



BROWN COUNTY

ANNUAL FINANCIAL STATEMENT

FOR THE YEAR ENDED

SEPTEMBER 30, 2025

AND AUDITOR'S REPORT

JENNIFER D. ROBISON, CPA
COUNTY AUDITOR



**THE COUNTY OF BROWN
BROWNWOOD, TEXAS**

March 30, 2026

Honorable Mike Smith, District Judge, 35th Judicial District
Honorable Kirk Chastain, Commissioner, Precinct #1
Honorable Joel Kelton Commissioner, Precinct #2
Honorable David Reid, Commissioner, Precinct #3
Honorable Larry Traweek, Commissioner, Precinct #4

Citizens of Brown County:

I have prepared the accompanying balance sheets of all funds of Brown County, Texas as of September 30, 2025, and the statements of revenues, transfers, expenditures, and changes in fund balances and supporting schedules for all funds for the year then ended.

The accompanying financial statements and schedules present fairly the financial position of the various funds of Brown County on the modified accrual basis on September 30, 2025, and the results of operations of such funds for the year then ended. These statements were prepared on the GAAP basis of accounting.

The accompanying Combined Balance Sheet – All Fund Types and Account Groups, as of September 30, 2024, Combined Statement of Revenues, Expenditures, and Changes in Fund Balance, for the year then ended, and Combined Statement of Revenues, Expenditures, and Changes in fund Balance – Budget (GAAP BASIS) and actual – All Governmental Fund Types, for the year then ended, have been prepared from the books and records of Brown County, Texas.

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

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

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

This Comprehensive Annual Financial Report consists of three parts:

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

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

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

Sincerely,

A handwritten signature in cursive script that reads "Jennifer D. Robison, CPA". The signature is written in black ink and is positioned above the printed name and title.

Jennifer D. Robison, CPA
Brown County Auditor

BROWN COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
For the Year Ended September 30, 2025

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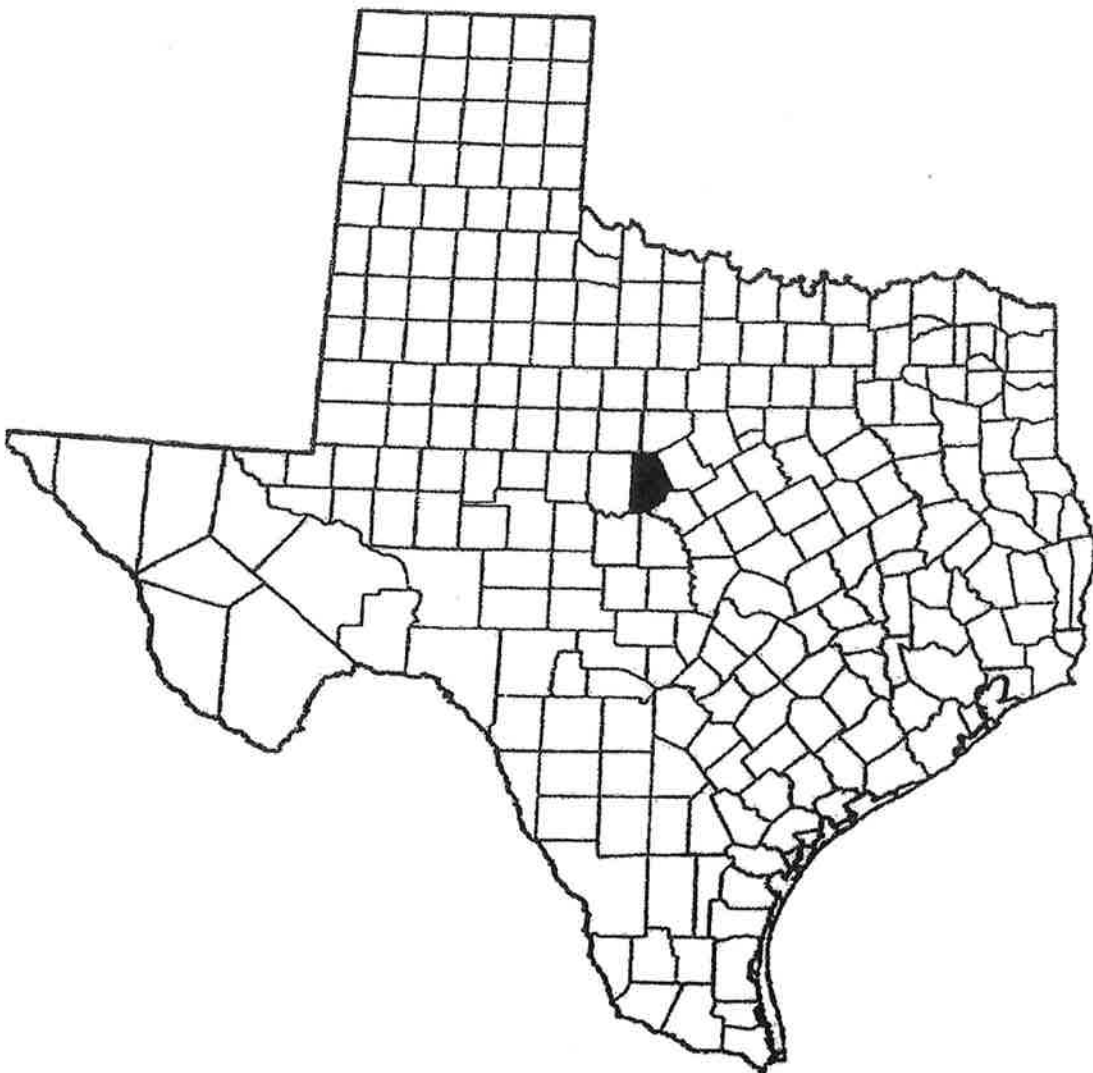
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INTRODUCTORY SECTION

THE STATE OF TEXAS



BROWN COUNTY



BROWN COUNTY
200 S. Broadway, Brownwood, Texas
COUNTY and DISTRICT OFFICIALS
September 30, 2025

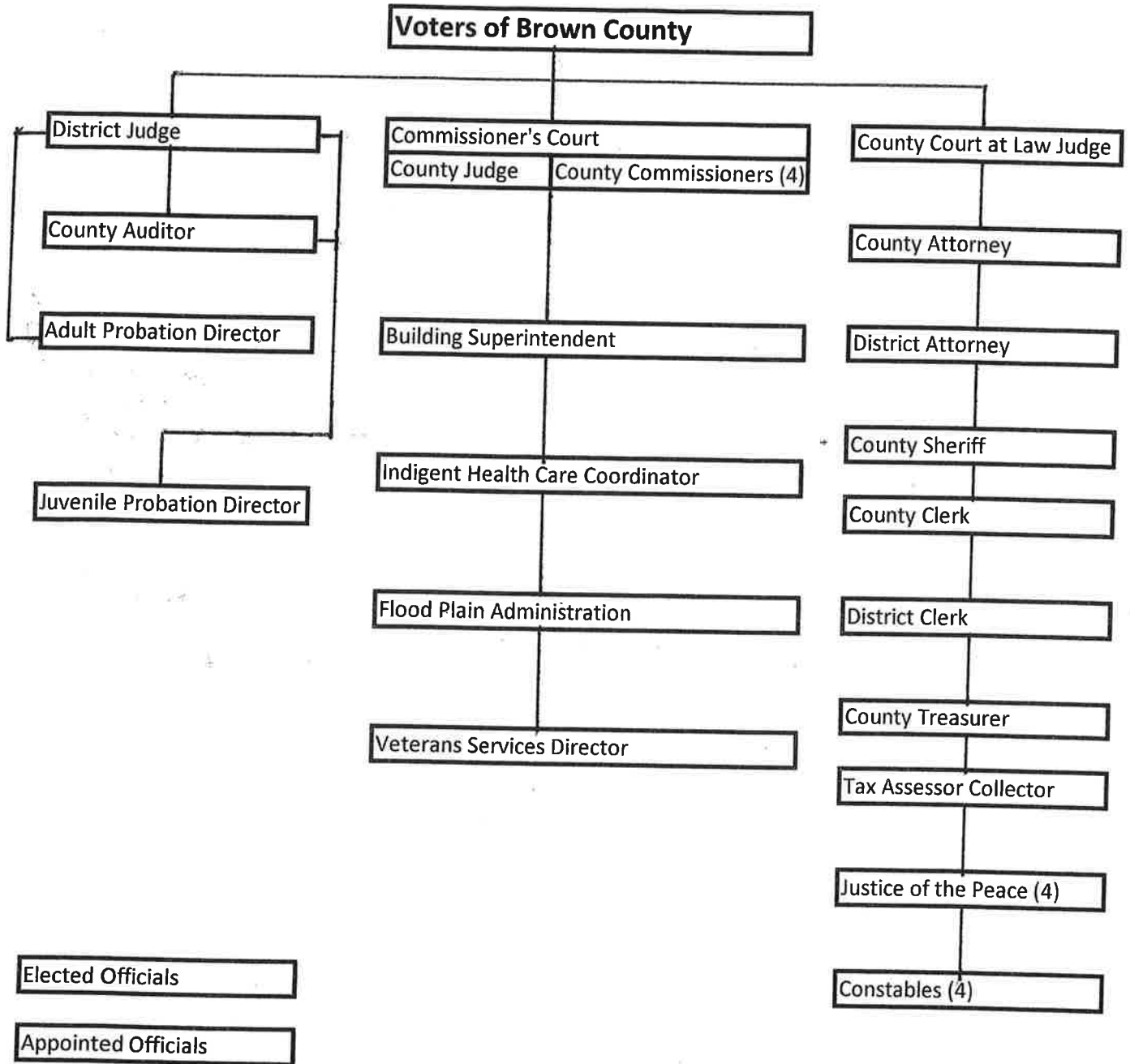
Primary County Officials

Kirk Chastain	-- Commissioner, Precinct #1
Shane Britton	-- Judge
Joel Kelton	-- Commissioner, Precinct #2
David Reid	-- Commissioner, Precinct #3
Larry Traweek	-- Commissioner, Precinct #4
Sam Moss	-- Brown County Court at Law Judge
Jennifer Broughton	-- Brown County Attorney
Vance Hill	-- Sheriff
Mitchell Jacobson	-- Justice of the Peace, Precinct #1
Harold Hogan	-- Justice of the Peace, Precinct #2
Bryan Thompson	-- Justice of the Peace, Precinct #3
Teodoro Perez	-- Justice of the Peace, Precinct #4
Sharon Ferguson	-- County Clerk
Christine Pentecost	-- Tax Assessor-Collector
Ann Krpoun	-- County Treasurer
Jennifer D. Robison	-- County Auditor

Primary 35th District Officials

Mike Smith	-- 35th District Judge
Michael Murray	-- 35th District Attorney
Cheryl Jones	-- 35th District Clerk

Brown County Organizational Chart



FINANCIAL SECTION



Profile of the Government

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



Profile of the County

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

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

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

Facts Concerning 2025 Governmental Fund Finances

The overall fund balance decreased from 2024 to 2025 by \$2,685,483 or approximately 18.97%. This decrease is attributed in part to property tax rolls, excess delinquent tax payments, lower than expected receipted revenue and utilization of ARPA funds for new software to facilitate and expedite government services and functionality. Brown County Elected officials and department heads are credited with controlling expenses and conserving taxpayer dollars to lower the overall expenditure rate.

Factors Affecting Financial Condition

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

- 1) National Financial Recession
- 2) Indigent Defense
- 3) Indigent Health Care
- 4) Law Enforcement
- 5) Governmental Security
- 6) Capital Projects for Courthouse Expansion
- 7) Covid and ARPA Expenses

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



Brown County, Texas
 Fiscal Year Ended September 30, 2025
 AUDIT CERTIFICATION FORM (ACE)

We have exceeded the \$750,000 federal/state expenditure threshold for the fiscal year referenced above. We will have our Single Audit or Program Specific Audit completed and will submit the audit report within nine (9) months after the end of the audited fiscal year.

* Refer to Other Disclosures in end of year notes.

We did not exceed the \$750,000 federal/state expenditure threshold for the fiscal year referenced above. A Single Audit or a Program Specific Audit is not required for this fiscal year. Federal and State Funds Schedules are indicated below.

Federal Funds Schedule				
Federal Grantor	Pass-Through Grantor	Program Name & CFDA Number	CFDA Number	Expenditures
U. S. Department of Justice	Texas Attorney General Texas Emergency Mgmt	SAVNS/Vine/Appriss	16.575	\$18,571.30
U. S. Department of Justice		Federal Emergency Disaster	97.036	\$0.00
U. S. Department of Justice		Bullet Proof Vest Grant	16.607	\$3,065.00
U.S. Department of Treasury	Department of Treasury	State Criminal Alien Assistance Program		\$0.00
U.S. Department of Treasury	Department of Treasury	COVID		\$0.00
U.S. Department of Treasury	Department of Treasury	ARPA		\$2,192,650.64
Total Federal Expenditures for the Fiscal Year				\$2,214,286.94

State Funds Schedule				
State Grantor	Pass-Through Grantor	Program Name	Contract Number	Expenditures
State of Texas	Texas Department of Transportation	County Transportation Infrastructure Fund Grant	CTIF-01-025	\$0.00
Total State Expenditures for the Fiscal Year				\$0.00

Total Federal and State Expenditures for the Fiscal Year				\$2,214,286.94
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Jennifer D. Robison
 Jennifer D. Robison
 Brown County Auditor

3/30/26
 Date

Brown County
Statement of Revenues, Expenditures, and Changes in Fund Balance
All Funds
For the Year Ended
September 30, 2025

Revenues:

Taxes	\$ 22,254,380.25
Grants, Subsidies and Loans	1,000,669.89
Licenses and Permits	1,209,016.89
Local Shared Revenue	280,664.69
Fees of Office	1,513,459.90
Fines	388,836.30
Other Revenue	1,092,607.60
Other Fees	44,175.05
Other Transfers	(5,291.33)
Fund Balance	-

Total Revenues	<u>\$ 27,778,519.24</u>
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Expenditures

General Administration	\$ 3,418,620.38
Judicial	3,502,567.41
Legal	1,601,143.30
Election	262,317.64
Financial	665,561.04
Tax Administration	1,066,898.06
Public Facilities	4,769,817.60
Public Safety	7,213,253.37
Environmental	-
Health and Welfare	801,530.65
Cultural and Recreational	420,192.12
Conservation	234,525.29
Debt Service	907,000.00
Transfers	5,744.68
Road Expenses	5,589,102.32
Violence Prevention	-

Total Expenditures	<u>\$ 30,458,273.86</u>
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Net Change in Fund Balances	\$ (2,679,754.62)
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Fund Balance	
Beginning of Year	\$ 16,806,444.44
Other Increase/(Decrease)	<u>\$ (5,728.66)</u>
End of Year	<u>\$14,120,961.16</u>

Combining Balance Sheet
Governmental Funds*
Brown County
For the Year Ended
September 30, 2025

	General Fund		Road and Bridge Funds		Other Funds		Total Governmental Funds	
ASSETS								
Cash and Cash Equivalents	\$	36,472.67	\$	275,118.37	\$	2,305,506.33	\$	2,617,097.37
Investments - Current		8,352,648.46		3,560,076.54		3,371,611.88		15,284,336.88
Taxes Receivable		764,215.61		(417,074.12)		506,081.36		853,222.85
Governmental Receivables		1,474.47		(10,811.33)		22,180.68		12,843.82
Due from Other Funds		1,342,603.80		(1,397,974.77)		(2,126,420.77)		(2,181,791.74)
Amount to be Provided for Notes Payable				(1,515,078.33)				(1,515,078.33)
Series 2020 Bonds								
Total Assets	\$	10,497,415.01	\$	494,256.36	\$	4,078,959.48	\$	15,070,630.85
Liabilities:								
Accounts Payable	\$	25,807.93	\$	169,713.48	\$	(87,729.63)	\$	107,791.78
Wages and Salary Payable		(9,367.42)		(4,186.32)		(31.57)		(13,585.31)
Cafeteria Reserve								
Benefits Payable								
Other Notes Payable		384,539.44				(488,898.72)		384,539.44
Deferred Ad Valorem Tax		(764,895.59)		417,074.12		(836,720.19)		(836,720.19)
Due to Others		(596.54)		(321,925.12)		(322,521.66)		(322,521.66)
Notes Payable				(155,726.23)				(155,726.23)
Unearned Revenues								
Series 2020 Bonds								
Total Liabilities	\$	(364,512.18)	\$	104,949.93	\$	(576,659.92)	\$	(836,222.17)
Fund Balances								
Reserved For:								
Debt Service								
Specific Purposes								
Right of Way		(100,000.00)				(581,093.88)		(581,093.88)
Capital Projects								(100,000.00)
Unreserved and Undesignated:		(364,512.18)		104,949.93				(259,562.25)
Total Fund Balances	\$	(464,512.18)	\$	104,949.93	\$	(581,093.88)	\$	(940,656.13)
Total Liabilities and Fund Bal	\$	(464,512.18)	\$	104,949.93	\$	(581,093.88)	\$	(940,656.13)
Fund Balances	\$	(10,285,854.90)	\$	(1,192,159.12)	\$	(5,325,086.73)	\$	(16,803,100.75)
Total Revenue	\$	(20,863,120.46)	\$	(4,635,439.49)	\$	(2,200,218.61)	\$	(27,698,778.56)
Total Expense	\$	21,119,431.35	\$	5,228,392.32	\$	4,024,080.92	\$	30,371,904.59
Total Fund Equity	\$	(10,029,544.01)	\$	(599,206.29)	\$	(3,501,224.42)	\$	(14,129,974.72)
Total Liabilities/Equity	\$	(10,494,056.19)	\$	(494,256.36)	\$	(4,082,318.30)	\$	(15,070,630.85)

**Brown County
Combining Balance Sheet
All Funds**

For the Year Ended September 30, 2025

Assets:

Cash and Cash Equivalents	\$	3,102,235.14
Investments - Current		15,284,336.88
Taxes Receivable		853,222.85
Governmental Receivables		(54,069.08)
Due from Other Funds		(2,307,491.74)
Amount to be Provided for Notes Payable Series 2020 Bonds		(1,515,078.33)

Total Assets	\$	15,363,155.72
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Liabilities:

Accounts Payable	(604,481.32)
Wages and Salary Payable	325,925.80
Cafeteria Reserve	(9,397.70)
Benefits Payable	(1,532.35)
Other Notes Payable	384,001.25
Deferred Ad Valorem Tax	(836,720.19)
Due to Others	(322,521.66)
Notes Payable	(155,726.23)
Unearned Revenues	-
Series 2020 Bonds	-

Total Liabilities	\$	(1,220,452.40)
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Fund Balances

Reserved For:

Debt Service	-
Specific Purposes	(581,093.88)
Right of Way	(100,000.00)
Capital Projects	-

Unreserved and Undesignated:	(643,792.48)
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Total Fund Balances	\$	(1,324,886.36)
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Total Liabilities and Fund Balances	(1,242,194.56)
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Fund Balances	(16,806,444.44)
Total Revenue	(27,779,396.29)
Total Expense	30,464,879.57
Total Fund Equity	(14,120,961.16)

Total Liabilities/Equity	\$	(15,363,155.72)
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Brown County
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds*
For the Year Ended
September 30, 2025

	General Fund	Road and Flood Funds	Other Funds**	Total Governmental Funds
Revenues:				
Taxes	\$17,758,061.73	3,335,354.49	1,078,338.70	\$ 22,171,754.92
Grants, Subsidies and Loans	\$1,000,669.89			1,000,669.89
Licenses and Permits	56,652.50	1,131,422.98	20,941.41	1,209,016.89
Local Shared Revenue	280,664.69			280,664.69
Fees of Office	731,388.37		782,071.53	1,513,459.90
Fines	388,836.30			388,836.30
Other Revenue	604,491.73	168,662.02	317,047.17	1,090,200.92
Other Fees	42,355.25		1,819.80	44,175.05
Other Transfers			(5,291.33)	(5,291.33)
Fund Balance				-
Total Revenues	\$ 20,863,120.46	\$ 4,635,439.49	\$ 2,194,927.28	\$ 27,693,487.23
Expenditures				
General Administration	\$ 3,415,716.54		\$ 2,903.84	\$ 3,418,620.38
Judicial	3,464,023.56		38,543.85	3,502,567.41
Legal	1,481,159.32		41,914.72	1,523,074.04
Election	258,927.06		3,390.58	262,317.64
Financial	665,561.04			665,561.04
Tax Administration	1,066,898.06			1,066,898.06
Public Facilities	4,433,637.11		322,589.15	4,756,226.26
Public Safety	4,944,140.90		2,269,112.47	7,213,253.37
Environmental				-
Health and Welfare	752,857.02		48,673.63	801,530.65
Cultural and Recreational	401,985.45		18,206.67	420,192.12
Conservation	234,525.29			234,525.29
Debt Service			907,000.00	907,000.00
Transfers			5,744.68	5,744.68
Road Expenses		5,228,392.32	360,710.00	5,589,102.32
Violence Prevention				-
Total Expenditures	\$ 21,119,431.35	\$ 5,228,392.32	\$ 4,018,789.59	\$ 30,366,613.26
Net Change in Fund Balances	\$ (256,310.89)	\$ (592,952.83)	\$ (1,823,862.31)	\$ (2,673,126.03)
Fund Balance				
Beginning of Year	10,285,854.90	1,192,159.12	5,325,086.73	\$ 16,803,100.75
End of Year	\$10,029,544.01	\$599,206.29	\$3,501,224.42	** \$14,129,974.72

** Does not include Internal Service Funds

BROWN COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
PERIOD 12 YEAR 2025

	GENERAL FUNDS			
	ORIG BUDGET	BUDGET	ACTUAL	VARIANCE
REVENUES				
TAXES	22,939,786.00	22,939,786.00	22,171,754.92	{ 768,031.08)
GRANTS, SUBSIDIES AND LOANS	1,020,550.00	1,020,550.00	1,000,669.89	{ 19,880.11)
LICENSES AND PERMITS	1,156,900.00	1,191,012.00	1,188,075.48	{ 2,936.52)
LOCAL SHARED REVENUE	212,250.00	212,250.00	280,664.69	{ 68,414.69)
FEES OF OFFICE	674,476.00	674,476.00	731,388.37	{ 56,912.37)
FINES	368,924.00	368,924.00	388,836.30	{ 19,912.30)
OTHER REVENUE	412,080.00	524,652.00	806,839.52	{ 282,187.52)
OTHER FEES	32,589.00	32,589.00	42,355.25	{ 9,766.25)
FUND BALANCE	1,000,000.00	1,595,121.00	(1,595,121.00)	
TRANSFERS				
OTHER TRANSFERS				
TOTAL REVENUES	27,817,555.00	28,559,360.00	26,610,584.42	(1,948,775.58)
EXPENDITURES				
GENERAL ADMINISTRATION				
JUDICIAL	3,748,807.00	3,694,500.00	3,415,716.54	278,783.46
LEGAL	3,662,090.00	3,726,151.00	3,464,023.56	262,127.44
ELECTION	1,550,273.00	1,648,615.00	1,481,159.32	167,455.68
FINANCIAL	333,846.00	333,846.00	258,927.06	74,918.94
TAX ADMINISTRATION	704,965.00	704,965.00	665,561.04	39,403.96
PUBLIC FACILITIES	1,075,834.00	1,087,095.00	1,066,898.06	20,196.94
PUBLIC SAFETY	4,411,806.00	4,439,856.00	4,433,637.11	6,218.89
ENVIRONMENTAL	4,819,351.00	4,966,944.00	4,944,140.90	22,803.10
HEALTH AND WELFARE				
CAPITAL OUTLAY	1,138,244.00	843,244.00	752,857.02	90,386.98
CULTURAL AND RECREATIONAL				
CONSERVATION	424,817.00	424,817.00	401,985.45	22,831.55
DEBT SERVICE	277,469.00	277,469.00	234,525.29	42,943.71
TRANSFERS	954,700.00	954,700.00	907,000.00	47,700.00
ROAD EXPENSES				
VIOLENCE PREVENTION	4,715,353.00	5,457,158.00	5,338,392.32	118,765.68
TOTAL EXPENDITURES	27,817,555.00	28,559,360.00	27,364,823.67	1,194,536.33
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	.00	.00	(754,239.25)	(754,239.25)
OTHER FINANCING SOURCES RESERVE FOR ROW				
TOTAL OTHER SOURCES	.00	.00	.00	.00
NET CHANGES IN FUND BALANCES	.00	.00	(754,239.25)	(754,239.25)
060 FUND BALANCE BEGINNING OF YEAR END OF YEAR	.00 .00	11,706,976.18 11,706,976.18	11,706,976.18 10,952,736.93	.00 (754,239.25)

GENERAL FUND

BROWN COUNTY
 TRIAL BALANCE SHEET - GENERAL FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 010-102-300 PETTY CASH TAC MOTOR VEHICLE	1,500.00
2025 010-102-350 PETTY CASH-OSSF/CCAA	50.00
2025 010-102-400 PETTY CASH SHERIFF	1,500.00
2025 010-102-450 PETTY CASH SHERIFF ESTRAY	200.00
2025 010-102-500 PETTY CASH COUNTY CLERK	92,535.07
2025 010-103-000 CASH IN BANK	.00
2025 010-103-100 PASS BOOK	8,050,000.00
2025 010-103-201 CERTIFICATES OF DEPOSIT	302,648.46
2025 010-103-202 TOBACCO CD	.00
2025 010-103-203 IND DEF CD	764,215.61
2025 010-105-000 ADVALOREM TAXES RECEIVABLE	.00
2025 010-106-000 EST UNCOLLECTIBLE CURRENT TAX	.00
2025 010-107-000 TAXES RECEIVABLE-DELINQUENT	.00
2025 010-115-000 ACCOUNTS RECEIVABLE	1,474.47
2025 010-121-000 AMT TO BE PROV FOR N. P	384,539.44
2025 010-131-000 DUE TO AND FROM OTHER FUNDS	1,488,972.02
2025 010-132-000 DUE FROM JUVENILE PROBATION	25,000.00
2025 010-151-000 TOBACCO FUND LOAN TO PCTS	150,000.00
2025 010-171-000 INVESTMENTS	.00
2025 010-171-000 ESTIMATED REVENUES	.00
2025 010-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	10,494,056.19
LIABILITIES:	
2025 010-202-000 ACCOUNTS PAYABLE	25,807.93
2025 010-202-100 SALARIES PAYABLE	9,367.42
2025 010-202-110 BCBS COBRA	.00
2025 010-202-200 NOTES PAYABLE	384,539.44
2025 010-205-000 DISTRICT CLERK ESCHEATED FUNDS	.00
2025 010-207-000 DUE TO OTHER FUNDS	.00
2025 010-241-000 ESTIMATED EXPENDITURES	.00
2025 010-241-100 BUDGETED FUND BALANCE	764,895.59
2025 010-250-000 DEFERRED ADVAL TAX REVENUE	100,000.00
2025 010-261-000 RESERVED FOR ROW	.00
TOTAL LIABILITIES	464,512.18
FUND EQUITY:	
FUND BALANCE	10,285,854.90
REALIZED REVENUE	20,863,120.46
LESS EXPENDITURES	21,119,431.35
TOTAL FUND EQUITY	10,029,544.01
TOTAL LIABILITIES/FUND EQUITY	10,494,056.19

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 010-310-110	ADV TAXES CURRENT	.00	17972,033.00	17229,759.43	82,701.77	17312,461.20	659,571.80
2025 010-310-120	ADV TAXES DELINQUENT	.00	290,000.00	209,162.12	24,560.41	233,722.53	56,277.47
2025 010-310-122	ADV TAXES P&I	.00	80,000.00	73,377.51	9,831.42	83,208.93	3,208.93
2025 010-310-125	EXCESS TAX PROCEEDS	.00	15,000.00	15,212.93	.00	15,212.93	4.01
2025 010-310-130	ALCOHOLIC BEV TAX	.00	77,000.00	85,916.29	27,539.85	113,456.14	36,456.14
2025 010-310-200	LOAN PROCEEDS	.00	.00	.00	.00	.00	47.35
2025 010-310-250	LAW ENF. CNTR REIMBUSE	.00	50,000.00	36,065.56	12,641.74	48,707.30	1,292.70
2025 010-310-255	JUVENILE JUSTICE CENTE	.00	102,000.00	93,300.00	8,500.00	101,800.00	200.00
2025 010-310-260	COURT AT LAW SUPPLEMEN	.00	84,000.00	84,000.00	.00	84,000.00	.00
2025 010-310-261	COUNTY ATTYN STATE SUP	.00	35,000.00	35,000.00	.00	35,000.00	.00
2025 010-310-262	CO JUDGE SUPPLEMENT SA	.00	25,200.00	25,200.00	5,000.00	20,200.00	5,000.00
2025 010-310-263	CO & DIST RURAL GRANT	.00	175,000.00	175,000.00	.00	175,000.00	.00
2025 010-310-265	INDIGENT DEFENSE GRANT	.00	20,000.00	.00	.00	.00	.00
2025 010-310-266	IND DEF BOND FEES	.00	1,350.00	3,136.00	319.00	3,455.00	20,000.00
2025 010-310-267	COVID-19 GRANT	.00	.00	.00	.00	.00	2,105.00
2025 010-310-268	HB22 SHERIFF	.00	350,000.00	350,000.00	.00	350,000.00	.00
2025 010-310-269	HB22 PROSECUTOR	.00	175,000.00	175,000.00	.00	175,000.00	.00
2025 010-310-270	VINE GRANT REIMB	.00	4,507.59	4,507.59	.00	4,507.59	.00
2025 010-310-275	VETERANS SERVICE SUBSI	.00	3,000.00	3,000.00	.00	3,000.00	.00
2025 010-321-325	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00
2025 010-321-325	GOV DEALS-AUCTIONS	.00	.00	10.00	5,600.00	5,610.00	.00
2025 010-321-333	STATE BINGO COMMISSION	.00	7,500.00	7,848.22	3,177.83	11,026.05	3,526.05
2025 010-321-334	MIXED BEVERAGES PERMIT	.00	12,000.00	1,575.00	55.00	1,630.00	10,370.00
2025 010-321-355	TEXAS DEPT. OF HEALTH	.00	23,500.00	38,386.45	.00	38,386.45	14,886.45
2025 010-334-490	ELECTION REIMB OF SHAR	.00	20,000.00	13,094.80	.00	13,094.80	6,905.20
2025 010-335-312	CSCD ATT FEE RESTITUTI	.00	30,500.00	34,369.43	5,755.00	40,124.43	9,624.43
2025 010-335-313	LOCAL CONS. COURT COST	.00	21,000.00	26,438.16	5,621.12	32,059.28	11,059.28
2025 010-339-329	JUVENILE ATTYN REIMB	.00	.00	.00	.00	.00	.00
2025 010-339-347	FEMA FUNDING	.00	.00	.00	.00	.00	.00
2025 010-339-348	SHERIFF TASK FORCE	.00	.00	.00	.00	.00	.00
2025 010-339-350	INMATE DOJ SCAPP GRANT	.00	.00	.00	.00	.00	.00
2025 010-339-351	SHERIFF INMATE SSI	.00	100.00	1,200.00	400.00	1,600.00	1,500.00
2025 010-339-352	PRISONER TRANS	.00	650.00	24,432.58	4,086.58	28,519.16	27,869.16
2025 010-339-353	INMATE HOUSING FEES	.00	110,000.00	85,897.89	31,091.01	116,988.90	6,988.90
2025 010-339-400	IND HEALTH SPECIAL REF	.00	30,000.00	35,042.99	13,235.13	48,278.12	18,278.12
2025 010-340-200	FEES SHERIFF	.00	10,865.00	7,200.58	1,504.33	8,704.91	2,160.09
2025 010-340-201	BOND 2020	.00	1,855.00	1,505.23	321.84	1,827.07	27.93
2025 010-340-202	COR JAIL 2020	.00	1,930.00	1,359.00	257.23	1,616.23	313.77
2025 010-340-203	NIA 2020	.00	850.00	1,662.22	161.42	823.64	26.36
2025 010-340-204	PROSECUTOR FEE	.00	4,255.00	2,868.71	551.25	3,419.96	835.04
2025 010-340-205	COUNTY JURY FUND FEE	.00	.00	.00	.00	.00	.00
2025 010-340-206	COUNTY SPECIALTY COURT	.00	3,830.00	2,718.20	514.47	3,232.67	597.33
2025 010-340-207	CAPTAS WARRANT 2020	.00	1,640.00	768.44	122.57	891.01	748.99
2025 010-340-208	BOND ADMIN FEE	.00	.00	.00	.00	.00	.00
2025 010-340-340	COURT FACILITY	.00	13,120.00	12,100.00	2,640.00	14,740.00	1,620.00
2025 010-340-341	FEES JP #1	.00	5,830.00	5,003.00	1,397.00	6,400.00	570.00
2025 010-340-342	FEES JP #2	.00	11,560.00	11,382.50	2,389.00	13,771.50	2,211.50
2025 010-340-343	FEES JP #3	.00	4,950.00	4,911.00	1,275.00	6,186.00	1,236.00
2025 010-340-344	FEES JP #4	.00	5,410.00	5,428.00	1,544.00	6,972.00	1,562.00
2025 010-340-345	REFUND	.00	.00	.00	.00	.00	.00
2025 010-340-346	FEES DST CLERK CCL	.00	1,765.00	734.00	78.00	812.00	953.00
2025 010-340-347	FEES DST CLK - DISTRIC	.00	97,540.00	79,839.87	14,686.00	94,525.87	3,014.13

BUDGET COMPARISON FOR SEPTEMBER
GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 010-340-348	SPECIALTY COURT FEE-DI	.00	2,075.00	1,553.65	306.66	1,860.31	214.69
2025 010-340-349	FEES TAC	.00	132,600.00	140,549.75	18,109.30	158,659.05	19.65
2025 010-340-351	FEES CNSTBL #1	.00	25,675.00	20,849.00	5,991.00	26,840.00	1,165.00
2025 010-340-352	FEES CNSTBL #2	.00	33,461.00	24,458.00	4,080.00	28,538.00	4,923.00
2025 010-340-353	FEES CNSTBL #3	.00	14,500.00	11,781.00	2,749.00	14,530.00	30.00
2025 010-340-354	FEES CNSTBL #4	.00	13,713.00	11,953.09	2,625.00	14,578.09	865.09
2025 010-340-355	CONST SVC FEE DST CRT	.00	19,690.00	16,931.00	3,470.00	20,401.00	711.00
2025 010-340-356	CONST SVC FEE CCL	.00	1,932.00	2,401.00	3,200.00	2,601.00	669.00
2025 010-340-357	CONST SVC FEE CO COURT	.00	16,000.00	16,075.00	3,200.00	19,275.00	3,275.00
2025 010-340-358	CAPR	.00	50.00	7.28	7.28	7.28	42.72
2025 010-340-359	SOF	.00	10.00	.00	.36	.36	9.64
2025 010-340-399	FEES COUNTY COURT	.00	.00	.00	.00	.00	.00
2025 010-340-400	FEES CO CLK - GENERAL	.00	218,220.00	198,212.43	40,763.21	238,975.64	20,755.64
2025 010-340-401	FEES CO CLK - CCL	.00	50.00	51.00	6.00	57.00	7.00
2025 010-340-402	COUNTY CLERK PROBATE C	.00	.00	.00	.00	.00	.00
2025 010-340-410	DRUG COURT FEES	.00	670.00	220.29	49.64	269.93	400.07
2025 010-340-425	FEES OSSF PERMITS	.00	22,000.00	25,500.00	6,925.00	32,425.00	10,425.00
2025 010-340-430	CCL PROBATION EXTENSIO	.00	.00	.00	.00	.00	.00
2025 010-340-450	SURVEYOR RECORDS FEES	.00	.00	.00	.00	.00	.00
2025 010-340-469	CHILD SAFETY FEE	.00	8,430.00	7,499.34	948.51	8,447.85	17.85
2025 010-340-745	SCC	.00	.00	.00	.00	.00	.00
2025 010-350-350	FINES CCL CO CLERK	.00	324.00	.00	.00	.00	.00
2025 010-350-351	FINES COUNTY CLERK	.00	77,100.00	72,151.10	14,218.90	86,370.00	324.00
2025 010-350-352	FINES DISTRICT CLERK	.00	136,100.00	115,038.36	16,876.00	131,914.36	9,270.00
2025 010-350-353	FINES CCL DIST CLERK	.00	.00	.00	.00	.00	4,185.64
2025 010-350-354	CCL DIVORCE CIVIL FINE	.00	.00	.00	.00	.00	.00
2025 010-350-355	CCL CHILD SUPP CIVIL F	.00	.00	.00	.00	.00	.00
2025 010-350-361	FINES JP #1	.00	17,000.00	16,872.74	2,484.64	19,357.38	2,357.38
2025 010-350-362	FINES JP #2	.00	27,200.00	26,322.75	4,304.00	30,626.75	3,426.75
2025 010-350-363	FINES JP #3	.00	74,000.00	72,771.63	11,652.31	84,423.94	10,423.94
2025 010-350-364	FINES JP #4	.00	37,200.00	33,072.55	3,071.32	36,143.87	1,056.13
2025 010-355-100	RESTITUTION - CO CLK M	.00	.00	.00	.00	.00	.00
2025 010-355-101	COUNTY CRT ATTNY RESTI	.00	4,580.00	4,160.00	1,020.00	5,180.00	600.00
2025 010-355-102	COUNTY COURT JURY REST	.00	.00	.00	.00	.00	13.10
2025 010-355-103	CCL MISDEMEANOR RESIT	.00	.00	.00	.00	.00	.00
2025 010-355-104	ATTNY RESTITUTION CCL	.00	.00	.00	.00	.00	.00
2025 010-355-105	CIVIL ATTNY REST DST C	.00	.00	.00	.00	.00	.00
2025 010-355-301	PRE TRIAL DIVERSION CC	.00	.00	.00	.00	.00	.00
2025 010-355-302	PRETRIAL DIVERSION CCL	.00	.00	.00	.00	.00	.00
2025 010-355-303	PRETRIAL BOND FEES	.00	.00	.00	.00	.00	.00
2025 010-355-304	DST CRT JURY RESTITUTI	.00	4,580.00	4,160.00	1,020.00	5,180.00	600.00
2025 010-355-305	CCL JURY RESTITUTION	.00	.00	.00	.00	.00	.00
2025 010-355-309	DST COURT JUDGEMENT NI	.00	.00	.00	.00	.00	.00
2025 010-355-310	CCL JUDGEMENT NISI	.00	.00	8.00	.00	8.00	.00
2025 010-355-311	CCL BOND FORFEITURE	.00	.00	.00	.00	.00	.00
2025 010-355-435	STATE JUROR REIMB DST	.00	27,100.00	21,134.00	6,712.00	27,846.00	746.00
2025 010-355-451	J.P.#1 RESTITUTION	.00	.00	.00	.00	.00	.00
2025 010-355-452	J.P.#2 RESTITUTION	.00	.00	.00	.00	.00	.00
2025 010-355-453	J.P.#3 RESTITUTION	.00	.00	.00	.00	.00	.00
2025 010-355-454	J.P.#4 RESTITUTION	.00	.00	.00	.00	.00	.00
2025 010-355-476	VICTIMS OF CRIME COORD	.00	.00	.00	.00	.00	.00
2025 010-360-100	INTEREST INCOME	.00	300,000.00	107,400.78	10,600.45	118,001.23	181,998.77
2025 010-360-101	CD INTEREST	.00	.00	387,983.45	64,976.93	452,960.38	452,960.38

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL REMAINING PERCENT
2025 010-360-102	INT TRF FROM DEBT SRVC	.00	.00	.00	.00	.00	.00
2025 010-365-100	JURY FUND ESTRAY EXCES	.00	.00	.00	.00	.00	.00
2025 010-370-100	OTHER REVENUE	.00	3,897.92	3,897.92	496.12	29,503.88	98.35
2025 010-370-125	FUND BALANCE	.00	.00	.00	.00	.00	.00
2025 010-390-701	TRANSFERS-BCLI	.00	241.00	266.80	90.80	116.60	48.38
2025 010-390-703	TRANSFERS-FA	.00	.00	.58	.02	.60	.00
2025 010-390-704	TRANSFERS-JCD	.00	.00	.04	.00	.04	.00
2025 010-390-705	TRANSFERS-CCC	.00	10.00	4.64	.18	5.18	51.80
2025 010-390-706	TRANSFERS-TP	.00	2,558.00	3,105.27	408.80	956.07	37.38
2025 010-390-707	JURY DONATIONS	.00	.00	.00	.00	.00	.00
2025 010-390-708	TRANSFERS-LEMI	.00	.00	.05	.00	.05	.00
2025 010-390-709	TRANSFERS-LEOA	.00	.00	.10	.00	.10	.00
2025 010-390-710	TRANSFERS-LEOCE	.00	.00	.19	.00	.19	.00
2025 010-390-711	TRANSFERS-OCL	.00	.00	.00	.00	.00	.00
2025 010-390-712	TRANSFERS-WT VIOL	.00	.00	.00	.00	.00	.00
2025 010-390-713	TRANSFERS-JPD	.00	.00	.00	.00	.00	.00
2025 010-390-714	TRANSFERS-CJP	.00	.00	.00	.00	.00	.00
2025 010-390-715	TRANSFERS-CS	.00	.00	.95	.95	.95	.00
2025 010-390-716	TRANSFERS-CVC	.00	.00	.19	.19	.19	.00
2025 010-390-717	TRANSFERS-CR	.00	.00	7.39	7.55	7.55	.00
2025 010-390-718	TRANSFERS-GR	.00	.00	.24	.24	.24	.00
2025 010-390-719	TRANSFERS-BAT	.00	.00	.00	.00	.00	.00
2025 010-390-720	TRANSFERS-DPS	.00	.00	.00	.00	.00	.00
2025 010-390-721	TRANSFERS-JCPT	.00	5,000.00	8,819.95	1,838.85	5,658.80	113.18
2025 010-390-722	FTA	.00	.00	.00	.00	.00	.00
2025 010-390-723	TRANSFERS-FTA	.00	425.00	242.85	13.33	256.18	39.72
2025 010-390-724	TRANSFERS-CMIT	.00	.00	.00	.00	.00	.00
2025 010-390-725	TRANSFERS-SB	.00	.00	.01	.00	.01	.00
2025 010-390-726	TRANSFERS-CSB	.00	.00	.00	.00	.00	.00
2025 010-390-728	STATE TRAFFIC FINES	.00	.00	.00	.00	.00	.00
2025 010-390-730	SHERIFF DEPT BOND FEES	.00	1,800.00	586.00	277.50	863.50	.00
2025 010-390-731	TRANSFERS CCST2	.00	1,800.00	1,929.79	443.05	572.84	31.82
2025 010-390-732	TRANSFERS EMS	.00	560.00	1,381.50	337.50	1,719.00	4.50
2025 010-390-733	TRANSFER DNA	.00	1,025.00	346.72	23.75	189.53	33.84
2025 010-390-738	TRANS DST CRT FORTY FE	.00	.00	843.65	189.66	1,033.31	8.31
2025 010-390-739	JURY FEES	.00	20.00	1.00	.00	.01	.00
2025 010-390-740	TRANF JS CRIMINAL	.00	390.00	1.00	1.00	19.00	95.00
2025 010-390-742	FAIR DEFENSE ACT	.00	160.00	255.39	74.46	60.15	15.42
2025 010-390-745	SCC	.00	25.00	119.02	21.91	19.07	11.92
2025 010-390-800	TRF DRUG COURT FEES	.00	16,700.00	18.94	1.41	20.35	4.65
2025 010-390-803	DNAT	.00	.00	15,686.60	3,442.93	2,429.53	18.60
2025 010-390-804	CSSF FEES	.00	.00	.00	.00	.00	.00
2025 010-390-805	CIVIL JUSTICE REPOSITO	.00	1,700.00	1,304.59	152.71	242.70	14.28
2025 010-390-806	DNAT	.00	.00	.25	.02	.27	.00
2025 010-390-808	TSF TO GEN TRU PREV	.00	130.00	65.97	9.87	75.84	41.66
2025 010-390-810	CO ELECTRONIC FILING F	.00	45.00	37.68	2.00	5.32	11.82
2025 010-390-811	VR CHILD SAFETY FEE 10	.00	.00	.00	.00	.00	.00
2025 010-395-800	BUDGETED FUND BALANCE	.00	1000,000.00	.00	.00	1000,000.00	100.00
*** TOTAL REVENUES		.00	22147,502.00	20376,287.87	486,832.59	20863,120.46	5.80
2025 010-401-000	COMMISSIONER'S COURT	.00	.00	.00	.00	.00	.00
2025 010-401-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00

BUDGET COMPARISON FOR SEPTEMBER
GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 010-401-420	TELEPHONE	.00	.00	.00	.00	.00	.00
2025 010-401-425	TRAVEL	.00	.00	.00	.00	.00	.00
2025 010-401-430	ADVERTISING	.00	.00	.00	.00	.00	.00
2025 010-401-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2025 010-401-481	DUES	.00	.00	.00	.00	.00	.00
	COMM COURT EXPENSE	.00	.00	.00	.00	.00	.00
2025 010-402-000	COMMISSONER'S ADMIN. A	.00	.00	.00	.00	.00	.00
2025 010-402-101	SALARIES	.00	188,654.00	175,224.06	15,929.46	2,499.52-	1.32
2025 010-402-201	SOCIAL SECURITY	.00	14,623.00	12,691.36	1,153.76	13,845.12	5.32
2025 010-402-202	HOSPITAL INSURANCE	.00	129,423.00	112,037.86	11,339.26	123,377.12	4.67
2025 010-402-203	RETIREMENT	.00	14,853.00	13,724.75	1,237.71	14,962.47-	7.4
2025 010-402-204	WORKERS COMPENSATION	.00	264.00	.00	.00	264.00	100.00
2025 010-402-205	LIFE INSURANCE	.00	444.00	434.16	39.28	473.44-	6.63
2025 010-402-206	UNEMPLOYMENT INSURANCE	.00	134.00	.00	.00	134.00	100.00
2025 010-402-310	OFFICE SUPPLIES	.00	5,000.00	2,756.65	460.91	3,217.56	35.65
2025 010-402-311	POSTAGE	.00	5,000.00	141.12	141.12	1,782.44	31.59
2025 010-402-420	TELEPHONE	.00	2,850.00	3,187.69	463.82	3,651.51-	28.12
2025 010-402-425	TRAVEL	.00	5,000.00	3,512.80	3,512.80	801.51-	29.74
2025 010-402-430	ADVERTISING	.00	7,500.00	546.06	1,019.30	1,487.20	79.13
2025 010-402-450	MAINTENANCE	.00	1,200.00	551.05	86.16	1,200.00	100.00
2025 010-402-451	OSFF VEHICLE	.00	1,500.00	325,183.28	31,870.78	637.21	57.52
	CCAA EXPENSE	.00	371,945.00			357,054.06	14,890.94
2025 010-403-000	COUNTY CLERK	.00	.00	.00	.00	.00	.00
2025 010-403-101	SALARIES	.00	324,634.00	288,608.26	26,840.67	315,448.93	2.83
2025 010-403-201	SOCIAL SECURITY	.00	25,064.00	21,905.40	2,038.87	23,944.27	4.47
2025 010-403-202	HOSPITAL INSURANCE	.00	129,026.00	108,021.04	11,702.66	119,723.70	7.21
2025 010-403-203	RETIREMENT	.00	25,457.00	22,604.19	2,085.52	24,689.71	3.01
2025 010-403-204	WORKERS COMPENSATION	.00	453.00	.00	.00	453.00	100.00
2025 010-403-205	LIFE INSURANCE	.00	777.00	730.32	68.74	799.06	2.84
2025 010-403-206	UNEMPLOYMENT INSURANCE	.00	179.00	.00	.00	179.00	100.00
2025 010-403-310	OFFICE SUPPLIES	.00	13,000.00	7,932.73	1,262.32	9,195.05	29.27
2025 010-403-311	POSTAGE	.00	3,000.00	1,878.55	891.41	2,769.96	7.67
2025 010-403-400	PROF SVC NETIMAGE	.00	.00	.00	.00	.00	.00
2025 010-403-420	TELEPHONE	.00	1,800.00	1,928.75	366.87	2,295.62	27.53
2025 010-403-425	TRAVEL	.00	3,000.00	2,852.28	511.65	3,363.93	12.13
2025 010-403-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
	COUNTY CLERK EXPENSE	.00	526,390.00	456,461.52	45,768.71	502,230.23	4.59
2025 010-405-000	VSO	.00	.00	.00	.00	.00	.00
2025 010-405-101	SALARIES	.00	96,929.00	88,851.62	8,077.42	96,929.04	.04
2025 010-405-201	SOCIAL SECURITY	.00	7,415.00	6,759.17	614.47	7,373.64	.56
2025 010-405-202	HOSPITAL INSURANCE	.00	30,312.00	27,786.44	2,795.32	30,582.76	.89
2025 010-405-203	RETIREMENT	.00	7,531.00	6,959.45	627.61	7,587.06	.74
2025 010-405-204	WORKERS COMPENSATION	.00	134.00	.00	.00	134.00	100.00
2025 010-405-205	LIFE INSURANCE	.00	222.00	217.08	19.64	236.72	6.63
2025 010-405-206	UNEMPLOYMENT INSURANCE	.00	68.00	.00	.00	68.00	100.00
2025 010-405-310	OFFICE SUPPLIES	.00	1,250.00	495.64	515.39	1,011.03	19.12
2025 010-405-311	POSTAGE	.00	150.00	156.00	156.00	6.00-	4.00

BUDGET COMPARISON FOR SEPTEMBER
GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 010-405-312	COPIER LEASE	.00	1,068.00	.00	.00	.00	1,068.00 100.00
2025 010-405-420	TELEPHONE	.00	2,500.00	1,558.03	192.70	1,750.73	1,749.27 29.97
2025 010-405-425	TRAVEL	.00	7,000.00	4,902.60	223.20	5,125.80	1,874.20 26.77
2025 010-405-450	MAINTENANCE	.00	.00	.00	.00	.00	.00 .00
	VSO EXPENSE	.00	154,579.00	137,530.03	13,222.75	150,752.78	3,826.22 2.48
2025 010-409-000	NON-DEPARTMENTAL	.00	.00	.00	.00	.00	.00 .00
2025 010-409-101	SALARIES	.00	.00	6,125.00	.00	6,125.00	6,125.00 .00
2025 010-409-201	SOCIAL SECURITY	.00	.00	468.57	.00	468.57	468.57 .00
2025 010-409-202	HOSPITAL INSURANCE	.00	.00	24,008.12	1,398.16	25,406.28	25,406.28 .00
2025 010-409-203	RETIREMENT	.00	.00	.00	.00	.00	.00 .00
2025 010-409-204	WORKERS COMPENSATION	.00	.00	79,165.75	25,942.25	105,108.00	95,108.00 951.08
2025 010-409-205	LIFE INSURANCE	.00	.00	.00	.00	.00	.00 .00
2025 010-409-206	UNEMPLOYMENT INSURANCE	.00	.00	24,786.33	2,170.10	26,956.43	26,956.43 .00
2025 010-409-207	COBRA SUPPLEMENT PAYME	.00	.00	.00	.00	.00	.00 .00
2025 010-409-208	DENTAL INSURANCE	.00	.00	.00	.00	.00	.00 .00
2025 010-409-209	RETIREE HEALTH INSURAN	.00	.00	.00	.00	.00	.00 .00
2025 010-409-311	POSTAGE	.00	.00	.00	.00	.00	.00 .00
2025 010-409-314	BANK EXPENSE	.00	.00	10,006.39	4,480.99	5,525.40	1,974.60 26.33
2025 010-409-320	COMPUTER PURCHASES	.00	7,500.00	.00	.00	.00	5,500.00 100.00
2025 010-409-400	PROFESSIONAL SERVICE	.00	40,000.00	27,477.52	1,872.00	29,349.52	10,650.48 26.63
2025 010-409-401	CONTRACT AUDITING	.00	.00	.00	.00	.00	.00 .00
2025 010-409-402	INDIGENT MEDICAL	.00	.00	24,061.38	1,398.16	25,459.54	25,459.54 .00
2025 010-409-403	W. TX REG. PUBLIC DEFE	.00	10,682.00	.00	.00	.00	10,682.00 100.00
2025 010-409-404	CIVIL PROFESSIONAL SER	.00	5,000.00	.00	.00	.00	5,000.00 100.00
2025 010-409-408	AUTOPSIES	.00	80,000.00	91,665.00	9,775.00	101,440.00	21,440.00 26.80
2025 010-409-409	COMPUTER MAINTENANCE	.00	.00	530.96	.00	.00	530.96 .00
2025 010-409-440	INTERNET	.00	.00	13,368.50	2,534.70	15,903.20	15,903.20 .00
2025 010-409-450	INSURANCE REIMBURSEMEN	.00	10,000.00	1,254.87	.00	1,254.87	1,254.87 .00
2025 010-409-451	SPECIAL PROJECTS	.00	20,000.00	3,353.68	.00	3,353.68	16,646.32 83.23
2025 010-409-452	COURTHOUSE PRESERVATIO	.00	20,000.00	9,314.59	1,200.00	8,114.59	11,885.41 59.43
2025 010-409-453	OTHER BUILDING REPAIRS	.00	102,000.00	536.90	.00	536.90	101,463.10 99.47
2025 010-409-455	JUVENILE JUSTICE CNTR	.00	.00	.00	.00	.00	.00 .00
2025 010-409-460	STORAGE UNIT RENTAL	.00	4,000.00	1,986.54	.00	1,986.54	2,013.46 50.34
2025 010-409-461	POSTAGE MACHINE RENTAL	.00	5,000.00	6,869.00	.00	6,869.00	1,869.00 37.38
2025 010-409-480	BONDS	.00	7,000.00	5,290.00	.00	.00	948.00 13.54
2025 010-409-481	DUES	.00	375,000.00	341,226.00	12,617.24	353,843.24	21,156.76 5.64
2025 010-409-482	PROPERTY AND CASUALTY	.00	250,000.00	201,098.89	38,502.46	239,601.35	10,398.65 4.16
2025 010-409-494	VFD EQUIPMENT ACQUISIT	.00	149,479.00	80,261.69	.00	80,261.69	69,217.31 46.31
2025 010-409-499	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00 .00
2025 010-409-550	CONTINGENCY EXPENSES	.00	.00	.00	.00	.00	.00 .00
2025 010-409-561	NOTE PAYABLE - VEHICLE	.00	.00	.00	.00	.00	.00 .00
2025 010-409-564	TRANS RCDS PRESERVATIO	.00	386,782.00	297,586.50	.00	297,586.50	89,195.50 23.06
2025 010-409-565	TRANS. TO COURTHOUSE S	.00	.00	.00	.00	.00	.00 .00
2025 010-409-566	TRANS. TO LAW LIBRARY	.00	.00	.00	.00	.00	.00 .00
2025 010-409-567	TRANSFER TO PCTS	.00	.00	.00	.00	.00	.00 .00
2025 010-409-568	LATERAL ROAD FUNDS	.00	.00	.00	.00	.00	.00 .00
2025 010-409-569	CHILD SAFETY FEES	.00	.00	.00	.00	.00	.00 .00
2025 010-409-570	EQUIPMENT	.00	150,000.00	5,469.60	4,280.10	1,189.50	1,189.50 .00
2025 010-409-573	HOMELAND SECURITY GRAN	.00	65,000.00	63,208.37	50,735.49	113,943.86	36,056.14 24.04
2025 010-409-574	RADIO MAINTENANCE	.00	.00	58,901.00	5,400.00	64,301.00	699.00 1.08
2025 010-409-620	TRANSFERS TO INDIGENT	.00	.00	.00	.00	.00	.00 .00

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 010-409-630	NP PRINCIPAL	.00	.00	.00	.00	.00	.00
2025 010-409-670	NP INTEREST	.00	.00	.00	.00	.00	.00
2025 010-409-680	CAPITAL LEASE	.00	220,000.00	216,570.72	.00	216,570.72	3,429.28
	NON DEPARTMENTAL EXPEN	.00	1917,943.00	1533,126.69	148,910.35	1682,037.04	235,905.96
2025 010-410-000	I T DEPARTMENT	.00	.00	.00	.00	.00	.00
2025 010-410-101	SALARIES	.00	.00	.00	.00	.00	.00
2025 010-410-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
2025 010-410-202	HOSPITAL INSURANCE	.00	.00	.00	.00	.00	.00
2025 010-410-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2025 010-410-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2025 010-410-205	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
2025 010-410-206	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00
2025 010-410-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
2025 010-410-311	POSTAGE	.00	.00	.00	.00	.00	.00
2025 010-410-320	COMPUTER SUPPLIES	.00	.00	.00	.00	.00	.00
2025 010-410-409	COMPUTER MAINTENANCE	.00	412,273.00	368,456.09	43,209.15	411,665.24	607.76
2025 010-410-410	SOFTWARE FEES	.00	275,000.00	288,889.07	.00	288,889.07	13,889.07
2025 010-410-420	TELEPHONE	.00	36,370.00	17,873.12	5,215.00	23,088.12	13,281.88
2025 010-410-425	TRAVEL	.00	723,643.00	675,218.28	48,424.15	723,642.43	.00
	I T EXPENSE	.00					.57
2025 010-426-000	COUNTY COURT	.00	.00	.00	.00	.00	.00
2025 010-426-101	SALARIES	.00	280,584.00	239,540.47	21,543.60	261,084.07	19,499.93
2025 010-426-102	COUNTY JUDGE SUPP SALA	.00	25,200.00	23,100.00	2,100.00	25,200.00	.00
2025 010-426-201	SOCIAL SECURITY	.00	18,492.00	18,561.15	1,760.40	20,321.55	1,829.55
2025 010-426-202	HOSPITAL INSURANCE	.00	91,334.00	97,167.46	11,339.26	108,506.72	17,172.72
2025 010-426-203	RETIREMENT	.00	18,782.00	19,531.32	1,837.11	21,368.43	2,586.43
2025 010-426-204	WORKERS COMPENSATION	.00	334.00	.00	.00	.00	334.00
2025 010-426-205	LIFE INSURANCE	.00	333.00	404.18	39.28	443.46	110.46
2025 010-426-206	UNEMPLOYMENT INSURANCE	.00	83.00	.00	.00	.00	83.00
2025 010-426-310	OFFICE SUPPLIES	.00	3,750.00	2,683.95	433.72	3,117.67	632.33
2025 010-426-311	POSTAGE	.00	1,010.00	395.23	128.88	524.11	485.89
2025 010-426-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00
2025 010-426-403	CRIMINAL ATTY FEES	.00	.00	.00	.00	.00	.00
2025 010-426-408	JUVENILE APPT ATTORNEY	.00	.00	.00	.00	.00	.00
2025 010-426-409	UNINDICTED/NC APPT ATT	.00	.00	.00	.00	.00	.00
2025 010-426-412	JUVENILE APPEALS	.00	.00	.00	.00	.00	.00
2025 010-426-413	JUVENILE DAP SERVICE	.00	.00	.00	.00	.00	.00
2025 010-426-414	ATTORNEY AD LITEM	.00	.00	.00	.00	.00	.00
2025 010-426-415	COMMITMENT	.00	.00	616.00	.00	616.00	.00
2025 010-426-416	SPECIAL PROSECUTOR EXP	.00	.00	.00	.00	.00	.00
2025 010-426-417	GUARDIANSHIP APP ATTY	.00	.00	.00	.00	.00	.00
2025 010-426-420	TELEPHONE	.00	1,150.00	732.62	117.61	850.23	299.77
2025 010-426-425	TRAVEL	.00	3,000.00	1,479.53	2,239.32	3,718.85	718.85
2025 010-426-426	ATTORNEY TRAINING	.00	.00	.00	.00	.00	.00
2025 010-426-450	MAINTENANCE	.00	1,200.00	.00	.00	.00	1,200.00
2025 010-426-485	JURIES	.00	500.00	.00	.00	.00	500.00
2025 010-426-570	SPECIAL FUNDED EQUIPME	.00	445,752.00	404,211.91	41,539.18	445,751.09	.91
	COUNTY COURT EXPENSE	.00					.00
2025 010-430-000	COURT AT LAW	.00	.00	.00	.00	.00	.00

BUDGET COMPARISON FOR SEPTEMBER
GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL ** Y-T-D	**** ACTUAL REMAINING PERCENT
2025 010-430-101	SALARIES	.00	325,730.00	298,585.65	30,527.48	329,113.13	3,383.13-	1.04
2025 010-430-104	OVERTIME - COURT REPOR	.00	.00	.00	.00	.00	.00	.00
2025 010-430-201	SOCIAL SECURITY	.00	21,369.00	20,567.31	2,286.98	22,854.29	1,485.29-	6.95
2025 010-430-202	HOSPITAL INSURANCE	.00	91,334.00	79,322.98	8,025.56	87,348.54	3,985.46	4.36
2025 010-430-203	RETIREMENT	.00	25,355.00	23,429.44	2,375.78	25,805.22	450.22-	1.78
2025 010-430-204	WORKERS COMPENSATION	.00	451.00	.00	.00	.00	451.00	100.00
2025 010-430-205	LIFE INSURANCE	.00	333.00	325.62	29.46	355.08	22.08-	6.63
2025 010-430-206	UNEMPLOYMENT INSURANCE	.00	93.00	.00	.00	.00	93.00	100.00
2025 010-430-310	OFFICE SUPPLIES	.00	3,500.00	1,787.28	153.19	1,940.47	1,559.53	44.56
2025 010-430-311	POSTAGE	.00	750.00	617.14	150.87	768.01	18.01-	2.40
2025 010-430-392	COURT APPOINTED INTERP	.00	.00	.00	.00	.00	.00	.00
2025 010-430-394	COURT RECORDS EXPENSE	.00	.00	.00	.00	.00	.00	.00
2025 010-430-395	VISITING COURT REPORTER	.00	.00	.00	.00	.00	.00	.00
2025 010-430-396	EXPERT WITNESS (NOT PS	.00	.00	.00	.00	.00	.00	.00
2025 010-430-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00	.00
2025 010-430-402	VISITING JUDGES	.00	.00	.00	.00	.00	.00	.00
2025 010-430-403	CRIMINAL COURT APPTD A	.00	.00	.00	.00	.00	.00	.00
2025 010-430-404	CIVIL COURT APPTD ATTY	.00	.00	.00	.00	.00	.00	.00
2025 010-430-407	DEFENSE INVESTIGATOR E	.00	.00	.00	.00	.00	.00	.00
2025 010-430-408	JUVENILE APPT ATTORNEY	.00	.00	.00	.00	.00	.00	.00
2025 010-430-409	UNDICTED/NC APPT ATTY	.00	.00	.00	.00	.00	.00	.00
2025 010-430-411	ADULT FELONY APPEALS A	.00	.00	.00	.00	.00	.00	.00
2025 010-430-414	ATTORNEY AD LITEM	.00	.00	.00	.00	.00	.00	.00
2025 010-430-415	ATTORNEY GENERAL APPTS	.00	.00	.00	.00	.00	.00	.00
2025 010-430-416	SPECIAL PROSECUTOR EXP	.00	.00	.00	.00	.00	.00	.00
2025 010-430-417	CAPITAL DEATH	.00	.00	.00	.00	.00	.00	.00
2025 010-430-420	TELEPHONE	.00	1,750.00	1,694.13	298.58	1,992.71	242.71-	13.87
2025 010-430-425	TRAVEL	.00	1,500.00	497.28	.00	497.28	1,002.72	66.85
2025 010-430-485	JURIES	.00	.00	.00	.00	.00	.00	.00
2025 010-430-570	SPECIAL FUNDED EQUIPME	.00	.00	.00	.00	.00	.00	.00
2025 010-430-571	COURTROOM CONSTRUCTION	.00	.00	.00	.00	.00	.00	.00
2025 010-430-571	COURT AT LAW EXPENSE	.00	472,165.00	426,826.83	43,847.90	470,674.73	1,490.27	.32
2025 010-433-000	INDIGENT DEFENSE	.00	.00	.00	.00	.00	.00	.00
2025 010-433-300	CC PROFESSIONAL SERVIC	.00	2,500.00	6,823.75	1,887.50	8,711.25	6,211.25-	248.45
2025 010-433-301	CC COURT RECORDS	.00	.00	.00	.00	.00	.00	.00
2025 010-433-302	CC VISITING JUDGES	.00	.00	.00	.00	.00	.00	.00
2025 010-433-303	CC CRIMINAL ATTYS	.00	60,000.00	34,420.00	230.67	230.67	230.67-	.00
2025 010-433-308	CC JUVENILE ATTYS	.00	10,000.00	5,835.00	3,800.00	38,220.00	21,780.00	36.30
2025 010-433-309	CC UNINDICTED/NC ATTYS	.00	.00	.00	2,945.00	8,780.00	1,220.00	12.20
2025 010-433-312	CC JUVENILE APPEALS	.00	.00	.00	.00	.00	.00	.00
2025 010-433-313	CC JUVENILE DAP SERVIC	.00	.00	.00	.00	.00	.00	.00
2025 010-433-314	CC ATTY AD LITEM	.00	.00	.00	.00	.00	.00	.00
2025 010-433-315	CC COMMITMENTS	.00	2,000.00	500.00	.00	.00	.00	.00
2025 010-433-316	CC SPECIAL PROSECUTOR	.00	25,000.00	13,744.00	6,240.00	500.00	1,500.00	75.00
2025 010-433-317	CC GUARDIANSHIP ATTYS	.00	.00	.00	380.00	380.00	5,016.00	20.06
2025 010-433-393	CCL INTERPRETER	.00	.00	.00	.00	.00	380.00-	.00
2025 010-433-394	CCL COURT RECORDS	.00	500.00	.00	.00	.00	500.00	100.00
2025 010-433-395	CCL VISITING COURT REP	.00	9,000.00	534.00	.00	534.00	8,466.00	94.07
2025 010-433-396	CCL EXPERT WITNESS(NOT	.00	2,000.00	.00	.00	.00	2,000.00	100.00
2025 010-433-400	CCL PROFESSIONAL SERVI	.00	2,000.00	7,500.00	.00	.00	.00	.00
2025 010-433-402	CCL VISITING JUDGES	.00	5,000.00	.00	1,200.00	8,700.00	6,700.00-	335.00
					366.29	366.29	4,633.71	92.67

BUDGET COMPARISON FOR SEPTEMBER
GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 010-433-403	CCL CRIMINAL ATTY	.00	75,000.00	12,275.20	500.00	12,775.20	62,224.80
2025 010-433-404	CCL CIVIL ATTYS	.00	1,500.00	5,262.00	.00	5,262.00	3,762.00
2025 010-433-408	CCL JUVENILE ATTY	.00	2,500.00	2,200.00	700.00	2,900.00	3,400.00
2025 010-433-409	CCL UNINDICTED/NC ATTY	.00	.00	.00	.00	.00	.00
2025 010-433-410	CCL ADULT FELONY APPEA	.00	.00	.00	.00	.00	.00
2025 010-433-412	CCL JUVENILE APPEALS	.00	.00	.00	.00	.00	.00
2025 010-433-413	CCL JUVENILE DAP SERVI	.00	.00	.00	.00	.00	.00
2025 010-433-414	CCL ATTORNEY AD LITEM	.00	.00	.00	.00	.00	.00
2025 010-433-415	CCL ATTY GENERAL APPEA	.00	4,000.00	.00	.00	.00	4,000.00
2025 010-433-416	CCL SPECIAL PROSECUTOR	.00	.00	.00	.00	.00	.00
2025 010-433-418	CCL CAPITAL DEATH EXPE	.00	.00	.00	.00	.00	.00
2025 010-433-419	CCL EXPERT WITNESS (PSY	.00	.00	.00	.00	.00	.00
2025 010-433-492	DC EXPERT WITNESS	.00	.00	.00	.00	.00	.00
2025 010-433-493	DC INTERPRETERS	.00	.00	.00	.00	.00	.00
2025 010-433-494	DC COURT RECORDS	.00	3,000.00	1,762.50	881.25	2,643.75	356.25
2025 010-433-495	DC VISITING COURT REPO	.00	25,000.00	30,182.70	923.87	31,106.57	6,106.57
2025 010-433-496	DC EXPERT WITNESS	.00	20,000.00	10,363.90	3,300.00	13,663.90	6,336.10
2025 010-433-500	DC PROFESSIONAL SERVIC	.00	50,000.00	38,834.00	300.00	39,334.00	10,666.00
2025 010-433-502	DC VISITING JUDGES	.00	.00	.00	.00	.00	.00
2025 010-433-503	DC CRIMINAL ATTYS	.00	2,500.00	.00	.00	.00	.00
2025 010-433-504	DC CIVIL ATTYS	.00	350,000.00	301,143.72	28,911.00	330,054.72	2,500.00
2025 010-433-505	DC SPECIAL CASE EXP	.00	30,000.00	3,902.00	8,063.50	11,965.50	19,945.28
2025 010-433-506	DC MEDIATION	.00	.00	.00	.00	.00	18,034.50
2025 010-433-507	DC DEFENSE INVESTIGATO	.00	10,000.00	.00	.00	.00	.00
2025 010-433-509	DC UNINDICTED/NC ATTY	.00	15,000.00	7,657.42	3,103.95	10,761.37	10,000.00
2025 010-433-511	DC FELONY APPEALS ATTY	.00	1,500.00	.00	.00	.00	4,238.63
2025 010-433-515	DC MENTAL COMMITMENTS	.00	50,000.00	21,525.00	.00	21,525.00	1,500.00
2025 010-433-516	DC SPECIAL PROSECUTOR	.00	5,000.00	860.00	.00	860.00	28,475.00
2025 010-433-517	DC CAPITAL MURDER	.00	62,000.00	.00	.00	.00	140.00
2025 010-433-526	DC CHILD/CHILDREN ATTY	.00	100,000.00	7,803.10	.00	7,803.10	5,000.00
2025 010-433-527	DC CUSTODIAL MOTHER	.00	40,000.00	86,795.03	26,128.00	112,923.03	54,196.90
2025 010-433-528	DC CUSTODIAL FATHER	.00	15,000.00	46,751.00	15,851.00	62,602.00	12,923.03
2025 010-433-529	DC NON-CUSTODIAL PAREN	.00	15,000.00	8,625.50	4,940.00	13,565.50	22,602.00
2025 010-433-530	DC NON-CUSTODIAL MOTHE	.00	10,000.00	14,734.00	1,260.00	15,994.00	1,434.50
2025 010-433-531	DC NON-CUSTODIAL FATHE	.00	10,000.00	1,580.00	4,320.00	5,900.00	10,994.00
2025 010-433-532	DC NON-CUSTODIAL PAREN	.00	2,500.00	1,145.00	275.00	1,420.00	5,100.00
2025 010-433-533	DC UNKNOWN FATHER	.00	.00	.00	.00	.00	8,580.00
2025 010-433-534	DC UNLOCATED FATHER	.00	.00	.00	.00	.00	2,500.00
2025 010-433-535	DC ALLEGED FATHER	.00	.00	.00	.00	.00	.00
2025 010-433-536	DC CUSTODIAL CONSERVAT	.00	.00	4,433.00	1,424.00	5,857.00	.00
2025 010-433-537	DC NON-CUSTODIAL CONSE	.00	.00	.00	.00	.00	.00
2025 010-433-538	DC UNLOCATED CONSERVAT	.00	.00	.00	.00	.00	.00
2025 010-433-539	DC ADULT APPEAL	.00	.00	.00	.00	.00	.00
2025 010-433-540	DC CHILD/CHILDREN APPE	.00	.00	.00	.00	.00	.00
2025 010-433-540	INDIGENT DEFENSE EXPEN	.00	1008,500.00	677,191.82	118,131.03	795,322.85	1,000.00
2025 010-435-000	DISTRICT COURT	.00	.00	.00	.00	.00	213,177.15
2025 010-435-101	SALARIES	.00	131,250.00	120,312.17	10,937.47	131,249.64	.00
2025 010-435-102	CPS COURT SALARIES	.00	.00	.00	.00	.00	.36
2025 010-435-201	SOCIAL SECURITY	.00	10,041.00	8,617.95	783.45	9,401.40	.00
2025 010-435-202	HOSPITAL INSURANCE	.00	76,178.00	65,429.76	6,627.40	72,057.16	639.60
2025 010-435-203	RETIREMENT	.00	10,198.00	9,423.72	849.84	10,273.56	4,120.84
2025 010-435-204	WORKERS COMPENSATION	.00	182.00	.00	.00	.00	75.56
							182.00
							100.00

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL **	**** ACTUAL REMAINING PERCENT
2025 010-435-205	LIFE INSURANCE	.00	333.00	217.60	19.64	237.24	95.76	28.76
2025 010-435-206	UNEMPLOYMENT INSURANCE	.00	80.00	.00	.00	.00	80.00	100.00
2025 010-435-310	OFFICE SUPPLIES	.00	6,000.00	3,925.71	1,157.55	5,083.26	916.74	15.28
2025 010-435-311	POSTAGE	.00	500.00	716.60	33.94	750.54	250.54	50.11
2025 010-435-392	COURT APPOINTED INTERP	.00	.00	.00	.00	.00	.00	.00
2025 010-435-393	COURT APPOINTED INTERP	.00	.00	.00	.00	.00	.00	.00
2025 010-435-394	COURT APPOINTED INTERP	.00	.00	.00	.00	.00	.00	.00
2025 010-435-395	COURT APPOINTED INTERP	.00	.00	.00	.00	.00	.00	.00
2025 010-435-396	COURT APPOINTED INTERP	.00	.00	.00	.00	.00	.00	.00
2025 010-435-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00	.00
2025 010-435-401	REGIONAL EXPENSES AND	.00	.00	.00	.00	.00	.00	.00
2025 010-435-402	VISITING JUDGES	.00	.00	.00	.00	.00	.00	.00
2025 010-435-403	CRIMINAL COURT APPOINT	.00	.00	.00	.00	.00	.00	.00
2025 010-435-404	CIVIL COURT APPOINTED	.00	.00	.00	.00	.00	.00	.00
2025 010-435-405	SPECIAL CASE EXPENSE	.00	.00	.00	.00	.00	.00	.00
2025 010-435-406	MEDIATION	.00	.00	.00	.00	.00	.00	.00
2025 010-435-407	DEFENSE INVESTIGATOR E	.00	.00	.00	.00	.00	.00	.00
2025 010-435-409	UNINDICTED/NC APPT ATT	.00	.00	.00	.00	.00	.00	.00
2025 010-435-411	FELONY APPEALS APPT AT	.00	.00	.00	.00	.00	.00	.00
2025 010-435-415	MENTAL COMMITMENTS	.00	.00	.00	.00	.00	.00	.00
2025 010-435-416	SPECIAL PROSECUTOR APP	.00	.00	.00	.00	.00	.00	.00
2025 010-435-417	CAPITAL DEATH	.00	.00	.00	.00	.00	.00	.00
2025 010-435-420	TELEPHONE	.00	.00	.00	.00	.00	.00	.00
2025 010-435-425	TRAVEL	.00	2,500.00	3,198.62	256.87	3,455.49	955.49	38.22
2025 010-435-426	CHILD/CHILDREN ATTY	.00	2,000.00	3,486.74	669.15	4,155.89	2,155.89	107.79
2025 010-435-427	CUSTODIAL MOTHER	.00	.00	.00	.00	.00	.00	.00
2025 010-435-428	CUSTODIAL FATHER	.00	.00	.00	.00	.00	.00	.00
2025 010-435-429	CUSTODIAL PARENTS	.00	.00	.00	.00	.00	.00	.00
2025 010-435-430	NON-CUSTODIAL MOTHER	.00	.00	.00	.00	.00	.00	.00
2025 010-435-431	NON-CUSTODIAL FATHER	.00	.00	.00	.00	.00	.00	.00
2025 010-435-432	NON-CUSTODIAL PARENTS	.00	.00	.00	.00	.00	.00	.00
2025 010-435-433	UNKNOWN FATHER	.00	.00	.00	.00	.00	.00	.00
2025 010-435-434	UNLOCATED FATHER	.00	.00	.00	.00	.00	.00	.00
2025 010-435-435	ALLEGED FATHER	.00	.00	.00	.00	.00	.00	.00
2025 010-435-436	CUSTODIAL CONSERVATOR	.00	.00	.00	.00	.00	.00	.00
2025 010-435-437	NON-CUSTODIAL CONSERVA	.00	.00	.00	.00	.00	.00	.00
2025 010-435-438	UNLOCATED CONSERVATOR	.00	.00	.00	.00	.00	.00	.00
2025 010-435-439	ADULT APPEAL	.00	.00	.00	.00	.00	.00	.00
2025 010-435-440	CHILD/CHILDREN APPEAL	.00	.00	.00	.00	.00	.00	.00
2025 010-435-450	MAINTENANCE	.00	.00	.00	.00	.00	.00	.00
2025 010-435-485	JURIES	.00	1,500.00	.00	.00	.00	.00	.00
2025 010-435-499	MISCELLANEOUS	.00	30,000.00	31,225.39	580.00	31,805.39	1,500.00	100.00
2025 010-435-502	DC VISITING JUDGES	.00	.00	.00	.00	.00	.00	.00
2025 010-435-502	DC SPECIAL PROSECUTOR	.00	.00	.00	.00	.00	.00	.00
2025 010-435-516	DISTRICT COURT EXPENSE	.00	276,412.00	253,039.48	21,915.31	274,954.79	1,457.21	.53
2025 010-450-000	DISTRICT CLERK	.00	.00	.00	.00	.00	.00	.00
2025 010-450-101	SALARIES	.00	308,688.00	272,677.46	25,174.00	297,851.46	10,836.54	3.51
2025 010-450-201	SOCIAL SECURITY	.00	23,615.00	19,909.99	1,841.05	21,751.04	1,863.96	7.89
2025 010-450-202	HOSPITAL INSURANCE	.00	174,892.00	149,113.48	14,135.58	163,249.06	11,642.94	6.66
2025 010-450-203	RETIREMENT	.00	23,985.00	21,365.42	1,956.02	23,321.44	663.56	2.77
2025 010-450-204	WORKERS COMPENSATION	.00	427.00	.00	.00	.00	427.00	100.00

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL REMAINING PERCENT
2025 010-450-205	LIFE INSURANCE	.00	777.00	720.50	68.74	789.24	12.24-
2025 010-450-206	UNEMPLOYMENT INSURANCE	.00	165.00	.00	1,879.08	11,504.58	165.00 100.00
2025 010-450-310	OFFICE SUPPLIES	.00	14,000.00	9,625.50	2,285.86	9,516.28	2,495.42 17.82
2025 010-450-311	POSTAGE	.00	9,500.00	7,230.42	.00	.00	16.28-
2025 010-450-312	XEROX	.00	2,500.00	.00	.00	.00	2,500.00 100.00
2025 010-450-315	NETIMAGING	.00	.00	.00	.00	.00	.00
2025 010-450-420	TELEPHONE	.00	1,200.00	1,223.66	181.98	1,405.64	205.64-
2025 010-450-425	TRAVEL	.00	3,500.00	2,436.28	442.24	2,878.52	621.48 17.76
2025 010-450-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
	DISTRICT CLERK EXPENSE	.00	563,249.00	484,302.71	47,964.55	532,267.26	30,981.74 5.50
2025 010-451-000	JP#1	.00	.00	.00	.00	.00	.00
2025 010-451-101	SALARIES	.00	92,857.00	85,118.55	7,738.05	92,856.60	.40
2025 010-451-102	SUPPLEMENTAL SALARY	.00	.00	.00	.00	.00	.00
2025 010-451-201	SOCIAL SECURITY	.00	7,104.00	6,215.77	565.07	6,780.84	323.16 4.55
2025 010-451-202	HOSPITAL INSURANCE	.00	86,951.00	79,322.98	8,025.56	87,348.54	397.54-
2025 010-451-203	RETIREMENT	.00	7,215.00	6,667.15	601.25	7,268.40	53.40-
2025 010-451-204	WORKERS COMPENSATION	.00	129.00	.00	.00	.00	129.00 100.00
2025 010-451-205	LIFE INSURANCE	.00	333.00	325.62	29.46	355.08	22.08-
2025 010-451-206	UNEMPLOYMENT INSURANCE	.00	22.00	.00	.00	.00	.00
2025 010-451-310	OFFICE SUPPLIES	.00	1,800.00	1,109.89	117.88	1,227.77	22.00 100.00
2025 010-451-311	POSTAGE	.00	750.00	473.56	195.77	669.33	572.23 31.79
2025 010-451-312	XEROX EXPENSE	.00	267.00	.00	.00	.00	80.67 10.76
2025 010-451-315	COLLECTION EXPENSES	.00	.00	.00	.00	.00	267.00 100.00
2025 010-451-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00
2025 010-451-420	TELEPHONE	.00	500.00	357.44	99.01	456.45	43.55 8.71
2025 010-451-425	TRAVEL	.00	3,400.00	2,900.67	.00	2,900.67	499.33 14.69
2025 010-451-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2025 010-451-485	JURIES	.00	.00	.00	.00	.00	.00
2025 010-451-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
	JP #1 EXPENSE	.00	201,328.00	182,491.63	17,372.05	199,863.68	1,464.32 .73
2025 010-452-000	JP#2	.00	.00	.00	.00	.00	.00
2025 010-452-101	SALARIES	.00	91,995.00	84,328.86	7,666.26	91,995.12	.12-
2025 010-452-201	SOCIAL SECURITY	.00	7,038.00	6,257.46	568.86	6,826.32	211.68 3.01
2025 010-452-202	HOSPITAL INSURANCE	.00	34,696.00	32,919.62	4,711.86	37,631.48	2,935.48- 8.46
2025 010-452-203	RETIREMENT	.00	7,148.00	6,605.29	595.67	7,200.96	52.96-
2025 010-452-204	WORKERS COMPENSATION	.00	127.00	.00	.00	.00	127.00 100.00
2025 010-452-205	LIFE INSURANCE	.00	222.00	217.08	19.64	236.72	14.72-
2025 010-452-206	UNEMPLOYMENT INSURANCE	.00	21.00	.00	.00	.00	.00
2025 010-452-310	OFFICE SUPPLIES	.00	1,500.00	929.69	117.87	1,047.56	21.00 100.00
2025 010-452-311	POSTAGE	.00	1,000.00	456.04	207.13	663.17	452.44 30.16
2025 010-452-312	XEROX EXPENSE	.00	267.00	.00	.00	.00	336.83 33.68
2025 010-452-315	COLLECTION EXPENSES	.00	.00	.00	.00	.00	267.00 100.00
2025 010-452-400	PROFESSIONAL SERVICES	.00	500.00	357.46	99.03	456.49	.00
2025 010-452-420	TELEPHONE	.00	3,000.00	1,455.33	.00	1,455.33	43.51 8.70
2025 010-452-425	TRAVEL	.00	.00	.00	.00	.00	.00
2025 010-452-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2025 010-452-485	JURIES	.00	.00	.00	.00	.00	.00
2025 010-452-499	MISCELLANEOUS	.00	147,514.00	133,526.83	13,986.32	147,513.15	.85
	J.P. #2 EXPENSE	.00	.00	.00	.00	.00	.00
2025 010-453-000	JP#3	.00	.00	.00	.00	.00	.00

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 010-453-101	SALARIES	.00	92,857.00	85,118.55	7,738.05	92,856.60	.40
2025 010-453-201	SOCIAL SECURITY	.00	7,104.00	6,211.70	6,776.40	6,776.40	4.61
2025 010-453-202	HOSPITAL INSURANCE	.00	38,089.00	32,714.88	3,313.70	36,028.58	5.41
2025 010-453-203	RETIREMENT	.00	7,215.00	6,667.15	601.25	7,268.40	.74
2025 010-453-204	WORKERS COMPENSATION	.00	129.00	.00	.00	129.00	100.00
2025 010-453-205	LIFE INSURANCE	.00	111.00	108.54	9.82	118.36	6.63
2025 010-453-206	UNEMPLOYMENT INSURANCE	.00	22.00	.00	.00	22.00	100.00
2025 010-453-310	OFFICE SUPPLIES	.00	1,500.00	1,087.07	117.86	1,204.93	19.67
2025 010-453-311	POSTAGE	.00	800.00	737.41	210.55	947.96	18.50
2025 010-453-312	XEROX EXPENSE	.00	267.00	.00	.00	267.00	100.00
2025 010-453-315	COLLECTION EXPENSES	.00	.00	.00	.00	.00	.00
2025 010-453-400	PROFESSIONAL SERVICES	.00	300.00	357.46	64.82	422.28	40.76
2025 010-453-420	TELEPHONE	.00	3,000.00	1,316.06	.00	1,316.06	56.13
2025 010-453-425	TRAVEL	.00	.00	.00	.00	.00	.00
2025 010-453-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2025 010-453-485	JURIES	.00	.00	.00	.00	.00	.00
2025 010-453-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
	J.P. #3 EXPENSE	.00	151,394.00	134,318.82	12,620.75	146,939.57	4,454.43
2025 010-454-000	JP#4	.00	.00	.00	.00	.00	.00
2025 010-454-101	SALARIES	.00	91,995.00	84,328.86	7,666.26	91,995.12	.12
2025 010-454-201	SOCIAL SECURITY	.00	7,038.00	6,147.57	558.87	6,706.44	4.71
2025 010-454-202	HOSPITAL INSURANCE	.00	38,089.00	32,714.88	3,313.70	36,028.58	5.41
2025 010-454-203	RETIREMENT	.00	7,148.00	6,605.29	595.67	7,200.96	.74
2025 010-454-204	WORKERS COMPENSATION	.00	127.00	.00	.00	127.00	100.00
2025 010-454-205	LIFE INSURANCE	.00	111.00	108.54	9.82	118.36	6.63
2025 010-454-310	OFFICE SUPPLIES	.00	21.00	.00	.00	21.00	100.00
2025 010-454-311	POSTAGE	.00	1,500.00	929.42	103.62	1,033.04	31.13
2025 010-454-312	XEROX EXPENSE	.00	500.00	361.00	275.38	636.38	27.28
2025 010-454-315	COLLECTION EXPENSES	.00	267.00	.00	.00	267.00	100.00
2025 010-454-400	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00
2025 010-454-420	TELEPHONE	.00	500.00	357.42	99.01	456.43	8.71
2025 010-454-425	TRAVEL	.00	3,000.00	1,781.12	.00	1,781.12	40.63
2025 010-454-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2025 010-454-485	JURIES	.00	.00	.00	680.00	680.00	.00
2025 010-454-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
	J.P. #4 EXPENSE	.00	150,296.00	133,334.10	13,302.33	146,636.43	3,659.57
2025 010-470-000	DISTRICT COURT REPORTE	.00	.00	.00	.00	.00	.00
2025 010-470-101	SALARIES	.00	105,619.00	96,817.16	8,801.56	105,618.72	.28
2025 010-470-201	SOCIAL SECURITY	.00	8,080.00	7,373.30	670.30	8,043.60	.45
2025 010-470-202	HOSPITAL INSURANCE	.00	15,156.00	13,893.22	1,398.16	15,291.38	.89
2025 010-470-203	RETIREMENT	.00	8,207.00	7,583.40	683.88	8,267.28	.73
2025 010-470-204	WORKERS COMPENSATION	.00	146.00	.00	.00	146.00	100.00
2025 010-470-205	LIFE INSURANCE	.00	111.00	108.54	9.82	118.36	6.63
2025 010-470-206	UNEMPLOYMENT INSURANCE	.00	74.00	.00	.00	74.00	100.00
2025 010-470-311	POSTAGE	.00	.00	.00	.00	.00	.00
2025 010-470-312	XEROX	.00	.00	.00	.00	.00	.00
	DISTRICT CRT RPTR EXPE	.00	137,393.00	125,775.62	11,563.72	137,339.34	53.66
2025 010-475-000	INDIGENT DEFENSE COORD	.00	.00	.00	.00	.00	.00

BUDGET COMPARISON FOR SEPTEMBER
GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 010-475-101	SALARIES	.00	95,505.00	86,721.25	7,883.75	94,605.00	900.00	.94
2025 010-475-201	SOCIAL SECURITY	.00	7,306.00	6,197.77	563.40	6,761.17	544.83	7.46
2025 010-475-202	HOSPITAL INSURANCE	.00	53,245.00	46,608.10	4,711.86	51,319.96	1,925.04	3.62
2025 010-475-203	RETIREMENT	.00	7,421.00	6,792.58	612.56	7,405.14	15.86	.21
2025 010-475-204	WORKERS COMPENSATION	.00	132.00	.00	.00	.00	132.00	100.00
2025 010-475-205	LIFE INSURANCE	.00	222.00	217.08	19.64	236.72	14.72	6.63
2025 010-475-206	UNEMPLOYMENT INSURANCE	.00	67.00	.00	.00	.00	67.00	100.00
2025 010-475-310	OFFICE SUPPLIES	.00	500.00	694.26	303.11	997.37	497.37	99.47
2025 010-475-312	XEROX	.00	750.00	.00	.00	.00	750.00	100.00
2025 010-475-409	TECH SHARE	.00	2,800.00	.00	1,918.00	1,918.00	882.00	31.50
2025 010-475-420	TELEPHONE	.00	2,500.00	3,025.16	219.91	3,245.07	745.07	29.80
2025 010-475-425	TRAVEL	.00	1,700.00	221.70	50.54	272.24	1,427.76	83.99
2025 010-475-570	EQUIPMENT	.00	172,148.00	150,477.90	16,282.77	166,760.67	5,387.33	3.13
2025 010-475-570	INDIGENT EXPENSE	.00	.00	.00	.00	.00	.00	.00
2025 010-476-000	DISTRICT ATTORNEY	.00	528,116.00	373,234.48	34,659.48	407,893.96	120,222.04	22.76
2025 010-476-101	SALARIES	.00	3,840.00	1,580.00	340.00	1,240.00	5,080.00	132.29
2025 010-476-102	SUPPLEMENTAL LONGEVITY	.00	563.00	234.75	46.95	281.70	281.30	49.96
2025 010-476-103	CELL PHONE ALLOWANCE	.00	.00	6,736.62	612.42	7,349.04	7,349.04	.00
2025 010-476-104	D.A. SALARY SUPPLEMENT	.00	.00	5,912.50	5,775.00	137.50	137.50	.00
2025 010-476-105	VICTIMS COORD SALARY	.00	89,250.00	95,812.50	12,668.30	108,480.80	19,230.80	21.55
2025 010-476-201	SOCIAL SECURITY	.00	47,565.00	38,065.12	3,836.21	41,901.33	5,663.67	11.91
2025 010-476-202	HOSPITAL INSURANCE	.00	235,914.00	172,539.18	14,135.58	186,674.76	49,239.24	20.87
2025 010-476-203	RETIREMENT	.00	48,312.00	39,679.23	3,590.89	43,270.12	5,041.88	10.44
2025 010-476-204	WORKERS COMPENSATION	.00	860.00	.00	.00	.00	860.00	100.00
2025 010-476-205	LIFE INSURANCE	.00	1,110.00	878.66	78.56	957.22	152.78	13.76
2025 010-476-206	UNEMPLOYMENT INSURANCE	.00	430.00	.00	.00	.00	430.00	100.00
2025 010-476-310	OFFICE SUPPLIES	.00	11,000.00	11,792.42	4,114.39	15,906.81	4,906.81	44.61
2025 010-476-311	POSTAGE	.00	3,000.00	252.85	95.57	348.42	151.58	30.32
2025 010-476-312	XEROX EXPENSE	.00	5,000.00	270.00	.00	270.00	3,000.00	100.00
2025 010-476-400	PROFESSIONAL SERVICES	.00	2,500.00	2,249.75	80.58	2,330.33	169.67	6.79
2025 010-476-401	FORENSIC GRANT	.00	5,000.00	.00	.00	.00	5,000.00	100.00
2025 010-476-420	TELEPHONE	.00	4,000.00	3,140.86	492.36	3,633.22	366.78	9.17
2025 010-476-424	TRAINING	.00	4,000.00	3,460.12	1,849.24	5,309.36	1,309.36	32.73
2025 010-476-425	TRAVEL	.00	4,000.00	.00	.00	.00	.00	.00
2025 010-476-450	MAINTENANCE	.00	990,960.00	752,679.04	70,825.53	823,504.57	167,455.43	16.90
2025 010-476-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00	.00
2025 010-476-499	DISTRICT ATTORNEY EXPE	.00	.00	.00	.00	.00	.00	.00
2025 010-477-000	COUNTY ATTORNEY	.00	276,247.00	253,426.60	23,020.60	276,447.20	200.20	.07
2025 010-477-101	SALARIES	.00	35,000.00	33,223.33	3,036.67	36,260.00	1,260.00	3.60
2025 010-477-102	STATE SUPPLEMENT SALAR	.00	138,342.00	107,916.66	11,250.00	119,166.66	19,175.34	13.86
2025 010-477-103	SB22 SALARY SUPPLEMENT	.00	26,870.00	29,582.01	2,800.11	32,382.12	5,512.12	20.51
2025 010-477-201	SOCIAL SECURITY	.00	129,423.00	119,167.94	12,737.42	131,905.36	2,482.36	1.92
2025 010-477-202	HOSPITAL INSURANCE	.00	27,292.00	30,878.75	2,898.78	33,777.53	6,485.53	23.76
2025 010-477-203	RETIREMENT	.00	444.00	.00	.00	.00	444.00	100.00
2025 010-477-204	WORKERS COMPENSATION	.00	444.00	522.54	49.10	571.64	127.64	28.75
2025 010-477-205	LIFE INSURANCE	.00	151.00	.00	.00	.00	151.00	100.00
2025 010-477-206	UNEMPLOYMENT INSURANCE	.00	5,000.00	4,669.08	820.30	5,489.38	489.38	9.79
2025 010-477-310	OFFICE EXPENSE	.00	.00	.00	.00	.00	.00	.00

BUDGET COMPARISON FOR SEPTEMBER
GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL REMAINING PERCENT
2025 010-477-315	BLDG RENT	.00	14,400.00	14,400.00	1,200.00	15,600.00	1,200.00-8.33
2025 010-477-400	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00
2025 010-477-420	TELEPHONE	.00	1,000.00	554.64	69.46	624.10	375.90
2025 010-477-425	TRAVEL	.00	3,000.00	3,138.42	2,292.34	5,430.76	2,430.76-81.03
	COUNTY ATTORNEY EXPENS	.00	657,655.00	597,479.97	60,174.78	657,654.75	.25
2025 010-490-000	ELECTION COSTS	.00	.00	.00	.00	.00	.00
2025 010-490-101	ELECTION WORKERS	.00	.00	.00	.00	.00	.00
2025 010-490-104	OVERTIME	.00	.00	.00	.00	.00	.00
2025 010-490-109	SALARIES	.00	.00	.00	.00	.00	.00
2025 010-490-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
2025 010-490-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2025 010-490-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
2025 010-490-311	POSTAGE/SHIPPING	.00	.00	.00	.00	.00	.00
2025 010-490-420	AIR CARDS	.00	.00	.00	.00	.00	.00
2025 010-490-425	TRAVEL	.00	.00	.00	.00	.00	.00
2025 010-490-426	ELECTION WORKER TRAINI	.00	.00	.00	.00	.00	.00
2025 010-490-430	PUBLICATION	.00	.00	.00	.00	.00	.00
2025 010-490-435	BALLOTS & PROGRAMMING	.00	.00	.00	.00	.00	.00
2025 010-490-450	MACHINES, SOFTWARE & W	.00	.00	.00	.00	.00	.00
2025 010-490-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
	ELECTIONS EXPENSE	.00	.00	.00	.00	.00	.00
2025 010-491-000	ELECTIONS ADMINISTRATI	.00	.00	.00	.00	.00	.00
2025 010-491-101	SALARIES	.00	100,022.00	82,596.58	5,376.83	87,973.41	12,048.59
2025 010-491-104	OVERTIME	.00	.00	.00	.00	.00	.00
2025 010-491-108	SEASONAL & PART TIME S	.00	31,493.00	25,599.49	3,184.92	28,784.41	2,708.59
2025 010-491-109	ELECTION WORKER SALARI	.00	45,000.00	34,377.96	.00	34,377.96	10,622.04
2025 010-491-201	SOCIAL SECURITY	.00	13,503.00	8,581.26	654.97	9,236.23	4,266.77
2025 010-491-202	HOSPITAL INSURANCE	.00	30,313.00	21,471.34	1,398.16	22,869.50	7,443.50
2025 010-491-203	RETIREMENT	.00	10,219.00	7,776.58	665.25	8,441.83	1,777.17
2025 010-491-204	WORKERS COMPENSATION	.00	182.00	.00	.00	.00	182.00
2025 010-491-205	LIFE INSURANCE	.00	222.00	188.66	9.82	198.48	23.52
2025 010-491-206	UNEMPLOYMENT INSURANCE	.00	92.00	.00	.00	.00	92.00
2025 010-491-310	OFFICE SUPPLIES	.00	13,000.00	4,481.58	924.94	5,406.52	7,593.48
2025 010-491-311	POSTAGE	.00	6,000.00	3,949.15	481.71	4,430.86	1,569.14
2025 010-491-420	TRAVEL	.00	3,500.00	3,952.98	.00	3,952.98	26.15
2025 010-491-425	PROFESSIONAL ASSOC FEE	.00	5,000.00	3,418.29	.00	3,418.29	452.98-
2025 010-491-426	BALLOTS & PROGRAMMING	.00	300.00	349.00	.00	349.00	1,581.71
2025 010-491-435	UTILITIES	.00	25,000.00	6,734.62	.00	6,734.62	18,265.38
2025 010-491-440	MAINTENANCE	.00	50,000.00	39,971.50	2,781.47	42,752.97	7,247.03
2025 010-491-450	ELECTION WORKERS	.00	.00	.00	.00	.00	.00
2025 010-491-499	EQUIPMENT CODING	.00	.00	.00	.00	.00	.00
2025 010-491-560	ELECTION ADMIN EXPENSE	.00	333,846.00	243,448.99	15,478.07	258,927.06	74,918.94
2025 010-492-000	ELECTION CLERK TRAININ	.00	.00	.00	.00	.00	.00
2025 010-492-101	SALARIES	.00	.00	.00	.00	.00	.00
2025 010-492-109	ELECTION CLERK TRAININ	.00	.00	.00	.00	.00	.00
2025 010-492-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 010-492-311	POSTAGE	.00	.00	.00	.00	.00	.00	.00
2025 010-492-560	EQUIPMENT CODING	.00	.00	.00	.00	.00	.00	.00
	ELECT CLK TRAIN EXPENS	.00	.00	.00	.00	.00	.00	.00
2025 010-495-000	AUDITOR	.00	.00	.00	.00	.00	.00	.00
2025 010-495-101	SALARIES	.00	232,990.00	213,574.02	19,415.82	232,989.84	.00	.00
2025 010-495-201	SOCIAL SECURITY	.00	17,824.00	14,968.28	1,360.92	16,329.20	1,494.80	8.39
2025 010-495-202	HOSPITAL INSURANCE	.00	114,267.00	98,144.64	9,941.10	108,085.74	6,181.26	5.41
2025 010-495-203	RETIREMENT	.00	18,103.00	16,728.69	1,508.61	18,237.30	134.30	.74
2025 010-495-204	WORKERS COMPENSATION	.00	322.00	.00	.00	322.00	322.00	100.00
2025 010-495-205	LIFE INSURANCE	.00	333.00	325.62	29.46	355.08	22.08	6.63
2025 010-495-206	UNEMPLOYMENT INSURANCE	.00	163.00	.00	.00	163.00	163.00	100.00
2025 010-495-310	OFFICE SUPPLIES	.00	2,000.00	2,232.70	90.40	2,323.10	323.10	16.16
2025 010-495-311	POSTAGE	.00	750.00	105.70	20.88	126.58	623.42	83.12
2025 010-495-312	XEROX EXPENSE	.00	1,300.00	.00	.00	.00	1,300.00	100.00
2025 010-495-400	CONTRACT SERVICES	.00	1,200.00	987.29	.00	987.29	212.71	17.73
2025 010-495-420	TELEPHONE	.00	5,000.00	2,800.21	.00	2,800.21	2,199.79	44.00
2025 010-495-425	TRAVEL	.00	.00	.00	.00	.00	.00	.00
2025 010-495-450	MAINTENANCE	.00	394,252.00	349,867.15	32,367.19	382,234.34	12,017.66	3.05
	COUNTY AUDITOR EXPENSE	.00	.00	.00	.00	.00	.00	.00
2025 010-497-000	TREASURER	.00	174,349.00	159,819.88	14,529.08	174,348.96	.04	.00
2025 010-497-101	SALARIES	.00	13,338.00	11,114.74	1,024.34	12,139.08	1,198.92	8.99
2025 010-497-201	SOCIAL SECURITY	.00	91,334.00	67,426.66	6,110.02	73,536.68	17,797.32	19.49
2025 010-497-202	HOSPITAL INSURANCE	.00	13,547.00	12,518.19	1,128.90	13,647.09	100.09	.74
2025 010-497-203	RETIREMENT	.00	241.00	.00	.00	241.00	241.00	100.00
2025 010-497-204	WORKERS COMPENSATION	.00	333.00	325.62	29.46	355.08	22.08	6.63
2025 010-497-205	LIFE INSURANCE	.00	71.00	.00	.00	71.00	71.00	100.00
2025 010-497-206	UNEMPLOYMENT INSURANCE	.00	7,000.00	1,997.06	771.58	2,768.64	4,231.36	60.45
2025 010-497-310	OFFICE SUPPLIES	.00	3,500.00	2,013.54	683.55	2,697.09	802.91	22.94
2025 010-497-311	POSTAGE	.00	2,500.00	2,052.04	206.27	2,258.31	241.69	9.67
2025 010-497-420	TELEPHONE	.00	4,500.00	1,575.77	.00	1,575.77	2,924.23	64.98
2025 010-497-425	TRAVEL	.00	.00	.00	.00	.00	.00	.00
2025 010-497-450	MAINTENANCE	.00	310,713.00	258,843.50	24,483.20	283,326.70	27,386.30	8.81
	TREASURER EXPENSE	.00	.00	.00	.00	.00	.00	.00
2025 010-498-000	APPRAISAL DISTRICT	.00	624,695.00	623,769.59	925.39	624,694.98	.02	.00
2025 010-498-419	TAX COLLECTIONS	.00	624,695.00	623,769.59	925.39	624,694.98	.02	.00
	APPRAISAL DISTRICT EXP	.00	.00	.00	.00	.00	.00	.00
2025 010-499-000	TAX ASSESSOR	.00	268,948.00	239,779.50	21,862.34	261,641.84	7,306.16	2.72
2025 010-499-101	SALARIES	.00	20,575.00	17,793.02	1,622.98	19,416.00	1,159.00	5.63
2025 010-499-201	SOCIAL SECURITY	.00	136,803.00	115,950.56	12,220.04	128,170.60	8,632.40	6.31
2025 010-499-202	HOSPITAL INSURANCE	.00	20,898.00	18,786.44	1,698.71	20,485.15	412.85	1.98
2025 010-499-203	RETIREMENT	.00	372.00	.00	.00	372.00	372.00	100.00
2025 010-499-204	WORKERS COMPENSATION	.00	666.00	641.42	58.92	700.34	34.34	5.16
2025 010-499-205	LIFE INSURANCE	.00	138.00	.00	.00	138.00	138.00	100.00
2025 010-499-206	UNEMPLOYMENT INSURANCE	.00	3,500.00	3,103.76	28.30	3,132.06	367.94	10.51
	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00	.00

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL REMAINING PERCENT	**** ACTUAL REMAINING PERCENT
2025 010-499-311	POSTAGE	.00	4,000.00	3,651.30	1,222.30	4,873.60	873.60	21.84
2025 010-499-312	XEROX EXPENSE	.00	1,000.00	346.60	.00	346.60	653.40	65.34
2025 010-499-401	TAX COLLECTIONS	.00	.00	.00	.00	.00	.00	.00
2025 010-499-419	CENTRAL APPRAISAL DIST	.00	.00	.00	.00	.00	.00	.00
2025 010-499-420	TELEPHONE	.00	2,500.00	1,509.72	260.12	1,769.84	730.16	29.21
2025 010-499-425	TRAVEL	.00	3,000.00	1,567.05	100.00	1,667.05	1,332.95	44.43
2025 010-499-450	MAINTENANCE	.00	.00	.00	.00	.00	.00	.00
2025 010-499-460	RENTAL	.00	.00	.00	.00	.00	.00	.00
	TAX ASSESSOR EXPENSE	.00	462,400.00	403,129.37	39,073.71	442,203.08	20,196.92	4.37
2025 010-510-000	COURTHOUSE	.00	.00	.00	.00	.00	.00	.00
2025 010-510-101	SALARIES	.00	88,201.00	80,850.88	7,350.08	88,200.96	.04	.00
2025 010-510-102	COMP. TIME SALARIES	.00	.00	.00	.00	.00	.00	.00
2025 010-510-104	OVERTIME	.00	10,000.00	.00	.00	.00	.00	.00
2025 010-510-201	SOCIAL SECURITY	.00	7,512.00	6,012.93	546.63	6,559.56	10,000.00	100.00
2025 010-510-202	HOSPITAL INSURANCE	.00	53,246.00	46,608.10	4,711.86	51,319.96	952.44	12.68
2025 010-510-203	RETIREMENT	.00	7,630.00	6,332.83	571.10	6,903.93	1,926.04	3.62
2025 010-510-204	WORKERS COMPENSATION	.00	1,984.00	.00	.00	.00	1,726.07	9.52
2025 010-510-205	LIFE INSURANCE	.00	222.00	217.08	19.64	236.72	1,984.00	100.00
2025 010-510-206	UNEMPLOYMENT INSURANCE	.00	69.00	.00	.00	.00	14.72	6.63
2025 010-510-333	INSURANCE REPAIRS	.00	.00	.00	.00	.00	69.00	100.00
2025 010-510-420	TELEPHONE	.00	4,500.00	5,270.04	418.41	5,688.45	1,188.45	26.41
2025 010-510-425	TRAVEL	.00	.00	.00	.00	.00	.00	.00
2025 010-510-440	UTILITIES	.00	46,000.00	41,287.51	10,504.09	51,791.60	5,791.60	12.59
2025 010-510-450	MAINTENANCE	.00	132,462.00	128,419.70	10,794.81	139,214.51	6,752.42	12.54
2025 010-510-451	SPECIAL PROJECTS	.00	.00	207.84	.00	207.84	1,612.55	80.63
2025 010-510-455	COURTHOUSE PRESERVATIO	.00	.00	.00	.00	.00	2,180.27	87.21
2025 010-510-550	OTHER BUILDING REPAIRS	.00	.00	.00	.00	.00	4,683.12	93.66
2025 010-510-555	COURTHOUSE EXPENSE	.00	351,826.00	535.00	1,166.56	1,701.56	1,701.56	100.00
		.00		315,741.91	36,083.18	351,825.09	1,701.56	100.00
2025 010-511-000	COURTHOUSE ANNEX	.00	.00	.00	.00	.00	.00	.00
2025 010-511-440	UTILITIES	.00	6,000.00	5,647.58	1,508.20	7,155.78	1,155.78	19.26
2025 010-511-441	UTILITIES ELEC/TREAS B	.00	6,000.00	5,293.43	1,458.99	6,752.42	1,752.42	12.54
2025 010-511-442	UTILITIES VSO BLDG	.00	2,000.00	2,895.99	7,716.56	3,612.55	1,612.55	80.63
2025 010-511-450	MAINTENANCE	.00	2,500.00	319.73	.00	319.73	2,180.27	87.21
2025 010-511-451	MAINTENANCE ELEC/TREA	.00	5,000.00	316.88	.00	316.88	4,683.12	93.66
2025 010-511-452	MAINTENANCE VSO BLDG	.00	.00	546.84	.00	546.84	4,546.84	100.00
2025 010-511-482	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00	.00
	CITSE ANNEX EXPENSE	.00	21,500.00	15,020.45	3,683.75	18,704.20	2,795.80	13.00
2025 010-512-000	JAIL	.00	.00	.00	.00	.00	.00	.00
2025 010-512-101	SALARIES	.00	1692,082.00	1366,929.00	113,032.18	1479,961.18	212,120.82	12.54
2025 010-512-102	RECRUITMENT BONUS	.00	.00	.00	.00	.00	.00	.00
2025 010-512-104	OVERTIME (REGULAR)	.00	50,000.00	143,997.72	16,033.28	160,031.00	110,031.00	220.06
2025 010-512-105	COMMISSARY SALARIES	.00	42,588.00	2,912.51	3,854.09	941.58	43,529.58	102.21
2025 010-512-107	FOOD SERVICE SALARIES	.00	41,891.00	21,397.44	4,764.00	26,161.44	15,729.56	37.55
2025 010-512-108	SARGENT PAY	.00	9,600.00	7,101.20	800.00	7,901.20	1,698.80	17.70
2025 010-512-109	CORPORAL	.00	6,000.00	4,023.78	400.00	4,423.78	1,576.22	26.27
2025 010-512-111	LIEUTENANT	.00	7,200.00	6,600.00	600.00	7,200.00	1,576.22	26.27
2025 010-512-112	LEVEL 1 CERTIFICATION	.00	8,400.00	11,234.29	578.88	11,813.17	3,413.17	40.63

BUDGET COMPARISON FOR SEPTEMBER
GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 010-512-113	LEVEL 2 CERTIFICATION	.00	8,100.00	10,713.87	5,087.24	15,801.11	7,701.11-
2025 010-512-114	LEVEL 3 CERTIFICATION	.00	12,600.00	5,314.64	350.00	5,664.64	6,935.36
2025 010-512-115	LEVEL 4 CERTIFICATION	.00	17,100.00	21,497.30	1,425.00	22,922.30	5,822.30-
2025 010-512-116	LEVEL 5 CERTIFICATION	.00	7,200.00	19,200.00	1,800.00	21,000.00	13,800.00-
2025 010-512-117	CAPTAIN PAY	.00	5,000.00	4,583.37	416.67	5,000.04	191.67
2025 010-512-201	SOCIAL SECURITY	.00	146,219.00	125,301.77	11,362.99	136,664.76	9,554.24
2025 010-512-202	HOSPITAL INSURANCE	.00	885,292.00	616,380.38	52,557.26	668,937.64	216,354.36
2025 010-512-203	RETIREMENT	.00	145,204.00	129,812.62	11,594.40	141,407.02	3,796.98
2025 010-512-204	WORKERS COMPENSATION	.00	27,393.00	69.38-	14.70-	84.08-	27,477.08
2025 010-512-205	LIFE INSURANCE	.00	4,218.00	3,562.70	304.42	3,867.12	350.88
2025 010-512-206	UNEMPLOYMENT INSURANCE	.00	1,443.00	21.42-	5.19-	26.61-	1,469.61
2025 010-512-330	SUPPLIES	.00	75,000.00	79,537.27	46,563.30	126,100.57	51,100.57-
2025 010-512-340	E-CIGS SALES TAX	.00	.00	38.35-	6.79-	45.14-	45.14
2025 010-512-390	GROCERIES	.00	400,000.00	289,420.59	49,724.72	339,145.31	60,854.69
2025 010-512-402	MEDICAL	.00	185,000.00	473,583.87	109,411.40	582,995.27	397,995.27-
2025 010-512-420	TELEPHONE	.00	1,200.00	1,100.00	100.00	1,200.00	.00
2025 010-512-425	JAILER TRAINING	.00	15,000.00	22,201.29	4,369.63	26,570.92	11,570.92-
2025 010-512-440	UTILITIES	.00	130,000.00	134,323.35	43,075.77	177,399.12	47,399.12-
2025 010-512-450	MAINTENANCE	.00	130,000.00	61,042.48	24,311.30	85,353.78	44,646.22
2025 010-512-451	OTHER BUILDING EXPENSE	.00	.00	.00	.00	.00	.00
2025 010-512-481	PRISONERS CLOTHING	.00	2,400.00	.00	.00	.00	2,400.00
2025 010-512-482	JAILER CLOTHING	.00	10,400.00	6,387.89	295.97	6,683.86	3,716.14
2025 010-512-482	JAIL EXPENSE	.00	4066,530.00	3568,030.18	495,077.64	4063,107.82	3,422.18
2025 010-551-000	CONSTABLE PRECINCT 1	.00	.00	.00	.00	.00	.00
2025 010-551-101	SALARY	.00	51,482.00	47,191.32	4,290.12	51,481.44	.56
2025 010-551-103	CERTIFICATION PAY	.00	2,700.00	2,475.00	225.00	2,700.00	.00
2025 010-551-201	SOCIAL SECURITY	.00	4,145.00	3,799.51	345.41	4,144.92	.08
2025 010-551-202	HOSPITAL INSURANCE	.00	22,814.00	18,578.36	3,313.70	21,892.06	921.94
2025 010-551-203	RETIREMENT	.00	4,210.00	3,890.19	350.82	4,241.01	31.01-
2025 010-551-204	WORKERS COMPENSATION	.00	840.00	.00	.00	.00	840.00
2025 010-551-205	LIFE INSURANCE	.00	111.00	108.54	9.82	118.36	7.36-
2025 010-551-206	UNEMPLOYMENT INSURANCE	.00	10,000.00	9,589.04	2,134.69	11,723.73	1,723.73-
2025 010-551-331	OPERATING SUPPLIES	.00	96,302.00	85,631.96	10,669.56	96,301.52	.48
2025 010-552-000	CONSTABLE PRECINCT 2	.00	.00	.00	.00	.00	.00
2025 010-552-101	SALARY	.00	51,482.00	44,089.20	4,290.12	48,379.32	3,102.68
2025 010-552-103	CERTIFICATION PAY	.00	2,700.00	2,312.40	225.00	2,537.40	162.60
2025 010-552-201	SOCIAL SECURITY	.00	4,145.00	3,541.95	344.37	3,886.32	258.68
2025 010-552-202	HOSPITAL INSURANCE	.00	16,336.00	17,763.38	3,313.70	21,077.08	4,741.08-
2025 010-552-203	RETIREMENT	.00	4,210.00	3,636.53	350.82	3,987.35	222.65
2025 010-552-204	WORKERS COMPENSATION	.00	840.00	.00	.00	.00	840.00
2025 010-552-205	LIFE INSURANCE	.00	111.00	108.54	9.82	118.36	7.36-
2025 010-552-206	UNEMPLOYMENT INSURANCE	.00	12,000.00	8,489.08	3,348.80	11,837.88	162.12
2025 010-552-331	OPERATING SUPPLIES	.00	91,824.00	79,941.08	11,882.63	91,823.71	.29
2025 010-553-000	CONSTABLE PRECINCT 3	.00	.00	.00	.00	.00	.00
2025 010-553-101	SALARY	.00	51,482.00	47,191.32	4,290.12	51,481.44	.56

BUDGET COMPARISON FOR SEPTEMBER
GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 010-553-103	CERTIFICATION PAY	.00	2,700.00	2,475.00	225.00	2,700.00	.00
2025 010-553-201	SOCIAL SECURITY	.00	4,145.00	3,799.51	345.41	4,144.92	.08
2025 010-553-202	HOSPITAL INSURANCE	.00	15,156.00	13,893.22	1,398.16	15,291.38	.89
2025 010-553-203	RETIREMENT	.00	4,210.00	3,890.19	350.82	4,241.01	.74
2025 010-553-204	WORKERS COMPENSATION	.00	840.00	.00	.00	840.00	100.00
2025 010-553-205	LIFE INSURANCE	.00	111.00	108.54	9.82	118.36	6.63
2025 010-553-206	UNEMPLOYMENT INSURANCE	.00	12,000.00	9,359.18	2,557.36	11,916.54	.70
2025 010-553-331	OPERATING SUPPLIES	.00	90,644.00	80,716.96	9,176.69	89,893.65	.83
2025 010-553-332	DEPUTY CSTBL EXPENSE	.00					
2025 010-553-332	CSTBL PCT 3 EXPENSE	.00					
2025 010-554-000	CONSTABLE PRECINCT 4	.00					
2025 010-554-101	SALARY	.00	51,482.00	47,191.32	4,290.12	51,481.44	.00
2025 010-554-103	CERTIFICATION PAY	.00	2,700.00	2,475.00	225.00	2,700.00	.00
2025 010-554-201	SOCIAL SECURITY	.00	4,145.00	3,631.21	330.11	3,961.32	4.43
2025 010-554-202	HOSPITAL INSURANCE	.00	38,089.00	32,714.88	3,313.70	36,028.58	5.41
2025 010-554-203	RETIREMENT	.00	4,210.00	3,890.19	350.82	4,241.01	.74
2025 010-554-204	WORKERS COMPENSATION	.00	840.00	.00	.00	840.00	100.00
2025 010-554-205	LIFE INSURANCE	.00	111.00	108.54	9.82	118.36	6.63
2025 010-554-206	UNEMPLOYMENT INSURANCE	.00	10,000.00	4,027.07	3,120.02	7,147.09	28.53
2025 010-554-331	OPERATING SUPPLIES	.00	111,577.00	94,038.21	11,639.59	105,677.80	5.29
2025 010-554-331	CSTBL PCT 4 EXPENSE	.00					
2025 010-560-000	SHERIFF	.00					
2025 010-560-101	SALARIES	.00	1879,048.00	1745,665.35	133,382.54	1879,047.89	.11
2025 010-560-102	CERTIFICATION PAY (NEW)	.00	8,100.00	.00	.00	8,100.00	100.00
2025 010-560-103	CERTIFICATION PAY (REG)	.00	96,315.00	119,105.98	10,806.26	129,912.24	34.88
2025 010-560-104	OVERTIME PAY (REGULAR)	.00	50,000.00	45,979.89	5,999.47	51,979.36	3.96
2025 010-560-105	OVERTIME PAY (EPP)	.00	.00	.00	.00	.00	.00
2025 010-560-106	COMP TIME SALARIES	.00	.00	.00	.00	.00	.00
2025 010-560-107	STEP GRANT OVERTIME	.00	.00	.00	.00	.00	.00
2025 010-560-108	SARGENT PAY	.00	7,200.00	8,701.20	600.00	9,301.20	29.18
2025 010-560-109	CORPORAL PAY	.00	4,800.00	5,306.72	500.00	5,806.72	20.97
2025 010-560-110	CID PAY	.00	7,200.00	6,600.00	600.00	7,200.00	.00
2025 010-560-111	LIEUTENANT PAY	.00	.00	.00	.00	.00	.00
2025 010-560-112	RECRUITMENT BONUS	.00	11,200.00	25,682.62	17,993.75	7,688.87	31.35
2025 010-560-113	SECRETARY SUPPLEMENT	.00	5,000.00	4,583.37	416.67	5,000.04	.04
2025 010-560-114	RESOURCE OFFICER	.00	154,514.00	145,501.10	11,285.35	156,786.45	1.47
2025 010-560-115	CAPTAIN PAY	.00	936,116.00	820,056.50	73,315.30	893,371.80	4.57
2025 010-560-201	SOCIAL SECURITY	.00	155,217.00	151,979.42	11,621.97	163,601.39	5.40
2025 010-560-202	HOSPITAL INSURANCE	.00	29,550.00	1,583.88	426.65	2,010.53	106.80
2025 010-560-203	RETIREMENT	.00	3,463.00	3,689.84	324.06	4,013.90	15.91
2025 010-560-204	WORKERS COMPENSATION	.00	1,342.00	123.56	38.09	161.65	112.05
2025 010-560-205	LIFE INSURANCE	.00	14,000.00	11,315.60	1,292.76	12,608.36	9.94
2025 010-560-206	UNEMPLOYMENT INSURANCE	.00	9,000.00	3,292.37	993.90	4,286.27	52.37
2025 010-560-310	OFFICE SUPPLIES	.00	8,500.00	587.93	.00	587.93	93.08
2025 010-560-311	POSTAGE	.00	402,071.00	331,711.55	119,854.57	451,566.12	12.31
2025 010-560-312	XEROX EXPENSE	.00					
2025 010-560-331	OPERATING SUPPLIES	.00					
2025 010-560-332	INS REIMB/REPAIRS	.00					
2025 010-560-333	MISCELLANEOUS SUPPLIES	.00	25,000.00	29,413.47	759.68	30,173.15	20.69

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 010-560-393	NRA GRANT FUNDS	.00	.00	.00	.00	.00	.00
2025 010-560-394	JAG GRANT	.00	.00	.00	.00	.00	.00
2025 010-560-395	BULLETPROOF VEST GRANT	.00	.00	2,785.00	17,500.00	2,767.50	2,767.50
2025 010-560-396	BALLISTICS GRANT	.00	.00	.00	.00	.00	.00
2025 010-560-420	TELEPHONE	.00	44,000.00	44,552.73	8,035.64	52,588.37	8,588.37
2025 010-560-425	TRAVEL	.00	12,000.00	2,843.11	693.91	3,537.02	8,462.98
2025 010-560-426	TRAINING	.00	10,000.00	10,964.57	5,118.63	16,083.20	6,083.20
2025 010-560-481	GUN REIMBURSEMENTS	.00	16,920.00	1,470.46	854.69	615.77	615.77
2025 010-560-482	CLOTHING ALLOWANCE	.00	5,000.00	18,069.16	1,500.00	19,569.16	2,649.16
2025 010-560-485	NARCOTIC ALLOWANCE	.00	205,381.00	171,991.00	34,398.20	206,389.20	5,000.00
2025 010-560-565	DISPATCH OPERATIONS PR	.00	250,000.00	277,716.00	51,900.00	225,816.00	1,008.20
2025 010-560-570	CARS/EQUIPMENT	.00	4350,937.00	3977,382.74	371,547.19	4348,929.93	24,184.00
2025 010-560-570	SHERIFF DEPT. EXPENSE	.00	.00	.00	.00	.00	2,007.07
2025 010-561-000	INTERLOCAL CRIME TASK	.00	.00	.00	.00	.00	.00
2025 010-561-101	SALARIES	.00	.00	.00	.00	.00	.00
2025 010-561-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
2025 010-561-202	HOSPITAL INSURANCE	.00	.00	.00	.00	.00	.00
2025 010-561-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2025 010-561-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2025 010-561-205	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
2025 010-561-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2025 010-561-482	CLOTHING ALLOWANCE	.00	.00	.00	.00	.00	.00
2025 010-561-482	TASK FORCE EXPENSE	.00	.00	.00	.00	.00	.00
2025 010-570-000	ADULT PROBATION	.00	.00	.00	.00	.00	.00
2025 010-570-400	FISCAL OFFICER	.00	.00	.00	.00	.00	.00
2025 010-570-420	TELEPHONE	.00	1,000.00	1,116.67	236.22	1,352.89	352.89
2025 010-570-570	EQUIPMENT	.00	3,233.00	296.00	2,584.05	2,880.05	352.95
2025 010-570-570	COMMUNITY CORRECTIONS	.00	4,233.00	1,412.67	2,820.27	4,232.94	.06
2025 010-571-000	JUVENILE PROBATION	.00	.00	.00	.00	.00	.00
2025 010-571-492	BROWN COUNTY SUBSIDY	.00	172,630.00	132,630.00	40,000.00	172,630.00	.00
2025 010-571-492	JUVENILE PROBATION EXP	.00	172,630.00	132,630.00	40,000.00	172,630.00	.00
2025 010-575-000	EMERGENCY COORDINATOR	.00	.00	.00	.00	.00	.00
2025 010-575-101	SALARIES	.00	16,105.00	16,104.43	.00	16,104.43	.57
2025 010-575-201	SOCIAL SECURITY	.00	3,769.00	1,230.66	.00	1,230.66	2,538.34
2025 010-575-202	HOSPITAL INSURANCE	.00	3,828.00	2,526.04	.00	2,526.04	67.35
2025 010-575-203	RETIREMENT	.00	3,828.00	1,279.65	.00	1,279.65	2,548.35
2025 010-575-204	WORKERS COMPENSATION	.00	764.00	1,279.65	.00	1,279.65	66.57
2025 010-575-205	LIFE INSURANCE	.00	111.00	.00	.00	764.00	100.00
2025 010-575-206	UNEMPLOYMENT INSURANCE	.00	35.00	29.98	.00	29.98	81.02
2025 010-575-310	OFFICE SUPPLIES	.00	1,000.00	106.00	.00	106.00	35.00
2025 010-575-350	CHAPLAIN EXPENSES	.00	300.00	106.00	.00	106.00	894.00
2025 010-575-400	CODE RED PROGRAM	.00	11,359.00	11,359.22	.00	11,359.22	300.00
2025 010-575-420	TELEPHONE	.00	3,000.00	1,110.25	.00	1,376.34	100.00
2025 010-575-425	TRAVEL	.00	3,500.00	557.13	266.09	1,376.34	1,623.66
2025 010-575-570	HOMELAND SEC GRANT	.00	.00	.00	.00	557.13	2,942.87
2025 010-575-570	HOMELAND SEC GRANT	.00	.00	.00	.00	.00	84.08

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 010-575-571	SPECIAL EQUIPMENT EXPENSE EMC	.00	2,500.00	81.90	266.09	81.90	2,418.10
		.00	48,797.00	34,385.26		34,651.35	14,145.65
2025 010-630-000	HEALTH	.00	.00	.00	.00	.00	.00
2025 010-630-402	INDIGENT MEDICAL	.00	30,000.00	29,998.35	.00	29,998.35	1.65
2025 010-630-405	OPIOID GRANT FUNDS/EXP	.00	30,000.00	57,626.15	9,205.88	66,832.03	96,832.03
2025 010-630-478	HEART OF TX CAC	.00	.00	.00	.00	.00	.00
2025 010-630-479	CENTER FOR LIFE MH/MR	.00	5,385.00	4,936.25	448.75	5,385.00	.00
2025 010-630-490	MAY SENIOR CITIZEN CTR	.00	4,000.00	4,000.00	.00	4,000.00	.00
2025 010-630-492	GOOD SAMARITAN	.00	4,800.00	4,800.00	.00	4,800.00	.00
2025 010-630-493	HEALTH DEPARTMENT	.00	204,174.00	170,145.00	34,029.00	204,174.00	.00
2025 010-630-494	911 SUBSIDY	.00	147,206.00	123,292.70	24,658.54	147,951.24	.00
2025 010-630-495	SR. CITIZENS MEALS ON	.00	164,284.00	136,903.30	27,380.66	164,283.96	.04
2025 010-630-496	AMBULANCE SUBSIDY	.00	253,395.00	236,354.08	22,742.42	259,096.50	2.25
	HEALTH EXPENSE	.00	843,244.00	652,803.53	100,053.49	752,857.02	90,386.98
2025 010-640-000	WELFARE	.00	.00	.00	.00	.00	.00
2025 010-640-492	GOOD SAMARITAN WELFARE EXPENSE	.00	.00	.00	.00	.00	.00
2025 010-655-000	OTHER COUNTY SERVICES	.00	.00	.00	.00	.00	.00
2025 010-655-490	BOUNTY PROGRAM	.00	24,300.00	24,300.00	.00	24,300.00	.00
2025 010-655-491	FERAL HOG PROGRAM	.00	.00	19,794.00	19,794.00	.00	.00
2025 010-655-492	CHILD WELFARE ALLOTMENT	.00	.00	.00	.00	.00	.00
2025 010-655-493	CITY DUMP	.00	100,800.00	84,000.00	16,800.00	100,800.00	.00
2025 010-655-494	FIRE CONTRACTS	.00	160,700.00	153,901.72	.00	153,901.72	.00
2025 010-655-495	HISTORICAL COMMISSION	.00	5,000.00	1,026.00	2,310.32	3,336.32	6,798.28
2025 010-655-496	HUMANITARIAN SOCIETY ALLOTME	.00	8,500.00	7,791.63	708.33	8,499.96	1,663.68
2025 010-655-500	PUBLIC LIBRARY ALLOTME	.00	30,000.00	27,500.00	2,500.00	30,000.00	.00
2025 010-655-501	SOIL & WATER CONSERVAT	.00	10,000.00	10,000.00	.00	10,000.00	.00
2025 010-655-502	DAKE DONATIONS	.00	.00	.00	.00	.00	.00
2025 010-655-503	HOME SOLUTIONS	.00	5,000.00	.00	.00	5,000.00	100.00
2025 010-655-504	MUSEUM	.00	5,000.00	.00	.00	5,000.00	.00
2025 010-655-505	FAMILY SERVICES CENTER	.00	.00	.00	.00	.00	.00
2025 010-655-506	CENTER FOR LIFE	.00	.00	.00	.00	.00	.00
2025 010-655-507	THE ARK DVS	.00	.00	.00	.00	.00	.00
2025 010-655-508	MID-TEX COUNCIL	.00	51,750.00	51,750.00	.00	51,750.00	.00
2025 010-655-509	MHMR TRANSPORTS	.00	.00	.00	.00	.00	.00
2025 010-655-510	CEN-TEX OPPORTUNITUES	.00	3,500.00	.00	.00	.00	.00
2025 010-655-511	SALVATION ARMY	.00	404,550.00	385,063.35	2,524.65	387,588.00	3,500.00
	COUNTY SERVICES EXPENS	.00					16,962.00
2025 010-660-000	COUNTY SURVEYOR	.00	.00	.00	.00	.00	.00
2025 010-660-101	SALARIES	.00	.00	.00	.00	.00	.00
2025 010-660-201	SOCIAL SECURITY	.00	.00	105.47	19.18	124.65	124.65
2025 010-660-203	RETIREMENT	.00	.00	107.12	19.48	126.60	126.60
2025 010-660-205	LIFE INSURANCE	.00	111.00	108.02	9.82	117.84	6.84
2025 010-660-331	OPERATING SUPPLIES	.00	5,000.00	.00	.00	.00	5,000.00
2025 010-660-402	HOSPITALIZATION	.00	15,156.00	12,630.20	1,398.16	14,028.36	1,127.64

BUDGET COMPARISON FOR SEPTEMBER

GENERAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 010-665-000	COUNTY SURVEYOR EXPENS	.00	20,267.00	12,950.81	1,446.64	14,397.45	5,869.55 28.96
2025 010-665-101	AGRICULTURE EXTENSION	.00	.00	.00	.00	.00	.00
2025 010-665-101	SALARIES	.00	167,182.00	152,249.11	10,188.22	162,437.33	4,744.67 2.84
2025 010-665-201	SOCIAL SECURITY	.00	12,789.00	11,452.99	779.04	12,232.03	556.97 4.36
2025 010-665-202	HOSPITAL INSURANCE	.00	38,089.00	17,396.44	1,398.16	18,794.60	19,294.40 50.66
2025 010-665-203	RETIREMENT	.00	12,990.00	2,958.94	252.53	3,211.47	9,778.53 75.28
2025 010-665-204	WORKERS COMPENSATION	.00	231.00	.00	.00	231.00	231.00 100.00
2025 010-665-205	LIFE INSURANCE	.00	444.00	424.34	29.46	453.80	9.80- 2.21
2025 010-665-206	UNEMPLOYMENT INSURANCE	.00	117.00	.00	.00	.00	117.00 100.00
2025 010-665-310	OFFICE SUPPLIES	.00	2,500.00	1,405.43	536.00	1,941.43	558.57 22.34
2025 010-665-400	HEALTHY COUNTY EXPENSE	.00	1,827.00	3,108.37-	1,754.08	1,354.29-	3,181.29 174.13
2025 010-665-420	TELEPHONE	.00	3,500.00	2,171.18	197.38	2,368.56	1,131.44 32.33
2025 010-665-425	TRAVEL	.00	35,000.00	30,621.94	2,690.12	33,312.06	1,687.94 4.82
2025 010-665-430	4-H VAN	.00	1,500.00	677.53	350.00	1,027.53	472.47 31.50
2025 010-665-450	MAINTENANCE	.00	1,300.00	100.77	.00	100.77	1,199.23 92.25
2025 010-665-451	RELOCATION COSTS	.00	.00	.00	.00	.00	.00
2025 010-665-460	RENTAL	.00	.00	.00	.00	.00	.00
	EXTENSION SERVICE EXPE	.00	277,469.00	216,350.30	18,174.99	234,525.29	42,943.71 15.48
***	TOTAL EXPENSES	.00	22147,502.00	19114,334.47	2005,096.88	21119,431.35	1028,070.65 4.64

ROAD AND FLOOD FUNDS

BROWN COUNTY
 TRIAL BALANCE SHEET - PRECINCT #1 FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 021-103-000 CASH IN BANK	19,549.34
2025 021-103-201 CERTIFICATES OF DEPOSIT	595,413.71
2025 021-103-202 TOBACCO CD	.00
2025 021-115-000 ACCOUNTS RECEIVABLE	26,278.66
2025 021-121-000 AMOUNTS TO BE PROVIDED N.P.	.00
2025 021-131-000 DUE FROM OTHER FUNDS	585,232.18
2025 021-171-000 ESTIMATED REVENUES	.00
2025 021-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	3,452.21
LIABILITIES:	
2025 021-202-000 ACCOUNTS PAYABLE	152.99
2025 021-202-100 SALARIES PAYABLE	200.00
2025 021-202-200 NOTES PAYABLE	.00
2025 021-207-000 DUE TO OTHER FUNDS	.00
2025 021-241-000 ESTIMATED EXPENDITURES	.00
2025 021-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	47.01
FUND EQUITY:	
FUND BALANCE	359,724.56
REALIZED REVENUE	308,773.40
LESS EXPENDITURES	665,092.76
TOTAL FUND EQUITY	3,405.20
TOTAL LIABILITIES/FUND EQUITY	3,452.21

BUDGET COMPARISON FOR SEPTEMBER

PRECINCT #1 FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL REMAINING PERCENT
2025 021-310-200	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
2025 021-310-300	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
2025 021-321-341	LATERAL ROAD FUNDS	.00	7,510.00	7,498.08	7,498.08	11.92	.16
2025 021-321-342	GROSS WT AND AXLE FEES	.00	15,000.00	14,144.70	14,144.70	855.30	5.70
2025 021-321-343	VEH REG CRBFUND	.00	90,000.00	90,000.02	90,000.02	.02	.00
2025 021-321-344	97% R&B \$10 ADONCRBF	.00	98,483.00	89,807.50	98,482.50	50.00	.00
2025 021-321-345	COMMISSION FROM GENERA	.00	75,750.00	72,446.46	72,446.46	3,303.54	4.36
2025 021-321-351	ARPA ALLOTMENT	.00	.00	.00	.00	.00	.00
2025 021-321-351	JP FINES	.00	260.00	257.00	260.00	24.00	9.23
2025 021-360-100	INTEREST INCOME	.00	5,000.00	1,863.33	417.84	2,718.83	54.38
2025 021-360-101	CD INTEREST	.00	23,344.00	19,363.37	23,343.67	33.00	.00
2025 021-370-100	OTHER REVENUE	.00	100.00	292.80	292.80	192.80	192.80
2025 021-390-800	TAX NOTE FUND BALANCE	.00	.00	.00	.00	.00	.00
2025 021-395-800	BUDGETED FUND BALANCE	.00	349,646.00	.00	.00	349,646.00	100.00
*** TOTAL REVENUES							
2025 021-621-101	SALARIES	.00	665,093.00	295,673.26	13,100.14	308,773.40	53.57
2025 021-621-201	SOCIAL SECURITY	.00	72,518.00	66,474.87	6,043.17	72,518.04	.00
2025 021-621-202	HOSPITAL INSURANCE	.00	5,548.00	5,064.90	466.12	5,531.02	.31
2025 021-621-203	RETIREMENT	.00	38,089.00	18,578.36	1,398.16	19,976.52	47.55
2025 021-621-204	WORKERS COMPENSATION	.00	5,635.00	5,218.39	473.43	5,691.82	1.01
2025 021-621-205	LIFE INSURANCE	.00	111.00	.00	.00	113.00	100.00
2025 021-621-206	UNEMPLOYMENT INSURANCE	.00	111.00	108.54	9.82	118.36	6.63
2025 021-621-310	OFFICE SUPPLY	.00	.00	213.95	90.42	304.37	.00
2025 021-621-331	OPERATING SUPPLIES	.00	289,253.00	252,836.03	59,663.08	312,499.11	8.04
2025 021-621-332	C.R. 221 REHAB	.00	.00	.00	.00	.00	.00
2025 021-621-333	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00
2025 021-621-400	PROFESSIONAL FEES	.00	.00	.00	.00	.00	.00
2025 021-621-420	TELEPHONE	.00	600.00	406.57	.00	.00	.00
2025 021-621-425	TRAVEL	.00	15,000.00	10,096.06	50.00	456.57	23.91
2025 021-621-440	UTILITIES	.00	3,600.00	2,077.72	650.00	10,746.06	28.36
2025 021-621-450	MAINTENANCE	.00	.00	.00	547.72	2,625.44	27.07
2025 021-621-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2025 021-621-565	TRANSFER TO ROAD & FLO	.00	.00	.00	.00	.00	.00
2025 021-621-570	EQUIPMENT	.00	234,626.00	234,625.45	.00	.00	.00
2025 021-621-630	NOTE PAYABLE PRINCIPAL	.00	.00	.00	.00	.00	.00
2025 021-621-630	NOTE PAYABLE INTEREST	.00	.00	.00	.00	.00	.00
2025 021-621-670	EXPENDITURES PRECINCT	.00	665,093.00	595,700.84	69,391.92	665,092.76	.24
*** TOTAL EXPENSES							
		.00	665,093.00	595,700.84	69,391.92	665,092.76	.24

BROWN COUNTY
 TRIAL BALANCE SHEET - PRECINCT #2 FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 022-103-000 CASH IN BANK	88,969.62
2025 022-103-201 CERTIFICATES OF DEPOSIT	526,166.60
2025 022-103-202 TOBACCO CD	.00
2025 022-115-000 ACCOUNTS RECEIVABLE	3,387.19-
2025 022-121-000 AMOUNT TO BE PROVIDED FOR N.P.	60,734.90-
2025 022-131-000 DUE FROM OTHER FUNDS	541,817.73-
2025 022-171-000 ESTIMATED REVENUES	.00
2025 022-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	9,196.40
LIABILITIES:	
2025 022-202-000 ACCOUNTS PAYABLE	48,756.37
2025 022-202-100 SALARIES PAYABLE	200.00-
2025 022-202-200 NOTES PAYABLE	11,455.02
2025 022-207-000 DUE TO OTHER FUNDS	75,000.00-
2025 022-241-000 ESTIMATED EXPENDITURES	.00
2025 022-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	14,988.61-
FUND EQUITY:	
FUND BALANCE	74,138.62-
REALIZED REVENUE	301,218.80-
LESS EXPENDITURES	381,149.63
TOTAL FUND EQUITY	5,792.21
TOTAL LIABILITIES/FUND EQUITY	9,196.40-

BUDGET COMPARISON FOR SEPTEMBER

PRECINCT #2 FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 022-310-300	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00
2025 022-321-250	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
2025 022-321-341	LATERAL ROAD FUNDS	.00	7,510.00	7,498.08	7,498.08	11.92	.16
2025 022-321-342	GROSS WT AND AXLE FEES	.00	15,000.00	14,144.71	14,144.71	855.29	5.70
2025 022-321-343	VEHICLE REGISTRATION	.00	90,000.00	90,000.00	90,000.00	.00	.00
2025 022-321-344	97% R&B \$10 ADDITIONAL	.00	98,483.00	89,807.50	98,482.50	.50	.00
2025 022-321-345	COMMISSION FROM GENERA	.00	75,750.00	72,446.45	72,446.45	3,303.55	4.36
2025 022-321-351	ARPA ALLOTMENT	.00	.00	.00	.00	.00	.00
2025 022-321-351	JP FINES	.00	260.00	257.00	27.00	284.00	9.23
2025 022-350-100	CERTZ GRANT REIMB	.00	.00	.00	.00	.00	.00
2025 022-360-100	INTEREST INCOME	.00	5,000.00	2,292.88	713.65	3,006.53	39.87
2025 022-360-101	CD INTEREST	.00	15,030.00	11,511.74	3,517.39	15,029.13	.01
2025 022-370-100	OTHER REVENUE	.00	100.00	327.40	.00	227.40	227.40
2025 022-390-800	TAX NOTE FUND BALANCE	.00	.00	.00	.00	.00	.00
2025 022-395-800	BUDGETED FUND BALANCE	.00	74,017.00	.00	.00	74,017.00	100.00
	*** TOTAL REVENUES	.00	381,150.00	288,285.76	12,933.04	301,218.80	20.97
2025 022-622-101	SALARIES	.00	72,518.00	66,474.87	6,043.17	72,518.04	.04
2025 022-622-201	SOCIAL SECURITIES	.00	5,548.00	4,871.02	442.82	5,313.84	4.22
2025 022-622-202	HOSPITAL INSURANCE	.00	38,089.00	32,714.88	3,313.70	36,028.58	5.41
2025 022-622-203	RETIREMENT	.00	5,635.00	5,206.75	469.55	5,676.30	.73
2025 022-622-204	WORKERS COMPENSATION	.00	113.00	.00	.00	113.00	100.00
2025 022-622-205	LIFE INSURANCE	.00	111.00	108.54	9.82	118.36	6.63
2025 022-622-206	UNEMPLOYMENT INSURANCE	.00	.00	223.59	92.05	315.64	.00
2025 022-622-331	OPERATING SUPPLIES	.00	187,612.00	149,718.16	38,582.43	188,300.59	.37
2025 022-622-332	CERTZ EXPENSES	.00	.00	.00	.00	.00	.00
2025 022-622-420	TELEPHONE	.00	3,000.00	2,515.21	214.98	2,730.19	8.99
2025 022-622-425	TRAVEL	.00	12,000.00	8,835.96	650.00	9,485.96	20.95
2025 022-622-440	UTILITIES	.00	3,620.00	2,548.34	276.20	2,824.54	21.97
2025 022-622-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2025 022-622-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2025 022-622-565	TRANSFER TO ROAD & FLO	.00	.00	.00	.00	.00	.00
2025 022-622-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
2025 022-622-630	NOTE PAYABLE PRINCIPAL	.00	44,094.00	47,744.45	.00	47,744.45	.00
2025 022-622-670	NOTE PAYABLE INTEREST	.00	8,810.00	10,093.14	.00	10,093.14	8.28
	EXPENDITURES PRECINCT	.00	381,150.00	331,054.91	50,094.72	381,149.63	14.56
	*** TOTAL EXPENSES	.00	381,150.00	331,054.91	50,094.72	381,149.63	.37

BROWN COUNTY
 TRIAL BALANCE SHEET - PRECINCT #3 FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 023-103-000 CASH IN BANK	123,962.03
2025 023-103-201 CERTIFICATES OF DEPOSIT	451,319.07
2025 023-103-202 CITY OF EARLY INTERLOCAL CD	.00
2025 023-103-203 CR 357 REPAIR CD	.00
2025 023-103-204 C.D. SALE OF LAND	.00
2025 023-103-205 C.D. BARN FIRE DAMAGE	.00
2025 023-115-000 ACCOUNTS RECEIVABLE	3,639.26
2025 023-121-000 AMOUNTS TO BE PROVIDED N.P.	171,925.12
2025 023-131-000 DUE FROM OTHER FUNDS	432,567.49
2025 023-171-000 ESTIMATED REVENUES	.00
2025 023-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	318,277.99
LIABILITIES:	
2025 023-202-000 ACCOUNTS PAYABLE	113,962.06
2025 023-202-100 SALARIES PAYABLE	200.00
2025 023-202-200 NOTES PAYABLE	171,925.12
2025 023-207-000 DUE TO OTHER FUNDS	.00
2025 023-241-000 ESTIMATED EXPENDITURES	.00
2025 023-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	58,163.06
FUND EQUITY:	
FUND BALANCE	216,166.80
REALIZED REVENUE	309,348.35
LESS EXPENDITURES	265,400.22
TOTAL FUND EQUITY	260,114.93
TOTAL LIABILITIES/FUND EQUITY	318,277.99

BUDGET COMPARISON FOR SEPTEMBER
 PRECINCT #3 FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 023-310-300	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00
2025 023-321-250	LOANS PROCEEDS	.00	.00	.00	.00	.00	.00
2025 023-321-341	LATERAL ROAD FUNDS	.00	7,510.00	7,498.08	.00	7,498.08	.00
2025 023-321-342	GROSS WT AND AXLE FEES	.00	15,000.00	14,144.72	.00	14,144.72	11.92
2025 023-321-343	VEHICLE REGISTRATION	.00	90,000.00	89,999.99	.00	89,999.99	5.70
2025 023-321-344	97% R&B \$10 ADDITIONAL	.00	98,483.00	89,807.50	.00	98,482.50	.01
2025 023-321-345	COMMISSION FROM GENERA	.00	75,750.00	72,446.45	.00	72,446.45	50.00
2025 023-321-350	ARPA ALLOTMENT	.00	.00	.00	.00	.00	4.36
2025 023-321-351	JP FINES	.00	260.00	257.00	.00	257.00	.00
2025 023-360-100	INTEREST INCOME	.00	5,000.00	2,530.19	.00	2,530.19	.00
2025 023-360-101	CD INTEREST	.00	13,574.00	10,556.27	.00	10,556.27	.00
2025 023-370-100	OTHER REVENUE	.00	3,772.00	9,542.90	.00	9,542.90	.00
2025 023-390-800	TAX NOTE FUND BALANCE	.00	.00	.00	.00	.00	.00
2025 023-395-800	BUDGETED FUND BALANCE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	309,349.00	296,783.10	12,565.25	309,348.35	.65
2025 023-623-101	SALARIES	.00	72,518.00	66,474.87	6,043.17	72,518.04	.04
2025 023-623-201	SOCIAL SECURITY	.00	5,548.00	5,048.92	465.77	5,514.69	.60
2025 023-623-202	HOSPITAL INSURANCE	.00	38,089.00	17,315.34	1,398.16	18,713.50	50.87
2025 023-623-203	RETIREMENT	.00	5,635.00	5,218.39	473.43	5,691.82	1.01
2025 023-623-204	WORKERS COMPENSATION	.00	113.00	.00	.00	113.00	100.00
2025 023-623-205	LIFE INSURANCE	.00	111.00	108.54	9.82	118.36	6.63
2025 023-623-206	UNEMPLOYMENT INSURANCE	.00	.00	266.47	84.60	351.07	.00
2025 023-623-331	OPERATING SUPPLIES	.00	161,393.00	109,206.57	30,358.87	139,565.44	13.52
2025 023-623-332	C. R. 357 TURBINE REPA	.00	.00	.00	.00	.00	.00
2025 023-623-333	INSURANCE PROCEEDS	.00	.00	.00	.00	.00	.00
2025 023-623-334	EARN EXPENSE	.00	.00	.00	.00	.00	.00
2025 023-623-400	PROFESSIONAL FEES	.00	.00	.00	.00	.00	.00
2025 023-623-420	TELEPHONE	.00	.00	.00	.00	.00	.00
2025 023-623-425	TRAVEL	.00	4,842.00	1,980.19	87.74	1,892.45	60.92
2025 023-623-440	UTILITIES	.00	12,000.00	10,065.96	650.00	10,715.96	10.70
2025 023-623-450	MAINTENANCE	.00	9,100.00	8,626.93	1,691.96	10,318.89	13.39
2025 023-623-482	CLOTHING ALLOWANCE	.00	.00	.00	.00	.00	.00
2025 023-623-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2025 023-623-565	TRANSFER TO ROAD & FLO	.00	.00	.00	.00	.00	.00
2025 023-623-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
2025 023-623-630	NOTE PAYABLE PRINCIPAL	.00	.00	.00	.00	.00	.00
2025 023-623-670	NOTE PAYABLE INTEREST	.00	.00	.00	.00	.00	.00
2025 023-623-670	EXPENDITURES PRECINCT	.00	309,349.00	224,312.18	41,088.04	265,400.22	43,948.78
	*** TOTAL EXPENSES	.00	309,349.00	224,312.18	41,088.04	265,400.22	43,948.78
							14.21

BROWN COUNTY
 TRIAL BALANCE SHEET - PRECINCT #4 FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 024-103-000 CASH IN BANK	15,564.80
2025 024-103-201 CERTIFICATES OF DEPOSIT	937,177.16
2025 024-103-202 TOBACCO CD	.00
2025 024-115-000 ACCOUNTS RECEIVABLE	1,701.08
2025 024-121-000 AMOUNTS TO BE PROVIDED N.P.	167,181.25
2025 024-131-000 DUE FROM OTHER FUNDS	540,693.11
2025 024-171-000 ESTIMATED REVENUES	.00
2025 024-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	580,931.18
LIABILITIES:	
2025 024-202-000 ACCOUNTS PAYABLE	2,728.44
2025 024-202-100 SALARIES PAYABLE	.00
2025 024-202-200 NOTES PAYABLE	167,181.25
2025 024-207-000 DUE TO OTHER FUNDS	75,000.00
2025 024-241-000 ESTIMATED EXPENDITURES	.00
2025 024-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	239,452.81
FUND EQUITY:	
FUND BALANCE	542,129.14
REALIZED REVENUE	319,861.98
LESS EXPENDITURES	520,512.75
TOTAL FUND EQUITY	341,478.37
TOTAL LIABILITIES/FUND EQUITY	580,931.18

BUDGET COMPARISON FOR SEPTEMBER

PRECINCT #4 FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 024-321-250	LOANS PROCEEDS	.00	.00	.00	.00	.00	.00
2025 024-321-341	LATERAL ROAD FUNDS	.00	7,510.00	7,498.08	.00	7,498.08	11.92-
2025 024-321-342	GROSS WT AND AXLE FEES	.00	15,000.00	14,144.72	.00	14,144.72	855.28-
2025 024-321-343	VEHICLE REGISTRATION	.00	90,000.00	89,999.99	.00	89,999.99	5.70
2025 024-321-344	97% R&B \$10 ADDITIONAL	.00	98,483.00	89,807.50	8,675.00	98,482.50	.01-
2025 024-321-345	COMMISSION FROM GENERA	.00	75,750.00	72,446.45	.00	72,446.45	3,303.55-
2025 024-321-350	ARPA ALLOTMENT	.00	.00	.00	.00	.00	4.36
2025 024-321-351	JP FINES	.00	260.00	257.00	.00	257.00	.00
2025 024-360-100	INTEREST INCOME	.00	5,000.00	1,481.48	27.00	284.00	24.00
2025 024-360-101	C. D. INTEREST	.00	34,120.00	27,907.60	391.71	1,873.19	3,126.81-
2025 024-370-100	OTHER REVENUE	.00	22,932.00	1,013.45	6,212.00	34,119.60	40-
2025 024-370-105	SURPLUS PROPERTY SALES	.00	.00	.00	.00	1,013.45	21,918.55-
2025 024-390-800	TAX NOTE FUND BALANCE	.00	.00	.00	.00	.00	.00
2025 024-395-800	BUDGETED FUND BALANCE	.00	171,458.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	520,513.00	304,556.27	15,305.71	319,861.98	200,651.02-
2025 024-624-101	SALARIES	.00	72,518.00	66,474.87	6,043.17	72,518.04	.04-
2025 024-624-104	OVERTIME PAY	.00	.00	.00	.00	.00	.00
2025 024-624-201	SOCIAL SECURITY	.00	5,548.00	4,951.76	450.16	5,401.92	146.08
2025 024-624-202	HOSPITAL INSURANCE	.00	15,156.00	13,893.22	1,398.16	15,291.38	135.38-
2025 024-624-203	RETIREMENT	.00	5,635.00	5,206.75	469.55	5,676.30	41.30-
2025 024-624-204	WORKERS COMPENSATION	.00	113.00	.00	.00	.00	113.00
2025 024-624-205	LIFE INSURANCE	.00	111.00	108.54	9.82	118.36	7.36-
2025 024-624-206	UNEMPLOYMENT INSURANCE	.00	253.05	253.05	94.87	347.92	347.92-
2025 024-624-331	OPERATING SUPPLIES	.00	333,647.00	232,021.84	69,112.40	301,134.24	32,512.76
2025 024-624-333	INS CLAIM/REIMB	.00	.00	.00	.00	.00	.00
2025 024-624-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00
2025 024-624-420	TELEPHONE	.00	3,780.00	1,677.09	266.27	1,943.36	1,836.64
2025 024-624-425	TRAVEL	.00	12,000.00	8,741.96	650.00	9,391.96	2,608.04
2025 024-624-440	UTILITIES	.00	4,700.00	2,953.73	912.46	3,866.19	833.81
2025 024-624-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2025 024-624-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2025 024-624-565	TRANSFER TO ROAD & FLO	.00	.00	.00	.00	.00	.00
2025 024-624-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
2025 024-624-630	NOTE PAYABLE PRINCIPAL	.00	55,950.00	74,323.08	.00	74,323.08	.00
2025 024-624-670	NOTE PAYABLE INTEREST	.00	11,355.00	21,045.86	.00	21,045.86	34,904.14
	EXPENDITURES PRECINCT	.00	520,513.00	441,105.89	79,406.86	520,512.75	1,900.86
	*** TOTAL EXPENSES	.00	520,513.00	441,105.89	79,406.86	520,512.75	.25

BROWN COUNTY
 TRIAL BALANCE SHEET - ROAD & FLOOD FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 025-103-000 CASH IN BANK	27,072.58
2025 025-103-201 CERTIFICATES OF DEPOSIT	1,050,000.00
2025 025-105-000 ADVALOREM TAXES RECEIVABLE	417,074.12
2025 025-115-000 ACCOUNTS RECEIVABLE	13,514.18
2025 025-121-000 AMOUNTS TO BE PROVIDED N.P.	.00
2025 025-131-000 DUE TO AND FROM OTHER FUNDS	1,091,114.06
2025 025-171-000 ESTIMATED REVENUES	.00
2025 025-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	417,601.42
LIABILITIES:	
2025 025-202-000 ACCOUNTS PAYABLE	4,113.62
2025 025-202-100 SALARIES PAYABLE	3,586.32
2025 025-202-200 NOTES PAYABLE	.00
2025 025-241-000 ESTIMATED EXPENDITURES	.00
2025 025-241-100 BUDGETED FUND BALANCE	.00
2025 025-250-000 DEFERRED ADVAL TAX REVENUE	417,074.12
TOTAL LIABILITIES	417,601.42
FUND EQUITY:	
FUND BALANCE	.00
REALIZED REVENUE	3,396,236.96
LESS EXPENDITURES	3,396,236.96
TOTAL FUND EQUITY	.00
TOTAL LIABILITIES/FUND EQUITY	417,601.42

BUDGET COMPARISON FOR SEPTEMBER
ROAD & FLOOD FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 025-310-110	ADV TAXES CURRENT	.00	3375,053.00-	3259,732.92-	15,907.01-	3275,639.93-	99,413.07-
2025 025-310-120	ADV TAXES DELINQUENT	.00	50,000.00-	38,978.16-	4,976.20-	43,954.36-	6,045.64-
2025 025-310-125	EXCESS TAX PROCEEDS	.00	15,000.00-	13,665.21-	1,859.63-	15,524.84-	524.84-
2025 025-310-200	LOAN PROCEEDS	.00	1,000.00-	235.36-	.00	235.36-	764.64-
2025 025-310-312	ADV ATTORNEY FEES	.00	.00	.00	.00	.00	.00
2025 025-311-200	SALE OF TAX NOTES	.00	.00	.00	.00	.00	.00
2025 025-340-406	TRANSFER FROM PRECINCT	.00	.00	.00	.00	.00	.00
2025 025-360-100	INTEREST INCOME	.00	30,000.00-	12,521.74-	131.24-	12,652.98-	17,347.02-
2025 025-360-101	CD INTEREST	.00	.00	40,455.01-	7,774.48-	48,229.49-	48,229.49
2025 025-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES		.00	3471,053.00-	3365,588.40-	30,648.56-	3396,236.96-	74,816.04-
TOTAL ADMIN EXPENSE		.00	.00	.00	.00	.00	.00
2025 025-620-000	ROAD & FLOOD	.00	.00	.00	.00	.00	.00
2025 025-620-103	INMATE JAILER	.00	.00	.00	.00	.00	.00
2025 025-620-201	INMATE SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
2025 025-620-202	INMATE HOSPITALIZATION	.00	.00	.00	.00	.00	.00
2025 025-620-203	INMATE RETIREMENT	.00	.00	.00	.00	.00	.00
2025 025-620-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2025 025-620-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2025 025-620-331	OPERATING SUPPLIES	.00	.00	84.36	26.62	110.98-	110.98-
2025 025-620-332	INMATE SUPPLIES	.00	.00	2,684.99	101.46	2,786.45-	2,786.45-
2025 025-620-401	BCAD TAX COLLECTIONS	.00	10,000.00	3,360.34	2,918.55	6,278.89	3,721.11
2025 025-620-419	CENTRAL APPRAISAL DIST	.00	.00	.00	.00	.00	.00
2025 025-620-570	INMATE EQUIPMENT	.00	120,337.00	125,160.29	165.97	125,326.26	4,989.26-
2025 025-620-572	RIGHT OF WAY	.00	.00	.00	.00	.00	.00
2025 025-620-630	NOTES PAYABLE PRINCIPA	.00	.00	.00	.00	.00	.00
2025 025-620-670	NOTES PAYABLE INTEREST	.00	.00	.00	.00	.00	.00
2025 025-620-670	EXPENDITURES ROAD & FL	.00	130,337.00	131,289.98	3,212.60	134,502.58	4,165.58-
2025 025-621-000	ROAD & FLOOD PRECINCT	.00	.00	.00	.00	.00	.00
2025 025-621-101	SALARIES	.00	328,705.00	285,202.65	23,915.42	309,118.07	19,586.93
2025 025-621-102	PART TIME SALARIES	.00	14,560.00	.00	.00	.00	14,560.00
2025 025-621-103	CERTIFICATION PAY	.00	2,700.00	1,575.00	.00	1,575.00	1,125.00
2025 025-621-104	COMP TIME	.00	.00	10,422.70	.00	10,422.70-	10,422.70-
2025 025-621-201	SOCIAL SECURITY	.00	26,558.00	22,500.54	1,803.40	24,303.94	2,254.06
2025 025-621-202	HOSPITAL INSURANCE	.00	136,803.00	111,292.46	10,821.88	122,114.34	14,688.66
2025 025-621-203	RETIREMENT	.00	25,843.00	22,243.27	1,729.62	23,972.89	1,870.11
2025 025-621-204	WORKERS COMP	.00	5,710.00	.00	.00	.00	5,710.00
2025 025-621-205	LIFE INSURANCE	.00	666.00	622.30	49.10	671.40	5.40-
2025 025-621-206	UNEMPLOY INS	.00	243.00	.00	.00	.00	.00
2025 025-621-331	OPERATING SUPPLIES	.00	292,191.00	450.00	322,430.24	322,430.24	30,239.24-
2025 025-621-420	CELL PHONE	.00	600.00	350.00	25.00	475.00	125.00
2025 025-621-482	CLOTHING ALLOWANCE	.00	600.00	350.00	.00	350.00	250.00
2025 025-621-482	EXPENDITURES PRECINCT	.00	835,179.00	454,658.92	360,774.66	815,433.58	19,745.42
2025 025-622-000	ROAD & FLOOD PRECINCT	.00	.00	.00	.00	.00	.00

BUDGET COMPARISON FOR SEPTEMBER
ROAD & FLOOD FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 025-622-101	SALARIES	.00	380,973.00	294,901.64	27,443.76	322,345.40	58,627.60
2025 025-622-102	SALARIES PART TIME EMP	.00	.00	.00	.00	.00	15.39
2025 025-622-103	CERTIFICATION PAY	.00	2,700.00	1,687.50	1,012.50	1,800.00	33.33
2025 025-623-104	COMP TIME	.00	.00	.00	.00	.00	.00
2025 025-622-201	SOCIAL SECURITY	.00	29,520.00	22,220.20	2,074.85	24,295.05	17.70
2025 025-622-202	HOSPITAL INSURANCE	.00	197,825.00	124,953.90	15,533.74	140,487.64	28.98
2025 025-622-203	RETIREMENT	.00	29,881.00	23,278.19	2,144.02	25,422.21	14.92
2025 025-622-204	WORKERS COMP	.00	6,326.00	.00	.00	.00	100.00
2025 025-622-205	LIFE INSURANCE	.00	6,777.00	681.22	68.74	749.96	27.04
2025 025-622-206	UNEMPLOY INS	.00	269.00	.00	.00	.00	3.48
2025 025-622-331	OPERATING SUPPLIES	.00	186,008.00	.00	299,733.34	299,733.34	100.00
2025 025-622-420	CELL PHONE	.00	300.00	187.50	12.50	200.00	61.14
2025 025-622-482	CLOTHING ALLOWANCE	.00	600.00	375.00	25.00	400.00	33.33
2025 025-622-482	EXPENDITURES PRECINCT	.00	835,179.00	468,285.15	347,148.45	815,433.60	33.33
2025 025-623-000	ROAD & FLOOD PRECINCT	.00	.00	.00	.00	.00	2.36
2025 025-623-101	SALARIES	.00	490,121.00	276,506.90	22,043.45	298,550.35	.00
2025 025-623-102	PART-TIME SALARIES	.00	.00	57,844.16	5,258.56	63,102.72	39.09
2025 025-623-103	CERTIFICATION PAY	.00	5,700.00	2,179.40	2,225.00	2,404.40	57.82
2025 025-623-104	COMP TIME	.00	.00	.00	.00	.00	.00
2025 025-623-201	SOCIAL SECURITY	.00	38,091.00	24,945.61	2,030.34	26,975.95	.00
2025 025-623-202	HOSPITAL INSURANCE	.00	235,914.00	125,483.04	12,737.42	138,220.46	29.18
2025 025-623-203	RETIREMENT	.00	38,688.00	26,506.79	2,148.54	28,655.33	41.41
2025 025-623-204	WORKERS COMP	.00	8,191.00	.00	.00	.00	25.93
2025 025-623-205	LIFE INSURANCE	.00	999.00	691.56	58.92	750.48	100.00
2025 025-623-206	UNEMPLOY INS	.00	349.00	.00	.00	.00	24.88
2025 025-623-331	OPERATING SUPPLIES	.00	15,026.00	.00	255,373.91	255,373.91	100.00
2025 025-623-420	CELL PHONE	.00	600.00	925.00	75.00	1,000.00	159.55
2025 025-623-482	CLOTHING ALLOWANCE	.00	1,500.00	350.00	50.00	400.00	66.67
2025 025-623-482	EXPENDITURES PRECINCT	.00	835,179.00	515,432.46	300,001.14	815,433.60	73.33
2025 025-624-000	ROAD & FLOOD PRECINCT	.00	.00	.00	.00	.00	2.36
2025 025-624-101	SALARIES	.00	361,075.00	313,086.24	25,324.92	338,411.16	.00
2025 025-624-102	SALARIES PART-TIME EMP	.00	.00	.00	.00	.00	6.28
2025 025-624-103	CERTIFICATION PAY	.00	.00	787.50	.00	.00	.00
2025 025-624-104	COMP/TIME	.00	.00	.00	112.50	900.00	.00
2025 025-624-201	SOCIAL SECURITY	.00	27,691.00	22,924.16	1,863.03	24,787.19	.00
2025 025-624-202	HOSPITAL INSURANCE	.00	266,623.00	193,315.20	16,568.50	209,883.70	10.49
2025 025-624-203	RETIREMENT	.00	28,125.00	24,592.87	1,979.38	26,572.25	21.28
2025 025-624-204	WORKERS COMP	.00	5,954.00	.00	.00	.00	5.52
2025 025-624-205	LIFE INSURANCE	.00	777.00	641.42	49.10	690.52	100.00
2025 025-624-206	UNEMPLOY INS	.00	253.00	.00	.00	.00	11.13
2025 025-624-331	OPERATING SUPPLIES	.00	143,781.00	312.21	213,576.57	213,888.78	100.00
2025 025-624-420	CELL PHONE	.00	300.00	87.50	12.50	100.00	48.76
2025 025-624-482	CLOTHING ALLOWANCE	.00	600.00	175.00	25.00	200.00	66.67
2025 025-624-482	EXPENDITURES PRECINCT	.00	835,179.00	555,922.10	259,511.50	815,433.60	66.67
***	TOTAL EXPENSES	.00	3471,053.00	2125,588.61	1270,648.35	3396,236.96	74,816.04
							2.16

DEBT SERVICE FUND

BROWN COUNTY
 TRIAL BALANCE SHEET - DEBT SERVICE FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 060-103-000 CASH IN BANK	86,759.19
2025 060-103-201 CERTIFICATES OF DEPOSIT	216,000.00
2025 060-105-000 AD VALOREM TAXES RECEIVABLE	506,081.36
2025 060-115-000 ACCOUNTS RECEIVABLE	4,044.80
2025 060-131-000 DUE TO AND FROM OTHER FUNDS	.00
2025 060-171-000 ESTIMATED REVENUES	.00
2025 060-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	812,885.35
LIABILITIES:	
2025 060-202-000 ACCOUNTS PAYABLE	.00
2025 060-241-000 ESTIMATED EXPENDITURES	.00
2025 060-241-100 BUDGETED FUND BALANCE	.00
2025 060-250-000 DEFERRED AD VALOREM TAXES	488,898.72
TOTAL LIABILITIES	488,898.72
FUND EQUITY:	
FUND BALANCE	228,962.16
REALIZED REVENUE	1,112,024.47
LESS EXPENDITURES	1,017,000.00
TOTAL FUND EQUITY	323,986.63
TOTAL LIABILITIES/FUND EQUITY	812,885.35

BUDGET COMPARISON FOR SEPTEMBER

DEBT SERVICE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** REMAINING	**** ACTUAL PERCENT
2025 060-310-110	ADV TAXES CURRENT	.00	1054,700.00-	1049,353.33-	5,030.53-	1054,383.86-	316.14-	.03
2025 060-310-120	ADV TAXES DELINQUENT	.00	5,000.00-	15,397.84-	1,752.06-	17,149.90-	12,149.90	243.00
2025 060-310-122	ADV TAXES P&I	.00	5,000.00-	6,001.16-	728.60-	6,729.76-	1,729.76	34.60
2025 060-310-125	EXCESS TAX PROCEEDS	.00	.00	75.18-	.00	75.18-	75.18	.00
2025 060-360-100	INTEREST INCOME	.00	.00	3,101.18-	735.65-	3,836.83-	3,836.83	.00
2025 060-360-101	CD INTEREST	.00	.00	27,309.11-	2,539.83-	29,848.94-	29,848.94	.00
2025 060-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00	.00
2025 060-390-800	FUND BALANCE	.00	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	1064,700.00-	1101,237.80-	10,786.67-	1112,024.47-	47,324.47	4.44
2025 060-620-000	SERIES 2020A PRINCIPAL	.00	110,000.00	110,000.00	.00	110,000.00	47,700.00	.00
2025 060-680-400	PROFESSIONAL SERVICE	.00	50,000.00	2,300.00	.00	2,300.00	465,000.00	95.40
2025 060-680-415	TAX NOTE SERIES 2020	.00	465,000.00	.00	.00	.00	465,000.00-	100.00
2025 060-680-610	SERIES 2020 PRINCIPAL	.00	360,000.00	825,000.00	.00	825,000.00	43,000.00	129.17
2025 060-680-615	SERIES 2020 INTEREST	.00	43,000.00	.00	.00	.00	43,000.00	100.00
2025 060-680-620	TAX NOTE SERIES 2020	.00	12,390.00	.00	.00	.00	12,390.00	100.00
2025 060-680-625	SERIES 2020A INTEREST	.00	24,310.00	79,700.00	.00	79,700.00	55,390.00-	227.85
2025 060-680-630	PRINCIPAL 2015A	.00	.00	.00	.00	.00	.00	.00
2025 060-680-635	INTEREST 2015A	.00	.00	.00	.00	.00	.00	.00
2025 060-680-640	PRINCIPAL 2013	.00	.00	.00	.00	.00	.00	.00
2025 060-680-645	PRINCIPAL 2015B	.00	.00	.00	.00	.00	.00	.00
2025 060-680-650	PRINCIPAL 2007	.00	.00	.00	.00	.00	.00	.00
2025 060-680-670	PRINCIPAL 2017	.00	.00	.00	.00	.00	.00	.00
2025 060-680-675	INTEREST 2017	.00	.00	.00	.00	.00	.00	.00
2025 060-680-680	INTEREST 2013	.00	.00	.00	.00	.00	.00	.00
2025 060-680-685	INTEREST 2015B	.00	.00	.00	.00	.00	.00	.00
2025 060-680-685	INTEREST 2007	.00	.00	.00	.00	.00	.00	.00
2025 060-680-690	EXPENDITURES DEBT SERV	.00	1064,700.00	1017,000.00	.00	1017,000.00	47,700.00	4.48
	*** TOTAL EXPENSES	.00	1064,700.00	1017,000.00	.00	1017,000.00	47,700.00	4.48

SPECIAL REVENUE FUNDS

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

	YEAR-TO-DATE
ASSETS:	
2025 011-103-000 CASH IN BANK	50,164.21
2025 011-103-201 CERTIFICATES OF DEPOSIT	.00
2025 011-115-000 ACCOUNTS RECEIVABLE	149.10
2025 011-131-000 DUE FROM OTHER FUNDS	.00
2025 011-171-000 ESTIMATED REVENUES	.00
2025 011-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	50,313.31
LIABILITIES:	
2025 011-202-000 ACCOUNTS PAYABLE	.00
2025 011-202-100 SALARIES PAYABLE	.00
2025 011-207-000 DUE TO OTHER FUNDS	.00
2025 011-241-000 ESTIMATED EXPENDITURES	.00
2025 011-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	50,910.87-
REALIZED REVENUE	1,893.57-
LESS EXPENDITURES	2,491.13
TOTAL FUND EQUITY	50,313.31-
TOTAL LIABILITIES/FUND EQUITY	50,313.31-

BUDGET COMPARISON FOR SEPTEMBER

C. A. FORFEITURE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 011-340-348	FORFEITURES	.00	.00	.00	.00	.00	.00	.00
2025 011-360-100	INTEREST INCOME	.00	1,894.00-	1,584.83-	308.74-	1,893.57-	.43-	.00
2025 011-395-800	BUDGETED FUND BALANCE	.00	598.00-	.00	.00	.00	598.00-	100.00
	*** TOTAL REVENUES	.00	2,492.00-	1,584.83-	308.74-	1,893.57-	598.43-	24.01
2025 011-477-101	SALARIES	.00	.00	.00	.00	.00	.00	.00
2025 011-477-201	FICA/MED	.00	.00	.00	.00	.00	.00	.00
2025 011-477-204	WORKERS COMPENSATION I	.00	.00	.00	.00	.00	.00	.00
2025 011-477-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00	.00
2025 011-477-310	OFFICE SUPPLIES	.00	2,492.00	1,557.95	.00	1,557.95	934.05	37.48
2025 011-477-425	TRAVEL	.00	.00	.00	933.18	933.18	933.18-	.00
2025 011-477-450	MAINTENANCE	.00	.00	.00	.00	.00	.00	.00
2025 011-477-570	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00
	EXPENDITURES C.A. FORF	.00	2,492.00	1,557.95	933.18	2,491.13	.87	.03
	*** TOTAL EXPENSES	.00	2,492.00	1,557.95	933.18	2,491.13	.87	.03

BROWN COUNTY
 TRIAL BALANCE SHEET - JUSTICE COURT TECHNOLOGY FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 012-103-000 CASH IN BANK	173.75
2025 012-103-201 CERTIFICATES OF DEPOSIT	3,000.00
2025 012-115-000 ACCOUNTS RECEIVABLE	15.69
2025 012-131-000 DUE TO AND FROM OTHER FUNDS	.00
2025 012-171-000 ESTIMATED REVENUES	.00
2025 012-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	3,158.06
LIABILITIES:	
2025 012-202-000 ACCOUNTS PAYABLE	140.03
2025 012-241-000 ESTIMATED EXPENDITURES	.00
2025 012-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	140.03
FUND EQUITY:	
FUND BALANCE	4,360.97
REALIZED REVENUE	1,349.02
LESS EXPENDITURES	1,691.96
TOTAL FUND EQUITY	3,018.03
TOTAL LIABILITIES/FUND EQUITY	3,158.06

BUDGET COMPARISON FOR SEPTEMBER

JUSTICE COURT TECHNOLOGY FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 012-340-341	FEES JP #1	.00	70.00-	34.30-	.00	34.30-	35.70-
2025 012-340-342	FEES JP #2	.00	30.00-	16.04-	4.00-	20.00-	9.96-
2025 012-340-343	FEES JP #3	.00	110.00-	64.00-	.00	64.00-	46.00-
2025 012-340-344	FEES JP #4	.00	70.00-	80.45-	.00	80.45-	10.45-
2025 012-360-100	INTEREST INCOME	.00	300.00-	10.22-	.76-	10.98-	289.02-
2025 012-360-101	CD INTEREST	.00	.00	119.11-	20.14-	139.25-	139.25-
2025 012-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
2025 012-395-800	BUDGETED FUND BALANCE	.00	1,112.00-	.00	.00	.00	1,112.00-
*** TOTAL REVENUES							
2025 012-451-000	JP#1 TECHNOLOGY	.00	1,692.00-	324.12-	24.90-	349.02-	1,342.98-
2025 012-451-310	SUPPLIES	.00	.00	.00	.00	.00	.00
2025 012-451-425	TRAVEL	.00	323.00	352.96	70.01	422.97	99.97-
2025 012-451-570	EQUIPMENT	.00	100.00	.00	.00	.00	100.00
2025 012-451-570	JP #1 EXPENDITURES	.00	423.00	352.96	70.01	422.97	.03
2025 012-452-000	JP#2 TECHNOLOGY	.00	.00	.00	.00	.00	.00
2025 012-452-310	SUPPLIES	.00	359.00	353.01	105.02	458.03	99.03-
2025 012-452-425	TRAVEL	.00	100.00	.00	.00	.00	100.00
2025 012-452-570	EQUIPMENT	.00	459.00	353.01	105.02	458.03	.97
2025 012-453-000	JP#3 TECHNOLOGY	.00	.00	.00	.00	.00	.00
2025 012-453-310	SUPPLIES	.00	288.00	353.01	34.99	388.00	100.00-
2025 012-453-425	TRAVEL	.00	100.00	.00	.00	.00	100.00
2025 012-453-570	EQUIPMENT	.00	388.00	353.01	34.99	388.00	.00
2025 012-454-000	JP#4 TECHNOLOGY	.00	.00	.00	.00	.00	.00
2025 012-454-310	SUPPLIES	.00	323.00	352.97	69.99	422.96	99.96-
2025 012-454-425	TRAVEL	.00	100.00	.00	.00	.00	100.00
2025 012-454-570	EQUIPMENT	.00	423.00	352.97	69.99	422.96	.04
*** TOTAL EXPENSES							
		.00	1,693.00	1,411.95	280.01	1,691.96	1.04
							.06

BROWN COUNTY
 TRIAL BALANCE SHEET - COURTHOUSE SECURITY FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 013-103-000 CASH IN BANK	4,646.44
2025 013-103-201 CERTIFICATES OF DEPOSIT	.00
2025 013-115-000 ACCOUNTS RECEIVABLE	499.64
2025 013-131-000 DUE TO AND FROM OTHER FUNDS	.00
2025 013-171-000 ESTIMATED REVENUES	.00
2025 013-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	5,146.08
LIABILITIES:	
2025 013-202-000 ACCOUNTS PAYABLE	5,725.82
2025 013-202-100 SALARIES PAYABLE	111.91
2025 013-241-000 ESTIMATED EXPENDITURES	.00
2025 013-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	5,613.91
FUND EQUITY:	
FUND BALANCE	16,642.03
REALIZED REVENUE	316,707.11
LESS EXPENDITURES	322,589.15
TOTAL FUND EQUITY	10,759.99
TOTAL LIABILITIES/FUND EQUITY	5,146.08

BUDGET COMPARISON FOR SEPTEMBER
COURTHOUSE SECURITY FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL REMAINING PERCENT	*****
2025 013-340-341	FEES - J.P.#1	.00	25.00-	34.30-	.00	34.30-	9.30	37.20
2025 013-340-342	FEES - J.P.#2	.00	42.00-	16.04-	4.00-	20.04-	21.96-	52.29
2025 013-340-343	FEES - J.P.#3	.00	160.00-	64.00-	.00	64.00-	96.00-	60.00
2025 013-340-344	FEES - J.P.#4	.00	100.00-	80.45-	.00	80.45-	19.55-	19.55
2025 013-340-347	FEES-DST CLK-DC	.00	8,988.00-	9,030.41-	2,178.85-	11,209.26-	2,221.26	24.71
2025 013-340-348	FEES-DST CLK-CCL	.00	.00	.00	.00	.00	.00	.00
2025 013-340-395	FEES CO CLERK LAND	.00	.00	.00	.00	.00	.00	.00
2025 013-340-399	FEES COUNTY COURT	.00	.00	.00	.00	.00	.00	.00
2025 013-340-401	FEES-CO CLK-CC	.00	7,521.00-	5,145.59-	857.18-	6,002.77-	1,518.23-	20.19
2025 013-340-405	FEES-CO CLK-CCL	.00	.00	.00	.00	.00	.00	.00
2025 013-340-405	TRANSFERS FROM GENERAL	.00	368,946.00-	297,586.50-	.00	297,586.50-	71,359.50-	19.34
2025 013-360-100	INTEREST INCOME	.00	1,000.00-	1,480.71-	229.08-	1,709.79-	709.79	70.98
2025 013-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00	.00
2025 013-390-699	TRANSFERS	.00	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES		.00	386,782.00-	313,438.00-	3,269.11-	316,707.11-	70,074.89-	18.12
2025 013-516-101	SALARIES	.00	225,994.00	167,019.01	14,275.07	181,294.08	44,699.92	19.78
2025 013-516-103	CERTIFICATION PAY	.00	19,625.00	17,989.62	1,800.00	19,789.62	164.62-	.84
2025 013-516-104	OVERTIME PAY (REGULAR)	.00	.00	3,018.87	403.76	3,422.63	3,422.63-	.00
2025 013-516-108	SERGEANT SUPPLEMENT	.00	2,400.00	2,200.00	200.00	2,400.00	.00	.00
2025 013-516-201	SOCIAL SECURITY	.00	19,926.00	14,392.98	1,270.30	15,663.28	4,262.72	21.39
2025 013-516-202	HOSPITAL INSURANCE	.00	91,334.00	76,348.90	4,711.86	81,060.76	10,273.24	11.25
2025 013-516-203	RETIREMENT	.00	19,528.00	14,545.98	1,307.59	15,853.57	3,674.43	18.82
2025 013-516-204	WORKERS COMPENSATION	.00	3,896.00	.00	.00	.00	3,896.00	100.00
2025 013-516-205	LIFE INSURANCE	.00	333.00	325.62	29.46	355.08	22.08-	6.63
2025 013-516-206	UNEMPLOYMENT INSURANCE	.00	176.00	158.87	66.26	225.13	49.13-	27.91
2025 013-516-402	MEDICAL EXPENSES	.00	300.00	225.00	.00	225.00	75.00	25.00
2025 013-516-420	TELEPHONE	.00	.00	.00	.00	.00	.00	.00
2025 013-516-425	TRAVEL	.00	.00	.00	.00	.00	.00	.00
2025 013-516-450	MAINTENANCE	.00	.00	.00	.00	.00	.00	.00
2025 013-516-482	CLOTHING ALLOWANCE	.00	.00	.00	.00	.00	.00	.00
2025 013-516-499	MISCELLANEOUS	.00	3,000.00	2,150.00	150.00	2,300.00	700.00	23.33
2025 013-516-562	TRANSFERS TO CAPITAL P	.00	270.00	.00	.00	.00	270.00	100.00
2025 013-516-562	CTHSE SECURITY EQUIPME	.00	.00	.00	.00	.00	.00	.00
2025 013-516-570	EXPENDITURES CRTHOUSE	.00	386,782.00	298,374.85	24,214.30	322,589.15	64,192.85	16.60
*** TOTAL EXPENSES		.00	386,782.00	298,374.85	24,214.30	322,589.15	64,192.85	16.60

BROWN COUNTY
 TRIAL BALANCE SHEET - C. A. HOT CHECK FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 014-103-000 CASH IN BANK	9,999.18
2025 014-103-201 CERTIFICATE OF DEPOSIT	.00
2025 014-115-000 ACCOUNTS RECEIVABLE	29.21
2025 014-131-000 DUE TO AND FROM OTHER FUNDS	21,000.00
2025 014-171-000 ESTIMATED REVENUE	.00
2025 014-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	10,971.61-
LIABILITIES:	
2025 014-202-000 ACCOUNTS PAYABLE	221.92
2025 014-202-100 SALARIES PAYABLE	.00
2025 014-241-000 ESTIMATED EXPENDITURES	.00
2025 014-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	221.92
FUND EQUITY:	
FUND BALANCE	11,800.46
REALIZED REVENUE	1,050.77-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	10,749.69
TOTAL LIABILITIES/FUND EQUITY	10,971.61

BUDGET COMPARISON FOR SEPTEMBER

C. A. HOT CHECK FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL REMAINING PERCENT
2025 014-340-346	HOT CHECK FEES	.00	.00	688.66-	.00	688.66-	.00
2025 014-340-406	TRANSFERS FROM OTHER F	.00	.00	.00	.00	.00	.00
2025 014-360-100	INTEREST EARNED	.00	.00	301.66-	60.45-	362.11-	.00
	*** TOTAL REVENUES	.00	.00	990.32-	60.45-	1,050.77-	.00
2025 014-477-101	SALARIES	.00	.00	.00	.00	.00	.00
2025 014-477-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
2025 014-477-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2025 014-477-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2025 014-477-206	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00
2025 014-477-310	OFFICE SUPPLY	.00	.00	.00	.00	.00	.00
2025 014-477-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00
2025 014-477-420	TELEPHONE	.00	.00	.00	.00	.00	.00
2025 014-477-425	TRAVEL	.00	.00	.00	.00	.00	.00
2025 014-477-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2025 014-477-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2025 014-477-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
	EXPENDITURES COUNTY AT	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	.00	.00	.00	.00	.00

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

	YEAR-TO-DATE
ASSETS:	
2025 015-103-000 CASH IN BANK	1,326.53
2025 015-103-201 CERTIFICATES OF DEPOSIT	141,000.00
2025 015-115-000 ACCOUNTS RECEIVABLE	1,517.81
2025 015-131-000 DUE FROM OTHER FUNDS	.00
2025 015-171-000 ESTIMATED REVENUES	.00
2025 015-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	143,844.34
LIABILITIES:	
2025 015-202-000 ACCOUNTS PAYABLE	410.00
2025 015-202-100 SALARIES PAYABLE	.00
2025 015-207-000 DUE TO OTHER FUNDS	.00
2025 015-241-000 ESTIMATED EXPENDITURES	.00
2025 015-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	410.00
FUND EQUITY:	
FUND BALANCE	136,260.45
REALIZED REVENUE	47,718.25
LESS EXPENDITURES	40,544.36
TOTAL FUND EQUITY	143,434.34
TOTAL LIABILITIES/FUND EQUITY	143,844.34

BUDGET COMPARISON FOR SEPTEMBER

D. A. FORFEITURE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 015-340-348	FORFEITURES	.00	16,385.00-	15,334.42-	1,050.50-	16,384.92-	.08-
2025 015-360-100	INTEREST INCOME	.00	2,500.00-	702.36-	22.41-	724.77-	71.01
2025 015-360-101	CD INTEREST	.00	5,312.00-	4,365.26-	946.22-	5,311.48-	.52-
2025 015-370-100	OTHER REVENUE	.00	16,348.00-	25,297.08-	.00	25,297.08-	54.74
	*** TOTAL REVENUES	.00	40,545.00-	45,699.12-	2,019.13-	47,718.25-	17.69
2025 015-476-101	SALARIES	.00	.00	.00	.00	.00	.00
2025 015-476-201	FICA/MED	.00	.00	.00	.00	.00	.00
2025 015-476-204	WORKERS COMPENSATION I	.00	.00	.00	.00	.00	.00
2025 015-476-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2025 015-476-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
2025 015-476-425	TRAVEL	.00	35,045.00	1,699.00	3,253.18	1,699.00-	.00
2025 015-476-450	MAINTENANCE	.00	3,000.00	9,322.00	160.00	12,575.18	64.12
2025 015-476-495	DRUG INVESTIGATIONS	.00	.00	7,860.30	.00	8,020.30-	167.34
2025 015-476-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2025 015-476-570	EQUIPMENT	.00	2,500.00	17,929.88	320.00	18,249.88	630.00
	EXPENDITURES D. A. FORF	.00	40,545.00	36,811.18	3,733.18	40,544.36	.64
	*** TOTAL EXPENSES	.00	40,545.00	36,811.18	3,733.18	40,544.36	.64

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

	YEAR-TO-DATE
ASSETS:	
2025 016-103-000 CASH IN BANK	2,639.23
2025 016-103-201 CERTIFICATES OF DEPOSIT	.00
2025 016-115-000 ACCOUNTS RECEIVABLE	888.56
2025 016-131-000 DUE TO AND FROM OTHER FUNDS	.00
2025 016-171-000 ESTIMATED REVENUE	.00
2025 016-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	3,527.79
LIABILITIES:	
2025 016-202-000 ACCOUNTS PAYABLE	5,578.00
2025 016-202-100 SALARIES PAYABLE	.00
2025 016-241-000 ESTIMATED EXPENDITURES	.00
2025 016-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	5,578.00
FUND EQUITY:	
FUND BALANCE	3,521.65
REALIZED REVENUE	91.44
LESS EXPENDITURES	1,380.00
TOTAL FUND EQUITY	2,050.21
TOTAL LIABILITIES/FUND EQUITY	3,527.79

BUDGET COMPARISON FOR SEPTEMBER

D.A. SSOFF FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL ** REMAINING PERCENT
2025 016-340-346	SSOFF FEES	.00	.00	.00	.00	.00	.00
2025 016-360-100	INTEREST INCOME	.00	.00	74.99-	16.45-	91.44-	.00
2025 016-395-800	BUDGETED FUND BALANCE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	.00	74.99-	16.45-	91.44-	.00
2025 016-476-101	SALARIES	.00	.00	.00	.00	.00	.00
2025 016-476-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
2025 016-476-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2025 016-476-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2025 016-476-206	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00
2025 016-476-310	OFFICE SUPPLY	.00	.00	.00	.00	.00	.00
2025 016-476-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00
2025 016-476-425	TRAVEL	.00	.00	500.00-	880.00-	1,380.00-	.00
2025 016-476-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2025 016-476-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
	EXPENDITURES DISTRICT	.00	.00	500.00-	880.00-	1,380.00-	.00
	*** TOTAL EXPENSES	.00	.00	500.00-	880.00-	1,380.00-	.00

BROWN COUNTY
 TRIAL BALANCE SHEET - SHERIFF DEPT CONTRIBUTION FUND
 SEPTEMBER

	YEAR - TO - DATE
ASSETS:	
2025 017-103-000 CASH IN BANK	619.39
2025 017-103-201 CERTIFICATES OF DEPOSIT	78,000.00
2025 017-115-000 ACCOUNTS RECEIVABLE	78,257.99
2025 017-131-000 DUE TO AND FROM OTHER FUNDS	.00
2025 017-171-000 ESTIMATED REVENUES	.00
2025 017-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	78,877.38
LIABILITIES:	
2025 017-202-000 ACCOUNTS PAYABLE	127.57
2025 017-241-000 ESTIMATED EXPENDITURES	.00
2025 017-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	127.57
FUND EQUITY:	
FUND BALANCE	72,666.12
REALIZED REVENUE	19,396.82
LESS EXPENDITURES	13,313.13
TOTAL FUND EQUITY	78,749.81
TOTAL LIABILITIES/FUND EQUITY	78,877.38

BUDGET COMPARISON FOR SEPTEMBER

SHERIFF DEPT CONTRIBUTION FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 017-340-348	DONATIONS TO SHERIFF D	.00	16,150.00-	16,150.00-	.00	16,150.00-	.00
2025 017-360-100	INTEREST INCOME	.00	1,000.00-	451.63-	2.68-	454.31-	54.57
2025 017-360-101	C D INTEREST	.00	2,793.00-	2,269.07-	523.44-	2,792.51-	.49-
2025 017-361-100	INTEREST EARNED	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	19,943.00-	18,870.70-	526.12-	19,396.82-	546.18- 2.74
2025 017-560-331	OPERATING EXPENSE	.00	19,943.00	13,171.13	142.00	13,313.13	6,629.87 33.24
2025 017-560-425	TRAVEL EXPENDITURES	.00	19,943.00	13,171.13	142.00	13,313.13	6,629.87 33.24
	*** TOTAL EXPENSES	.00	19,943.00	13,171.13	142.00	13,313.13	6,629.87 33.24

BROWN COUNTY
 TRIAL BALANCE SHEET - SHERIFF TRAINING FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 018-103-000 CASH IN BANK	516.00
2025 018-115-000 ACCOUNTS RECEIVABLE	1.53
2025 018-171-000 ESTIMATED REVENUES	.00
2025 018-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	----- 517.53
LIABILITIES:	
2025 018-202-000 ACCOUNTS PAYABLE	124.00
2025 018-241-000 ESTIMATED EXPENDITURES	.00
2025 018-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	----- 124.00
FUND EQUITY:	
FUND BALANCE	1,154.54-
REALIZED REVENUE	8,788.09-
LESS EXPENDITURES	9,301.10
TOTAL FUND EQUITY	----- 641.53-
TOTAL LIABILITIES/FUND EQUITY	----- 517.53-

BUDGET COMPARISON FOR SEPTEMBER

SHERIFF TRAINING FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 018-340-348	STATE COMPTROLLER	.00	9,302.00-	8,697.79-	.00	8,697.79-	604.21-
2025 018-360-100	INTEREST INCOME	.00	.00	87.15-	3.15-	90.30-	90.30
2025 018-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
2025 018-395-800	BUDGETED FUND BALANCE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	9,302.00-	8,784.94-	3.15-	8,788.09-	513.91-
2025 018-560-425	TRAINING EXPENSE	.00	9,302.00	9,301.10	.00	9,301.10	.90
	EXPENDITURES	.00	9,302.00	9,301.10	.00	9,301.10	.90
	*** TOTAL EXPENSES	.00	9,302.00	9,301.10	.00	9,301.10	.90

BROWN COUNTY
 TRIAL BALANCE SHEET - COVID-19 FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 019-103-000 CASH IN BANK	59,793.92
2025 019-103-201 CERTIFICATE OF DEPOSIT	1,476,711.32
2025 019-115-000 ACCOUNTS RECEIVABLE	5,027.58
2025 019-171-000 ESTIMATED REVENUES	.00
2025 019-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	1,541,532.82
LIABILITIES:	
2025 019-202-000 ACCOUNTS PAYABLE	47,670.00
2025 019-202-100 SALARIES PAYABLE	.00
2025 019-241-000 ESTIMATED EXPENDITURES	.00
2025 019-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	47,670.00
FUND EQUITY:	
FUND BALANCE	3,599,116.08
REALIZED REVENUE	87,397.38
LESS EXPENDITURES	2,192,650.64
TOTAL FUND EQUITY	1,493,862.82
TOTAL LIABILITIES/FUND EQUITY	1,541,532.82

BUDGET COMPARISON FOR SEPTEMBER
COVID-19 FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL ** REMAINING PERCENT	**** ACTUAL ** REMAINING PERCENT
2025 019-340-300	GRANT FUNDING	.00	.00	.00	.00	.00	.00	.00
2025 019-340-405	TRANS FROM GENERAL	.00	.00	.00	.00	.00	.00	.00
2025 019-355-311	AMERICAN RESCUE PLAN	.00	.00	.00	.00	.00	.00	.00
2025 019-360-100	INTEREST INCOME	.00	.00	1,110.27-	1,473.91-	1,473.91-	1,473.91	.00
2025 019-360-101	C D INTEREST	.00	.00	76,051.75-	85,923.47-	85,923.47-	85,923.47	.00
2025 019-395-800	BUDGETED FUND BALANCE	.00	3244,743.00-	.00	9,871.72-	3244,743.00-	3244,743.00-	100.00
	*** TOTAL REVENUES	.00	3244,743.00-	77,162.02-	10,235.36-	87,397.38-	3157,345.62-	97.31
2025 019-550-000	AMERICAN RESCUE PLAN	.00	.00	.00	.00	.00	.00	.00
2025 019-550-101	SALARIES	.00	.00	.00	.00	.00	.00	.00
2025 019-550-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00	.00
2025 019-550-202	HOSPITALIZATION	.00	.00	.00	.00	.00	.00	.00
2025 019-550-203	RETIREMENT	.00	.00	.00	.00	.00	.00	.00
2025 019-550-204	WORKERS COMP	.00	.00	.00	.00	.00	.00	.00
2025 019-550-205	LIFE INSURANCE	.00	.00	.00	.00	.00	.00	.00
2025 019-550-206	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00	.00
2025 019-550-402	MEDICAL EXPENSES	.00	.00	.00	.00	.00	.00	.00
2025 019-550-405	BEHAVIORAL HEALTH CARE	.00	.00	.00	.00	.00	.00	.00
2025 019-550-410	WATER DISTRICTS	.00	.00	.00	.00	.00	.00	.00
2025 019-550-440	COVID-19 MITIGATION	.00	196,845.00	128,640.00	45,360.00	174,000.00	22,845.00	11.61
2025 019-550-499	MISCELLANEOUS	.00	3047,898.00	1832,640.90	8,921.49	1841,562.39	1206,335.61	39.58
2025 019-560-000	PUBLIC HEALTH/SAFETY S	.00	.00	177,088.25	.00	177,088.25	177,088.25-	.00
2025 019-560-101	SALARY	.00	.00	.00	.00	.00	.00	.00
2025 019-560-201	FICA/MED	.00	.00	.00	.00	.00	.00	.00
2025 019-560-202	HOSPITALIZATION	.00	.00	.00	.00	.00	.00	.00
2025 019-560-203	RETIREMENT	.00	.00	.00	.00	.00	.00	.00
2025 019-560-205	LIFE INSURANCE	.00	.00	.00	.00	.00	.00	.00
2025 019-560-206	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00	.00
2025 019-560-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00	.00
2025 019-560-315	QUARANTINE ORDERS	.00	.00	.00	.00	.00	.00	.00
2025 019-560-420	TELEPHONE	.00	.00	.00	.00	.00	.00	.00
2025 019-560-425	TRAVEL AND TRAINING	.00	.00	.00	.00	.00	.00	.00
2025 019-560-450	MAINTENANCE	.00	.00	.00	.00	.00	.00	.00
2025 019-560-499	MISC EXPENSES	.00	.00	.00	.00	.00	.00	.00
2025 019-560-570	EQUIPMENT EXPENDITURES	.00	3244,743.00	2138,369.15	54,281.49	2192,650.64	1052,092.36	32.42
	*** TOTAL EXPENSES	.00	3244,743.00	2138,369.15	54,281.49	2192,650.64	1052,092.36	32.42

BROWN COUNTY
 TRIAL BALANCE SHEET - CONTINGENCY EMERGENCY FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 020-103-000 CASH IN BANK	28,419.25
2025 020-115-000 ACCOUNTS RECEIVABLE	83.04
2025 020-131-000 DUE TO AND FROM	700,000.00
2025 020-171-000 ESTIMATED REVENUES	.00
2025 020-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	728,502.29
LIABILITIES:	
2025 020-202-000 ACCOUNTS PAYABLE	.00
2025 020-241-000 ESTIMATED EXPENDITURES	.00
2025 020-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	727,453.61-
REALIZED REVENUE	1,048.68-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	728,502.29-
TOTAL LIABILITIES/FUND EQUITY	728,502.29-

BUDGET COMPARISON FOR SEPTEMBER

CONTINGENCY EMERGENCY FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 020-321-324	FEMA REVENUES PCT 4	.00	.00	.00	.00	.00	.00
2025 020-321-341	TRANS GEN FUNDS	.00	.00	.00	.00	.00	.00
2025 020-350-100	LOAN PROCEEDS	.00	.00	.00	.00	.00	.00
2025 020-360-100	INTEREST INCOME	.00	.00	876.86-	171.82-	1,048.68-	.00
2025 020-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
2025 020-395-800	BUDGETED FUND BALANCE	.00	25,000.00-	.00	.00	.00	25,000.00- 100.00
	*** TOTAL REVENUES	.00	25,000.00-	876.86-	171.82-	1,048.68-	23,951.32- 95.81
2025 020-476-425	TRAINING EXPENSE	.00	.00	.00	.00	.00	.00
2025 020-476-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2025 020-476-499	MISCELLANEOUS	.00	25,000.00	.00	.00	.00	25,000.00 100.00
	CAC EXPENDITURES	.00	25,000.00	.00	.00	.00	25,000.00 100.00
2025 020-746-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	25,000.00	.00	.00	.00	25,000.00 100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - COUNTY ATTORNEY SEIZURE FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 026-103-000 CASH IN BANK	
2025 026-103-201 C.D.	4,029.72
2025 026-115-000 ACCOUNTS RECEIVABLE	120,000.00
2025 026-171-000 ESTIMATED REVENUES	404.65
2025 026-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	124,434.37
LIABILITIES:	
2025 026-202-000 ACCOUNTS PAYABLE	.00
2025 026-241-000 ESTIMATED EXPENDITURES	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	41,737.02
REALIZED REVENUE	82,697.35
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	124,434.37
TOTAL LIABILITIES/FUND EQUITY	124,434.37

BUDGET COMPARISON FOR SEPTEMBER

COUNTY ATTORNEY SEIZURE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 026-340-345	SEIZURES 8 LINERS	.00	.00	78,160.00-	.00	78,160.00-	78,160.00 .00
2025 026-340-348	SEIZURES	.00	.00	.00	.00	.00	.00 .00
2025 026-340-399	FEES	.00	.00	.00	.00	.00	.00 .00
2025 026-360-100	INTEREST INCOME	.00	1,000.00-	908.99-	19.61-	928.60-	71.40- 7.14
2025 026-360-101	C D INTEREST	.00	.00	2,803.46-	805.29-	3,608.75-	3,608.75 100.00
2025 026-395-800	BUDGETED FUND BALANCE	.00	40,000.00-	.00	.00	.00	40,000.00- 100.00
	*** TOTAL REVENUES	.00	41,000.00-	81,872.45-	824.90-	82,697.35-	41,697.35 101.70-
2025 026-477-499	MISCELLANEOUS EXPENDITURES SEIZURE F	.00	41,000.00	.00	.00	.00	41,000.00 100.00
	*** TOTAL EXPENSES	.00	41,000.00	.00	.00	.00	41,000.00 100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - RECORDS PRESERVATION
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 030-103-000 CASH IN BANK	6,777.57
2025 030-103-201 CERTIFICATES OF DEPOSIT	35,000.00
2025 030-115-000 ACCOUNTS RECEIVABLE	5,37.83
2025 030-131-000 DUE TO AND FROM OTHER FUNDS	5,000.00-
2025 030-171-000 ESTIMATED REVENUES	.00
2025 030-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	36,815.40
LIABILITIES:	
2025 030-202-000 ACCOUNTS PAYABLE	.00
2025 030-241-000 ESTIMATED EXPENDITURES	.00
2025 030-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	35,183.55-
REALIZED REVENUE	1,631.85-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	36,815.40-
TOTAL LIABILITIES/FUND EQUITY	36,815.40-

BUDGET COMPARISON FOR SEPTEMBER
RECORDS PRESERVATION

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 030-340-347	FEES-DSTCLK-DC	.00	.00	.00	.00	.00	.00
2025 030-340-348	FEES-DST CLK-CCL	.00	.00	.00	.00	.00	.00
2025 030-340-400	FEES-CO CLK-CC	.00	.00	14.21-	14.21-	14.21	.00
2025 030-340-401	FEES-CO CLK-CCL	.00	5.00-	.00	.00	5.00-	100.00
2025 030-340-405	TRANSFERS FROM GENERAL	.00	.00	.00	.00	.00	.00
2025 030-360-100	INTEREST INCOME	.00	800.00-	181.96-	40.05-	222.01-	72.25
2025 030-360-101	C. D. INTEREST	.00	.00	1,161.66-	233.97-	1,395.63-	.00
	*** TOTAL REVENUES	.00	805.00-	1,357.83-	274.02-	1,631.85-	102.71-
2025 030-630-341	CO CLERK PERMANENT REC	.00	.00	.00	.00	.00	.00
2025 030-630-499	MISCELLANEOUS EXPENDITURES REC. PRES	.00	805.00	.00	.00	.00	100.00
	*** TOTAL EXPENSES	.00	805.00	.00	.00	805.00	100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - ALTERNATIVE DISPUTE RESOLUTION
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 031-103-000 CASH IN BANK	1,380.00-
2025 031-115-000 ACCOUNTS RECEIVABLE	690.00
2025 031-171-000 ESTIMATED REVENUES	.00
2025 031-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	----- 690.00- 690.00-
LIABILITIES:	
2025 031-202-000 ACCOUNTS PAYABLE	2,145.00
2025 031-241-000 ESTIMATED EXPENDITURES	.00
2025 031-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	----- 2,145.00
FUND EQUITY:	
FUND BALANCE	1,455.00-
REALIZED REVENUE	15,900.00-
LESS EXPENDITURES	15,900.00
TOTAL FUND EQUITY	----- 1,455.00-
TOTAL LIABILITIES/FUND EQUITY	690.00

BUDGET COMPARISON FOR SEPTEMBER

ALTERNATIVE DISPUTE RESOLUTION

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 031-340-347	FEES-DST CLK-DC	.00	7,770.00-	6,240.00-	1,530.00-	7,770.00-	.00
2025 031-340-348	FEES-DST CLK-CCL	.00	.00	.00	.00	.00	.00
2025 031-340-400	FEES-CO CLK-CC	.00	.00	.00	.00	.00	.00
2025 031-340-401	FEES-CO CLK-CCL	.00	.00	.00	.00	.00	.00
2025 031-340-402	FEES JP 1	.00	1,125.00-	880.00-	245.00-	1,125.00-	.00
2025 031-340-403	FEES JP 2	.00	1,590.00-	1,350.00-	240.00-	1,590.00-	.00
2025 031-340-404	FEES JP 3	.00	1,085.00-	860.00-	225.00-	1,085.00-	.00
2025 031-340-405	FEES JP 4	.00	1,045.00-	805.00-	240.00-	1,045.00-	.00
2025 031-340-406	CVDR 2022	.00	2,985.00-	2,820.00-	450.00-	3,270.00-	285.00
2025 031-340-407	2CVDR 2022	.00	300.00-	15.00-	.00	15.00-	285.00-
2025 031-360-100	INTEREST INCOME	.00	.00	.00	.00	.00	95.00
	*** TOTAL REVENUES	.00	15,900.00-	12,970.00-	2,930.00-	15,900.00-	.00
2025 031-465-400	TRANSFER TO FAMILY SER	.00	15,900.00	11,445.00	4,455.00	15,900.00	.00
	EXPENDITURES ADRS FUND	.00	15,900.00	11,445.00	4,455.00	15,900.00	.00
	*** TOTAL EXPENSES	.00	15,900.00	11,445.00	4,455.00	15,900.00	.00

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

	YEAR-TO-DATE
ASSETS:	
2025 032-103-000 CASH IN BANK	30,139.71
2025 032-115-000 ACCOUNTS RECEIVABLE	30,740.48
2025 032-131-000 DUE TO AND FROM OTHER FUNDS	.00
2025 032-171-000 ESTIMATED REVENUES	.00
2025 032-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	30,880.19
LIABILITIES:	
2025 032-202-000 ACCOUNTS PAYABLE	158.49
2025 032-202-100 SALARIES PAYABLE	.00
2025 032-241-000 ESTIMATED EXPENDITURES	.00
2025 032-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	158.49
FUND EQUITY:	
FUND BALANCE	16,609.69
REALIZED REVENUE	19,814.25
LESS EXPENDITURES	5,702.24
TOTAL FUND EQUITY	30,721.70
TOTAL LIABILITIES/FUND EQUITY	30,880.19

BUDGET COMPARISON FOR SEPTEMBER

COURT REPRTR SERVICE FEE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 032-340-347	FEES-DST CLK-DC	.00	50.00-	22.58-	5.52-	28.10-	21.90-
2025 032-340-348	FEES-DST CLK-CCL	.00	12,390.00-	10,400.00-	2,550.00-	12,950.00-	560.00
2025 032-340-400	FEES-CO CLK-CC	.00	5,960.00-	5,132.71-	827.20-	5,959.91-	.09-
2025 032-340-401	FEES-CO CLK-CCL	.00	.00	.00	.00	.00	.00
2025 032-360-100	INTEREST INCOME	.00	874.00-	700.82-	175.42-	876.24-	2.24
	*** TOTAL REVENUES	.00	19,274.00-	16,256.11-	3,558.14-	19,814.25-	540.25
2025 032-470-101	SALARIES	.00	.00	.00	.00	.00	.00
2025 032-470-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
2025 032-470-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2025 032-470-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2025 032-470-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2025 032-470-310	OFFICE SUPPLIES	.00	10,000.00	2,737.76	35.00	2,772.76	7,227.24
2025 032-470-331	SUPPLIES	.00	.00	.00	.00	.00	.00
2025 032-470-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00
2025 032-470-420	TELEPHONE	.00	.00	.00	.00	.00	.00
2025 032-470-425	TRAVEL	.00	2,150.00	1,304.56	124.41	1,428.97	1,428.97-
2025 032-470-450	MAINTENANCE	.00	.00	1,160.23	340.28	1,500.51	649.49
2025 032-470-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2025 032-470-570	EQUIPMENT	.00	7,664.00	.00	.00	.00	.00
	EXPENDITURES CRT RPTR	.00	19,814.00	5,202.55	499.69	5,702.24	7,664.00
	**** TOTAL EXPENSES	.00	19,814.00	5,202.55	499.69	5,702.24	14,111.76
							14,111.76
							71.22

BROWN COUNTY
 TRIAL BALANCE SHEET - HAVA FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 033-103-000 CASH IN BANK	10,420.12
2025 033-115-000 ACCOUNTS RECEIVABLE	.42
2025 033-171-000 ESTIMATED REVENUES	.00
2025 033-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	----- 10,420.54
LIABILITIES:	
2025 033-202-000 ACCOUNTS PAYABLE	.00
2025 033-202-100 SALARIES PAYABLE	.00
2025 033-241-000 ESTIMATED EXPENDITURES	.00
2025 033-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	----- .00
FUND EQUITY:	
FUND BALANCE	15,446.66-
REALIZED REVENUE	6.88-
LESS EXPENDITURES	5,033.00
TOTAL FUND EQUITY	----- 10,420.54-
TOTAL LIABILITIES/FUND EQUITY	10,420.54-

BUDGET COMPARISON FOR SEPTEMBER

HAVA FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 033-340-344	VOTER MACHINE GRANT FU	.00	.00	.00	.00	.00	.00
2025 033-340-345	2020 COVID CARES ACT G	.00	.00	.00	.00	.00	.00
2025 033-340-346	2018 ELECTIONS SECURIT	.00	.00	.00	.00	.00	.00
2025 033-340-347	2020 ELECTIONS SECURIT	.00	.00	.00	.00	.00	.00
2025 033-340-348	VEHICLE SALE	.00	.00	.00	.00	.00	.00
2025 033-360-100	INTEREST INCOME	.00	.00	.86-	6.88-	6.88-	.00
2025 033-395-800	BUDGETED FUND BALANCE	.00	15,444.00-	.00	.00	15,444.00-	100.00
	*** TOTAL REVENUES	.00	15,444.00-	6.02-	-86-	6.88-	99.96
2025 033-491-101	SALARIES	.00	.00	.00	.00	.00	.00
2025 033-491-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
2025 033-491-310	2020 COVID CARES EXP	.00	.00	.00	.00	.00	.00
2025 033-491-311	2018 ELECTIONS SECURIT	.00	.00	.00	.00	.00	.00
2025 033-491-312	2020 ELECTIONS SECURIT	.00	.00	.00	.00	.00	.00
2025 033-491-315	VOTING MACHINES	.00	.00	.00	.00	.00	.00
2025 033-560-430	ADVERTISING	.00	.00	.00	.00	.00	.00
2025 033-560-450	MAINTENANCE EXPENDITURES	.00	15,444.00	4,230.00	803.00-	803.00-	.00
		.00	15,444.00	5,033.00	4,230.00	4,230.00	72.61
		.00	15,444.00	5,033.00	5,033.00	5,033.00	67.41
	*** TOTAL EXPENSES	.00	15,444.00	5,033.00	.00	5,033.00	67.41

BROWN COUNTY
 TRIAL BALANCE SHEET - SHERIFF FOR CHAPT 59
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 034-103-000 CASH IN BANK	6,852.52
2025 034-103-201 CERTIFICATES OF DEPOSIT	65,552.08
2025 034-115-000 ACCOUNTS RECEIVABLE	208.72
2025 034-171-000 ESTIMATED REVENUES	.00
2025 034-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	72,613.32
LIABILITIES:	
2025 034-202-000 ACCOUNTS PAYABLE	1,050.50
2025 034-241-000 ESTIMATED EXPENDITURES	.00
2025 034-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	1,050.50
FUND EQUITY:	
FUND BALANCE	54,705.89
REALIZED REVENUE	16,856.93
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	71,562.82
TOTAL LIABILITIES/FUND EQUITY	72,613.32

BUDGET COMPARISON FOR SEPTEMBER
SHERIFF FORF CHAPT 59

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 034-340-325	GOV DEALS-AUCTIONS	.00	.00	.00	.00	.00	.00
2025 034-340-348	FORFEITURES	.00	2,000.00-	15,380.26-	1,050.50	14,329.76-	12,329.76
2025 034-340-399	FEES COUNTY COURT	.00	.00	.00	.00	.00	616.49-
2025 034-360-100	INTEREST INCOME	.00	500.00-	636.16-	40.24-	676.40-	.00
2025 034-360-101	CD INTEREST	.00	.00	1,410.87-	439.90-	1,850.77-	35.28-
	*** TOTAL REVENUES	.00	2,500.00-	17,427.29-	570.36	16,856.93-	14,356.93
2025 034-560-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2025 034-560-570	EQUIPMENT	.00	2,500.00	.00	.00	.00	2,500.00
2025 034-560-701	TRANSFERS TO DISTRICT EXPENDITURES SHERIFF F	.00	2,500.00	.00	.00	.00	2,500.00
	*** TOTAL EXPENSES	.00	2,500.00	.00	.00	.00	2,500.00

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

	YEAR-TO-DATE
ASSETS:	
2025 035-103-000 CASH IN BANK	1,179.21
2025 035-115-000 ACCOUNTS RECEIVABLE	422.61
2025 035-171-000 ESTIMATED REVENUES	.00
2025 035-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	1,601.82
LIABILITIES:	
2025 035-202-000 ACCOUNTS PAYABLE	15,114.51-
2025 035-241-000 ESTIMATED EXPENDITURES	.00
2025 035-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	15,114.51-
FUND EQUITY:	
FUND BALANCE	13,954.38
REALIZED REVENUE	441.69-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	13,512.69
TOTAL LIABILITIES/FUND EQUITY	1,601.82-

BUDGET COMPARISON FOR SEPTEMBER

EQUIT FED SHERIFF FORF FD

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 035-340-348	FORFEITURES	.00	1,000.00-	.00	418.94-	418.94-	581.06-
2025 035-360-100	INTEREST INCOME	.00	.00	239.92-	217.17	22.75-	22.75
2025 035-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	1,000.00-	239.92-	201.77-	441.69-	558.31-
2025 035-560-499	MISC. EXPENSES	.00	1,000.00	.00	.00	.00	1,000.00
	EXPENDITURES	.00	1,000.00	.00	.00	.00	1,000.00
	*** TOTAL EXPENSES	.00	1,000.00	.00	.00	.00	1,000.00

BROWN COUNTY
 TRIAL BALANCE SHEET - INMATE PHONE FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 036-103-000 CASH IN BANK	12,801.61
2025 036-103-201 CERTIFICATE OF DEPOSIT	307,539.11
2025 036-115-000 ACCOUNTS RECEIVABLE	2,426.02
2025 036-171-000 ESTIMATED REVENUE	.00
2025 036-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	322,766.74
LIABILITIES:	
2025 036-202-000 ACCOUNTS PAYABLE	9.42
2025 036-202-100 SALARIES PAYABLE	.00
2025 036-241-000 ESTIMATED EXPENDITURES	.00
2025 036-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	9.42
FUND EQUITY:	
FUND BALANCE	312,339.72
REALIZED REVENUE	60,035.20
LESS EXPENDITURES	49,617.60
TOTAL FUND EQUITY	322,757.32
TOTAL LIABILITIES/FUND EQUITY	322,766.74

BUDGET COMPARISON FOR SEPTEMBER

INMATE PHONE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 036-340-346	INMATE PHONE COMMISSIO	.00	40,000.00-	35,042.96-	13,235.12-	48,278.08-	8,278.08
2025 036-360-100	INTEREST INCOME	.00	3,000.00-	.00	.00	.00	3,000.00-
2025 036-360-101	CD INTEREST	.00	.00	9,701.24-	2,055.88-	11,757.12-	11,757.12
2025 036-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
2025 036-370-275	PHONE CARD SALES	.00	20,000.00-	.00	.00	.00	20,000.00-
2025 036-390-800	BUDGETED FUND BALANCE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	63,000.00-	44,744.20-	15,291.00-	60,035.20-	2,964.80-
2025 036-560-101	SALARY	.00	10,000.00	26,774.51	2,666.52	29,441.03	19,441.03-
2025 036-560-103	CERTIFICATION PAY (REG	.00	.00	.00	.00	.00	.00
2025 036-560-104	OVERTIME	.00	.00	.00	.00	.00	.00
2025 036-560-201	FICA/MED	.00	765.00	2,048.26	203.99	2,252.25	1,487.25-
2025 036-560-203	RETIREMENT	.00	800.00	2,094.33	207.19	2,301.52	1,501.52-
2025 036-560-206	UNEMPLOYMENT INSURANCE	.00	15.00	22.88	9.42	32.30	17.30-
2025 036-560-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
2025 036-560-420	TELEPHONE	.00	.00	.00	.00	.00	.00
2025 036-560-422	PHONE CARD EXPENSE	.00	46,420.00	5,102.50	.00	5,102.50	41,317.50
2025 036-560-482	CLOTHING ALLOWANCE	.00	.00	.00	.00	.00	.00
2025 036-560-499	SPECIAL PURCHASE EXPEN	.00	5,000.00	.00	.00	.00	5,000.00
2025 036-560-560	ICAC GRANT	.00	.00	.00	.00	.00	.00
2025 036-560-570	EQUIPMENT	.00	.00	10,488.00	.00	10,488.00	10,488.00-
2025 036-560-570	EXPENDITURES	.00	63,000.00	46,530.48	3,087.12	49,617.60	13,382.40
	*** TOTAL EXPENSES	.00	63,000.00	46,530.48	3,087.12	49,617.60	13,382.40
							21.24

BROWN COUNTY
 TRIAL BALANCE SHEET - ELECTION ADMINISTRATION FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 038-103-000 CASH IN BANK	13,362.52
2025 038-103-201 CERTIFICATES OF DEPOSIT	.00
2025 038-115-000 ACCOUNTS RECEIVABLE	39.25
2025 038-131-000 DUE TO AND FROM OTHER FUNDS	.00
2025 038-171-000 ESTIMATED REVENUE	.00
2025 038-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	13,401.77
LIABILITIES:	
2025 038-202-000 ACCOUNTS PAYABLE	.00
2025 038-202-100 SALARIES PAYABLE	.00
2025 038-241-000 ESTIMATED EXPENDITURES	.00
2025 038-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	12,022.32-
REALIZED REVENUE	1,379.45-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	13,401.77-
TOTAL LIABILITIES/FUND EQUITY	13,401.77-

BUDGET COMPARISON FOR SEPTEMBER
ELECTION ADMINISTRATION FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL ** REMAINING PERCENT
2025 038-330-300	HAVA GRANT FUNDING	.00	.00	.00	.00	.00	.00
2025 038-330-301	VOTER LISTS	.00	.00	.00	.00	.00	.00
2025 038-340-505	ELECTION CONTRACT FEES	.00	2,000.00-	1,139.95-	240.00	899.95-	1,100.05-
2025 038-360-100	INTEREST INCOME	.00	100.00-	397.76-	81.74-	479.50-	379.50
2025 038-370-200	ELECTION EQUIP RENTAL	.00	.00	.00	.00	.00	.00
2025 038-370-205	TRANSFERS	.00	.00	.00	.00	.00	.00
2025 038-370-695	TRANSFERS CHAPT 19	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	2,100.00-	1,537.71-	158.26	1,379.45-	720.55-
2025 038-491-101	SALARIES	.00	.00	.00	.00	.00	.00
2025 038-491-201	FICA	.00	.00	.00	.00	.00	.00
2025 038-491-206	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00
2025 038-491-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
2025 038-491-425	TRAVEL AND CONFERENCE	.00	.00	.00	.00	.00	.00
2025 038-491-426	ELECTION WORKER TRAINI	.00	2,100.00	.00	.00	.00	2,100.00
2025 038-491-499	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
2025 038-491-560	EQUIPMENT CODING & BAL	.00	.00	.00	.00	.00	.00
2025 038-491-570	HAVA COMPLIANCE	.00	.00	.00	.00	.00	.00
2025 038-491-571	OFFICE EQUIPMENT	.00	.00	.00	.00	.00	.00
2025 038-491-700	TRANSFERS TO OTHER FUN	.00	.00	.00	.00	.00	.00
	TOTAL ELE ADM EXPENSE	.00	2,100.00	.00	.00	.00	2,100.00
	*** TOTAL EXPENSES	.00	2,100.00	.00	.00	.00	2,100.00

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

	YEAR-TO-DATE
ASSETS:	
2025 039-103-000 CASH IN BANK	418.89
2025 039-103-201 CERTIFICATE OF DEPOSIT	.00
2025 039-115-000 ACCOUNTS RECEIVABLE	812.99-
2025 039-171-000 ESTIMATED REVENUE	.00
2025 039-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	----- 394.10-
LIABILITIES:	
2025 039-202-000 ACCOUNTS PAYABLE	1,356.79-
2025 039-202-100 SALARIES PAYABLE	.00
2025 039-241-000 ESTIMATED EXPENDITURES	.00
2025 039-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	----- 1,356.79-
FUND EQUITY:	
FUND BALANCE	1,939.41
REALIZED REVENUE	447.75-
LESS EXPENDITURES	259.23
TOTAL FUND EQUITY	----- 1,750.89
TOTAL LIABILITIES/FUND EQUITY	----- 394.10

BUDGET COMPARISON FOR SEPTEMBER

D. A. EQUIT FORF. SHARING

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 039-340-348	FEDERAL FORFEITURES	.00	5,000.00-	863.40-	418.94	444.46-	4,555.54-	91.11
2025 039-360-100	INTEREST INCOME	.00	300.00-	3.26-	.03-	3.29-	296.71-	98.90
2025 039-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	5,300.00-	866.66-	418.91	447.75-	4,852.25-	91.55
2025 039-476-331	OPERATING EXPENSE	.00	2,800.00	.00	.00	.00	2,800.00	100.00
2025 039-476-425	TRAVEL	.00	.00	.00	.00	.00	.00	.00
2025 039-476-450	MAINTENANCE	.00	.00	.00	.00	.00	.00	.00
2025 039-476-495	INVESTIGATION EXPENSE	.00	.00	.00	.00	.00	.00	.00
2025 039-476-570	EQUIPMENT	.00	2,500.00	259.23	.00	259.23	2,240.77	89.63
	EXPENSE D.A. EQU. FORF	.00	5,300.00	259.23	.00	259.23	5,040.77	95.11
	*** TOTAL EXPENSES	.00	5,300.00	259.23	.00	259.23	5,040.77	95.11

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

	YEAR-TO-DATE
ASSETS:	
2025 041-103-000 CASH IN BANK	58,252.91
2025 041-103-201 CERTIFICATE OF DEPOSIT	.00
2025 041-115-000 ACCOUNTS RECEIVABLE	264.35
2025 041-131-000 DUE TO AND FROM OTHER FUNDS	.00
2025 041-171-000 ESTIMATED REVENUE	.00
2025 041-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	58,517.26
LIABILITIES:	
2025 041-202-000 ACCOUNTS PAYABLE	.00
2025 041-202-100 SALARIES PAYABLE	.00
2025 041-241-000 ESTIMATED EXPENDITURES	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	55,178.46-
REALIZED REVENUE	3,338.80-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	58,517.26-
TOTAL LIABILITIES/FUND EQUITY	58,517.26-

BUDGET COMPARISON FOR SEPTEMBER
 CCL DRUG/SA DONATION FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL. REMAINING PERCENT
2025 041-310-240	COUNSELING REIMBURSEME	.00	.00	.00	.00	.00	.00
2025 041-320-341	STATE GRANT FUNDS	.00	.00	.00	.00	.00	.00
2025 041-340-346	DRUG COURT DONATIONS	.00	.00	.00	.00	.00	.00
2025 041-340-347	SCRAM PARTICIPANT REIM	.00	.00	.00	.00	.00	.00
2025 041-360-100	INTEREST EARNED	.00	.00	2,791.77-	547.03-	3,338.80-	.00
2025 041-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	.00	2,791.77-	547.03-	3,338.80-	.00
2025 041-430-310	DRUG COURT EXPENSE	.00	.00	.00	.00	.00	.00
2025 041-430-403	CRIMINAL DEFENSE	.00	.00	.00	.00	.00	.00
2025 041-430-425	TRAVEL	.00	.00	.00	.00	.00	.00
2025 041-430-499	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
2025 041-430-690	DRUG COURT TRANS TO ST	.00	.00	.00	.00	.00	.00
	TOTAL DRUG COURT EXPEN	.00	.00	.00	.00	.00	.00
	EXPENDITURES DRUG COUR	.00	.00	.00	.00	.00	.00
	**** TOTAL EXPENSES	.00	.00	.00	.00	.00	.00

BROWN COUNTY
 TRIAL BALANCE SHEET - COUNTY ATTORNEY DONATION FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 042-103-000 CASH IN BANK	56,116.48
2025 042-103-201 CERTIFICATE OF DEPOSIT	.00
2025 042-115-000 ACCOUNTS RECEIVABLE	268.74
2025 042-131-000 DUE TO AND FROM OTHER FUNDS	6,500.00
2025 042-171-000 ESTIMATED REVENUE	.00
2025 042-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	62,347.74
LIABILITIES:	
2025 042-202-000 ACCOUNTS PAYABLE	.00
2025 042-202-100 SALARIES PAYABLE	.00
2025 042-241-000 ESTIMATED EXPENDITURES	.00
2025 042-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	60,184.77
REALIZED REVENUE	2,162.97
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	62,347.74
TOTAL LIABILITIES/FUND EQUITY	62,347.74

BUDGET COMPARISON FOR SEPTEMBER

COUNTY ATTORNEY DONATION FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL PERCENT	**** ACTUAL REMAINING PERCENT
2025 042-340-347	OTHER DONATIONS	.00	.00	.00	.00	.00	.00	.00
2025 042-340-348	PTD DONATIONS	.00	.00	.00	.00	.00	.00	.00
2025 042-360-100	INTEREST EARNED	.00	.00	1,808.59-	354.38-	2,162.97-	2,162.97	.00
	*** TOTAL REVENUES	.00	.00	1,808.59-	354.38-	2,162.97-	2,162.97	.00
2025 042-477-310	OPERATING EXPENSE	.00	.00	.00	.00	.00	.00	.00
2025 042-477-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00	.00
2025 042-477-499	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00	.00
2025 042-477-570	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00
2025 042-477-701	TRANSFERS TO OTHER FUN	.00	.00	.00	.00	.00	.00	.00
	EXPENDITURES CO ATTNY	.00	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	.00	.00	.00	.00	.00	.00

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

	YEAR-TO-DATE
ASSETS:	
2025 043-103-000 CASH IN BANK	8,031.59
2025 043-103-201 CERTIFICATES OF DEPOSIT	110,066.28
2025 043-115-000 ACCOUNTS RECEIVABLE	313.42
2025 043-131-000 DUE TO AND FROM OTHER FUNDS	.00
2025 043-171-000 ESTIMATED REVENUES	.00
2025 043-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	118,411.29
LIABILITIES:	
2025 043-202-000 ACCOUNTS PAYABLE	.00
2025 043-241-000 ESTIMATED EXPENDITURES	.00
2025 043-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	113,509.27-
REALIZED REVENUE	4,902.02-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	118,411.29-
TOTAL LIABILITIES/FUND EQUITY	118,411.29-

BUDGET COMPARISON FOR SEPTEMBER
 PRE-TRIAL DIVERSION FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 043-355-301	PRE-TRIAL DIVERSION CC	.00	.00	300.00-	.00	300.00-	300.00
2025 043-355-302	PRE-TRIAL DIVERSION CC	.00	.00	.00	.00	.00	.00
2025 043-360-100	INTEREST EARNED	.00	2,000.00-	167.41-	47.30-	214.71-	1,785.29-
2025 043-360-101	CD INTEREST	.00	.00	3,648.68-	738.63-	4,387.31-	4,387.31
	*** TOTAL REVENUES	.00	2,000.00-	4,116.09-	785.93-	4,902.02-	2,902.02
2025 043-477-310	OPERATING EXPENSES	.00	2,000.00	.00	.00	.00	2,000.00
2025 043-477-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00
2025 043-477-499	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00
2025 043-477-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
2025 043-477-700	TRANSFERS TO OTHER FUN EXPENDITURES	.00	2,000.00	.00	.00	.00	2,000.00
	*** TOTAL EXPENSES	.00	2,000.00	.00	.00	.00	2,000.00

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

	YEAR-TO-DATE
ASSETS:	
2025 044-103-000 CASH IN BANK	1,400.75
2025 044-103-201 CERTIFICATE OF DEPOSIT	1,600.00
2025 044-115-000 ACCOUNTS RECEIVABLE	225.66-
2025 044-131-000 DUE TO AND FROM OTHER FUNDS	.00
2025 044-171-000 ESTIMATED REVENUE	.00
2025 044-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	2,775.09
LIABILITIES:	
2025 044-202-000 ACCOUNTS PAYABLE	.00
2025 044-202-100 SALARIES PAYABLE	.00
2025 044-241-000 ESTIMATED EXPENDITURES	.00
2025 044-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	17,554.93-
REALIZED REVENUE	220.16-
LESS EXPENDITURES	15,000.00
TOTAL FUND EQUITY	2,775.09-
TOTAL LIABILITIES/FUND EQUITY	2,775.09-

BUDGET COMPARISON FOR SEPTEMBER

ARCHIVE FUND-DISTRICT CLERK

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 044-340-347	DISTRICT CLERK FEES	.00	.00	.00	.00	.00	.00
2025 044-340-348	DIST CLERK CCL FEES	.00	.00	.00	.00	.00	.00
2025 044-360-100	INTEREST EARNED	.00	400.00-	67.49-	8.43-	75.92-	324.08-
2025 044-360-101	C. D. INTEREST	.00	.00	133.54-	10.70-	144.24-	144.24
2025 044-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
2025 044-370-125	BUDGETED FUND BALANCE	.00	14,600.00-	.00	.00	.00	14,600.00-
	*** TOTAL REVENUES	.00	15,000.00-	201.03-	19.13-	220.16-	14,779.84-
2025 044-450-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2025 044-630-341	ARCHIVE EXPENSE	.00	15,000.00	15,000.00	.00	15,000.00	.00
	EXPENDITURES ARCHIVE F	.00	15,000.00	15,000.00	.00	15,000.00	.00
	*** TOTAL EXPENSES	.00	15,000.00	15,000.00	.00	15,000.00	.00

BROWN COUNTY
 TRIAL BALANCE SHEET - RECORDS ARCHIVE FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 045-103-000 CASH IN BANK	60,140.64
2025 045-103-201 CERTIFICATE OF DEPOSIT	49,558.67
2025 045-115-000 ACCOUNTS RECEIVABLE	442.40-
2025 045-131-000 DUE TO AND FROM OTHER FUNDS	.00
2025 045-171-000 ESTIMATED REVENUE	.00
2025 045-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	----- 109,256.91
LIABILITIES:	
2025 045-202-000 ACCOUNTS PAYABLE	.00
2025 045-202-100 SALARIES PAYABLE	.00
2025 045-241-000 ESTIMATED EXPENDITURES	.00
2025 045-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	----- .00
FUND EQUITY:	
FUND BALANCE	60,389.29-
REALIZED REVENUE	82,541.25-
LESS EXPENDITURES	33,673.63
TOTAL FUND EQUITY	----- 109,256.91-
TOTAL LIABILITIES/FUND EQUITY	109,256.91-

BUDGET COMPARISON FOR SEPTEMBER
RECORDS ARCHIVE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 045-340-395	FEES CO CLERK LAND	.00	.00	.00	.00	.00	.00
2025 045-340-399	FEES COUNTY COURT	.00	.00	.00	.00	.00	.00
2025 045-340-400	FEES - COUNTY CLERK	.00	70,000.00-	66,910.00-	12,240.00-	79,150.00-	9,150.00
2025 045-340-401	FEES-CO CLK-CC	.00	.00	.00	.00	.00	13.07
2025 045-360-100	INTEREST INCOME	.00	2,500.00-	1,085.71-	329.41-	1,415.12-	43.40
2025 045-360-101	CD INTEREST	.00	.00	1,644.84-	331.29-	1,976.13-	1,976.13
	*** TOTAL REVENUES	.00	72,500.00-	69,640.55-	12,900.70-	82,541.25-	10,041.25
2025 045-403-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2025 045-630-341	ARCHIVE EXPENSE	.00	72,500.00	33,673.63	33,673.63	33,673.63	38,826.37
	EXPENDITURES REC ARCHI	.00	72,500.00	33,673.63	33,673.63	33,673.63	38,826.37
	*** TOTAL EXPENSES	.00	72,500.00	33,673.63	33,673.63	33,673.63	53.55

BROWN COUNTY
 TRIAL BALANCE SHEET - DIST CLERK RCDS PRESERVATION
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 046-103-000 CASH IN BANK	
2025 046-103-201 CERTIFICATES OF DEPOSIT	3,348.59
2025 046-115-000 ACCOUNTS RECEIVABLE	119,560.84
2025 046-131-000 DUE TO AND FROM OTHER FUND	.00
2025 046-171-000 ESTIMATED REVENUES	.00
2025 046-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	122,607.53
LIABILITIES:	
2025 046-202-000 ACCOUNTS PAYABLE	.00
2025 046-202-100 SALARIES PAYABLE	.00
2025 046-241-000 ESTIMATED EXPENDITURES	.00
2025 046-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	128,865.71-
REALIZED REVENUE	5,156.47-
LESS EXPENDITURES	11,414.65
TOTAL FUND EQUITY	122,607.53-
TOTAL LIABILITIES/FUND EQUITY	122,607.53-

BUDGET COMPARISON FOR SEPTEMBER
DIST CLERK RCDS PRESERVATION

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	ACTUAL M-T-D	ACTUAL Y-T-D	ACTUAL REMAINING PERCENT
2025 046-340-347	DISTRICT CLERK FEES	.00	1,000.00-	207.87-	25.96-	233.83-	766.17-
2025 046-340-348	DIST CLERK CCL FEES	.00	.00	.00	.00	.00	.00
2025 046-340-405	TRANSFERS FROM GENERAL	.00	.00	.00	.00	.00	.00
2025 046-360-100	INTEREST EARNED	.00	2,000.00-	109.51-	16.27-	125.78-	1,874.22-
2025 046-360-101	C D INTEREST	.00	4,797.00-	3,997.60-	799.26-	4,796.86-	.14-
2025 046-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
2025 046-370-125	BUDGET FUND BALANCE	.00	3,618.00-	.00	.00	.00	3,618.00-
	*** TOTAL REVENUES	.00	11,415.00-	4,314.98-	841.49-	5,156.47-	6,258.53-
2025 046-450-101	SALARIES	.00	.00	.00	.00	.00	.00
2025 046-450-201	FICA	.00	.00	.00	.00	.00	.00
2025 046-450-206	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00
2025 046-450-310	DST CLK RCDS PRESERVAT	.00	10,415.00	11,414.65	.00	11,414.65	999.65-
2025 046-450-499	DIST CLERK MISC	.00	1,000.00	.00	.00	.00	1,000.00
	DST CLERK RCDS PRESERV	.00	11,415.00	11,414.65	.00	11,414.65	.35
	*** TOTAL EXPENSES	.00	11,415.00	11,414.65	.00	11,414.65	.35

BROWN COUNTY
 TRIAL BALANCE SHEET - STATE DISBURSEMENT FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 047-103-000 CASH IN BANK	6,279.65
2025 047-103-201 CERTIFICATES OF DEPOSIT	.00
2025 047-115-000 ACCOUNTS RECEIVABLE	26.08-
2025 047-131-000 DUE TO AND FROM OTHER FUNDS	.00
2025 047-171-000 ESTIMATED REVENUES	.00
2025 047-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	6,253.57
LIABILITIES:	
2025 047-202-000 ACCOUNTS PAYABLE	.00
2025 047-241-000 ESTIMATED EXPENDITURES	.00
2025 047-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	6,021.85-
REALIZED REVENUE	231.72-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	6,253.57-
TOTAL LIABILITIES/FUND EQUITY	6,253.57-

BUDGET COMPARISON FOR SEPTEMBER
STATE DISBURSEMENT FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 047-340-347	DC SDU FEES	.00	.00	.00	.00	.00	.00
2025 047-360-100	INTEREST INCOME	.00	50.00-	193.75-	37.97-	231.72-	181.72 363.44-
	*** TOTAL REVENUES	.00	50.00-	193.75-	37.97-	231.72-	181.72 363.44-
2025 047-450-341	OFFICE SUPPLIES	.00	50.00	.00	.00	.00	50.00 100.00
2025 047-450-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL EXPENSES	.00	50.00	.00	.00	.00	50.00 100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - COURT RECORDS PRESERVATION FND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 048-103-000 CASH IN BANK	34,424.58
2025 048-103-201 CERTIFICATES OF DEPOSIT	.00
2025 048-115-000 ACCOUNTS RECEIVABLE	39.42
2025 048-131-000 DUE TO AND FROM OTHER FUNDS	.00
2025 048-171-000 ESTIMATED REVENUES	.00
2025 048-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	34,385.16
LIABILITIES:	
2025 048-202-000 ACCOUNTS PAYABLE	.00
2025 048-202-100 SALARIES PAYABLE	.00
2025 048-241-000 ESTIMATED EXPENDITURES	.00
2025 048-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	33,095.79
REALIZED REVENUE	1,289.37
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	34,385.16
TOTAL LIABILITIES/FUND EQUITY	34,385.16

BUDGET COMPARISON FOR SEPTEMBER

COURT RECORDS PRESERVATION FND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 048-340-395	FEES CO CLERK LAND	.00	.00	.00	.00	.00	.00
2025 048-340-399	FEES COUNTY COURT	.00	.00	.00	.00	.00	.00
2025 048-340-400	FEES-CO CLK-CC	.00	.00	19.41	19.41	19.41	.00
2025 048-340-401	FEES-CO CLK-CCL	.00	.00	.00	.00	.00	.00
2025 048-340-402	CO CLERK PLAT FEE	.00	2,000.00	.00	.00	.00	.00
2025 048-360-100	INTEREST INCOME	.00	300.00	1,061.83	208.13	1,269.96	100.00
	*** TOTAL REVENUES	.00	2,300.00	1,081.24	208.13	1,289.37	43.94
2025 048-695-101	EXPENDITURES VITAL REC	.00	.00	.00	.00	.00	.00
2025 048-695-201	SALARIES	.00	.00	.00	.00	.00	.00
2025 048-695-202	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
2025 048-695-203	HOSPITAL INSURANCE	.00	.00	.00	.00	.00	.00
2025 048-695-204	RETIREMENT	.00	.00	.00	.00	.00	.00
2025 048-695-206	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2025 048-695-310	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2025 048-695-311	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
2025 048-695-341	XEROX EXPENSE	.00	.00	.00	.00	.00	.00
2025 048-695-420	PERMANENT RECORDS	.00	.00	.00	.00	.00	.00
2025 048-695-425	TELEPHONE	.00	2,300.00	.00	.00	.00	100.00
2025 048-695-450	TRAVEL	.00	.00	.00	.00	.00	.00
2025 048-695-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2025 048-695-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2025 048-695-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
	EXPENDITURES COURT RE	.00	2,300.00	.00	.00	.00	100.00
	**** ACTUAL REMAINING PERCENT						323.32
	**** TOTAL EXPENSES	.00	2,300.00	.00	.00	.00	100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - SURVEYOR FEE FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 049-103-000 CASH IN BANK	.00
2025 049-103-201 CERTIFICATES OF DEPOSIT	.00
2025 049-115-000 ACCOUNTS RECEIVABLE	399.66-
2025 049-171-000 ESTIMATED REVENUE	.00
2025 049-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	----- 399.66-
LIABILITIES:	
2025 049-202-000 ACCOUNTS PAYABLE	500.00
2025 049-202-100 SALARIES PAYABLE	80.34
2025 049-241-000 ESTIMATED EXPENDITURES	.00
2025 049-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	----- 580.34
FUND EQUITY:	
FUND BALANCE	182.01-
REALIZED REVENUE	1.33
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	----- 180.68-
TOTAL LIABILITIES/FUND EQUITY	----- 399.66

BUDGET COMPARISON FOR SEPTEMBER

SURVEYOR FEE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 049-340-450	SURVEYOR RECORDS FEES	.00	2,000.00-	3.68	.70	4.38	2,004.38-
2025 049-360-100	INTEREST	.00	.00	2.63-	.42-	3.05-	3.05
2025 049-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	2,000.00-	1.05	.28	1.33	2,001.33-
2025 049-404-101	SALARIES	.00	.00	.00	.00	.00	.00
2025 049-404-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
2025 049-404-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2025 049-404-330	SURVEYOR EXPENSE	.00	2,000.00	.00	.00	.00	2,000.00
	SURVEYOR EXPENSE	.00	2,000.00	.00	.00	.00	2,000.00
	*** TOTAL EXPENSES	.00	2,000.00	.00	.00	.00	2,000.00
							100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - LAW LIBRARY FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 050-103-000 CASH IN BANK	40,496.31
2025 050-103-201 CERTIFICATES OF DEPOSIT	.00
2025 050-115-000 ACCOUNTS RECEIVABLE	264.18
2025 050-131-000 DUE TO AND FROM OTHER FUNDS	20,100.00
2025 050-171-000 ESTIMATED REVENUES	.00
2025 050-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	20,660.49
LIABILITIES:	
2025 050-202-000 ACCOUNTS PAYABLE	1,317.12
2025 050-241-000 ESTIMATED EXPENDITURES	.00
2025 050-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	1,317.12
FUND EQUITY:	
FUND BALANCE	10,407.83
REALIZED REVENUE	27,142.21
LESS EXPENDITURES	18,206.67
TOTAL FUND EQUITY	19,343.37
TOTAL LIABILITIES/FUND EQUITY	20,660.49

BUDGET COMPARISON FOR SEPTEMBER

LAW LIBRARY FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 050-340-347	FEES-DST CLK-DC	.00	18,130.00-	14,560.00-	3,570.00-	18,130.00-	.00
2025 050-340-348	FEES-DST CLK-CCL	.00	.00	.00	.00	.00	.00
2025 050-340-400	FEES-CO CLK-CC	.00	.00	.00	.00	.00	.00
2025 050-340-401	FEES-CO CLK-CCL	.00	.00	.00	.00	.00	.00
2025 050-340-402	CIVIL LAW LIBRARY 2022	.00	7,630.00-	6,580.00-	1,050.00-	7,630.00-	.00
2025 050-340-403	CCL LIBRARY 2022	.00	500.00-	35.00-	.00	35.00-	.00
2025 050-340-405	TRANSFERS FROM GENERAL	.00	.00	.00	.00	.00	465.00-
2025 050-360-100	INTEREST INCOME	.00	883.00-	1,107.34-	239.87-	1,347.21-	464.21
	*** TOTAL REVENUES	.00	27,143.00-	22,282.34-	4,859.87-	27,142.21-	.79-
2025 050-650-570	LAW LIBRARY EQUIPMENT	.00	.00	.00	.00	.00	.00
2025 050-650-571	LEGAL RESEARCH EXPENSE	.00	27,143.00	14,516.56	3,690.11	18,206.67	8,936.33
	EXPENDITURES LAW LIBRA	.00	27,143.00	14,516.56	3,690.11	18,206.67	8,936.33
	*** TOTAL EXPENSES	.00	27,143.00	14,516.56	3,690.11	18,206.67	8,936.33
							32.92
							32.92

BROWN COUNTY
 TRIAL BALANCE SHEET - DIST ATTY PROFESSIONAL FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 053-103-000 CASH IN BANK	5,059.95
2025 053-115-000 ACCOUNTS RECEIVABLE	14.78
2025 053-131-000 DUE TO AND FROM OTHER FUNDS	.00
2025 053-171-000 ESTIMATED REVENUE	.00
2025 053-171-100	.00
TOTAL ASSETS	5,074.73
LIABILITIES:	
2025 053-202-000 ACCOUNTS PAYABLE	.00
2025 053-202-100 SALARIES PAYABLE	.00
2025 053-241-000 ESTIMATED EXPENDITURES	.00
2025 053-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	4,888.01-
REALIZED REVENUE	186.72-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	5,074.73-
TOTAL LIABILITIES/FUND EQUITY	5,074.73-

BUDGET COMPARISON FOR SEPTEMBER
DIST ATTY PROFESSIONAL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 053-321-340	BONDS	.00	.00	.00	.00	.00	.00
2025 053-321-341	GRANT FUNDING	.00	.00	.00	.00	.00	.00
2025 053-321-343	PROBATION CONTRIBUTION	.00	.00	.00	.00	.00	.00
2025 053-321-345	COUNTY CONTRIBUTION	.00	.00	.00	.00	.00	.00
2025 053-360-100	INTEREST EARNED	.00	100.00-	156.13-	30.59-	186.72-	86.72
2025 053-370-100	OTHER REVENUE	.00	4,000.00-	.00	.00	.00	4,000.00-
2025 053-395-800	BUDGETED FUND BALANCE	.00	.00	.00	.00	.00	100.00
	*** TOTAL REVENUES	.00	4,100.00-	156.13-	30.59-	186.72-	95.45
2025 053-476-101	SALARIES	.00	.00	.00	.00	.00	.00
2025 053-476-201	FICA/MED	.00	.00	.00	.00	.00	.00
2025 053-476-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2025 053-476-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2025 053-476-206	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00
2025 053-476-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
2025 053-476-425	TRAVEL	.00	.00	.00	.00	.00	.00
2025 053-476-499	MISCELLANEOUS	.00	4,100.00	.00	.00	.00	4,100.00
2025 053-476-570	EQUIPMENT	.00	4,100.00	.00	.00	.00	4,100.00
	TOTAL EXPENDITURES	.00	4,100.00	.00	.00	.00	100.00
2025 053-560-101	SALARY	.00	.00	.00	.00	.00	.00
2025 053-560-103	CERTIFICATION PAY	.00	.00	.00	.00	.00	.00
2025 053-560-104	OVERTIME REGULAR	.00	.00	.00	.00	.00	.00
2025 053-560-201	FICA/MED	.00	.00	.00	.00	.00	.00
2025 053-560-202	HOSPITALIZATION	.00	.00	.00	.00	.00	.00
2025 053-560-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2025 053-560-204	WORKERS COMPENSATION I	.00	.00	.00	.00	.00	.00
2025 053-560-205	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
2025 053-560-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2025 053-560-331	CAR EXPENSE	.00	.00	.00	.00	.00	.00
2025 053-560-425	TRAVEL/TRAINING	.00	.00	.00	.00	.00	.00
2025 053-560-482	UNIFORM ALLOWANCE	.00	.00	.00	.00	.00	.00
2025 053-560-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
	EXPENDITURES ENVIRON.	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	4,100.00	.00	.00	4,100.00	100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - VIOLENCE AGAINST WOMEN FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 054-103-000 CASH IN BANK	.00
2025 054-115-000 ACCOUNTS RECEIVABLE	.00
2025 054-131-000 DUE TO AND FROM OTHER FUNDS	72,327.55-
2025 054-171-000 ESTIMATED REVENUE	.00
2025 054-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	72,327.55-
LIABILITIES:	
2025 054-202-000 ACCOUNTS PAYABLE	.00
2025 054-202-100 SALARIES PAYABLE	.00
2025 054-241-000 ESTIMATED EXPENDITURES	.00
2025 054-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	72,327.55
REALIZED REVENUE	.00
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	72,327.55
TOTAL LIABILITIES/FUND EQUITY	72,327.55

BUDGET COMPARISON FOR SEPTEMBER
 VIOLENCE AGAINST WOMEN FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL REMAINING PERCENT
2025 054-321-341	COURT PROJECT GRANT FU	.00	.00	.00	.00	.00	.00
2025 054-321-342	TASK FORCE GRANT FUNDI	.00	.00	.00	.00	.00	.00
2025 054-321-343	VAWA OFFICER GRANT FUN	.00	.00	.00	.00	.00	.00
2025 054-321-345	TRANSFERS FROM GENERAL	.00	.00	.00	.00	.00	.00
2025 054-360-100	INTEREST EARNED	.00	.00	.00	.00	.00	.00
2025 054-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
*** TOTAL REVENUES							
2025 054-560-000	VAWA OFFICER PROJECT	.00	.00	.00	.00	.00	.00
2025 054-560-101	SALARY	.00	.00	.00	.00	.00	.00
2025 054-560-103	CERT PAY VAWA	.00	.00	.00	.00	.00	.00
2025 054-560-104	OVERTIME	.00	.00	.00	.00	.00	.00
2025 054-560-110	CID PAY	.00	.00	.00	.00	.00	.00
2025 054-560-201	FICA/MED	.00	.00	.00	.00	.00	.00
2025 054-560-202	HOSPITALIZATION	.00	.00	.00	.00	.00	.00
2025 054-560-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2025 054-560-205	LIFE INSURANCE	.00	.00	.00	.00	.00	.00
2025 054-560-331	OPERATING EXPENSE	.00	.00	.00	.00	.00	.00
2025 054-560-420	TELEPHONE	.00	.00	.00	.00	.00	.00
2025 054-560-425	TRAVEL/TRAINING	.00	.00	.00	.00	.00	.00
2025 054-560-482	CLOTHING ALLOWANCE	.00	.00	.00	.00	.00	.00
2025 054-560-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
2025 054-560-570	EXPENDITURES OFFICER	.00	.00	.00	.00	.00	.00
*** TOTAL EXPENSES							
2025 054-701-000	VAWA COURT PROJECT	.00	.00	.00	.00	.00	.00
2025 054-701-310	SUPPLIES	.00	.00	.00	.00	.00	.00
2025 054-701-400	PROFESSIONAL SERVICES	.00	.00	.00	.00	.00	.00
2025 054-701-425	TRAVEL/TRAINING	.00	.00	.00	.00	.00	.00
2025 054-701-425	EXPENDITURES COURT PRO	.00	.00	.00	.00	.00	.00
*** TOTAL EXPENSES							
2025 054-801-000	VAWA TASK FORCE	.00	.00	.00	.00	.00	.00
2025 054-801-101	SALARIES	.00	.00	.00	.00	.00	.00
2025 054-801-201	FICA/MED	.00	.00	.00	.00	.00	.00
2025 054-801-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2025 054-801-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2025 054-801-205	DENTAL INSURANCE	.00	.00	.00	.00	.00	.00
2025 054-801-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2025 054-801-310	SUPPLIES	.00	.00	.00	.00	.00	.00
2025 054-801-425	TRAVEL/TRAINING	.00	.00	.00	.00	.00	.00
2025 054-801-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
2025 054-801-570	EXPENDITURES TASK FORC	.00	.00	.00	.00	.00	.00
*** TOTAL EXPENSES							
2025 054-801-570	EXPENDITURES TASK FORC	.00	.00	.00	.00	.00	.00

BROWN COUNTY
TRIAL BALANCE SHEET - FEMA
SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 055-103-000 CASH IN BANK	1,448,969.17
2025 055-103-201 CERTIFICATES OF DEPOSIT	.00
2025 055-115-000 ACCOUNTS RECEIVABLE	4,675.84
2025 055-131-000 DUE TO AND FROM OTHER FUNDS	2,726,393.22
2025 055-171-000 ESTIMATED REVENUE	.00
2025 055-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	1,272,748.21
LIABILITIES:	
2025 055-202-000 ACCOUNTS PAYABLE	22,255.50
2025 055-202-100 SALARIES PAYABLE	.00
2025 055-241-000 ESTIMATED EXPENDITURES	.00
2025 055-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	22,255.50
FUND EQUITY:	
FUND BALANCE	1,103,545.07
REALIZED REVENUE	59,251.36
LESS EXPENDITURES	250,710.00
TOTAL FUND EQUITY	1,295,003.71
TOTAL LIABILITIES/FUND EQUITY	1,272,748.21

BUDGET COMPARISON FOR SEPTEMBER

FEMA

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL REMAINING PERCENT	**** ACTUAL REMAINING PERCENT
2025 055-330-300	FEMA FUNDING ADMIN FEE	.00	.00	.00	.00	.00	.00	.00
2025 055-330-301	FEMA FUNDING PCT 1	.00	.00	.00	.00	.00	.00	.00
2025 055-330-302	FEMA FUNDING PCT 2	.00	.00	.00	.00	.00	.00	.00
2025 055-330-303	FEMA FUNDING PCT 3	.00	.00	.00	.00	.00	.00	.00
2025 055-330-304	FEMA FUNDING PCT 4	.00	.00	.00	.00	.00	.00	.00
2025 055-330-305	CTIF GRANT PRECINCT 1	.00	.00	.00	.00	.00	.00	.00
2025 055-330-306	CTIF GRANT PRECINCT 2	.00	.00	.00	.00	.00	.00	.00
2025 055-330-307	LWCR GRANT PRECINCT 3	.00	.00	.00	.00	.00	.00	.00
2025 055-330-308	CTIF GRANT PRECINCT 4	.00	.00	.00	.00	.00	.00	.00
2025 055-330-309	DR-4586 2021	.00	.00	.00	.00	.00	.00	.00
2025 055-335-300	MITIGATION PROCEEDS	.00	.00	.00	.00	.00	.00	.00
2025 055-360-100	INTEREST INCOME	.00	.00	.00	.00	.00	.00	.00
2025 055-360-101	CD INTEREST	.00	.00	.00	.00	.00	.00	.00
2025 055-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00	.00
2025 055-390-800	PRIOR FUND BALANCE	.00	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	1405,597.00-	50,238.22-	9,013.14-	59,251.36-	49,251.36	492.51-
2025 055-610-000	FEMA ADMIN EXPENSE	.00	60,000.00	.00	.00	.00	60,000.00	100.00
2025 055-610-101	ADMIN SALARIES	.00	.00	.00	.00	.00	.00	.00
2025 055-610-201	FICA/MED	.00	.00	.00	.00	.00	.00	.00
2025 055-610-310	ADMIN OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00	.00
2025 055-610-400	MITIGATION EXPENSE	.00	.00	.00	.00	.00	.00	.00
2025 055-610-425	TRAVEL EXPENSE	.00	.00	.00	.00	.00	.00	.00
2025 055-610-499	ADMIN EXPENSE	.00	.00	.00	.00	.00	.00	.00
	TOTAL ADMIN EXPENSE	.00	60,000.00	.00	.00	.00	60,000.00	100.00
2025 055-620-000	FEMA ROAD REPAIRS	.00	.00	.00	.00	.00	.00	.00
2025 055-621-331	REPAIRS PCT 1	.00	.00	.00	.00	.00	.00	.00
2025 055-621-332	CTIF GRANT PRECINCT 1	.00	.00	.00	.00	.00	.00	.00
2025 055-622-331	REPAIRS PCT 2	.00	2,465.00	182,076.00	68,265.00	250,341.00	247,876.00-	55.82-
2025 055-622-332	CTIF GRANT PRECINCT 2	.00	12,767.00	369.00	.00	369.00	12,767.00	100.00
2025 055-623-331	REPAIRS PCT 3	.00	140,000.00	.00	.00	.00	139,631.00	99.74
2025 055-623-332	CTIF GRANT PRECINCT 3	.00	38,966.00	.00	.00	.00	38,966.00	100.00
2025 055-624-331	REPAIRS PCT 4	.00	1151,399.00	.00	.00	.00	1151,399.00	100.00
2025 055-624-332	CTIF GRANT PRECINCT 4	.00	1345,597.00	182,445.00	68,265.00	250,710.00	1094,887.00	81.37
	TOTAL REPAIR EXPENSE	.00	1405,597.00	182,445.00	68,265.00	250,710.00	1154,887.00	82.16
	**** TOTAL EXPENSES	.00	1405,597.00	182,445.00	68,265.00	250,710.00	1154,887.00	82.16

BROWN COUNTY
 TRIAL BALANCE SHEET - COUNTY CLERK TECH FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 056-103-000 CASH IN BANK	1,845.91
2025 056-103-201 CERTIFICATE OF DEPOSIT	.00
2025 056-115-000 ACCOUNTS RECEIVABLE	24.56
2025 056-131-000 DUE TO AND FROM OTHER FUNDS	.00
2025 056-171-000 ESTIMATED REVENUE	.00
2025 056-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	1,870.47
LIABILITIES:	
2025 056-202-000 ACCOUNTS PAYABLE	.00
2025 056-202-100 SALARIES PAYABLE	.00
2025 056-241-000 ESTIMATED EXPENDITURES	.00
2025 056-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	1,168.46-
REALIZED REVENUE	702.01-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	1,870.47-
TOTAL LIABILITIES/FUND EQUITY	1,870.47-

BUDGET COMPARISON FOR SEPTEMBER

COUNTY CLERK TECH FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ** ACTUAL REMAINING PERCENT
2025 056-340-399	FEE COUNTY COURT	.00	.00	.00	.00	.00	.00
2025 056-340-400	FEE COUNTY CLERK	.00	500.00-	543.64-	102.84-	646.48-	146.48 29.30
2025 056-340-401	FEE CCL	.00	12.00-	.00	.00	.00	12.00- 100.00
2025 056-360-100	INTEREST INCOME	.00	.00	44.70-	10.83-	55.53-	55.53 .00
	*** TOTAL REVENUES	.00	512.00-	588.34-	113.67-	702.01-	190.01 37.11
2025 056-403-450	MAINTENANCE	.00	512.00	.00	.00	.00	512.00 100.00
2025 056-409-499	TECH EXPENSE	.00	.00	.00	.00	.00	.00 .00
	EXPENDITURES CC TECH F	.00	512.00	.00	.00	.00	512.00 100.00
	*** TOTAL EXPENSES	.00	512.00	.00	.00	.00	512.00 100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - DISTRICT CLERK TECH FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 057-103-000 CASH IN BANK	2,722.52
2025 057-103-201 CERTIFICATE OF DEPOSIT	.00
2025 057-115-000 ACCOUNTS RECEIVABLE	4.07-
2025 057-131-000 DUE TO AND FROM OTHER FUNDS	.00
2025 057-171-000 ESTIMATED REVENUE	.00
2025 057-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	2,718.45
LIABILITIES:	
2025 057-202-000 ACCOUNTS PAYABLE	.00
2025 057-202-100 SALARIES PAYABLE	.00
2025 057-241-000 ESTIMATED EXPENDITURES	.00
2025 057-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	2,190.36-
REALIZED REVENUE	528.09-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	2,718.45-
TOTAL LIABILITIES/FUND EQUITY	2,718.45-

BUDGET COMPARISON FOR SEPTEMBER

DISTRICT CLERK TECH FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 057-340-347	FEE DISTRICT COURT	.00	600.00-	400.00-	36.00-	436.00-	164.00- 27.33
2025 057-340-348	DISTRICT CCL FEES	.00	.00	.00	.00	.00	.00
2025 057-360-100	INTEREST EARNED	.00	10.00-	75.75-	16.34-	92.09-	82.09 820.90-
2025 057-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	610.00-	475.75-	52.34-	528.09-	81.91- 13.43
2025 057-450-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2025 057-450-499	TECH EXPENSE	.00	610.00	.00	.00	.00	610.00 100.00
	EXPENDITURES DC TECH F	.00	610.00	.00	.00	.00	610.00 100.00
	*** TOTAL EXPENSES	.00	610.00	.00	.00	.00	610.00 100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - RURAL ADDRESSING FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 061-103-000 CASH IN BANK	16,177.95
2025 061-115-000 ACCOUNTS RECEIVABLE	2,097.95-
2025 061-131-000 DUE TO/FROM OTHER FUNDS	11,100.00-
2025 061-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	2,980.00
LIABILITIES:	
2025 061-202-000 ACCOUNTS PAYABLE	.00
2025 061-202-100 SALARIES PAYABLE	.00
2025 061-207-000 DUE TO OTHER FUNDS	.00
2025 061-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	2,980.00-
REALIZED REVENUE	.00
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	2,980.00-
TOTAL LIABILITIES/FUND EQUITY	2,980.00-

BUDGET COMPARISON FOR SEPTEMBER

RURAL ADDRESSING FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL REMAINING PERCENT	**** ACTUAL REMAINING PERCENT
2025 061-321-341	STATE GRANT FUNDS	.00	.00	.00	.00	.00	.00	.00
2025 061-360-100	INTEREST INCOME	.00	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	.00	.00	.00	.00	.00	.00
2025 061-402-000	RURAL ADDRESSING FUND	.00	.00	.00	.00	.00	.00	.00
2025 061-402-101	SALARIES	.00	.00	.00	.00	.00	.00	.00
2025 061-402-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00	.00
2025 061-402-202	HOSPITAL INSURANCE	.00	.00	.00	.00	.00	.00	.00
2025 061-402-203	RETIREMENT	.00	.00	.00	.00	.00	.00	.00
2025 061-402-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00	.00
2025 061-402-206	UNEMPLOYMENT	.00	.00	.00	.00	.00	.00	.00
2025 061-402-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00	.00
2025 061-402-331	SUPPLIES	.00	.00	.00	.00	.00	.00	.00
2025 061-402-421	COMMUNICATIONS	.00	.00	.00	.00	.00	.00	.00
2025 061-402-425	TRAVEL	.00	.00	.00	.00	.00	.00	.00
2025 061-402-430	RENT	.00	.00	.00	.00	.00	.00	.00
2025 061-402-450	MAINTENANCE	.00	.00	.00	.00	.00	.00	.00
2025 061-402-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00	.00
2025 061-402-570	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00
	EXPENDITURES RURAL ADD	.00	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	.00	.00	.00	.00	.00	.00

BROWN COUNTY
 TRIAL BALANCE SHEET - CAPITAL PROJECTS FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 062-103-000 CASH IN BANK	25,359.16
2025 062-103-001 TEX-POOL CASH IN BANK	.00
2025 062-103-201 CERTIFICATES OF DEPOSIT	.00
2025 062-115-000 ACCOUNTS RECEIVABLE	.00
2025 062-131-000 DUE TO AND FROM OTHER FUNDS	.00
2025 062-171-000 ESTIMATED REVENUES	.00
2025 062-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	25,359.16
LIABILITIES:	
2025 062-202-000 ACCOUNTS PAYABLE	.00
2025 062-241-000 ESTIMATED EXPENDITURES	.00
2025 062-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	25,359.16-
REALIZED REVENUE	.00
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	25,359.16-
TOTAL LIABILITIES/FUND EQUITY	25,359.16-

BUDGET COMPARISON FOR SEPTEMBER

CAPITAL PROJECTS FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 062-311-200	SALE OF TAX NOTES	.00	.00	.00	.00	.00	.00
2025 062-321-200	2020 TAX NOTE	.00	.00	.00	.00	.00	.00
2025 062-360-100	INTEREST INCOME	.00	.00	.00	.00	.00	.00
2025 062-370-100	OTHER FUNDING	.00	.00	.00	.00	.00	.00
2025 062-390-800	PRIOR FUND BALANCE	.00	25,369.00-	.00	.00	.00	25,369.00- 100.00
***	TOTAL REVENUES	.00	25,369.00-	.00	.00	.00	25,369.00- 100.00
2025 062-510-000	ENERGY PERFORMANCE CON	.00	.00	.00	.00	.00	.00
2025 062-510-450	EPC INSTALL/UPGRADES	.00	.00	.00	.00	.00	.00
2025 062-510-570	EPC CONSTRUCTION	.00	.00	.00	.00	.00	.00
	TOTAL EPC EXPENSE	.00	.00	.00	.00	.00	.00
2025 062-511-000	MISC 2021 PROJECT EXPE	.00	.00	.00	.00	.00	.00
2025 062-511-450	SHAW'S MARKET PARKING L	.00	.00	.00	.00	.00	.00
2025 062-511-510	COURTHOUSE 2021 PROJEC	.00	.00	.00	.00	.00	.00
2025 062-511-550	COURTNGENCY EXPENSES	.00	.00	.00	.00	.00	.00
	TOTAL MISC EXP	.00	3,775.00	.00	.00	.00	3,775.00 100.00
		.00	3,775.00	.00	.00	.00	3,775.00 100.00
2025 062-600-000	CERTIFICATE EXPENSES	.00	.00	.00	.00	.00	.00
2025 062-600-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00
2025 062-600-450	OTHER EXPENSES	.00	.00	.00	.00	.00	.00
2025 062-600-675	CERTIFICATE EXPENSE	.00	.00	.00	.00	.00	.00
	EXPENDITURES CERTIFICA	.00	.00	.00	.00	.00	.00
2025 062-621-000	PCT 1 INFRASTRUCTURE EX	.00	.00	.00	.00	.00	.00
2025 062-621-450	PCT 1 ROAD PROJECTS	.00	.00	.00	.00	.00	.00
2025 062-621-451	PCT 1 2021 ROAD PROJEC	.00	.00	.00	.00	.00	.00
	TOTAL PCT 1	.00	.00	.00	.00	.00	.00
2025 062-622-000	PCT 2 INFRASTRUCTURE EX	.00	.00	.00	.00	.00	.00
2025 062-622-450	PCT 2 ROAD PROJECTS	.00	.00	.00	.00	.00	.00
2025 062-622-451	PCT 2 2021 ROAD PROJEC	.00	.00	.00	.00	.00	.00
	TOTAL PCT 2	.00	.00	.00	.00	.00	.00
2025 062-623-000	PCT 3 INFRASTRUCTURE EX	.00	.00	.00	.00	.00	.00
2025 062-623-450	PCT 3 ROAD PROJECTS	.00	.00	.00	.00	.00	.00
2025 062-623-451	PCT 3 2021 ROAD PROJEC	.00	.00	.00	.00	.00	.00
	TOTAL PCT 3	.00	.00	.00	.00	.00	.00
2025 062-624-000	PCT 4 INFRASTRUCTURE EX	.00	.00	.00	.00	.00	.00
2025 062-624-450	PCT 4 ROAD PROJECTS	.00	.00	.00	.00	.00	.00
2025 062-624-451	PCT 4 2021 ROAD PROJEC	.00	.00	.00	.00	.00	.00
	TOTAL PCT 4	.00	21,594.00	.00	.00	.00	21,594.00 100.00
		.00	21,594.00	.00	.00	.00	21,594.00 100.00
	EXPENDITURES CAP. PROJ	.00	.00	.00	.00	.00	.00
***	TOTAL EXPENSES	.00	25,369.00	.00	.00	.00	25,369.00 100.00

BROWN COUNTY
 TRIAL BALANCE SHEET - EPP CO FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 064-103-000 CASH IN BANK	37,025.30
2025 064-103-201 CERTIFICATE OF DEPOSIT	.00
2025 064-115-000 ACCOUNTS RECEIVABLE	108.18
2025 064-131-000 DUE TO AND FROM OTHER FUNDS	.00
2025 064-171-000 ESTIMATED REVENUE	.00
2025 064-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	37,133.48
LIABILITIES:	
2025 064-202-000 ACCOUNTS PAYABLE	157.33
2025 064-241-000 ESTIMATED EXPENDITURES	.00
2025 064-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	157.33
FUND EQUITY:	
FUND BALANCE	35,924.56-
REALIZED REVENUE	1,366.25-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	37,290.81-
TOTAL LIABILITIES/FUND EQUITY	37,133.48-

BUDGET COMPARISON FOR SEPTEMBER

EPP CO FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL REMAINING PERCENT
2025 064-311-200	SALE OF TAX NOTES	.00	.00	.00	.00	.00	.00
2025 064-311-201	SALE OF 2017 TAX NOTE	.00	.00	.00	.00	.00	.00
2025 064-321-200	SALE OF CERT OF OBLIGA	.00	.00	.00	.00	.00	.00
2025 064-360-100	INTEREST INCOME	.00	.00	1,142.40-	223.85-	1,366.25-	1,366.25
2025 064-370-100	OTHER FUNDING	.00	.00	.00	.00	.00	.00
2025 064-390-800	PRIOR FUND BALANCE	.00	35,092.00-	.00	.00	.00	35,092.00- 100.00
	*** TOTAL REVENUES	.00	35,092.00-	1,142.40-	223.85-	1,366.25-	33,725.75- 96.11
2025 064-510-000	ENERGY PERF CONTRACT	.00	.00	.00	.00	.00	.00
2025 064-510-570	ENERGY PERFORMANCE PRO	.00	.00	.00	.00	.00	.00
2025 064-510-571	DESIGN BUILD PROJECT	.00	.00	.00	.00	.00	.00
	TOTAL EPC EXPENSE	.00	35,092.00	.00	.00	.00	35,092.00 100.00
2025 064-600-000	CERTIFICATE EXPENSES	.00	.00	.00	.00	.00	.00
2025 064-600-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00
2025 064-600-450	OTHER EXPENSES	.00	.00	.00	.00	.00	.00
	TOTAL CERT EXPENSE	.00	.00	.00	.00	.00	.00
	EXPENSE EPC	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	35,092.00	.00	.00	.00	35,092.00 100.00

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

	YEAR-TO-DATE
ASSETS:	
2025 065-103-000 CASH IN BANK	2,780.56
2025 065-115-000 ACCOUNTS RECEIVABLE	7.01
2025 065-131-000 DUE TO/FROM OTHER FUNDS	.00
2025 065-171-000 ESTIMATED REVENUES	.00
2025 065-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	2,787.57
LIABILITIES:	
2025 065-202-000 ACCOUNTS PAYABLE	.00
2025 065-207-000 DUE TO OTHER FUNDS	.00
2025 065-241-000 ESTIMATED EXPENDITURES	.00
2025 065-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	2,687.99-
REALIZED REVENUE	99.58-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	2,787.57-
TOTAL LIABILITIES/FUND EQUITY	2,787.57-

BUDGET COMPARISON FOR SEPTEMBER
 BUREAU OF JUSTICE BLOCK GRANT

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL, REMAINING PERCENT
2025 065-321-341	GRANT FUNDS	.00	.00	.00	.00	.00	.00
2025 065-321-345	COUNTY MATCHING ALLOTM	.00	.00	.00	.00	.00	.00
2025 065-360-100	INTEREST INCOME	.00	.00	75.08-	14.50-	89.58-	.00
2025 065-370-100	OTHER REVENUE	.00	.00	10.00-	.00	10.00-	.00
2025 065-395-800	BUDGETED FUND BALANCE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	.00	85.08-	14.50-	99.58-	.00
2025 065-560-425	TRAVEL	.00	.00	.00	.00	.00	.00
2025 065-560-499	MISCELLANEOUS EQUIPMEN	.00	.00	.00	.00	.00	.00
	GRANT EXPENDITURES	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	.00	.00	.00	.00	.00

BROWN COUNTY
 TRIAL BALANCE SHEET - SCAAP INMATE FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 066-103-000 CASH IN BANK	34,428.03
2025 066-115-000 ACCOUNTS RECEIVABLE	.00
2025 066-171-000 ESTIMATED REVENUE	.00
2025 066-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	34,428.03
LIABILITIES:	
2025 066-202-000 ACCOUNTS PAYABLE	.00
2025 066-241-000 ESTIMATED EXPENDITURES	.00
2025 066-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	15,486.75-
REALIZED REVENUE	18,941.28-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	34,428.03-
TOTAL LIABILITIES/FUND EQUITY	34,428.03-

BUDGET COMPARISON FOR SEPTEMBER

SCAAP INMATE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 066-321-341	SCAAP GRANT INCOME	.00	.00	2,062.72	21,004.00-	18,941.28-	18,941.28 .00
	*** TOTAL REVENUES	.00	.00	2,062.72	21,004.00-	18,941.28-	18,941.28 .00
2025 066-512-330	INMATE EXPENSE	.00	.00	.00	.00	.00	.00 .00
	SCAAP EXPENSES	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL EXPENSES	.00	.00	.00	.00	.00	.00 .00

BROWN COUNTY
 TRIAL BALANCE SHEET - CHAPTER 19 VOTER REGISTRATION
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 082-103-000 CASH IN BANK	22,016.71
2025 082-115-000 ACCOUNTS RECEIVABLE	64.45
2025 082-131-000 DUE TO AND FROM OTHER FUNDS	.00
2025 082-171-000 ESTIMATED REVENUES	.00
2025 082-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	22,081.16
LIABILITIES:	
2025 082-202-000 ACCOUNTS PAYABLE	.00
2025 082-202-100 SALARIES PAYABLE	.00
2025 082-241-000 ESTIMATED EXPENDITURES	.00
2025 082-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	3,220.99-
REALIZED REVENUE	21,447.75-
LESS EXPENDITURES	2,587.58
TOTAL FUND EQUITY	22,081.16-
TOTAL LIABILITIES/FUND EQUITY	22,081.16-

BUDGET COMPARISON FOR SEPTEMBER

CHAPTER 19 VOTER REGISTRATION

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL ** REMAINING PERCENT
2025 082-340-348	STATE COMPTROLLER	.00	2,856.00-	21,017.86-	.00	21,017.86-	18,161.86 635.92
2025 082-360-100	INTEREST INCOME	.00	.00	295.68-	134.21-	429.89-	429.89 .00
2025 082-370-100	TRF FROM GENERAL	.00	.00	.00	.00	.00	.00 .00
2025 082-370-695	TRF FROM ELECTION ADM	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL REVENUES	.00	2,856.00-	21,313.54-	134.21-	21,447.75-	18,591.75 650.97
2025 082-491-101	SALARIES	.00	1,500.00	1,692.87	.00	1,692.87	192.87- 12.86
2025 082-491-201	FICA/MED	.00	115.00	129.51	.00	129.51	14.51- 12.62
2025 082-491-204	WORKERS COMP	.00	.00	.00	.00	.00	.00 .00
2025 082-491-206	UNEMPLOYMENT	.00	5.00	.00	.00	.00	5.00 100.00
2025 082-491-420	TELEPHONE	.00	.00	.00	.00	.00	.00 .00
2025 082-491-425	TRAVEL	.00	.00	.00	.00	.00	.00 .00
2025 082-491-425	EQUIPMENT	.00	1,236.00	160.04	254.66	414.70	414.70- .00
2025 082-491-570	ACTUAL EXPENDITURES	.00	2,856.00	350.50	.00	350.50	885.50 71.64
	*** TOTAL EXPENSES	.00	2,856.00	2,332.92	254.66	2,587.58	268.42 9.40

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

	YEAR-TO-DATE
ASSETS:	
2025 084-103-000 CASH IN BANK	18,366.21
2025 084-103-201 CERTIFICATE OF DEPOSIT	60,014.45
2025 084-115-000 ACCOUNTS RECEIVABLE	232.67
2025 084-131-000 DUE TO AND FROM OTHER FUNDS	.00
2025 084-171-000 ESTIMATED REVENUES	.00
2025 084-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	78,613.33
LIABILITIES:	
2025 084-202-000 ACCOUNTS PAYABLE	.00
2025 084-241-000 ESTIMATED EXPENDITURES	.00
2025 084-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	65,816.68-
REALIZED REVENUE	12,796.65-
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	78,613.33-
TOTAL LIABILITIES/FUND EQUITY	78,613.33-

BUDGET COMPARISON FOR SEPTEMBER

TAC SPECIAL P & I FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 084-321-345	DEALER PEN. & INT.	.00	1,300.00-	2,000.13-	.00	2,000.13-	700.13
2025 084-360-100	INTEREST INCOME	.00	1,000.00-	8,294.52-	109.79-	8,404.31-	7,404.31
2025 084-360-101	CD INTEREST	.00	.00	1,989.47-	402.74-	2,392.21-	2,392.21
2025 084-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	2,300.00-	12,284.12-	512.53-	12,796.65-	10,496.65
2025 084-691-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00
2025 084-691-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2025 084-691-499	MISCELLANEOUS	.00	2,300.00	.00	.00	.00	2,300.00
2025 084-691-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
	EXPENDITURES TAC P&I	.00	2,300.00	.00	.00	.00	2,300.00
	*** TOTAL EXPENSES	.00	2,300.00	.00	.00	.00	2,300.00

BROWN COUNTY
 TRIAL BALANCE SHEET - CRT INITIATED GUARDIANSHIP
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 086-103-000 CASH IN BANK	14,038.52
2025 086-103-201 CERTIFICATES OF DEPOSIT	.00
2025 086-115-000 ACCOUNTS RECEIVABLE	178.66
2025 086-171-000 ESTIMATED REVENUES	.00
TOTAL ASSETS	14,217.18
LIABILITIES:	
2025 086-202-000 ACCOUNTS PAYABLE	1,063.33
2025 086-202-100 SALARIES PAYABLE	.00
2025 086-241-000 ESTIMATED REVENUES	.00
2025 086-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	1,063.33
FUND EQUITY:	
FUND BALANCE	12,552.06
REALIZED REVENUE	5,893.12
LESS EXPENDITURES	5,291.33
TOTAL FUND EQUITY	13,153.85
TOTAL LIABILITIES/FUND EQUITY	14,217.18

BUDGET COMPARISON FOR SEPTEMBER
 CRT INITIATED GUARDIANSHIP

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL REMAINING PERCENT	**** ACTUAL REMAINING PERCENT
2025 086-340-400	FEES - CO CLK - CC	.00	4,050.00-	4,600.00-	810.00-	5,410.00-	1,360.00	33.58
2025 086-340-401	FEES CO CLK - CCL	.00	.00	.00	.00	.00	.00	.00
2025 086-360-100	INTEREST INCOME	.00	100.00-	404.12-	79.00-	483.12-	383.12	383.12
	*** TOTAL REVENUES	.00	4,150.00-	5,004.12-	889.00-	5,893.12-	1,743.12	42.00
2025 086-426-400	PROFESSIONAL SERVICE	.00	.00	.00	.00	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00	.00	.00	.00	.00
2025 086-802-400	COURT INITIATED GUARDIAN	.00	.00	.00	.00	.00	.00	.00
2025 086-802-401	CCL COURT INITIATED GUAR	.00	4,150.00	3,883.00	1,408.33	5,291.33	1,141.33-	27.50
	*** TOTAL EXPENSES	.00	4,150.00	3,883.00	1,408.33	5,291.33	1,141.33-	27.50

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

	YEAR-TO-DATE
ASSETS:	
2025 096-103-000 CASH IN BANK	29,011.80
2025 096-103-201 CERTIFICATE OF DEPOSIT	53,009.13
2025 096-115-000 ACCOUNTS RECEIVABLE	1,486.33
2025 096-131-000 DUE TO AND FROM OTHER FUNDS	30,000.00
2025 096-171-000 ESTIMATED REVENUES	.00
2025 096-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	113,507.26
LIABILITIES:	
2025 096-202-000 ACCOUNTS PAYABLE	90.00
2025 096-241-000 ESTIMATED EXPENDITURES	.00
2025 096-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	90.00
FUND EQUITY:	
FUND BALANCE	89,494.79
REALIZED REVENUE	24,072.47
LESS EXPENDITURES	150.00
TOTAL FUND EQUITY	113,417.26
TOTAL LIABILITIES/FUND EQUITY	113,507.26

BUDGET COMPARISON FOR SEPTEMBER

DIST CLK RECORDS MGMT FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 096-340-345	CIVIL REC MGMT DIST CR	.00	13,000.00-	15,000.00-	3,500.00-	18,500.00-	5,500.00 42.31
2025 096-340-346	RECORDS MGMT/PRESERVAT	.00	2,500.00-	1,591.17-	3,315.81-	1,906.98-	593.02- 23.72
2025 096-340-347	FEES - DST CLERK	.00	300.00-	54.43-	6.22-	60.65-	239.35- 79.78
2025 096-340-348	FEES - DST CLK -CCL	.00	.00	.00	.00	.00	484.01 .00
2025 096-360-100	INTEREST EARNED	.00	1,000.00-	1,231.81-	252.20-	1,484.01-	484.01 48.40
2025 096-360-101	CD INTEREST	.00	.00	1,766.47-	354.36-	2,120.83-	2,120.83 .00
	*** TOTAL REVENUES	.00	16,800.00-	19,643.88-	4,428.59-	24,072.47-	7,272.47 43.29
2025 096-450-310	OFFICE SUPPLIES	.00	.00	.00	.00	.00	.00 .00
2025 096-450-311	XEROX EXPENSE	.00	.00	.00	.00	.00	.00 .00
2025 096-450-341	PERMANENT RECORDS	.00	.00	.00	.00	.00	.00 .00
2025 096-450-425	TRAVEL	.00	.00	.00	.00	.00	.00 .00
2025 096-450-499	MISCELLANEOUS EXPENSE	.00	.00	.00	.00	.00	.00 .00
2025 096-450-570	EQUIPMENT	.00	16,800.00	60.00	90.00	150.00	16,650.00 99.11
	EXPENDITURES DST CLK R	.00	16,800.00	60.00	90.00	150.00	16,650.00 99.11
	TOTAL EXPENDITURES	.00	.00	.00	.00	.00	.00 .00
	*** TOTAL EXPENSES	.00	16,800.00	60.00	90.00	150.00	16,650.00 99.11

BROWN COUNTY
 TRIAL BALANCE SHEET - VITAL RECORDS PRESERVATION FD
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 097-103-000 CASH IN BANK	756.37
2025 097-103-201 CERTIFICATE OF DEPOSIT	.00
2025 097-115-000 ACCOUNTS RECEIVABLE	71.97
2025 097-171-000 ESTIMATED REVENUE	.00
2025 097-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	828.34
LIABILITIES:	
2025 097-202-000 ACCOUNTS PAYABLE	47.58
2025 097-202-100 SALARIES PAYABLE	.00
2025 097-241-000 ESTIMATED EXPENDITURES	.00
2025 097-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	47.58
FUND EQUITY:	
FUND BALANCE	405.06
REALIZED REVENUE	3,279.54
LESS EXPENDITURES	2,903.84
TOTAL FUND EQUITY	780.76
TOTAL LIABILITIES/FUND EQUITY	828.34

BUDGET COMPARISON FOR SEPTEMBER

VITAL RECORDS PRESERVATION FD

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 097-340-399	FEES COUNTY COURT	.00	.00	.00	.00	.00	.00
2025 097-340-400	FEES COUNTY CLERK	.00	3,000.00-	2,729.00-	514.00-	3,243.00-	243.00
2025 097-340-401	FEES CCL	.00	50.00-	.00	.00	.00	50.00-
2025 097-360-100	INTEREST INCOME	.00	.00	32.25-	4.29-	36.54-	100.00
	*** TOTAL REVENUES	.00	3,050.00-	2,761.25-	518.29-	3,279.54-	229.54
2025 097-403-341	PERMANENT RECORDS	.00	3,050.00	2,645.81	258.03	2,903.84	146.16
2025 097-403-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	3,050.00	2,645.81	258.03	2,903.84	146.16

BROWN COUNTY
 TRIAL BALANCE SHEET - RECORDS MANAGEMENT FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 098-103-000 CASH IN BANK	49,057.71
2025 098-103-201 CERTIFICATES OF DEPOSIT	535,000.00
2025 098-115-000 ACCOUNTS RECEIVABLE	1,609.60
2025 098-131-000 DUE TO AND FROM OTHER FUNDS	7,000.00-
2025 098-171-000 ESTIMATED REVENUES	.00
2025 098-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	578,667.31
LIABILITIES:	
2025 098-202-000 ACCOUNTS PAYABLE	2,000.00-
2025 098-202-100 SALARIES PAYABLE	.00
2025 098-241-000 ESTIMATED EXPENDITURES	.00
2025 098-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	2,000.00-
FUND EQUITY:	
FUND BALANCE	457,103.79-
REALIZED REVENUE	125,308.20-
LESS EXPENDITURES	5,744.68
TOTAL FUND EQUITY	576,667.31-
TOTAL LIABILITIES/FUND EQUITY	578,667.31-

BUDGET COMPARISON FOR SEPTEMBER

RECORDS MANAGEMENT FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 098-340-346	REC MGMT/PRES 2020	.00	3,500.00-	3,397.73-	643.08-	4,040.81-	540.81 15.45-
2025 098-340-395	FEES CO CLERK LAND	.00	.00	.00	.00	.00	.00
2025 098-340-399	FEES COUNTY COURT	.00	76,580.00-	64,740.00-	11,840.00-	76,580.00-	.00
2025 098-340-400	FEES-CO CLK-CC	.00	55,000.00-	2,420.00-	460.00-	2,880.00-	52,120.00- 94.76
2025 098-340-401	FEES-CO CLK-CCL	.00	2,500.00-	.00	.00	.00	2,500.00- 100.00
2025 098-340-402	CVRM	.00	3,300.00-	3,475.00-	495.00-	3,970.00-	2,670.00 80.30
2025 098-360-100	INTEREST INCOME	.00	10,000.00-	1,241.73-	252.84-	1,494.57-	8,505.43- 85.05
2025 098-360-101	CD INTEREST	.00	19,951.00-	16,066.38-	3,576.44-	19,642.82-	308.18- 1.54
2025 098-360-403	PLAT FEES	.00	.00	1,500.00-	200.00-	1,700.00-	1,700.00 100.00
2025 098-370-100	OTHER REVENUE	.00	.00	15,000.00-	.00	15,000.00-	15,000.00 100.00
	*** TOTAL REVENUES	.00	170,831.00-	107,840.84-	17,467.36-	125,308.20-	45,522.80- 26.65
	EXPENDITURES VITAL REC	.00	.00	.00	.00	.00	.00
2025 098-695-101	SALARIES	.00	.00	.00	.00	.00	.00
2025 098-695-201	SOCIAL SECURITY	.00	.00	.00	.00	.00	.00
2025 098-695-202	HOSPITAL INSURANCE	.00	.00	.00	.00	.00	.00
2025 098-695-203	RETIREMENT	.00	.00	.00	.00	.00	.00
2025 098-695-204	WORKERS COMPENSATION	.00	.00	.00	.00	.00	.00
2025 098-695-206	UNEMPLOYMENT INSURANCE	.00	.00	.00	.00	.00	.00
2025 098-695-310	OFFICE SUPPLIES	.00	7,500.00	.00	.00	.00	7,500.00 100.00
2025 098-695-311	XEROX EXPENSE	.00	7,500.00	.00	.00	.00	7,500.00 100.00
2025 098-695-341	PERMANENT RECORDS	.00	155,831.00	2,827.38	2,294.00	5,121.38	150,709.62 96.71
2025 098-695-420	TELEPHONE	.00	.00	.00	.00	.00	.00
2025 098-695-425	TRAVEL	.00	.00	145.00	478.30	623.30	623.30- 100.00
2025 098-695-450	MAINTENANCE	.00	.00	.00	.00	.00	.00
2025 098-695-499	MISCELLANEOUS	.00	.00	.00	.00	.00	.00
2025 098-695-570	EQUIPMENT	.00	.00	.00	.00	.00	.00
	EXPENDITURES RECORDS M	.00	170,831.00	2,972.38	2,772.30	5,744.68	165,086.32 96.64
	*** TOTAL EXPENSES	.00	170,831.00	2,972.38	2,772.30	5,744.68	165,086.32 96.64

LONG TERM DEBT

BROWN COUNTY
 TRIAL BALANCE SHEET - LONG TERM DEBT
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 063-121-100 SERIES 1999 CERT OF OBLIGATION	.00
2025 063-121-105 SERIES 2002 TAX NOTES	.00
2025 063-121-106 2020 REFUNDING BONDS	110,000.00-
2025 063-121-107 SERIES 2007 REFUNDING BONDS	.00
2025 063-121-108 2020A REFUNDING BONDS	.00
2025 063-171-100 BUDGETED FUND BALANCE	825,000.00-
2025 063-181-000 AMT PROVIDED FOR TAX NOTES	.00
TOTAL ASSETS	----- 935,000.00-
LIABILITIES:	
2025 063-231-100 TAX NOTES PAYABLE	.00
2025 063-231-101 CERT OBLIGATION PAYABLE 1999	.00
2025 063-231-102 TAX NOTES PAYABLE 2002	.00
2025 063-231-103 SERIES 2007 REFUNDING BONDS	.00
2025 063-231-106 2020 REFUNDING BONDS	110,000.00
2025 063-231-107 2020A REFUNDING BONDS	825,000.00
2025 063-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	----- 935,000.00
FUND EQUITY:	
FUND BALANCE	.00
REALIZED REVENUE	.00
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	----- .00
TOTAL LIABILITIES/FUND EQUITY	----- 935,000.00

INTERNAL SERVICE FUNDS

BROWN COUNTY
 TRIAL BALANCE SHEET - BROWN COUNTY JURY FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 040-103-000 CASH IN BANK	.00
2025 040-115-000 ACCOUNTS RECEIVABLE	.00
2025 040-171-000 ESTIMATED REVENUES	.00
2025 040-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	.00
LIABILITIES:	
2025 040-202-000 ACCOUNTS PAYABLE	.00
2025 040-241-000 ESTIMATED EXPENDITURES	.00
2025 040-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	.00
FUND EQUITY:	
FUND BALANCE	.00
REALIZED REVENUE	.00
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	.00
TOTAL LIABILITIES/FUND EQUITY	.00

BUDGET COMPARISON FOR SEPTEMBER

BROWN COUNTY JURY FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL REMAINING PERCENT
2025 040-333-333	TEST REVENUE	.00	.00	.00	.00	.00	.00
2025 040-360-100	INTEREST INCOME	.00	.00	.00	.00	.00	.00
2025 040-370-100	MISCELLANEOUS ESTRAY	.00	.00	.00	.00	.00	.00
2025 040-444-444	TEST EXPENSES	.00	.00	.00	.00	.00	.00
*** TOTAL EXPENSES		.00	.00	.00	.00	.00	.00

BROWN COUNTY
 TRIAL BALANCE SHEET - PAYROLL FUND
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 085-103-000 CASH IN BANK	53,081.06
2025 085-103-201 CERTIFICATES OF DEPOSIT	.00
2025 085-115-000 ACCOUNTS RECEIVABLE	.00
2025 085-171-000 ESTIMATED REVENUES	.00
2025 085-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	53,081.06
LIABILITIES:	
2025 085-202-000 ACCOUNTS PAYABLE	379,265.69
2025 085-202-100 SALARIES PAYABLE	339,111.11
2025 085-202-105 CAFETERIA SERVICE RESERVE	9,397.70
2025 085-202-110 COBRA BCBS	1,532.35
2025 085-202-115 BCAD BLUE CROSS BLUE SHEILD	538.19
2025 085-202-120 BCBS ELECTED OFFICIALS	.00
2025 085-241-000 ESTIMATED EXPENDITURES	.00
2025 085-241-100 BUDGETED FUND BALANCE	.00
TOTAL LIABILITIES	51,622.82
FUND EQUITY:	
FUND BALANCE	1,458.24
REALIZED REVENUE	.00
LESS EXPENDITURES	.00
TOTAL FUND EQUITY	1,458.24
TOTAL LIABILITIES/FUND EQUITY	53,081.06

BUDGET COMPARISON FOR SEPTEMBER

PAYROLL FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL REMAINING PERCENT	**** ACTUAL REMAINING PERCENT
2025 085-333-333	REVENUE	.00	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	.00	.00	.00	.00	.00	.00
2025 085-444-444	EXPENSES	.00	.00	.00	.00	.00	.00	.00
	EXPENDITURES	.00	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	.00	.00	.00	.00	.00	.00

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

	YEAR-TO-DATE
ASSETS:	
2025 088-103-000 CASH IN BANK	260.00-
2025 088-103-201 CERTIFICATES OF DEPOSIT	.00
2025 088-115-000 ACCOUNTS RECEIVABLE	30.00
2025 088-171-000 ESTIMATED REVENUES	.00
TOTAL ASSETS	230.00-
LIABILITIES:	
2025 088-202-000 ACCOUNTS PAYABLE	710.00
2025 088-241-000 ESTIMATED EXPENDITURES	.00
TOTAL LIABILITIES	710.00
FUND EQUITY:	
FUND BALANCE	480.00-
REALIZED REVENUE	3,685.00-
LESS EXPENDITURES	3,685.00
TOTAL FUND EQUITY	480.00-
TOTAL LIABILITIES/FUND EQUITY	230.00

BUDGET COMPARISON FOR SEPTEMBER
COURT OF APPEALS FEE FUND

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	**** ACTUAL REMAINING PERCENT
2025 088-340-400	FEES-CO CLK-CC	.00	.00	945.00-	150.00-	1,095.00-	1,095.00
2025 088-340-401	FEES-CO CLK-CCL	.00	.00	.00	.00	.00	.00
2025 088-340-402	FEES-DST CL-CC	.00	.00	2,080.00-	510.00-	2,590.00-	2,590.00
2025 088-340-403	FEES-DST CLK-CCL	.00	.00	.00	.00	.00	.00
2025 088-360-100	INTERST INCOME	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	.00	3,025.00-	660.00-	3,685.00-	3,685.00
2025 088-435-695	TRANSFERS TO DST CRT O	.00	.00	3,025.00	660.00	3,685.00	3,685.00-
	EXPENDITURES CRT APPLS	.00	.00	3,025.00	660.00	3,685.00	3,685.00-
	*** TOTAL EXPENSES	.00	.00	3,025.00	660.00	3,685.00	3,685.00-

BROWN COUNTY
 TRIAL BALANCE SHEET - BROWN COUNTY MEDICAL FSA
 SEPTEMBER

	YEAR-TO-DATE
ASSETS:	
2025 090-103-000 CASH IN BANK	44,974.43
2025 090-103-201 CERTIFICATE OF DEPOSIT	.00
2025 090-115-000 ACCOUNTS RECEIVABLE	.00
2025 090-131-000 DUE TO AND FROM OTH FUNDS	30,000.00
2025 090-171-000 ESTIMATED REVENUE	.00
2025 090-171-100 BUDGETED FUND BALANCE	.00
TOTAL ASSETS	14,974.43
LIABILITIES:	
2025 090-202-000 ACCOUNTS PAYABLE	43.98
2025 090-241-000 ESTIMATED EXPENDITURES	.00
TOTAL LIABILITIES	43.98
FUND EQUITY:	
FUND BALANCE	16,191.20
REALIZED REVENUE	78,210.85
LESS EXPENDITURES	79,383.64
TOTAL FUND EQUITY	15,018.41
TOTAL LIABILITIES/FUND EQUITY	14,974.43

BUDGET COMPARISON FOR SEPTEMBER

BROWN COUNTY MEDICAL FSA

ACCOUNT NO	ACCOUNT NAME	ENCUMBRANCE	CURRENT BUDGET	PREVIOUS M-T-D	** ACTUAL M-T-D	** ACTUAL Y-T-D	** ACTUAL REMAINING PERCENT
2025 090-310-150	FLEX MED CONTRIBUTIONS	.00	.00	72,089.87-	6,120.98-	78,210.85-	78,210.85
2025 090-360-100	INTEREST EARNED	.00	.00	.00	.00	.00	.00
2025 090-370-100	OTHER REVENUE	.00	.00	.00	.00	.00	.00
	*** TOTAL REVENUES	.00	.00	72,089.87-	6,120.98-	78,210.85-	78,210.85
2025 090-485-400	ADMIN. FEES	.00	.00	.00	.00	.00	.00
2025 090-485-402	FLEX MED TRANSFERS	.00	.00	76,883.51	2,500.13	79,383.64	79,383.64-
	TOTAL FLEX MED EXPENSE	.00	.00	76,883.51	2,500.13	79,383.64	79,383.64-
	TOTAL EXPENDITURES	.00	.00	.00	.00	.00	.00
	*** TOTAL EXPENSES	.00	.00	76,883.51	2,500.13	79,383.64	79,383.64-

**REQUIRED SUPPLEMENTARY
INFORMATION**

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

- **REPORTING ENTITY**

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

1. Included in the reporting entity are all funds of Brown County. Escrow Type bank accounts of revenue producing Departments are included in the appropriate funds of the County as accounts receivable.
2. Excluded from the reporting entity are Adult and Juvenile Probation Funds. The funding of these services is from the State of Texas and Probation fees. These funds must be used exclusively for probation programs. Brown County has no control over the expenditure of these funds. Trust and similar funds established at judicial decree for the benefit of others were excluded because the County receives no benefit from

these funds and they are not the property of the County. District Attorney State of Texas funds are excluded.

- **FUND ACCOUNTING**

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

Governmental Fund Types:

1. **General Funds:** These funds represent general operating funds of the county. All financial resources, except those required to be accounted for in another fund are accounted for in the General Funds. The following funds are included in the account group "General Funds" of Brown County:
 - (010) General Fund
2. **Road and Flood Funds:** These funds represent funds dedicated to expenses related to road and bridge maintenance, rehabilitation and construction.
 - (021) Precinct #1 Fund
 - (022) Precinct #2 Fund
 - (023) Precinct #3 Fund
 - (024) Precinct #4 Fund
 - (025) Road and Flood Fund
3. **Debt Service Funds:** The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long term debt. Long term debt refers to certificates of obligation and tax notes. This fund utilizes ad valorem taxes for payment of principal and interest on long term debt. The following fund is included in the account group "Debt Service Funds":
 - (060) Debt Service Fund
4. **Special Revenue Funds:** Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The following funds are included in the account group "Special Revenue Funds" of Brown County:
 - (011) County Attorney Forfeiture Fund
 - (012) Justice Court Technology Fund
 - (013) Courthouse Security Fund
 - (014) County Attorney Hot Check Fund
 - (015) District Attorney Forfeiture Fund
 - (016) District Attorney SSOPF Fund
 - (017) Sheriff Department Contribution Fund

- (018) Sheriff Training Fund
- (019) Indigent Defense Fund
- (020) Contingency Emergency Fund
- (026) County Attorney Forfeiture
- (030) Records Preservation Fund
- (031) Alternative Dispute Resolution Fund
- (032) District Court Reporter Service Fee Fund
- (033) Abandoned Vehicle Fund
- (034) Sheriff Forfeiture Fund
- (035) Equitable Forfeiture Sharing Fund
- (036) Inmate Phone Fund
- (038) Election Administration Fund
- (039) D.A. Equitable Forfeiture Sharing Fund
- (041) CCL Drug Court/SA Donation Fund
- (042) County Attorney Donation Fund
- (043) Pre Trial Diversion Fund
- (044) District Clerk Archive Fund
- (045) Records Archive Fee Fund
- (046) District Clerk's Record Management Fund
- (047) State Disbursement Fund
- (048) Court Records Preservation Fund
- (049) Surveyor Fund
- (050) Law Library Fund
- (053) D.A. Professional Fund
- (054) Violence Against Women Fund
- (055) Federal Emergency Management Fund
- (056) County Clerk Tech Fund
- (057) District Clerk Tech Fund
- (061) Rural Addressing Fund
- (064) EPP County Fund
- (065) Law Enforcement Block Grant Fund
- (066) SCAAP Fund
- (082) Voter Registration Fund
- (084) Tax Assessor Collector Penalty and Interest Fund
- (086) Court Initiated Guardianship Fund
- (096) District Clerk Records Management Fund
- (097) Vital Records Preservation Fund
- (098) Records Management Fund

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

- (062) Capital Projects Fund
6. General Long Term Debt Fund: The General Long Term Debt Fund is used to account for long term liabilities to be financed from governmental funds. The following funds are included in the account group “Long Term Debt Funds”:
 - (063) Long Term Debt Fund
 7. Internal Service Funds: The Internal Service Funds are used to account for clearing house transactions
 - (040) Jury Fund
 - (085) Payroll Fund
 - (087) Conduit Fund
 - (088) Court of Appeals Fund
 - (090) Brown County Medical FSA Fund
 - (099) Operations Clearing Fund

- **BASIS OF ACCOUNTING**

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

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

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

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

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

- **BUDGETS AND BUDGETARY ACCOUNTING**

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

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

- **ENCUMBRANCES**

The County does not encumber expenditures.

- **CASH AND INVESTMENTS**

The county maintains cash applicable to each fund within the respective fund. Investments consist solely in Certificates of Deposit in Texas Bank of Brownwood, Brown County's depository bank. The investments are maintained in an investment pool that is available for use by all funds. Each fund type's portion of this pool is reflected in the balance sheet of each fund. Except for Certificates of Obligation and tax note related transactions, the County conducts all its banking transactions with the depository bank.

1. On September 30, 2025, the carrying amount of the County's Certificates of Deposit was \$ 15,284,336.88.
2. On September 30, 2025, the carrying amount of checking accounts was \$ 2,380,707.27. Total Cash balances are secured by FDIC coverage and additional securities pledged by the depository bank.

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

- **INVENTORIES**

The County records no inventories.

- **COMPENSATED ABSENCES**

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

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

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

- **PROPERTY TAX**

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

- **PROPERTY, PLANT, AND EQUIPMENT**

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

- **INTERFUND RECEIVABLES/PAYABLES**

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

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

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

- Note Payables are utilized to fund smaller projects within Brown County. Each fund reflects the amount required to retire the net principal and interest due for that fiscal year, with the total amount of the debt reflected on the balance sheet. Principal and interest payments are secured by revenue acquired through sources other than ad valorem taxes.
- Certificates of Obligation are utilized to fund major projects within Brown County. C.O.s are utilized to fund capital expenditures necessitating long term (over 7 years) debt structuring. Payment is guaranteed by the collection of ad valorem taxes. On December 15, 2015 certificates were issued for \$5,055,000 and \$1,520,000, which were respectively used for energy upgrades to existing county infrastructures and the building of a new Elections/Treasurer building. On February 9, 2017, an additional tax note for \$530,000 was issued for

energy upgrades to the Elections/Treasurer building. On December 20, 2020 tax notes were issued for \$4,420,000.00 and \$2,045,000.00 respectively for refinancing the 2015 and 2017 certificates and infrastructure projects.

- Tax Notes are utilized to fund major projects within Brown County.
- The County is current on all payments of principal and interest.

• **CAPITALIZED INTEREST**

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

• **LONG TERM DEBT SCHEDULES**

TAX SUPPORTED DEBT REQUIREMENTS

**BROWN COUNTY, TX
\$530,000 SERIES 2015 TAX NOTES**

PERIOD ENDING	PRINCIPAL	INTEREST	DEBT SERVICE
09/30/2017	220,000.00	369,490.88	6,575,000.00
09/30/2018	370,000.00	216,197.50	5,985,000.00
09/30/2019	380,000.00	207,973.50	5,605,000.00
09/30/2020	390,000.00	197,378.70	5,215,000.00
09/30/2021	400,000.00	186,533.90	4,815,000.00
09/30/2022	415,000.00	174,258.60	4,400,000.00
09/30/2023	425,000.00	161,499.96	3,975,000.00
09/30/2024	435,000.00	147,282.20	3,540,000.00
09/30/2025	455,000.00	132,687.20	3,085,000.00
09/30/2026	470,000.00	118,314.96	2,615,000.00
09/30/2027	485,000.00	100,298.56	2,130,000.00
09/30/2028	500,000.00	82,610.96	1,630,000.00
09/30/2029	525,000.00	64,532.16	1,105,000.00
09/30/2030	545,000.00	43,633.26	560,000.00
09/30/2031	560,000.00	22,124.20	
	6,575,000.00	2,223,376.54	

Paid 100% December 20/2020

**BROWN COUNTY, TX
\$530,000 SERIES 2017 TAX NOTES**

PERIOD ENDING	PRINCIPAL	INTEREST	DEBT SERVICE
09/30/2018		29,114.72	29,114.72
09/30/2019	100,000.00	18,650.00	118,650.00
09/30/2020	100,000.00	15,650.00	115,650.00
09/30/2021	105,000.00	12,400.00	117,400.00
09/30/2022	110,000.00	8,725.00	118,725.00
09/30/2023	115,000.00	4,600.00	119,600.00
	530,000.00	89,139.72	619,139.72

Paid 100% December 20/2020

**BROWN COUNTY, TX
SERIES 2020 REFUNDING TAX NOTES & SERIES 2020**

PERIOD ENDING	PRINCIPAL	INTEREST	DEBT SERVICE
2021	505,000.00	44,038.41	5,960,000.00
2022	775,000.00	101,982.90	5,185,000.00
2023	805,000.00	72,237.50	4,380,000.00
2024	815,000.00	65,577.50	3,565,000.00
2025	825,000.00	55,390.00	2,740,000.00
2026	835,000.00	44,665.00	1,905,000.00
2027	370,000.00	33,392.50	1,535,000.00
2028	375,000.00	27,657.50	1,160,000.00
2029	380,000.00	21,470.00	780,000.00
2030	390,000.00	14,820.00	390,000.00
2031	390,000.00	7,800.00	390,000.00
	6,465,000.00	492,031.31	

OTHER OBLIGATIONS

Department	Description	Issue Date	Issue Amount	Installment	Maturity	Balance 9/30/25
General Fund	Equipment	10/1/2021	\$265,111.90	Yearly	10/1/2025	\$95,508.60
Sheriff Dept	Car Leases	5/25/2023	\$191,916.00	Yearly	5/25/2026	\$95,958.00
Sheriff Dept	Car Leases	11/28/2023	\$295,812.00	Yearly	11/28/2027	\$147,906.00
Sheriff Dept	Car Leases	6/18/2024	\$380,592.00	Yearly	6/18/2028	\$285,444.00
Sheriff Dept	Car Leases	2/25/2025	\$173,829.00	Yearly	2/25/2029	\$173,829.00
Comm Pct 2	Equipment	10/1/2021	\$265,111.90	Yearly	10/1/2025	\$95,508.60
Comm Pct 4	Equipment	10/1/2021	\$259,178.85	Yearly	10/1/2025	\$132,260.96

• OTHER INFORMATION

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

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

The County periodically is defendant in various lawsuits. As of September 30, 2025, after consultation with the County's Attorney, the county is not aware of any pending or threatened litigation which would have a material effect on the financial statements.

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

Employee Retirement Systems and Pension Plans

1. Plan Description

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

2. Funding Policy

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

Plan Year 2024 8.00%

Plan Year 2025 7.77%

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

Concentrations of Credit Risk

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

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

Other Required Disclosures

- * 2025 Grant Expenditures exceeded the \$750,000.00 threshold due to American Rescue Plan Act. As a result, Brown County is exempt from the Single Audit Requirement and falls under Supplemental Addendum 3 due to grand funding be less than \$10,000,000. Letter of Attestation to be filed upon receipt.