CASS COUNTY AUDITOR'S DECEMBER REPORT TO COMMISSIONERS' COURT AND DISTRICT JUDGE

January 28, 2026

Local Government Code, Title 4, Subtitle B, Chapter 114, Subchapter B, Article .025 requires that the county auditor present tabulated reports of:

1) Aggregate amounts received and disbursed from each fund;
2) Condition of each account on the books;
3) Amount of funds on deposit in the county depository;
4) Amount of bonded indebtedness; and
5) Any other fact of interest that the auditor considers proper or that the court or district judges require.

These requirements are met by the following reports:

1) Combined Statement of Revenues and Expenses for Current Month-to-Date
2) Trial Balance - Current Month-to-Date
3) Combined Statement of Cash Position for Current Month
4) No change to bonded indebtedness;

Submitted by Lauren Ayers 1/28/26

Lauren Ayers, Cass County Auditor — Date

BY OUR SIGNATURES HERETO WE HEREBY APPROVE SAID REPORTS

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Cass County Judge

Cass County Commissioner, Pct#1

Cass County Commissioner, Pct#2

Cass County Commissioner, Pct#3

Cass County Commissioner, Pct#4

CASS COUNTY
MONTHLY AUDITOR REPORT
PRESENTED TO COMMISSIONERS COURT
ACTIVITY FOR DECEMBER 2025

In accordance with *Texas Local Government Code Title 4 Finances, Subtitle B County Finances, Chapter 114. County Financial Reports, Subchapter A. General Provisions, Section 114.001* (b), which states, "**A monthly report must be filed within five days after the last day of each month**".

Section 114.003 of the same aforementioned Code states, "**A county official or other person who is required under this subtitle to provide a report, statement, or other information to the county auditor and who intentionally refuses to comply with a reasonable request of the county auditor relating to the report, statement, or information, commits an offense.**"

In accordance with *Texas Local Government Code Title 4 Finances, Subtitle B County Finances, Chapter 113 Management of County Money, Subchapter A General Provisions, Section 113.022* Time for Making Deposits. (A) "**A county officer or other person who receives money shall deposit the money with the county treasurer *on or before the next regular business day after the date on which the money is received.***
If this deadline cannot be met, the officer or person must deposit the money, without exception, on or before the fifth business day after the day on which the money is received. However, in a county with fewer than 50,000 inhabitants, the commissioners' court may extend the period during which funds must be deposited with the county treasurer, but the period may not exceed 15 days after the date the funds are received."

As of Friday, January 9th, 2026 (the 6th working day of the month), the Auditor's office ***has received*** *November 2025 monthly reports and bank statements with reconciliations from the following departments:*

JP #1	JP #2	JP #3	JP #4
County Clerk	County Jail	Tobacco Report	
Tax Assessor/Collector	District Clerk		

Treasurer Office Bank Reconciliations:

- JP #1
- JP #2
- JP #3
- JP #4
- General Fund Money Market
- Combined I&S Money Market, Combined I&S Checking
- General Fund Payroll
- District Clerk Main Account, E-File, Bail Bonds, Registry Accounts
- County Clerk County Court, Probate and Bail Bonds
- County Clerk Main Account

As of Friday, January 9th, 2026 (the 6th working day of the month), the Auditor's office ***has NOT received*** *the November 2025 monthly reports and/or bank statements with reconciliations from the following departments:*

Treasurer Office Monthly Reconciled Bank Statements for the following accounts:

- General Fund Checking Account for November, December

SUMMARIES OF GENERAL FUND, DISTRICT COURT & MAIN ROAD & BRIDGE FUND

As of December 31, 2025

GENERAL FUND

As of December 31, the fiscal year is 25% completed. The total general fund revenue budget is $12,268,787.52
Total actual revenues collected to date are $1,013,218.69 or 11.77% of projections.
Total expenditures to date are $2,967,575.66 or 24.19 % of the forecast.
The County's actual **Expenses** are $1,954,356.97 greater than actual **Revenues** so far for this fiscal year.

DISTRICT COURT

As of December 31, the fiscal year is 25% completed. The total District Court revenue budget is $579,550.00
Total actual revenues collected to date are $73,530.98 or 12.69% of projections.
Total expenditures to date are $124,444.19 or 21.48% of the forecast.
The District Court's actual **Expenses** are $50,913.21 greater than actual **Revenues** for this fiscal year.

MAIN ROAD AND BRIDGE FUND

As of December 31, the fiscal year is 25% completed. The total Main Road & Bridge revenue budget is $2,768,387.98
Total actual revenues collected to date are $378,229.77 or 13.66% of projections.
Total expenditures to date are $461,397.98 or 16.67% of the forecast.
The Main Road and Bridge Fund actual **Expenses** are $83,168.21 greater than actual **Revenues** for this fiscal year.

LONG TERM DEBT INTEREST AND SINKING FUNDS PRINCIPAL AND INTEREST DUE

As of December 31, 2025

Law and Justice Center	Principal	Interest	Total Due
Total Current Debt Obligation	$2,480,000.00	$ 244,800.00	$2,724,800.00
Principal and interest paid in FY 2025	$ 385,000.00	$ 71,875.00	$ 456,875.00
Principal and interest to be paid in FY2026	$ 390,000.00	$ 60,250.00	$ 450,250.00

(15 year note, 2026 is Year 11)

TOTAL INTEREST INVESTMENTS EARNED

As of December 31, 2025 **$ 177,615.01**

CASH IN BANK

By Fund
County Funds
As of December 31, 2025

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2026 010 GENERAL FUND	MAIN	974,533.55	MAIN TXPL	184,876.00	
			MAIN SB MM	20,199.53	
			MAIN TCLAS	4,087,830.64	
			MAIN TA CD		5,267,439.72
2026 011 DIST & CO COURT LAW FUND	MAIN	7,935.19-	MAIN TXPL		
			MAIN SB MM		7,935.19-
2026 012 MAIN ROAD & BRIDGE	MAIN	91,349.02	MAIN TXPL		
			MAIN SB MM	267,745.70	
			MAIN TCLAS	129,049.13	488,143.85
2026 014 TOBACCO SETTLEMENT	MAIN	1,671.60-	MAIN TXPL	69,691.57	
			MAIN SB MM	21,436.57	
			TBC TCLASS	1,139,920.14	
			MAIN TX SV	25.00	1,229,401.68
2026 021 ROAD AND BRIDGE #1	MAIN	61,955.29	MAIN TXPL	100,885.30	
			MAIN SB MM	111,711.12	
			R&B1 TCLAS	286,514.65	561,066.36
2026 022 ROAD AND BRIDGE #2	MAIN	83,161.18	MAIN TXPL	112,869.62	
			MAIN SB MM	123,916.74	
			R&B2 TCLAS	215,633.79	535,581.33
2026 023 ROAD AND BRIDGE #3	MAIN	4,690.67	MAIN TXPL	33,456.38	
			MAIN SB MM	8,787.35	
			R&B3 TCLAS	317,669.00	364,603.40
2026 024 ROAD AND BRIDGE #4	MAIN	42,297.24	MAIN TXPL	95,637.10	
			MAIN SB MM	118,711.05	
			R&B4 TCLAS	332,482.24	589,127.63
2026 041 LAW LIBRARY	MAIN	2,180.14-			2,180.14-
2026 042 INDIGENT DEFENSE GRANT (SB7)	MAIN	52,282.53	MAIN TXPL		
			MAIN SB MM		52,282.53
2026 043 DIST ATT, ESCROW ACCOUNT	MAIN	361.17	MAIN TXPL		
			MAIN SB MM		361.17
2026 044 C.D.A.FORFEITURE ACCOUNT	MAIN	37,809.65	MAIN TXPL		
			MAIN SB MM	31,054.44	
			MAIN GFTCD	600.00	69,464.09
2026 047 CDA-STATE FUNDS	MAIN	52,229.94	MAIN TXPL		52,229.94
2026 049 AVSO HTX GRANT FUND	MAIN	96,314.64-			96,314.64-
2026 051 CDA FORFEITURE FUNDS	MAIN	12,797.38	MAIN TXPL	261.78	
			MAIN SB MM	11,989.05	25,048.21
2026 052 SHERIFF FEDERAL FORFEITURES	MAIN	4,753.99	MAIN TXPL		
			MAIN SB MM		4,753.99
2026 053 SHERIFF OFFICE DONATIONS FUN	MAIN	3,364.17			3,364.17
2026 055 HOME GRANT PROJECTS 2017	MAIN	57,014.71			57,014.71
2026 057 JP TECHNOLOGY & TRANSACTION	MAIN	11,530.54	MAIN SB MM	129,495.57	
			MAIN TCLAS		141,026.11
2026 058 CH1701.157 LEOSE DA/SHER/CON	MAIN	43,549.19			43,549.19
2026 070 RIGHT OF WAY FUND	MAIN	45,515.09	MAIN TXPL		
			MAIN SB MM	124,212.84	169,727.93
2026 072 CASS COUNTY FORESTRY FUND	MAIN	2,661.62	MAIN TXPL	57,694.29	
			MAIN SB MM	123,455.37	
			FST TCLASS	569,960.07	753,771.35
2026 084 COMBINED INTEREST & SINKING	CI&S	16,896.45	CI&S TXPL		
			CI&S SB MM	831,196.10	
			CI&S TCLAS		848,092.55
2026 086 INTEREST & SINKING SERIES 20	CI&S	9,537.26	CI&S TXPL		
			CI&S SB MM	115,834.19	125,371.45
2026 087 SPECIAL PROJECTS FUND	MAIN	52,359.65	MAIN TXPL		
			MAIN SB MM	21,843.22	
			SPF TCLASS	1,928,065.87	2,002,268.74
2026 088 ASST VET SERV OFFICER GRANT	MAIN	59,943.53	MAIN TXPL		59,943.53
2026 089 CDA DISCRETIONARY FUND	MAIN	5,487.10			5,487.10
2026 090 PAYROLL	PAYROLL	14,193.66			14,193.66
2026 091 SB 22 LAW ENFORCE ASST PROGR	MAIN	518,150.07	MAIN TXPL		
			SPF TCLASS		518,150.07
2026 092 OIL & GAS LEASES	MAIN	183,281.06	MAIN TXPL		
			SPF TCLASS		183,281.06
2026 093 OPIOID ABATEMENT TRUST FUND	MAIN	64,441.63	MAIN TXPL		
			SPF TCLASS		64,441.63
2026 094 TRANSPORTATION TRUST FUND	MAIN		MAIN TXPL		
			SPF TCLASS	4,094,490.63	4,094,490.63
2026 095 FIRE MITIGATION CWPP FOREST	MAIN	8,828.82-	MAIN TXPL		
			SPF TCLASS		8,828.82-
TOTAL		2,389,216.95		15,819,202.04	18,208,418.99

CASH IN BANK

By Investment
County Funds

CHECK ACCOUNT	CHECK
ACCOUNT BALANCE - MAIN	2,348,589.58
ACCOUNT BALANCE - CI&S	26,433.71
ACCOUNT BALANCE - PAYROLL	14,193.66
TOTAL	2,389,216.95

TDOA ACCOUNT	TDOA
ACCOUNT BALANCE - MAIN TXPL	655,372.04
ACCOUNT BALANCE - MAIN SB MM	1,114,558.55
ACCOUNT BALANCE - MAIN TCLAS	4,216,879.77
ACCOUNT BALANCE - TBC TCLASS	1,139,920.14
ACCOUNT BALANCE - MAIN TX SV	25.00
ACCOUNT BALANCE - R&B1 TCLAS	286,514.65
ACCOUNT BALANCE - R&B2 TCLAS	215,633.79
ACCOUNT BALANCE - R&B3 TCLAS	317,669.00
ACCOUNT BALANCE - R&B4 TCLAS	332,482.24
ACCOUNT BALANCE - MAIN GFTCD	600.00
ACCOUNT BALANCE - FST TCLASS	569,960.07
ACCOUNT BALANCE - CI&S SB MM	947,030.29
ACCOUNT BALANCE - SPF TCLASS	6,022,556.50
TOTAL	15,819,202.04

CASH IN BANK

By Fund
Probation Funds
As of December 31, 2025

FUND NAME	CHECKING ACCOUNT	CHECKING AMOUNT	TDOA ACCOUNT	TDOA AMOUNT	FUND TOTAL
2026 016 JUVENILE PROBATION	MAIN	130,936.65	MAIN TXPL	238.41	
			MAIN SB MM	636.32	
			JUV TCLASS	188,055.81	319,867.19
2026 017 ADULT PROBATION	MAIN	70,982.25	MAIN TXPL	131,402.50	
			MAIN SB MM	263,299.08	465,683.83
2026 019 SATP TRACK III	MAIN	13,708.42	MAIN SB MM	15,000.00	28,708.42
2026 020 COMMUMNITY SVC RESTITUTION	MAIN	4,792.31	MAIN SB MM		4,792.31
2026 034 MENTAL HEALTH INITIATIVE PRG	MAIN	20,475.87	MAIN TXPL		
			MAIN SB MM		20,475.87
2026 035 CIVIL CHILD SUPPORT PROGRAM	MAIN	66,153.36	MAIN SB MM	51,923.48	118,076.84
2026 037 HIGH RISK TREATMENT PROGRAM	MAIN	23,355.43	MAIN TXPL		
			MAIN SB MM		23,355.43
2026 063 CASS COUNTY DRUG COURT	MAIN	15,760.50-	MAIN TXPL		15,760.50-
2026 064 VETERANS PROGRAM	MAIN	214,639.25	MAIN TXPL		
			MAIN SB MM	20,213.34	234,852.59
2026 067 PRE-TRIAL DIVERSION	MAIN	752.10			752.10
2026 068 BOND SUPERVISION CASES	MAIN	22,354.79			22,354.79
TOTAL		552,389.93		670,768.94	1,223,158.87

CASH IN BANK

By Investment
Probation Funds

CHECK ACCOUNT	CHECK
ACCOUNT BALANCE - MAIN	552,389.93
TOTAL	552,389.93

TDOA ACCOUNT	TDOA
ACCOUNT BALANCE - MAIN TXPL	131,640.91
ACCOUNT BALANCE - MAIN SB MM	351,072.22
ACCOUNT BALANCE - JUV TCLASS	188,055.81
TOTAL	670,768.94

COMBINED STATEMENT OF REVENUES AND EXPENSES

COUNTY FUNDS

As of December 31, 2025

FUND NAME	***** MONTH TO DATE ***** REVENUES	EXPENSES	***** YEAR TO DATE ****** REVENUES	EXPENSES
2026 GENERAL FUND	764,709.64	1,013,218.69	1,443,585.56	2,967,575.66
2026 DIST & CO COURT LAW FUND	30,615.79	44,201.55	73,530.98	124,444.19
2026 MAIN ROAD & BRIDGE	160,593.43	461,397.98	378,229.77	461,397.98
2026 TOBACCO SETTLEMENT	3,898.11	2,221.89	12,050.40	7,811.98
2026 ROAD AND BRIDGE #1	149,278.10	53,403.94	211,116.88	123,082.53
2026 ROAD AND BRIDGE #2	182,566.32	44,893.39	226,491.08	229,554.51
2026 ROAD AND BRIDGE #3	88,990.93	54,457.98	132,316.52	154,366.97
2026 ROAD AND BRIDGE #4	51,982.53	30,545.49	102,843.79	89,768.31
2026 LAW LIBRARY	1,610.00	1,902.47	1,610.00	3,804.94
2026 INDIGENT DEFENSE GRANT (SB7)	138.55	.00	399.49	.00
2026 DIST ATT, ESCROW ACCOUNT	.94	.00	2.73	.00
2026 C.D.A.FORFEITURE ACCOUNT	188.68	.00	22,643.17	22,129.23
2026 CDA-STATE FUNDS	151.51	4,948.59	9,719.97	8,500.97
2026 AVSO HTX GRANT FUND	29,697.39	35,999.24	58,452.56	125,283.73
2026 CDA FORFEITURE FUNDS	68.91	.00	194.24	.00
2026 SHERIFF FEDERAL FORFEITURES	12.59	.00	36.31	.00
2026 SHERIFF OFFICE DONATIONS FUND	9.58	675.00	182.17	675.00
2026 HOME GRANT PROJECTS 2017	28,756.39	425,056.00	444,100.89	428,556.00
2026 JP TECHNOLOGY & TRANSACTION	400.53	565.38	1,101.94	2,054.03
2026 CH1701.157 LEOSE DA/SHER/CONST	115.45	45.00	335.32	752.36
2026 RIGHT OF WAY FUND	906.84	.00	2,121.44	.00
2026 CASS COUNTY FORESTRY FUND	2,351.40	.00	7,148.39	.00
2026 COMBINED INTEREST & SINKING	34,143.28	.00	68,391.15	.00
2026 INTEREST & SINKING SERIES 2016	353.58	.00	971.80	.00
2026 SPECIAL PROJECTS FUND	6,307.43	.00	19,582.84	8,169.00
2026 ASST VET SERV OFFICER GRANT	48,727.43	19,125.91	132,904.56	66,109.06
2026 CDA DISCRETIONARY FUND	14.53	.00	41.95	.00
2026 PAYROLL	.00	.00	.00	.00
2026 SB 22 LAW ENFORCE ASST PROGRAM	1,494.46	47,722.49	3,726.12	106,101.89
2026 OIL & GAS LEASES	6,242.46	.00	22,066.80	.00
2026 OPIOID ABATEMENT TRUST FUND	170.77	.00	402.89	.00
2026 TRANSPORTATION TRUST FUND	12,971.33	.00	40,125.00	163,096.76
2026 FIRE MITIGATION CWPP FOREST	13,122.10	5,267.09	13,122.10	10,693.84
2026 GENERAL LONG TERM DEBT	.00	.00	.00	.00

PROBATION FUNDS

FUND NAME	***** MONTH TO DATE ***** REVENUES	EXPENSES	***** YEAR TO DATE ****** REVENUES	EXPENSES
2026 JUVENILE PROBATION	28,341.04	29,265.75	152,218.00	123,179.38
2026 ADULT PROBATION	114,638.03	37,948.30	266,490.54	180,471.31
2026 SATP TRACK III	32,175.00	10,527.89	68,434.00	39,755.26
2026 COMMUMNITY SVC RESTITUTION	.00	5,189.22	27,176.00	22,399.08
2026 MENTAL HEALTH INITIATIVE PRG	20,938.00	5,530.64	45,912.00	25,456.37
2026 CIVIL CHILD SUPPORT PROGRAM	383.28	100.66	1,129.39	2,687.37
2026 HIGH RISK TREATMENT PROGRAM	22,500.00	5,446.13	45,000.00	21,661.82
2026 CASS COUNTY DRUG COURT	18,563.00	16,614.30	37,126.00	52,919.08
2026 VETERANS PROGRAM	626.43	7.80	2,447.82	7,113.88
2026 NO FUND RECORD	.00	.00	.00	.00
2026 PRE-TRIAL DIVERSION	414.00	13.10	828.00	76.50
2026 BOND SUPERVISION CASES	59.23	.00	595.03	.00
TOTAL	238,638.01	110,643.79	647,356.78	475,720.05

TRIAL BALANCE SHEET - GENERAL FUND

DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 010-103-101 CASH	974,533.55	
2026 010-103-102 CASH-OPERATING	.00	
2026 010-103-161 RECEIVABLES	105.60-	
2026 010-104-161 OTHER RECEIVABLES	2,543.80	
2026 010-107-000 DELINQUENT TAXES RECEIVABLE	1,215,645.46	
2026 010-108-000 ALLOWANCE FOR DELIQ TAXES	84,485.62-	
2026 010-125-000 DUE FROM JP'S CHECKING (INT)	.00	
2026 010-130-000 DUE FROM OTHER GOVERNMENTS	.00	
2026 010-131-000 DUE FROM ACCOUNT FUND	6.12	
2026 010-131-001 DUE FROM BEAR CREEK FUND	.00	
2026 010-151-000 TEXPOOL INVESTMENTS	184,876.00	
2026 010-152-000 CD INVESTMENT	.00	
2026 010-153-000 GB MONEY MARKET	.00	
2026 010-154-000 STATE BANK MONEY MARKET	20,199.53	
2026 010-155-000 LAND,BUILDINGS & IMPROVEMENTS	.00	
2026 010-157-000 EQUIPMENT,FURNITURE&FIXTURES	.00	
2026 010-159-000 TEXAS CLASS INVESTMENT POOL	4,087,830.64	
2026 010-160-000 TEXANA BANK CD	.00	
2026 010-161-000 AMT TO BE PROV FOR RET OF DEBT	.00	
2026 010-171-000 ESTIMATED REVENUES	.00	
2026 010-171-100 BUDGETED FUND BALANCE	.00	
2026 010-190-100 PREPAID EXPENSES	.00	

TOTAL ASSETS	6,401,043.88	6,401,043.88
LIABILITIES:		
2026 010-201-000 VOUCHERS PAYABLE	397.73-	
2026 010-201-001 AUDIT ADJUST TO A/P	1,646.08	
2026 010-202-000 OTHER LIABILITIES & ACCRUALS	37.50-	
2026 010-202-002 CONSTABLE # 2 FORFETIURES	.00	
2026 010-202-003 CONSOLIDATE CRT CST(PRIOR2020)	1,826.88-	
2026 010-202-004 FUGITIVE APPREHENSION	5.00-	
2026 010-202-005 JUVENILE CRIME/DELINQUENCY	.25-	
2026 010-202-006 TIME PAYMENT FEE (PRIOR 2020)	192.08-	
2026 010-202-007 INDIGENT LEGAL SERVICES	134.42-	
2026 010-202-008 JP-CHILD SAFETY BELT (CSB)	171.38-	
2026 010-202-009 JP-CORRECTIONAL MGMT INST.CMIT	.00	
2026 010-202-010 STATE TRAFFIC FEES/$30/5%/SBTC	278.19-	
2026 010-202-011 STATE TRAFFIC FEES/$30/CO 5%	.00	
2026 010-202-012 COMP REHABILITATION	.00	
2026 010-202-013 CHILD SAFETY	140.00-	
2026 010-202-014 CERTIFIED BIRTHS/2.00 FEE	595.80-	
2026 010-202-015 BREATH ALCOHOL TESTING	.00	
2026 010-202-016 RECORDS MANAGEMENT FEES-CC	68,310.47-	
2026 010-202-017 DC RECORDS MANAGE SB1058	86,416.47-	
2026 010-202-018 JP#1,CC,DC COURTHOUSE SECUR 20	179,908.90-	
2026 010-202-019 DIST CLK RECORDS MANAGEMENT	23,607.49-	

			YEAR-TO-DATE
2026	010-202-020	PAYABLE STATE-CRIMINAL JUSTICE	.00
2026	010-202-021	STATE-NON DISCLOSURE FEE	.00
2026	010-202-022	STATE AUDIT ADJUSTMENTS	.00
2026	010-202-023	PRESERVATION OF VITAL RECORDS	16,834.52-
2026	010-202-024	CO.CLERK ARCHIVE FEE	450,793.69-
2026	010-202-025	PAYABLE ST.CORRECTION (CMI)	.00
2026	010-202-026	DISTRICT CLERK TECHNOLOGY FEE	34,308.46-
2026	010-202-027	C & D COURT TECHNOLOGY FD 2020	59,896.23-
2026	010-202-028	COUNTY CLERK TECHNOLOGY FEE	8.00-
2026	010-202-029	FRANCISE FEE COLLECTIONS	71.85-
2026	010-202-030	COMP VICTIMS OF CRIME	15.00-
2026	010-202-031	SEXUAL ASSAULT/SUBST.ABUSE PRG	315.00-
2026	010-202-032	CONTRIBUTIONS PARTIES ETC.	1,824.32-
2026	010-202-033	STATE E FILE -CIVIL DIST CLK	130.00-
2026	010-202-034	STATE E FILE CRIMINAL DIST CLK	24.78-
2026	010-202-035	CRIME VICTIMS/OFFICER APPREC.	.00
2026	010-202-036	JP#1 JUSTICE COURT TECH FUND	8.21
2026	010-202-037	JP#2 JUSTICE COURT TECH FUND	41.19
2026	010-202-038	JP#3 JUSTICE COURT TECH FUND	2.16
2026	010-202-039	JP#4 JUSTICE COURT TECH FUND	10.60-
2026	010-202-040	PAYABLE-STATE OFFICER ARREST	8,453.78-
2026	010-202-041	JP#1 COUNTY TRANSACTION FEE	3.99
2026	010-202-042	JP#2 COUNTY TRANSACTION FEE	20.64
2026	010-202-043	JP#3 COUNTY TRANSACTION FEE	176.20-
2026	010-202-044	JP#4 COUNTY TRANSACTION FEE	5.15-
2026	010-202-045	UNIDENTIFIED FUNDS - JP'S	.00
2026	010-202-046	JP #2 COURTROOM SECURITY 2020	49.58
2026	010-202-047	JP #3 COURTROOM SECURITY 2020	3.50
2026	010-202-048	JP #4 COURTROOM SECURITY 2020	11.87-
2026	010-202-049	CHP 59 FORFEITURES CONSTABLE 2	.00
2026	010-202-050	LAW ENFORCEMENT MAN INSTIT.	.00
2026	010-202-051	COUNTY CLERK PROBATE BOND	7,310.00-
2026	010-202-052	CJCPT-JUSTICE OF PEACE FEE	.00
2026	010-202-053	WMF-GIVING NON EMERG GRANT JP4	200.02-
2026	010-202-054	STATE TRAFFIC FINE 2020	17,942.93-
2026	010-202-055	STATE DIVORCE/FAMILY LAW	.00
2026	010-202-056	ST. ELECTRONIC FILING FEE CCLK	.00
2026	010-202-057	TEXAS HOME VISITING PROG.CCLK	.00
2026	010-202-058	CIVIL STATE FEE - DC	200.00-
2026	010-202-059	TIME PAYMENT REIMB FEE 2020	34,602.35-
2026	010-202-060	PAYABLE STATE-MARRIAGE LICENSE	1,950.00-
2026	010-202-061	B.V.S/COUNTY CLERK	438.89
2026	010-202-062	PETTY CASH-CO CLERK	.00
2026	010-202-063	COPY FEES FOR COUNTY CLERK	.00
2026	010-202-064	ST CONSOLIDATED CT COST 2020	42,758.78-
2026	010-202-065	STATE SAL. SUPPL. JUDGE	.00
2026	010-202-066	RUN FOR JUSTICE -CRIME VICTIMS	.00
2026	010-202-067	LOCAL TRAFFIC FINE 2020	12,856.60-
2026	010-202-068	COURT REPORTER SERV FUND 2020	20,432.35-

TRIAL BALANCE SHEET - GENERAL FUND

DECEMBER

			YEAR-TO-DATE
2026	010-202-069	LOCL TRUNC PREV&DIVERS FD 2020	38,331.17-
2026	010-202-070	OPERATOR & CHAUFFEURS LIC(OCL)	.00
2026	010-202-071	E FILE CRIMINAL CONVICT/COCLK	.00
2026	010-202-072	COUNTY JURY FUND 2020	6,857.70-
2026	010-202-073	CNTY SPECIAL COURT ACCT 2020	15,323.20-
2026	010-202-074	COMM SUP SEX OFF FINE PC28-202	15.93-
2026	010-202-075	AMENDED STATE FEE 2010-2013	.00
2026	010-202-076	FAMILY VIOLENCE FINE 2020	1,685.00-
2026	010-202-077	JUVENILE DEL PREVENT FINE 2020	.00
2026	010-202-078	CNTY RCD MGT PRESERV FD 2020	55,243.74-
2026	010-202-079	DWI TRAFFIC FINE 2020	.00
2026	010-202-080	PAYABLE STATE - JUVENILE FEES	.00
2026	010-202-081	E FILE CRIMINAL CONVICT CC@LAW	.00
2026	010-202-082	EMS TRAUMA FACIL/CARE SYS FINE	.00
2026	010-202-083	JUSTICE CT SUPPORT FUND 2022	47,400.00-
2026	010-202-084	CNTY DISPUTE RESOLUTION FD2022	4,810.00-
2026	010-202-085	LANGUAGE ACCESS FUND 2022	9,550.00-
2026	010-202-086	CRT FACILITY FEE FD2022 CC/DC	34,900.00-
2026	010-202-087	COUNTY JURY FUND 2022 CC/DC	12,053.53-
2026	010-202-088	JUDICIAL ED/SUP FND2022 CO CLK	2,795.00-
2026	010-202-089	ST CONSOLIDATED FEE2022 CC/DC	6,950.22-
2026	010-202-090	GENERAL REVENUE	.00
2026	010-202-091	SHERIFF OFFICE TAC INS PAYMENT	14,635.00-
2026	010-202-092	JP CONSOLIDATED CIVIL FEES $21	6,655.00-
2026	010-202-095	CDA PRETRIAL DIVERSION REVENUE	17,233.65-
2026	010-202-100	SALARIES PAYABLE	85,419.78-
2026	010-202-101	PAYABLE STATE-LAW ENFORCE & ED	.00
2026	010-202-102	LAW ENFORCEMENT OFFICERS C E	.00
2026	010-202-103	SCHOOL CROSSINGS	50.00-
2026	010-202-104	WEIGHT & MEASURE 50-50	10,194.18-
2026	010-202-105	JP OMNI COLLECT/$6 2020(RECD)	22,938.28-
2026	010-202-106	ST.COMPT-FTA/OMNI (PRIOR 2020)	880.00-
2026	010-202-107	PAYABLE STATE-J.C.P.T.	1.68-
2026	010-202-108	CRIME STOPPERS BOND FEE	.68
2026	010-202-109	SEPTIC TANK FEE	.00
2026	010-202-110	STATE COURT COST	.00
2026	010-202-111	TRUANCY PREVENTION DIVERS.FEE	27.16-
2026	010-202-112	ELECTRONIC FILING S JP COURT	.00
2026	010-202-115	BAIL BOND FEES	3,180.00-
2026	010-202-116	CAPITAL MURDER CONT LATCF	180,000.00-
2026	010-202-117	WORKFORCE TRAINING CONTINGENCY	31,000.00-
2026	010-202-118	RENT INC-DEFERRED MAINTENANCE	18,000.00-
2026	010-202-119	MV SALES TAX COMMISSION	.00
2026	010-202-120	COUNTY PARK	978.55-
2026	010-202-149	CAPITAL MURDER ALLOCATION	.00
2026	010-202-150	WC & INSURANCE ADJUSTMENTS	.00
2026	010-202-151	CASS CO HISTORICAL COMMISSION	1,667.78-
2026	010-202-152	HEALTH INSURANCE	343.63
2026	010-202-153	TAC RENEWAL CREDIT	.00

TRIAL BALANCE SHEET - GENERAL FUND

DECEMBER

		YEAR-TO-DATE
2026 010-202-154	HEALTHY COUNTY WELLNESS PROG	5,691.90-
2026 010-202-155	M.E.S.A. REIMBURSMENTS	.00
2026 010-202-160	MECHANICS LEAN-ADM FEE TAX OFF	75.00-
2026 010-202-180	FUNDS TEMP HELD/INVEST-TREAS	.00
2026 010-202-200	COMPT.UNCLAMED PROP LGC381004	77,235.53-
2026 010-202-201	DIST EXCESS PRECEED TAX SALE	755.29-
2026 010-202-203	CASS CO INDUSTRIAL DEVELOPMENT	.00
2026 010-202-204	OTHER	8,650.29
2026 010-202-205	TAX SHELTERS	.00
2026 010-202-206	BETHLEHEM PARK GRANT PROJECT	.00
2026 010-202-207	EDIGP GRANT 32111104	.00
2026 010-202-208	SURPLUS PROBATE/AFTER DEL TAX	3,061.41-
2026 010-202-209	911 EMERGENCY	.00
2026 010-202-210	LITTER ABATEMENT GRANT 4311104	.00
2026 010-202-211	TDHCA HOME PRJ.1000835	1,149.00-
2026 010-202-212	HOME MICROENTERPR 728162	.00
2026 010-202-213	INFORMAL MARRIAGE LICENSE/CIVL	25.00-
2026 010-202-214	CO.COURT @ LAW CIVIL	.00
2026 010-202-220	DISASTER FUNDING 15821104	.00
2026 010-202-225	HOMELAND SECURITY	.00
2026 010-202-230	EASTERN CASS WATER GRANT	.00
2026 010-202-235	ENERGY BLK SECO DE-EE0000893	.00
2026 010-202-240	VFW GRANT TO VSO PROGRAM	.00
2026 010-202-250	CHILDREN'S TRUST FUND GRAND	.00
2026 010-202-251	CHILD SAFETY FEE--2024 NEW FEE	46,180.16-
2026 010-202-252	RESTITUTION FOR COUNTY	246.29-
2026 010-202-311	ELECTIONS REIMB FROM OTHER ENT	67,195.87-
2026 010-202-312	ATCOG TIRE PROCESSING REIMB	7,472.88-
2026 010-202-313	ATCOG TRASH EXPENSE REIMBURSE	.00
2026 010-202-330	JUDICIAL SUPPORT FEE/DC/CC-CVL	168.00-
2026 010-202-331	INTOXICATION&ALCOHOIC BEV.OFFS	1,666.05-
2026 010-202-332	CASE INFORMATION/DIST CLK	8,147.58-
2026 010-202-333	D CL CHILD SUPPORT FEES	.00
2026 010-202-334	D CL UNIDENTIFIED FUNDS/PRIOR	6,999.23-
2026 010-202-335	D CLERK CURRENT UNEARNED	784.25-
2026 010-202-336	EXCESS CHILD SUPPORT	479.00-
2026 010-202-337	CNTY CLK UNIDENTIFIED FUNDS	.00
2026 010-202-338	JUDGMENT NISI/BOND FORFT.	16,700.00-
2026 010-202-339	DNA/FELONY-DIST CLK/STATE	.00
2026 010-202-340	JUDICIARY SUPPORT FEE/PROBATE	.00
2026 010-202-341	JUDICIARY SUPPORT FEE/CO.COURT	.00
2026 010-202-342	JUDICIAL FUND/CO CLK-CIVIL	23.00
2026 010-202-345	JUSTICE ADM/TIME PAYMENT	14,155.81-
2026 010-202-349	STAT/DHS/CDA FUNDS	1,400.00-
2026 010-202-360	STATE REIMB/PRISONER TRANSPORT	.00
2026 010-202-361	STATE/TDH/EMS FUNDING	.00
2026 010-202-380	LAKE PATROL - RECEIPTS/DISB	28,307.54-
2026 010-202-385	CRIMINAL RESTITUTION PAYMENT	268.67-
2026 010-202-438	SHERIFF DISPATCH SERVICES/MORE	2,334.50-

			YEAR-TO-DATE
2026	010-202-439	SHERIFF PROCEEDS FIREARM SALES	1,571.30-
2026	010-202-440	SHERIFF'S (SEIZURES PENDING)	19,788.25-
2026	010-202-450	ARKLA TX TASK FEDERAL FORFEITU	.00
2026	010-202-451	SHERIFF ESCROW DUE TO FUND	1,947.39-
2026	010-202-452	SHERIFF VARIOUS PGMS FUNDINGS	13,093.75-
2026	010-202-453	SHERIFF RESERVES PAY (NET-0-)	.00
2026	010-202-454	NARCOTICS SERVICE DIVISION	.00
2026	010-202-455	LOCAL LAW ENFORCEMENT BLOCK GR	.00
2026	010-202-456	SHERIFFS PROCEEDS/FORFEITURES	206,265.42-
2026	010-202-457	SHERIFF MISCELLANEOUS REVENUES	43,014.31-
2026	010-202-458	SO MISC DONATE-EMP USE-CC11/19	.00
2026	010-202-459	SHERIFF TEX DOT STEP GRANT	.00
2026	010-202-460	TRAIN & ED. CHP 1701.157 -DA	.00
2026	010-202-471	TRAIN&ED CHP 1701.157 CONST #1	.00
2026	010-202-472	TRAIN&ED CHP 1701.157 CONST#2	.00
2026	010-202-473	TRAIN&ED CHP 1701.157 CONST# 3	.00
2026	010-202-474	TRAIN&ED CPT 1701.157 CONST #4	.00
2026	010-202-475	RELOCATION TO COURTHOUSE	.00
2026	010-202-476	DONATIONS TO LANDSCAPING PROJT	.00
2026	010-202-477	FAMILY READING GRANT (EXT DPT)	.00
2026	010-202-478	CONSTABLE #3 EQUIPMENT GRANT	75.00-
2026	010-202-479	INDIGENT DEFENSE	.00
2026	010-202-480	APPELLATE FEES	1,155.00-
2026	010-202-481	DNA-MSDM & CS/DIST CLRK/STATE	445.65-
2026	010-202-482	COUNTY COURT L.I.N.	.00
2026	010-202-483	COUNTY COURT FILING FEE	510.00-
2026	010-202-484	DRUG COURT	371.25-
2026	010-202-485	JP-MOVING VIOLATION FEES	.85-
2026	010-202-486	JP SENATE BILL 61	.45-
2026	010-202-487	JUDICIARY SUPPORT FEE	206.90-
2026	010-202-488	INDIGENT DEFENSE	42.35-
2026	010-202-489	JURY SERVICE FEE	.00
2026	010-202-490	CRIMINAL INDIGENT DEFENSE	73.66
2026	010-202-491	STATE JURY DISBURSEMENT FEE	186.26-
2026	010-202-492	50% DRUG CRT. PROGRAM PORTION	5,179.32-
2026	010-202-493	GPI ANNUAL PILOT PAYMENT	6,000.00-
2026	010-202-494	DRUG COURT DONATIONS	500.00-
2026	010-202-495	NON-SUSPENSION FINE JP/CC/DC	.00
2026	010-202-501	TRF FROM TOBACCO FUND 014	.00
2026	010-202-502	TRF FROM FORESTRY FUND 072	.00
2026	010-202-503	TRF FROM CARES FUNDS 077 & 078	.00
2026	010-202-510	TRF FROM ARPA FUND 079	.00
2026	010-202-515	HAZARD MITIGATION PLAN	.00
2026	010-202-520	TAC PR20210777-1 TAX OFFICE	.00
2026	010-204-458	K-9 DRUG DOG DONATIONS/SO DEPT	.00
2026	010-210-000	OTHER LIABILITIES AND ACCRUALS	35.00-
2026	010-215-000	DRY HYDRANT GRANT	.00
2026	010-225-000	DEFERRED REVENUE	.00
2026	010-225-050	UNAVAILALBE REVENUE-PROP TAXES	979,709.43-

TRIAL BALANCE SHEET - GENERAL FUND
DECEMBER

	YEAR-TO-DATE	
2026 010-230-000 DEFERRED TAX REVENUE	.00	
2026 010-230-001 DEFERRED REVENUE	2,741.11-	
2026 010-231-000 DUE TO FUND	74,695.62-	
2026 010-232-000 LOANS PAYABLE	.00	
2026 010-233-000 POSTAGE/PAYABLES	304.79-	
2026 010-234-000 DUE TO JUV. PROBATION	.00	
2026 010-241-000 APPROPRIATIONS	.00	
2026 010-241-100 BUDGETED FUND BALANCE	.00	
2026 010-270-000 SEPTIC TANK/FUND BALANCE	.00	
TOTAL LIABILITIES	3,338,964.45-	
FUND EQUITY:		
FUND BALANCE	4,586,069.53-	
REALIZED REVENUE	1,443,585.56-	
LESS EXPENDITURES	2,967,575.66	
TOTAL FUND EQUITY	3,062,079.43-	
TOTAL LIABILITIES/FUND EQUITY		6,401,043.88-

TRIAL BALANCE SHEET - DIST & CO COURT LAW FUND
DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 011-103-101 CASH-DIST & CO COURT LAW	7,935.19-	
2026 011-103-102 CASH-OPERATING	.00	
2026 011-103-152 C D INVESTMENT	.00	
2026 011-103-161 RECEIVABLES	.00	
2026 011-107-000 DELINQUENT TAXES RECEIVABLE	57,059.24	
2026 011-108-000 ALLOW FOR UNCOLLECTABLE TAXES	3,739.47-	
2026 011-131-000 DUE FROM FUND	.00	
2026 011-151-000 TEXPOOL INVESTMENTS	.00	
2026 011-152-000 CD INVESTMENT	.00	
2026 011-153-000 MAIN GB MONEY MARKET	.00	
2026 011-154-000 STATE BANK MONEY MARKET	.00	
2026 011-171-000 ESTIMATED REVENUES	.00	
2026 011-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	45,384.58	45,384.58
LIABILITIES:		
2026 011-201-000 ACCOUNTS PAYABLE	2,478.69-	
2026 011-201-001 AUDIT ADJUST FOR OLD A/P	.00	
2026 011-202-000 OTHER LIABILITIES & ACCRUALS	85.33	
2026 011-202-030 JUROR DONATIONS	.00	
2026 011-202-100 SALARIES PAYABLE	950.53-	
2026 011-210-000 OTHER LIABILITIES AND ACCRUALS	.00	
2026 011-225-000 DEFERRED REVENUE	.00	
2026 011-225-050 UNAVAILABLE REVENUE-PROP TAXES	43,979.74-	
2026 011-231-000 DUE TO FUND	.00	
2026 011-241-000 APPROPRIATIONS	.00	
2026 011-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	47,323.63-	
FUND EQUITY:		
FUND BALANCE	48,974.16-	
REALIZED REVENUE	73,530.98-	
LESS EXPENDITURES	124,444.19	
TOTAL FUND EQUITY	1,939.05	
TOTAL LIABILITIES/FUND EQUITY		45,384.58-

TRIAL BALANCE SHEET - MAIN ROAD & BRIDGE
DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 012-103-101 CASH-MAIN R&B OPERATING	91,349.02	
2026 012-103-102 CASH OPERATING	.00	
2026 012-103-152 C D INVESTMENT	.00	
2026 012-103-161 RECEIVABLES	.00	
2026 012-107-000 DELINQUENT TAXES RECEIVABLE	225,439.02	
2026 012-108-000 ALLOW FOR UNCOLLECTABLE TAXES	15,780.73-	
2026 012-131-000 DUE FROM FUND	.00	
2026 012-151-000 TEXPOOL INVESTMENTS	.00	
2026 012-152-000 CD INVESTMENT	.00	
2026 012-153-000 MAIN GB MONEY MARKET	.00	
2026 012-154-000 STATE BANK MONEY MARKET	267,745.70	
2026 012-159-000 TCLASS MONEY MARKET	129,049.13	
2026 012-171-000 ESTIMATED REVENUES	2,768,387.98	
2026 012-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	3,466,190.12	3,466,190.12
LIABILITIES:		
2026 012-201-000 ACCOUNTS PAYABLE	.00	
2026 012-202-000 OTHER LIABILITIES & ACCRUALS	308.10	
2026 012-202-100 SALARIES PAYABLE	4,838.01-	
2026 012-210-000 OTHER LIABILITIES AND ACCRUALS	.00	
2026 012-225-000 DEFERRED REVENUE	.00	
2026 012-225-050 UNAVAILABLE REVENUE-PROP TAXES	183,137.78-	
2026 012-231-000 DUE TO FUND	.00	
2026 012-241-000 APPROPRIATIONS	2,768,387.98-	
2026 012-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	2,956,055.67-	
FUND EQUITY:		
FUND BALANCE	593,302.66-	
REALIZED REVENUE	378,229.77-	
LESS EXPENDITURES	461,397.98	
TOTAL FUND EQUITY	510,134.45-	
TOTAL LIABILITIES/FUND EQUITY		3,466,190.12-

TRIAL BALANCE SHEET - TOBACCO SETTLEMENT
DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 014-103-101 CASH	1,671.60-	
2026 014-103-102 CASH-OPERATING	.00	
2026 014-103-152 C.D. INVESTMENT	.00	
2026 014-103-161 RECEIVABLES	.00	
2026 014-131-000 DUE FROM FUND	.00	
2026 014-151-000 TEXPOOL INVESTMENTS	69,691.57	
2026 014-152-000 TOBACCO SETTLEMENT INVEST	.00	
2026 014-153-000 GB MONEY MARKET	.00	
2026 014-154-000 MAIN RR CD	.00	
2026 014-155-000 STATE BANK MONEY MARKET	21,436.57	
2026 014-156-000 MAIN DC CD	.00	
2026 014-157-000 TEXAS CLASS INVESTMENT POOL	1,139,920.14	
2026 014-158-000 MAIN RR SV	.00	
2026 014-159-000 MAIN TEXAR CD	.00	
2026 014-160-000 MAIN TEXAR SV	25.00	
2026 014-161-000 RECEIVEABLES	.00	
2026 014-171-000 ESTIMATED REVENUE	.00	
2026 014-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	1,229,401.68	1,229,401.68
LIABILITIES:		
2026 014-201-000 ACCOUNTS PAYABLE	.00	
2026 014-231-000 DUE TO FUND	.00	
2026 014-241-000 APPROPRIATIONS	.00	
2026 014-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	1,225,163.26-	
REALIZED REVENUE	12,050.40-	
LESS EXPENDITURES	7,811.98	
TOTAL FUND EQUITY	1,229,401.68-	
TOTAL LIABILITIES/FUND EQUITY		1,229,401.68-

TRIAL BALANCE SHEET - ROAD AND BRIDGE #1

DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 021-103-101 CASH-ROAD & BRIDGE#1 OPERATING	61,955.29	
2026 021-103-102 CASH-OPERATING	.00	
2026 021-103-152 C D INVESTMENT	.00	
2026 021-103-161 RECEIVABLES	.00	
2026 021-131-000 DUE FROM-- FUND	.00	
2026 021-151-000 TEXPOOL INVESTMENTS	100,885.30	
2026 021-152-000 CD INVESTMENT	.00	
2026 021-153-000 MAIN GB MONEY MARKET	.00	
2026 021-154-000 STATE BANK MONEY MARKET	111,711.12	
2026 021-159-000 TCLASS MONEY MARKET	286,514.65	
2026 021-171-000 ESTIMATED REVENUES	.00	
2026 021-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	561,066.36	561,066.36
LIABILITIES:		
2026 021-201-000 ACCOUNTS PAYABLE	82.18-	
2026 021-201-001 AUDIT ADJUST FOR OLD A/P	.00	
2026 021-202-000 OTHER LIABILITIES & ACCRUALS	358.34	
2026 021-202-100 SALARIES PAYABLE	5,578.86-	
2026 021-205-000 SHORT TERM LOANS PAYABLE	.00	
2026 021-210-000 OTHER LIABILITIES & ACCRUALS	.00	
2026 021-231-000 DUE TO --FUND	.00	
2026 021-241-000 APPROPRIATIONS	.00	
2026 021-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	5,302.70-	
FUND EQUITY:		
FUND BALANCE	467,729.31-	
REALIZED REVENUE	211,116.88-	
LESS EXPENDITURES	123,082.53	
TOTAL FUND EQUITY	555,763.66-	
TOTAL LIABILITIES/FUND EQUITY		561,066.36-

TRIAL BALANCE SHEET - ROAD AND BRIDGE #2
DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 022-103-101 CASH-ROAD & BRIDGE#2 OPERATING	83,161.18	
2026 022-103-102 CASH-OPERATING	.00	
2026 022-103-152 C D INVESTMENT	.00	
2026 022-103-161 RECEIVABLES	.00	
2026 022-131-000 DUE FROM FUND	.00	
2026 022-151-000 TEXPOOL INVESTMENTS	112,869.62	
2026 022-152-000 CD INVESTMENT	.00	
2026 022-153-000 GB MONEY MARKET	.00	
2026 022-154-000 STATE BANK MONEY MARKET	123,916.74	
2026 022-159-000 TCLASS MONEY MARKET	215,633.79	
2026 022-171-000 ESTIMATED REVENUES	.00	
2026 022-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	535,581.33	535,581.33
LIABILITIES:		
2026 022-201-000 ACCOUNTS PAYABLE	58.45-	
2026 022-201-001 AUDIT ADJUST FOR OLD A/P	.00	
2026 022-202-000 OTHER LIABILITIES & ACCRUALS	356.65	
2026 022-202-100 SALARIES PAYABLE	5,648.61-	
2026 022-202-206 TCDPC GRANT #714161	.00	
2026 022-205-000 SHORT TERM LOANS PAYABLE	.00	
2026 022-210-000 OTHER LIABILITIES AND ACCRUALS	.00	
2026 022-231-000 DUE TO FUND	.00	
2026 022-241-000 APPROPRIATIONS	.00	
2026 022-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	5,350.41-	
FUND EQUITY:		
FUND BALANCE	533,294.35-	
REALIZED REVENUE	226,491.08-	
LESS EXPENDITURES	229,554.51	
TOTAL FUND EQUITY	530,230.92-	
TOTAL LIABILITIES/FUND EQUITY		535,581.33-

TRIAL BALANCE SHEET - ROAD AND BRIDGE #3

DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 023-103-101 CASH - ROAD & BRIDGE #3 OPER	4,690.67	
2026 023-103-102 CASH-OPERATING	.00	
2026 023-103-152 C D INVESTMENT	.00	
2026 023-103-161 RECEIVABLES	.00	
2026 023-131-000 DUE FROM____________FUND	.00	
2026 023-151-000 TEXPOOL INVESTMENTS	33,456.38	
2026 023-152-000 CD INVESTMENT	.00	
2026 023-153-000 GB MONEY MARKET	.00	
2026 023-154-000 STATE BANK MONEY MARKET	8,787.35	
2026 023-159-000 TCLASS INVESTMENT POOL	317,669.00	
2026 023-171-000 ESTIMATED REVENUES	.00	
2026 023-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	364,603.40	364,603.40
LIABILITIES:		
2026 023-201-000 ACCOUNTS PAYABLE	5,698.00-	
2026 023-202-000 OTHER LIABILITIES & ACCRUALS	228.25	
2026 023-202-100 SALARIES PAYABLE	3,370.54-	
2026 023-202-206 TCDBC GRANT #714161	.00	
2026 023-202-207 ANNUAL LITTER ROUNDUP	.00	
2026 023-205-000 SHORT TEM LOANS PAYABLE	.00	
2026 023-210-000 OTHER LIABILITIES & ACCURALS	.00	
2026 023-231-000 DUE TO__________FUND	.00	
2026 023-241-000 APPROPRIATIONS	.00	
2026 023-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	8,840.29-	
FUND EQUITY:		
FUND BALANCE	377,813.56-	
REALIZED REVENUE	132,316.52-	
LESS EXPENDITURES	154,366.97	
TOTAL FUND EQUITY	355,763.11-	
TOTAL LIABILITIES/FUND EQUITY		364,603.40-

TRIAL BALANCE SHEET - ROAD AND BRIDGE #4
DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 024-103-101 CASH-ROAD & BRIDGE#4 OPERAT.	42,297.24	
2026 024-103-102 CASH-OPERATING	.00	
2026 024-103-152 C D INVESTMENT	.00	
2026 024-103-161 RECEIVABLES	.00	
2026 024-131-000 DUE FROM---FUND	.00	
2026 024-151-000 TEXPOOL INVESTMENTS	95,637.10	
2026 024-152-000 CD INVESTMENT	.00	
2026 024-153-000 MAIN GB MONEY MARKET	.00	
2026 024-154-000 STATE BANK MONEY MARKET	118,711.05	
2026 024-159-000 TCLASS INVESTMENT POOL	332,482.24	
2026 024-171-000 ESTIMATED REVENUES	.00	
2026 024-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	589,127.63	589,127.63
LIABILITIES:		
2026 024-201-000 ACCOUNTS PAYABLE	675.36	
2026 024-202-000 OTHER LIABILITIES & ACCRUALS	245.38	
2026 024-202-100 SALARIES PAYABLE	3,059.28-	
2026 024-202-205 PROCEEDS FROM DAMAGES TO C4223	.00	
2026 024-202-206 TCDPC GRANT #714161	.00	
2026 024-205-000 SHORT TERM LOANS PAYABLE	.00	
2026 024-210-000 OTHER LIABILITIES& ACCRUALS	.00	
2026 024-231-000 DUE TO---FUND	.00	
2026 024-241-000 APPROPRIATIONS	.00	
2026 024-241-100 BUDGETED FUND BALANCE	.00	

TOTAL LIABILITIES	2,138.54-	
FUND EQUITY:		
FUND BALANCE	573,913.61-	
REALIZED REVENUE	102,843.79-	
LESS EXPENDITURES	89,768.31	

TOTAL FUND EQUITY	586,989.09-	
TOTAL LIABILITIES/FUND EQUITY		589,127.63-

TRIAL BALANCE SHEET - LAW LIBRARY
DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 041-103-101 CASH - LAW LIBRARY OPERATING	2,180.14-	
2026 041-103-102 CASH OPERATING	.00	
2026 041-103-152 C D INVESTMENT	.00	
2026 041-103-161 RECEIVABLES	.00	
2026 041-152-000 CD INVESTMENT	.00	
2026 041-171-000 ESTIMATED REVENUES	.00	
2026 041-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	2,180.14-	2,180.14-
LIABILITIES:		
2026 041-201-000 ACCOUNTS PAYABLE	.00	
2026 041-241-000 APPROPRIATIONS	.00	
2026 041-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	14.80-	
REALIZED REVENUE	1,610.00-	
LESS EXPENDITURES	3,804.94	
TOTAL FUND EQUITY	2,180.14	
TOTAL LIABILITIES/FUND EQUITY		2,180.14

TRIAL BALANCE SHEET - INDIGENT DEFENSE GRANT (SB7)
DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 042-103-101 CASH-INDIGENT DEFENSE	52,282.53	
2026 042-103-102 CASH OPERATING	.00	
2026 042-103-152 CD INVESTMENT	.00	
2026 042-103-161 RECEIVABLES	.00	
2026 042-131-000 DUE FROM ACCOUNT	.00	
2026 042-151-000 TEXPOOL INVESTMENTS	.00	
2026 042-151-001	.00	
2026 042-152-000 BANK INVESTMENTS	.00	
2026 042-153-000 MONEY MARKET GB (MAIN GB MM)	.00	
2026 042-154-000 STATE BANK MONEY MARKET	.00	
2026 042-171-000 ESTIMATED REVENUE	.00	
2026 042-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	52,282.53	52,282.53
LIABILITIES:		
2026 042-201-000 ACCOUNTS PAYABLE	.00	
2026 042-202-000 OTHER LIAB. & ACCRUAL	.00	
2026 042-202-100 SALARIES PAYABLE	.00	
2026 042-225-000 DEFERRED REVENUE	.00	
2026 042-231-000 DUE TO ACCOUNT	.00	
2026 042-241-000 APPROPRIATIONS	.00	
2026 042-241-100 BUDGETED FUND BALANCE	.00	

TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	51,883.04-	
REALIZED REVENUE	399.49-	
LESS EXPENDITURES	.00	

TOTAL FUND EQUITY	52,282.53-	
TOTAL LIABILITIES/FUND EQUITY		52,282.53-

TRIAL BALANCE SHEET - DIST.ATT, ESCROW ACCOUNT
DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 043-103-101 CASH OPERATING-DA ESCROW ACCT	361.17	
2026 043-103-102 CASH OPERATING	.00	
2026 043-103-152 C D INVESTMENT	.00	
2026 043-103-161 RECEIVABLES	.00	
2026 043-131-000 DUE FROM FUND	.00	
2026 043-151-000 TEXPOOL INVESTMENTS	.00	
2026 043-152-000 CD INVESTMENT	.00	
2026 043-153-000 MONEY MARKET GB	.00	
2026 043-154-000 STATE BANK MONEY MARKET	.00	
2026 043-171-000 ESTIMATED REVENUES	.00	
2026 043-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	361.17	361.17
LIABILITIES:		
2026 043-201-000 ACCOUNTS PAYABLE	.00	
2026 043-231-000 DUE TO FUND	.00	
2026 043-240-000 SEIZURES PENDING	.00	
2026 043-241-000 APPROPRIATIONS	.00	
2026 043-241-100 BUDGETED FUND BALANCE	.00	

TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	358.44-	
REALIZED REVENUE	2.73-	
LESS EXPENDITURES	.00	

TOTAL FUND EQUITY	361.17-	
TOTAL LIABILITIES/FUND EQUITY		361.17-

TRIAL BALANCE SHEET - C.D.A.FORFEITURE ACCOUNT
DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 044-103-101 CASH OPERATING-CDA FORFEITURE	37,809.65	
2026 044-103-102 CASH OPERATING	.00	
2026 044-103-152 C D INVESTMENT	.00	
2026 044-103-161 RECEIVABLES	.00	
2026 044-131-000 DUE FROM FUND	.00	
2026 044-151-000 TEXPOOL INVESTMENTS	.00	
2026 044-152-000 CD INVESTMENT	.00	
2026 044-153-000 GB MONEY MARKET	.00	
2026 044-154-000 STATE BANK MONEY MARKET	31,054.44	
2026 044-170-000 CDA NON-CASH GIFT CARDS	600.00	
2026 044-171-000 ESTIMATED REVENUES	.00	
2026 044-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	69,464.09	69,464.09
LIABILITIES:		
2026 044-201-000 ACCOUNTS PAYABLE	.00	
2026 044-202-100 SALARIES PAYABLE	.00	
2026 044-202-500 FORFEITURES	67,028.66-	
2026 044-231-000 DUE TO FUND	.00	
2026 044-240-000 SEIZURES PENDING -STATE	4,745.22-	
2026 044-240-001 FEDERAL FORFEITURES/OBSOLETE	3,188.01	
2026 044-241-000 APPROPRIATIONS	.00	
2026 044-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	68,585.87-	
FUND EQUITY:		
FUND BALANCE	364.28-	
REALIZED REVENUE	22,643.17-	
LESS EXPENDITURES	22,129.23	
TOTAL FUND EQUITY	878.22-	
TOTAL LIABILITIES/FUND EQUITY		69,464.09-

TRIAL BALANCE SHEET - CDA-STATE FUNDS
DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 047-103-101 CASH	52,229.94	
2026 047-103-102 CASH OPERATING	.00	
2026 047-103-152 CD INVESTMENTS	.00	
2026 047-103-161 RECEIVABLES	.00	
2026 047-131-000 DUE FROM FUND	.00	
2026 047-151-000 TEXPOOL INVESTMENTS	.00	
2026 047-152-000 CD INVESTMENTS	.00	
2026 047-171-000 ESTIMATED REVENUE	.00	
2026 047-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	52,229.94	52,229.94
LIABILITIES:		
2026 047-201-000 ACCOUNTS PAYABLE	5.85-	
2026 047-202-100 SALARIES PAYABLE	.00	
2026 047-202-500 FORFEITURES	.00	
2026 047-231-000 DUE TO FUND	.00	
2026 047-240-000 SEIZURES PENDING	.00	
2026 047-241-000 APPROPRIATIONS	.00	
2026 047-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	5.85-	
FUND EQUITY:		
FUND BALANCE	51,005.09-	
REALIZED REVENUE	9,719.97-	
LESS EXPENDITURES	8,500.97	
TOTAL FUND EQUITY	52,224.09-	
TOTAL LIABILITIES/FUND EQUITY		52,229.94-

TRIAL BALANCE SHEET - AVSO HTX GRANT FUND
DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 049-103-101 CASH	96,314.64-	
2026 049-103-102 CASH-OPERATING	.00	
2026 049-103-161 RECEIVABLES	.00	
2026 049-109-000 DUE FROM	.00	
2026 049-171-000 ESTIMATED REVENUES	.00	
2026 049-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	96,314.64-	96,314.64-
LIABILITIES:		
2026 049-201-000 ACCOUNTS PAYABLE	12.71-	
2026 049-202-100 SALARIES PAYABLE	.00	
2026 049-241-000 APPROPRIATIONS	.00	
2026 049-241-100 BUDGETED FUND BALANCE	.00	

TOTAL LIABILITIES	12.71-	
FUND EQUITY:		
FUND BALANCE	29,496.18	
REALIZED REVENUE	58,452.56-	
LESS EXPENDITURES	125,283.73	

TOTAL FUND EQUITY	96,327.35	
TOTAL LIABILITIES/FUND EQUITY		96,314.64

TRIAL BALANCE SHEET - CDA FORFEITURE FUNDS
DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 051-103-101 CASH	12,797.38	
2026 051-103-102 CASH-OPERATING	.00	
2026 051-103-152 C D INVESTMENTS	.00	
2026 051-131-000 DUE FROM FUND	.00	
2026 051-151-000 TEXPOOL INVESTMENTS	261.78	
2026 051-152-000 CD INVESTMENT	.00	
2026 051-153-000 MONEY MARKET	.00	
2026 051-154-000 STATE BANK MONEY MARKET	11,989.05	
2026 051-171-000 ESTIMATED REVENUES	.00	
2026 051-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	25,048.21	25,048.21
LIABILITIES:		
2026 051-201-000 ACCOUNTS PAYABLE	.00	
2026 051-202-100 SALARIES PAYABLE	.00	
2026 051-202-500 FORFEITURES	.00	
2026 051-231-000 DUE TO FUND	.00	
2026 051-240-000	.00	
2026 051-240-001 SEIZURES PENDING-FEDERAL	.00	
2026 051-241-000 APPROPRIATIONS	.00	
2026 051-241-100 BUDGETED FUND BALANCE	.00	

TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	24,853.97-	
REALIZED REVENUE	194.24-	
LESS EXPENDITURES	.00	

TOTAL FUND EQUITY	25,048.21-	
TOTAL LIABILITIES/FUND EQUITY		25,048.21-

TRIAL BALANCE SHEET - SHERIFF FEDERAL FORFEITURES

DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 052-103-101 CASH	4,753.99	
2026 052-103-102 CASH-OPERATING	.00	
2026 052-103-152 C D INVESTMENTS	.00	
2026 052-131-000 DUE FROM FUND	.00	
2026 052-151-000 TEXPOOL INVESTMENTS	.00	
2026 052-152-000 CD INVESTMENTS	.00	
2026 052-153-000 MONEY MARKET GB	.00	
2026 052-154-000 STATE BANK MONEY MARKET	.00	
2026 052-171-000 ESTIMATED REVENUES	.00	
2026 052-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	4,753.99	4,753.99
LIABILITIES:		
2026 052-201-000 ACCOUNTS PAYABLE	.00	
2026 052-202-100 SALARIES PAYABLE	.00	
2026 052-202-500 FORFEITURES	.00	
2026 052-231-000 DUE TO FUND	.00	
2026 052-240-000 SEIZURES PENDING	.00	
2026 052-241-000 APPROPRIATIONS	.00	
2026 052-241-100 BUDGETED FUND BALANCE	.00	
2026 052-243-000 ENCUMBRANCES	.00	
2026 052-244-000 RESERVE FOR ENCUMBRANCES	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	4,717.68-	
REALIZED REVENUE	36.31-	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	4,753.99-	
TOTAL LIABILITIES/FUND EQUITY		4,753.99-

TRIAL BALANCE SHEET - SHERIFF OFFICE DONATIONS FUND

DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 053-103-101 CASH	3,364.17	
2026 053-103-102 CASH-OPERATING	.00	
2026 053-103-161 RECEIVABLES	.00	
2026 053-109-000 DUE FROM	.00	
2026 053-171-000 ESTIMATED REVENUES	.00	
2026 053-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	3,364.17	3,364.17
LIABILITIES:		
2026 053-201-000 ACCOUNTS PAYABLE	.00	
2026 053-202-458 SO MISC DONATIONS	1,561.59-	
2026 053-204-457 K9 DRUG DOG 2019 DONATIONS	.00	
2026 053-204-458 K9 DRUG DOG 2021 DONATIONS	2,295.41-	
2026 053-241-000 APPROPRIATIONS	.00	
2026 053-241-100 BUDGETED FUND BALANCE	.00	

TOTAL LIABILITIES	3,857.00-	
FUND EQUITY:		
FUND BALANCE	.00	
REALIZED REVENUE	182.17-	
LESS EXPENDITURES	675.00	

TOTAL FUND EQUITY	492.83	
TOTAL LIABILITIES/FUND EQUITY		3,364.17-

TRIAL BALANCE SHEET - HOME GRANT PROJECTS 2017
DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 055-103-101 CASH	57,014.71	
2026 055-103-102 CASH-OPERATING	.00	
2026 055-103-152 CD INVESTMENTS	.00	
2026 055-103-160	.00	
2026 055-103-161 RECEIVABLES	.00	
2026 055-104-161 OTHER RECEIVABLES	.00	
2026 055-125-000 DUE FROM OTHER GOVT.	.00	
2026 055-171-000 ESTIMATED REVENUES	.00	
2026 055-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	57,014.71	57,014.71
LIABILITIES:		
2026 055-201-000 VOUCHERS PAYABLE	.00	
2026 055-202-100 SALARIES PAYABLE	.00	
2026 055-241-000 APPROPRIATIONS	.00	
2026 055-241-100 BUDGETED FUND BALANCE	.00	
2026 055-243-000 ENCUMBRANCES	.00	
2026 055-244-000 RESERVE FOR ENCUMBRANCES	.00	
2026 055-250-000 DEFERRED REVENUE	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	41,469.82-	
REALIZED REVENUE	444,100.89-	
LESS EXPENDITURES	428,556.00	
TOTAL FUND EQUITY	57,014.71-	
TOTAL LIABILITIES/FUND EQUITY		57,014.71-

TRIAL BALANCE SHEET - JP TECHNOLOGY & TRANSACTION
DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 057-103-101 CASH	11,530.54	
2026 057-103-102 CASH-OPERATING	.00	
2026 057-103-161 RECEIVABLES	.00	
2026 057-131-000 DUE FROM--FUND	.00	
2026 057-154-000 STATE BANK MONEY MARKET	129,495.57	
2026 057-159-000 TCLASS MONEY MARKET	.00	
2026 057-171-000 ESTIMATED REVENUE	.00	
2026 057-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	141,026.11	141,026.11
LIABILITIES:		
2026 057-201-000 ACCOUNTS PAYABLE	.00	
2026 057-202-036 JP # 1 JUSTICE COURT TECH FUND	11,220.30-	
2026 057-202-037 JP # 2 JUSTICE COURT TECH FUND	8,184.89-	
2026 057-202-038 JP # 3 JUSTICE COURT TECH FUND	2,966.27-	
2026 057-202-039 JP # 4 JUSTICE COURT TECH FUND	663.80-	
2026 057-202-041 JP # 1 COURT TRANSACTION FUND	13,905.89-	
2026 057-202-042 JP # 2 COURT TRANSACTION FUND	5,495.02-	
2026 057-202-043 JP # 3 COURT TRANSACTION FUND	3,644.24-	
2026 057-202-044 JP # 4 COURT TRANSACTION FUND	1,014.79-	
2026 057-202-046 JP #2 COURTROOM SECURITY FUND	13,685.98-	
2026 057-202-047 JP # 3 COURTROOM SECURITY FUND	49,835.55-	
2026 057-202-048 JP #4 COURTROOM SECURITY FUND	7,351.94-	
2026 057-210-000 LIABILITIES & ACCRUALS	.00	
2026 057-231-000 DUE TO--FUND	.00	
2026 057-241-000 APPROPRIATIONS	.00	
2026 057-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	117,968.67-	
FUND EQUITY:		
FUND BALANCE	24,009.53-	
REALIZED REVENUE	1,101.94-	
LESS EXPENDITURES	2,054.03	
TOTAL FUND EQUITY	23,057.44-	
TOTAL LIABILITIES/FUND EQUITY		141,026.11-

TRIAL BALANCE SHEET - CH1701.157 LEOSE DA/SHER/CONST

DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 058-103-101 CASH	43,549.19	
2026 058-103-102 CASH-OPERATING	.00	
2026 058-103-161 RECEIVABLES	.00	
2026 058-131-000 DUE FROM--FUND	.00	
2026 058-171-000 ESTIMATED REVENUES	.00	
2026 058-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	43,549.19	43,549.19
LIABILITIES:		
2026 058-201-000 ACCOUNTS PAYABLE	70.00	
2026 058-202-149 TRAIN & ED CH 1701.157-SHERIFF	7,469.83-	
2026 058-202-460 TRAIN & ED CH 1701.157 CDA	6,880.22-	
2026 058-202-471 TRAIN & ED CH 1701.157 CONST 1	11,276.45-	
2026 058-202-472 TRAIN & ED CH 1701.157 CONST 2	2,967.78-	
2026 058-202-473 TRAIN & ED CH 1701.157 CONST 3	6,870.02-	
2026 058-202-474 TRAIN & ED CH 1701.157 CONST 4	8,207.61-	
2026 058-210-000 LIABILITIES & ACCRUALS	.00	
2026 058-231-000 DUE TO -- FUND	.00	
2026 058-241-000 APPROPRIATIONS	.00	
2026 058-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	43,601.91-	
FUND EQUITY:		
FUND BALANCE	364.32-	
REALIZED REVENUE	335.32-	
LESS EXPENDITURES	752.36	
TOTAL FUND EQUITY	52.72	
TOTAL LIABILITIES/FUND EQUITY		43,549.19-

TRIAL BALANCE SHEET - RIGHT OF WAY FUND
DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 070-103-101 CASH -RIGHT OF WAY OPERATING	45,515.09	
2026 070-103-102 CASH-OPERATING	.00	
2026 070-103-152 C D INVESTMENT	.00	
2026 070-103-161 RECEIVABLES	.00	
2026 070-107-000 DELINQUENT TAXES RECEIVABLE	786.34	
2026 070-108-000 ALLOW FOR UNCOLLECTABLE TAXES	55.04-	
2026 070-151-000 TEXPOOL INVESTMENTS	.00	
2026 070-152-000 CD INVESTMENT	.00	
2026 070-153-000 MAIN MONEY MARKET GB	.00	
2026 070-154-000 STATE BANK MONEY MARKET	124,212.84	
2026 070-171-000 ESTIMATED REVENUES	.00	
2026 070-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	170,459.23	170,459.23
LIABILITIES:		
2026 070-201-000 ACCOUNTS PAYABLE	.00	
2026 070-225-000 DEFERRED REVENUE	51.68-	
2026 070-225-050 UNAVAILABLE REVENUE-PROP TAXES	597.63-	
2026 070-241-000 APPROPRIATIONS	.00	
2026 070-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	649.31-	
FUND EQUITY:		
FUND BALANCE	167,688.48-	
REALIZED REVENUE	2,121.44-	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	169,809.92-	
TOTAL LIABILITIES/FUND EQUITY		170,459.23-

TRIAL BALANCE SHEET - CASS COUNTY FORESTRY FUND
DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 072-103-101 CASH-CASS COUNTY FORESTRY FUND	2,661.62	
2026 072-103-102 CASH OPERATING	.00	
2026 072-103-152 C D INVESTMENT	.00	
2026 072-103-161 RECEIVABLES	.00	
2026 072-109-000 DUE FROM	.00	
2026 072-151-000 TEXPOOL INVESTMENTS	57,694.29	
2026 072-152-000 CD INVESTMENT	.00	
2026 072-153-000 MAIN GB MONEY MARKET	.00	
2026 072-154-000 STATE BANK MONEY MARKET	123,455.37	
2026 072-159-000 MAIN TEXAR CD	.00	
2026 072-160-000 TCLASS INVESTMENT POOL	569,960.07	
2026 072-171-000 ESTIMATED REVENUES	.00	
2026 072-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	753,771.35	753,771.35
LIABILITIES:		
2026 072-201-000 ACCOUNTS PAYABLE	.00	
2026 072-231-000 DUE TO FUND	.00	
2026 072-241-000 APPROPRIATIONS	.00	
2026 072-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	746,622.96-	
REALIZED REVENUE	7,148.39-	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	753,771.35-	
TOTAL LIABILITIES/FUND EQUITY		753,771.35-

TRIAL BALANCE SHEET - COMBINED INTEREST & SINKING

DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 084-103-101 CASH	16,896.45	
2026 084-103-102 CASH-OPERATING	.00	
2026 084-103-152 CD INVESTMENT	.00	
2026 084-103-161 RECEIVABLES	.00	
2026 084-107-000 DELINQUENT TAXES RECEIVABLES	106,789.09	
2026 084-108-000 ALLOW FOR UNCOLLECTIBLE	7,475.24-	
2026 084-131-000 DUE FROM ACCOUNT	.00	
2026 084-151-000 TEXPOOL INVESTMENTS	.00	
2026 084-152-000 BANK INVESTMENTS	.00	
2026 084-154-000 CI&S STATE BANK MONEY MARKET	831,196.10	
2026 084-157-000 CI&S GB MM	.00	
2026 084-159-000 TEXAS CLASS INVESTMENT POOL	.00	
2026 084-171-000 ESTIMATED REVENUES	.00	
2026 084-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	947,406.40	947,406.40
LIABILITIES:		
2026 084-201-000 ACCOUNTS PAYABLE	.00	
2026 084-202-000 OTHER LIABILITIES & ACCRUAL	.00	
2026 084-225-000 DEFERRED REVENUE	.00	
2026 084-225-050 UNAVAILABLE REVENUE-PROP TAXES	87,196.66-	
2026 084-231-000 DUE TO ACCOUNT	.00	
2026 084-241-000 APPROPRIATIONS	.00	
2026 084-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	87,196.66-	
FUND EQUITY:		
FUND BALANCE	791,818.59-	
REALIZED REVENUE	68,391.15-	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	860,209.74-	
TOTAL LIABILITIES/FUND EQUITY		947,406.40-

TRIAL BALANCE SHEET - INTEREST & SINKING SERIES 2016

DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 086-103-101 CASH	9,537.26	
2026 086-103-102 CASH OPERATING	217.37-	
2026 086-103-152 CD INVESTMENTS	.00	
2026 086-103-161 RECEIVABLES	217.37	
2026 086-107-000 DELINQUENT TAXES RECEIVABLES	.00	
2026 086-131-000 DUE FROM ACCOUNT	.00	
2026 086-151-000 TEXPOOL INVESTMENTS	.00	
2026 086-152-000 BANK INVESTMENTS	.00	
2026 086-154-000 CI&S STATE BANK MONEY MARKET	115,834.19	
2026 086-157-000 CI&S GB MM	.00	
2026 086-171-000 ESTIMATED REVENUES	.00	
2026 086-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	125,371.45	125,371.45
LIABILITIES:		
2026 086-201-000 ACCOUNTS PAYABLE	.00	
2026 086-202-000 OTHER LIABILITIES & ACCRUAL	.00	
2026 086-202-100 SALARIES PAYABLE	.00	
2026 086-225-000 DEFERRED REVENUE	.00	
2026 086-231-000 DUE TO ACCOUNT	.00	
2026 086-241-000 APPROPRIATIONS	.00	
2026 086-241-100 BUDGETED FUND BALANCE	.00	
2026 086-243-000 ENCUMBRANCES	.00	
2026 086-244-000 RESERVE FOR ENCUMBRANCES	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	124,399.65-	
REALIZED REVENUE	971.80-	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	125,371.45-	
TOTAL LIABILITIES/FUND EQUITY		125,371.45-

TRIAL BALANCE SHEET - SPECIAL PROJECTS FUND
DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 087-103-101 CASH	52,359.65	
2026 087-103-161 RECEIVABLES	.00	
2026 087-109-000 DUE FROM TEOAF TASK FORCE 059	.00	
2026 087-131-000 DUE FROM FUNDS	.00	
2026 087-151-000 TEXPOOL INVESTMENTS	.00	
2026 087-154-000 STATE BANK MONEY MARKET	21,843.22	
2026 087-159-000 TEXAS CLASS INVESTMENT POOL	1,928,065.87	
2026 087-171-000 ESTIMATED REVENUES	.00	
2026 087-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	2,002,268.74	2,002,268.74
LIABILITIES:		
2026 087-201-000 VOUCHERS PAYABLE	.00	
2026 087-202-001 REVENUE	.00	
2026 087-202-002 TAC HEALTH INSURANCE CREDITS	67,527.75-	
2026 087-202-003 REGIONAL PUBLIC DEFENDER CRED	500.00-	
2026 087-202-004 CITIBANK CREDIT CARD REBATE	10,823.55-	
2026 087-202-005 DONATIONS/RESTITUTIONS/MISC	2,114.69-	
2026 087-202-006 TAC WORKMAN COMP REFUND	10,848.00-	
2026 087-202-007 CARES ACT FUNDS	248,440.30-	
2026 087-202-008 G P PROPERTY TAX ADMIN FEE	15,000.00-	
2026 087-202-009 OIL LEASE ON COUNTY PROP NETX	.00	
2026 087-202-010 REFUND UNEMPLOYMENT INSURANCE	11,016.36-	
2026 087-202-011 SALE OF COUNTY PROPERTY	16,970.00-	
2026 087-202-012 LATCF GRANT FUNDING	.00	
2026 087-202-013 OPIOID ABATEMENT TRUST FUND	.00	
2026 087-202-014 TAC OFFICE REMODEL FUNDING	.00	
2026 087-202-015 ARPA FUNDING	1,246,309.37-	
2026 087-202-016 APPRAISAL DIST BUDGET REFUND	18,840.25-	
2026 087-231-000 DUE TO FUND	.00	
2026 087-241-000 APPROPRIATIONS	.00	
2026 087-241-100 BUDGETED FUND BALANCE	.00	

TOTAL LIABILITIES	1,648,390.27-	
FUND EQUITY:		
FUND BALANCE	342,464.63-	
REALIZED REVENUE	19,582.84-	
LESS EXPENDITURES	8,169.00	

TOTAL FUND EQUITY	353,878.47-	
TOTAL LIABILITIES/FUND EQUITY		2,002,268.74-

TRIAL BALANCE SHEET - ASST VET SERV OFFICER GRANT

DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 088-103-101 CASH	59,943.53	
2026 088-103-161 RECEIVABLES	.00	
2026 088-151-000 TEXPOOL INVESTMENTS	.00	
2026 088-171-000 ESTIMATED REVENUES	.00	
TOTAL ASSETS	59,943.53	59,943.53
LIABILITIES:		
2026 088-201-000 ACCOUNTS PAYABLE	12.71-	
2026 088-202-000 OTHER LIABILITIES	.00	
2026 088-202-100 SALARIES PAYABLE	.00	
2026 088-202-110 AVSO GRANT FUNDING	.00	
2026 088-202-111 AVSO ADMINISTRATIVE FEES	.00	
2026 088-233-000 POSTAGE/PAYABLES	26.41-	
2026 088-241-000 APPROPRIATIONS	.00	
2026 088-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	39.12-	
FUND EQUITY:		
FUND BALANCE	6,891.09	
REALIZED REVENUE	132,904.56-	
LESS EXPENDITURES	66,109.06	
TOTAL FUND EQUITY	59,904.41-	
TOTAL LIABILITIES/FUND EQUITY		59,943.53-

TRIAL BALANCE SHEET - CDA DISCRETIONARY FUND
DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 089-103-101 CASH	5,487.10	
2026 089-103-102 CASH-OPERATING	.00	
2026 089-103-152 C D INVESTMENT	.00	
2026 089-103-161 RECEIVABLES	.00	
2026 089-171-000 ESTIMATED REVENUES	.00	
2026 089-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	5,487.10	5,487.10
LIABILITIES:		
2026 089-201-000 ACCOUNTS PAYABLE	.00	
2026 089-202-001 UNCLAIMED REFUNDS	1,112.51-	
2026 089-202-100 SALARIES PAYABLE	.00	
2026 089-241-000 APPROPRIATIONS	.00	
2026 089-241-100 BUDGETED FUND BALANCE	.00	

TOTAL LIABILITIES	1,112.51-	
FUND EQUITY:		
FUND BALANCE	4,332.64-	
REALIZED REVENUE	41.95-	
LESS EXPENDITURES	.00	

TOTAL FUND EQUITY	4,374.59-	
TOTAL LIABILITIES/FUND EQUITY		5,487.10-

TRIAL BALANCE SHEET - PAYROLL

DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 090-103-101 PAYROLL CASH	14,193.66	
2026 090-103-102 CASH OPERATING	.00	
2026 090-171-000 ESTIMATED REVENUES	.00	
2026 090-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	14,193.66	14,193.66
LIABILITIES:		
2026 090-201-000 ACCOUNTS PAYABLE -PAYROLL	.00	
2026 090-202-140 WITHHOLDING - FIT	.00	
2026 090-202-150 SOCIAL SECURITY FICA	.00	
2026 090-202-151 WITHHOLDING - FIT	.00	
2026 090-202-152 PAYROLL - WITHHOLDING -HOSP	.00	
2026 090-202-204 OTHER PAYROLL DEDUCTIONS	.00	
2026 090-202-205 TAX SHELTERS - PAYROLL	.00	
2026 090-202-401 SALARIES PAYABLE	.00	
2026 090-241-100 BUDGETED FUND BALANCE	.00	

TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	13,593.66-	
REALIZED REVENUE	.00	
LESS EXPENDITURES	.00	

TOTAL FUND EQUITY	13,593.66-	
TOTAL LIABILITIES/FUND EQUITY		13,593.66-

TRIAL BALANCE SHEET - SB 22 LAW ENFORCE ASST PROGRAM
DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 091-103-101 CASH	518,150.07	
2026 091-103-161 RECEIVABLES	.00	
2026 091-109-000 DUE FROM	.00	
2026 091-151-000 TEXPOOL INVESTMENTS	.00	
2026 091-154-000 STATE BANK MONEY MARKET	.00	
2026 091-159-000 TEXAS CLASS INVESTMENT POOL	.00	
2026 091-171-000 ESTIMATED REVENUES	.00	
2026 091-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	518,150.07	518,150.07
LIABILITIES:		
2026 091-201-000 VOUCHERS PAYABLE	96.01-	
2026 091-202-001 REVENUE	.00	
2026 091-202-002 ST COMPTROLLER SB 22 SHERIFF	403,415.34-	
2026 091-202-003 ST COMPTROLLER SB 22 DA	212,217.91-	
2026 091-202-100 SALARIES PAYABLE	.00	
2026 091-241-000 APPROPRIATIONS	.00	
2026 091-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	615,729.26-	
FUND EQUITY:		
FUND BALANCE	4,796.58-	
REALIZED REVENUE	3,726.12-	
LESS EXPENDITURES	106,101.89	
TOTAL FUND EQUITY	97,579.19	
TOTAL LIABILITIES/FUND EQUITY		518,150.07-

TRIAL BALANCE SHEET - OIL & GAS LEASES
DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 092-103-101 CASH	183,281.06	
2026 092-103-161 RECEIVABLES	.00	
2026 092-151-000 TEXPOOL INVESTMENTS	.00	
2026 092-154-000 STATE BANK MONEY MARKET	.00	
2026 092-159-000 TEXAS CLASS INVESTMENT POOL	.00	
2026 092-171-000 ESTIMATED REVENUES	.00	
2026 092-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	183,281.06	183,281.06
LIABILITIES:		
2026 092-201-000 VOUCHERS PAYABLE	.00	
2026 092-202-001 OIL LEASE ON COUNTY PROPERTIES	64,257.50-	
2026 092-241-000 APPROPRIATIONS	.00	
2026 092-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	64,257.50-	
FUND EQUITY:		
FUND BALANCE	96,956.76-	
REALIZED REVENUE	22,066.80-	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	119,023.56-	
TOTAL LIABILITIES/FUND EQUITY		183,281.06-

TRIAL BALANCE SHEET - OPIOID ABATEMENT TRUST FUND

DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 093-103-101 CASH	64,441.63	
2026 093-103-161 RECEIVABLES	.00	
2026 093-151-000 TEXPOOL INVESTMENTS	.00	
2026 093-159-000 TEXAS CLASS INVESTMENT POOL	.00	
2026 093-171-000 ESTIMATED REVENUES	.00	
2026 093-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	64,441.63	64,441.63
LIABILITIES:		
2026 093-201-000 VOUCHERS PAYABLE	.00	
2026 093-202-001 OPIOID ABATEMENT REVENUE	34,932.20-	
2026 093-241-000 APPROPRIATIONS	.00	
2026 093-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	34,932.20-	
FUND EQUITY:		
FUND BALANCE	29,106.54-	
REALIZED REVENUE	402.89-	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	29,509.43-	
TOTAL LIABILITIES/FUND EQUITY		64,441.63-

TRIAL BALANCE SHEET - TRANSPORTATION TRUST FUND

DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 094-103-101 CASH	.00	
2026 094-103-161 RECEIVABLES	.00	
2026 094-151-000 TEXPOOL INVESTMENTS	.00	
2026 094-159-000 TEXAS CLASS INVESTMENT POOL	4,094,490.63	
2026 094-171-000 ESTIMATED REVENUES	.00	
2026 094-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	4,094,490.63	4,094,490.63
LIABILITIES:		
2026 094-201-000 VOUCHERS PAYABLE	.00	
2026 094-202-001 TRANSPORTATION TRUST REVENUE	4,000,000.00-	
2026 094-241-000 APPROPRIATIONS	.00	
2026 094-241-100 BUDGETED FUND BALANCE	.00	
TOTAL LIABILITIES	4,000,000.00-	
FUND EQUITY:		
FUND BALANCE	217,462.39-	
REALIZED REVENUE	40,125.00-	
LESS EXPENDITURES	163,096.76	
TOTAL FUND EQUITY	94,490.63-	
TOTAL LIABILITIES/FUND EQUITY		4,094,490.63-

TRIAL BALANCE SHEET - FIRE MITIGATION CWPP FOREST
DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 095-103-101 CASH	8,828.82-	
2026 095-103-161 RECEIVABLES	.00	
2026 095-151-000 TEXPOOL INVESTMENTS	.00	
2026 095-159-000 TEXAS CLASS INVESTMENT POOL	.00	
2026 095-171-000 ESTIMATED REVENUES	.00	
2026 095-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	8,828.82-	8,828.82-
LIABILITIES:		
2026 095-201-000 VOUCHERS PAYABLE	11.69-	
2026 095-202-001 FIRE MITIGATION GRANT REVENUE	.00	
2026 095-202-100 SALARIES PAYABLE	.00	
2026 095-241-000 APPROPRIATIONS	.00	
2026 095-241-100 BUDGETED FUND BALANCE	.00	

TOTAL LIABILITIES	11.69-	
FUND EQUITY:		
FUND BALANCE	11,268.77	
REALIZED REVENUE	13,122.10-	
LESS EXPENDITURES	10,693.84	

TOTAL FUND EQUITY	8,840.51	
TOTAL LIABILITIES/FUND EQUITY		8,828.82

TRIAL BALANCE SHEET - GENERAL LONG TERM DEBT

DECEMBER

	YEAR-TO-DATE	
ASSETS:		
2026 097-103-101 CASH	.00	
2026 097-161-000 AMTS TO BE PROV FOR RET OF DEB	.00	
2026 097-171-000 ESTIMATED REVENUES	.00	
2026 097-171-100 BUDGETED FUND BALANCE	.00	
2026 097-181-000 AMTS AVAIL FOR RET OF DEBT	.00	
2026 097-190-800 DEFERRED OUTFLOWS -PENSION	1,611,070.00	
2026 097-199-000 AMT TO BE PROVIDED FC	.00	
2026 097-199-800 AMOUNT TO BE PROVIDED-PENSION	.00	
2026 097-199-900 AMT TO BE PROVIDED FC	.00	
TOTAL ASSETS	1,611,070.00	1,611,070.00
LIABILITIES:		
2026 097-202-901 ACCRUED COMP AB	150,277.31-	
2026 097-203-001 GENERAL OBLIGATION BONDS PAY	.00	
2026 097-203-002 CERTIFICATED OF OBLIGATION PAY	.00	
2026 097-206-000 CAPITAL LEASES PAY/LIABILITY	33,249.89-	
2026 097-225-050 DEFERRED INFLOWS-PROPERTY TAXS	1,183,969.00	
2026 097-232-000 LOANS PAYABLE	.00	
2026 097-241-000 APPROPRIATIONS	.00	
2026 097-241-100 BUDGETED FUND BALANCE	.00	
2026 097-250-800 NET PENSION LIABLITY	2,545,052.00	
2026 097-260-800 DEFERRED INFLOWS-PENSION	4,787,059.00-	
TOTAL LIABILITIES	1,241,565.20-	
FUND EQUITY:		
FUND BALANCE	3,100,134.27	
REALIZED REVENUE	.00	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	3,100,134.27	
TOTAL LIABILITIES/FUND EQUITY		1,858,569.07