.15 %
<u>100-497-2300</u> Retirement Match	8,160.00	667.30	3,512.82	0.00	4,647.18	56.95 %
<u>100-497-3010</u> Office Supplies	3,900.00	394.38	1,149.96	0.00	2,750.04	70.51 %
<u>100-497-4230</u> Bonds	300.00	0.00	278.00	0.00	22.00	7.33 %
<u>100-497-4502</u> Educational Expense	5,500.00	585.00	1,443.42	0.00	4,056.58	73.76 %
<u>100-497-4520</u> Local Travel Reimbursement	350.00	41.37	119.85	0.00	230.15	65.76 %
<u>100-497-4600</u> Assoc & Organization Dues	200.00	0.00	175.00	0.00	25.00	12.50 %
Department: 497 - County Treasurer Total:	159,176.00	13,383.71	65,498.22	0.00	93,677.78	58.85 %
Department: 499 - Tax Assessor						
<u>100-499-1000</u> Salary Elected Official	44,742.00	3,728.54	18,642.70	0.00	26,099.30	58.33 %
<u>100-499-1200</u> Salary Regular Employee	291,970.00	22,873.46	117,831.04	0.00	174,138.96	59.64 %
<u>100-499-1300</u> Part Time Employees	0.00	0.00	867.00	0.00	-867.00	0.00 %

Auditor's Budget Report

For Fiscal: 2018-2019 Period Ending: 02/28/2019

	Current	Period	Fiscal		Variance	Percent
	Total Budget	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Remaining
<u>100-499-1400</u> Longevity	3,796.00	314.00	1,568.00	0.00	2,228.00	58.69 %
<u>100-499-1960</u> Leave Time / Excess Comp Paid	1.00	279.95	279.95	0.00	-278.95	-27,895.00 %
<u>100-499-2200</u> FICA Taxes	26,048.00	1,945.09	9,997.26	0.00	16,050.74	61.62 %
<u>100-499-2300</u> Retirement Match	21,282.00	1,664.36	8,920.87	0.00	12,361.13	58.08 %
<u>100-499-3010</u> Office Supplies	2,500.00	545.51	921.65	0.00	1,578.35	63.13 %
<u>100-499-4230</u> Bonds	105.88	105.88	105.88	0.00	0.00	0.00 %
<u>100-499-4495</u> Contracted Services	23,200.00	91.00	14,709.22	0.00	8,490.78	36.60 %
<u>100-499-4502</u> Educational Expense	6,894.12	-450.00	1,085.28	0.00	5,808.84	84.26 %
<u>100-499-4520</u> Local Travel Reimbursement	3,000.00	1,138.73	1,688.58	0.00	1,311.42	43.71 %
<u>100-499-4600</u> Assoc & Organization Dues	460.00	0.00	370.00	0.00	90.00	19.57 %
<u>100-499-5200</u> Computer Equipment & Software	32,500.00	2,500.00	15,000.00	1,380.00	16,120.00	49.60 %
Department: 499 - Tax Assessor Total:	456,499.00	34,736.52	191,987.43	1,380.00	263,131.57	57.64 %
Department: 505 - Appraisal District						
<u>100-505-4640</u> Appraisal District Pro-Rata	238,000.00	61,975.29	123,950.58	0.00	114,049.42	47.92 %
Department: 505 - Appraisal District Total:	238,000.00	61,975.29	123,950.58	0.00	114,049.42	47.92 %
Department: 510 - County Buildings						
<u>100-510-1100</u> Salary Appointed Official	35,376.00	2,948.00	14,740.00	0.00	20,636.00	58.33 %
<u>100-510-1200</u> Salary Regular Employee	50,168.00	4,180.64	20,903.20	0.00	29,264.80	58.33 %
<u>100-510-1400</u> Longevity	816.00	64.00	308.00	0.00	508.00	62.25 %
<u>100-510-1960</u> Leave Time / Excess Comp Paid	138.00	0.00	273.42	0.00	-135.42	-98.13 %
<u>100-510-2200</u> FICA Taxes	6,617.00	547.28	2,753.02	0.00	3,863.98	58.39 %
<u>100-510-2300</u> Retirement Match	5,397.00	440.20	2,321.17	0.00	3,075.83	56.99 %
<u>100-510-3200</u> Gasoline	5,500.00	334.09	1,931.28	0.00	3,568.72	64.89 %
<u>100-510-3220</u> Oil, Grease & Lubricants	300.00	0.00	0.00	0.00	300.00	100.00 %
<u>100-510-3380</u> Miscellaneous Expenses	12,000.00	187.42	1,813.31	58.24	10,128.45	84.40 %
<u>100-510-3390</u> Handtools	1,100.00	37.03	114.37	0.00	985.63	89.60 %
<u>100-510-3400</u> Lawns & Grounds	6,200.00	67.20	4,342.87	0.00	1,857.13	29.95 %
<u>100-510-3420</u> Vehicle Repair & Maintenance	4,000.00	135.78	342.23	0.00	3,657.77	91.44 %
<u>100-510-3460</u> Plumbing	6,000.00	76.32	1,400.35	3,301.13	1,298.52	21.64 %
<u>100-510-3470</u> Electrical	4,500.00	77.85	1,461.17	893.04	2,145.79	47.68 %
<u>100-510-3480</u> Janitorial Supplies	10,000.00	0.00	1,555.49	0.00	8,444.51	84.45 %
<u>100-510-4300</u> Electricity	150,000.00	10,610.11	39,118.11	0.00	110,881.89	73.92 %
<u>100-510-4310</u> Water, Sewer & Garbage	70,000.00	5,013.78	20,130.59	0.00	49,869.41	71.24 %
<u>100-510-4320</u> Natural Gas	20,000.00	2,685.29	8,959.19	0.00	11,040.81	55.20 %
<u>100-510-4495</u> Contracted Services	13,000.00	5,398.28	8,686.28	1,000.00	3,313.72	25.49 %
<u>100-510-4496</u> HVAC Repair	45,000.00	0.00	35,618.38	1,400.00	7,981.62	17.74 %
<u>100-510-5100</u> Facilities Improvement	30,000.00	1,655.58	11,428.88	12,680.00	5,891.12	19.64 %
Department: 510 - County Buildings Total:	476,112.00	34,458.85	178,201.31	19,332.41	278,578.28	58.51 %
Department: 551 - Constable #1						
<u>100-551-1000</u> Salary Elected Official	27,392.00	2,282.64	11,413.20	0.00	15,978.80	58.33 %
<u>100-551-2200</u> FICA Taxes	2,096.00	162.62	813.10	0.00	1,282.90	61.21 %
<u>100-551-2300</u> Retirement Match	1,710.00	139.70	731.38	0.00	978.62	57.23 %
<u>100-551-3010</u> Office Supplies	300.00	0.00	0.00	0.00	300.00	100.00 %
<u>100-551-3110</u> Uniforms & Accessories	300.00	0.00	0.00	0.00	300.00	100.00 %
<u>100-551-3145</u> Guns & Ammunition	450.00	0.00	0.00	0.00	450.00	100.00 %
<u>100-551-3200</u> Gasoline	1,500.00	87.85	485.89	0.00	1,014.11	67.61 %
<u>100-551-3420</u> Vehicle Repair & Maintenance	1,000.00	0.00	127.50	0.00	872.50	87.25 %
<u>100-551-4502</u> Educational Expense	400.00	0.00	0.00	0.00	400.00	100.00 %
<u>100-551-4600</u> Assoc & Organization Dues	100.00	0.00	60.00	0.00	40.00	40.00 %
<u>100-551-5350</u> Communication Equipment	300.00	0.00	0.00	0.00	300.00	100.00 %
Department: 551 - Constable #1 Total:	35,548.00	2,672.81	13,631.07	0.00	21,916.93	61.65 %
Department: 552 - Constable #2						
<u>100-552-1000</u> Salary Elected Official	27,392.00	2,282.64	11,413.20	0.00	15,978.80	58.33 %
<u>100-552-2200</u> FICA Taxes	2,096.00	160.10	800.50	0.00	1,295.50	61.81 %
<u>100-552-2300</u> Retirement Match	1,710.00	139.70	731.38	0.00	978.62	57.23 %
<u>100-552-3010</u> Office Supplies	250.00	0.00	0.00	0.00	250.00	100.00 %
<u>100-552-3110</u> Uniforms & Accessories	400.00	0.00	0.00	0.00	400.00	100.00 %

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	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-552-3145</u> Guns & Ammunition	350.00	0.00	0.00	0.00	350.00	100.00 %
<u>100-552-3200</u> Gasoline	950.00	24.52	102.78	0.00	847.22	89.18 %
<u>100-552-3420</u> Vehicle Repair & Maintenance	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
<u>100-552-4230</u> Bonds	50.00	0.00	50.00	0.00	0.00	0.00 %
<u>100-552-4600</u> Assoc & Organization Dues	100.00	0.00	0.00	0.00	100.00	100.00 %
Department: 552 - Constable #2 Total:	34,298.00	2,606.96	13,097.86	0.00	21,200.14	61.81 %
Department: 553 - Constable #3						
<u>100-553-1000</u> Salary Elected Official	27,392.00	2,282.64	10,271.88	0.00	17,120.12	62.50 %
<u>100-553-2200</u> FICA Taxes	2,096.00	174.62	790.85	0.00	1,305.15	62.27 %
<u>100-553-2300</u> Retirement Match	1,710.00	139.70	656.05	0.00	1,053.95	61.63 %
<u>100-553-3010</u> Office Supplies	600.00	0.00	375.78	195.00	29.22	4.87 %
<u>100-553-3110</u> Uniforms & Accessories	500.00	0.00	162.98	202.73	134.29	26.86 %
<u>100-553-3145</u> Guns & Ammunition	350.00	0.00	0.00	96.00	254.00	72.57 %
<u>100-553-3200</u> Gasoline	650.00	141.59	338.14	0.00	311.86	47.98 %
<u>100-553-3420</u> Vehicle Repair & Maintenance	900.00	0.00	0.00	0.00	900.00	100.00 %
<u>100-553-4230</u> Bonds	100.00	0.00	100.00	0.00	0.00	0.00 %
<u>100-553-4600</u> Assoc & Organization Dues	100.00	0.00	0.00	0.00	100.00	100.00 %
Department: 553 - Constable #3 Total:	34,398.00	2,738.55	12,695.68	493.73	21,208.59	61.66 %
Department: 554 - Constable #4						
<u>100-554-1000</u> Salary Elected Official	27,392.00	2,282.64	11,413.20	0.00	15,978.80	58.33 %
<u>100-554-2200</u> FICA Taxes	2,096.00	174.14	870.70	0.00	1,225.30	58.46 %
<u>100-554-2300</u> Retirement Match	1,710.00	139.70	731.38	0.00	978.62	57.23 %
<u>100-554-3010</u> Office Supplies	350.00	0.00	0.00	0.00	350.00	100.00 %
<u>100-554-3110</u> Uniforms & Accessories	400.00	0.00	0.00	0.00	400.00	100.00 %
<u>100-554-3145</u> Guns & Ammunition	350.00	0.00	0.00	0.00	350.00	100.00 %
<u>100-554-3200</u> Gasoline	1,000.00	20.63	122.30	0.00	877.70	87.77 %
<u>100-554-3420</u> Vehicle Repair & Maintenance	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
<u>100-554-4230</u> Bonds	50.00	0.00	50.00	0.00	0.00	0.00 %
<u>100-554-4502</u> Educational Expense	400.00	0.00	0.00	0.00	400.00	100.00 %
<u>100-554-4600</u> Assoc & Organization Dues	100.00	0.00	0.00	0.00	100.00	100.00 %
Department: 554 - Constable #4 Total:	34,848.00	2,617.11	13,187.58	0.00	21,660.42	62.16 %
Department: 560 - County Sheriff						
<u>100-560-1000</u> Salary Elected Official	53,590.00	4,465.86	22,329.30	0.00	31,260.70	58.33 %
<u>100-560-1200</u> Salary Regular Employee	1,142,034.00	98,483.57	485,585.44	0.00	656,448.56	57.48 %
<u>100-560-1225</u> Resource Officers	197,066.00	13,685.10	68,425.50	0.00	128,640.50	65.28 %
<u>100-560-1400</u> Longevity	10,500.00	820.00	3,972.00	0.00	6,528.00	62.17 %
<u>100-560-1600</u> Peace Officer Certification Pay	56,700.00	4,275.00	21,375.00	0.00	35,325.00	62.30 %
<u>100-560-1650</u> Law Enforcement Taxable Travel Stipend	1.00	0.00	0.00	0.00	1.00	100.00 %
<u>100-560-1960</u> Leave Time / Excess Comp Paid	15,580.00	2,848.59	33,382.98	0.00	-17,802.98	-114.27 %
<u>100-560-2200</u> FICA Taxes	112,873.00	9,240.05	47,238.88	0.00	65,634.12	58.15 %
<u>100-560-2300</u> Retirement Match	92,069.00	7,624.24	40,813.71	0.00	51,255.29	55.67 %
<u>100-560-3010</u> Office Supplies	13,000.00	1,111.39	5,804.73	1,221.56	5,973.71	45.95 %
<u>100-560-3105</u> Investigative Expenses	15,000.00	-2,149.70	4,415.55	341.73	10,242.72	68.28 %
<u>100-560-3110</u> Uniforms & Accessories	12,300.00	1,411.81	3,833.23	1,797.57	6,669.20	54.22 %
<u>100-560-3145</u> Guns & Ammunition	5,000.00	4,188.09	4,467.09	0.00	532.91	10.66 %
<u>100-560-3200</u> Gasoline	105,000.00	6,426.96	35,186.40	0.00	69,813.60	66.49 %
<u>100-560-3380</u> Miscellaneous Expenses	7,500.00	1,028.40	2,234.03	108.97	5,157.00	68.76 %
<u>100-560-3420</u> Vehicle Repair & Maintenance	45,000.00	2,993.23	18,532.02	1,138.69	25,329.29	56.29 %
<u>100-560-4490</u> Legal Ads & Notices	300.00	0.00	0.00	0.00	300.00	100.00 %
<u>100-560-4495</u> Contracted Services	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
<u>100-560-4502</u> Educational Expense	16,000.00	1,997.50	3,550.85	3,690.00	8,759.15	54.74 %
<u>100-560-4600</u> Assoc & Organization Dues	1,500.00	0.00	1,000.00	120.00	380.00	25.33 %
<u>100-560-5350</u> Communication Equipment	23,500.00	0.00	770.00	1,660.34	21,069.66	89.66 %
<u>100-560-5500</u> Vehicles	100,000.00	0.00	0.00	0.00	100,000.00	100.00 %
<u>100-560-5900</u> Light Bars, Sirens, etc	6,000.00	0.00	110.00	0.00	5,890.00	98.17 %
<u>100-560-7000</u> Body Cameras - State Grant	23,340.00	0.00	0.00	0.00	23,340.00	100.00 %
Department: 560 - County Sheriff Total:	2,055,853.00	158,450.09	803,026.71	10,078.86	1,242,747.43	60.45 %

Auditor's Budget Report

For Fiscal: 2018-2019 Period Ending: 02/28/2019

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 565 - County Jail						
<u>100-565-1200</u> Salary Regular Employee	1,429,246.00	117,077.00	566,563.97	0.00	862,682.03	60.36 %
<u>100-565-1300</u> Wages Part Time Employees	15,000.00	835.09	2,847.52	0.00	12,152.48	81.02 %
<u>100-565-1400</u> Longevity	8,000.00	512.00	2,488.00	0.00	5,512.00	68.90 %
<u>100-565-1650</u> Law Enforcement Taxable Travel Stipend	3,120.00	0.00	0.00	0.00	3,120.00	100.00 %
<u>100-565-1960</u> Leave Time / Excess Comp Paid	16,787.00	5,281.26	53,115.37	0.00	-36,328.37	-216.41 %
<u>100-565-2200</u> FICA Taxes	112,416.00	9,158.52	46,412.92	0.00	66,003.08	58.71 %
<u>100-565-2300</u> Retirement Match	91,695.00	7,570.82	40,017.42	0.00	51,677.58	56.36 %
<u>100-565-3100</u> Employee Medical Exam	7,000.00	50.00	975.00	170.00	5,855.00	83.64 %
<u>100-565-3120</u> Inmate Clothing & Bedding	4,000.00	0.00	0.00	0.00	4,000.00	100.00 %
<u>100-565-3125</u> Prescriptions	40,000.00	916.95	6,785.49	849.51	32,365.00	80.91 %
<u>100-565-3135</u> Food	190,000.00	12,484.99	80,946.69	12,442.00	96,611.31	50.85 %
<u>100-565-3150</u> Inmate Transport	12,000.00	228.87	2,473.46	1,062.50	8,464.04	70.53 %
<u>100-565-3160</u> Inmate Medical	70,000.00	2,325.35	21,080.08	971.39	47,948.53	68.50 %
<u>100-565-3480</u> Janitorial Supplies	30,000.00	2,636.53	14,647.65	1,075.92	14,276.43	47.59 %
<u>100-565-4495</u> Contracted Services	3,000.00	593.61	966.73	0.00	2,033.27	67.78 %
<u>100-565-5100</u> Facilities Maintenance	40,500.00	2,249.73	20,187.06	1,853.81	18,459.13	45.58 %
Department: 565 - County Jail Total:	2,072,764.00	161,920.72	859,507.36	18,425.13	1,194,831.51	57.64 %
Department: 570 - Adult Probation						
<u>100-570-4330</u> Local Telephone Service	2,600.00	211.16	1,056.23	0.00	1,543.77	59.38 %
Department: 570 - Adult Probation Total:	2,600.00	211.16	1,056.23	0.00	1,543.77	59.38 %
Department: 574 - Juvenile Probation Board						
<u>100-574-1900</u> Salary Supplements	13,200.00	1,100.00	5,500.00	0.00	7,700.00	58.33 %
<u>100-574-2200</u> FICA Taxes	1,010.00	83.26	416.12	0.00	593.88	58.80 %
<u>100-574-2300</u> Retirement Match	858.00	67.32	352.44	0.00	505.56	58.92 %
Department: 574 - Juvenile Probation Board Total	15,068.00	1,250.58	6,268.56	0.00	8,799.44	58.40 %
Department: 575 - Juvenile Probation						
<u>100-575-4050</u> Juvenile Local Funds (See Fund 969)	49,000.00	0.00	49,000.00	0.00	0.00	0.00 %
Department: 575 - Juvenile Probation Total:	49,000.00	0.00	49,000.00	0.00	0.00	0.00 %
Department: 580 - DPS						
<u>100-580-1200</u> Salary Regular Employee	25,200.00	1,844.12	10,049.17	0.00	15,150.83	60.12 %
<u>100-580-1400</u> Longevity	144.00	12.00	60.00	0.00	84.00	58.33 %
<u>100-580-1960</u> Leave Time / Excess Comp Paid	1.00	0.00	0.00	0.00	1.00	100.00 %
<u>100-580-2200</u> FICA Taxes	1,936.00	134.32	735.01	0.00	1,200.99	62.03 %
<u>100-580-2300</u> Retirement Match	1,581.00	113.60	648.94	0.00	932.06	58.95 %
<u>100-580-3380</u> Miscellaneous Expenses	2,000.00	0.00	69.00	0.00	1,931.00	96.55 %
Department: 580 - DPS Total:	30,862.00	2,104.04	11,562.12	0.00	19,299.88	62.54 %
Department: 611 - Road & Bridge						
<u>100-611-1100</u> Salary Appointed Official	61,200.00	5,100.00	25,500.00	0.00	35,700.00	58.33 %
<u>100-611-1200</u> Salary Regular Employee	999,703.00	76,148.12	378,237.41	0.00	621,465.59	62.17 %
<u>100-611-1300</u> Wages Part Time Employees	34,944.00	1,248.00	5,184.00	0.00	29,760.00	85.16 %
<u>100-611-1400</u> Longevity	11,808.00	822.00	4,148.00	0.00	7,660.00	64.87 %
<u>100-611-1960</u> Leave Time / Excess Comp Paid	1,916.00	1,173.09	13,681.13	0.00	-11,765.13	-614.05 %
<u>100-611-2200</u> FICA Taxes	84,293.00	6,228.84	31,455.39	0.00	52,837.61	62.68 %
<u>100-611-2300</u> Retirement Match	71,594.00	5,170.84	27,346.41	0.00	44,247.59	61.80 %
<u>100-611-3010</u> Office Supplies	1,000.00	6.44	159.27	0.00	840.73	84.07 %
<u>100-611-3110</u> Uniforms & Accessories	13,000.00	1,109.86	6,120.57	300.00	6,579.43	50.61 %
<u>100-611-3200</u> Gasoline	60,000.00	8,224.48	27,191.18	0.00	32,808.82	54.68 %
<u>100-611-3210</u> Diesel	135,000.00	31,163.00	62,167.36	0.00	72,832.64	53.95 %
<u>100-611-3220</u> Oil, Grease & Lubricants	20,000.00	2,908.99	9,892.55	0.00	10,107.45	50.54 %
<u>100-611-3230</u> Batteries	7,500.00	1,243.78	2,606.86	0.00	4,893.14	65.24 %
<u>100-611-3240</u> Tires & Tubes	40,000.00	1,814.56	10,189.31	1,039.00	28,771.69	71.93 %
<u>100-611-3300</u> Culverts	30,000.00	-732.50	13,625.60	0.00	16,374.40	54.58 %
<u>100-611-3330</u> Sand & Gravel	40,000.00	3,537.60	11,182.53	25,000.00	3,817.47	9.54 %
<u>100-611-3340</u> Road Oil	569,000.00	0.00	41,598.60	0.00	527,401.40	92.69 %
<u>100-611-3350</u> Plant Mix Asphalt	100,000.00	11,204.92	34,667.78	1,400.00	63,932.22	63.93 %
<u>100-611-3360</u> Signs & Safety	10,000.00	1,320.00	5,003.00	0.00	4,997.00	49.97 %

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	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>100-611-3380</u> Miscellaneous Expenses	6,500.00	0.00	3,795.25	188.65	2,516.10	38.71 %
<u>100-611-3390</u> Handtools	10,000.00	3,132.00	7,398.05	445.28	2,156.67	21.57 %
<u>100-611-3420</u> Vehicle Repair & Maintenance	65,000.00	5,567.00	22,675.91	1,300.70	41,023.39	63.11 %
<u>100-611-3430</u> Equipment Repair & Maintenance	90,000.00	2,449.09	29,428.00	1,070.22	59,501.78	66.11 %
<u>100-611-4495</u> Contracted Services	70,000.00	0.00	0.00	0.00	70,000.00	100.00 %
<u>100-611-4520</u> Local Travel Reimbursement	500.00	21.46	72.16	0.00	427.84	85.57 %
<u>100-611-4700</u> Equipment Lease	111,000.00	111,000.00	111,000.00	0.00	0.00	0.00 %
<u>100-611-5100</u> Facilities Improvement	10,000.00	1,519.43	2,516.77	911.64	6,571.59	65.72 %
<u>100-611-5600</u> Road Equipment	75,000.00	0.00	20,300.00	0.00	54,700.00	72.93 %
Department: 611 - Road & Bridge Total:	2,728,958.00	281,381.00	907,143.09	31,655.49	1,790,159.42	65.60 %
Department: 625 - Right of Way						
<u>100-625-5050</u> Right of Way Acquisition	27,000.00	0.00	26,221.30	0.00	778.70	2.88 %
Department: 625 - Right of Way Total:	27,000.00	0.00	26,221.30	0.00	778.70	2.88 %
Department: 633 - Allocations to Organizations						
<u>100-633-4630</u> Gladewater Library	1,000.00	0.00	1,000.00	0.00	0.00	0.00 %
<u>100-633-4633</u> Meals on Wheels	2,100.00	0.00	0.00	0.00	2,100.00	100.00 %
<u>100-633-4634</u> Sabine Valley MHMR	15,000.00	0.00	0.00	0.00	15,000.00	100.00 %
<u>100-633-4638</u> East Texas Council on Alcoholism & Drug	1,000.00	0.00	1,000.00	0.00	0.00	0.00 %
<u>100-633-4639</u> Northeast Texas Regional Mobility Author	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
<u>100-633-4642</u> County Historical Commission	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
Department: 633 - Allocations to Organizations T	23,100.00	0.00	2,000.00	0.00	21,100.00	91.34 %
Department: 642 - Indigent Health						
<u>100-642-3010</u> Office Supplies	200.00	0.00	15.00	0.00	185.00	92.50 %
<u>100-642-4502</u> Educational Expense	1,500.00	0.00	0.00	0.00	1,500.00	100.00 %
<u>100-642-4801</u> Physician, Non	35,000.00	4,114.47	27,908.79	0.00	7,091.21	20.26 %
<u>100-642-4802</u> Prescription Drugs	20,000.00	2,087.23	7,554.09	0.00	12,445.91	62.23 %
<u>100-642-4803</u> Hospital Charges	80,000.00	4,424.99	45,370.16	0.00	34,629.84	43.29 %
Department: 642 - Indigent Health Total:	136,700.00	10,626.69	80,848.04	0.00	55,851.96	40.86 %
Department: 650 - County Library						
<u>100-650-1100</u> Salary Appointed Official	37,364.00	3,113.66	15,568.30	0.00	21,795.70	58.33 %
<u>100-650-1200</u> Salary Regular Employee	70,647.00	5,887.20	29,436.00	0.00	41,211.00	58.33 %
<u>100-650-1400</u> Longevity	1,296.00	104.00	504.00	0.00	792.00	61.11 %
<u>100-650-1960</u> Leave Time / Excess Comp Paid	1.00	0.00	0.00	0.00	1.00	100.00 %
<u>100-650-2200</u> FICA Taxes	8,361.00	696.06	3,479.08	0.00	4,881.92	58.39 %
<u>100-650-2300</u> Retirement Match	6,821.00	557.20	2,916.06	0.00	3,904.94	57.25 %
<u>100-650-3010</u> Office Supplies	6,000.00	269.28	3,835.47	60.13	2,104.40	35.07 %
<u>100-650-3097</u> Subscriptions	3,800.00	0.00	2,114.48	0.00	1,685.52	44.36 %
<u>100-650-3380</u> Miscellaneous Expenses	1,800.00	0.00	1,751.95	0.00	48.05	2.67 %
<u>100-650-4495</u> Contracted Services	5,000.00	2,975.26	3,225.21	299.94	1,474.85	29.50 %
<u>100-650-4502</u> Educational Expense	2,500.00	0.00	2,002.83	0.00	497.17	19.89 %
<u>100-650-4600</u> Assoc & Organization Dues	325.00	0.00	0.00	0.00	325.00	100.00 %
<u>100-650-5475</u> Library Materials	33,000.00	1,150.40	29,498.09	320.13	3,181.78	9.64 %
<u>100-650-5700</u> Replacement of Lost or Damaged Books	400.00	33.19	127.14	0.00	272.86	68.22 %
Department: 650 - County Library Total:	177,315.00	14,786.25	94,458.61	680.20	82,176.19	46.34 %
Department: 665 - Extension Service						
<u>100-665-1200</u> Salary Regular Employee	16,975.00	1,414.56	6,365.52	0.00	10,609.48	62.50 %
<u>100-665-1960</u> Leave Time / Excess Comp Paid	1.00	0.00	0.00	0.00	1.00	100.00 %
<u>100-665-2200</u> FICA Taxes	1,299.00	108.24	487.07	0.00	811.93	62.50 %
<u>100-665-3010</u> Office Supplies	600.00	0.00	124.08	0.00	475.92	79.32 %
<u>100-665-4502</u> Education & Travel	10,000.00	1,610.21	6,042.92	0.00	3,957.08	39.57 %
<u>100-665-4600</u> Assoc & Organization Dues	450.00	0.00	450.00	0.00	0.00	0.00 %
Department: 665 - Extension Service Total:	29,325.00	3,133.01	13,469.59	0.00	15,855.41	54.07 %

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	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 685 - Waste Disposal						
100-685-4495 Contracted Services - Free Dump Days	11,000.00	0.00	1,735.00	0.00	9,265.00	84.23 %
Department: 685 - Waste Disposal Total:	11,000.00	0.00	1,735.00	0.00	9,265.00	84.23 %
Expense Total:	12,749,513.00	1,020,481.15	5,014,046.64	85,374.61	7,650,091.75	60.00 %
Fund: 100 - GENERAL FUND Surplus (Deficit):	0.00	1,043,526.82	5,321,912.37	-85,374.61	5,236,537.76	0.00 %

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	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 101 - INSURANCE CLAIMS						
Revenue						
RevCategory: 30 - Property Taxes						
<u>101-300-3000</u> Current Taxes	2,685,860.00	0.00	2,079,719.14	0.00	-606,140.86	22.57 %
<u>101-300-3010</u> Penalties & Interest	48,000.00	0.00	11,855.21	0.00	-36,144.79	75.30 %
RevCategory: 30 - Property Taxes Total:	2,733,860.00	0.00	2,091,574.35	0.00	-642,285.65	23.49 %
RevCategory: 37 - Interest						
<u>101-370-3701</u> Interest	1,100.00	456.37	952.61	0.00	-147.39	13.40 %
<u>101-370-3702</u> Interest on Insurance Clearing acct	0.00	27.28	137.50	0.00	137.50	0.00 %
RevCategory: 37 - Interest Total:	1,100.00	483.65	1,090.11	0.00	-9.89	0.90 %
RevCategory: 38 - Miscellaneous Revenues						
<u>101-380-3815</u> Emp Insurance Dependent Contributions	180,000.00	15,199.43	76,937.72	0.00	-103,062.28	57.26 %
<u>101-380-3820</u> Miscellaneous Revenue/Prior Year Refund	0.00	0.00	350.28	0.00	350.28	0.00 %
RevCategory: 38 - Miscellaneous Revenues Total:	180,000.00	15,199.43	77,288.00	0.00	-102,712.00	57.06 %
Revenue Total:	2,914,960.00	15,683.08	2,169,952.46	0.00	-745,007.54	25.56 %
Expense						
Department: 409 - Non-Departmental						
<u>101-409-2900</u> Insurance Claims	1,869,960.00	165,606.33	511,894.55	0.00	1,358,065.45	72.63 %
<u>101-409-2910</u> Prescriptions	500,000.00	10,281.07	186,998.99	0.00	313,001.01	62.60 %
<u>101-409-2930</u> Insurance Premiums	500,000.00	0.00	244,077.14	0.00	255,922.86	51.18 %
<u>101-409-2940</u> Health Insurance Broker Expense	45,000.00	0.00	0.00	0.00	45,000.00	100.00 %
Department: 409 - Non-Departmental Total:	2,914,960.00	175,887.40	942,970.68	0.00	1,971,989.32	67.65 %
Department: 790 - Transfers						
<u>101-790-9013</u> INSURANCE CLAIMS - TRANSFERS FAMILY	0.00	0.00	1,021.99	0.00	-1,021.99	0.00 %
Department: 790 - Transfers Total:	0.00	0.00	1,021.99	0.00	-1,021.99	0.00 %
Expense Total:	2,914,960.00	175,887.40	943,992.67	0.00	1,970,967.33	67.62 %
Fund: 101 - INSURANCE CLAIMS Surplus (Deficit):	0.00	-160,204.32	1,225,959.79	0.00	1,225,959.79	0.00 %
Report Surplus (Deficit):	0.00	883,322.50	6,547,872.16	-85,374.61	6,462,497.55	0.00 %

Department;RevCategory	Current Total Budget	Perlod Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - GENERAL FUND						
Revenue						
30 - Property Taxes	8,964,160.00	1,563,870.64	8,387,788.02	0.00	-576,371.98	6.43 %
31 - DMV Fees	967,000.00	174,683.57	433,527.19	0.00	-533,472.81	55.17 %
32 - Other Taxes, Licenses & Permits	1,024,000.00	117,337.01	517,421.73	0.00	-506,578.27	49.47 %
33 - State & Federal Funding	219,725.00	14,265.54	131,764.11	0.00	-87,960.89	40.03 %
34 - Reimbursements	599,728.00	105,254.72	408,774.87	0.00	-190,953.13	31.84 %
35 - Fees & Fines	931,600.00	78,511.15	415,107.21	0.00	-516,492.79	55.44 %
37 - Interest	20,000.00	8,494.20	28,493.36	0.00	8,493.36	-42.47 %
38 - Miscellaneous Revenues	23,300.00	1,591.14	13,082.52	0.00	-10,217.48	43.85 %
Revenue Surplus (Deficit):	12,749,513.00	2,064,007.97	10,335,959.01	0.00	-2,413,553.99	18.93 %
Expense						
401 - Commissioner's Court	272,655.00	24,723.42	118,343.85	0.00	154,311.15	56.60 %
403 - County Clerk	186,397.00	14,665.74	79,965.17	0.00	106,431.83	57.10 %
406 - Emergency Management	23,001.00	1,706.56	8,554.40	0.00	14,446.60	62.81 %
409 - Non-Departmental	902,484.15	28,829.67	303,459.44	0.00	599,024.71	66.38 %
410 - Tele Communications	83,800.00	309.57	35,472.81	0.00	48,327.19	57.67 %
411 - Computer	360,100.00	4,620.05	75,900.88	661.07	283,538.05	78.74 %
426 - County Court	105,041.00	11,733.47	41,417.68	0.00	63,623.32	60.57 %
435 - 115th District Court	583,451.00	43,288.39	269,089.27	384.56	313,977.17	53.81 %
450 - District Clerk	220,857.00	17,126.59	91,387.48	0.00	129,469.52	58.62 %
451 - Justice of the Peace #1	91,698.00	8,014.30	38,670.81	24.00	53,003.19	57.80 %
452 - Justice of the Peace #2	75,775.00	6,439.86	32,466.50	213.78	43,094.72	56.87 %
453 - Justice of the Peace #3	74,605.00	6,220.11	31,130.91	229.88	43,244.21	57.96 %
454 - Justice of the Peace #4	74,330.00	5,764.80	30,584.11	150.00	43,595.89	58.65 %
476 - District Attorney	526,839.00	39,598.48	205,579.22	218.50	321,041.28	60.94 %
490 - Elections	193,783.85	6,431.20	124,344.36	0.00	69,439.49	35.83 %
495 - County Auditor	146,272.00	11,955.60	59,133.41	1,447.00	85,691.59	58.58 %
497 - County Treasurer	159,176.00	13,383.71	65,498.22	0.00	93,677.78	58.85 %
499 - Tax Assessor	456,499.00	34,736.52	191,987.43	1,380.00	263,131.57	57.64 %
505 - Appraisal District	238,000.00	61,975.29	123,950.58	0.00	114,049.42	47.92 %
510 - County Buildings	476,112.00	34,458.85	178,201.31	19,332.41	278,578.28	58.51 %
551 - Constable #1	35,548.00	2,672.81	13,631.07	0.00	21,916.93	61.65 %
552 - Constable #2	34,298.00	2,606.96	13,097.86	0.00	21,200.14	61.81 %
553 - Constable #3	34,398.00	2,738.55	12,695.68	493.73	21,208.59	61.66 %
554 - Constable #4	34,848.00	2,617.11	13,187.58	0.00	21,660.42	62.16 %
560 - County Sheriff	2,055,853.00	158,450.09	803,026.71	10,078.86	1,242,747.43	60.45 %
565 - County Jail	2,072,764.00	161,920.72	859,507.36	18,425.13	1,194,831.51	57.64 %
570 - Adult Probation	2,600.00	211.16	1,056.23	0.00	1,543.77	59.38 %
574 - Juvenile Probation Board	15,068.00	1,250.58	6,268.56	0.00	8,799.44	58.40 %
575 - Juvenile Probation	49,000.00	0.00	49,000.00	0.00	0.00	0.00 %
580 - DPS	30,862.00	2,104.04	11,562.12	0.00	19,299.88	62.54 %
611 - Road & Bridge	2,728,958.00	281,381.00	907,143.09	31,655.49	1,790,159.42	65.60 %
625 - Right of Way	27,000.00	0.00	26,221.30	0.00	778.70	2.88 %
633 - Allocations to Organizations	23,100.00	0.00	2,000.00	0.00	21,100.00	91.34 %
642 - Indigent Health	136,700.00	10,626.69	80,848.04	0.00	55,851.96	40.86 %
650 - County Library	177,315.00	14,786.25	94,458.61	680.20	82,176.19	46.34 %
665 - Extension Service	29,325.00	3,133.01	13,469.59	0.00	15,855.41	54.07 %
685 - Waste Disposal	11,000.00	0.00	1,735.00	0.00	9,265.00	84.23 %
Expense Total:	12,749,513.00	1,020,481.15	5,014,046.64	85,374.61	7,650,091.75	60.00 %
Fund: 100 - GENERAL FUND Surplus (Deficit):	0.00	1,043,526.82	5,321,912.37	-85,374.61	5,236,537.76	0.00 %

Auditor's Budget Report

For Fiscal: 2018-2019 Period Ending: 02/28/2019

Department;RevCategory	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 101 - INSURANCE CLAIMS						
Revenue						
30 - Property Taxes	2,733,860.00	0.00	2,091,574.35	0.00	-642,285.65	23.49 %
37 - Interest	1,100.00	483.65	1,090.11	0.00	-9.89	0.90 %
38 - Miscellaneous Revenues	180,000.00	15,199.43	77,288.00	0.00	-102,712.00	57.06 %
Revenue Surplus (Deficit):	<u>2,914,960.00</u>	<u>15,683.08</u>	<u>2,169,952.46</u>	<u>0.00</u>	<u>-745,007.54</u>	<u>25.56 %</u>
Expense						
409 - Non-Departmental	2,914,960.00	175,887.40	942,970.68	0.00	1,971,989.32	67.65 %
790 - Transfers	0.00	0.00	1,021.99	0.00	-1,021.99	0.00 %
Expense Total:	<u>2,914,960.00</u>	<u>175,887.40</u>	<u>943,992.67</u>	<u>0.00</u>	<u>1,970,967.33</u>	<u>67.62 %</u>
Fund: 101 - INSURANCE CLAIMS Surplus (Deficit):	<u>0.00</u>	<u>-160,204.32</u>	<u>1,225,959.79</u>	<u>0.00</u>	<u>1,225,959.79</u>	<u>0.00 %</u>
Report Surplus (Deficit):	<u>0.00</u>	<u>883,322.50</u>	<u>6,547,872.16</u>	<u>-85,374.61</u>	<u>6,462,497.55</u>	<u>0.00 %</u>

Fund Summary

Fund	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
100 - GENERAL FUND	0.00	1,043,526.82	5,321,912.37	-85,374.61	5,236,537.76
101 - INSURANCE CLAIMS	0.00	-160,204.32	1,225,959.79	0.00	1,225,959.79
Report Surplus (Deficit):	0.00	883,322.50	6,547,872.16	-85,374.61	6,462,497.55



Upshur County

Auditor's Budget Report

Account Summary

For Fiscal: 2018-2019 Period Ending: 02/28/2019

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 102 - SALARY						
Revenue						
<u>102-370-3700</u> Interest on Payroll Clearing acct	100.00	22.57	80.09	0.00	-19.91	19.91 %
Revenue Total:	100.00	22.57	80.09	0.00	-19.91	19.91 %
Fund: 102 - SALARY Total:	100.00	22.57	80.09	0.00	-19.91	19.91 %
Fund: 103 - IRC 125						
Revenue						
<u>103-370-3700</u> Interest on IRC 125 acct	20.00	4.87	21.99	0.00	1.99	109.95 %
Revenue Total:	20.00	4.87	21.99	0.00	1.99	9.95 %
Fund: 103 - IRC 125 Total:	20.00	4.87	21.99	0.00	1.99	9.95 %
Fund: 104 - CETRZ FUND						
Expense						
<u>104-611-3340</u> Road Materials for CETRZ	12,140.92	0.00	0.00	0.00	12,140.92	100.00 %
Expense Total:	12,140.92	0.00	0.00	0.00	12,140.92	100.00 %
Fund: 104 - CETRZ FUND Total:	12,140.92	0.00	0.00	0.00	12,140.92	100.00 %
Fund: 200 - COURTHOUSE SECURITY						
Revenue						
<u>200-350-3536</u> Courthouse Security	18,000.00	1,669.07	8,709.09	0.00	-9,290.91	51.62 %
<u>200-370-3700</u> Interest	100.00	44.25	211.31	0.00	111.31	211.31 %
Revenue Total:	18,100.00	1,713.32	8,920.40	0.00	-9,179.60	50.72 %
Expense						
<u>200-409-1200</u> Salary Regular Employee	12,313.00	1,026.08	5,130.40	0.00	7,182.60	58.33 %
<u>200-409-2200</u> FICA Taxes	942.00	73.96	369.80	0.00	572.20	60.74 %
<u>200-409-2300</u> Retirement Match	769.00	62.80	328.76	0.00	440.24	57.25 %
<u>200-409-4502</u> Educational Expense	1,100.00	0.00	0.00	0.00	1,100.00	100.00 %
<u>200-409-5100</u> Facilities Improvement	10,000.00	0.00	0.00	0.00	10,000.00	100.00 %
<u>200-409-5400</u> Office Machines & Equipment	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
Expense Total:	26,124.00	1,162.84	5,828.96	0.00	20,295.04	77.69 %
Fund: 200 - COURTHOUSE SECURITY Surplus (Defi	-8,024.00	550.48	3,091.44	0.00	11,115.44	138.53 %
Fund: 201 - UPSHUR CO. RECORDS MGMT & PRESERVATION						
Revenue						
<u>201-350-3535</u> Upshur County Records	10,000.00	917.22	5,012.42	0.00	-4,987.58	49.88 %
Revenue Total:	10,000.00	917.22	5,012.42	0.00	-4,987.58	49.88 %
Expense						
<u>201-409-3010</u> Office Supplies	3,000.00	0.00	0.00	1,901.00	1,099.00	36.63 %
<u>201-409-5400</u> Office Machines & Equipment	15,000.00	0.00	0.00	0.00	15,000.00	100.00 %
<u>201-409-5450</u> Furniture & Fixtures	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
<u>201-450-4446</u> Book Restoration	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
Expense Total:	25,000.00	0.00	0.00	1,901.00	23,099.00	92.40 %
Fund: 201 - UPSHUR CO. RECORDS MGMT & PRES	-15,000.00	917.22	5,012.42	-1,901.00	18,111.42	120.74 %
Fund: 202 - LAW LIBRARY						
Revenue						
<u>202-380-3891</u> Law Library	24,000.00	1,410.00	11,183.00	0.00	-12,817.00	53.40 %
Revenue Total:	24,000.00	1,410.00	11,183.00	0.00	-12,817.00	53.40 %

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	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Expense						
<u>202-480-3095</u> Books & Publications	22,000.00	1,891.94	7,297.49	0.00	14,702.51	66.83 %
Expense Total:	22,000.00	1,891.94	7,297.49	0.00	14,702.51	66.83 %
Fund: 202 - LAW LIBRARY Surplus (Deficit):	2,000.00	-481.94	3,885.51	0.00	1,885.51	-94.28 %
Fund: 203 - CHILD PROTECTION FEE						
Revenue						
<u>203-350-3543</u> Family Protection Fee	2,800.00	150.00	1,170.00	0.00	-1,630.00	58.21 %
Revenue Total:	2,800.00	150.00	1,170.00	0.00	-1,630.00	58.21 %
Expense						
<u>203-409-4631</u> Northeast Texas Child Advocacy Center	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
Expense Total:	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
Fund: 203 - CHILD PROTECTION FEE Surplus (Defic	300.00	150.00	1,170.00	0.00	870.00	-290.00 %
Fund: 220 - COUNTY & DISTRICT COURT RECORD PRESERVATION						
Revenue						
<u>220-350-3537</u> District Court 51.708 Record	5,000.00	250.00	2,170.00	0.00	-2,830.00	56.60 %
<u>220-350-3538</u> County Court 51.708 Record	2,300.00	150.00	1,040.00	0.00	-1,260.00	54.78 %
Revenue Total:	7,300.00	400.00	3,210.00	0.00	-4,090.00	56.03 %
Expense						
<u>220-403-4447</u> Record Preservation	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
<u>220-450-4447</u> Record Preservation	6,000.00	0.00	0.00	0.00	6,000.00	100.00 %
Expense Total:	8,000.00	0.00	0.00	0.00	8,000.00	100.00 %
Fund: 220 - COUNTY & DISTRICT COURT RECORD	-700.00	400.00	3,210.00	0.00	3,910.00	558.57 %
Fund: 221 - COUNTY & DISTRICT COURT TECHNOLOGY FUND						
Revenue						
<u>221-350-3539</u> District Court	300.00	34.31	173.17	0.00	-126.83	42.28 %
<u>221-350-3540</u> County Court	650.00	73.62	309.37	0.00	-340.63	52.40 %
Revenue Total:	950.00	107.93	482.54	0.00	-467.46	49.21 %
Expense						
<u>221-403-5200</u> Computer Equipment	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
<u>221-450-5200</u> Computer Equipment	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
Expense Total:	4,000.00	0.00	0.00	0.00	4,000.00	100.00 %
Fund: 221 - COUNTY & DISTRICT COURT TECHNOL	-3,050.00	107.93	482.54	0.00	3,532.54	115.82 %
Fund: 222 - DISTRICT CLERK RECORDS MANAGEMENT FUND						
Revenue						
<u>222-350-3533</u> District Clerk Records Management Fund-	3,900.00	251.44	1,825.74	0.00	-2,074.26	53.19 %
Revenue Total:	3,900.00	251.44	1,825.74	0.00	-2,074.26	53.19 %
Expense						
<u>222-450-1900</u> Salary Supplements	2,400.00	200.00	1,000.00	0.00	1,400.00	58.33 %
<u>222-450-2200</u> FICA Taxes	184.00	14.17	70.68	0.00	113.32	61.59 %
<u>222-450-2300</u> Retirement Match	150.00	12.25	64.09	0.00	85.91	57.27 %
<u>222-450-4446</u> Book Restoration	4,800.00	0.00	0.00	0.00	4,800.00	100.00 %
Expense Total:	7,534.00	226.42	1,134.77	0.00	6,399.23	84.94 %
Fund: 222 - DISTRICT CLERK RECORDS MANAGEM	-3,634.00	25.02	690.97	0.00	4,324.97	119.01 %
Fund: 223 - DISTRICT CLERK'S RECORD ARCHIVE						
Revenue						
<u>223-350-3547</u> District Clerk's Record Archive - Other Fee	6,500.00	400.00	3,070.00	0.00	-3,430.00	52.77 %
<u>223-370-3700</u> Interest	60.00	35.01	165.72	0.00	105.72	276.20 %
Revenue Total:	6,560.00	435.01	3,235.72	0.00	-3,324.28	50.68 %
Expense						
<u>223-450-4445</u> Records Indexing	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
Expense Total:	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
Fund: 223 - DISTRICT CLERK'S RECORD ARCHIVE S	1,560.00	435.01	3,235.72	0.00	1,675.72	-107.42 %

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	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 224 - COUNTY CLERK RECORDS MANAGEMENT FEE						
Revenue						
<u>224-350-3534</u> Records Management Fee	85,000.00	7,736.00	37,763.31	0.00	-47,236.69	55.57 %
Revenue Total:	85,000.00	7,736.00	37,763.31	0.00	-47,236.69	55.57 %
Expense						
<u>224-403-1200</u> Salary Regular Employee	22,320.00	1,860.00	9,300.00	0.00	13,020.00	58.33 %
<u>224-403-2200</u> FICA Taxes	1,707.00	133.70	668.43	0.00	1,038.57	60.84 %
<u>224-403-2300</u> Retirement Match	1,393.00	113.84	595.95	0.00	797.05	57.22 %
<u>224-403-5250</u> Computer Software	100,000.00	0.00	0.00	0.00	100,000.00	100.00 %
Expense Total:	125,420.00	2,107.54	10,564.38	0.00	114,855.62	91.58 %
	-40,420.00	5,628.46	27,198.93	0.00	67,618.93	167.29 %
Fund: 225 - COUNTY CLERK RECORDS ARCHIVE FEE						
Revenue						
<u>225-350-3550</u> Records Archive Fee	85,000.00	7,690.00	37,490.00	0.00	-47,510.00	55.89 %
Revenue Total:	85,000.00	7,690.00	37,490.00	0.00	-47,510.00	55.89 %
Expense						
<u>225-403-1200</u> Salary Regular Employee	10,800.00	900.00	4,500.00	0.00	6,300.00	58.33 %
<u>225-403-2200</u> FICA Taxes	918.00	64.76	323.80	0.00	594.20	64.73 %
<u>225-403-2300</u> Retirement Match	780.00	55.08	288.36	0.00	491.64	63.03 %
<u>225-403-4447</u> Records Preservation	100,000.00	0.00	300.00	0.00	99,700.00	99.70 %
<u>225-403-6999</u> Film Storage	3,840.00	0.00	0.00	0.00	3,840.00	100.00 %
Expense Total:	116,338.00	1,019.84	5,412.16	0.00	110,925.84	95.35 %
	-31,338.00	6,670.16	32,077.84	0.00	63,415.84	202.36 %
Fund: 226 - ELECTION REFUND ACCOUNT						
Revenue						
<u>226-380-3807</u> Contracted Elections	2,300.00	0.00	5,723.53	0.00	3,423.53	248.85 %
Revenue Total:	2,300.00	0.00	5,723.53	0.00	3,423.53	148.85 %
Expense						
<u>226-490-3040</u> Election Materials	800.00	0.00	0.00	0.00	800.00	100.00 %
<u>226-490-3041</u> LAT Notice Publications	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
<u>226-490-3042</u> Spanish Audio Recordings	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
<u>226-490-3043</u> Voting Kits	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
<u>226-490-3044</u> Sample Ballot Paper	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
<u>226-490-3380</u> Miscellaneous Expenses	5,200.00	1,550.00	5,050.00	0.00	150.00	2.88 %
Expense Total:	10,000.00	1,550.00	5,050.00	0.00	4,950.00	49.50 %
	-7,700.00	-1,550.00	673.53	0.00	8,373.53	108.75 %
Fund: 227 - JP COURT TECHNOLOGY FUND						
Revenue						
<u>227-350-3545</u> Jp Court Technology Fund	7,000.00	742.91	3,550.69	0.00	-3,449.31	49.28 %
Revenue Total:	7,000.00	742.91	3,550.69	0.00	-3,449.31	49.28 %
Expense						
<u>227-409-4495</u> Contracted Services	5,000.00	438.00	1,714.00	0.00	3,286.00	65.72 %
<u>227-409-4502</u> Educational Expense	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
<u>227-409-5200</u> Computer Equipment	10,000.00	1,932.63	1,932.63	1,062.14	7,005.23	70.05 %
<u>227-409-5400</u> Office Machines & Equipment	10,000.00	0.00	0.00	0.00	10,000.00	100.00 %
Expense Total:	27,000.00	2,370.63	3,646.63	1,062.14	22,291.23	82.56 %
	-20,000.00	-1,627.72	-95.94	-1,062.14	18,841.92	94.21 %
Fund: 228 - CHSJP-JP COURTHOUSE SECURITY						
Revenue						
<u>228-350-3548</u> ChsJP-Jp Courthouse Security	1,900.00	184.45	859.43	0.00	-1,040.57	54.77 %
Revenue Total:	1,900.00	184.45	859.43	0.00	-1,040.57	54.77 %
Expense						
<u>228-451-4495</u> Contracted Services	1,000.00	49.99	299.94	299.94	400.12	40.01 %

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	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<u>228-453-4495</u> Contracted Services	1,700.00	118.92	237.84	0.00	1,462.16	86.01 %
Expense Total:	2,700.00	168.91	537.78	299.94	1,862.28	68.97 %
Fund: 228 - CHSJP-JP COURTHOUSE SECURITY Sur	-800.00	15.54	321.65	-299.94	821.71	102.71 %
Fund: 229 - JUDICIAL EDUCATION						
Revenue						
<u>229-350-3542</u> Judicial Education Fund	700.00	60.00	225.00	0.00	-475.00	67.86 %
Revenue Total:	700.00	60.00	225.00	0.00	-475.00	67.86 %
Expense						
<u>229-426-4502</u> Educational Expense	3,000.00	0.00	0.00	0.00	3,000.00	100.00 %
Expense Total:	3,000.00	0.00	0.00	0.00	3,000.00	100.00 %
Fund: 229 - JUDICIAL EDUCATION Surplus (Deficit)	-2,300.00	60.00	225.00	0.00	2,525.00	109.78 %
Fund: 230 - COURT-INITIATED GUARDIANSHIP						
Revenue						
<u>230-350-3551</u> Guardianship - Court Costs & Fees	2,600.00	240.00	900.00	0.00	-1,700.00	65.38 %
Revenue Total:	2,600.00	240.00	900.00	0.00	-1,700.00	65.38 %
Expense						
<u>230-426-4135</u> Court Costs & Services	7,500.00	0.00	0.00	0.00	7,500.00	100.00 %
Expense Total:	7,500.00	0.00	0.00	0.00	7,500.00	100.00 %
Fund: 230 - COURT-INITIATED GUARDIANSHIP Sur	-4,900.00	240.00	900.00	0.00	5,800.00	118.37 %
Fund: 240 - TAX OFFICE VIT INTEREST FUND						
Revenue						
<u>240-370-3700</u> Interest	0.00	0.30	1.45	0.00	1.45	0.00 %
<u>240-370-3701</u> Interest from TAC VIT Account	112.00	0.00	0.00	0.00	-112.00	100.00 %
Revenue Total:	112.00	0.30	1.45	0.00	-110.55	98.71 %
Expense						
<u>240-499-1200</u> Salary Regular Employee	360.00	0.00	0.00	0.00	360.00	100.00 %
<u>240-499-2200</u> FICA Taxes	28.00	0.00	0.00	0.00	28.00	100.00 %
<u>240-499-2300</u> Retirement Match	23.00	0.00	0.00	0.00	23.00	100.00 %
Expense Total:	411.00	0.00	0.00	0.00	411.00	100.00 %
Fund: 240 - TAX OFFICE VIT INTEREST FUND Surpl	-299.00	0.30	1.45	0.00	300.45	100.48 %
Fund: 250 - DA FORFEITURE FUND						
Revenue						
<u>250-370-3700</u> Interest	10.00	4.00	18.73	0.00	8.73	187.30 %
<u>250-380-3810</u> Forfeitures CCP 59	0.00	0.00	626.27	0.00	626.27	0.00 %
Revenue Total:	10.00	4.00	645.00	0.00	635.00	6,350.00 %
Expense						
<u>250-476-3380</u> Miscellaneous Expenses	3,500.00	0.00	100.00	0.00	3,400.00	97.14 %
Expense Total:	3,500.00	0.00	100.00	0.00	3,400.00	97.14 %
Fund: 250 - DA FORFEITURE FUND Surplus (Deficit)	-3,490.00	4.00	545.00	0.00	4,035.00	115.62 %
Fund: 251 - PRETRIAL INTERVENTION PROGRAM						
Revenue						
<u>251-350-3552</u> Pretrial Intervention Program - Revenue	11,000.00	0.00	4,000.00	0.00	-7,000.00	63.64 %
Revenue Total:	11,000.00	0.00	4,000.00	0.00	-7,000.00	63.64 %
Expense						
<u>251-476-1200</u> Salary Regular Employee	10,001.00	833.36	4,166.80	0.00	5,834.20	58.34 %
<u>251-476-2200</u> FICA Taxes	766.00	63.66	318.30	0.00	447.70	58.45 %
<u>251-476-2300</u> Retirement Match	651.00	51.00	267.00	0.00	384.00	58.99 %
<u>251-476-3105</u> Investigative Expenses	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
Expense Total:	13,918.00	948.02	4,752.10	0.00	9,165.90	65.86 %
Fund: 251 - PRETRIAL INTERVENTION PROGRAM	-2,918.00	-948.02	-752.10	0.00	2,165.90	74.23 %

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	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 252 - DISTRICT ATTORNEY LEOSE FUND						
Revenue						
<u>252-330-3321</u> DA LEOSE Funding	0.00	681.52	681.52	0.00	681.52	0.00 %
Revenue Total:	0.00	681.52	681.52	0.00	681.52	0.00 %
Expense						
<u>252-476-4502</u> Educational Expense	130.00	0.00	130.00	0.00	0.00	0.00 %
Expense Total:	130.00	0.00	130.00	0.00	0.00	0.00 %
Fund: 252 - DISTRICT ATTORNEY LEOSE FUND Sur	-130.00	681.52	551.52	0.00	681.52	524.25 %
Fund: 255 - DA ART 102.007 FEES						
Expense						
<u>255-476-4495</u> Contracted Services	187.00	0.00	0.00	0.00	187.00	100.00 %
Expense Total:	187.00	0.00	0.00	0.00	187.00	100.00 %
Fund: 255 - DA ART 102.007 FEES Total:	187.00	0.00	0.00	0.00	187.00	100.00 %
Fund: 270 - STATE FORFEITURE FUND (CCP 59)						
Revenue						
<u>270-370-3700</u> Interest	20.00	3.34	11.20	0.00	-8.80	44.00 %
<u>270-380-3810</u> Forfeitures	0.00	17,327.01	18,845.60	0.00	18,845.60	0.00 %
Revenue Total:	20.00	17,330.35	18,856.80	0.00	18,836.80	94,184.00 %
Expense						
<u>270-560-4495</u> Contracted Services	3,400.00	0.00	0.00	0.00	3,400.00	100.00 %
Expense Total:	3,400.00	0.00	0.00	0.00	3,400.00	100.00 %
Fund: 270 - STATE FORFEITURE FUND (CCP 59) Sur	-3,380.00	17,330.35	18,856.80	0.00	22,236.80	657.89 %
Fund: 271 - FEDERAL FORFEITURE FUND						
Revenue						
<u>271-370-3700</u> Interest	2,400.00	483.62	2,377.75	0.00	-22.25	0.93 %
<u>271-380-3810</u> Forfeitures	0.00	0.00	6,557.46	0.00	6,557.46	0.00 %
Revenue Total:	2,400.00	483.62	8,935.21	0.00	6,535.21	272.30 %
Expense						
<u>271-560-3105</u> Operations & Investigations (a)	7,000.00	0.00	0.00	0.00	7,000.00	100.00 %
<u>271-560-3381</u> Drug & Gang Prevention/Awareness (i)	3,000.00	0.00	0.00	0.00	3,000.00	100.00 %
<u>271-560-3382</u> Awards & Memorials (h)	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
<u>271-560-4130</u> Matching grants (j)	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
<u>271-560-4495</u> Contracted Services (f)	3,000.00	0.00	0.00	0.00	3,000.00	100.00 %
<u>271-560-4502</u> Training and Education (b)	10,000.00	0.00	0.00	0.00	10,000.00	100.00 %
<u>271-560-4520</u> Travel and PerDiem (g)	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
<u>271-560-4650</u> Support of Community Based organizatio	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
<u>271-560-5100</u> Facilities Improvement (c)	0.00	0.00	0.00	0.00	0.00	0.00 %
<u>271-560-5200</u> Equipment (d)	400,000.00	2,370.00	7,746.54	364,224.49	28,028.97	7.01 %
<u>271-560-5350</u> Joint Public Safety Operations (e)	50,000.00	0.00	0.00	0.00	50,000.00	100.00 %
Expense Total:	489,000.00	2,370.00	7,746.54	364,224.49	117,028.97	23.93 %
Fund: 271 - FEDERAL FORFEITURE FUND Surplus (	-486,600.00	-1,886.38	1,188.67	-364,224.49	123,564.18	25.39 %
Fund: 272 - LAW ENFORCEMENT EDUCATION FUND						
Revenue						
<u>272-330-3321</u> Sheriff LEOSE Funding	0.00	4,852.74	4,852.74	0.00	4,852.74	0.00 %
Revenue Total:	0.00	4,852.74	4,852.74	0.00	4,852.74	0.00 %
Expense						
<u>272-560-4502</u> Educational Expense	9,891.00	0.00	172.00	0.00	9,719.00	98.26 %
Expense Total:	9,891.00	0.00	172.00	0.00	9,719.00	98.26 %
Fund: 272 - LAW ENFORCEMENT EDUCATION FUN	-9,891.00	4,852.74	4,680.74	0.00	14,571.74	147.32 %

Auditor's Budget Report

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	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 274 - PROJECT LIFESAVER						
Expense						
<u>274-560-3380</u> Miscellaneous Expenses	500.00	0.00	0.00	0.00	500.00	100.00 %
Expense Total:	500.00	0.00	0.00	0.00	500.00	100.00 %
Fund: 274 - PROJECT LIFESAVER Total:						
500.00	0.00	0.00	0.00	0.00	500.00	100.00 %
Fund: 276 - LOCAL LAW ENFORCEMENT GRANTS						
Revenue						
<u>276-330-3330</u> TAPEIT grant	500.00	0.00	500.00	0.00	0.00	0.00 %
Revenue Total:	500.00	0.00	500.00	0.00	0.00	0.00 %
Expense						
<u>276-560-5100</u> TAPEIT property room grant equipment	500.00	0.00	476.64	0.00	23.36	4.67 %
<u>276-560-5750</u> Miscellaneous-WalMart grant exp	1,100.00	0.00	0.00	0.00	1,100.00	100.00 %
Expense Total:	1,600.00	0.00	476.64	0.00	1,123.36	70.21 %
Fund: 276 - LOCAL LAW ENFORCEMENT GRANTS S	-1,100.00	0.00	23.36	0.00	1,123.36	102.12 %
Fund: 290 - DID CONSTABLE #2						
Revenue						
<u>290-370-3700</u> Interest	5.00	2.78	13.62	0.00	8.62	272.40 %
Revenue Total:	5.00	2.78	13.62	0.00	8.62	172.40 %
Expense						
<u>290-409-3110</u> Uniforms & Accessories	2,300.00	0.00	0.00	0.00	2,300.00	100.00 %
<u>290-409-4495</u> Contracted Services	100.00	0.00	0.00	0.00	100.00	100.00 %
<u>290-409-5350</u> Communication Equipment	300.00	0.00	0.00	0.00	300.00	100.00 %
<u>290-409-5425</u> Photography & Video Equipment	100.00	0.00	0.00	0.00	100.00	100.00 %
Expense Total:	2,800.00	0.00	0.00	0.00	2,800.00	100.00 %
Fund: 290 - DID CONSTABLE #2 Surplus (Deficit):	-2,795.00	2.78	13.62	0.00	2,808.62	100.49 %
Fund: 291 - LEOSE CONSTABLE #1						
Revenue						
<u>291-330-3321</u> Constable 1 LEOSE Funding	0.00	681.52	681.52	0.00	681.52	0.00 %
Revenue Total:	0.00	681.52	681.52	0.00	681.52	0.00 %
Expense						
<u>291-551-4502</u> Educational Expense	3,200.00	0.00	0.00	0.00	3,200.00	100.00 %
Expense Total:	3,200.00	0.00	0.00	0.00	3,200.00	100.00 %
Fund: 291 - LEOSE CONSTABLE #1 Surplus (Deficit):	-3,200.00	681.52	681.52	0.00	3,881.52	121.30 %
Fund: 292 - LEOSE CONSTABLE #2						
Revenue						
<u>292-330-3321</u> Constable 2 LEOSE Funding	0.00	681.52	681.52	0.00	681.52	0.00 %
Revenue Total:	0.00	681.52	681.52	0.00	681.52	0.00 %
Expense						
<u>292-552-4502</u> Educational Expense	6,500.00	0.00	0.00	0.00	6,500.00	100.00 %
Expense Total:	6,500.00	0.00	0.00	0.00	6,500.00	100.00 %
Fund: 292 - LEOSE CONSTABLE #2 Surplus (Deficit):	-6,500.00	681.52	681.52	0.00	7,181.52	110.48 %
Fund: 293 - LEOSE CONSTABLE #3						
Revenue						
<u>293-330-3321</u> Constable 3 LEOSE Funding	0.00	681.52	681.52	0.00	681.52	0.00 %
Revenue Total:	0.00	681.52	681.52	0.00	681.52	0.00 %
Expense						
<u>293-553-4502</u> Educational Expense	5,300.00	0.00	0.00	0.00	5,300.00	100.00 %
Expense Total:	5,300.00	0.00	0.00	0.00	5,300.00	100.00 %
Fund: 293 - LEOSE CONSTABLE #3 Surplus (Deficit):	-5,300.00	681.52	681.52	0.00	5,981.52	112.86 %

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 294 - LEOSE CONSTABLE #4						
Revenue						
<u>294-330-3321</u> Constable 4 LEOSE Funding	0.00	681.52	681.52	0.00	681.52	0.00 %
Revenue Total:	0.00	681.52	681.52	0.00	681.52	0.00 %
Expense						
<u>294-554-4502</u> Educational Expense	6,600.00	0.00	0.00	0.00	6,600.00	100.00 %
Expense Total:	6,600.00	0.00	0.00	0.00	6,600.00	100.00 %
Fund: 294 - LEOSE CONSTABLE #4 Surplus (Deficit)	-6,600.00	681.52	681.52	0.00	7,281.52	110.33 %
Fund: 300 - FAMILY VIOLENCE INTERVENTION PROGRAM						
Revenue						
<u>300-330-3307</u> Family Violence Grant	66,620.00	5,075.78	25,412.29	0.00	-41,207.71	61.85 %
<u>300-330-3311</u> Family Violence Matching Funds	26,030.00	1,687.04	8,513.83	0.00	-17,516.17	67.29 %
<u>300-390-3920</u> Match From Insurance Fund	9,843.00	1,046.07	5,169.69	0.00	-4,673.31	47.48 %
Revenue Total:	102,493.00	7,808.89	39,095.81	0.00	-63,397.19	61.86 %
Expense						
<u>300-476-1200</u> Salary Regular Employee	73,200.00	5,933.34	29,666.70	0.00	43,533.30	59.47 %
<u>300-476-2200</u> FICA Taxes	5,600.00	443.26	2,216.30	0.00	3,383.70	60.42 %
<u>300-476-2300</u> Retirement Match	4,831.00	363.12	1,901.04	0.00	2,929.96	60.65 %
<u>300-476-2400</u> Workers' Comp	212.00	14.79	80.97	0.00	131.03	61.81 %
<u>300-476-2500</u> Unemployment Comp	183.00	8.31	61.11	0.00	121.89	66.61 %
<u>300-476-2930</u> Insurance Premiums	9,843.00	1,046.07	5,169.69	0.00	4,673.31	47.48 %
<u>300-476-4502</u> Educational Expense	2,500.00	0.00	0.00	600.00	1,900.00	76.00 %
Expense Total:	96,369.00	7,808.89	39,095.81	600.00	56,673.19	58.81 %
Fund: 300 - FAMILY VIOLENCE INTERVENTION PR	6,124.00	0.00	0.00	-600.00	-6,724.00	109.80 %
Fund: 308 - VICTIMS' ASSISTANCE GRANT						
Revenue						
<u>308-330-3307</u> Grant Revenue - VOCA Grant	48,080.00	4,313.47	21,641.22	0.00	-26,438.78	54.99 %
<u>308-330-3311</u> Cash Match from General Fund	2,171.00	-1,582.80	296.39	0.00	-1,874.61	86.35 %
<u>308-390-3920</u> Match from Insurance Fund	9,912.00	1,839.58	5,109.95	0.00	-4,802.05	48.45 %
Revenue Total:	60,163.00	4,570.25	27,047.56	0.00	-33,115.44	55.04 %
Expense						
<u>308-476-1200</u> Salary Regular Employee	36,075.00	5,295.98	19,118.54	0.00	16,956.46	47.00 %
<u>308-476-2200</u> FICA Taxes	2,760.00	280.32	1,289.48	0.00	1,470.52	53.28 %
<u>308-476-2300</u> Retirement Match	2,212.00	234.98	1,132.48	0.00	1,079.52	48.80 %
<u>308-476-2400</u> Workers Comp	102.00	9.57	48.25	0.00	53.75	52.70 %
<u>308-476-2500</u> Unemployment	102.00	5.38	36.56	0.00	65.44	64.16 %
<u>308-476-2930</u> Insurance Expense	9,912.00	-3,679.16	0.00	0.00	9,912.00	100.00 %
<u>308-476-2931</u> VOCA Personnel Match	0.00	-1,456.38	296.39	0.00	-296.39	0.00 %
<u>308-476-2932</u> VOCA Health-Life Ins. Match	0.00	4,701.15	5,109.95	0.00	-5,109.95	0.00 %
<u>308-476-3010</u> Supplies & Operating	2,000.00	0.00	15.98	0.00	1,984.02	99.20 %
<u>308-476-3011</u> VOCA Supplies/Equipment Match	0.00	0.00	4.00	0.00	-4.00	0.00 %
<u>308-476-4502</u> Travel & Training	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
Expense Total:	55,163.00	5,391.84	27,051.63	0.00	28,111.37	50.96 %
Fund: 308 - VICTIMS' ASSISTANCE GRANT Surplus	5,000.00	-821.59	-4.07	0.00	-5,004.07	100.08 %
Fund: 309 - SHERIFF NIBRS GRANT						
Revenue						
<u>309-330-3321</u> Grant Revenue	356,624.00	0.00	89,133.00	0.00	-267,491.00	75.01 %
Revenue Total:	356,624.00	0.00	89,133.00	0.00	-267,491.00	75.01 %
Expense						
<u>309-560-7000</u> NIBRS Hardware and Software Instillation	356,624.00	0.00	89,133.00	267,399.00	92.00	0.03 %
Expense Total:	356,624.00	0.00	89,133.00	267,399.00	92.00	0.03 %
Fund: 309 - SHERIFF NIBRS GRANT Surplus (Defici	0.00	0.00	0.00	-267,399.00	-267,399.00	0.00 %

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	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 322 - PWSC GRANT #7216469						
Revenue	0.00	0.00	3,000.00	0.00	3,000.00	0.00 %
<u>322-330-3310</u> Pritchett Water Grant	0.00	0.00	3,000.00	0.00	3,000.00	0.00 %
Revenue Total:	0.00	0.00	3,000.00	0.00	3,000.00	0.00 %
Expense	0.00	0.00	3,000.00	0.00	-3,000.00	0.00 %
<u>322-409-3503</u> General Administration	0.00	0.00	3,000.00	0.00	-3,000.00	0.00 %
Expense Total:	0.00	0.00	3,000.00	0.00	-3,000.00	0.00 %
Fund: 322 - PWSC GRANT #7216469 Surplus (Defi	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 701 - CHILD SAFETY						
Revenue	700.00	25.00	120.08	0.00	-579.92	82.85 %
<u>701-350-3549</u> Child	700.00	25.00	120.08	0.00	-579.92	82.85 %
Revenue Total:	700.00	25.00	120.08	0.00	-579.92	82.85 %
Expense	700.00	0.00	0.00	0.00	700.00	100.00 %
<u>701-409-6998</u> Child Safety	700.00	0.00	0.00	0.00	700.00	100.00 %
Expense Total:	700.00	0.00	0.00	0.00	700.00	100.00 %
Fund: 701 - CHILD SAFETY Surplus (Deficit):	0.00	25.00	120.08	0.00	120.08	0.00 %
Fund: 800 - PERMANENT SCHOOL						
Revenue	150.00	63.47	325.77	0.00	175.77	217.18 %
<u>800-370-3700</u> INTEREST ON PERMANENT FUND	150.00	63.47	325.77	0.00	175.77	117.18 %
Revenue Total:	150.00	63.47	325.77	0.00	175.77	117.18 %
Expense	150.00	69.99	318.89	0.00	-168.89	-112.59 %
<u>800-790-9000</u> Transfer out to Available School	150.00	69.99	318.89	0.00	-168.89	-112.59 %
Expense Total:	150.00	69.99	318.89	0.00	-168.89	-112.59 %
Fund: 800 - PERMANENT SCHOOL Surplus (Deficit)	0.00	-6.52	6.88	0.00	6.88	0.00 %
Fund: 801 - AVAILABLE SCHOOL						
Revenue	600.00	149.28	613.93	0.00	13.93	102.32 %
<u>801-370-3700</u> Interest	600.00	149.28	613.93	0.00	13.93	102.32 %
<u>801-380-3803</u> Lease of Land	0.00	0.00	44,486.64	0.00	44,486.64	0.00 %
<u>801-390-3900</u> Transfer In from Perm Fund (Interest)	150.00	69.99	318.89	0.00	168.89	212.59 %
Revenue Total:	750.00	219.27	45,419.46	0.00	44,669.46	5,955.93 %
Expense	275,000.00	0.00	0.00	0.00	275,000.00	100.00 %
<u>801-695-4695</u> Available School Allocations	275,000.00	0.00	0.00	0.00	275,000.00	100.00 %
<u>801-695-4900</u> Available School Ad Valorem Taxes	14,000.00	0.00	15,256.47	0.00	-1,256.47	-8.97 %
Expense Total:	289,000.00	0.00	15,256.47	0.00	273,743.53	94.72 %
Fund: 801 - AVAILABLE SCHOOL Surplus (Deficit):	-288,250.00	219.27	30,162.99	0.00	318,412.99	110.46 %
Report Surplus (Deficit):	-956,042.92	33,747.13	140,302.71	-635,486.57	460,859.06	48.20 %

	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 102 - SALARY						
Revenue	100.00	22.57	80.09	0.00	-19.91	19.91 %
Revenue Surplus (Deficit):	100.00	22.57	80.09	0.00	-19.91	19.91 %
Fund: 102 - SALARY Surplus (Deficit):	100.00	22.57	80.09	0.00	-19.91	19.91 %
Fund: 103 - IRC 125						
Revenue	20.00	4.87	21.99	0.00	1.99	-9.95 %
Revenue Surplus (Deficit):	20.00	4.87	21.99	0.00	1.99	-9.95 %
Fund: 103 - IRC 125 Surplus (Deficit):	20.00	4.87	21.99	0.00	1.99	-9.95 %
Fund: 104 - CETRZ FUND						
Expense	12,140.92	0.00	0.00	0.00	12,140.92	100.00 %
Expense Total:	12,140.92	0.00	0.00	0.00	12,140.92	100.00 %
Fund: 104 - CETRZ FUND Total:	12,140.92	0.00	0.00	0.00	12,140.92	100.00 %
Fund: 200 - COURTHOUSE SECURITY						
Revenue	18,100.00	1,713.32	8,920.40	0.00	-9,179.60	50.72 %
Revenue Surplus (Deficit):	18,100.00	1,713.32	8,920.40	0.00	-9,179.60	50.72 %
Expense	26,124.00	1,162.84	5,828.96	0.00	20,295.04	77.69 %
Expense Total:	26,124.00	1,162.84	5,828.96	0.00	20,295.04	77.69 %
Fund: 200 - COURTHOUSE SECURITY Surplus (Deficit):	-8,024.00	550.48	3,091.44	0.00	11,115.44	138.53 %
Fund: 201 - UPSHUR CO. RECORDS MGMT & PRESERVA						
Revenue	10,000.00	917.22	5,012.42	0.00	-4,987.58	49.88 %
Revenue Surplus (Deficit):	10,000.00	917.22	5,012.42	0.00	-4,987.58	49.88 %
Expense	25,000.00	0.00	0.00	1,901.00	23,099.00	92.40 %
Expense Total:	25,000.00	0.00	0.00	1,901.00	23,099.00	92.40 %
Fund: 201 - UPSHUR CO. RECORDS MGMT & PRESERVA	-15,000.00	917.22	5,012.42	-1,901.00	18,111.42	120.74 %
Fund: 202 - LAW LIBRARY						
Revenue	24,000.00	1,410.00	11,183.00	0.00	-12,817.00	53.40 %
Revenue Surplus (Deficit):	24,000.00	1,410.00	11,183.00	0.00	-12,817.00	53.40 %
Expense	22,000.00	1,891.94	7,297.49	0.00	14,702.51	66.83 %
Expense Total:	22,000.00	1,891.94	7,297.49	0.00	14,702.51	66.83 %
Fund: 202 - LAW LIBRARY Surplus (Deficit):	2,000.00	-481.94	3,885.51	0.00	1,885.51	-94.28 %
Fund: 203 - CHILD PROTECTION FEE						
Revenue	2,800.00	150.00	1,170.00	0.00	-1,630.00	58.21 %
Revenue Surplus (Deficit):	2,800.00	150.00	1,170.00	0.00	-1,630.00	58.21 %
Expense	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
Expense Total:	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
Fund: 203 - CHILD PROTECTION FEE Surplus (Deficit):	300.00	150.00	1,170.00	0.00	870.00	-290.00 %
Fund: 220 - COUNTY & DISTRICT COURT RECORD PRES						
Revenue	7,300.00	400.00	3,210.00	0.00	-4,090.00	56.03 %

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Revenue Surplus (Deficit):	7,300.00	400.00	3,210.00	0.00	-4,090.00	56.03 %
Expense	8,000.00	0.00	0.00	0.00	8,000.00	100.00 %
Expense Total:	8,000.00	0.00	0.00	0.00	8,000.00	100.00 %
Fund: 220 - COUNTY & DISTRICT COURT RECORD PRES	-700.00	400.00	3,210.00	0.00	3,910.00	558.57 %
Fund: 221 - COUNTY & DISTRICT COURT TECHNOLOGY						
Revenue	950.00	107.93	482.54	0.00	-467.46	49.21 %
Revenue Surplus (Deficit):	950.00	107.93	482.54	0.00	-467.46	49.21 %
Expense	4,000.00	0.00	0.00	0.00	4,000.00	100.00 %
Expense Total:	4,000.00	0.00	0.00	0.00	4,000.00	100.00 %
Fund: 221 - COUNTY & DISTRICT COURT TECHNOLOGY	-3,050.00	107.93	482.54	0.00	3,532.54	115.82 %
Fund: 222 - DISTRICT CLERK RECORDS MANAGEMENT						
Revenue	3,900.00	251.44	1,825.74	0.00	-2,074.26	53.19 %
Revenue Surplus (Deficit):	3,900.00	251.44	1,825.74	0.00	-2,074.26	53.19 %
Expense	7,534.00	226.42	1,134.77	0.00	6,399.23	84.94 %
Expense Total:	7,534.00	226.42	1,134.77	0.00	6,399.23	84.94 %
Fund: 222 - DISTRICT CLERK RECORDS MANAGEMENT	-3,634.00	25.02	690.97	0.00	4,324.97	119.01 %
Fund: 223 - DISTRICT CLERK'S RECORD ARCHIVE						
Revenue	6,560.00	435.01	3,235.72	0.00	-3,324.28	50.68 %
Revenue Surplus (Deficit):	6,560.00	435.01	3,235.72	0.00	-3,324.28	50.68 %
Expense	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
Expense Total:	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
Fund: 223 - DISTRICT CLERK'S RECORD ARCHIVE Surplu	1,560.00	435.01	3,235.72	0.00	1,675.72	-107.42 %
Fund: 224 - COUNTY CLERK RECORDS MANAGEMENT F						
Revenue	85,000.00	7,736.00	37,763.31	0.00	-47,236.69	55.57 %
Revenue Surplus (Deficit):	85,000.00	7,736.00	37,763.31	0.00	-47,236.69	55.57 %
Expense	125,420.00	2,107.54	10,564.38	0.00	114,855.62	91.58 %
Expense Total:	125,420.00	2,107.54	10,564.38	0.00	114,855.62	91.58 %
Fund: 224 - COUNTY CLERK RECORDS MANAGEMENT F	-40,420.00	5,628.46	27,198.93	0.00	67,618.93	167.29 %
Fund: 225 - COUNTY CLERK RECORDS ARCHIVE FEE						
Revenue	85,000.00	7,690.00	37,490.00	0.00	-47,510.00	55.89 %
Revenue Surplus (Deficit):	85,000.00	7,690.00	37,490.00	0.00	-47,510.00	55.89 %
Expense	116,338.00	1,019.84	5,412.16	0.00	110,925.84	95.35 %
Expense Total:	116,338.00	1,019.84	5,412.16	0.00	110,925.84	95.35 %
Fund: 225 - COUNTY CLERK RECORDS ARCHIVE FEE Sur	-31,338.00	6,670.16	32,077.84	0.00	63,415.84	202.36 %
Fund: 226 - ELECTION REFUND ACCOUNT						
Revenue	2,300.00	0.00	5,723.53	0.00	3,423.53	-148.85 %
Revenue Surplus (Deficit):	2,300.00	0.00	5,723.53	0.00	3,423.53	-148.85 %
Expense	10,000.00	1,550.00	5,050.00	0.00	4,950.00	49.50 %

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Expense Total:	10,000.00	1,550.00	5,050.00	0.00	4,950.00	49.50 %
Fund: 226 - ELECTION REFUND ACCOUNT Surplus (Defi	-7,700.00	-1,550.00	673.53	0.00	8,373.53	108.75 %
Fund: 227 - JP COURT TECHNOLOGY FUND						
Revenue	7,000.00	742.91	3,550.69	0.00	-3,449.31	49.28 %
Revenue Surplus (Deficit):	7,000.00	742.91	3,550.69	0.00	-3,449.31	49.28 %
Expense	27,000.00	2,370.63	3,646.63	1,062.14	22,291.23	82.56 %
Expense Total:	27,000.00	2,370.63	3,646.63	1,062.14	22,291.23	82.56 %
Fund: 227 - JP COURT TECHNOLOGY FUND Surplus (De	-20,000.00	-1,627.72	-95.94	-1,062.14	18,841.92	94.21 %
Fund: 228 - CHSJP-JP COURTHOUSE SECURITY						
Revenue	1,900.00	184.45	859.43	0.00	-1,040.57	54.77 %
Revenue Surplus (Deficit):	1,900.00	184.45	859.43	0.00	-1,040.57	54.77 %
Expense	2,700.00	168.91	537.78	299.94	1,862.28	68.97 %
Expense Total:	2,700.00	168.91	537.78	299.94	1,862.28	68.97 %
Fund: 228 - CHSJP-JP COURTHOUSE SECURITY Surplus (	-800.00	15.54	321.65	-299.94	821.71	102.71 %
Fund: 229 - JUDICIAL EDUCATION						
Revenue	700.00	60.00	225.00	0.00	-475.00	67.86 %
Revenue Surplus (Deficit):	700.00	60.00	225.00	0.00	-475.00	67.86 %
Expense	3,000.00	0.00	0.00	0.00	3,000.00	100.00 %
Expense Total:	3,000.00	0.00	0.00	0.00	3,000.00	100.00 %
Fund: 229 - JUDICIAL EDUCATION Surplus (Deficit):	-2,300.00	60.00	225.00	0.00	2,525.00	109.78 %
Fund: 230 - COURT-INITIATED GUARDIANSHIP						
Revenue	2,600.00	240.00	900.00	0.00	-1,700.00	65.38 %
Revenue Surplus (Deficit):	2,600.00	240.00	900.00	0.00	-1,700.00	65.38 %
Expense	7,500.00	0.00	0.00	0.00	7,500.00	100.00 %
Expense Total:	7,500.00	0.00	0.00	0.00	7,500.00	100.00 %
Fund: 230 - COURT-INITIATED GUARDIANSHIP Surplus (	-4,900.00	240.00	900.00	0.00	5,800.00	118.37 %
Fund: 240 - TAX OFFICE VIT INTEREST FUND						
Revenue	112.00	0.30	1.45	0.00	-110.55	98.71 %
Revenue Surplus (Deficit):	112.00	0.30	1.45	0.00	-110.55	98.71 %
Expense	411.00	0.00	0.00	0.00	411.00	100.00 %
Expense Total:	411.00	0.00	0.00	0.00	411.00	100.00 %
Fund: 240 - TAX OFFICE VIT INTEREST FUND Surplus (D	-299.00	0.30	1.45	0.00	300.45	100.48 %
Fund: 250 - DA FORFEITURE FUND						
Revenue	10.00	4.00	645.00	0.00	635.00	-6,350.00 %
Revenue Surplus (Deficit):	10.00	4.00	645.00	0.00	635.00	-6,350.00 %
Expense	3,500.00	0.00	100.00	0.00	3,400.00	97.14 %
Expense Total:	3,500.00	0.00	100.00	0.00	3,400.00	97.14 %
Fund: 250 - DA FORFEITURE FUND Surplus (Deficit):	-3,490.00	4.00	545.00	0.00	4,035.00	115.62 %

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Fund: 251 - PRETRIAL INTERVENTION PROGRAM						
Revenue	11,000.00	0.00	4,000.00	0.00	-7,000.00	63.64 %
Revenue Surplus (Deficit):	11,000.00	0.00	4,000.00	0.00	-7,000.00	63.64 %
Expense	13,918.00	948.02	4,752.10	0.00	9,165.90	65.86 %
Expense Total:	13,918.00	948.02	4,752.10	0.00	9,165.90	65.86 %
Fund: 251 - PRETRIAL INTERVENTION PROGRAM Surpl	-2,918.00	-948.02	-752.10	0.00	2,165.90	74.23 %
Fund: 252 - DISTRICT ATTORNEY LEOSE FUND						
Revenue	0.00	681.52	681.52	0.00	681.52	0.00 %
Revenue Surplus (Deficit):	0.00	681.52	681.52	0.00	681.52	0.00 %
Expense	130.00	0.00	130.00	0.00	0.00	0.00 %
Expense Total:	130.00	0.00	130.00	0.00	0.00	0.00 %
Fund: 252 - DISTRICT ATTORNEY LEOSE FUND Surplus (	-130.00	681.52	551.52	0.00	681.52	524.25 %
Fund: 255 - DA ART 102.007 FEES						
Expense	187.00	0.00	0.00	0.00	187.00	100.00 %
Expense Total:	187.00	0.00	0.00	0.00	187.00	100.00 %
Fund: 255 - DA ART 102.007 FEES Total:	187.00	0.00	0.00	0.00	187.00	100.00 %
Fund: 270 - STATE FORFEITURE FUND (CCP 59)						
Revenue	20.00	17,330.35	18,856.80	0.00	18,836.80	14,184.00 %
Revenue Surplus (Deficit):	20.00	17,330.35	18,856.80	0.00	18,836.80	14,184.00 %
Expense	3,400.00	0.00	0.00	0.00	3,400.00	100.00 %
Expense Total:	3,400.00	0.00	0.00	0.00	3,400.00	100.00 %
Fund: 270 - STATE FORFEITURE FUND (CCP 59) Surplus (	-3,380.00	17,330.35	18,856.80	0.00	22,236.80	657.89 %
Fund: 271 - FEDERAL FORFEITURE FUND						
Revenue	2,400.00	483.62	8,935.21	0.00	6,535.21	-272.30 %
Revenue Surplus (Deficit):	2,400.00	483.62	8,935.21	0.00	6,535.21	-272.30 %
Expense	489,000.00	2,370.00	7,746.54	364,224.49	117,028.97	23.93 %
Expense Total:	489,000.00	2,370.00	7,746.54	364,224.49	117,028.97	23.93 %
Fund: 271 - FEDERAL FORFEITURE FUND Surplus (Defici	-486,600.00	-1,886.38	1,188.67	-364,224.49	123,564.18	25.39 %
Fund: 272 - LAW ENFORCEMENT EDUCATION FUND						
Revenue	0.00	4,852.74	4,852.74	0.00	4,852.74	0.00 %
Revenue Surplus (Deficit):	0.00	4,852.74	4,852.74	0.00	4,852.74	0.00 %
Expense	9,891.00	0.00	172.00	0.00	9,719.00	98.26 %
Expense Total:	9,891.00	0.00	172.00	0.00	9,719.00	98.26 %
Fund: 272 - LAW ENFORCEMENT EDUCATION FUND Sur	-9,891.00	4,852.74	4,680.74	0.00	14,571.74	147.32 %
Fund: 274 - PROJECT LIFESAVER						
Expense	500.00	0.00	0.00	0.00	500.00	100.00 %
Expense Total:	500.00	0.00	0.00	0.00	500.00	100.00 %
Fund: 274 - PROJECT LIFESAVER Total:	500.00	0.00	0.00	0.00	500.00	100.00 %

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Fund: 276 - LOCAL LAW ENFORCEMENT GRANTS						
Revenue	500.00	0.00	500.00	0.00	0.00	0.00 %
Revenue Surplus (Deficit):	500.00	0.00	500.00	0.00	0.00	0.00 %
Expense	1,600.00	0.00	476.64	0.00	1,123.36	70.21 %
Expense Total:	1,600.00	0.00	476.64	0.00	1,123.36	70.21 %
Fund: 276 - LOCAL LAW ENFORCEMENT GRANTS Surpl	-1,100.00	0.00	23.36	0.00	1,123.36	102.12 %
Fund: 290 - DID CONSTABLE #2						
Revenue	5.00	2.78	13.62	0.00	8.62	172.40 %
Revenue Surplus (Deficit):	5.00	2.78	13.62	0.00	8.62	-172.40 %
Expense	2,800.00	0.00	0.00	0.00	2,800.00	100.00 %
Expense Total:	2,800.00	0.00	0.00	0.00	2,800.00	100.00 %
Fund: 290 - DID CONSTABLE #2 Surplus (Deficit):	-2,795.00	2.78	13.62	0.00	2,808.62	100.49 %
Fund: 291 - LEOSE CONSTABLE #1						
Revenue	0.00	681.52	681.52	0.00	681.52	0.00 %
Revenue Surplus (Deficit):	0.00	681.52	681.52	0.00	681.52	0.00 %
Expense	3,200.00	0.00	0.00	0.00	3,200.00	100.00 %
Expense Total:	3,200.00	0.00	0.00	0.00	3,200.00	100.00 %
Fund: 291 - LEOSE CONSTABLE #1 Surplus (Deficit):	-3,200.00	681.52	681.52	0.00	3,881.52	121.30 %
Fund: 292 - LEOSE CONSTABLE #2						
Revenue	0.00	681.52	681.52	0.00	681.52	0.00 %
Revenue Surplus (Deficit):	0.00	681.52	681.52	0.00	681.52	0.00 %
Expense	6,500.00	0.00	0.00	0.00	6,500.00	100.00 %
Expense Total:	6,500.00	0.00	0.00	0.00	6,500.00	100.00 %
Fund: 292 - LEOSE CONSTABLE #2 Surplus (Deficit):	-6,500.00	681.52	681.52	0.00	7,181.52	110.48 %
Fund: 293 - LEOSE CONSTABLE #3						
Revenue	0.00	681.52	681.52	0.00	681.52	0.00 %
Revenue Surplus (Deficit):	0.00	681.52	681.52	0.00	681.52	0.00 %
Expense	5,300.00	0.00	0.00	0.00	5,300.00	100.00 %
Expense Total:	5,300.00	0.00	0.00	0.00	5,300.00	100.00 %
Fund: 293 - LEOSE CONSTABLE #3 Surplus (Deficit):	-5,300.00	681.52	681.52	0.00	5,981.52	112.86 %
Fund: 294 - LEOSE CONSTABLE #4						
Revenue	0.00	681.52	681.52	0.00	681.52	0.00 %
Revenue Surplus (Deficit):	0.00	681.52	681.52	0.00	681.52	0.00 %
Expense	6,600.00	0.00	0.00	0.00	6,600.00	100.00 %
Expense Total:	6,600.00	0.00	0.00	0.00	6,600.00	100.00 %
Fund: 294 - LEOSE CONSTABLE #4 Surplus (Deficit):	-6,600.00	681.52	681.52	0.00	7,281.52	110.33 %
Fund: 300 - FAMILY VIOLENCE INTERVENTION PROGRA						
Revenue	102,493.00	7,808.89	39,095.81	0.00	-63,397.19	61.86 %
Revenue Surplus (Deficit):	102,493.00	7,808.89	39,095.81	0.00	-63,397.19	61.86 %

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Expense	96,369.00	7,808.89	39,095.81	600.00	56,673.19	58.81 %
Expense Total:	96,369.00	7,808.89	39,095.81	600.00	56,673.19	58.81 %
Fund: 300 - FAMILY VIOLENCE INTERVENTION PROGRA	6,124.00	0.00	0.00	-600.00	-6,724.00	109.80 %
Fund: 308 - VICTIMS' ASSISTANCE GRANT						
Revenue	60,163.00	4,570.25	27,047.56	0.00	-33,115.44	55.04 %
Revenue Surplus (Deficit):	60,163.00	4,570.25	27,047.56	0.00	-33,115.44	55.04 %
Expense	55,163.00	5,391.84	27,051.63	0.00	28,111.37	50.96 %
Expense Total:	55,163.00	5,391.84	27,051.63	0.00	28,111.37	50.96 %
Fund: 308 - VICTIMS' ASSISTANCE GRANT Surplus (Defi	5,000.00	-821.59	-4.07	0.00	-5,004.07	100.08 %
Fund: 309 - SHERIFF NIBRS GRANT						
Revenue	356,624.00	0.00	89,133.00	0.00	-267,491.00	75.01 %
Revenue Surplus (Deficit):	356,624.00	0.00	89,133.00	0.00	-267,491.00	75.01 %
Expense	356,624.00	0.00	89,133.00	267,399.00	92.00	0.03 %
Expense Total:	356,624.00	0.00	89,133.00	267,399.00	92.00	0.03 %
Fund: 309 - SHERIFF NIBRS GRANT Surplus (Deficit):	0.00	0.00	0.00	-267,399.00	-267,399.00	0.00 %
Fund: 322 - PWSC GRANT #7216469						
Revenue	0.00	0.00	3,000.00	0.00	3,000.00	0.00 %
Revenue Surplus (Deficit):	0.00	0.00	3,000.00	0.00	3,000.00	0.00 %
Expense	0.00	0.00	3,000.00	0.00	-3,000.00	0.00 %
Expense Total:	0.00	0.00	3,000.00	0.00	-3,000.00	0.00 %
Fund: 322 - PWSC GRANT #7216469 Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 701 - CHILD SAFETY						
Revenue	700.00	25.00	120.08	0.00	-579.92	82.85 %
Revenue Surplus (Deficit):	700.00	25.00	120.08	0.00	-579.92	82.85 %
Expense	700.00	0.00	0.00	0.00	700.00	100.00 %
Expense Total:	700.00	0.00	0.00	0.00	700.00	100.00 %
Fund: 701 - CHILD SAFETY Surplus (Deficit):	0.00	25.00	120.08	0.00	120.08	0.00 %
Fund: 800 - PERMANENT SCHOOL						
Revenue	150.00	63.47	325.77	0.00	175.77	-117.18 %
Revenue Surplus (Deficit):	150.00	63.47	325.77	0.00	175.77	-117.18 %
Expense	150.00	69.99	318.89	0.00	-168.89	-112.59 %
Expense Total:	150.00	69.99	318.89	0.00	-168.89	-112.59 %
Fund: 800 - PERMANENT SCHOOL Surplus (Deficit):	0.00	-6.52	6.88	0.00	6.88	0.00 %
Fund: 801 - AVAILABLE SCHOOL						
Revenue	750.00	219.27	45,419.46	0.00	44,669.46	-5,955.93 %
Revenue Surplus (Deficit):	750.00	219.27	45,419.46	0.00	44,669.46	-5,955.93 %
Expense	289,000.00	0.00	15,256.47	0.00	273,743.53	94.72 %

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Expense Total:	289,000.00	0.00	15,256.47	0.00	273,743.53	94.72 %
Fund: 801 - AVAILABLE SCHOOL Surplus (Deficit):	-288,250.00	219.27	30,162.99	0.00	318,412.99	110.46 %
Report Surplus (Deficit):	-956,042.92	33,747.13	140,302.71	-635,486.57	460,859.06	48.20 %

Fund Summary

Fund	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
102 - SALARY	100.00	22.57	80.09	0.00	-19.91
103 - IRC 125	20.00	4.87	21.99	0.00	1.99
104 - CETRZ FUND	-12,140.92	0.00	0.00	0.00	12,140.92
200 - COURTHOUSE SECURITY	-8,024.00	550.48	3,091.44	0.00	11,115.44
201 - UPSHUR CO. RECORDS MGMT & PRESERVATION	-15,000.00	917.22	5,012.42	-1,901.00	18,111.42
202 - LAW LIBRARY	2,000.00	-481.94	3,885.51	0.00	1,885.51
203 - CHILD PROTECTION FEE	300.00	150.00	1,170.00	0.00	870.00
220 - COUNTY & DISTRICT COURT RECORD PRESERVATION	-700.00	400.00	3,210.00	0.00	3,910.00
221 - COUNTY & DISTRICT COURT TECHNOLOGY FUND	-3,050.00	107.93	482.54	0.00	3,532.54
222 - DISTRICT CLERK RECORDS MANAGEMENT FUND	-3,634.00	25.02	690.97	0.00	4,324.97
223 - DISTRICT CLERK'S RECORD ARCHIVE	1,560.00	435.01	3,235.72	0.00	1,675.72
224 - COUNTY CLERK RECORDS MANAGEMENT FEE	-40,420.00	5,628.46	27,198.93	0.00	67,618.93
225 - COUNTY CLERK RECORDS ARCHIVE FEE	-31,338.00	6,670.16	32,077.84	0.00	63,415.84
226 - ELECTION REFUND ACCOUNT	-7,700.00	-1,550.00	673.53	0.00	8,373.53
227 - JP COURT TECHNOLOGY FUND	-20,000.00	-1,627.72	-95.94	-1,062.14	18,841.92
228 - CHSJP-JP COURTHOUSE SECURITY	-800.00	15.54	321.65	-299.94	821.71
229 - JUDICIAL EDUCATION	-2,300.00	60.00	225.00	0.00	2,525.00
230 - COURT-INITIATED GUARDIANSHIP	-4,900.00	240.00	900.00	0.00	5,800.00
240 - TAX OFFICE VIT INTEREST FUND	-299.00	0.30	1.45	0.00	300.45
250 - DA FORFEITURE FUND	-3,490.00	4.00	545.00	0.00	4,035.00
251 - PRETRIAL INTERVENTION PROGRAM	-2,918.00	-948.02	-752.10	0.00	2,165.90
252 - DISTRICT ATTORNEY LEOSE FUND	-130.00	681.52	551.52	0.00	681.52
255 - DA ART 102.007 FEES	-187.00	0.00	0.00	0.00	187.00
270 - STATE FORFEITURE FUND (CCP 59)	-3,380.00	17,330.35	18,856.80	0.00	22,236.80
271 - FEDERAL FORFEITURE FUND	-486,600.00	-1,886.38	1,188.67	-364,224.49	123,564.18
272 - LAW ENFORCEMENT EDUCATION FUND	-9,891.00	4,852.74	4,680.74	0.00	14,571.74
274 - PROJECT LIFESAVER	-500.00	0.00	0.00	0.00	500.00
276 - LOCAL LAW ENFORCEMENT GRANTS	-1,100.00	0.00	23.36	0.00	1,123.36
290 - DID CONSTABLE #2	-2,795.00	2.78	13.62	0.00	2,808.62
291 - LEOSE CONSTABLE #1	-3,200.00	681.52	681.52	0.00	3,881.52
292 - LEOSE CONSTABLE #2	-6,500.00	681.52	681.52	0.00	7,181.52
293 - LEOSE CONSTABLE #3	-5,300.00	681.52	681.52	0.00	5,981.52
294 - LEOSE CONSTABLE #4	-6,600.00	681.52	681.52	0.00	7,281.52
300 - FAMILY VIOLENCE INTERVENTION PROGRAM	6,124.00	0.00	0.00	-600.00	-6,724.00
308 - VICTIMS' ASSISTANCE GRANT	5,000.00	-821.59	-4.07	0.00	-5,004.07
309 - SHERIFF NIBRS GRANT	0.00	0.00	0.00	-267,399.00	-267,399.00
322 - PWSC GRANT #7216469	0.00	0.00	0.00	0.00	0.00
701 - CHILD SAFETY	0.00	25.00	120.08	0.00	120.08
800 - PERMANENT SCHOOL	0.00	-6.52	6.88	0.00	6.88
801 - AVAILABLE SCHOOL	-288,250.00	219.27	30,162.99	0.00	318,412.99
Report Surplus (Deficit):	-956,042.92	33,747.13	140,302.71	-635,486.57	460,859.06

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COUNTY AUDITOR'S REPORT

SHERIFF'S DEPARTMENT JAIL COMMISSARY AUDIT

FISCAL YEAR 2018



March 6, 2019

Connie Williams, C.P.A

Upshur County Auditor

Upshur County Auditor

P.O. Box 730
Gilmer, TX 75644
(903) 843-4001



Connie Williams

County Auditor
Linda Sikes
Assistant Auditor
Greg Dodson
Assistant Auditor

March 6, 2019

Sheriff Larry Webb
Upshur County Sheriff's Office
405 Titus Street
Gilmer, Texas 75644

RE: Sheriff's Office Jail Commissary Audit for Fiscal Year 2018

Sheriff Webb;

Pursuant to Texas Local Government Code 351.0415, the Upshur County Auditor's Office performed procedures to examine the Sheriff's Department Jail Commissary (Commissary) and Inmate Welfare accounts, and to report the results to the Texas Commission on Jail Standards in accordance with Texas Government Code (TGC) 511.16 (a).

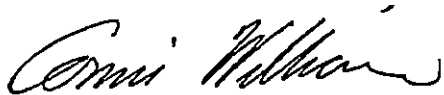
As part of the procedures performed, we reviewed the Commissary Services Agreement dated August 15, 2018 between Keefe Commissary Network (Keefe) and the Upshur County Sheriff's Office. We also reviewed the Inmate Telephone Service Agreement dated November 30, 2016 between NCIC Inmate Telephone Service and Upshur County. In addition, we selectively tested supporting documentation to determine whether:

- Funds collected from inmates at time of incarceration were accurately noted on Property Sheets, accurately posted to inmates' trust accounts, and deposited into the Inmate Trust Fund account in a timely manner.
- Keefe Commissary was reporting the correct amount for Adjusted Gross Sales and that commission payments were made timely and in agreement with contract terms.
- Disbursements from the Inmate Trust account and Inmate Welfare account were in compliance with statute and that checks were dually signed by authorized signors.
- Existence of appropriate internal controls over the Commissary operations.
- Bank reconciliations were accurately completed and timely submitted to the County Auditor's Office for review.
- All proceeds from the sale of Commissary items, pre-paid phone cards and e-cigarettes was deposited or transferred to the Inmate Welfare account.

The enclosed Auditor's Report presents an overview of the Sheriff's Office Jail Commissary (Commissary) and Inmate Welfare accounts, the results of our audit and suggested opportunities for procedural improvements.

Please accept my gratitude and appreciation for the assistance and cooperation we received, from you and your staff, in completing the audit.

Sincerely,

A handwritten signature in cursive script, appearing to read "Connie Williams".

Connie Williams
Upshur County Auditor

cc: Upshur County Judge Todd Tefteller
Commissioners:
Frank Berka
Paula Gentry
Jay Miller
Dustin Nicholson
Chief James Grunden

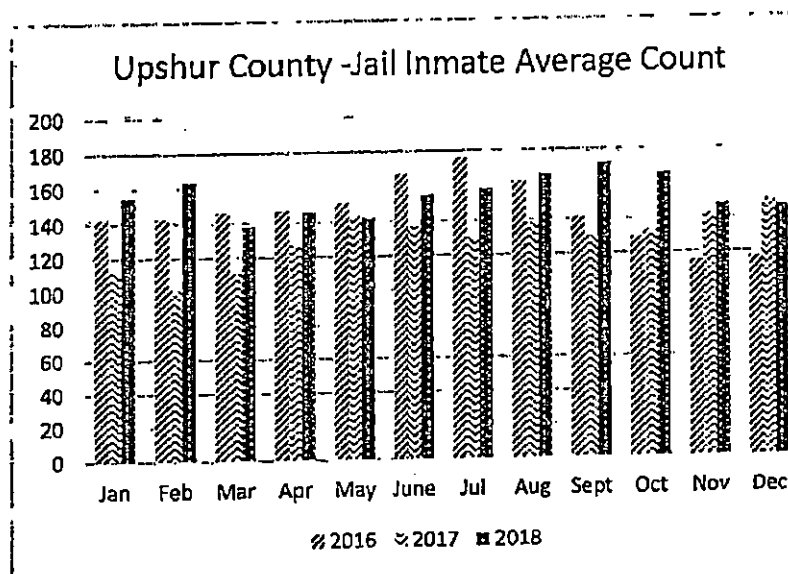
Results of this audit are mailed to:
Texas Commission of Jail Standards
Attn: Shannon Herklotz,
P.O. Box 12985
Austin, Texas 78711

OVERVIEW

The Sheriff's Office operates the Upshur County Jail located at 405 Titus Street. On August 15, 2018, the Sheriff's Office entered into a five (5) year Agreement whereby Keefe Commissary Network, LLC (Keefe) would provide Commissary services for the jail. Pursuant to the Agreement, the Upshur County Sheriff's Office receives a commission in an amount equal to 38.5 % of adjusted gross sales of commissary items. The Agreement will automatically renew for successive one year terms thereafter, unless either party gives notice in writing no less than 90 days prior to expiration of any term.

The Commissary sells food products, hygiene supplies, clothing, and writing materials that are not provided to inmates by the County. Inmate Commissary Trust Accounts (Trust Account) are established with funds in the inmates' possession at the time of incarceration and credited with any deposits thereafter. Inmates place orders for Commissary items, subject to availability of funds, via phone by entering their individual inmate booking number (SO number) and pin linked to their Trust Account. Currently, only check or money orders are accepted for additional deposits to Trust Accounts subsequent to incarceration, however Keefe is in the process of implementing a Kiosk, to be located in the lobby by which deposits to individual inmate Trust Accounts may be made by cash or debit/credit card.

The Upshur County Jail has a maximum capacity of 226 inmates. The chart below presents comparative results of the average inmate population for the jail for calendar years ended December 2016, 2017 and 2018.



In addition to Commissary items, inmates may also purchase pre-paid phone cards and e-cigarettes utilizing funds available in their Trust Account. The Office purchases the phone cards and e-cigarettes on an "as-needed basis" and is provided a discount on sale price of approximately 60 % on the phone cards and 80 % on the e-cigarettes.

Proceeds generated from the commission paid on Commissary proceeds and the sale of e-cigarettes and phone cards are deposited into a separate bank account entitled Inmate Welfare Fund. As provided in section 351.0415 (C) of the Local Government Code (LGC), the proceeds from a county jail Commissary may be used only for the following five purposes: (1) fund, staff and equip a program addressing the needs of the inmates, (2) supply inmates with clothing, writing materials and hygiene supplies (3) establish, staff, and equip the Commissary operation and fund the salaries of staff responsible for managing the inmates' commissary accounts, (4) fund, staff, and equip both an educational and law library, or (5) fund physical plant improvements, technology, equipment, programs, services and activities that provide for well-being, safety, and security of the inmates and facilities.

On November 4, 2010, the Attorney General of Texas issued Opinion No. GA-0814. The summary information provided states "Revenue from the sale of prepaid phone cards in the county jail commissary should be credited to the sheriff for the use of county jail inmates rather than to the general fund of the county".

RESULTS

Based on the review procedures performed for the Jail Commissary and in accordance with LGC 351.0415 and section 511.016 of the Texas Government Code(TGC) the following was noted:

- Adequate procedures are in place to ensure that funds in an inmate's possession at the time of incarceration are accurately posted to the inmate's individual Commissary Trust Account and deposited into the Inmate Trust bank account. At the time of book-in funds retrieved from the inmate are recorded on the Inmate Property Sheet which is signed by the inmate. Funds are placed in an envelope, marked with the inmate's booking number and name, and transported to the control room for crediting to the inmate's trust account and safekeeping until a bank deposit is prepared.
- Keefe made timely monthly payments for commissions earned on Commissary sales and proceeds were correctly deposited into the Inmate Welfare account in a timely manner.

- Cleared checks drawn on the Inmate Welfare account were reviewed to verify appropriate use of funds. We determined that Commissary proceeds were used for the benefit of the inmates or to fund, staff and equip Commissary operations in accordance with LCG section 351.0415 (c).
- Cleared checks on the Inmate Trust account were reviewed to verify appropriate use of funds. We determined that disbursements were made either in payment of Commissary products ordered or sold to inmates or to reimburse inmates upon release or transport from the jail, in accordance with LCG section 351.0415 (c).
- Separation of duties is evident in the management of both the Inmate Trust account and Inmate Welfare account. The individual primarily responsible for generating cash disbursements from both accounts is not responsible for either the monthly bank reconciliations or bank deposits. The individual preparing the monthly bank reconciliations is not an authorized signor. Additionally, the individual preparing the bank deposit for the Inmate Trust account reconciles the receipts entered for posting funds to the inmates' trust accounts to the total deposit.

OPPORTUNITIES FOR IMPROVEMENT

- Upon review of the authorized signature cards for the Inmate Trust account we noted that of the 16 authorized signors, seven (7) of the signors were not currently active employees. Additionally, one of the authorized signors had transferred to another department within the County. Although it is necessary to have an adequate number of signors to ensure that dual signatures may be obtained on checks disbursed at the time an inmate is released or transferred, updating the list of authorized signors is an important internal control. All five (5) authorized signors on the Inmate Welfare account were active employees.

Recommendation: The authorized signors list for the Inmate Trust account should be updated as soon as possible.

- Per the contract with Keefe dated August 15, 2018, the Sheriff's Office is to be paid 38.5 % of Adjusted Gross Sales. However, for sales made for the months of August 2018 through January 2019 the calculated rate used for commission payments was 35%. The error was noted by Keefe in February and a check was issued on February 18, 2018 to reimburse the Sheriff's Office for the difference.

Recommendation: The report that is submitted by Keefe with each check should be reviewed to ensure the correct gross sales amount for the commission period agrees with the Commissary Sales report and that the commission percentage is correct.

• A sample of deposits made to the Inmate Trust Account was selected and the amount of funds collected as reported on the individual inmate receipts was compared to the amount listed on the respective property sheet. Additionally, we reviewed the time lapse between taking possession of the funds and securing them in the safe located in the Control Room. We noted that on average there was a four (4) hour period in which the envelopes remained at the computer workstation before placement in the safe. Additionally, we noted several occasions in which the property sheets were not signed by the inmate.

Recommendation: To strengthen the control over funds received, we suggest that envelopes with the inmate deposits be immediately placed in the existing safe upon transfer to the control room. The envelopes can be removed from the safe when needed to receipt to the inmate trust accounts. Additionally, an inmate's signature should be obtained for all property sheets.

• In reviewing the monthly bank reconciliations, we noted that there are more than 800 outstanding checks dated prior to January 1, 2016, the majority in individual amounts less than \$ 25.00. Per Texas Statutes, Title 6 of the Property Code, undeliverable or uncashed checks issued for a remaining balance of inmate trust funds are considered unclaimed property. Per Title 6 of the Property Code, the total amount of the checks that have remained dormant for three (3) years or more should be remitted to the Texas State Comptroller along with the required report. Checks issued in amounts less than \$ 25.00 may be reported in the aggregate and a list detailing the inmate's name and check amount provided for support.

Recommendation: The Sheriff's Office should report the undeposited checks issued from the Inmate Trust Fund that have been dormant for three (3) years or more to the Texas State Comptroller. The Auditor's Office can assist if needed with the procedural requirements for the reporting.