FISCAL YEAR 2026

FOR MONTH ENDING JANUARY 31, 2026

UNAUDITED

COMBINED STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

AND

MADISON COUNTY

TRIAL BALANCE

SUBMITTED BY:

SUSAN A. PUGH, CPM

MADISON COUNTY AUDITOR

Susan A. Pugh, CPM
Madison County Auditor
103 W. Trinity #100
Madisonville, Texas 77864
Tel: (936)241-6221
susan.pugh@madisoncountytx.org

JANUARY 2026 FUND BALANCES

General Fund Cash	$	5,085,860.65		
General Fund CD	$	4,500,000.00		
Total General Fund			$	**9,585,860.65**
Madison Co D.A.	$	67,472.99		
Madison Co D.A. Forfeiture	$	106,679.71		
Madison Co D.A. Forfeiture Trst*	$	110,037.72		
Total Madison Co D.A.			$	**284,190.42**
Payroll Clearing	$	100.00		
Total Payroll Fund			$	**100.00**
R&B Prct 1	$	248,631.50		
R&B Prct 2	$	538,057.25		
R&B Prct 3	$	263,597.42		
R&B Prct 4	$	203,150.84		
Road/Transport Grant	$	24,658.15		
Capital Project Funds	$	500,000.00		
Total R&B Fund			$	**1,778,095.16**
Election Service Contract Fund	$	7,132.47		
Total Election Service Fund			$	**7,132.47**
CANNOT BE USED TO FUND COUNTY DAY TO DAY OPERATIONS				
Indigent Health Care Fund	$	287,275.66		
Total Indigent Health Care			$	**287,275.66**
CANNOT BE USED TO FUND COUNTY DAY TO DAY OPERATIONS				
Law Library Fund	$	(1,712.47)		
VIT	$	10,869.85		
Co Clerk Records Mgmt	$	402,110.80		
S.O. Forfeiture Funds	$	3,919.75		
LEOSE	$	43,631.62		
TJPC Grant Funds	$	20,848.20		
Historical Commission	$	8,457.50		
Library Memorial Fund	$	2,966.65		
Court Technology Fund	$	22,259.75		
District Clerk Records Mgmt	$	49,522.67		
Hotel / Motel Tax Fund	$	482,116.73		
BVCOG Community Support	$	6,888.85		
Grant Programs	$	30,690.64		
Capital Project Funds	$	272,023.78		
State Trust Funds*	$	9,663.52		
Total Special Revenue Funds			$	**1,364,257.84**
CANNOT BE USED TO FUND COUNTY DAY TO DAY OPERATIONS				
ALL FUNDS TOTAL BALANCE			$	13,306,912.20
LESS TRUST ACCOUNTS			$	(119,701.24)
TOTAL AVAILABLE BALANCE JANUARY 2026			$	**13,187,210.96**

*Owed to other entities

MADISON COUNTY FY26 REVENUE VS. EXPENDITURE SUMMARY BY FUND

	ACCOUNT	ACCOUNT NAME	2026 BUDGET INCLUDING FUND BALANCE USAGE	**** ACTUAL**** REVENUE RECEIVED	EXPENSES INCURRED	RECD/USED	REMAINING FY26 BUDGET INCLUDING FUND BALANCE USAGE	REMAINING
2026	10	GENERAL FUND REVENUES	$ 12,352,792.00	$5,111,895.01		41%	$ 7,240,896.99	59%
2026	10	GENERAL FUND EXPENDITURES	$ 12,352,791.31		$ 3,610,244.90	29%	$ 8,742,546.41	71%
2026	13	DISTRICT ATTORNEY REVENUES	$ 621,865.16	$15,150.46		2%	$ 606,714.70	98%
2026	13	DISTRICT ATTORNEY EXPENDITURES	$ 621,554.17		$ 118,099.91	19%	$ 503,454.26	81%
2026	21	ROAD & BRIDGE #1 REVENUES	$ 749,534.00	$153,205.76		20%	$ 596,328.24	80%
2026	21	ROAD & BRIDGE #1 EXPENDITURES	$ 749,460.56		$ 118,072.25	16%	$ 631,388.31	84%
2026	22	ROAD & BRIDGE #2 REVENUES	$ 859,877.00	$226,861.57		26%	$ 633,015.43	74%
2026	22	ROAD & BRIDGE #2 EXPENDITURES	$ 859,877.00		$ 135,806.79	16%	$ 724,070.21	84%
2026	23	ROAD & BRIDGE #3 REVENUES	$ 926,794.00	$169,691.95		18%	$ 757,102.05	82%
2026	23	ROAD & BRIDGE #3 EXPENDITURES	$ 926,794.00		$ 189,490.39	20%	$ 737,303.61	80%
2026	24	ROAD & BRIDGE #4 REVENUES	$ 811,586.00	$246,704.02		30%	$ 564,881.98	70%
2026	24	ROAD & BRIDGE #4 EXPENDITURES	$ 811,453.02		$ 236,875.83	29%	$ 574,577.19	71%
2026	30	ELECTION SERVICES REVENUE	$ 7,295.31	$ -		0%	$ 7,295.31	100%
2026	30	ELECTION SERVICES EXPENDITURES	$ 7,295.31		$ -	0%	$ 7,295.31	100%
2026	31	INDIGENT HEALTH REVENUE	$ 255,600.00	$144,553.45		57%	$ 111,046.55	43%
2026	31	INDIGENT HEALTH EXPENDITURES	$ 255,600.00		$ 96,087.46	38%	$ 159,512.54	62%
2026	32	LAW LIBRARY REVENUE	$ 16,528.00	$2,149.35		13%	$ 14,378.65	87%
2026	32	LAW LIBRARY EXPENDITURES	$ 16,528.00		$ 5,286.00	32%	$ 11,242.00	68%
2026	34	CO CLERK RECORDS MGMT REVENUE	$ 410,000.00	$19,213.85		5%	$ 390,786.15	95%
2026	34	CO CLERK RECORDS MGMT EXPENDITURES	$ 410,000.00		$ -	0%	$ 410,000.00	100%
2026	35	SHERIFF'S OFFICE FORFEITURE REVENUE	$ 3,250.00	$41.56		1%	$ 3,208.44	99%
2026	35	SHERIFF'S OFFICE FORFEITURE EXPENDITURES	$ 3,250.00		$ -	0%	$ 3,250.00	100%
2026	36	LEOSE REVENUES	$ 45,300.00	$0.00		0%	$ 45,300.00	100%
2026	36	LEOSE EXPENDITURES	$ 45,300.00		$ 510.34	1%	$ 44,789.66	99%
2026	37	JUVENILE PROB GRANT REVENUES	$ 89,951.00	$48,866.04		54%	$ 41,084.96	46%
2026	37	JUVENILE PROB GRANT EXPENDITURES	$ 89,950.98		$ 51,265.01	57%	$ 38,685.97	43%
2026	38	HISTORICAL COMMISSION REVENUES	$ 12,550.00	$1,790.07		14%	$ 10,759.93	86%
2026	38	HISTORICAL COMMISSION EXPENDITURES	$ 12,550.00		$ 660.90	5%	$ 11,889.10	95%
2026	39	LIBRARY MEMORIAL REVENUES	$ 2,375.00	$184.34		8%	$ 2,190.66	92%
2026	39	LIBRARY MEMORIAL EXPENDITURES	$ 2,375.00		$ 808.78	34%	$ 1,566.22	66%
2026	40	COURT TECHNOLOGY REVENUES	$ 18,000.00	$1,367.42		8%	$ 16,632.58	92%
2026	40	COURT TECHNOLOGY EXPENDITURES	$ 18,000.00		$ -	0%	$ 18,000.00	100%
2026	41	DISTRICT CLERK REC MGMT REVENUES	$ 41,000.00	$629.45		2%	$ 40,370.55	98%
2026	41	DISTRICT CLERK REC MGMT EXPENDITURES	$ 41,000.00		$ -	0%	$ 41,000.00	100%
2026	42	HOTEL / MOTEL TAX REVENUES	$ 551,000.00	$24,873.73		5%	$ 526,126.27	95%
2026	42	HOTEL / MOTEL TAX EXPENDITURES	$ 551,000.00		$ 22,000.00	4%	$ 529,000.00	96%
2026	43	CRTHSE SECURITY REVENUES	$ 134,825.42	$3,273.20		2%	$ 131,552.22	98%
2026	43	CRTHSE SECURITY EXPENDITURES	$ 134,825.42		$ 38,962.64	29%	$ 95,862.78	71%
2026	44	BVCOG COMM PRGM REVENUES	$ 108,672.00	$18,495.74		17%	$ 90,176.26	83%
2026	44	BVCOG COMM PRGM EXPENDITURES	$ 108,671.52		$ 41,239.41	38%	$ 67,432.11	62%
2026	45	GRANT REVENUES	$ 101,768.00	$0.00		0%	$ 101,768.00	100%
2026	45	GRANT EXPENDITURES	$ 94,268.00		$ 10,122.00	11%	$ 84,146.00	89%

MADISON COUNTY FY26 REVENUE VS. EXPENDITURE SUMMARY BY FUND

	ACCOUNT	ACCOUNT NAME	2026 BUDGET INCLUDING FUND BALANCE USAGE	**** ACTUAL**** REVENUE RECEIVED	EXPENSES INCURRED	RECD/USED	REMAINING FY26 BUDGET INCLUDING FUND BALANCE USAGE	REMAINING
2026	48	SHERIFF'S SB22 REVENUES	$ 354,000.00	$352,668.81		100%	$ 1,331.19	0%
2026	48	SHERIFF'S SB22 EXPENDITURES	$ 348,976.49		$ 99,311.57	28%	$ 249,664.92	72%
2026	49	DIST ATTY GRANT REVENUES	$ 273,003.03	$186,598.81		68%	$ 86,404.22	32%
2026	49	DIST ATTY GRANT EXPENDITURES	$ 262,499.41		$ 68,101.61	26%	$ 194,397.80	74%
2026	50	GLO CDBG MIT MOD REVENUES	$ 895,200.00	66881.42		7%	$ 828,318.58	93%
2026	50	GLO CDBG MIT MOD EXPENDITURES	$ 895,200.00		$ 33,459.57	4%	$ 861,740.43	96%
2026	60	DEBT SERVICE REVENUE	$ 236,005.00	$122,475.84		52%	$ 113,529.16	48%
2026	60	DEBT SERVICE EXPENDITURES	$ 236,000.00		$ 1.55	0%	$ 235,998.45	100%
2026	70	CAPITAL PROJECTS REVENUES	$ 895,000.00	$8,141.49		1%	$ 886,858.51	99%
2026	70	CAPITAL PROJECTS EXPENDITURES	$ 895,000.00		$ 113,493.13	13%	$ 781,506.87	87%
		TOTAL REVENUES	$ 20,773,770.92	$ 6,925,713.34		33%	$ 13,848,057.58	67%
		TOTAL EXPENDITURES	$ 20,750,220.19		$ 4,989,900.04	24%	$ 15,760,320.15	76%

ACCOUNT NAME	BEGINNING CASH BALANCE	CASH RECEIPTS	CASH DISBURSEMENTS	ENDING CASH BALANCE
2026 010 GENERAL FUND				
CASH-GENERAL FUND	3,888,517.70	2,046,029.53	848,686.58-	5,085,860.65
CASH-TEXPOOL	.00	.00	.00	.00
CASH-TIME DEPOSITS	4,500,000.00	.00	.00	4,500,000.00
FUND TOTALS	8,388,517.70	2,046,029.53	848,686.58-	9,585,860.65
2026 013 MCDA FUND				
CASH-MCDA FUND	99,142.63	109.87	31,779.51-	67,472.99
MCDA FORFEITURE	106,620.85	58.86	.00	106,679.71
MCDA FORF TRUST	93,777.05	16,260.67	.00	110,037.72
CASH - VAC DONATIONS	.00	.00	.00	.00
FUND TOTALS	299,540.53	16,429.40	31,779.51-	284,190.42
2026 015 PAYROLL CLEARING				
CASH-PAYROLL	160,141.93-	360,100.21	360,100.21-	160,141.93-
FUND TOTALS	160,141.93-	360,100.21	360,100.21-	160,141.93-
2026 016 OPERATING CLEARING				
CASH-OPERATING ACCOUNT	.00	1,309,460.44	1,309,460.44-	.00
FUND TOTALS	.00	1,309,460.44	1,309,460.44-	.00
2026 021 R&B #1 FUND				
CASH-SPECIAL RD #1	230,220.32	70,681.34	52,270.16-	248,631.50
CASH-TEXPOOL-SP RD #1	.00	.00	.00	.00
FUND TOTALS	230,220.32	70,681.34	52,270.16-	248,631.50
2026 022 R&B #2 FUND				
CASH-SPECIAL RD #2	483,033.27	80,238.45	25,214.47-	538,057.25
CASH-TEXPOOL-SP RD #2	.00	.00	.00	.00
FUND TOTALS	483,033.27	80,238.45	25,214.47-	538,057.25
2026 023 R&B #3 FUND				
CASH-SPECIAL RD #3	233,419.26	70,511.09	40,332.93-	263,597.42
CASH-TEXPOOL-SP RD #3	.00	.00	.00	.00
FUND TOTALS	233,419.26	70,511.09	40,332.93-	263,597.42
2026 024 R&B #4 FUND				
CASH-SPECIAL RD #4	248,108.30	86,023.62	130,981.08-	203,150.84
CASH-TEXPOOL-SP RD #4	.00	.00	.00	.00
FUND TOTALS	248,108.30	86,023.62	130,981.08-	203,150.84
2026 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
2026 031 IHC FUND				
CASH-IHC	250,681.81	62,225.97	25,632.12-	287,275.66
FUND TOTALS	250,681.81	62,225.97	25,632.12-	287,275.66
2026 032 LAW LIB FUND				
CASH-LAW LIB	1,129.72-	761.25	1,344.00-	1,712.47-
FUND TOTALS	1,129.72-	761.25	1,344.00-	1,712.47-
2026 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
2026 034 CO CLERK RMPF FUND				
CASH-CC/REC MGMT FUNDS	396,223.83	5,886.97	.00	402,110.80
FUND TOTALS	396,223.83	5,886.97	.00	402,110.80
2026 035 S.O. FORF FUND				
CASH S O FORF	3,910.14	9.61	.00	3,919.75
FUND TOTALS	3,910.14	9.61	.00	3,919.75
2026 036 LEOSE FUND				
CASH-LEOSE	44,141.96	.00	510.34-	43,631.62
FUND TOTALS	44,141.96	.00	510.34-	43,631.62
2026 037 TJPC-GRANT PROGRAMS				
CASH-TJPC GRANT PROGRAMS	27,665.42	6,946.32	13,763.54-	20,848.20
FUND TOTALS	27,665.42	6,946.32	13,763.54-	20,848.20
2026 038 HIST COMM FUND				
CASH-HISTORICAL COMM	8,366.75	90.75	.00	8,457.50
FUND TOTALS	8,366.75	90.75	.00	8,457.50
2026 039 LIB MEM FUND				
CASH-LIBRARY MEM	2,884.37	82.28	.00	2,966.65
FUND TOTALS	2,884.37	82.28	.00	2,966.65
2026 040 COURT TECH FUND				
CASH-COURT TECHNOLOGY FUND	21,803.39	456.36	.00	22,259.75
FUND TOTALS	21,803.39	456.36	.00	22,259.75
2026 041 DIST RMPF FUND				
CASH-DC/RMPF	49,338.70	183.97	.00	49,522.67
FUND TOTALS	49,338.70	183.97	.00	49,522.67
2026 042 HOTEL/MOTEL TAX FUND				
CASH-HOTEL/MOTEL TAX FUND	477,801.59	9,315.14	5,000.00-	482,116.73
FUND TOTALS	477,801.59	9,315.14	5,000.00-	482,116.73
2026 043 COURTHOUSE SECURITY FUND				
CASH-COURTHOUSE SECURITY FUND	54,029.70	1,052.93	9,624.58-	45,458.05
FUND TOTALS	54,029.70	1,052.93	9,624.58-	45,458.05
2026 044 BVCOG COMMUNITY PROGRAMS				
CASH-MEALS PROGRAM FUND	19,941.79-	4,442.76	9,748.26-	25,247.29-
CASH-BVCOG COMMUNITY VAN	32,111.22	24.92	.00	32,136.14
FUND TOTALS	12,169.43	4,467.68	9,748.26-	6,888.85
2026 045 GRANT PROGRAMS				
CASH-GRANT PROGRAMS	30,341.98	.00	.00	30,341.98
FUND TOTALS	30,341.98	.00	.00	30,341.98
2026 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
2026 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
2026 048 SO RURAL LAW ENFORCEMENT GRANT				
CASH-SO RLEA GRANT	277,189.74	613.42	24,445.92-	253,357.24
FUND TOTALS	277,189.74	613.42	24,445.92-	253,357.24
2026 049 DA-RURAL LAW ENFORCEMENT GRANT				
CASH-DA RLEA GRANT	174,088.09	368.84	15,118.36-	159,338.57
CASH-VICTIM ASSISTANCE GRANT	49,096.29	.00	.00	49,096.29
CASH - VAC DONATIONS	985.00	.00	.00	985.00
FUND TOTALS	224,169.38	368.84	15,118.36-	209,419.86
2026 050 CDBG MIT MOD 24-065-114-E927				
CASH - CDBG 24-065-114-E927	33,459.57-	33,459.57	.00	.00
FUND TOTALS	33,459.57-	33,459.57	.00	.00
2026 060 DEBT SERVICE FUND				
CASH-DEBT SERVICE FUND	93,749.10	52,743.66	.00	146,492.76
CASH-DEBT SERVICE TEXPOOL	.00	.00	.00	.00
FUND TOTALS	93,749.10	52,743.66	.00	146,492.76
2026 070 CAPITAL PROJECTS FUND				
CASH-COMB TAX&REVENUE CO-2012	802,012.51	1,860.09	31,848.82-	772,023.78
CASH-TIME DEPOSITS	.00	.00	.00	.00
FUND TOTALS	802,012.51	1,860.09	31,848.82-	772,023.78
2026 080 STATE TRUST FUND				
CASH-STATE TRUST FUND	33,892.40	19,256.38	43,485.26-	9,663.52
FUND TOTALS	33,892.40	19,256.38	43,485.26-	9,663.52
2026 081 CUSTODIAL ACCOUNTS				
INMATE COMMISSARY	.00	.00	.00	.00
FUND TOTALS	.00	.00	.00	.00
GRAND TOTALS	12,541,489.49	4,239,255.27	2,979,346.58-	13,801,398.18

TRIAL BALANCE SHEET - GENERAL FUND
JANUARY

		YEAR-TO-DATE	
ASSETS:			
2026 010-101-000	CASH-GENERAL FUND	5,085,860.65	
2026 010-101-003	CASH-TEXPOOL	.00	
2026 010-101-011	CASH-TIME DEPOSITS	4,500,000.00	
2026 010-101-100	UNDEPOSITED FUNDS	.00	
2026 010-102-000	PETTY CASH-TAC CHANGE FUND	500.00	
2026 010-102-001	PETTY CASH-TAX A/C	300.00	
2026 010-102-002	PETTY CASH-SHERIFF	50.25	
2026 010-102-003	PETTY CASH-CO TREASURER	150.00	
2026 010-102-005	PETTY CASH-CO CLERK	100.00	
2026 010-102-006	PETTY CASH-LIBRARY	50.00	
2026 010-102-007	PETTY CASH-DISTRICT CLERK	200.00	
2026 010-102-008	PETTY CASH-JUSTICE OF PEACE	100.00	
2026 010-102-009	PETTY CASH-CO CLERK CHG FUND	200.00	
2026 010-102-010	PETTY CASH-VETERANS COORD	325.00	
2026 010-102-011	PETTY CASH-SOLID WASTE PCT 4	25.00	
2026 010-102-012	PETTY CASH-SOLID WASTE PCT 1	25.00	
2026 010-102-013	PETTY CASH-CO AGENT	100.00	
2026 010-105-000	TAXES RECEIVABLE-CURRENT YR	228,649.87	
2026 010-107-000	TAXES RECEIVABLE-PRIOR YR	533,526.21	
2026 010-107-001	ACCOUNTS RECEIVABLE-ACCRUALS	208,256.16	
2026 010-107-099	TAXES REC-ALLOWANCE	480,720.03-	
2026 010-131-001	DUE FROM OTHER FUNDS	8,116.79	
2026 010-131-002	DUE FROM SALARY FUND	100.00	
2026 010-131-003	DUE FROM OTHER ENTITIES	38,423.40	
2026 010-131-004	DUE FROM CAPITAL PROJECTS	.00	
2026 010-131-005	DUE FROM AGENCY FUND	242.45	
2026 010-131-006	DUE FROM INDIGENT CARE	650.92	
2026 010-131-008	DUE FROM DEBT SERVICE	.00	
2026 010-131-009	DUE FROM STATE	.00	
2026 010-131-010	DUE FROM CERTZ GRANT	50,000.00	
2026 010-135-000	DEFERRED EXPENDITURES	188,527.67	
2026 010-135-001	DEFERRED POSTAGE	3,258.84	
2026 010-135-002	CERTNET PREPAID SERVICE	5,145.36	
2026 010-135-003	TAC-UNEMPLOYMENT INS	7,095.27	
2026 010-135-004	ACS PREPAID SERVICE	.00	
2026 010-140-001	PREPAID EXPENSES	.00	
2026 010-171-000	ESTIMATED REVENUES	.00	
2026 010-171-100	BUDGETED FUND BALANCE	.00	

TOTAL ASSETS		10,379,258.81	10,379,258.81
LIABILITIES:			
2026 010-202-000	ACCOUNTS PAYABLE-GENERAL	20,647.17-	
2026 010-202-001	ACCOUNTS PAYABLE-ACCRUALS	44,677.78-	
2026 010-203-002	PAYROLL PAYABLE	231.64-	
2026 010-207-001	DUE TO AGENCY FUND	144.58-	
2026 010-207-002	DUE TO PAYROLL FUND	.00	

TRIAL BALANCE SHEET - GENERAL FUND
JANUARY

		YEAR-TO-DATE	
2026	010-207-003 DUE TO STATE	.00	
2026	010-207-004 DUE TO OTHER FUNDS	111,547.71-	
2026	010-207-005 DUE TO OTHER ENTITIES	67,079.66-	
2026	010-225-001 DEFERRED REVENUE-MISC	.00	
2026	010-225-002 DEFERRED REVENUE-TAXES	229,924.97-	
2026	010-225-003 CASH BONDS	136,157.79-	
2026	010-230-000 PASS THRU ACCT	.00	
2026	010-230-001 STRAY CATTLE RESERVE	20,455.04-	
2026	010-230-002 JUV PROB RESTITUTION	642.22-	
2026	010-230-003 UNCLAIMED MONEY FUND	7,846.77-	
2026	010-230-004 FY-99 DEFERRED REVENUE	.00	
2026	010-241-000 APPROPRIATIONS	.00	
2026	010-241-100 BUDGETED FUND BALANCE	.00	
2026	010-243-000 ENCUMBRANCES	775,459.49	
2026	010-244-000 RESERVE FOR ENCUMBRANCES	775,459.49-	

TOTAL LIABILITIES		639,355.33-	
FUND EQUITY:			
FUND BALANCE		8,179,292.67-	
REALIZED REVENUE		4,923,662.38-	
LESS EXPENDITURES		3,363,051.57	

TOTAL FUND EQUITY		9,739,903.48-	
TOTAL LIABILITIES/FUND EQUITY			10,379,258.81-

TRIAL BALANCE SHEET - MCDA FUND
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 013-101-000 CASH-MCDA FUND	67,472.99	
2026 013-101-001 MCDA FORFEITURE	106,679.71	
2026 013-101-002 MCDA FORF TRUST	110,037.72	
2026 013-101-003 CASH - VAC DONATIONS	.00	
2026 013-101-100 UNDEPOSITED FUNDS	.00	
2026 013-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 013-135-000 DEFERRED EXPENDITURES	6,129.75	
2026 013-171-000 ESTIMATED REVENUES	.00	
2026 013-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	290,320.17	290,320.17
LIABILITIES:		
2026 013-202-000 ACCOUNTS PAYABLE	25.14	
2026 013-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 013-203-002 SALARIES PAYABLE	.00	
2026 013-207-000 DUE TO GENERAL FUND	.00	
2026 013-225-000 FORFEITURE RESERVES	108,229.35-	
2026 013-225-001 DEFERRED REVENUES	.00	
2026 013-230-000 OUT OF BALANCE	.00	
2026 013-241-000 APPROPRIATIONS	.00	
2026 013-241-100 BUDGETED FUND BALANCE	.00	
2026 013-243-000 ENCUMBRANCES	23,391.71	
2026 013-244-000 RESERVE FOR ENCUMBRANCES	23,391.71-	
TOTAL LIABILITIES	108,204.21-	
FUND EQUITY:		
FUND BALANCE	283,755.95-	
REALIZED REVENUE	15,847.37-	
LESS EXPENDITURES	117,487.36	
TOTAL FUND EQUITY	182,115.96-	
TOTAL LIABILITIES/FUND EQUITY		290,320.17-

TRIAL BALANCE SHEET - PAYROLL CLEARING
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 015-101-000 CASH-PAYROLL	160,141.93-	
2026 015-101-100 UNDEPOSITED FUNDS	.00	
2026 015-131-000 DUE FROM GENERAL FUND	.00	
2026 015-131-001 DUE FROM SPEC RD #1	.00	
2026 015-131-002 DUE FROM SPEC RD #2	.00	
2026 015-131-003 DUE FROM SPEC RD #3	.00	
2026 015-131-004 DUE FROM SPEC RD #4	.00	
2026 015-131-005 DUE FROM MCDA FUND	.00	
2026 015-171-000 ESTIMATED REVENUES	.00	
2026 015-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	160,141.93-	160,141.93-
LIABILITIES:		
2026 015-202-000 ACCOUNTS PAYABLE	160,241.93	
2026 015-203-002 SALARIES PAYABLE	.00	
2026 015-207-000 DUE TO GENERAL FUND	100.00-	
2026 015-230-000 OUT OF BALANCE	.00	
2026 015-241-000 APPROPRIATIONS	.00	
2026 015-241-100 BUDGETED FUND BALANCE	.00	
2026 015-243-000 ENCUMBRANCES	.00	
2026 015-244-000 RESERVE FOR ENCUMBRANCES	.00	

TOTAL LIABILITIES	160,141.93	
FUND EQUITY:		
FUND BALANCE	.00	
REALIZED REVENUE	.00	
LESS EXPENDITURES	.00	

TOTAL FUND EQUITY	.00	
TOTAL LIABILITIES/FUND EQUITY		160,141.93

TRIAL BALANCE SHEET - OPERATING CLEARING
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 016-101-000 CASH-OPERATING ACCOUNT	.00	
2026 016-101-100 UNDEPOSITED FUNDS	.00	
2026 016-107-001 ACCOUNTS RECEIVABLE	.00	
2026 016-131-001 DUE FROM OTHER FUNDS	1,018.10-	
2026 016-171-000 ESTIMATED REVENUES	.00	
2026 016-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	1,018.10-	1,018.10-
LIABILITIES:		
2026 016-202-000 ACCOUNTS PAYABLE	1,517.36	
2026 016-203-002 SALARIES PAYABLE	405.02-	
2026 016-207-000 DUE TO GENERAL FUND	.00	
2026 016-207-004 DUE TO OTHER FUNDS	1,454.46	
2026 016-241-000 APPROPRIATIONS	.00	
2026 016-241-100 BUDGETED FUND BALANCE	.00	
2026 016-243-000 ENCUMBRANCES	.00	
2026 016-244-000 RESERVE FOR ENCUMBRANCES	.00	

TOTAL LIABILITIES	2,566.80	
FUND EQUITY:		
FUND BALANCE	1,548.70-	
REALIZED REVENUE	.00	
LESS EXPENDITURES	.00	

TOTAL FUND EQUITY	1,548.70-	
TOTAL LIABILITIES/FUND EQUITY		1,018.10

TRIAL BALANCE SHEET - R&B #1 FUND
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 021-101-000 CASH-SPECIAL RD #1	248,631.50	
2026 021-101-003 CASH-TEXPOOL-SP RD #1	.00	
2026 021-101-100 UNDEPOSITED FUNDS	.00	
2026 021-107-000 TAXES RECEIVABLE	13,515.48	
2026 021-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 021-107-099 TAXES REC-ALLOWANCE	8,524.49-	
2026 021-135-000 DEFERRED EXPENDITURES	5,109.50	
2026 021-171-000 ESTIMATED REVENUES	.00	
2026 021-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	258,731.99	258,731.99
LIABILITIES:		
2026 021-202-000 ACCOUNTS PAYABLE	2,129.35-	
2026 021-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 021-203-000 PY AUDIT ADJ	.00	
2026 021-203-002 SALARIES PAYABLE	.00	
2026 021-207-001 DUE TO GENERAL FUND	2,072.93-	
2026 021-207-004 DUE TO OTHER FUNDS	1,837.46	
2026 021-225-000 DEFERRED REVENUES	3,887.65-	
2026 021-230-000 OUT OF BALANCE	.00	
2026 021-241-000 APPROPRIATIONS	.00	
2026 021-241-100 BUDGETED FUND BALANCE	.00	
2026 021-243-000 ENCUMBRANCES	57,145.91	
2026 021-244-000 RESERVE FOR ENCUMBRANCES	57,145.91-	

TOTAL LIABILITIES	6,252.47-	
FUND EQUITY:		
FUND BALANCE	213,172.86-	
REALIZED REVENUE	149,444.43-	
LESS EXPENDITURES	110,137.77	

TOTAL FUND EQUITY	252,479.52-	
TOTAL LIABILITIES/FUND EQUITY		258,731.99-

TRIAL BALANCE SHEET - R&B #2 FUND

JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 022-101-000 CASH-SPECIAL RD #2	538,057.25	
2026 022-101-003 CASH-TEXPOOL-SP RD #2	.00	
2026 022-101-100 UNDEPOSITED FUNDS	.00	
2026 022-107-000 TAXES RECEIVABLE	15,267.46	
2026 022-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 022-107-099 TAXES REC-ALLOWANCE	9,629.50-	
2026 022-135-000 DEFERRED EXPENDITURES	4,264.33	
2026 022-171-000 ESTIMATED REVENUES	.00	
2026 022-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	547,959.54	547,959.54
LIABILITIES:		
2026 022-202-000 ACCOUNTS PAYABLE	58.51-	
2026 022-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 022-203-000 PY AUDIT ADJ	.00	
2026 022-203-002 SALARIES PAYABLE	.00	
2026 022-207-004 DUE TO OTHER FUNDS	23,100.28-	
2026 022-225-000 DEFERRED REVENUES	4,390.71-	
2026 022-230-000 OUT OF BALANCE	.00	
2026 022-241-000 APPROPRIATIONS	.00	
2026 022-241-100 BUDGETED FUND BALANCE	.00	
2026 022-243-000 ENCUMBRANCES	150,345.63	
2026 022-244-000 RESERVE FOR ENCUMBRANCES	150,345.63-	
TOTAL LIABILITIES	27,549.50-	
FUND EQUITY:		
FUND BALANCE	425,231.65-	
REALIZED REVENUE	226,012.24-	
LESS EXPENDITURES	130,833.85	
TOTAL FUND EQUITY	520,410.04-	
TOTAL LIABILITIES/FUND EQUITY		547,959.54-

TRIAL BALANCE SHEET - R&B #3 FUND
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 023-101-000 CASH-SPECIAL RD #3	263,597.42	
2026 023-101-003 CASH-TEXPOOL-SP RD #3	.00	
2026 023-101-100 UNDEPOSITED FUNDS	.00	
2026 023-107-000 TAXES RECEIVABLE	13,462.49	
2026 023-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 023-107-099 TAXES REC-ALLOWANCE	8,491.07-	
2026 023-135-000 DEFERRED EXPENDITURES	3,647.92	
2026 023-171-000 ESTIMATED REVENUES	.00	
2026 023-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	272,216.76	272,216.76
LIABILITIES:		
2026 023-202-000 ACCOUNTS PAYABLE	8,325.96-	
2026 023-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 023-203-000 PY AUDIT ADJ	.00	
2026 023-203-002 SALARIES PAYABLE	.00	
2026 023-207-004 DUE TO OTHER FUNDS	.00	
2026 023-225-000 DEFERRED REVENUES	3,868.09-	
2026 023-230-000 OUT OF BALANCE	.00	
2026 023-241-000 APPROPRIATIONS	.00	
2026 023-241-100 BUDGETED FUND BALANCE	.00	
2026 023-243-000 ENCUMBRANCES	61,868.50	
2026 023-244-000 RESERVE FOR ENCUMBRANCES	61,868.50-	

TOTAL LIABILITIES	12,194.05-	
FUND EQUITY:		
FUND BALANCE	278,547.79-	
REALIZED REVENUE	168,940.62-	
LESS EXPENDITURES	187,465.70	

TOTAL FUND EQUITY	260,022.71-	
TOTAL LIABILITIES/FUND EQUITY		272,216.76-

MADISON COUNTY
TRIAL BALANCE SHEET - R&B #4 FUND
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 024-101-000 CASH-SPECIAL RD #4	203,150.84	
2026 024-101-003 CASH-TEXPOOL-SP RD #4	.00	
2026 024-101-100 UNDEPOSITED FUNDS	.00	
2026 024-107-000 TAXES RECEIVABLE	16,445.30	
2026 024-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 024-107-099 TAXES REC-ALLOWANCE	10,372.39-	
2026 024-135-000 DEFERRED EXPENDITURES	4,750.08	
2026 024-171-000 ESTIMATED REVENUES	.00	
2026 024-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	213,973.83	213,973.83
LIABILITIES:		
2026 024-202-000 ACCOUNTS PAYABLE	726.20	
2026 024-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 024-203-000 PY AUDIT ADJ	.00	
2026 024-203-002 SALARIES PAYABLE	.01	
2026 024-207-004 DUE TO OTHER FUNDS	29,879.52	
2026 024-225-000 DEFERRED REVENUES	4,729.56-	
2026 024-230-000 OUT OF BALANCE	.00	
2026 024-241-000 APPROPRIATIONS	.00	
2026 024-241-100 BUDGETED FUND BALANCE	.00	
2026 024-243-000 ENCUMBRANCES	232,651.64	
2026 024-244-000 RESERVE FOR ENCUMBRANCES	232,651.64-	

TOTAL LIABILITIES	25,876.17	
FUND EQUITY:		
FUND BALANCE	202,931.78-	
REALIZED REVENUE	245,789.38-	
LESS EXPENDITURES	208,871.16	

TOTAL FUND EQUITY	239,850.00-	
TOTAL LIABILITIES/FUND EQUITY		213,973.83-

TRIAL BALANCE SHEET - ELECTION SERVICE CONTRACT FUND
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 030-101-000 CASH - ELECTION SERVICE CONTRA	7,132.47	
2026 030-171-000 ESTIMATED REVENUES	.00	
2026 030-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	7,132.47	7,132.47
LIABILITIES:		
2026 030-202-000 ACCOUNTS PAYABLE	.00	
2026 030-241-100 BUDGETED USE OF FUND BALANCE	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	7,132.47-	
REALIZED REVENUE	.00	
LESS EXPENDITURES	.00	
TOTAL FUND EQUITY	7,132.47-	
TOTAL LIABILITIES/FUND EQUITY		7,132.47-

TRIAL BALANCE SHEET - IHC FUND
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 031-101-000 CASH-IHC	287,275.66	
2026 031-101-100 UNDEPOSITED FUNDS	.00	
2026 031-105-000 TAXES RECEIVABLE	13,487.25	
2026 031-105-099 TAXES REC-ALLOWANCE	8,506.68-	
2026 031-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 031-131-001 DUE FROM OTHER FUNDS	10,000.00	
2026 031-135-000 DEFERRED EXPENDITURES	9,962.24	
2026 031-171-000 ESTIMATED REVENUES	.00	
2026 031-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	312,218.47	312,218.47
LIABILITIES:		
2026 031-202-000 ACCOUNTS PAYABLE	2,415.44-	
2026 031-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 031-203-002 SALARIES PAYABLE	.00	
2026 031-207-000 DUE TO GENERAL FUND	650.92-	
2026 031-225-001 DEFERRED REVENUE	3,134.24-	
2026 031-241-000 APPROPRIATIONS	.00	
2026 031-241-100 BUDGETED FUND BALANCE	.00	
2026 031-243-000 ENCUMBRANCES	97,843.91	
2026 031-244-000 RESERVE FOR ENCUMBRANCES	97,843.91-	

TOTAL LIABILITIES	6,200.60-	
FUND EQUITY:		
FUND BALANCE	241,240.47-	
REALIZED REVENUE	144,536.57-	
LESS EXPENDITURES	79,759.17	

TOTAL FUND EQUITY	306,017.87-	
TOTAL LIABILITIES/FUND EQUITY		312,218.47-

TRIAL BALANCE SHEET - LAW LIB FUND
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 032-101-000 CASH-LAW LIB	1,712.47-	
2026 032-101-100 UNDEPOSITED FUNDS	.00	
2026 032-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 032-135-000 DEFERRED EXPENDITURES	.00	
2026 032-171-000 ESTIMATED REVENUES	.00	
2026 032-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	1,712.47-	1,712.47-
LIABILITIES:		
2026 032-202-000 ACCOUNTS PAYABLE	.00	
2026 032-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 032-203-002 SALARIES PAYABLE	.00	
2026 032-207-000 DUE TO GENERAL FUND	.00	
2026 032-241-000 APPROPRIATIONS	.00	
2026 032-241-100 BUDGETED FUND BALANCE	.00	
2026 032-243-000 ENCUMBRANCES	10,752.00	
2026 032-244-000 RESERVE FOR ENCUMBRANCES	10,752.00-	

TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	125.18-	
REALIZED REVENUE	2,149.35-	
LESS EXPENDITURES	3,987.00	

TOTAL FUND EQUITY	1,712.47	
TOTAL LIABILITIES/FUND EQUITY		1,712.47

TRIAL BALANCE SHEET - VIT FUND
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 033-101-000 CASH-VIT FUND	10,869.85	
2026 033-101-100 UNDEPOSITED FUNDS	.00	
2026 033-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	10,869.85	10,869.85
LIABILITIES:		
2026 033-202-000 ACCOUNTS PAYABLE	.00	
2026 033-203-002 SALARIES PAYABLE	.00	
2026 033-207-004 DUE TO OTHER FUNDS	.00	
2026 033-241-000 APPROPRIATIONS	.00	
2026 033-241-100 BUDGETED FUND BALANCE	.00	
2026 033-243-000 ENCUMBRANCES	.00	
2026 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

JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 034-101-000 CASH-CC/REC MGMT FUNDS	402,110.80	
2026 034-101-100 UNDEPOSITED FUNDS	.00	
2026 034-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 034-171-000 ESTIMATED REVENUES	.00	
2026 034-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	402,110.80	402,110.80
LIABILITIES:		
2026 034-202-000 ACCOUNTS PAYABLE	.00	
2026 034-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 034-203-002 SALARIES PAYABLE	.00	
2026 034-241-000 APPROPRIATIONS	.00	
2026 034-241-100 BUDGETED FUND BALANCE	.00	
2026 034-243-000 ENCUMBRANCES	.00	
2026 034-244-000 RESERVE FOR ENCUMBRANCES	.00	

TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	382,896.95-	
REALIZED REVENUE	19,213.85-	
LESS EXPENDITURES	.00	

TOTAL FUND EQUITY	402,110.80-	
TOTAL LIABILITIES/FUND EQUITY		402,110.80-

TRIAL BALANCE SHEET - S.O. FORF FUND
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 035-101-000 CASH S O FORF	3,919.75	
2026 035-101-100 UNDEPOSITED FUNDS	.00	
2026 035-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 035-171-000 ESTIMATED REVENUES-ACCRUALS	.00	
2026 035-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	3,919.75	3,919.75
LIABILITIES:		
2026 035-202-000 ACCOUNTS PAYABLE	.00	
2026 035-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 035-203-002 SALARIES PAYABLE	.00	
2026 035-241-000 APPROPRIATIONS	.00	
2026 035-241-100 BUDGETED FUND BALANCE	.00	
2026 035-243-000 ENCUMBRANCES	.00	
2026 035-244-000 RESERVE FOR ENCUMBRANCES	.00	

TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	3,878.19-	
REALIZED REVENUE	41.56-	
LESS EXPENDITURES	.00	

TOTAL FUND EQUITY	3,919.75-	
TOTAL LIABILITIES/FUND EQUITY		3,919.75-

MADISON COUNTY
TRIAL BALANCE SHEET - LEOSE FUND
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 036-101-000 CASH-LEOSE	43,631.62	
2026 036-101-100 UNDEPOSITED FUNDS	.00	
2026 036-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 036-135-000 DEFERRED EXPENDITURES	.00	
2026 036-171-000 ESTIMATED REVENUES	.00	
2026 036-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	43,631.62	43,631.62
LIABILITIES:		
2026 036-202-000 ACCOUNTS PAYABLE	.00	
2026 036-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 036-203-002 SALARIES PAYABLE	.00	
2026 036-241-000 APPROPRIATIONS	.00	
2026 036-241-100 BUDGETED FUND BALANCE	.00	
2026 036-243-000 ENCUMBRANCES	1,045.00	
2026 036-244-000 RESERVE FOR ENCUMBRANCES	1,045.00-	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	44,141.96-	
REALIZED REVENUE	.00	
LESS EXPENDITURES	510.34	
TOTAL FUND EQUITY	43,631.62-	
TOTAL LIABILITIES/FUND EQUITY		43,631.62-

TRIAL BALANCE SHEET - TJPC-GRANT PROGRAMS
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 037-101-000 CASH-TJPC GRANT PROGRAMS	20,848.20	
2026 037-101-100 UNDEPOSITED FUNDS	.00	
2026 037-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	6,748.24	
2026 037-131-001 DUE FROM OTHER FUNDS	4,223.06	
2026 037-131-009 DUE FROM STATE	.00	
2026 037-171-000 ESTIMATED REVENUES	.00	
2026 037-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	31,819.50	31,819.50
LIABILITIES:		
2026 037-202-000 ACCOUNTS PAYABLE	440.73-	
2026 037-202-001 ACCOUNTS PAYABLE-ACCRUALS	23,945.90-	
2026 037-203-002 SALARIES PAYABLE	.00	
2026 037-207-003 DUE TO STATE	.00	
2026 037-207-004 DUE TO OTHER FUNDS	.00	
2026 037-230-000 OUT OF BALANCE	.00	
2026 037-241-000 APPROPRIATIONS	.00	
2026 037-241-100 BUDGETED FUND BALANCE	.00	
2026 037-243-000 ENCUMBRANCES	24,324.91	
2026 037-244-000 RESERVE FOR ENCUMBRANCES	24,324.91-	

TOTAL LIABILITIES	24,386.63-	
FUND EQUITY:		
FUND BALANCE	4,343.09	
REALIZED REVENUE	48,866.04-	
LESS EXPENDITURES	37,090.08	

TOTAL FUND EQUITY	7,432.87-	
TOTAL LIABILITIES/FUND EQUITY		31,819.50-

TRIAL BALANCE SHEET - HIST COMM FUND
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 038-101-000 CASH-HISTORICAL COMM	8,457.50	
2026 038-101-100 UNDEPOSITED FUNDS	.00	
2026 038-102-001 PETTY CASH-MSB ACCT	.00	
2026 038-105-000 TAXES RECEIVABLE	.00	
2026 038-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 038-171-000 ESTIMATED REVENUE	.00	
2026 038-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	8,457.50	8,457.50
LIABILITIES:		
2026 038-202-000 ACCOUNTS PAYABLE	.00	
2026 038-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 038-203-002 SALARIES PAYABLE	.00	
2026 038-230-000 OUT OF BALANCE	.00	
2026 038-241-000 APPROPRIATIONS	.00	
2026 038-241-100 BUDGETED FUND BALANCE	.00	
2026 038-243-000 ENCUMBRANCES	.00	
2026 038-244-000 RESERVE FOR ENCUMBRANCES	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	7,328.33-	
REALIZED REVENUE	1,170.17-	
LESS EXPENDITURES	41.00	
TOTAL FUND EQUITY	8,457.50-	
TOTAL LIABILITIES/FUND EQUITY		8,457.50-

TRIAL BALANCE SHEET - LIB MEM FUND
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 039-101-000 CASH-LIBRARY MEM	2,966.65	
2026 039-101-100 UNDEPOSITED FUNDS	.00	
2026 039-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 039-171-000 ESTIMATED REVENUES	.00	
2026 039-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	2,966.65	2,966.65
LIABILITIES:		
2026 039-202-000 ACCOUNTS PAYABLE	.00	
2026 039-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 039-203-002 SALARIES PAYABLE	.00	
2026 039-241-000 APPROPRIATIONS	.00	
2026 039-241-100 BUDGETED FUND BALANCE	.00	
2026 039-243-000 ENCUMBRANCES	991.21	
2026 039-244-000 RESERVE FOR ENCUMBRANCES	991.21-	

TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	3,402.21-	
REALIZED REVENUE	184.34-	
LESS EXPENDITURES	619.90	

TOTAL FUND EQUITY	2,966.65-	
TOTAL LIABILITIES/FUND EQUITY		2,966.65-

TRIAL BALANCE SHEET - COURT TECH FUND
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 040-101-000 CASH-COURT TECHNOLOGY FUND	22,259.75	
2026 040-101-100 UNDEPOSITED FUNDS	.00	
2026 040-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 040-131-000 DUE FROM OTHER FUNDS	2.44	
2026 040-131-001 DUE FROM OTHER FUNDS	.00	
2026 040-171-000 ESTIMATED REVENUES	.00	
2026 040-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	22,262.19	22,262.19
LIABILITIES:		
2026 040-202-000 ACCOUNTS PAYABLE	.00	
2026 040-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 040-241-000 APPROPRIATIONS	.00	
2026 040-241-100 BUDGETED FUND BALANCE	.00	
2026 040-243-000 ENCUMBRANCES	.00	
2026 040-244-000 RESERVE FOR EMCUMBRANCES	.00	

TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	20,894.77-	
REALIZED REVENUE	1,367.42-	
LESS EXPENDITURES	.00	

TOTAL FUND EQUITY	22,262.19-	
TOTAL LIABILITIES/FUND EQUITY		22,262.19-

TRIAL BALANCE SHEET - DIST RMPF FUND
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 041-101-000 CASH-DC/RMPF	49,522.67	
2026 041-101-100 UNDEPOSITED FUNDS	.00	
2026 041-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 041-131-000 DUE FROM OTHER FUNDS	.00	
2026 041-131-001 DUE FROM OTHER FUNDS	.00	
2026 041-171-000 ESTIMATED REVENUES	.00	
2026 041-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	49,522.67	49,522.67
LIABILITIES:		
2026 041-202-000 ACCOUNTS PAYABLE	.00	
2026 041-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 041-241-000 APPROPRIATIONS	.00	
2026 041-241-100 BUDGETED FUND BALANCE	.00	
2026 041-243-000 ENCUMBRANCES	.00	
2026 041-244-000 RESERVE FOR EMCUMBRANCES	.00	

TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	48,893.22-	
REALIZED REVENUE	629.45-	
LESS EXPENDITURES	.00	

TOTAL FUND EQUITY	49,522.67-	
TOTAL LIABILITIES/FUND EQUITY		49,522.67-

TRIAL BALANCE SHEET - HOTEL/MOTEL TAX FUND
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 042-101-000 CASH-HOTEL/MOTEL TAX FUND	482,116.73	
2026 042-101-100 UNDEPOSITED FUNDS	.00	
2026 042-107-000 TAXES RECEIVABLE	.00	
2026 042-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 042-131-000 DUE FROM OTHER FUNDS	.00	
2026 042-135-000 PREPAID EXPENDITURES	.00	
2026 042-171-000 ESTIMATED REVENUES	.00	
2026 042-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	482,116.73	482,116.73
LIABILITIES:		
2026 042-202-000 ACCOUNTS PAYABLE	.00	
2026 042-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 042-207-000 TRANS TO OTHER FUNDS	.00	
2026 042-225-000 DEFERRED REVENUES	.00	
2026 042-241-000 APPROPRIATIONS	.00	
2026 042-241-100 BUDGETED FUND BALANCE	.00	
2026 042-243-000 ENCUMBRANCES	.00	
2026 042-244-000 RESERVE FOR ENCUMBRANCES	.00	

TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	480,443.00-	
REALIZED REVENUE	24,873.73-	
LESS EXPENDITURES	23,200.00	

TOTAL FUND EQUITY	482,116.73-	
TOTAL LIABILITIES/FUND EQUITY		482,116.73-

TRIAL BALANCE SHEET - COURTHOUSE SECURITY FUND
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 043-101-000 CASH-COURTHOUSE SECURITY FUND	45,458.05	
2026 043-101-100 UNDEPOSITED FUNDS	.00	
2026 043-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 043-131-000 DUE FROM OTHER FUNDS	6.11	
2026 043-131-001 DUE FROM OTHER FUNDS	.00	
2026 043-135-000 DEFERRED EXPENDITURES	.00	
2026 043-171-000 ESTIMATED REVENUES	.00	
2026 043-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	45,464.16	45,464.16
LIABILITIES:		
2026 043-202-000 ACCOUNTS PAYABLE	.00	
2026 043-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 043-203-002 PAYROLL PAYABLE	.00	
2026 043-207-000 DUE TO GENERAL	26.87-	
2026 043-241-000 APPROPRIATIONS	.00	
2026 043-241-100 BUDGETED FUND BALANCE	.00	
2026 043-243-000 ENCUMBRANCES	1,802.52	
2026 043-244-000 RESERVE FOR ENCUMBRANCES	1,802.52-	

TOTAL LIABILITIES	26.87-	
FUND EQUITY:		
FUND BALANCE	81,093.25-	
REALIZED REVENUE	3,273.20-	
LESS EXPENDITURES	38,929.16	

TOTAL FUND EQUITY	45,437.29-	
TOTAL LIABILITIES/FUND EQUITY		45,464.16-

TRIAL BALANCE SHEET - BVCOG COMMUNITY PROGRAMS
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 044-101-000 CASH-MEALS PROGRAM FUND	25,247.29-	
2026 044-101-001 CASH-BVCOG COMMUNITY VAN	32,136.14	
2026 044-101-100 UNDEPOSITED FUNDS	.00	
2026 044-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	12,175.86	
2026 044-131-009 DUE FROM STATE	.00	
2026 044-135-000 DEFERRED EXPENDITURES	1,068.84	
2026 044-171-000 ESTIMATED REVENUES	.00	
2026 044-171-100 BUDGETED FUND BALANCE	.00	
TOTAL ASSETS	20,133.55	20,133.55
LIABILITIES:		
2026 044-202-000 ACCOUNTS PAYABLE	.00	
2026 044-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 044-203-002 PAYROLL PAYABLE	.00	
2026 044-241-000 APPROPRIATIONS	.00	
2026 044-241-100 BUDGETED FUND BALANCE	.00	
2026 044-243-000 ENCUMBRANCES	29,433.88	
2026 044-244-000 RESERVE FOR ENCUMBRANCES	29,433.88-	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	41,415.74-	
REALIZED REVENUE	18,495.74-	
LESS EXPENDITURES	39,777.93	
TOTAL FUND EQUITY	20,133.55-	
TOTAL LIABILITIES/FUND EQUITY		20,133.55-

TRIAL BALANCE SHEET - GRANT PROGRAMS
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 045-101-000 CASH-GRANT PROGRAMS	30,341.98	
2026 045-101-100 UNDEPOSITED FUNDS	.00	
2026 045-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 045-131-001 DUE FROM OTHER FUNDS	91,966.60	
2026 045-131-009 DUE FROM THE STATE	.00	
2026 045-171-000 ESTIMATED REVENUES	.00	
2026 045-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	122,308.58	122,308.58
LIABILITIES:		
2026 045-202-000 ACCOUNTS PAYABLE	.00	
2026 045-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 045-207-000 DUE TO OTHER FUNDS	5,178.02-	
2026 045-225-000 DEFERRED REVENUES	1,894,942.78-	
2026 045-225-001 DEFERRED REVENUES	18,617.52-	
2026 045-241-000 APPROPRIATIONS	.00	
2026 045-241-100 BUDGETED FUND BALANCE	.00	
2026 045-243-000 ENCUMBRANCES	900.00	
2026 045-244-000 RESERVE FOR ENCUMBRANCES	900.00-	

TOTAL LIABILITIES	1,918,738.32-	
FUND EQUITY:		
FUND BALANCE	1,786,307.74	
REALIZED REVENUE	.00	
LESS EXPENDITURES	10,122.00	

TOTAL FUND EQUITY	1,796,429.74	
TOTAL LIABILITIES/FUND EQUITY		122,308.58-

TRIAL BALANCE SHEET - ROAD/TRANSPORT GRANT PROGRAM
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 046-101-000 CASH-SPECIAL ROAD/TRANS GRANT	24,658.15	
2026 046-101-100 UNDEPOSITED FUNDS	.00	
2026 046-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 046-131-001 DUE FROM OTHER FUNDS	25,341.85	
2026 046-131-009 DUE FROM STATE	.00	
2026 046-171-000 ESTIMATED REVENUES	.00	
2026 046-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	50,000.00	50,000.00
LIABILITIES:		
2026 046-202-000 ACCOUNTS PAYABLE	.00	
2026 046-207-000 DUE TO GENERAL FUND	.00	
2026 046-207-001 DUE TO GENERAL FUND	50,000.00-	
2026 046-225-000 DEFERRED REVENUE	.00	
2026 046-241-000 APPROPRIATIONS	.00	
2026 046-241-100 BUDGETED FUND BALANCE	.00	
2026 046-243-000 ENCUMBRANCES	.00	
2026 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
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 047-101-000 CASH-ARPA PROGRAM	348.66	
2026 047-101-100 UNDEPOSITED FUNDS	.00	
2026 047-131-001 DUE FROM OTHER FUNDS	7,887.05	
2026 047-171-000 ESTIMATED REVENUES	.00	
2026 047-171-100 BUDGET FUND BALANCE	.00	
TOTAL ASSETS	8,235.71	8,235.71
LIABILITIES:		
2026 047-202-000 ACCOUNTS PAYABLE-GENERAL	.00	
2026 047-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 047-203-002 PAYROLL PAYABLE	.00	
2026 047-207-004 DUE TO OTHER FUNDS	8,235.71-	
2026 047-241-000 APPROPRIATIONS	.00	
2026 047-243-000 ENCUMBRANCES	.00	
2026 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
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 048-101-000 CASH-SO RLEA GRANT	253,357.24	
2026 048-101-100 UNDEPOSITED FUNDS	.00	
2026 048-107-001 ACCOUNTS RECEIVABLE - ACCRUALS	7,528.47	
2026 048-171-000 ESTIMATED REVENUES	.00	
2026 048-171-100 BUDGET FUND BALANCE	.00	
TOTAL ASSETS	260,885.71	260,885.71
LIABILITIES:		
2026 048-202-000 ACCOUNTS PAYABLE-GENERAL	.00	
2026 048-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 048-203-002 SALARIES PAYABLE	.00	
2026 048-207-004 DUE TO OTHER FUNDS	.00	
2026 048-241-000 APPROPRIATIONS	.00	
2026 048-243-000 ENCUMBRANCES	.00	
2026 048-244-000 RESERVE FOR ENCUMBRANCES	.00	
TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	7,436.09-	
REALIZED REVENUE	352,668.81-	
LESS EXPENDITURES	99,219.19	
TOTAL FUND EQUITY	260,885.71-	
TOTAL LIABILITIES/FUND EQUITY		260,885.71-

TRIAL BALANCE SHEET - DA-RURAL LAW ENFORCEMENT GRANT
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 049-101-000 CASH-DA RLEA GRANT	159,338.57	
2026 049-101-001 CASH-VICTIM ASSISTANCE GRANT	49,096.29	
2026 049-101-002 CASH - VAC DONATIONS	985.00	
2026 049-101-100 UNDEPOSITED FUNDS	.00	
2026 049-107-001 ACCOUNTS RECEIVABLE - ACCRUALS	27,088.99	
2026 049-171-000 ESTIMATED REVENUES	.00	
2026 049-171-100 BUDGET FUND BALANCE	.00	

TOTAL ASSETS	236,508.85	236,508.85
LIABILITIES:		
2026 049-202-000 ACCOUNTS PAYABLE-GENERAL	.00	
2026 049-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 049-203-002 SALARIES PAYABLE	.00	
2026 049-207-004 DUE TO OTHER FUNDS	.00	
2026 049-225-000 DEFERRED REVENUE	61,167.83-	
2026 049-241-000 APPROPRIATIONS	.00	
2026 049-243-000 ENCUMBRANCES	.00	
2026 049-244-000 RESERVE FOR ENCUMBRANCES	.00	

TOTAL LIABILITIES	61,167.83-	
FUND EQUITY:		
FUND BALANCE	56,781.04-	
REALIZED REVENUE	186,598.81-	
LESS EXPENDITURES	68,038.83	

TOTAL FUND EQUITY	175,341.02-	
TOTAL LIABILITIES/FUND EQUITY		236,508.85-

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

	YEAR-TO-DATE	
ASSETS:		
2026 050-101-000 CASH - CDBG 24-065-114-E927	.00	
2026 050-171-000 ESTIMATED REVENUES	.00	
2026 050-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	.00	.00
LIABILITIES:		
2026 050-202-000 ACCOUNTS PAYABLE - GENERAL	.00	
2026 050-207-004 DUE TO OTHER FUNDS	.00	
2026 050-241-000 APPROPRIATIONS	.00	
2026 050-243-000 ENCUMBRANCES	.00	
2026 050-244-000 RESERVE FOR ENCUMBRANCES	.00	

TOTAL LIABILITIES	.00	
FUND EQUITY:		
FUND BALANCE	33,421.85	
REALIZED REVENUE	66,881.42-	
LESS EXPENDITURES	33,459.57	

TOTAL FUND EQUITY	.00	
TOTAL LIABILITIES/FUND EQUITY		.00

TRIAL BALANCE SHEET - DEBT SERVICE FUND
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 060-101-000 CASH-DEBT SERVICE FUND	146,492.76	
2026 060-101-003 CASH-DEBT SERVICE TEXPOOL	.00	
2026 060-101-100 UNDEPOSITED FUNDS	.00	
2026 060-105-000 TAXES RECEIVABLE	31,324.01	
2026 060-105-099 TAXES REC-ALLOWANCE	19,756.69-	
2026 060-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 060-171-000 ESTIMATED REVENUES	.00	
2026 060-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	158,060.08	158,060.08
LIABILITIES:		
2026 060-202-000 ACCOUNTS PAYABLE	.00	
2026 060-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 060-203-002 SALARIES PAYABLE	.00	
2026 060-207-000 DUE TO GENERAL FUND	.00	
2026 060-225-001 DEFERRED REVENUES	9,762.04-	
2026 060-241-000 APPROPRIATIONS	.00	
2026 060-241-100 BUDGETED FUND BALANCE	.00	
2026 060-243-000 ENCUMBRANCES	.00	
2026 060-244-000 RESERVE FOR ENCUMBRANCES	.00	

TOTAL LIABILITIES	9,762.04-	
FUND EQUITY:		
FUND BALANCE	25,823.75-	
REALIZED REVENUE	122,474.29-	
LESS EXPENDITURES	.00	

TOTAL FUND EQUITY	148,298.04-	
TOTAL LIABILITIES/FUND EQUITY		158,060.08-

TRIAL BALANCE SHEET - CAPITAL PROJECTS FUND
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 070-101-000 CASH-COMB TAX&REVENUE CO-2012	772,023.78	
2026 070-101-011 CASH-TIME DEPOSITS	.00	
2026 070-101-100 UNDEPOSITED FUNDS	.00	
2026 070-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 070-135-000 DEFERRED EXPENDITURES	.00	
2026 070-171-000 ESTIMATED REVENUES	.00	
2026 070-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	772,023.78	772,023.78
LIABILITIES:		
2026 070-202-000 ACCOUNTS PAYABLE	.00	
2026 070-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 070-203-002 SALARIES PAYABLE	.00	
2026 070-207-000 DUE TO GENERAL FUND	24,638.58-	
2026 070-225-001 DEFERRED REVENUE	.00	
2026 070-241-000 APPROPRIATIONS	.00	
2026 070-241-100 BUDGETED FUND BALANCE	.00	
2026 070-243-000 ENCUMBRANCES	56,817.48	
2026 070-244-000 RESERVE FOR ENCUMBRANCES	56,817.48-	

TOTAL LIABILITIES	24,638.58-	
FUND EQUITY:		
FUND BALANCE	854,056.84-	
REALIZED REVENUE	8,141.49-	
LESS EXPENDITURES	114,813.13	

TOTAL FUND EQUITY	747,385.20-	
TOTAL LIABILITIES/FUND EQUITY		772,023.78-

TRIAL BALANCE SHEET - STATE TRUST FUND
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 080-101-000 CASH-STATE TRUST FUND	9,663.52	
2026 080-101-100 UNDEPOSITED FUNDS	.00	
2026 080-107-001 ACCOUNTS RECEIVABLE-ACCRUALS	.00	
2026 080-131-000 DUE FROM GENERAL FUND	.00	
2026 080-135-000 DEFERRED EXPENDITURES	.00	
2026 080-171-000 ESTIMATED REVENUES	.00	
2026 080-171-100 BUDGETED FUND BALANCE	.00	

TOTAL ASSETS	9,663.52	9,663.52
LIABILITIES:		
2026 080-202-000 ACCOUNTS PAYABLE	949.38-	
2026 080-202-001 ACCOUNTS PAYABLE-ACCRUALS	.00	
2026 080-203-002 SALARIES PAYABLE	.00	
2026 080-207-000 DUE TO GENERAL FUND	8,192.45-	
2026 080-207-001 DUE TO STATE	.00	
2026 080-207-002 DUE TO CO CLERK	44.00-	
2026 080-230-000 OUT OF BALANCE	.00	
2026 080-241-000 APPROPRIATIONS	.00	
2026 080-241-100 BUDGETED FUND BALANCE	.00	
2026 080-243-000 ENCUMBRANCES	.00	
2026 080-244-000 RESERVE FOR ENCUMBRANCES	.00	

TOTAL LIABILITIES	9,185.83-	
FUND EQUITY:		
FUND BALANCE	40,712.62-	
REALIZED REVENUE	47,278.05-	
LESS EXPENDITURES	87,512.98	

TOTAL FUND EQUITY	477.69-	
TOTAL LIABILITIES/FUND EQUITY		9,663.52-

TRIAL BALANCE SHEET - CUSTODIAL ACCOUNTS
JANUARY

	YEAR-TO-DATE	
ASSETS:		
2026 081-101-003 INMATE COMMISSARY	.00	

TOTAL ASSETS	.00	.00