

**PARMER COUNTY TEXAS**  
**COUNTY AUDITOR'S 2015 ANNUAL REPORT**  
**APRIL 2016**

**PARMER COUNTY TEXAS**  
**COUNTY AUDITOR'S 2015 REPORT TO COMMISSIONERS COURT AND DISTRICT JUDGE**

**APRIL 2016**

In accordance with § 114.025 of the Texas Local Government Code, I, Larry D. Johnston, Parmer County Auditor, do hereby submit this annual report to the Commissioners Court and District Judge of Parmer County. The data used in preparing this report are raw data for the 2015 calendar year. These data have yet to be confirmed by the County's outside auditors, and therefore do not include any year-end accounting adjustments that may be required as a result of their audit. Nonetheless, the data appear to be substantially correct and can be used to draw general conclusions regarding the County's financial condition and performance in 2015.

**§ 114.025 County Auditor's Monthly and Annual Reports to Commissioners Court and District Judges**

***(a) The County Auditor shall make monthly and annual reports to the commissioners court and to the district judges of the county. Each report must show:***

***(1) the aggregate amounts received and disbursed from each county fund;***

Appendix 1 includes a summary of cash receipts and disbursements, by fund, for calendar year 2015. Overall, cash receipts totaled \$5,910,854 while disbursements totaled \$5,921,912.09, a net cash outflow of \$11,058. The overall ending cash balance at 12/31/15 was \$3,658,078, a year-over-year decline of less than one-half of one percent. This compares favorably with a six percent decline experienced from 2013 to 2014.

Appendix 1 also includes a chart showing cash and investments for the General Fund and each of the Farm to Market Funds over the period 2004-2015. Note the continued downtrend in General Fund cash and investments in 2015. One contributing factor to the decline in 2015 was the Commissioners' Court decision to fund extensive weather-related courthouse repairs from reserves rather than financing. I believe this to be a wise decision given that reserves were earning less than one percent annually.

Appendix 4 also includes a spreadsheet summarizing the county's other debt obligations. The county's other debt totaled \$316,557.13 at 12/31/15. This debt is comprised of four lease-purchase obligations for heavy equipment and a promissory note given by Precinct 3 for the purchase of land and improvements.

Precinct 1 traded a 2010 Caterpillar 140M motor grader for a 2015 Caterpillar 12M3 motor grader and financed the difference of \$68,400. As of 12/31/15, Precinct 1 had total outstanding debt of \$163,575.69, which includes the balance due on the 2015 12M3 described above, as well as \$50,465.87 due on a 2013 John Deere 672G motor grader financed in 2013, and \$44,709.82 due on a 2014 Caterpillar motor grader financed in 2014.

Precinct 2 traded a 2009 Caterpillar 140M motor grader for a 2015 Caterpillar 140M3 motor grader and financed the difference of \$110,000. This \$110,000 represents Precinct 2's total outstanding debt at 12/31/2015.

Precinct 3 traded a 2007 Caterpillar 140H motor grader for a 2015 Caterpillar 12M3 AWD motor grader but chose to pay the difference of \$140,410 from cash reserves. Precinct 3 also made a principal and interest payment of \$25,420.33 toward land and improvements purchased in 2010. There is one remaining payment on this purchase which represents Precinct 3's total outstanding debt of \$23,981.44 at 12/31/15.

Precinct 4 traded a 2010 Caterpillar 140M motor grader for a 2015 Caterpillar 12M3 motor grader, but also chose to pay the \$68,590 difference from cash reserves. Precinct 4 had no outstanding debt at 12/31/15.

***(5) any other fact of interest, information, or suggestion that the auditor considers proper or that the court or district judges require.***

### **General Comments**

The year 2015 could be labeled as "the year of unforeseen circumstance." A spring weather event in May led to a leaking roof and an internal ceiling collapse on the third floor of the courthouse. In September, a county employee struck an 8" gas pipeline while operating a motor grader on private property. While no one was injured, the liability for property and lost gas resources was substantial. Fortunately all losses were covered by our general liability policy. In October,

lightning struck the main communications tower behind the courthouse causing irreparable damage to security and communications equipment. Finally, in late December, the county suffered through one of the worst blizzards since the mid-nineteen hundreds, causing damage to both facilities and equipment. This weather event led to Disaster Declarations, first by the County Judge, and subsequently by the President of the United States. As of this writing, representatives from the Federal Emergency Management Agency (FEMA) are working with county officials to determine the level of financial assistance the federal government may provide to Parmer County.

The direct costs to the county associated with the aforementioned events will most likely exceed \$500,000 when all is said and done. We will be fortunate if insurance covers even half of these costs. The reasons are two-fold. First, much of our building infrastructure is old and significantly depreciated. Second, much of the repair/replacement will involve mitigation. For example, the age of the courthouse roof dictated that we replace rather than repair. Similarly, the obsolete technology associated with our security and communications systems requires that we employ current technology rather than attempting to replace obsolete equipment.

We have been fortunate to have sufficient reserves to cover uninsured liabilities as they have arisen. However, these events underscore the importance of periodic reviews to determine whether current insurance coverages and cash reserves are sufficient to maintain the integrity of the county's physical assets without resorting to costly financing.

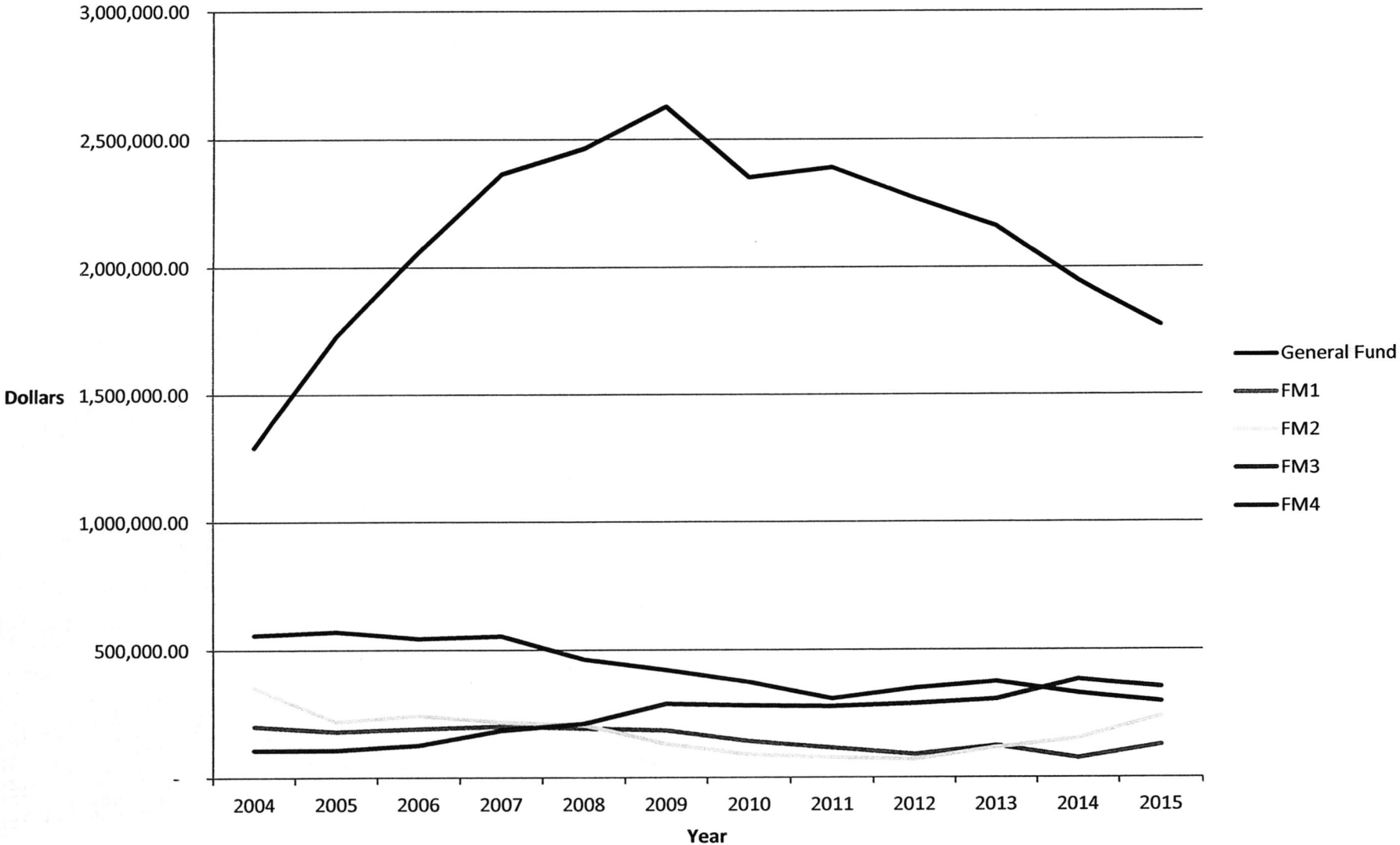
### **Specific Observations**

#### **Budgeting**

While we have made significant strides in the budgeting process, there is much room for further improvement. Specifically, budgeting should be an ongoing process, not a one-time annual event. Officials should constantly review and assess their budget projections against both historical and current data, identifying changing trends, faulty assumptions, etc. With that in mind, a statement I made in last year's annual report bears repeating:

## **APPENDIX 1**

# PARMER COUNTY CASH AND INVESTMENTS BY FUND 2004-2015



## YEAR-TO-DATE

## ASSETS:

|  |            |            |
|--|------------|------------|
| 2015 021-103-000 CASH IN BANK              | 127,775.86 |            |
| 2015 021-104-000 INVESTMENT - CD           | .00        |            |
| 2015 021-104-500 INVESTMENT-OTHER          | .00        |            |
| 2015 021-121-000 PROPERTY TAXES RECEIVABLE | 116,172.07 |            |
| 2015 021-121-100 ALLOW - PROPERTY TAXES    | 6,072.83-  |            |
| 2015 021-131-100 DUE FROM CLEARING         | .00        |            |
| 2015 021-171-000 ESTIMATED REVENUES        | .00        |            |
| 2015 021-171-100 BUDGETED FUND BALANCE     | .00        |            |
|  | -----      |            |
| TOTAL ASSETS                               | 237,875.10 | 237,875.10 |

## LIABILITIES:

|   |             |  |
|---|-------------|--|
| 2015 021-201-000 VOUCHERS PAYABLE         | .00         |  |
| 2015 021-202-100 SALARIES PAYABLE         | .00         |  |
| 2015 021-205-000 DEFERRED TAX REVENUES    | 110,098.52- |  |
| 2015 021-207-010 DUE TO GENERAL ACCT      | .00         |  |
| 2015 021-241-000 APPROPRIATIONS           | .00         |  |
| 2015 021-241-100 BUDGETED FUND BALANCE    | .00         |  |
| 2015 021-243-000 ENCUMBRANCES             | .00         |  |
| 2015 021-244-000 RESERVE FOR ENCUMBRANCES | .00         |  |
|   | -----       |  |
| TOTAL LIABILITIES                         | 110,098.52- |  |

## FUND EQUITY:

|                   |             |  |
|-------------------|-------------|--|
| FUND BALANCE      | 75,142.34-  |  |
| REALIZED REVENUE  | 389,493.63- |  |
| LESS EXPENDITURES | 336,859.39  |  |
|                   | -----       |  |
| TOTAL FUND EQUITY | 127,776.58- |  |

TOTAL LIABILITIES/FUND EQUITY

237,875.10-

## **APPENDIX 2**

## YEAR-TO-DATE

## ASSETS:

|  |            |            |
|--|------------|------------|
| 2015 022-103-000 CASH IN BANK              | 238,437.64 |            |
| 2015 022-104-000 INVESTMENT - CD           | .00        |            |
| 2015 022-104-500 INVESTMENT -OTHER         | .00        |            |
| 2015 022-121-000 PROPERTY TAXES RECEIVABLE | 107,423.78 |            |
| 2015 022-121-100 ALLOW - PROPERTY TAXES    | 5,615.67-  |            |
| 2015 022-131-100 DUE FROM CLEARING         | .00        |            |
| 2015 022-171-000 ESTIMATED REVENUES        | .00        |            |
| 2015 022-171-100 BUDGETED FUND BALANCE     | .00        |            |
|  | -----      |            |
| TOTAL ASSETS                               | 340,245.75 | 340,245.75 |

## LIABILITIES:

|   |            |  |
|---|------------|--|
| 2015 022-201-000 VOUCHERS PAYABLE         | .00        |  |
| 2015 022-202-100 SALARIES PAYABLE         | .00        |  |
| 2015 022-205-000 DEFERRED TAX REVENUES    | 99,945.65- |  |
| 2015 022-207-010 DUE TO GENERAL ACCT      | .00        |  |
| 2015 022-241-000 APPROPRIATIONS           | .00        |  |
| 2015 022-241-100 BUDGETED FUND BALANCE    | .00        |  |
| 2015 022-243-000 ENCUMBRANCES             | .00        |  |
| 2015 022-244-000 RESERVE FOR ENCUMBRANCES | .00        |  |
|   | -----      |  |
| TOTAL LIABILITIES                         | 99,945.65- |  |

## FUND EQUITY:

|                               |             |             |
|-------------------------------|-------------|-------------|
| FUND BALANCE                  | 153,728.23- |             |
| REALIZED REVENUE              | 356,011.57- |             |
| LESS EXPENDITURES             | 269,439.70  |             |
|                               | -----       |             |
| TOTAL FUND EQUITY             | 240,300.10- |             |
| TOTAL LIABILITIES/FUND EQUITY |             | 340,245.75- |

## YEAR-TO-DATE

## ASSETS:

|  |            |  |
|--|------------|--|
| 2015 023-103-000 CASH IN BANK              | 353,103.23 |  |
| 2015 023-104-000 INVESTMENT - CD           | .00        |  |
| 2015 023-104-500 INVESTMENT - OTHER        | .00        |  |
| 2015 023-121-000 PROPERTY TAXES RECEIVABLE | 147,109.44 |  |
| 2015 023-121-100 ALLOW - PROPERTY TAXES    | 7,691.16-  |  |
| 2015 023-131-100 DUE FROM CLEARING         | .00        |  |
| 2015 023-171-000 ESTIMATED REVENUES        | .00        |  |
| 2015 023-171-100 BUDGETED FUND BALANCE     | .00        |  |

## TOTAL ASSETS

492,521.51

492,521.51

## LIABILITIES:

|   |             |  |
|---|-------------|--|
| 2015 023-201-000 VOUCHERS PAYABLE         | .00         |  |
| 2015 023-202-100 SALARIES PAYABLE         | .00         |  |
| 2015 023-205-000 DEFERRED TAX REVENUES    | 139,418.46- |  |
| 2015 023-207-010 DUE TO GENERAL ACCT      | .00         |  |
| 2015 023-241-000 APPROPRIATIONS           | .00         |  |
| 2015 023-241-100 BUDGETED FUND BALANCE    | .00         |  |
| 2015 023-243-000 ENCUMBRANCES             | .00         |  |
| 2015 023-244-000 RESERVE FOR ENCUMBRANCES | .00         |  |

## TOTAL LIABILITIES

139,418.46-

## FUND EQUITY:

|                   |             |  |
|-------------------|-------------|--|
| FUND BALANCE      | 382,525.60- |  |
| REALIZED REVENUE  | 473,612.22- |  |
| LESS EXPENDITURES | 503,034.77  |  |

## TOTAL FUND EQUITY

353,103.05-

## TOTAL LIABILITIES/FUND EQUITY

492,521.51-

## YEAR-TO-DATE

## ASSETS:

|  |            |            |
|--|------------|------------|
| 2015 024-103-000 CASH IN BANK              | 295,995.29 |            |
| 2015 024-104-000 INVESTMENT - CD           | .00        |            |
| 2015 024-104-500 INVESTMENT -OTHER         | .00        |            |
| 2015 024-121-000 PROPERTY TAXES RECEIVABLE | 118,028.96 |            |
| 2015 024-121-100 ALLOW - PROPERTY TAXES    | 6,169.71-  |            |
| 2015 024-131-100 DUE FROM CLEARING         | .00        |            |
| 2015 024-171-000 ESTIMATED REVENUES        | .00        |            |
| 2015 024-171-100 BUDGETED FUND BALANCE     | .00        |            |
|  | -----      |            |
| TOTAL ASSETS                               | 407,854.54 | 407,854.54 |

## LIABILITIES:

|   |             |  |
|---|-------------|--|
| 2015 024-201-000 VOUCHERS PAYABLE         | .00         |  |
| 2015 024-202-100 SALARIES PAYABLE         | .00         |  |
| 2015 024-205-000 DEFERRED TAX REVENUES    | 111,859.45- |  |
| 2015 024-207-010 DUE TO GENERAL ACCT      | .00         |  |
| 2015 024-241-000 APPROPRIATIONS           | .00         |  |
| 2015 024-241-100 BUDGETED FUND BALANCE    | .00         |  |
| 2015 024-243-000 ENCUMBRANCES             | .00         |  |
| 2015 024-244-000 RESERVE FOR ENCUMBRANCES | .00         |  |
|   | -----       |  |
| TOTAL LIABILITIES                         | 111,859.45- |  |

## FUND EQUITY:

|                               |             |             |
|-------------------------------|-------------|-------------|
| FUND BALANCE                  | 329,121.78- |             |
| REALIZED REVENUE              | 387,940.34- |             |
| LESS EXPENDITURES             | 421,067.03  |             |
|                               | -----       |             |
| TOTAL FUND EQUITY             | 295,995.09- |             |
| TOTAL LIABILITIES/FUND EQUITY |             | 407,854.54- |

## YEAR-TO-DATE

## ASSETS:

|  |           |  |
|--|-----------|--|
| 2015 030-103-000 CASH IN BANK          | 68,959.22 |  |
| 2015 030-104-000 INVESTMENT - CD       | .00       |  |
| 2015 030-104-500 INVESTMENT - OTHER    | .00       |  |
| 2015 030-171-000 ESTIMATED REVENUES    | .00       |  |
| 2015 030-171-100 BUDGETED FUND BALANCE | .00       |  |

## TOTAL ASSETS

-----  
68,959.22

68,959.22

## LIABILITIES:

|   |     |  |
|---|-----|--|
| 2015 030-201-000 VOUCHERS PAYABLE         | .00 |  |
| 2015 030-202-100 SALARIES PAYABLE         | .00 |  |
| 2015 030-207-099 DUE TO CLEARING ACCT     | .00 |  |
| 2015 030-241-000 APPROPRIATIONS           | .00 |  |
| 2015 030-241-100 BUDGETED FUND BALANCE    | .00 |  |
| 2015 030-243-000 ENCUMBRANCES             | .00 |  |
| 2015 030-244-000 RESERVE FOR ENCUMBRANCES | .00 |  |

## TOTAL LIABILITIES

-----  
.00

## FUND EQUITY:

|                   |            |  |
|-------------------|------------|--|
| FUND BALANCE      | 61,323.47- |  |
| REALIZED REVENUE  | 15,152.41- |  |
| LESS EXPENDITURES | 7,516.66   |  |

## TOTAL FUND EQUITY

-----  
68,959.22-

## TOTAL LIABILITIES/FUND EQUITY

68,959.22-

## YEAR-TO-DATE

## ASSETS:

|  |       |     |
|--|-------|-----|
| 2015 031-103-000 CASH IN BANK          | .00   |     |
| 2015 031-104-000 INVESTMENT - CD       | .00   |     |
| 2015 031-104-500 INVESTMENT - OTHER    | .00   |     |
| 2015 031-171-000 ESTIMATED REVENUES    | .00   |     |
| 2015 031-171-100 BUDGETED FUND BALANCE | .00   |     |
|  | ----- |     |
| TOTAL ASSETS                           | .00   | .00 |

## LIABILITIES:

|   |       |  |
|---|-------|--|
| 2015 031-201-000 VOUCHERS PAYABLE         | .00   |  |
| 2015 031-202-100 SALARIES PAYABLE         | .00   |  |
| 2015 031-241-000 APPROPRIATIONS           | .00   |  |
| 2015 031-241-100 BUDGETED FUND BALANCE    | .00   |  |
| 2015 031-243-000 ENCUMBRANCES             | .00   |  |
| 2015 031-244-000 RESERVE FOR ENCUMBRANCES | .00   |  |
|   | ----- |  |
| TOTAL LIABILITIES                         | .00   |  |

## FUND EQUITY:

|                               |           |     |
|-------------------------------|-----------|-----|
| FUND BALANCE                  | .00       |     |
| REALIZED REVENUE              | 7,272.59- |     |
| LESS EXPENDITURES             | 7,272.59  |     |
|                               | -----     |     |
| TOTAL FUND EQUITY             | .00       |     |
| TOTAL LIABILITIES/FUND EQUITY |           | .00 |

## YEAR-TO-DATE

## ASSETS:

|  |     |
|--|-----|
| 2015 032-103-000 CASH IN BANK          | .00 |
| 2015 032-104-000 INVESTMENT - CD       | .00 |
| 2015 032-104-500 INVESTMENT - OTHER    | .00 |
| 2015 032-171-000 ESTIMATED REVENUES    | .00 |
| 2015 032-171-100 BUDGETED FUND BALANCE | .00 |

|              |       |     |     |
|--------------|-------|-----|-----|
| TOTAL ASSETS | ----- | .00 | .00 |
|--------------|-------|-----|-----|

## LIABILITIES:

|   |     |
|---|-----|
| 2015 032-201-000 VOUCHERS PAYABLE         | .00 |
| 2015 032-202-100 SALARIES PAYABLE         | .00 |
| 2015 032-241-000 APPROPRIATIONS           | .00 |
| 2015 032-241-100 BUDGETED FUND BALANCE    | .00 |
| 2015 032-243-000 ENCUMBRANCES             | .00 |
| 2015 032-244-000 RESERVE FOR ENCUMBRANCES | .00 |

|                   |       |     |
|-------------------|-------|-----|
| TOTAL LIABILITIES | ----- | .00 |
|-------------------|-------|-----|

## FUND EQUITY:

|                   |           |
|-------------------|-----------|
| FUND BALANCE      | .00       |
| REALIZED REVENUE  | 6,724.46- |
| LESS EXPENDITURES | 6,724.46  |

|                   |       |     |
|-------------------|-------|-----|
| TOTAL FUND EQUITY | ----- | .00 |
|-------------------|-------|-----|

|                               |  |     |
|-------------------------------|--|-----|
| TOTAL LIABILITIES/FUND EQUITY |  | .00 |
|-------------------------------|--|-----|

## YEAR-TO-DATE

## ASSETS:

|  |       |     |
|--|-------|-----|
| 2015 033-103-000 CASH IN BANK          | .00   |     |
| 2015 033-104-000 INVESTMENT - CD       | .00   |     |
| 2015 033-104-500 INVESTMENT - OTHER    | .00   |     |
| 2015 033-171-000 ESTIMATED REVENUES    | .00   |     |
| 2015 033-171-100 BUDGETED FUND BALANCE | .00   |     |
|  | ----- |     |
| TOTAL ASSETS                           | .00   | .00 |

## LIABILITIES:

|   |       |  |
|---|-------|--|
| 2015 033-201-000 VOUCHERS PAYABLE         | .00   |  |
| 2015 033-202-100 SALARIES PAYABLE         | .00   |  |
| 2015 033-241-000 APPROPRIATIONS           | .00   |  |
| 2015 033-241-100 BUDGETED FUND BALANCE    | .00   |  |
| 2015 033-243-000 ENCUMBRANCES             | .00   |  |
| 2015 033-244-000 RESERVE FOR ENCUMBRANCES | .00   |  |
|   | ----- |  |
| TOTAL LIABILITIES                         | .00   |  |

## FUND EQUITY:

|                               |           |     |
|-------------------------------|-----------|-----|
| FUND BALANCE                  | .00       |     |
| REALIZED REVENUE              | 9,232.36- |     |
| LESS EXPENDITURES             | 9,232.36  |     |
|                               | -----     |     |
| TOTAL FUND EQUITY             | .00       |     |
| TOTAL LIABILITIES/FUND EQUITY |           | .00 |

YEAR-TO-DATE

ASSETS:

|  |     |
|--|-----|
| 2015 034-103-000 CASH IN BANK          | .00 |
| 2015 034-104-000 INVESTMENT - CD       | .00 |
| 2015 034-104-500 INVESTMENT -OTHER     | .00 |
| 2015 034-171-000 ESTIMATED REVENUES    | .00 |
| 2015 034-171-100 BUDGETED FUND BALANCE | .00 |

TOTAL ASSETS ----- .00

.00

LIABILITIES:

|   |     |
|---|-----|
| 2015 034-201-000 VOUCHERS PAYABLE         | .00 |
| 2015 034-202-100 SALARIES PAYABLE         | .00 |
| 2015 034-241-000 APPROPRIATIONS           | .00 |
| 2015 034-241-100 BUDGETED FUND BALANCE    | .00 |
| 2015 034-243-000 ENCUMBRANCES             | .00 |
| 2015 034-244-000 RESERVE FOR ENCUMBRANCES | .00 |

TOTAL LIABILITIES ----- .00

FUND EQUITY:

|                   |           |
|-------------------|-----------|
| FUND BALANCE      | .00       |
| REALIZED REVENUE  | 7,392.01- |
| LESS EXPENDITURES | 7,392.01  |

TOTAL FUND EQUITY ----- .00

TOTAL LIABILITIES/FUND EQUITY

.00

## YEAR-TO-DATE

|                               |                          |       |
|-------------------------------|--------------------------|-------|
| ASSETS:                       |                          |       |
| 2015 045-103-000              | CASH IN BANK             | .00   |
| 2015 045-104-000              | INVESTMENT - CD          | .00   |
| 2015 045-104-500              | INVESTMENT - OTHER       | .00   |
| 2015 045-171-000              | ESTIMATED REVENUES       | .00   |
| 2015 045-171-100              | BUDGETED FUND BALANCE    | .00   |
|                               |                          | ----- |
| TOTAL ASSETS                  |                          | .00   |
|                               |                          | .00   |
| LIABILITIES:                  |                          |       |
| 2015 045-201-000              | VOUCHERS PAYABLE         | .00   |
| 2015 045-202-100              | SALARIES PAYABLE         | .00   |
| 2015 045-241-000              | APPROPRIATIONS           | .00   |
| 2015 045-241-100              | BUDGETED FUND BALANCE    | .00   |
| 2015 045-243-000              | ENCUMBRANCES             | .00   |
| 2015 045-244-000              | RESERVE FOR ENCUMBRANCES | .00   |
|                               |                          | ----- |
| TOTAL LIABILITIES             |                          | .00   |
| FUND EQUITY:                  |                          |       |
|                               | FUND BALANCE             | .00   |
|                               | REALIZED REVENUE         | .00   |
|                               | LESS EXPENDITURES        | .00   |
|                               |                          | ----- |
| TOTAL FUND EQUITY             |                          | .00   |
| TOTAL LIABILITIES/FUND EQUITY |                          | .00   |

PARMER COUNTY  
 TRIAL BALANCE SHEET - FORFEITURE FUND  
 DECEMBER

## YEAR-TO-DATE

## ASSETS:

|  |           |  |
|--|-----------|--|
| 2015 047-103-000 CASH IN BANK          | 42,300.72 |  |
| 2015 047-104-000 INVESTMENT - CD       | .00       |  |
| 2015 047-104-500 INVESTMENT - OTHER    | .00       |  |
| 2015 047-131-100 DUE FROM CLEARING     | .00       |  |
| 2015 047-171-000 ESTIMATED REVENUES    | .00       |  |
| 2015 047-171-100 BUDGETED FUND BALANCE | .00       |  |

## TOTAL ASSETS

42,300.72

42,300.72

## LIABILITIES:

|   |     |  |
|---|-----|--|
| 2015 047-201-000 VOUCHERS PAYABLE         | .00 |  |
| 2015 047-202-100 SALARIES PAYABLE         | .00 |  |
| 2015 047-207-010 DUE TO GENERAL ACCT      | .00 |  |
| 2015 047-241-000 APPROPRIATIONS           | .00 |  |
| 2015 047-241-100 BUDGETED FUND BALANCE    | .00 |  |
| 2015 047-243-000 ENCUMBRANCES             | .00 |  |
| 2015 047-244-000 RESERVE FOR ENCUMBRANCES | .00 |  |

## TOTAL LIABILITIES

.00

## FUND EQUITY:

|                   |            |  |
|-------------------|------------|--|
| FUND BALANCE      | 45,819.75- |  |
| REALIZED REVENUE  | 1,015.97-  |  |
| LESS EXPENDITURES | 4,535.00   |  |

## TOTAL FUND EQUITY

42,300.72-

## TOTAL LIABILITIES/FUND EQUITY

42,300.72-

## YEAR-TO-DATE

|   |            |            |
|---|------------|------------|
| ASSETS:                                   |            |            |
| 2015 048-103-000 CASH IN BANK             | 79,023.53  |            |
| 2015 048-104-000 INVESTMENT - CD          | .00        |            |
| 2015 048-104-500 INVESTMENT - OTHER       | .00        |            |
| 2015 048-171-000 ESTIMATED REVENUES       | .00        |            |
| 2015 048-171-100 BUDGETED FUND BALANCE    | .00        |            |
|   | -----      |            |
| TOTAL ASSETS                              | 79,023.53  | 79,023.53  |
| LIABILITIES:                              |            |            |
| 2015 048-201-000 VOUCHERS PAYABLE         | .00        |            |
| 2015 048-202-100 SALARIES PAYABLE         | .00        |            |
| 2015 048-241-000 APPROPRIATIONS           | .00        |            |
| 2015 048-241-100 BUDGETED FUND BALANCE    | .00        |            |
| 2015 048-243-000 ENCUMBRANCES             | .00        |            |
| 2015 048-244-000 RESERVE FOR ENCUMBRANCES | .00        |            |
|   | -----      |            |
| TOTAL LIABILITIES                         | .00        |            |
| FUND EQUITY:                              |            |            |
| FUND BALANCE                              | 96,068.99- |            |
| REALIZED REVENUE                          | 1,572.42-  |            |
| LESS EXPENDITURES                         | 18,617.88  |            |
|   | -----      |            |
| TOTAL FUND EQUITY                         | 79,023.53- |            |
| TOTAL LIABILITIES/FUND EQUITY             |            | 79,023.53- |