

ANDERSON COUNTY, TEXAS

MONTHLY UNAUDITED FINANCIAL REPORT

FOR THE MONTH ENDED

FEBRUARY 28, 2023



Prepared by

ANDERSON COUNTY AUDITOR

Megan Lambright
County Auditor

FILED FOR RECORD
at 9:32 o'clock A.M.

MAR 27 2023

MARK STAPLES
County Clerk, Anderson County, Texas
By MS Clerk

Anderson County, Texas
Unaudited Monthly Financial Report

As of
February 28, 2023

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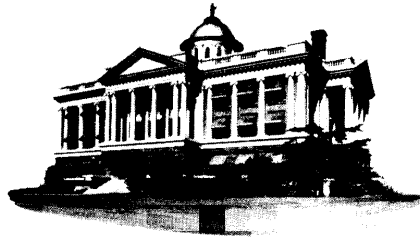
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Anderson County

Megan Lambright
COUNTY AUDITOR

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703 N. Mallard St.
Ste. 110
Palestine, TX. 75801

March 23, 2023

The Board of Judges
The Commissioners Court
Anderson County, Texas

Honorable Judges and Commissioners:

The unaudited and unadjusted Monthly Financial Report of Anderson County, Texas is submitted herewith for the period from February 1, 2023 – February 28, 2022. This report was prepared by the County Auditor's Office in compliance with Chapter 114 of the Local Government Code (Vernon's Texas Codes Annotated).

The Monthly Financial Report is presented in three sections: Budget Status, Financial Statements, and Schedules. The Schedule of Revenues shows adjusted budget, year-to-date collections, and the remainder of the funds to be collected. The Schedule of Expenditures for all departments shows the adjusted budget, the year-to-date activity, current encumbrance, and the remainder in the budget. Included in the Financial Statements are separate balance sheets for the General Fund and Road & Bridge Fund, followed by a Consolidated Balance Sheet. These statements report on all County funds. The Schedules section includes the sales tax collection by month received, debt service payments, and total outstanding debt.

This report is designed to provide a general overview of Anderson County's finances for all those with an interest in the County's finances at a specific point during the fiscal year. However, the reader should note that the report does not include those disclosures associated with, and usually made a part of, audited financial statements. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Anderson County Auditor, 703 N. Mallard, Suite 110, Palestine, Texas 75801.

These reports are being presented in order to meet statutory requirements. In accordance with Local Government Code §114.025(a)(5) and Internal Audit reports are presented separately.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Megan Lambright', is written in a cursive style.

Megan Lambright
Anderson County Auditor

Revenues by Fund

Budget and Year-to-Date for the Period Ending

February 28, 2023

		Current Budget	Year to Date Actual	% of Budget	Budget Balance
<i>General Fund - 100</i>					
100-4110	TAXES CURRENT	15,404,277	9,623,243	62%	5,781,034
100-4112	TAXES DELINQUENT	275,000	38,554	14%	236,446
100-4115	PENALTY & INTEREST	275,000	28,933	11%	246,067
100-4160	AUTO CTYCOMGEN & CNTYCOMR&B	105,000	10,414	10%	94,586
100-4161	AUTO LICENSE FEE	55,000	4,905	9%	50,095
100-4162	BOAT REGISTRATION	400	31	8%	369
100-4163	BEER LICENSE & LIQUOR PERMIT	7,000	120	2%	6,880
100-4165	MISC RECEIPTS-TAX OFFICE	35,000	3,894	11%	31,106
100-4166	STATE FEE-GROSS & AXLE WEIGH	90,000	-	0%	90,000
100-4167	VEHICLE TERP AND SALES TAX	360,000	-	0%	360,000
100-4170	AUTO REG R&B - 100%	805,000	339,270	42%	465,730
100-4400	COUNTY JUDGE	800	70	9%	730
100-4401	SHERIFF	130,000	20,026	15%	109,974
100-4402	MISDEMEANOR DA	2,500	-	0%	2,500
100-4403	COUNTY CLERK	390,000	29,106	7%	360,894
100-4405	DISTRICT CLERK	205,000	11,849	6%	193,151
100-4407	JP PREC 1	50,000	4,972	10%	45,028
100-4408	JP PREC 2	50,000	2,576	5%	47,424
100-4409	JP PREC 3	75,000	9,047	12%	65,953
100-4410	JP PREC 4	55,000	3,998	7%	51,002
100-4411	CONSTABLE PREC 1	8,000	2,079	26%	5,921
100-4412	CONSTABLE PREC 2	8,000	800	10%	7,200
100-4413	CONSTABLE PREC 3	6,000	500	8%	5,500
100-4414	CONSTABLE PREC 4	6,000	1,215	20%	4,785
100-4416	BOND SUPERVISION	75,000	6,977	9%	68,023
100-4417	\$2 TRANSACTION FEE	1,000	216	22%	784
100-4419	VITAL STATISTICS FEE	3,500	297	8%	3,203
100-4500	LATERAL ROAD RECEIPTS	53,000	-	0%	53,000
100-4501	COURT APPT ATTORNEYS	60,000	2,902	5%	57,098
100-4502	BAIL BONDSMEN LICENSE FEES	1,000	-	0%	1,000
100-4505	PUBLIC PROBATE ADMIN. FEE	-	140	0%	(140)
100-4507	JURY FEES	20,000	4,336	22%	15,664
100-4508	STATE SERVICE FEES	60,000	9,880	16%	50,120
100-4601	STATE SALES TAX	3,600,000	-	0%	3,600,000
100-4602	MIXED BEVERAGE TAX	45,000	-	0%	45,000
100-4603	REFUND CC&L	84,000	42,000	50%	42,000
100-4604	EMERGENCY MGMT GRANT	30,000	-	0%	30,000
100-4605	COUNTY JUDGE SALARY SUPPLEME	25,200	5,050	20%	20,150
100-4606	AMERICAN TOBACCO CO SETTLEME	12,000	-	0%	12,000
100-4612	TDCJ RIDER 78	10,000	-	0%	10,000
100-4615	INDIGENT DEFENSE GRANT	45,000	-	0%	45,000
100-4701	CITY OF PALESTINE INMATE FUN	56,575	9,429	17%	47,146
100-4703	CASH BOND FORFEITURE RECEIPT	7,500	-	0%	7,500
100-4704	SEPTIC TANK RECEIPTS	35,000	6,010	17%	28,990
100-4706	REIMB SALARY EXPENSES	63,000	-	0%	63,000
100-4712	ILA FRANKSTON DISPATCHING	12,000	2,000	17%	10,000
100-4713	COLL FEE FROM PAL ISD	16,000	3,912	24%	12,088
100-4714	COLL FEE FROM SLOCUM ISD	4,000	808	20%	3,192
100-4715	COLL FEE FROM NECHES ISD	3,000	824	27%	2,176
100-4716	COLL FEE FROM CITY PALESTINE	11,000	2,778	25%	8,222

Revenues by Fund

Budget and Year-to-Date for the Period Ending
February 28, 2023

		Current Budget	Year to Date Actual	% of Budget	Budget Balance
<i>General Fund - 100 (cont.)</i>					
100-4719	COLL FEE FROM WISD	5,900	1,502	25%	4,398
100-4720	OTHER REVENUE	30,000	819	3%	29,181
100-4721	SALE OF EQUIPMENT/PROPERTY	136,018	-	0%	136,018
100-4722	JUDGE'S EDUCATIONAL FUND	950	-	0%	950
100-4725	ESTRAY FEES	10,000	458	5%	9,542
100-4726	COLL FEE FROM ELKHART ISD	5,400	1,367	25%	4,033
100-4728	COLL FEE FROM CITY OF ELKHAR	1,200	100	8%	1,100
100-4730	INMATE PHONE SYSTEM REFUNDS	100,000	-	0%	100,000
100-4732	DOGWOOD PARK FEES	1,500	50	3%	1,450
100-4733	COLL FEE FROM FRANKSTON ISD	4,000	1,030	26%	2,970
100-4734	COLL FEE FROM TVCC	9,000	4,709	52%	4,291
100-4735	VENDING / EMPLOYEE RECOG	1,000	86	9%	914
100-4736	COLL FEE FROM CAYUGA ISD	4,000	1,481	37%	2,519
100-4737	COLL FEE FRM CITY OF FRANKST	500	-	0%	500
100-4743	SALE OF SCRAP	-	3,926	0%	(3,926)
100-4745	INSURANCE PROCEEDS	88,036	-	0%	88,036
100-4750	INTEREST	80,000	42,854	54%	37,146
Total Fund 100		\$ 23,208,256	\$ 10,291,545	44%	\$ 12,916,711
<i>Farm to Market & Lateral Road - 210</i>					
210-4110	TAXES CURRENT	683,090	430,925	63%	252,165
210-4112	TAXES DELINQUENT	14,000	1,802	13%	12,198
210-4115	PENALTY & INTEREST	12,000	1,354	11%	10,646
210-4750	INTEREST	8,000	594	7%	7,406
Total Fund 210		\$ 717,090	\$ 434,675	61%	\$ 282,415
<i>Hotel Occupancy Tax - 215</i>					
215-4172	HOTEL OCCUPANCY TAX	-	10,605	0%	(10,605)
Total Fund 215		\$ -	\$ 10,605	0%	\$ (10,605)
<i>Court Facility Fee - 217</i>					
217-4403	COUNTY CLERK	-	560	0%	(560)
217-4405	DISTRICT CLERK	-	1,236	0%	(1,236)
Total Fund 217		\$ -	\$ 1,796	0%	\$ (1,796)
<i>Local Assist Consistency - 219</i>					
219-4800	GRANT REVENUE	100,000	-	0%	100,000
219-4901	TRANSFER FROM OTHER FUNDS	12,169	-	0%	12,169
Total Fund 219		\$ 112,169	\$ -	0%	\$ 112,169
<i>Language Access - 222</i>					
222-4403	COUNTY CLERK	500	84	17%	416
222-4405	DISTRICT CLERK	500	185	37%	315
222-4407	JP 1	400	-	0%	400
222-4408	JP 2	400	-	0%	400
222-4409	JP 3	300	-	0%	300
222-4410	JP 4	300	-	0%	300
Total Fund 222		\$ 2,400	\$ 269	11%	\$ 2,131

Revenues by Fund
 Budget and Year-to-Date for the Period Ending
 February 28, 2023

		Current Budget	Year to Date Actual	% of Budget	Budget Balance
<i>Family Protection - 240</i>					
240-4405	DISTRICT CLERK	100	-	0%	100
Total Fund 240		\$ 100	\$ -	0%	\$ 100
<i>Law Library - 241</i>					
241-4505	COUNTY CLERK	8,000	980	12%	7,020
241-4506	DISTRICT CLERK	13,000	2,239	17%	10,761
Total Fund 241		\$ 21,000	\$ 3,219	15%	\$ 17,781
<i>Child Abuse Prevention - 242</i>					
242-4405	FEES - DC	1,000	15	1%	985
Total Fund 242		\$ 1,000	\$ 15	1%	\$ 985
<i>JCT Fee - 243</i>					
243-4510	JCT FEES	6,000	58	1%	5,942
243-4511	TRUANCY COURT FEE	100	-	0%	100
Total Fund 243		\$ 6,100	\$ 58	1%	\$ 6,042
<i>Child Welfare Board - 245</i>					
245-4725	DONATIONS	-	6	0%	(6)
Total Fund 245		\$ -	\$ 6	0%	\$ (6)
<i>District Attorney Apportionment - 247</i>					
247-4608	APPORTIONMENT REVENUE	-	7,500	0%	(7,500)
Total Fund 247		\$ -	\$ 7,500	0%	\$ (7,500)
<i>CC Records Archive - 248</i>					
248-4404	CO CLERK RECORDS ARCHIVE	80,000	5,780	7%	74,220
Total Fund 248		\$ 80,000	\$ 5,780	7%	\$ 74,220
<i>DC Records Management and Preservation - 249</i>					
249-4405	DISTRICT CLERK	5,000	9	0%	4,991
Total Fund 249		\$ 5,000	\$ 9	0%	\$ 4,991
<i>CC Records Management and Preservation - 250</i>					
250-4403	COUNTY CLERK	85,000	5,820	7%	79,180
Total Fund 250		\$ 85,000	\$ 5,820	7%	\$ 79,180
<i>Court Reporter Services - 251</i>					
251-4403	COUNTY CLERK	4,000	700	18%	3,300
251-4405	DISTRICT CLERK	8,000	1,579	20%	6,421
Total Fund 251		\$ 12,000	\$ 2,279	19%	\$ 9,721
<i>County Records Management and Preservation - 254</i>					
254-4403	COUNTY CLERK	2,000	670	34%	1,330
254-4405	DISTRICT CLERK	8,000	2,039	25%	5,961
Total Fund 254		\$ 10,000	\$ 2,709	27%	\$ 7,291
<i>Security Service Fee - 255</i>					
255-4403	COUNTY CLERK	11,000	1,142	10%	9,858
255-4405	DISTRICT CLERK	5,000	1,259	25%	3,741

Revenues by Fund
 Budget and Year-to-Date for the Period Ending
 February 28, 2023

		Current Budget	Year to Date Actual	% of Budget	Budget Balance
<i>Security Service Fee - 255 (cont.)</i>					
255-4407	JP 1	1,500	16	1%	1,484
255-4408	JP 2	1,500	-	0%	1,500
255-4409	JP 3	1,500	24	2%	1,476
255-4410	JP 4	1,500	9	1%	1,491
255-4901	TRANSFERS FROM OTHER FUNDS	30,000	-	0%	30,000
Total Fund 255		\$ 52,000	\$ 2,451	5%	\$ 49,550
<i>Justice Court Building Security - 256</i>					
256-4743	JUSTICE CRT BLDG SEC REVENUE	600	14	2%	586
Total Fund 256		\$ 600	\$ 14	2%	\$ 586
<i>Pre-Trial Diversion - 259</i>					
259-4720	OTHER REVENUE	20,000	-	0%	20,000
Total Fund 259		\$ 20,000	\$ -	0%	\$ 20,000
<i>County & District Court Technology - 262</i>					
262-4403	COUNTY CLERK	500	-	0%	500
262-4405	DISTRICT CLERK	1,000	6	1%	995
Total Fund 262		\$ 1,500	\$ 6	0%	\$ 1,495
<i>Court Records Preservation - 264</i>					
264-4403	COUNTY CLERK	500	-	0%	500
264-4404	DISTRICT CLERK	1,000	20	2%	980
Total Fund 264		\$ 1,500	\$ 20	1%	\$ 1,480
<i>District Clerk Technology - 265</i>					
265-4405	DISTRICT CLERK TECHNOLOGY FE	2,000	20	1%	1,980
Total Fund 265		\$ 2,000	\$ 20	1%	\$ 1,980
<i>Child Safety Fee - 268</i>					
268-4510	CHILD SAFETY FEE REVENUE	37,000	3,982	11%	33,018
Total Fund 268		\$ 37,000	\$ 3,982	11%	\$ 33,018
<i>Jail Commissary - 273</i>					
273-4512	COMMISSARY SALES	-	9,872	0%	(9,872)
273-4750	INTEREST	-	12	0%	(12)
Total Fund 273		\$ -	\$ 9,884	0%	\$ (9,884)
<i>Guardianship - 281</i>					
281-4505	GUARDIANSHIP FEE	4,500	280	6%	4,220
Total Fund 281		\$ 4,500	\$ 280	6%	\$ 4,220
<i>Medical Reserve Grant - 286</i>					
286-4800	GRANT REVENUE	-	17,500	0%	(17,500)
Total Fund 286		\$ -	\$ 17,500	0%	\$ (17,500)
<i>LEOSE - 295</i>					
295-4720	OTHER REVENUE	-	607	0%	(607)
Total Fund 295		\$ -	\$ 607	0%	\$ (607)

Revenues by Fund

Budget and Year-to-Date for the Period Ending
February 28, 2023

		Current Budget	Year to Date Actual	% of Budget	Budget Balance
<i>DA Drug Forfeiture - 300</i>					
300-4750	INTEREST	-	126	0%	(126)
300-4790	FORFEITURES	10,000	-	0%	10,000
Total Fund 300		\$ 10,000	\$ 126	1%	\$ 9,874
<i>Sheriff Forfeiture - Local - 301</i>					
301-4750	INTEREST	-	23	0%	(23)
301-4790	FORFEITURES	6,000	-	0%	6,000
Total Fund 301		\$ 6,000	\$ 23	0%	\$ 5,977
<i>Permanent Improvement - 400</i>					
400-4750	INTEREST	5,500	7,229	131%	(1,729)
Total Fund 400		\$ 5,500	\$ 7,229	131%	\$ (1,729)
<i>Series 21 Civic Center - 405</i>					
405-4750	INTEREST	10,000	4,386	44%	5,614
Total Fund 405		\$ 10,000	\$ 4,386	44%	\$ 5,614
<i>Series 20 R&B Construction - 412</i>					
412-4750	INTEREST	-	99	0%	(99)
Total Fund 412		\$ -	\$ 99	0%	\$ (99)
<i>Interest & Sinking - 500</i>					
500-4110	TAXES - CURRENT	2,408,337	1,503,644	62%	904,693
500-4112	TAXES DELINQUENT	15,000	5,049	34%	9,951
500-4115	PENALTY & INTEREST	-	3,862	0%	(3,862)
500-4750	INTEREST - NOW	-	334	0%	(334)
Total Fund 500		\$ 2,423,337	\$ 1,512,891	62%	\$ 910,446
<i>Insurance 501(C) Trust - 600</i>					
600-4750	INTEREST	-	36	0%	(36)
Total Fund 600		\$ -	\$ 36	0%	\$ (36)
Grand Total		\$ 26,834,052	\$ 12,325,841	46%	\$ 14,508,211

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
February 28, 2023

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>General Fund - 100</i>								
	100 Auditor							
	<i>Personnel Services</i>							
	Appointed Official	94,400	-	94,400	14,523	-	15%	79,877
	Salary	301,111	-	301,111	36,877	-	12%	264,234
	Benefits	151,088	-	151,088	19,352	-	13%	131,736
	<i>Operations</i>							
	Oper. Exp. - Non Cap	14,251	-	14,251	2,517	2,931	18%	8,803
	Total Expense	\$ 560,850	\$ -	\$ 560,850	\$ 73,269	\$ 2,931	13%	\$ 484,650
	101 County Judge							
	<i>Personnel Services</i>							
	Elected Official	86,710	-	86,710	13,340	-	15%	73,370
	Salary	60,341	-	60,341	8,315	-	14%	52,026
	Benefits	48,568	-	48,568	6,741	-	14%	41,827
	<i>Operations</i>							
	Oper. Exp. - Non Cap	12,500	-	12,500	3,695	564	30%	8,241
	Total Expense	\$ 208,120	\$ -	\$ 208,120	\$ 32,092	\$ 564	15%	\$ 175,464
	102 Treasurer							
	<i>Personnel Services</i>							
	Elected Official	61,510	-	61,510	9,463	-	15%	52,047
	Salary	50,223	-	50,223	6,865	-	14%	43,358
	Benefits	42,597	-	42,597	6,843	-	16%	35,755
	<i>Operations</i>							
	Oper. Exp. - Non Cap	8,001	-	8,001	-	-	0%	8,001
	Total Expense	\$ 162,332	\$ -	\$ 162,332	\$ 23,171	\$ -	14%	\$ 139,160
	103 Tax Assessor - Collector							
	<i>Personnel Services</i>							
	Elected Official	61,510	-	61,510	10,827	-	18%	59,443
	Salary	506,253	-	506,253	68,018	-	13%	429,475
	Benefits	248,532	-	248,532	37,967	-	15%	210,565
	<i>Operations</i>							
	Oper. Exp. - Non Cap	40,000	-	40,000	1,341	1,138	3%	37,520
	Total Expense	\$ 856,295	\$ -	\$ 856,295	\$ 118,153	\$ 1,138	14%	\$ 737,004
	104 County Clerk							
	<i>Personnel Services</i>							
	Elected Official	61,510	-	61,510	9,888	-	16%	54,281
	Salary	312,706	-	312,706	41,931	-	13%	268,115
	Benefits	166,573	-	166,573	24,982	-	15%	141,592
	<i>Operations</i>							
	Oper. Exp. - Non Cap	30,000	-	30,000	1,870	651	6%	27,480
	Total Expense	\$ 570,788	\$ -	\$ 570,788	\$ 78,671	\$ 651	14%	\$ 491,467
	105 Commissioners							
	<i>Personnel Services</i>							
	Elected Official	246,039	-	246,039	51,615	-	21%	199,464
	Salary	49,020	-	49,020	6,359	-	13%	37,622
	Benefits	105,435	-	105,435	19,915	-	19%	85,520
	<i>Operations</i>							
	Oper. Exp. - Non Cap	3,202	-	3,202	-	-	0%	3,202
	Total Expense	\$ 403,697	\$ -	\$ 403,697	\$ 77,890	\$ -	19%	\$ 325,807
	106 District Clerk							
	<i>Personnel Services</i>							
	Elected Official	61,510	-	61,510	9,750	-	16%	53,520
	Salary	295,068	-	295,068	38,829	-	13%	254,479
	Benefits	153,016	-	153,016	23,185	-	15%	129,832
	<i>Operations</i>							
	Oper. Exp. - Non Cap	22,500	-	22,500	6,232	1,005	28%	15,263
	Total Expense	\$ 532,094	\$ -	\$ 532,094	\$ 77,996	\$ 1,005	15%	\$ 453,093
	109 Courthouse/Annex							
	<i>Personnel Services</i>							
	Salary	163,322	2,228	165,550	19,120	-	12%	146,430
	Benefits	73,573	471	74,044	8,875	-	12%	65,170
	<i>Operations</i>							
	Oper. Exp. - Non Cap	590,100	-	590,100	91,584	7,594	16%	490,923
	Total Expense	\$ 826,995	\$ 2,699	\$ 829,694	\$ 119,579	\$ 7,594	14%	\$ 702,523
	110 Elections							
	<i>Personnel Services</i>							
	Salary	117,321	-	117,321	12,161	-	10%	105,160
	Benefits	45,251	-	45,251	5,739	-	13%	39,511
	<i>Operations</i>							
	Oper. Exp. - Non Cap	58,850	-	58,850	(22)	86	0%	58,786
	Total Expense	\$ 221,422	\$ -	\$ 221,422	\$ 17,878	\$ 86	8%	\$ 203,457

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
February 28, 2023

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>General Fund - 100 (cont..)</i>								
	111 Capital Outlay							
	<i>Operations</i>							
	Oper. Exp. - Capital	500,001	105,514	605,515	116,027	17,894	19%	471,594
	Total Expense	\$ 500,001	\$ 105,514	\$ 605,515	\$ 116,027	\$ 17,894	19%	\$ 471,594
	112 Miscellaneous							
	<i>Personnel Services</i>							
	Salary	5,638	-	5,638	867	-	15%	4,771
	Benefits	192,669	-	192,669	40,778	-	21%	151,890
	<i>Operations</i>							
	Oper. Exp. - Non Cap	1,737,692	9,259	1,746,951	467,564	-	27%	1,279,387
	Total Expense	\$ 1,935,998	\$ 9,259	\$ 1,945,257	\$ 509,209	\$ -	26%	\$ 1,436,048
	115 Information Technology							
	<i>Personnel Services</i>							
	Salary	127,976	-	127,976	17,529	-	14%	110,446
	Benefits	48,586	-	48,586	6,774	-	14%	41,813
	<i>Operations</i>							
	Oper. Exp. - Non Cap	657,001	-	657,001	160,439	119,640	24%	376,922
	Total Expense	\$ 833,562	\$ -	\$ 833,562	\$ 184,742	\$ 119,640	22%	\$ 529,182
	116 Collections							
	<i>Personnel Services</i>							
	Salary	44,760	-	44,760	6,118	-	14%	38,642
	Benefits	19,194	-	19,194	2,923	-	15%	16,272
	<i>Operations</i>							
	Oper. Exp. - Non Cap	9,151	-	9,151	5,650	-	62%	3,501
	Total Expense	\$ 73,105	\$ -	\$ 73,105	\$ 14,690	\$ -	20%	\$ 58,415
	200 County Court							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	82,202	-	82,202	5,792	-	7%	76,410
	Total Expense	\$ 82,202	\$ -	\$ 82,202	\$ 5,792	\$ -	7%	\$ 76,410
	201 County Court at Law							
	<i>Personnel Services</i>							
	Elected Official	183,140	-	183,140	28,385	-	15%	156,015
	Salary	117,881	-	117,881	16,131	-	14%	100,491
	Benefits	91,529	-	91,529	15,086	-	16%	76,443
	<i>Operations</i>							
	Oper. Exp. - Non Cap	153,002	-	153,002	24,290	-	16%	128,712
	Total Expense	\$ 545,553	\$ -	\$ 545,553	\$ 83,892	\$ -	15%	\$ 461,660
	202 District Court							
	<i>Personnel Services</i>							
	Salary	368,160	-	368,160	45,179	-	12%	322,981
	Benefits	135,438	-	135,438	16,657	-	12%	118,782
	<i>Operations</i>							
	Oper. Exp. - Non Cap	309,300	-	309,300	18,663	860	6%	289,777
	Total Expense	\$ 812,898	\$ -	\$ 812,898	\$ 80,500	\$ 860	10%	\$ 731,539
	204 District Attorney							
	<i>Personnel Services</i>							
	Salary	741,038	-	741,038	91,648	-	12%	649,390
	Benefits	269,299	-	269,299	33,833	-	13%	235,466
	<i>Operations</i>							
	Oper. Exp. - Non Cap	117,000	-	117,000	14,716	1,417	13%	100,867
	Total Expense	\$ 1,127,337	\$ -	\$ 1,127,337	\$ 140,197	\$ 1,417	12%	\$ 985,724
	205 JP PCT 1							
	<i>Personnel Services</i>							
	Elected Official	61,510	-	61,510	10,673	-	17%	58,597
	Salary	55,398	-	55,398	6,097	-	11%	41,540
	Benefits	42,977	-	42,977	6,745	-	16%	36,233
	<i>Operations</i>							
	Oper. Exp. - Non Cap	3,727	-	3,727	234	-	6%	3,493
	Total Expense	\$ 163,611	\$ -	\$ 163,611	\$ 23,750	\$ -	15%	\$ 139,862
	206 JP PCT 2							
	<i>Personnel Services</i>							
	Elected Official	61,510	-	61,510	10,673	-	17%	58,597
	Salary	54,651	-	54,651	6,063	-	11%	40,829
	Benefits	42,825	-	42,825	6,750	-	16%	36,076
	<i>Operations</i>							
	Oper. Exp. - Non Cap	5,802	-	5,802	1,026	27	18%	4,749
	Total Expense	\$ 164,788	\$ -	\$ 164,788	\$ 24,511	\$ 27	15%	\$ 140,250
	207 JP PCT 3							
	<i>Personnel Services</i>							
	Elected Official	61,510	-	61,510	10,673	-	17%	58,597
	Salary	63,281	-	63,281	7,583	-	12%	47,938

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
February 28, 2023

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>General Fund - 100 (cont.)</i>								
	207 JP PCT 3 (cont.)							
	Benefits	44,582	-	44,582	7,267	-	16%	37,316
	<i>Operations</i>							
	Oper. Exp. - Non Cap	4,727	-	4,727	151	449	3%	4,127
	Total Expense	\$ 174,099	\$ -	\$ 174,099	\$ 25,673	\$ 449	15%	\$ 147,978
	208 JP PCT 4							
	<i>Personnel Services</i>							
	Elected Official	61,510	-	61,510	10,673	-	17%	58,597
	Salary	48,666	-	48,666	5,449	-	11%	35,457
	Benefits	41,607	-	41,607	6,689	-	16%	34,918
	<i>Operations</i>							
	Oper. Exp. - Non Cap	4,976	-	4,976	126	45	3%	4,805
	Total Expense	\$ 156,759	\$ -	\$ 156,759	\$ 22,937	\$ 45	15%	\$ 133,777
	211 3rd District Court							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	72,203	-	72,203	14,850	-	21%	57,353
	Total Expense	\$ 72,203	\$ -	\$ 72,203	\$ 14,850	\$ -	21%	\$ 57,353
	212 87th District Court							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	72,203	-	72,203	8,568	-	12%	63,635
	Total Expense	\$ 72,203	\$ -	\$ 72,203	\$ 8,568	\$ -	12%	\$ 63,635
	213 349th District Court							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	72,203	-	72,203	18,324	-	25%	53,879
	Total Expense	\$ 72,203	\$ -	\$ 72,203	\$ 18,324	\$ -	25%	\$ 53,879
	214 369th District Court							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	72,203	-	72,203	19,500	-	27%	52,703
	Total Expense	\$ 72,203	\$ -	\$ 72,203	\$ 19,500	\$ -	27%	\$ 52,703
	300 Emergency Management							
	<i>Personnel Services</i>							
	Salary	81,048	-	81,048	10,748	-	13%	70,300
	Benefits	36,662	-	36,662	5,388	-	15%	31,275
	<i>Operations</i>							
	Oper. Exp. - Non Cap	13,400	-	13,400	814	1,175	6%	11,411
	Total Expense	\$ 131,111	\$ -	\$ 131,111	\$ 16,950	\$ 1,175	13%	\$ 112,986
	301 Constable PCT 1							
	<i>Personnel Services</i>							
	Elected Official	62,552	-	62,552	9,639	-	15%	52,912
	Benefits	22,815	-	22,815	3,854	-	17%	18,961
	<i>Operations</i>							
	Oper. Exp. - Non Cap	9,951	-	9,951	177	-	2%	9,774
	Total Expense	\$ 95,317	\$ -	\$ 95,317	\$ 13,670	\$ -	14%	\$ 81,648
	302 Constable PCT 2							
	<i>Personnel Services</i>							
	Elected Official	64,627	-	64,627	9,959	-	15%	54,668
	Benefits	23,238	-	23,238	3,965	-	17%	19,273
	<i>Operations</i>							
	Oper. Exp. - Non Cap	11,250	-	11,250	615	-	5%	10,635
	Total Expense	\$ 99,114	\$ -	\$ 99,114	\$ 14,538	\$ -	15%	\$ 84,577
	303 Constable PCT 3							
	<i>Personnel Services</i>							
	Elected Official	64,927	-	64,927	10,005	-	15%	54,922
	Benefits	23,298	-	23,298	3,945	-	17%	19,354
	<i>Operations</i>							
	Oper. Exp. - Non Cap	7,600	-	7,600	975	141	13%	6,485
	Total Expense	\$ 95,825	\$ -	\$ 95,825	\$ 14,925	\$ 141	16%	\$ 80,760
	304 Constable PCT 4							
	<i>Personnel Services</i>							
	Elected Official	62,677	-	62,677	9,659	-	15%	53,018
	Benefits	22,841	-	22,841	3,836	-	17%	19,005
	<i>Operations</i>							
	Oper. Exp. - Non Cap	8,750	-	8,750	565	-	6%	8,185
	Total Expense	\$ 94,267	\$ -	\$ 94,267	\$ 14,060	\$ -	15%	\$ 80,208
	305 Sheriff							
	<i>Personnel Services</i>							
	Elected Official	71,430	-	71,430	10,989	-	15%	60,441
	Salary	2,132,673	-	2,132,673	245,124	-	11%	1,887,549
	Benefits	921,954	-	921,954	132,685	-	14%	789,268
	<i>Operations</i>							
	Oper. Exp. - Non Cap	386,000	-	386,000	37,309	3,466	10%	345,224

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
February 28, 2023

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>General Fund - 100 (cont.)</i>								
	305 Sheriff (cont.)							
	Total Expense	\$ 3,512,057	\$ -	\$ 3,512,057	\$ 426,107	\$ 3,466	12%	\$ 3,082,483
	306 County Jail							
	<i>Personnel Services</i>							
	Salary	1,545,027	(32,000)	1,513,027	155,786	-	10%	1,357,241
	Benefits	673,948	32,000	705,948	126,573	-	18%	579,376
	<i>Operations</i>							
	Oper. Exp. - Non Cap	1,411,000	-	1,411,000	343,196	3,373	24%	1,064,431
	Total Expense	\$ 3,629,975	\$ -	\$ 3,629,975	\$ 625,555	\$ 3,373	17%	\$ 3,001,048
	307 Bailiff							
	<i>Personnel Services</i>							
	Benefits	-	-	-	2,009	-	0%	(2,009)
	Total Expense	\$ -	\$ -	\$ -	\$ 2,009	\$ -	0%	\$ (2,009)
	309 State Highway Patrol							
	<i>Personnel Services</i>							
	Salary	37,887	-	37,887	5,129	-	14%	32,758
	Benefits	17,795	-	17,795	2,646	-	15%	15,149
	<i>Operations</i>							
	Oper. Exp. - Non Cap	2,500	-	2,500	115	-	5%	2,385
	Total Expense	\$ 58,182	\$ -	\$ 58,182	\$ 7,890	\$ -	14%	\$ 50,293
	312 Personal Bond Office							
	<i>Personnel Services</i>							
	Salary	44,077	-	44,077	5,892	-	13%	38,185
	Benefits	19,055	-	19,055	2,686	-	14%	16,370
	<i>Operations</i>							
	Oper. Exp. - Non Cap	7,351	-	7,351	658	-	9%	6,693
	Total Expense	\$ 70,483	\$ -	\$ 70,483	\$ 9,236	\$ -	13%	\$ 61,247
	400 Extension Service							
	<i>Personnel Services</i>							
	Salary	99,399	-	99,399	13,390	-	13%	86,009
	Benefits	22,871	-	22,871	3,424	-	15%	19,446
	<i>Operations</i>							
	Oper. Exp. - Non Cap	36,750	-	36,750	5,624	747	15%	30,379
	Total Expense	\$ 159,020	\$ -	\$ 159,020	\$ 22,438	\$ 747	14%	\$ 135,835
	401 Dogwood Park							
	<i>Personnel Services</i>							
	Salary	101,928	-	101,928	13,993	-	14%	87,935
	Benefits	46,329	-	46,329	7,096	-	15%	39,233
	<i>Operations</i>							
	Oper. Exp. - Non Cap	9,001	-	9,001	591	-	7%	8,410
	Total Expense	\$ 157,258	\$ -	\$ 157,258	\$ 21,679	\$ -	14%	\$ 135,578
	403 Indigent Healthcare							
	<i>Personnel Services</i>							
	Salary	24,180	-	24,180	3,313	-	14%	20,868
	Benefits	9,964	-	9,964	1,579	-	16%	8,386
	<i>Operations</i>							
	Oper. Exp. - Non Cap	46,408	-	46,408	3,177	-	7%	43,231
	Total Expense	\$ 80,552	\$ -	\$ 80,552	\$ 8,068	\$ -	10%	\$ 72,485
	404 County Services							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	416,301	210	416,511	140,800	-	34%	275,711
	Total Expense	\$ 416,301	\$ 210	\$ 416,511	\$ 140,800	\$ -	34%	\$ 275,711
	405 Veteran's Service Office							
	<i>Personnel Services</i>							
	Salary	50,000	-	50,000	4,844	-	10%	45,156
	Benefits	10,180	-	10,180	1,113	-	11%	9,067
	<i>Operations</i>							
	Oper. Exp. - Non Cap	11,700	-	11,700	-	-	0%	11,700
	Total Expense	\$ 71,880	\$ -	\$ 71,880	\$ 5,957	\$ -	8%	\$ 65,923
	406 Expo Center							
	<i>Personnel Services</i>							
	Salary	16,676	-	16,676	-	-	0%	16,676
	Benefits	8,437	-	8,437	-	-	0%	8,436
	<i>Operations</i>							
	Oper. Exp. - Non Cap	3	-	3	-	-	0%	3
	Total Expense	\$ 25,116	\$ -	\$ 25,116	\$ -	\$ -	0%	\$ 25,115
	611 R&B PCT 1							
	<i>Personnel Services</i>							
	Salary	520,166	4,688	524,854	69,552	-	13%	455,303
	Benefits	205,240	(308)	204,932	30,646	-	15%	174,287

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
February 28, 2023

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>General Fund - 100 (cont..)</i>								
<u>611 R&B PCT 1 (cont.)</u>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	465,957	117,551	583,508	139,020	1,731	24%	442,755
	Oper. Exp. - Capital	78,049	(5,487)	72,562	-	-	0%	72,562
	Total Expense	\$ 1,269,412	\$ 116,444	\$ 1,385,856	\$ 239,218	\$ 1,731	17%	\$ 1,144,906
<u>612 R&B PCT 2</u>								
<i>Personnel Services</i>								
	Salary	444,221	-	444,221	53,598	-	12%	390,624
	Benefits	179,699	-	179,699	19,036	-	11%	160,662
<i>Operations</i>								
	Oper. Exp. - Non Cap	279,381	-	279,381	79,333	468	28%	199,580
	Oper. Exp. - Capital	60,000	(33,587)	26,413	-	-	0%	26,413
	Total Expense	\$ 963,301	\$ (33,587)	\$ 929,714	\$ 151,967	\$ 468	16%	\$ 777,279
<u>613 R&B PCT 3</u>								
<i>Personnel Services</i>								
	Salary	606,699	-	606,699	72,864	-	12%	533,835
	Benefits	243,018	-	246,018	33,132	-	13%	212,887
<i>Operations</i>								
	Oper. Exp. - Non Cap	450,381	6,501	456,882	188,498	575	41%	267,809
	Oper. Exp. - Capital	50,000	-	50,000	-	-	0%	50,000
	Total Expense	\$ 1,350,099	\$ 6,501	\$ 1,359,600	\$ 294,494	\$ 575	22%	\$ 1,064,530
<u>614 R&B PCT 4</u>								
<i>Personnel Services</i>								
	Salary	532,458	-	532,458	59,938	-	11%	472,520
	Benefits	207,742	-	212,742	24,499	-	12%	188,244
<i>Operations</i>								
	Oper. Exp. - Non Cap	374,577	9,014	383,591	111,174	1,500	29%	270,917
	Oper. Exp. - Capital	52,000	-	52,000	-	-	0%	52,000
	Total Expense	\$ 1,166,778	\$ 9,014	\$ 1,180,792	\$ 195,611	\$ 1,500	17%	\$ 983,681
<u>615 Shop</u>								
<i>Personnel Services</i>								
	Salary	98,235	-	98,235	13,386	-	14%	84,850
	Benefits	40,162	500	40,662	6,118	-	15%	34,544
<i>Operations</i>								
	Oper. Exp. - Non Cap	17,364	(500)	16,864	2,209	503	13%	14,152
	Total Expense	\$ 155,760	\$ -	\$ 155,760	\$ 21,713	\$ 503	14%	\$ 133,545
<i>Farm to Market and Lateral Rd - 210</i>								
<u>611 R&B PCT 1</u>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	244,934	-	244,934	-	-	0%	244,934
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 244,935	\$ -	\$ 244,935	\$ -	\$ -	0%	\$ 244,935
<u>612 R&B PCT 2</u>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	144,817	-	144,817	-	-	0%	144,817
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 144,818	\$ -	\$ 144,818	\$ -	\$ -	0%	\$ 144,818
<u>613 R&B PCT 3</u>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	250,368	-	250,368	-	-	0%	250,368
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 250,369	\$ -	\$ 250,369	\$ -	\$ -	0%	\$ 250,369
<u>614 R&B PCT 4</u>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	172,477	-	172,477	-	-	0%	172,477
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 172,478	\$ -	\$ 172,478	\$ -	\$ -	0%	\$ 172,478
<i>ARPA - 212</i>								
<u>300 ARPA</u>								
<i>Personnel Services</i>								
	Salary	315,000	-	315,000	292,900	-	93%	22,100
	Benefits	72,196	-	72,196	86,743	-	120%	(14,547)
<i>Operations</i>								
	Oper. Exp. - Non Cap	8,349,842	-	8,349,842	61,235	75,600	1%	8,213,007
	Oper. Exp. - Capital	245,594	-	245,594	-	-	0%	245,594
	Total Expense	\$ 8,982,632	\$ -	\$ 8,982,632	\$ 440,878	\$ 75,600	5%	\$ 8,466,154
<i>Local Assist Consistency - 219</i>								
<u>112 Local Assist Consistency</u>								
<i>Operations</i>								
	Oper. Exp. - Capital	112,169	-	112,169	-	-	0%	112,169
	Total Expense	\$ 112,169	\$ -	\$ 112,169	\$ -	\$ -	0%	\$ 112,169

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
February 28, 2023

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>Veteran's Service Office - 221</i>								
	405 Veteran's Service							
	Operations							
	Oper. Exp. - Non Cap	852	-	852	-	-	0%	852
	Total Expense	\$ 852	\$ -	\$ 852	\$ -	\$ -	0%	\$ 852
<i>Language Access Fund - 222</i>								
	112 Language Access							
	Operations							
	Oper. Exp. - Non Cap	4,400	-	4,400	-	-	0%	4,400
	Total Expense	\$ 4,400	\$ -	\$ 4,400	\$ -	\$ -	0%	\$ 4,400
<i>Family Protection - 240</i>								
	112 Family Protection							
	Operations							
	Oper. Exp. - Non Cap	7,396	-	7,396	-	-	0%	7,396
	Total Expense	\$ 7,396	\$ -	\$ 7,396	\$ -	\$ -	0%	\$ 7,396
<i>Law Library - 241</i>								
	210 Law Library							
	Operations							
	Oper. Exp. - Non Cap	60,041	-	60,041	1,984	-	3%	58,057
	Total Expense	\$ 60,041	\$ -	\$ 60,041	\$ 1,984	\$ -	3%	\$ 58,057
<i>Child Abuse Prevention - 242</i>								
	106 Child Abuse Prevention							
	Operations							
	Oper. Exp. - Non Cap	10,318	-	10,318	-	-	0%	10,318
	Total Expense	\$ 10,318	\$ -	\$ 10,318	\$ -	\$ -	0%	\$ 10,318
<i>JCT FEE - 243</i>								
	205 JP PCT 1							
	Operations							
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Oper. Exp. - Non Cap	9,341	-	9,341	88	-	1%	9,252
	Total Expense	\$ 9,342	\$ -	\$ 9,342	\$ 88	\$ -	1%	\$ 9,253
	206 JP PCT 2							
	Operations							
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Oper. Exp. - Non Cap	9,341	-	9,341	72	-	1%	9,268
	Total Expense	\$ 9,342	\$ -	\$ 9,342	\$ 72	\$ -	1%	\$ 9,269
	207 JP PCT 3							
	Operations							
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Oper. Exp. - Non Cap	9,341	-	9,341	334	-	4%	9,007
	Total Expense	\$ 9,342	\$ -	\$ 9,342	\$ 334	\$ -	4%	\$ 9,008
	208 JP PCT 4							
	Operations							
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Oper. Exp. - Non Cap	9,341	-	9,341	75	-	1%	9,266
	Total Expense	\$ 9,342	\$ -	\$ 9,342	\$ 75	\$ -	1%	\$ 9,267
<i>Child Welfare Board - 245</i>								
	112 Child Welfare							
	Operations							
	Oper. Exp. - Non Cap	46,782	-	46,782	(60)	-	0%	46,842
	Total Expense	\$ 46,782	\$ -	\$ 46,782	\$ (60)	\$ -	0%	\$ 46,842
<i>District Attorney Apportionment - 247</i>								
	204 District Attorney							
	Personnel Services							
	Salary	-	-	-	2,131	-	0%	(2,131)
	Benefits	-	-	-	839	-	0%	(839)
	Operations							
	Oper. Exp. - Non Cap	-	-	-	757	-	0%	(757)
	Total Expense	\$ -	\$ -	\$ -	\$ 3,726	\$ -	0%	\$ (3,726)
<i>County Clerk Records Archive - 248</i>								
	104 County Clerk							
	Personnel Services							
	Salary	65,750	-	65,750	5,764	-	9%	59,986
	Benefits	23,532	-	23,532	2,821	-	12%	20,711
	Operations							
	Oper. Exp. - Non Cap	12,742	-	12,742	-	-	0%	68
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 102,025	\$ -	\$ 102,025	\$ 8,585	\$ -	8%	\$ 80,766
<i>District Clerk Records MGT & Pres. - 249</i>								
	106 District Clerk							
	Operations							
	Oper. Exp. - Non Cap	8,264	-	8,264	-	-	0%	8,264

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
February 28, 2023

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>District Clerk Records MGT & Pres. - 249 (cont.)</i>								
<i>106 District Clerk (cont.)</i>								
<i>Operations</i>								
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 8,265	\$ -	\$ 8,265	\$ -	\$ -	0%	\$ 8,265
<i>County Clerk Records MGT & Pres. - 250</i>								
<i>104 County Clerk</i>								
<i>Personnel Services</i>								
	Salary	36,451	-	36,451	-	-	-	36,451
	Benefits	17,539	-	17,539	285	-	2%	17,254
<i>Operations</i>								
	Oper. Exp. - Non Cap	80,826	(3,755)	77,071	3,049	36,365	4%	37,657
	Oper. Exp. - Capital	1	3,755	3,756	-	3,755	0%	1
	Total Expense	\$ 134,817	\$ -	\$ 134,817	\$ 3,334	\$ 40,120	2%	\$ 91,363
<i>Court Reporter Services - 251</i>								
<i>112 Court Reporter</i>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	16,583	-	16,583	-	-	0%	16,583
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 16,584	\$ -	\$ 16,584	\$ -	\$ -	0%	\$ 16,584
<i>Dare Program - 252</i>								
<i>112 Dare</i>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	7,947	-	7,947	-	-	0%	7,947
	Total Expense	\$ 7,947	\$ -	\$ 7,947	\$ -	\$ -	0%	\$ 7,947
<i>County Records MGT & Pres. - 254</i>								
<i>112 County</i>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	51,173	-	51,173	-	-	0%	51,173
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 51,174	\$ -	\$ 51,174	\$ -	\$ -	0%	\$ 51,174
<i>Service Security Fee - 255</i>								
<i>307 Bailiff</i>								
<i>Personnel Services</i>								
	Salary	51,425	-	51,425	7,084	-	14%	44,341
	Benefits	23,010	-	23,010	4,787	-	21%	18,224
<i>Operations</i>								
	Oper. Exp. - Non Cap	9,558	-	9,558	-	-	0%	9,558
	Total Expense	\$ 83,993	\$ -	\$ 83,993	\$ 11,871	\$ -	14%	\$ 72,123
<i>Justice Court Bldg. Security - 256</i>								
<i>112 Justice Court Bldg. Security</i>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	27,992	-	27,992	-	-	0%	27,992
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 27,993	\$ -	\$ 27,993	\$ -	\$ -	0%	\$ 27,993
<i>Historical Commission - 257</i>								
<i>112 Historical Commission</i>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	555	-	555	-	-	0%	555
	Total Expense	\$ 555	\$ -	\$ 555	\$ -	\$ -	0%	\$ 555
<i>Co. & Dist. Court Technology - 262</i>								
<i>112 Co. & Dist. Court Techn</i>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	4,247	-	4,247	-	-	0%	4,247
<i>Operations</i>								
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 4,248	\$ -	\$ 4,248	\$ -	\$ -	0%	\$ 4,248
<i>Court Records Preservation - 264</i>								
<i>112 Court Records Pres</i>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	33,718	-	33,718	-	440	0%	33,278
	Total Expense	\$ 33,718	\$ -	\$ 33,718	\$ -	\$ 440	0%	\$ 33,278
<i>District Clerk Technology - 265</i>								
<i>112 District Clerk</i>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	60,693	-	60,693	-	-	0%	60,693
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 60,694	\$ -	\$ 60,694	\$ -	\$ -	0%	\$ 60,694
<i>Child Safety Fee - 268</i>								
<i>103 Child Safety</i>								
<i>Operations</i>								
	Oper. Exp. - Non Cap	58,827	-	58,827	-	-	0%	58,827
	Total Expense	\$ 58,827	\$ -	\$ 58,827	\$ -	\$ -	0%	\$ 58,827

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
February 28, 2023

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>Jail Commissary - 273</i>								
	306 County Jail							
	Operations							
	Oper. Exp. - Non Cap	-	-	-	26,359	-	0%	(26,359)
	Total Expense	\$ -	\$ -	\$ -	\$ 26,359	\$ -	0%	\$ (26,359)
<i>VAWA/VOCA - 274</i>								
	113 VAWA							
	Personnel Services							
	Salary	28,807	-	28,807	4,738	-	16%	24,068
	Benefits	11,756	-	11,756	1,309	-	11%	10,446
	Operations							
	Oper. Exp. - Non Cap	927	-	927	353	-	38%	574
	Total Expense	\$ 41,490	\$ -	\$ 41,490	\$ 6,400	\$ -	15%	\$ 35,088
	203 VOCA							
	Personnel Services							
	Salary	66,897	-	66,897	11,721	-	18%	55,177
	Benefits	27,169	-	27,169	4,348	-	16%	22,820
	Operations							
	Oper. Exp. - Non Cap	7,658	-	7,658	496	-	6%	7,162
	Total Expense	\$ 101,724	\$ -	\$ 101,724	\$ 16,565	\$ -	16%	\$ 85,160
<i>Indigent Defense Grant - 277</i>								
	109 Indigent Defense							
	Operations							
	Oper. Exp. - Non Cap	183,726	-	183,726	-	-	0%	183,726
	Total Expense	\$ 183,726	\$ -	\$ 183,726	\$ -	\$ -	0%	\$ 183,726
<i>Guardianship - 281</i>								
	112 Guardianship							
	Operations							
	Oper. Exp. - Non Cap	52,620	-	52,620	-	-	0%	52,620
	Total Expense	\$ 52,620	\$ -	\$ 52,620	\$ -	\$ -	0%	\$ 52,620
<i>Medical Reserve Grant - 286</i>								
	300 Medical Reserve Grant							
	Personnel Services							
	Salary	24,000	-	24,000	3,183	-	13%	20,818
	Operations							
	Oper. Exp. - Non Cap	25,999	-	25,999	5,462	-	21%	20,538
	Total Expense	\$ 49,999	\$ -	\$ 49,999	\$ 5,462	\$ -	11%	\$ 41,356
<i>DA Drug Forfeiture - 300</i>								
	112 District Attorney							
	Personnel Services							
	Salary	59,062	6,240	65,302	8,431	-	13%	56,871
	Benefits	22,165	1,321	23,486	3,632	-	15%	19,854
	Operations							
	Oper. Exp. - Non Capital	10,000	-	10,000	1,004	-	10%	8,996
	Total Expense	\$ 91,227	\$ 7,561	\$ 98,788	\$ 13,067	\$ -	13%	\$ 85,721
<i>Sheriff Forfeiture - Local - 301</i>								
	112 Sheriff							
	Operations							
	Oper. Exp. - Non Cap	6,000	-	6,000	-	-	0%	6,000
	Total Expense	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ -	0%	\$ 6,000
<i>Permanent Improvement - 400</i>								
	109 Permanent Improvement							
	Operations							
	Oper. Exp. - Capital	1,756,026	-	1,756,026	26,816	-	2%	1,729,210
	Total Expense	\$ 1,756,026	\$ -	\$ 1,756,026	\$ 26,816	\$ -	2%	\$ 1,729,210
<i>Series 21 Civic Center - 405</i>								
	112 Civic Center							
	Operations							
	Oper. Exp. - Capital	5,991,806	-	5,991,806	-	-	0%	5,991,806
	Total Expense	\$ 5,991,806	\$ -	\$ 5,991,806	\$ -	\$ -	0%	\$ 5,991,806
<i>Series 20 R&B Construction - 412</i>								
	611 R&B PCT 1							
	Operations							
	Oper. Exp. - Non Cap	367,994	-	367,994	48,311	-	13%	319,683
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 367,995	\$ -	\$ 367,995	\$ 48,311	\$ -	13%	\$ 319,684
	612 R&B PCT 2							
	Operations							
	Oper. Exp. - Non Cap	27,647	-	27,647	-	-	0%	27,647
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ -	\$ -	\$ 27,648	\$ -	\$ -	0%	\$ 27,648

Expenditures - All Funds
Budget and Year-to-Date for the Period Ended
February 28, 2023

Fund	Department	Adopted Budget	Changes to Budget	Current Budget	Year to Date Actual	Purchase Orders Outstanding	% of Budget	Remaining Budget
<i>Series 20 R&B Construction - 412 (cont..)</i>								
	<u>613 R&B PCT 3</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	41,270	-	41,270	-	-	0%	41,270
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 41,271	\$ -	\$ 41,271	\$ -	\$ -	0%	\$ 41,271
	<u>614 R&B PCT 4</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	66,200	-	66,200	-	-	0%	66,200
	Oper. Exp. - Capital	1	-	1	-	-	0%	1
	Total Expense	\$ 66,201	\$ -	\$ 66,201	\$ -	\$ -	0%	\$ 66,201
<i>Interest & Sinking - 500</i>								
	<u>120 Debt Service</u>							
	<i>Operations</i>							
	Oper. Exp.	2,087,015	30,000	2,117,015	1,664,439	-	79%	452,576
	Total Expense	\$ 2,087,015	\$ 30,000	\$ 2,117,015	\$ 1,664,439	\$ -	79%	\$ 452,576
<i>Insurance 501 C Trust - 600</i>								
	<u>112 Insurance Trust</u>							
	<i>Operations</i>							
	Oper. Exp. - Non Cap	87,353	-	87,353	-	-	0%	87,353
	Total Expense	\$ 87,353	\$ -	\$ 87,353	\$ -	\$ -	0%	\$ 87,353
Grand Total		\$ 46,392,977	\$ 253,615	\$ 46,682,240	\$ 6,437,050	\$ 284,138	14%	\$ 39,945,200

Balance Sheet - All Funds
For Period Ending
February 28, 2023

General Fund - 100		
Assets		
Cash	22,723,510	
Accounts Receivable	1,043,322	
Property Taxes	8,980,574	
	Total Assets	\$ 32,747,407
Liabilities		
Accounts Payable	102,431	
Accrued Liability	72,001	
Due to Other Government	21,378	
Deferred Revenue		
<i>Tax</i>	8,936,807	
<i>Other</i>	1,043,322	
Property Tax		
<i>Advanced Collection</i>	6,337,835	
Due to Other Entity	57,937	
Due to Other Funds	158,775.68	
Other Payables	99,980	
	Total Liabilities	\$ 16,830,465
Fund Equity		
Unassigned Fund Balance	9,782,132	
	Total Fund Equity	\$ 9,782,132

Farm to Market and Lateral Road - 210		
Assets		
Cash	897,347	
Property Taxes Receivable (Delinquent)	453,539	
Estimated Taxes Uncollectible	(22,677)	
	Total Assets	\$ 1,328,209
Liabilities		
Deferred Revenue	428,730	
Advanced Property Tax Collectible	290,412	
Due to Other Funds	99,909.78	
	Total Liabilities	\$ 819,053
Fund Equity		
Unassigned Fund Balance	74,481	
	Total Fund Equity	\$ 74,481

ARPA - 212		
Assets		
Cash	8,541,761	
	Total Assets	\$ 8,541,761
Liabilities		
Unearned Revenue	5,453,082	
	Total Liabilities	\$ 5,453,082

Balance Sheet - All Funds
For Period Ending
February 28, 2023

Fund Equity	Unassigned Fund Balance	3,529,557
	Total Fund Equity	\$ 3,529,557

Disaster Relief - 214

Assets		
	Cash	5,007
	Total Assets	\$ 5,007
Fund Equity		
	Unassigned Fund Balance	5,028
	Total Fund Equity	\$ 5,028

Hotel Occupancy Tax - 215

Assets		
	Cash	271,083
	Total Assets	\$ 271,083
Fund Equity		
	Unassigned Fund Balance	260,478
	Total Fund Equity	\$ 260,478

County Cemetery - 216

Assets		
	Cash	464
	Total Assets	\$ 464
Fund Equity		
	Unassigned Fund Balance	464
	Total Fund Equity	\$ 464

Court Facility Fee - 217

Assets		
	Cash	20,592
	Total Assets	\$ 20,592
Fund Equity		
	Unassigned Fund Balance	18,796
	Total Fund Equity	\$ 18,796

Local Assist Consistency - 219

Assets		
	Cash	50,000
	Total Assets	\$ 50,000
Fund Equity		
	Unassigned Fund Balance	50,000
	Total Fund Equity	\$ 50,000

Veteran's Service Office - 221

Assets		
	Cash	1,106
	Total Assets	\$ 1,106

Balance Sheet - All Funds
For Period Ending
February 28, 2023

Fund Equity	Unassigned Fund Balance	1,106
	Total Fund Equity	\$ 1,106

Language Access - 222

Assets		
	Cash	4,856
	Total Assets	\$ 4,856

Fund Equity	Unassigned Fund Balance	4,587
	Total Fund Equity	\$ 4,587

Family Protection - 240

Assets		
	Cash	9,212
	Total Assets	\$ 9,212

Fund Equity	Unassigned Fund Balance	9,212
	Total Fund Equity	\$ 9,212

Law Library - 241

Assets		
	Cash	57,882
	Total Assets	\$ 57,882

Fund Equity	Unassigned Fund Balance	56,647
	Total Fund Equity	\$ 56,647

Child Abuse Prevention - 242

Assets		
	Cash	8,918
	Total Assets	\$ 8,918

Fund Equity	Unassigned Fund Balance	8,903
	Total Fund Equity	\$ 8,903

JCT Fee - 243

Assets		
	Cash	47,505
	Total Assets	\$ 47,505

Liabilities		
	Accounts Payable	41
	Total Liabilities	\$ 41

Fund Equity	Unassigned Fund Balance	47,876
	Total Fund Equity	\$ 47,876

Balance Sheet - All Funds
For Period Ending
February 28, 2023

Child Welfare Board - 245		
Assets		
Cash	56,332	
Petty Cash	500	
	Total Assets	\$ 56,832
Fund Equity		
Unassigned Fund Balance	56,766	
	Total Fund Equity	\$ 56,766

District Attorney Protection Fee (Hot CK) - 246		
Assets		
Cash	429	
Petty Cash	200	
	Total Assets	\$ 629
Fund Equity		
Unassigned Fund Balance	629	
	Total Fund Equity	\$ 629

District Attorney Apportionment - 247		
Assets		
Cash	12,325	
	Total Assets	\$ 12,325
Liabilities		
Other Payable	145	
	Total Liabilities	\$ 145
Fund Equity		
Unassigned Fund Balance	8,406	
	Total Fund Equity	\$ 8,406

County Clerk Records Archive - 248		
Assets		
Cash	46,883	
	Total Assets	\$ 46,883
Liabilities		
Accounts Payable	10	
Other Payable	333	
	Total Liabilities	\$ 343
Fund Equity		
Unassigned Fund Balance	49,345	
	Total Fund Equity	\$ 49,345

District Clerk Records Management & Preservation - 249		
Assets		
Cash	9,974	
	Total Assets	\$ 9,974

Balance Sheet - All Funds

For Period Ending

February 28, 2023

Fund Equity

Unassigned Fund Balance	9,965
Total Fund Equity	\$ 9,965

County Clerk Records Management & Preservation - 250

Assets

Cash	60,549
Total Assets	\$ 60,549

Fund Equity

Unassigned Fund Balance	58,063
Total Fund Equity	\$ 58,063

Court Reporter Services - 251

Assets

Cash	19,429
Total Assets	\$ 19,429

Fund Equity

Unassigned Fund Balance	17,150
Total Fund Equity	\$ 17,150

Dare Program - 252

Assets

Cash	12,448
Total Assets	\$ 12,448

Fund Equity

Unassigned Fund Balance	12,448
Total Fund Equity	\$ 12,448

Community Development - 253

Fund Equity

Unassigned Fund Balance	7,950
Total Fund Equity	\$ 7,950

County Records Management & Preservation - 254

Assets

Cash	69,337
Total Assets	\$ 69,337

Fund Equity

Unassigned Fund Balance	66,628
Total Fund Equity	\$ 66,628

Security Service - 255

Assets

Cash	48,751
Total Assets	\$ 48,751

Liabilities

Accounts Payable	10
Other Payable	277
Total Liabilities	\$ 287

Balance Sheet - All Funds
For Period Ending
February 28, 2023

Fund Equity	Unassigned Fund Balance	57,885
	Total Fund Equity	\$ 57,885

Justice Court Building Security - 256

Assets		
	Cash	32,070
	Total Assets	\$ 32,070

Fund Equity	Unassigned Fund Balance	32,056
	Total Fund Equity	\$ 32,056

Historical Commission - 257

Assets		
	Cash	530
	Total Assets	\$ 530

Fund Equity	Unassigned Fund Balance	530
	Total Fund Equity	\$ 530

Pre-Trial Diversion - 259

Assets		
	Cash	6,382
	Total Assets	\$ 6,382

Fund Equity	Unassigned Fund Balance	6,382
	Total Fund Equity	\$ 6,382

Election Service Contract - 261

Assets		
	Cash	3,877
	Total Assets	\$ 3,877

Fund Equity	Unassigned Fund Balance	3,877
	Total Fund Equity	\$ 3,877

County & District Court Technology - 262

Assets		
	Cash	5,782
	Total Assets	\$ 5,782

Fund Equity	Unassigned Fund Balance	5,777
	Total Fund Equity	\$ 5,777

Balance Sheet - All Funds
For Period Ending
February 28, 2023

Court Records Preservation - 264

Assets			
Cash		41,671	
	Total Assets	\$	41,671
Fund Equity			
Unassigned Fund Balance		41,651	
	Total Fund Equity	\$	41,651

District Clerk Technology - 265

Assets			
Cash		63,043	
	Total Assets	\$	63,043
Fund Equity			
Unassigned Fund Balance		63,022	
	Total Fund Equity	\$	63,022

Child Safety Fee - 268

Assets			
Cash		45,727	
	Total Assets	\$	45,727
Fund Equity			
Unassigned Fund Balance		41,745	
	Total Fund Equity	\$	41,745

HAVA Grant - 270

Assets			
Cash		8,375	
	Total Assets	\$	8,375
Fund Equity			
Unassigned Fund Balance		8,375	
	Total Fund Equity	\$	8,375

Jail Commissary - 273

Assets			
Cash		25,081	
	Total Assets	\$	25,081
Fund Equity			
Unassigned Fund Balance		41,556	
	Total Fund Equity	\$	41,556

VAWA/VOCA - 274

Assets			
Cash		972	
	Total Assets	\$	972
Liabilities			
Accounts Payable		30	
Other Payable		654	
	Total Liabilities	\$	684

Balance Sheet - All Funds
For Period Ending
February 28, 2023

Fund Equity		Unassigned Fund Balance	23,283
		Total Fund Equity	\$ 23,283

Indigent Defense Grant - 277

Assets			
		Cash	201,236
		Total Assets	\$ 201,236
Fund Equity			
		Unassigned Fund Balance	201,236
		Total Fund Equity	\$ 201,236

Guardianship - 281

Assets			
		Cash	59,219
		Total Assets	\$ 59,219
Fund Equity			
		Unassigned Fund Balance	58,939
		Total Fund Equity	\$ 58,939

911 ETCOG Appropriation - 283

Assets			
		Cash	398,380
		Total Assets	\$ 398,380
Fund Equity			
		Unassigned Fund Balance	398,380
		Total Fund Equity	\$ 398,380

Medical Reserve Grant - 286

Assets			
		Cash	26,356
		Total Assets	\$ 26,356
Fund Equity			
		Unassigned Fund Balance	17,500
		Total Fund Equity	\$ 17,500

Leose - 295

Assets			
		Cash	607
		Total Assets	\$ 607
Fund Equity			
		Unassigned Fund Balance	-
		Total Fund Equity	\$ -

Balance Sheet - All Funds
For Period Ending
February 28, 2023

DA Drug Forfeiture - 300		
Assets		
Cash	165,315	
Petty Cash	1,000	
	Total Assets	\$ 166,315
Liabilities		
Accounts Payable	10	
Other Payable	333	
	Total Liabilities	\$ 343
Fund Equity		
Unassigned Fund Balance	178,913	
	Total Fund Equity	\$ 178,913

Sheriff Forfeiture (Local) - 301		
Assets		
Cash	31,511	
	Total Assets	\$ 31,511
Fund Equity		
Unassigned Fund Balance	31,487	
	Total Fund Equity	\$ 31,487

DA Forfeiture (Federal) - 303		
Assets		
Cash	24,966	
	Total Assets	\$ 24,966
Fund Equity		
Unassigned Fund Balance	24,966	
	Total Fund Equity	\$ 24,966

Permanent Improvement - 400		
Assets		
Cash	202,100	
Investments	1,967,930	
Property Taxes Receivable (Delinquent)	4,295	
Estimated Taxes Uncollectible	(215)	
	Total Assets	\$ 2,174,110
Liabilities		
Deferred Revenue	4,081	
	Total Liabilities	\$ 4,081
TOTAL LIABILITIES		
Fund Equity		
Unassigned Fund Balance	1,923,326	
Assigned Fund Balance	266,290	
	Total Fund Equity	\$ 2,189,615

Balance Sheet - All Funds
For Period Ending
February 28, 2023

Series 21 Civic Center - 405

Assets			
Cash		5,883,976	
	Total Assets	\$	5,883,976
Fund Equity			
Unassigned Fund Balance		5,879,590	
	Total Fund Equity	\$	5,879,590

Series 20 R&B Construction - 412

Assets			
Cash		197,729	
Due From Other Funds		258,685	
	Total Assets	\$	456,415
Fund Equity			
Unassigned Fund Balance		504,627	
	Total Fund Equity	\$	504,627

Interest & Sinking - 500

Assets			
Cash		2,002,160	
Taxes Receivable (Delinquent)		1,317,706	
Uncollectible Taxes		(65,885)	
	Total Assets	\$	3,253,981
Liabilities			
Deferred Revenue		1,245,969	
Advanced Property Taxes Collected		908,837	
	Total Liabilities	\$	2,154,807
Fund Equity			
Unassigned Fund Balance		1,250,399	
	Total Fund Equity	\$	1,250,399

Insurance Trust 501 C - 600

Assets			
Cash		88,900	
	Total Assets	\$	88,900
Fund Equity			
Unassigned Fund Balance		88,864	
	Total Fund Equity	\$	88,864

Debt Service Schedule - Outstanding Debt

General Obligation Refunding Bonds, Series 2012					
<p>On July 15, 2012, the County issued \$8,660,000 of general obligation refunding bonds to provide resources to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$5,390,000 for the General Obligation Bonds, Series 2005 and \$2,735,000 for the Certificates of Obligations, Series 2003.</p>					
Fiscal Year	Principal Due 2/1	Interest Rate	Interest Due 2/1	Interest Due 8/1	Total
2023	\$ 1,070,000.00	2.50%	\$ 13,375.00	\$ -	\$ 1,083,375.00
	<u>\$ 1,070,000.00</u>		<u>\$ 13,375.00</u>	<u>\$ -</u>	<u>\$ 1,083,375.00</u>

Tax Road Bond, Series 2017					
<p>In February 2017, the County issued \$6,450,000 of unlimited tax road bonds with an interest rate of 4%. These bonds were issued for the construction, maintenance, and operation of roads and turnpikes and professional services. Principal payments begin February 15, 2024 and are payable in annual installments of \$350,000 to \$590,000 through February 15, 2037.</p>					
Fiscal Year	Principal Due 2/1	Interest Rate	Interest Due 2/1	Interest Due 8/1	Total
2023	\$ -	4.00%	\$ 129,000.00	\$ 129,000.00	\$ 258,000.00
2024	\$ 350,000.00	4.00%	\$ 129,000.00	\$ 122,000.00	\$ 601,000.00
2025	\$ 365,000.00	4.00%	\$ 122,000.00	\$ 114,700.00	\$ 601,700.00
2026	\$ 380,000.00	4.00%	\$ 114,700.00	\$ 107,100.00	\$ 601,800.00
2027	\$ 395,000.00	4.00%	\$ 107,100.00	\$ 99,200.00	\$ 601,300.00
2028	\$ 410,000.00	4.00%	\$ 99,200.00	\$ 91,000.00	\$ 600,200.00
2029	\$ 430,000.00	4.00%	\$ 91,000.00	\$ 82,400.00	\$ 603,400.00
2030	\$ 445,000.00	4.00%	\$ 82,400.00	\$ 73,500.00	\$ 600,900.00
2031	\$ 465,000.00	4.00%	\$ 73,500.00	\$ 64,200.00	\$ 602,700.00
2032	\$ 485,000.00	4.00%	\$ 64,200.00	\$ 54,500.00	\$ 603,700.00
2033	\$ 500,000.00	4.00%	\$ 54,500.00	\$ 44,500.00	\$ 599,000.00
2034	\$ 525,000.00	4.00%	\$ 44,500.00	\$ 34,000.00	\$ 603,500.00
2035	\$ 545,000.00	4.00%	\$ 34,000.00	\$ 23,100.00	\$ 602,100.00
2036	\$ 565,000.00	4.00%	\$ 23,100.00	\$ 11,800.00	\$ 599,900.00
2037	\$ 590,000.00	4.00%	\$ 11,800.00	\$ -	\$ 601,800.00
	<u>\$ 6,450,000.00</u>		<u>\$ 1,180,000.00</u>	<u>\$ 1,051,000.00</u>	<u>\$ 8,681,000.00</u>

Debt Service Schedule - Outstanding Debt

Tax Road Bond, Series 2018

In June 2018, the County issued \$6,635,000 of unlimited tax road bonds with an interest rate of 4%. These bonds were also issued for the construction, maintenance, and operation of roads and turnpikes and professional services. Principal payments begin February 15, 2024 and are payable in annual installments of \$330,000 to \$575,000 through February 15, 2038.

Fiscal Year	Principal Due 2/1	Interest Rate	Interest Due 2/1	Interest Due 8/1	Total
2023	\$ -	4.00%	\$ 132,700.00	\$ 132,700.00	\$ 265,400.00
2024	\$ 330,000.00	4.00%	\$ 132,700.00	\$ 126,100.00	\$ 588,800.00
2025	\$ 345,000.00	4.00%	\$ 126,100.00	\$ 119,200.00	\$ 590,300.00
2026	\$ 355,000.00	4.00%	\$ 119,200.00	\$ 112,100.00	\$ 586,300.00
2027	\$ 370,000.00	4.00%	\$ 112,100.00	\$ 104,700.00	\$ 586,800.00
2028	\$ 385,000.00	4.00%	\$ 104,700.00	\$ 97,000.00	\$ 586,700.00
2029	\$ 405,000.00	4.00%	\$ 97,000.00	\$ 88,900.00	\$ 590,900.00
2030	\$ 420,000.00	4.00%	\$ 88,900.00	\$ 80,500.00	\$ 589,400.00
2031	\$ 435,000.00	4.00%	\$ 80,500.00	\$ 71,800.00	\$ 587,300.00
2032	\$ 455,000.00	4.00%	\$ 71,800.00	\$ 62,700.00	\$ 589,500.00
2033	\$ 470,000.00	4.00%	\$ 62,700.00	\$ 53,300.00	\$ 586,000.00
2034	\$ 490,000.00	4.00%	\$ 53,300.00	\$ 43,500.00	\$ 586,800.00
2035	\$ 510,000.00	4.00%	\$ 43,500.00	\$ 33,300.00	\$ 586,800.00
2036	\$ 535,000.00	4.00%	\$ 33,300.00	\$ 22,600.00	\$ 590,900.00
2037	\$ 555,000.00	4.00%	\$ 22,600.00	\$ 11,500.00	\$ 589,100.00
2038	\$ 575,000.00	4.00%	\$ 11,500.00	\$ -	\$ 586,500.00
	<u>\$ 6,635,000.00</u>		<u>\$ 1,148,400.00</u>	<u>\$ 1,027,200.00</u>	<u>\$ 9,087,500.00</u>

Tax Road Bond, Series 2020

In June 2020, the County issued \$5,130,000 of unlimited tax road bonds with an interest rate of 4%. These bonds were also issued for the construction, maintenance, and operation of roads and turnpikes and professional services. Principal payments begin February 15, 2024 and are payable in annual installments of \$215,000 to \$410,000 through February 15, 2040.

Fiscal Year	Principal Due 2/1	Interest Rate	Interest Due 2/1	Interest Due 8/1	Total
2023	\$ -	4.00%	\$ 102,600.00	\$ 102,600.00	\$ 205,200.00
2024	\$ 215,000.00	4.00%	\$ 102,600.00	\$ 98,300.00	\$ 415,900.00
2025	\$ 225,000.00	4.00%	\$ 98,300.00	\$ 93,800.00	\$ 417,100.00
2026	\$ 235,000.00	4.00%	\$ 93,800.00	\$ 89,100.00	\$ 417,900.00
2027	\$ 240,000.00	4.00%	\$ 89,100.00	\$ 84,300.00	\$ 413,400.00
2028	\$ 250,000.00	4.00%	\$ 84,300.00	\$ 79,300.00	\$ 413,600.00
2029	\$ 265,000.00	4.00%	\$ 79,300.00	\$ 74,000.00	\$ 418,300.00
2030	\$ 275,000.00	4.00%	\$ 74,000.00	\$ 68,500.00	\$ 417,500.00
2031	\$ 285,000.00	4.00%	\$ 68,500.00	\$ 62,800.00	\$ 416,300.00
2032	\$ 295,000.00	4.00%	\$ 62,800.00	\$ 56,900.00	\$ 414,700.00

Debt Service Schedule - Outstanding Debt

2033	\$	310,000.00	4.00%	\$	56,900.00	\$	50,700.00	\$	417,600.00
2034	\$	320,000.00	4.00%	\$	50,700.00	\$	44,300.00	\$	415,000.00
2035	\$	335,000.00	4.00%	\$	44,300.00	\$	37,600.00	\$	416,900.00
2036	\$	345,000.00	4.00%	\$	37,600.00	\$	30,700.00	\$	413,300.00
2037	\$	360,000.00	4.00%	\$	30,700.00	\$	23,500.00	\$	414,200.00
2038	\$	375,000.00	4.00%	\$	23,500.00	\$	16,000.00	\$	414,500.00
2039	\$	390,000.00	4.00%	\$	16,000.00	\$	8,200.00	\$	414,200.00
2040	\$	410,000.00	4.00%	\$	8,200.00			\$	418,200.00
	\$	5,130,000.00		\$	1,123,200.00	\$	1,020,600.00	\$	7,273,800.00

Certificates of Obligation, Series 2021

In October 2021, the County issued \$5,885,000 of certificates of obligation with an interest rate of 3%. The certificates of obligation were issued for the renovation and improvement of the Civic Center. Principal payments begin February 15, 2023 and are payable in annual installments of \$235,000 to \$400,000 through February 15, 2042

Fiscal Year	Principal Due 2/1	Interest Rate	Interest Due 2/1	Interest Due 8/1	Total
2023	\$ -	3.00%	\$ 216,764.17	\$ 88,275.00	\$ 305,039.17
2024	\$ 235,000.00	3.00%	\$ 88,275.00	\$ 84,750.00	\$ 408,025.00
2025	\$ 235,000.00	3.00%	\$ 84,750.00	\$ 81,225.00	\$ 400,975.00
2026	\$ 245,000.00	3.00%	\$ 81,225.00	\$ 77,550.00	\$ 403,775.00
2027	\$ 260,000.00	3.00%	\$ 77,550.00	\$ 73,650.00	\$ 411,200.00
2028	\$ 270,000.00	3.00%	\$ 73,650.00	\$ 69,600.00	\$ 413,250.00
2029	\$ 265,000.00	3.00%	\$ 69,600.00	\$ 65,625.00	\$ 400,225.00
2030	\$ 275,000.00	3.00%	\$ 65,625.00	\$ 61,500.00	\$ 402,125.00
2031	\$ 285,000.00	3.00%	\$ 61,500.00	\$ 57,225.00	\$ 403,725.00
2032	\$ 295,000.00	3.00%	\$ 57,225.00	\$ 52,800.00	\$ 405,025.00
2033	\$ 310,000.00	3.00%	\$ 52,800.00	\$ 48,150.00	\$ 410,950.00
2034	\$ 315,000.00	3.00%	\$ 48,150.00	\$ 43,425.00	\$ 406,575.00
2035	\$ 325,000.00	3.00%	\$ 43,425.00	\$ 38,550.00	\$ 406,975.00
2036	\$ 335,000.00	3.00%	\$ 38,550.00	\$ 33,525.00	\$ 407,075.00
2037	\$ 345,000.00	3.00%	\$ 33,525.00	\$ 28,350.00	\$ 406,875.00
2038	\$ 355,000.00	3.00%	\$ 28,350.00	\$ 23,025.00	\$ 406,375.00
2039	\$ 365,000.00	3.00%	\$ 23,025.00	\$ 17,550.00	\$ 405,575.00
2040	\$ 380,000.00	3.00%	\$ 17,550.00	\$ 11,850.00	\$ 409,400.00
2041	\$ 390,000.00	3.00%	\$ 11,850.00	\$ 6,000.00	\$ 407,850.00
2042	\$ 400,000.00	3.00%	\$ 6,000.00	\$ -	\$ 406,000.00
	\$ 5,885,000.00		\$ 1,179,389.17	\$ 962,625.00	\$ 8,027,014.17

Total Debt Outstanding as of 01-01-2023	\$ 25,170,000
Less scheduled principal payments for FY23	(1,070,000)
Total Debt Outstanding as of 01-01-2024	\$ 24,100,000