FISCAL YEAR 2025

FOR MONTH ENDING AUGUST 31

UNAUDITED

COMBINED STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

AND

MADISON COUNTY

TRIAL BALANCE

SUBMITTED BY:

SUSAN A. PUGH, CPM

MADISON COUNTY AUDITOR

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AUGUST 31, 2025, UNAUDITED FUND BALANCES

GENERAL FUND	$ 8,554,165.03
ROAD & BRIDGE FUND	$ 1,372,004.57
SPECIAL REVENUE FUND	$ 2,946,033.56
COMBINED FUND BALANCE*	$\boxed{\$12,872,203.16}$
MONTH OVER MONTH NET CHANGE	**$ (864,899.91)**

*ONLY GENERAL FUND BALANCE IS UNRESTRICTED AND CAN BE USED TO COVER THE OPERATING EXPENSES OF THE COUNTY.

ACCOUNT NAME	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
2025 010 GENERAL FUND				
CASH-GENERAL FUND	8,969,344.22	440,393.17	5,355,572.36-	4,054,165.03
CASH-TEXPOOL	.00	.00	.00	.00
CASH-TIME DEPOSITS	.00	4,500,000.00	.00	4,500,000.00
FUND TOTALS	8,969,344.22	4,940,393.17	5,355,572.36-	8,554,165.03
2025 013 MCDA FUND				
CASH-MCDA FUND	252,243.67	476.52	39,034.16-	213,686.03
MCDA FORFEITURE	95,310.14	52.62	.00	95,362.76
MCDA FORF TRUST	80,261.21	52,003.32	.00	132,264.53
CASH - VAC DONATIONS	.00	.00	.00	.00
FUND TOTALS	427,815.02	52,532.46	39,034.16-	441,313.32
2025 015 PAYROLL CLEARING				
CASH-PAYROLL	100.00	348,197.60	348,197.60-	100.00
FUND TOTALS	100.00	348,197.60	348,197.60-	100.00
2025 016 OPERATING CLEARING				
CASH-OPERATING ACCOUNT	1,018.10-	1,395,260.15	1,394,242.05-	.00
FUND TOTALS	1,018.10-	1,395,260.15	1,394,242.05-	.00
2025 021 R&B #1 FUND				
CASH-SPECIAL RD #1	330,913.51	3,896.73	66,690.97-	268,119.27
CASH-TEXPOOL-SP RD #1	.00	.00	.00	.00
FUND TOTALS	330,913.51	3,896.73	66,690.97-	268,119.27
2025 022 R&B #2 FUND				
CASH-SPECIAL RD #2	537,864.82	19,995.00	59,230.42-	498,629.40
CASH-TEXPOOL-SP RD #2	.00	.00	.00	.00
FUND TOTALS	537,864.82	19,995.00	59,230.42-	498,629.40
2025 023 R&B #3 FUND				
CASH-SPECIAL RD #3	415,965.49	20,580.89	72,176.16-	364,370.22
CASH-TEXPOOL-SP RD #3	.00	.00	.00	.00
FUND TOTALS	415,965.49	20,580.89	72,176.16-	364,370.22
2025 024 R&B #4 FUND				
CASH-SPECIAL RD #4	287,802.10	4,487.64	51,404.06-	240,885.68
CASH-TEXPOOL-SP RD #4	.00	.00	.00	.00
FUND TOTALS	287,802.10	4,487.64	51,404.06-	240,885.68
2025 030 ELECTION SERVICE CONTRACT FUND				
CASH - ELECTION SERVICE CONTRA	7,132.47	.00	.00	7,132.47
FUND TOTALS	7,132.47	.00	.00	7,132.47
2025 031 IHC FUND				
CASH-IHC	257,463.72	1,256.88	16,623.87-	242,096.73
FUND TOTALS	257,463.72	1,256.88	16,623.87-	242,096.73
2025 032 LAW LIB FUND				
CASH-LAW LIB	1,448.82-	3,931.00	1,299.00-	1,183.18
FUND TOTALS	1,448.82-	3,931.00	1,299.00-	1,183.18
2025 033 VIT FUND				
CASH-VIT FUND	10,869.85	.00	.00	10,869.85
FUND TOTALS	10,869.85	.00	.00	10,869.85

ACCOUNT NAME	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
2025 034 CO CLERK RMPF FUND				
CASH-CC/REC MGMT FUNDS	465,377.30	5,596.93	98,250.00-	372,724.23
FUND TOTALS	465,377.30	5,596.93	98,250.00-	372,724.23
2025 035 S.O. FORF FUND				
CASH S O FORF	3,855.88	11.74	.00	3,867.62
FUND TOTALS	3,855.88	11.74	.00	3,867.62
2025 036 LEOSE FUND				
CASH-LEOSE	44,809.96	.00	318.00-	44,491.96
FUND TOTALS	44,809.96	.00	318.00-	44,491.96
2025 037 TJPC-GRANT PROGRAMS				
CASH-TJPC GRANT PROGRAMS	23,242.42	6,710.79	20,826.62-	9,126.59
FUND TOTALS	23,242.42	6,710.79	20,826.62-	9,126.59
2025 038 HIST COMM FUND				
CASH-HISTORICAL COMM	14,512.06	151.54	7,550.00-	7,113.60
FUND TOTALS	14,512.06	151.54	7,550.00-	7,113.60
2025 039 LIB MEM FUND				
CASH-LIBRARY MEM	5,140.34	10.87	1,569.91-	3,581.30
FUND TOTALS	5,140.34	10.87	1,569.91-	3,581.30
2025 040 COURT TECH FUND				
CASH-COURT TECHNOLOGY FUND	19,788.33	436.70	.00	20,225.03
FUND TOTALS	19,788.33	436.70	.00	20,225.03
2025 041 DIST RMPF FUND				
CASH-DC/RMPF	48,589.48	167.97	.00	48,757.45
FUND TOTALS	48,589.48	167.97	.00	48,757.45
2025 042 HOTEL/MOTEL TAX FUND				
CASH-HOTEL/MOTEL TAX FUND	491,340.99	1,486.52	3,000.00-	489,827.51
FUND TOTALS	491,340.99	1,486.52	3,000.00-	489,827.51
2025 043 COURTHOUSE SECURITY FUND				
CASH-COURTHOUSE SECURITY FUND	106,828.39	1,280.16	15,856.36-	92,252.19
FUND TOTALS	106,828.39	1,280.16	15,856.36-	92,252.19
2025 044 BVCOG COMMUNITY PROGRAMS				
CASH-MEALS PROGRAM FUND	3,839.35	9,358.15	11,726.77-	1,470.73
CASH-BVCOG COMMUNITY VAN	27,931.34	845.24	.00	28,776.58
FUND TOTALS	31,770.69	10,203.39	11,726.77-	30,247.31
2025 045 GRANT PROGRAMS				
CASH-GRANT PROGRAMS	60,463.98	.00	20,000.00-	40,463.98
FUND TOTALS	60,463.98	.00	20,000.00-	40,463.98
2025 046 ROAD/TRANSPORT GRANT PROGRAM				
CASH-SPECIAL ROAD/TRANS GRANT	24,658.15	.00	.00	24,658.15
FUND TOTALS	24,658.15	.00	.00	24,658.15
2025 047 ARPA PROGRAM				
CASH-ARPA PROGRAM	348.66	.00	.00	348.66
FUND TOTALS	348.66	.00	.00	348.66

ACCOUNT NAME	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
2025 048 SO RURAL LAW ENFORCEMENT GRANT				
CASH-SO RLEA GRANT	100,289.41	233.17	23,689.25-	76,833.33
FUND TOTALS	100,289.41	233.17	23,689.25-	76,833.33
2025 049 DA-RURAL LAW ENFORCEMENT GRANT				
CASH-DA RLEA GRANT	89,411.16	338.93	16,674.05-	73,076.04
CASH-VICTIM ASSISTANCE GRANT	38,604.39	.00	.00	38,604.39
CASH - VAC DONATIONS	985.00	.00	.00	985.00
FUND TOTALS	129,000.55	338.93	16,674.05-	112,665.43
2025 050 CDBG MIT MOD 24-065-114-E927				
CASH - CDBG 24-065-114-E927	.00	.00	54,021.85-	54,021.85-
FUND TOTALS	.00	.00	54,021.85-	54,021.85-
2025 060 DEBT SERVICE FUND				
CASH-DEBT SERVICE FUND	21,813.41	506.54	5,948.58-	16,371.37
CASH-DEBT SERVICE TEXPOOL	.00	.00	.00	.00
FUND TOTALS	21,813.41	506.54	5,948.58-	16,371.37
2025 070 CAPITAL PROJECTS FUND				
CASH-COMB TAX&REVENUE CO-2012	897,131.27	2,311.66	13,770.00-	885,672.93
CASH-TIME DEPOSITS	.00	.00	.00	.00
FUND TOTALS	897,131.27	2,311.66	13,770.00-	885,672.93
2025 080 STATE TRUST FUND				
CASH-STATE TRUST FUND	2,965.55	16,485.67	1,320.00-	18,131.22
FUND TOTALS	2,965.55	16,485.67	1,320.00-	18,131.22
GRAND TOTALS	13,734,731.10	6,836,464.10	7,698,992.04-	12,872,203.16

MADISON COUNTY
TRIAL BALANCE SHEET - GENERAL FUND
AUGUST

		YEAR-TO-DATE	
ASSETS:			
2025 010-101-000	CASH-GENERAL FUND	4,054,165.03	
2025 010-101-003	CASH-TEXPOOL	.00	
2025 010-101-011	CASH-TIME DEPOSITS	4,500,000.00	
2025 010-101-100	UNDEPOSITED FUNDS	824.38-	
2025 010-102-000	PETTY CASH-TAC CHANGE FUND	500.00	
2025 010-102-001	PETTY CASH-TAX A/C	300.00	
2025 010-102-002	PETTY CASH-SHERIFF	50.25	
2025 010-102-003	PETTY CASH-CO TREASURER	150.00	
2025 010-102-005	PETTY CASH-CO CLERK	100.00	
2025 010-102-006	PETTY CASH-LIBRARY	50.00	
2025 010-102-007	PETTY CASH-DISTRICT CLERK	200.00	
2025 010-102-008	PETTY CASH-JUSTICE OF PEACE	100.00	
2025 010-102-009	PETTY CASH-CO CLERK CHG FUND	200.00	
2025 010-102-010	PETTY CASH-VETERANS COORD	325.00	
2025 010-102-011	PETTY CASH-SOLID WASTE PCT 4	25.00	
2025 010-102-012	PETTY CASH-SOLID WASTE PCT 1	25.00	
2025 010-102-013	PETTY CASH-CO AGENT	100.00	
2025 010-105-000	TAXES RECEIVABLE-CURRENT YR	228,649.87	
2025 010-107-000	TAXES RECEIVABLE-PRIOR YR	533,526.21	
2025 010-107-001	ACCOUNTS RECEIVABLE-ACCRUALS	208,256.16	
2025 010-107-099	TAXES REC-ALLOWANCE	480,720.03-	
2025 010-131-001	DUE FROM OTHER FUNDS	5,437.38	
2025 010-131-002	DUE FROM SALARY FUND	100.00	
2025 010-131-003	DUE FROM OTHER ENTITIES	29,688.56	
2025 010-131-004	DUE FROM CAPITAL PROJECTS	.00	
2025 010-131-005	DUE FROM AGENCY FUND	241.13	
2025 010-131-006	DUE FROM INDIGENT CARE	734.70	
2025 010-131-008	DUE FROM DEBT SERVICE	.00	
2025 010-131-009	DUE FROM STATE	.00	
2025 010-131-010	DUE FROM CERTZ GRANT	50,000.00	
2025 010-135-000	DEFERRED EXPENDITURES	188,527.67	
2025 010-135-001	DEFERRED POSTAGE	2,499.05	
2025 010-135-002	CERTNET PREPAID SERVICE	5,145.36	
2025 010-135-003	TAC-UNEMPLOYMENT INS	7,095.27	
2025 010-135-004	ACS PREPAID SERVICE	.00	
2025 010-140-001	PREPAID EXPENSES	.00	
2025 010-171-000	ESTIMATED REVENUES	.00	
2025 010-171-100	BUDGETED FUND BALANCE	.00	

TOTAL ASSETS		9,334,647.23	9,334,647.23
LIABILITIES:			
2025 010-202-000	ACCOUNTS PAYABLE-GENERAL	49,603.15-	
2025 010-202-001	ACCOUNTS PAYABLE-ACCRUALS	44,677.78-	
2025 010-203-002	PAYROLL PAYABLE	231.64-	
2025 010-207-001	DUE TO AGENCY FUND	7.42	
2025 010-207-002	DUE TO PAYROLL FUND	.00	

MADISON COUNTY
TRIAL BALANCE SHEET - GENERAL FUND
AUGUST

	YEAR-TO-DATE	
2025 010-207-003 DUE TO STATE	.00	
2025 010-207-004 DUE TO OTHER FUNDS	112,308.06-	
2025 010-207-005 DUE TO OTHER ENTITIES	57,552.36-	
2025 010-225-001 DEFERRED REVENUE-MISC	.00	
2025 010-225-002 DEFERRED REVENUE-TAXES	229,924.97-	
2025 010-225-003 CASH BONDS	145,531.29-	
2025 010-230-000 PASS THRU ACCT	.00	
2025 010-230-001 STRAY CATTLE RESERVE	20,455.04-	
2025 010-230-002 JUV PROB RESTITUTION	.00	
2025 010-230-003 UNCLAIMED MONEY FUND	7,843.77-	
2025 010-230-004 FY-99 DEFERRED REVENUE	.00	
2025 010-241-000 APPROPRIATIONS	.00	
2025 010-241-100 BUDGETED FUND BALANCE	.00	
2025 010-243-000 ENCUMBRANCES	272,916.32	
2025 010-244-000 RESERVE FOR ENCUMBRANCES	272,916.32-	
TOTAL LIABILITIES	668,120.64-	
FUND EQUITY:		
FUND BALANCE	8,541,241.95-	
REALIZED REVENUE	10,052,033.34-	
LESS EXPENDITURES	9,926,748.70	
TOTAL FUND EQUITY	8,666,526.59-	
TOTAL LIABILITIES/FUND EQUITY		9,334,647.23-

MADISON COUNTY
TRIAL BALANCE SHEET - MCDA FUND
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 013-101-000 CASH-MCDA FUND	213,686.03	
2025 013-101-001 MCDA FORFEITURE	95,362.76	
2025 013-101-002 MCDA FORF TRUST	132,264.53	
2025 013-101-003 CASH - VAC DONATIONS	.00	
2025 013-101-100 UNDEPOSITED FUNDS	.00	
2025 013-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2025 013-135-000 DEFERRED EXPENDITURES	6,129.75	
2025 013-171-000 ESTIMATED REVENUES	.00	
2025 013-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	447,443.07	447,443.07
LIABILITIES:		
2025 013-202-000 ACCOUNTS PAYABLE	25.14	
2025 013-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 013-203-002 SALARIES PAYABLE	.00	
2025 013-207-000 DUE TO GENERAL FUND	.00	
2025 013-225-000 FORFEITURE RESERVES	131,371.11-	
2025 013-225-001 DEFERRED REVENUES	.00	
2025 013-230-000 OUT OF BALANCE	.00	
2025 013-241-000 APPROPRIATIONS	.00	
2025 013-241-100 BUDGETED FUND BALANCE	.00	
2025 013-243-000 ENCUMBRANCES	3,235.69	
2025 013-244-000 RESERVE FOR ENCUMBRANCES	3,235.69-	
TOTAL LIABILITIES	131,345.97-	
FUND EQUITY:		
FUND BALANCE	327,280.63-	
REALIZED REVENUE	474,636.34-	
LESS EXPENDITURES	485,819.87	
TOTAL FUND EQUITY	316,097.10-	
TOTAL LIABILITIES/FUND EQUITY		447,443.07-

TRIAL BALANCE SHEET - PAYROLL CLEARING
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 015-101-000 CASH-PAYROLL	100.00	
2025 015-101-100 UNDEPOSITED FUNDS	.00	
2025 015-131-000 DUE FROM GENERAL FUND	.00	
2025 015-131-001 DUE FROM SPEC RD #1	.00	
2025 015-131-002 DUE FROM SPEC RD #2	.00	
2025 015-131-003 DUE FROM SPEC RD #3	.00	
2025 015-131-004 DUE FROM SPEC RD #4	.00	
2025 015-131-005 DUE FROM MCDA FUND	.00	
2025 015-171-000 ESTIMATED REVENUES	.00	
2025 015-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	100.00	100.00
LIABILITIES:		
2025 015-202-000 ACCOUNTS PAYABLE	.00	
2025 015-203-002 SALARIES PAYABLE	.00	
2025 015-207-000 DUE TO GENERAL FUND	100.00-	
2025 015-230-000 OUT OF BALANCE	.00	
2025 015-241-000 APPROPRIATIONS	.00	
2025 015-241-100 BUDGETED FUND BALANCE	.00	
2025 015-243-000 ENCUMBRANCES	.00	
2025 015-244-000 RESERVE FOR ENCUMBRANCES	.00	
TOTAL LIABILITIES	100.00-	
FUND EQUITY:		
FUND BALANCE	.00	
REALIZED REVENUE	.00	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	.00	
TOTAL LIABILITIES/FUND EQUITY		100.00-

TRIAL BALANCE SHEET - OPERATING CLEARING
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 016-101-000 CASH-OPERATING ACCOUNT	.00	
2025 016-101-100 UNDEPOSITED FUNDS	.00	
2025 016-107-001 ACCOUNTS RECEIVABLE	.00	
2025 016-131-001 DUE FROM OTHER FUNDS	1,018.10-	
2025 016-171-000 ESTIMATED REVENUES	.00	
2025 016-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	1,018.10-	1,018.10-
LIABILITIES:		
2025 016-202-000 ACCOUNTS PAYABLE	1,517.36	
2025 016-203-002 SALARIES PAYABLE	405.02-	
2025 016-207-000 DUE TO GENERAL FUND	.00	
2025 016-207-004 DUE TO OTHER FUNDS	1,454.46	
2025 016-241-000 APPROPRIATIONS	.00	
2025 016-241-100 BUDGETED FUND BALANCE	.00	
2025 016-243-000 ENCUMBRANCES	.00	
2025 016-244-000 RESERVE FOR ENCUMBRANCES	.00	
TOTAL LIABILITIES	2,566.80	
FUND EQUITY:		
FUND BALANCE	.00	
REALIZED REVENUE	1,548.70-	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	1,548.70-	
TOTAL LIABILITIES/FUND EQUITY		1,018.10

MADISON COUNTY
TRIAL BALANCE SHEET - R&B #1 FUND
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 021-101-000 CASH-SPECIAL RD #1	268,119.27	
2025 021-101-003 CASH-TEXPOOL-SP RD #1	.00	
2025 021-101-100 UNDEPOSITED FUNDS	.00	
2025 021-107-000 TAXES RECEIVABLE	13,515.48	
2025 021-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2025 021-107-099 TAXES REC-ALLOWANCE	8,524.49-	
2025 021-135-000 DEFERRED EXPENDITURES	5,109.50	
2025 021-171-000 ESTIMATED REVENUES	.00	
2025 021-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	278,219.76	278,219.76
LIABILITIES:		
2025 021-202-000 ACCOUNTS PAYABLE	.00	
2025 021-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 021-203-000 PY AUDIT ADJ	.00	
2025 021-203-002 SALARIES PAYABLE	.00	
2025 021-207-001 DUE TO GENERAL FUND	2,072.93-	
2025 021-207-004 DUE TO OTHER FUNDS	1,837.46	
2025 021-225-000 DEFERRED REVENUES	3,887.65-	
2025 021-230-000 OUT OF BALANCE	.00	
2025 021-241-000 APPROPRIATIONS	.00	
2025 021-241-100 BUDGETED FUND BALANCE	.00	
2025 021-243-000 ENCUMBRANCES	25,315.05	
2025 021-244-000 RESERVE FOR ENCUMBRANCES	25,315.05-	

TOTAL LIABILITIES	4,123.12-	
FUND EQUITY:		
FUND BALANCE	363,836.35-	
REALIZED REVENUE	516,868.38-	
LESS EXPENDITURES	606,608.09	

TOTAL FUND EQUITY	274,096.64-	
TOTAL LIABILITIES/FUND EQUITY		278,219.76-

TRIAL BALANCE SHEET - R&B #2 FUND

AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 022-101-000 CASH-SPECIAL RD #2	498,629.40	
2025 022-101-003 CASH-TEXPOOL-SP RD #2	.00	
2025 022-101-100 UNDEPOSITED FUNDS	.00	
2025 022-107-000 TAXES RECEIVABLE	15,267.46	
2025 022-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2025 022-107-099 TAXES REC-ALLOWANCE	9,629.50-	
2025 022-135-000 DEFERRED EXPENDITURES	4,264.33	
2025 022-171-000 ESTIMATED REVENUES	.00	
2025 022-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	508,531.69	508,531.69
LIABILITIES:		
2025 022-202-000 ACCOUNTS PAYABLE	552.00	
2025 022-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 022-203-000 PY AUDIT ADJ	.00	
2025 022-203-002 SALARIES PAYABLE	.00	
2025 022-207-004 DUE TO OTHER FUNDS	23,100.28-	
2025 022-225-000 DEFERRED REVENUES	4,390.71-	
2025 022-230-000 OUT OF BALANCE	.00	
2025 022-241-000 APPROPRIATIONS	.00	
2025 022-241-100 BUDGETED FUND BALANCE	.00	
2025 022-243-000 ENCUMBRANCES	123,087.49	
2025 022-244-000 RESERVE FOR ENCUMBRANCES	123,087.49-	
TOTAL LIABILITIES	26,938.99-	
FUND EQUITY:		
FUND BALANCE	298,204.23-	
REALIZED REVENUE	554,459.28-	
LESS EXPENDITURES	371,070.81	
TOTAL FUND EQUITY	481,592.70-	
TOTAL LIABILITIES/FUND EQUITY		508,531.69-

TRIAL BALANCE SHEET - R&B #3 FUND
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 023-101-000 CASH-SPECIAL RD #3	364,370.22	
2025 023-101-003 CASH-TEXPOOL-SP RD #3	.00	
2025 023-101-100 UNDEPOSITED FUNDS	.00	
2025 023-107-000 TAXES RECEIVABLE	13,462.49	
2025 023-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2025 023-107-099 TAXES REC-ALLOWANCE	8,491.07-	
2025 023-135-000 DEFERRED EXPENDITURES	3,647.92	
2025 023-171-000 ESTIMATED REVENUES	.00	
2025 023-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	372,989.56	372,989.56
LIABILITIES:		
2025 023-202-000 ACCOUNTS PAYABLE	1,229.07	
2025 023-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 023-203-000 PY AUDIT ADJ	.00	
2025 023-203-002 SALARIES PAYABLE	.00	
2025 023-207-004 DUE TO OTHER FUNDS	.00	
2025 023-225-000 DEFERRED REVENUES	3,868.09-	
2025 023-230-000 OUT OF BALANCE	.00	
2025 023-241-000 APPROPRIATIONS	.00	
2025 023-241-100 BUDGETED FUND BALANCE	.00	
2025 023-243-000 ENCUMBRANCES	47,159.38	
2025 023-244-000 RESERVE FOR ENCUMBRANCES	47,159.38-	

TOTAL LIABILITIES	2,639.02-	
FUND EQUITY:		
FUND BALANCE	295,022.35-	
REALIZED REVENUE	516,263.18-	
LESS EXPENDITURES	440,934.99	

TOTAL FUND EQUITY	370,350.54-	
TOTAL LIABILITIES/FUND EQUITY		372,989.56-

TRIAL BALANCE SHEET - R&B #4 FUND
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 024-101-000 CASH-SPECIAL RD #4	240,885.68	
2025 024-101-003 CASH-TEXPOOL-SP RD #4	.00	
2025 024-101-100 UNDEPOSITED FUNDS	.00	
2025 024-107-000 TAXES RECEIVABLE	16,445.30	
2025 024-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2025 024-107-099 TAXES REC-ALLOWANCE	10,372.39-	
2025 024-135-000 DEFERRED EXPENDITURES	4,750.08	
2025 024-171-000 ESTIMATED REVENUES	.00	
2025 024-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	251,708.67	251,708.67
LIABILITIES:		
2025 024-202-000 ACCOUNTS PAYABLE	726.20	
2025 024-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 024-203-000 PY AUDIT ADJ	.00	
2025 024-203-002 SALARIES PAYABLE	.01	
2025 024-207-004 DUE TO OTHER FUNDS	29,879.52	
2025 024-225-000 DEFERRED REVENUES	4,729.56-	
2025 024-230-000 OUT OF BALANCE	.00	
2025 024-241-000 APPROPRIATIONS	.00	
2025 024-241-100 BUDGETED FUND BALANCE	.00	
2025 024-243-000 ENCUMBRANCES	52,702.45	
2025 024-244-000 RESERVE FOR ENCUMBRANCES	52,702.45-	

TOTAL LIABILITIES	25,876.17	
FUND EQUITY:		
FUND BALANCE	184,770.98-	
REALIZED REVENUE	573,478.60-	
LESS EXPENDITURES	480,664.74	

TOTAL FUND EQUITY	277,584.84-	
TOTAL LIABILITIES/FUND EQUITY		251,708.67-

TRIAL BALANCE SHEET - ELECTION SERVICE CONTRACT FUND

AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 030-101-000 CASH - ELECTION SERVICE CONTRA	7,132.47	
2025 030-171-000 ESTIMATED REVENUES	.00	
2025 030-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	7,132.47	7,132.47
LIABILITIES:		
2025 030-202-000 ACCOUNTS PAYABLE	.00	
2025 030-241-100 BUDGETED USE OF FUND BALANCE	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	.00	
REALIZED REVENUE	7,295.31-	
LESS EXPENDITURES	162.84	
TOTAL FUND EQUITY	7,132.47-	
TOTAL LIABILITIES/FUND EQUITY		7,132.47-

TRIAL BALANCE SHEET - IHC FUND
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 031-101-000 CASH-IHC	242,096.73	
2025 031-101-100 UNDEPOSITED FUNDS	.00	
2025 031-105-000 TAXES RECEIVABLE	13,487.25	
2025 031-105-099 TAXES REC-ALLOWANCE	8,506.68-	
2025 031-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2025 031-131-001 DUE FROM OTHER FUNDS	10,000.00	
2025 031-135-000 DEFERRED EXPENDITURES	9,962.24	
2025 031-171-000 ESTIMATED REVENUES	.00	
2025 031-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	267,039.54	267,039.54
LIABILITIES:		
2025 031-202-000 ACCOUNTS PAYABLE	2,415.44-	
2025 031-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 031-203-002 SALARIES PAYABLE	.00	
2025 031-207-000 DUE TO GENERAL FUND	734.70-	
2025 031-225-001 DEFERRED REVENUE	3,134.24-	
2025 031-241-000 APPROPRIATIONS	.00	
2025 031-241-100 BUDGETED FUND BALANCE	.00	
2025 031-243-000 ENCUMBRANCES	35,585.52	
2025 031-244-000 RESERVE FOR ENCUMBRANCES	35,585.52-	
TOTAL LIABILITIES	6,284.38-	
FUND EQUITY:		
FUND BALANCE	206,095.55-	
REALIZED REVENUE	229,298.69-	
LESS EXPENDITURES	174,639.08	
TOTAL FUND EQUITY	260,755.16-	
TOTAL LIABILITIES/FUND EQUITY		267,039.54-

TRIAL BALANCE SHEET - LAW LIB FUND

AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 032-101-000 CASH-LAW LIB	1,183.18	
2025 032-101-100 UNDEPOSITED FUNDS	.00	
2025 032-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2025 032-135-000 DEFERRED EXPENDITURES	.00	
2025 032-171-000 ESTIMATED REVENUES	.00	
2025 032-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	1,183.18	1,183.18
LIABILITIES:		
2025 032-202-000 ACCOUNTS PAYABLE	.00	
2025 032-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 032-203-002 SALARIES PAYABLE	.00	
2025 032-207-000 DUE TO GENERAL FUND	.00	
2025 032-241-000 APPROPRIATIONS	.00	
2025 032-241-100 BUDGETED FUND BALANCE	.00	
2025 032-243-000 ENCUMBRANCES	1,299.00	
2025 032-244-000 RESERVE FOR ENCUMBRANCES	1,299.00-	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	3,552.58-	
REALIZED REVENUE	10,439.60-	
LESS EXPENDITURES	12,809.00	
TOTAL FUND EQUITY	1,183.18-	
TOTAL LIABILITIES/FUND EQUITY		1,183.18-

TRIAL BALANCE SHEET - VIT FUND

AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 033-101-000 CASH-VIT FUND	10,869.85	
2025 033-101-100 UNDEPOSITED FUNDS	.00	
2025 033-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	10,869.85	10,869.85
LIABILITIES:		
2025 033-202-000 ACCOUNTS PAYABLE	.00	
2025 033-203-002 SALARIES PAYABLE	.00	
2025 033-241-000 APPROPRIATIONS	.00	
2025 033-241-100 BUDGETED FUND BALANCE	.00	
2025 033-243-000 ENCUMBRANCES	.00	
2025 033-244-000 RESERVE FOR ENCUMBRANCES	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	10,869.85-	
REALIZED REVENUE	.00	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	10,869.85-	
TOTAL LIABILITIES/FUND EQUITY		10,869.85-

TRIAL BALANCE SHEET - CO CLERK RMPF FUND
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 034-101-000 CASH-CC/REC MGMT FUNDS	372,724.23	
2025 034-101-100 UNDEPOSITED FUNDS	.00	
2025 034-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2025 034-171-000 ESTIMATED REVENUES	.00	
2025 034-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	372,724.23	372,724.23
LIABILITIES:		
2025 034-202-000 ACCOUNTS PAYABLE	.00	
2025 034-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 034-203-002 SALARIES PAYABLE	.00	
2025 034-241-000 APPROPRIATIONS	.00	
2025 034-241-100 BUDGETED FUND BALANCE	.00	
2025 034-243-000 ENCUMBRANCES	.00	
2025 034-244-000 RESERVE FOR ENCUMBRANCES	.00	

TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	406,370.12-	
REALIZED REVENUE	68,560.47-	
LESS EXPENDITURES	102,206.36	

TOTAL FUND EQUITY	372,724.23-	
TOTAL LIABILITIES/FUND EQUITY		372,724.23-

TRIAL BALANCE SHEET - S.O. FORF FUND
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 035-101-000 CASH S O FORF	3,867.62	
2025 035-101-100 UNDEPOSITED FUNDS	.00	
2025 035-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2025 035-171-000 ESTIMATED REVENUES-ACCRUALS	.00	
2025 035-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	3,867.62	3,867.62
LIABILITIES:		
2025 035-202-000 ACCOUNTS PAYABLE	.00	
2025 035-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 035-203-002 SALARIES PAYABLE	.00	
2025 035-241-000 APPROPRIATIONS	.00	
2025 035-241-100 BUDGETED FUND BALANCE	.00	
2025 035-243-000 ENCUMBRANCES	.00	
2025 035-244-000 RESERVE FOR ENCUMBRANCES	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	3,706.20-	
REALIZED REVENUE	161.42-	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	3,867.62-	
TOTAL LIABILITIES/FUND EQUITY		3,867.62-

MADISON COUNTY
TRIAL BALANCE SHEET - LEOSE FUND
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 036-101-000 CASH-LEOSE	44,491.96	
2025 036-101-100 UNDEPOSITED FUNDS	.00	
2025 036-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2025 036-135-000 DEFERRED EXPENDITURES	.00	
2025 036-171-000 ESTIMATED REVENUES	.00	
2025 036-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	44,491.96	44,491.96
LIABILITIES:		
2025 036-202-000 ACCOUNTS PAYABLE	.00	
2025 036-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 036-203-002 SALARIES PAYABLE	.00	
2025 036-241-000 APPROPRIATIONS	.00	
2025 036-241-100 BUDGETED FUND BALANCE	.00	
2025 036-243-000 ENCUMBRANCES	1,145.00	
2025 036-244-000 RESERVE FOR ENCUMBRANCES	1,145.00-	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	36,709.09-	
REALIZED REVENUE	11,096.60-	
LESS EXPENDITURES	3,313.73	
TOTAL FUND EQUITY	44,491.96-	
TOTAL LIABILITIES/FUND EQUITY		44,491.96-

TRIAL BALANCE SHEET - TJPC-GRANT PROGRAMS
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 037-101-000 CASH-TJPC GRANT PROGRAMS	9,126.59	
2025 037-101-100 UNDEPOSITED FUNDS	.00	
2025 037-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	6,748.24	
2025 037-131-001 DUE FROM OTHER FUNDS	4,223.06	
2025 037-131-009 DUE FROM STATE	.00	
2025 037-171-000 ESTIMATED REVENUES	.00	
2025 037-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	20,097.89	20,097.89
LIABILITIES:		
2025 037-202-000 ACCOUNTS PAYABLE	.00	
2025 037-202-001 ACCOUNTS PAYABLE-ACCRUALS	23,945.90-	
2025 037-203-002 SALARIES PAYABLE	.00	
2025 037-207-003 DUE TO STATE	.00	
2025 037-207-004 DUE TO OTHER FUNDS	.00	
2025 037-230-000 OUT OF BALANCE	.00	
2025 037-241-000 APPROPRIATIONS	.00	
2025 037-241-100 BUDGETED FUND BALANCE	.00	
2025 037-243-000 ENCUMBRANCES	7,844.80	
2025 037-244-000 RESERVE FOR ENCUMBRANCES	7,844.80-	
TOTAL LIABILITIES	23,945.90-	
FUND EQUITY:		
FUND BALANCE	4,132.08-	
REALIZED REVENUE	67,566.45-	
LESS EXPENDITURES	75,546.54	
TOTAL FUND EQUITY	3,848.01	
TOTAL LIABILITIES/FUND EQUITY		20,097.89-

MADISON COUNTY
TRIAL BALANCE SHEET - HIST COMM FUND
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 038-101-000 CASH-HISTORICAL COMM	7,113.60	
2025 038-101-100 UNDEPOSITED FUNDS	.00	
2025 038-102-001 PETTY CASH-MSB ACCT	.00	
2025 038-105-000 TAXES RECEIVABLE	.00	
2025 038-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2025 038-171-000 ESTIMATED REVENUE	.00	
2025 038-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	7,113.60	7,113.60
LIABILITIES:		
2025 038-202-000 ACCOUNTS PAYABLE	.00	
2025 038-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 038-203-002 SALARIES PAYABLE	.00	
2025 038-230-000 OUT OF BALANCE	.00	
2025 038-241-000 APPROPRIATIONS	.00	
2025 038-241-100 BUDGETED FUND BALANCE	.00	
2025 038-243-000 ENCUMBRANCES	.00	
2025 038-244-000 RESERVE FOR ENCUMBRANCES	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	5,712.97-	
REALIZED REVENUE	9,279.18-	
LESS EXPENDITURES	7,878.55	
TOTAL FUND EQUITY	7,113.60-	
TOTAL LIABILITIES/FUND EQUITY		7,113.60-

MADISON COUNTY
TRIAL BALANCE SHEET - LIB MEM FUND
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 039-101-000 CASH-LIBRARY MEM	3,581.30	
2025 039-101-100 UNDEPOSITED FUNDS	.00	
2025 039-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2025 039-171-000 ESTIMATED REVENUES	.00	
2025 039-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	3,581.30	3,581.30
LIABILITIES:		
2025 039-202-000 ACCOUNTS PAYABLE	.00	
2025 039-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 039-203-002 SALARIES PAYABLE	.00	
2025 039-241-000 APPROPRIATIONS	.00	
2025 039-241-100 BUDGETED FUND BALANCE	.00	
2025 039-243-000 ENCUMBRANCES	1,056.72	
2025 039-244-000 RESERVE FOR ENCUMBRANCES	1,056.72-	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	1,178.66-	
REALIZED REVENUE	4,829.51-	
LESS EXPENDITURES	2,426.87	
TOTAL FUND EQUITY	3,581.30-	
TOTAL LIABILITIES/FUND EQUITY		3,581.30-

TRIAL BALANCE SHEET - COURT TECH FUND
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 040-101-000 CASH-COURT TECHNOLOGY FUND	20,225.03	
2025 040-101-100 UNDEPOSITED FUNDS	.00	
2025 040-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2025 040-131-000 DUE FROM OTHER FUNDS	2.44	
2025 040-131-001 DUE FROM OTHER FUNDS	.00	
2025 040-171-000 ESTIMATED REVENUES	.00	
2025 040-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	20,227.47	20,227.47
LIABILITIES:		
2025 040-202-000 ACCOUNTS PAYABLE	.00	
2025 040-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 040-241-000 APPROPRIATIONS	.00	
2025 040-241-100 BUDGETED FUND BALANCE	.00	
2025 040-243-000 ENCUMBRANCES	.00	
2025 040-244-000 RESERVE FOR EMCUMBRANCES	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	18,951.40-	
REALIZED REVENUE	5,276.07-	
LESS EXPENDITURES	4,000.00	
TOTAL FUND EQUITY	20,227.47-	
TOTAL LIABILITIES/FUND EQUITY		20,227.47-

TRIAL BALANCE SHEET - DIST RMPF FUND
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 041-101-000 CASH-DC/RMPF	48,757.45	
2025 041-101-100 UNDEPOSITED FUNDS	.00	
2025 041-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2025 041-131-000 DUE FROM OTHER FUNDS	.00	
2025 041-131-001 DUE FROM OTHER FUNDS	.00	
2025 041-171-000 ESTIMATED REVENUES	.00	
2025 041-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	48,757.45	48,757.45
LIABILITIES:		
2025 041-202-000 ACCOUNTS PAYABLE	.00	
2025 041-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 041-241-000 APPROPRIATIONS	.00	
2025 041-241-100 BUDGETED FUND BALANCE	.00	
2025 041-243-000 ENCUMBRANCES	.00	
2025 041-244-000 RESERVE FOR EMCUMBRANCES	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	46,532.42-	
REALIZED REVENUE	2,225.03-	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	48,757.45-	
TOTAL LIABILITIES/FUND EQUITY		48,757.45-

TRIAL BALANCE SHEET - HOTEL/MOTEL TAX FUND
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 042-101-000 CASH-HOTEL/MOTEL TAX FUND	489,827.51	
2025 042-101-100 UNDEPOSITED FUNDS	.00	
2025 042-107-000 TAXES RECEIVABLE	.00	
2025 042-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2025 042-131-000 DUE FROM OTHER FUNDS	.00	
2025 042-171-000 ESTIMATED REVENUES	.00	
2025 042-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	489,827.51	489,827.51
LIABILITIES:		
2025 042-202-000 ACCOUNTS PAYABLE	.00	
2025 042-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 042-207-000 TRANS TO OTHER FUNDS	.00	
2025 042-225-000 DEFERRED REVENUES	.00	
2025 042-241-000 APPROPRIATIONS	.00	
2025 042-241-100 BUDGETED FUND BALANCE	.00	
2025 042-243-000 ENCUMBRANCES	.00	
2025 042-244-000 RESERVE FOR ENCUMBRANCES	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	471,302.40-	
REALIZED REVENUE	64,725.11-	
LESS EXPENDITURES	46,200.00	
TOTAL FUND EQUITY	489,827.51-	
TOTAL LIABILITIES/FUND EQUITY		489,827.51-

TRIAL BALANCE SHEET - COURTHOUSE SECURITY FUND

AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 043-101-000 CASH-COURTHOUSE SECURITY FUND	92,252.19	
2025 043-101-100 UNDEPOSITED FUNDS	.00	
2025 043-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2025 043-131-000 DUE FROM OTHER FUNDS	6.11	
2025 043-131-001 DUE FROM OTHER FUNDS	.00	
2025 043-135-000 DEFERRED EXPENDITURES	.00	
2025 043-171-000 ESTIMATED REVENUES	.00	
2025 043-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	92,258.30	92,258.30
LIABILITIES:		
2025 043-202-000 ACCOUNTS PAYABLE	.00	
2025 043-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 043-203-002 PAYROLL PAYABLE	.00	
2025 043-207-000 DUE TO GENERAL	26.87-	
2025 043-241-000 APPROPRIATIONS	.00	
2025 043-241-100 BUDGETED FUND BALANCE	.00	
2025 043-243-000 ENCUMBRANCES	657.68	
2025 043-244-000 RESERVE FOR ENCUMBRANCES	657.68-	
TOTAL LIABILITIES	26.87-	
FUND EQUITY:		
FUND BALANCE	30,346.80-	
REALIZED REVENUE	169,658.43-	
LESS EXPENDITURES	107,773.80	
TOTAL FUND EQUITY	92,231.43-	
TOTAL LIABILITIES/FUND EQUITY		92,258.30-

TRIAL BALANCE SHEET - BVCOG COMMUNITY PROGRAMS
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 044-101-000 CASH-MEALS PROGRAM FUND	1,470.73	
2025 044-101-001 CASH-BVCOG COMMUNITY VAN	28,776.58	
2025 044-101-100 UNDEPOSITED FUNDS	.00	
2025 044-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	12,175.86	
2025 044-131-009 DUE FROM STATE	.00	
2025 044-135-000 DEFERRED EXPENDITURES	1,068.84	
2025 044-171-000 ESTIMATED REVENUES	.00	
2025 044-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	43,492.01	43,492.01
LIABILITIES:		
2025 044-202-000 ACCOUNTS PAYABLE	.00	
2025 044-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 044-203-002 PAYROLL PAYABLE	.00	
2025 044-241-000 APPROPRIATIONS	.00	
2025 044-241-100 BUDGETED FUND BALANCE	.00	
2025 044-243-000 ENCUMBRANCES	10,305.48	
2025 044-244-000 RESERVE FOR ENCUMBRANCES	10,305.48-	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	19,164.95-	
REALIZED REVENUE	118,542.04-	
LESS EXPENDITURES	94,214.98	
TOTAL FUND EQUITY	43,492.01-	
TOTAL LIABILITIES/FUND EQUITY		43,492.01-

TRIAL BALANCE SHEET - GRANT PROGRAMS
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 045-101-000 CASH-GRANT PROGRAMS	40,463.98	
2025 045-101-100 UNDEPOSITED FUNDS	.00	
2025 045-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2025 045-131-001 DUE FROM OTHER FUNDS	91,966.60	
2025 045-131-009 DUE FROM THE STATE	.00	
2025 045-171-000 ESTIMATED REVENUES	.00	
2025 045-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	132,430.58	132,430.58
LIABILITIES:		
2025 045-202-000 ACCOUNTS PAYABLE	.00	
2025 045-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 045-207-000 DUE TO OTHER FUNDS	5,178.02-	
2025 045-225-000 DEFERRED REVENUES	1,894,942.78-	
2025 045-225-001 DEFERRED REVENUES	18,617.52-	
2025 045-241-000 APPROPRIATIONS	.00	
2025 045-241-100 BUDGETED FUND BALANCE	.00	
2025 045-243-000 ENCUMBRANCES	49,000.00	
2025 045-244-000 RESERVE FOR ENCUMBRANCES	49,000.00-	

TOTAL LIABILITIES	1,918,738.32-	
FUND EQUITY:		
FUND BALANCE	.00	
REALIZED REVENUE	33,027.63-	
LESS EXPENDITURES	1,819,335.37	

TOTAL FUND EQUITY	1,786,307.74	
TOTAL LIABILITIES/FUND EQUITY		132,430.58-

TRIAL BALANCE SHEET - ROAD/TRANSPORT GRANT PROGRAM
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 046-101-000 CASH-SPECIAL ROAD/TRANS GRANT	24,658.15	
2025 046-101-100 UNDEPOSITED FUNDS	.00	
2025 046-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2025 046-131-001 DUE FROM OTHER FUNDS	25,341.85	
2025 046-131-009 DUE FROM STATE	.00	
2025 046-171-000 ESTIMATED REVENUES	.00	
2025 046-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	50,000.00	50,000.00
LIABILITIES:		
2025 046-202-000 ACCOUNTS PAYABLE	.00	
2025 046-207-000 DUE TO GENERAL FUND	.00	
2025 046-207-001 DUE TO GENERAL FUND	50,000.00-	
2025 046-225-000 DEFERRED REVENUE	.00	
2025 046-241-000 APPROPRIATIONS	.00	
2025 046-241-100 BUDGETED FUND BALANCE	.00	
2025 046-243-000 ENCUMBRANCES	.00	
2025 046-244-000 RESERVCE FOR ENCUMBRANCES	.00	
TOTAL LIABILITIES	50,000.00-	
FUND EQUITY:		
FUND BALANCE	.00	
REALIZED REVENUE	.00	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	.00	
TOTAL LIABILITIES/FUND EQUITY		50,000.00-

TRIAL BALANCE SHEET - ARPA PROGRAM
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 047-101-000 CASH-ARPA PROGRAM	348.66	
2025 047-101-100 UNDEPOSITED FUNDS	.00	
2025 047-131-001 DUE FROM OTHER FUNDS	7,887.05	
2025 047-171-000 ESTIMATED REVENUES	.00	
2025 047-171-100 BUDGET FUND BALANCE	.00	

TOTAL ASSETS	8,235.71	8,235.71
LIABILITIES:		
2025 047-202-000 ACCOUNTS PAYABLE-GENERAL	.00	
2025 047-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 047-203-002 PAYROLL PAYABLE	.00	
2025 047-207-004 DUE TO OTHER FUNDS	8,235.71-	
2025 047-241-000 APPROPRIATIONS	.00	
2025 047-243-000 ENCUMBRANCES	.00	
2025 047-244-000 RESERVE FOR ENCUMBRANCES	.00	

TOTAL LIABILITIES	8,235.71-	
FUND EQUITY:		
FUND BALANCE	.00	
REALIZED REVENUE	.00	
LESS EXPENDITURES	.00	

TOTAL FUND EQUITY	.00	
TOTAL LIABILITIES/FUND EQUITY		8,235.71-

TRIAL BALANCE SHEET - SO RURAL LAW ENFORCEMENT GRANT
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 048-101-000 CASH-SO RLEA GRANT	76,833.33	
2025 048-101-100 UNDEPOSITED FUNDS	.00	
2025 048-107-001 ACCOUNTS RECEIVABLE - ACCRUALS	12,648.14	
2025 048-171-000 ESTIMATED REVENUES	.00	
2025 048-171-100 BUDGET FUND BALANCE	.00	
TOTAL ASSETS	89,481.47	89,481.47
LIABILITIES:		
2025 048-202-000 ACCOUNTS PAYABLE-GENERAL	.00	
2025 048-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 048-203-002 SALARIES PAYABLE	.00	
2025 048-207-004 DUE TO OTHER FUNDS	.00	
2025 048-241-000 APPROPRIATIONS	.00	
2025 048-243-000 ENCUMBRANCES	.00	
2025 048-244-000 RESERVE FOR ENCUMBRANCES	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	7,436.09-	
REALIZED REVENUE	359,272.36-	
LESS EXPENDITURES	277,226.98	
TOTAL FUND EQUITY	89,481.47-	
TOTAL LIABILITIES/FUND EQUITY		89,481.47-

TRIAL BALANCE SHEET - DA-RURAL LAW ENFORCEMENT GRANT
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 049-101-000 CASH-DA RLEA GRANT	73,076.04	
2025 049-101-001 CASH-VICTIM ASSISTANCE GRANT	38,604.39	
2025 049-101-002 CASH - VAC DONATIONS	985.00	
2025 049-101-100 UNDEPOSITED FUNDS	.00	
2025 049-107-001 ACCOUNTS RECEIVABLE - ACCRUALS	27,088.99	
2025 049-171-000 ESTIMATED REVENUES	.00	
2025 049-171-100 BUDGET FUND BALANCE	.00	
TOTAL ASSETS	139,754.42	139,754.42
LIABILITIES:		
2025 049-202-000 ACCOUNTS PAYABLE-GENERAL	.00	
2025 049-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 049-203-002 SALARIES PAYABLE	.00	
2025 049-207-004 DUE TO OTHER FUNDS	.00	
2025 049-225-000 DEFERRED REVENUE	61,167.83-	
2025 049-241-000 APPROPRIATIONS	.00	
2025 049-243-000 ENCUMBRANCES	.00	
2025 049-244-000 RESERVE FOR ENCUMBRANCES	.00	
TOTAL LIABILITIES	61,167.83-	
FUND EQUITY:		
FUND BALANCE	197.39-	
REALIZED REVENUE	271,098.77-	
LESS EXPENDITURES	192,709.57	
TOTAL FUND EQUITY	78,586.59-	
TOTAL LIABILITIES/FUND EQUITY		139,754.42-

TRIAL BALANCE SHEET - CDBG MIT MOD 24-065-114-E927
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 050-101-000 CASH - CDBG 24-065-114-E927	54,021.85-	
2025 050-171-000 ESTIMATED REVENUES	.00	
2025 050-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	54,021.85-	54,021.85-
LIABILITIES:		
2025 050-202-000 ACCOUNTS PAYABLE - GENERAL	.00	
2025 050-207-004 DUE TO OTHER FUNDS	.00	
2025 050-241-000 APPROPRIATIONS	.00	
2025 050-243-000 ENCUMBRANCES	.00	
2025 050-244-000 RESERVE FOR ENCUMBRANCES	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	.00	
REALIZED REVENUE	17,400.00-	
LESS EXPENDITURES	71,421.85	
TOTAL FUND EQUITY	54,021.85	
TOTAL LIABILITIES/FUND EQUITY		54,021.85

TRIAL BALANCE SHEET - DEBT SERVICE FUND
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 060-101-000 CASH-DEBT SERVICE FUND	16,371.37	
2025 060-101-003 CASH-DEBT SERVICE TEXPOOL	.00	
2025 060-101-100 UNDEPOSITED FUNDS	.00	
2025 060-105-000 TAXES RECEIVABLE	31,324.01	
2025 060-105-099 TAXES REC-ALLOWANCE	19,756.69-	
2025 060-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2025 060-171-000 ESTIMATED REVENUES	.00	
2025 060-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	27,938.69	27,938.69
LIABILITIES:		
2025 060-202-000 ACCOUNTS PAYABLE	.00	
2025 060-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 060-203-002 SALARIES PAYABLE	.00	
2025 060-207-000 DUE TO GENERAL FUND	.00	
2025 060-225-001 DEFERRED REVENUES	9,762.04-	
2025 060-241-000 APPROPRIATIONS	.00	
2025 060-241-100 BUDGETED FUND BALANCE	.00	
2025 060-243-000 ENCUMBRANCES	.00	
2025 060-244-000 RESERVE FOR ENCUMBRANCES	.00	
TOTAL LIABILITIES	9,762.04-	
FUND EQUITY:		
FUND BALANCE	24,914.73-	
REALIZED REVENUE	208,097.25-	
LESS EXPENDITURES	214,835.33	
TOTAL FUND EQUITY	18,176.65-	
TOTAL LIABILITIES/FUND EQUITY		27,938.69-

TRIAL BALANCE SHEET - CAPITAL PROJECTS FUND
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 070-101-000 CASH-COMB TAX&REVENUE CO-2012	885,672.93	
2025 070-101-011 CASH-TIME DEPOSITS	.00	
2025 070-101-100 UNDEPOSITED FUNDS	.00	
2025 070-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2025 070-135-000 DEFERRED EXPENDITURES	.00	
2025 070-171-000 ESTIMATED REVENUES	.00	
2025 070-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	885,672.93	885,672.93
LIABILITIES:		
2025 070-202-000 ACCOUNTS PAYABLE	.00	
2025 070-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 070-203-002 SALARIES PAYABLE	.00	
2025 070-207-000 DUE TO GENERAL FUND	24,638.58-	
2025 070-225-001 DEFERRED REVENUE	.00	
2025 070-241-000 APPROPRIATIONS	.00	
2025 070-241-100 BUDGETED FUND BALANCE	.00	
2025 070-243-000 ENCUMBRANCES	1,320.00	
2025 070-244-000 RESERVE FOR ENCUMBRANCES	1,320.00-	
TOTAL LIABILITIES	24,638.58-	
FUND EQUITY:		
FUND BALANCE	1,173,368.21-	
REALIZED REVENUE	33,379.11-	
LESS EXPENDITURES	345,712.97	
TOTAL FUND EQUITY	861,034.35-	
TOTAL LIABILITIES/FUND EQUITY		885,672.93-

TRIAL BALANCE SHEET - STATE TRUST FUND
AUGUST

	YEAR-TO-DATE	
ASSETS:		
2025 080-101-000 CASH-STATE TRUST FUND	18,131.22	
2025 080-101-100 UNDEPOSITED FUNDS	.00	
2025 080-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2025 080-131-000 DUE FROM GENERAL FUND	.00	
2025 080-135-000 DEFERRED EXPENDITURES	.00	
2025 080-171-000 ESTIMATED REVENUES	.00	
2025 080-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	18,131.22	18,131.22
LIABILITIES:		
2025 080-202-000 ACCOUNTS PAYABLE	949.38-	
2025 080-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2025 080-203-002 SALARIES PAYABLE	.00	
2025 080-207-000 DUE TO GENERAL FUND	746.13-	
2025 080-207-001 DUE TO STATE	.00	
2025 080-207-002 DUE TO CO CLERK	19.00-	
2025 080-230-000 OUT OF BALANCE	.00	
2025 080-241-000 APPROPRIATIONS	.00	
2025 080-241-100 BUDGETED FUND BALANCE	.00	
2025 080-243-000 ENCUMBRANCES	.00	
2025 080-244-000 RESERVE FOR ENCUMBRANCES	.00	
TOTAL LIABILITIES	1,714.51-	
FUND EQUITY:		
FUND BALANCE	.00	
REALIZED REVENUE	161,855.29-	
LESS EXPENDITURES	145,438.58	
TOTAL FUND EQUITY	16,416.71-	
TOTAL LIABILITIES/FUND EQUITY		18,131.22-