

JACKSON COUNTY, TEXAS

ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended
September 30, 2010

Jackson County, Texas
Annual Financial Report
For the Fiscal Year Ended September 30, 2010

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Commissioner's Court
Jackson County, Texas

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jackson County, Texas, as of and for the year ended September 30, 2010, which collectively comprise Jackson County, Texas's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Jackson County, Texas's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinions.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Jackson County, Texas, as of September 30, 2010, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund and the Road and Bridge Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis, the non-major budgetary comparison information, and the schedule of funding progress for the Public Employees Retirement System on pages 3 through 11, 67 through 89, and 50, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Jackson County, Texas's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual non-major fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Wayne R. Beyers". The signature is written in a cursive, slightly slanted style.

WAYNE R. BEYER
Certified Public Accountant
Pleasanton, Texas
May 21, 2011

Management's Discussion and Analysis

As management of Jackson County, Texas, we offer readers of Jackson County, Texas's financial statements this narrative overview and analysis of the financial activities of Jackson County, Texas for the fiscal year ended September 30, 2010.

Financial Highlights

- . The assets of Jackson County, Texas exceeded its liabilities at the close of the most recent fiscal year by \$15,279,548 (net assets). Of this amount, \$7,661,474 (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors.
- . The government's total net assets decreased by \$629,301. This decrease is attributable to a drop in capital grants, charges for services, and miscellaneous income.
- . As of the close of the current fiscal year, Jackson County, Texas's governmental funds reported combined ending fund balances of \$7,518,288, an increase of \$157,530 in comparison with the prior year. Approximately 98% of this total amount, \$7,330,494, is available for spending at the government's discretion (unreserved fund balance).
- . At the end of the current fiscal year, the unreserved fund balance for the general fund was \$6,329,384, or 104 percent of total general fund expenditures, the unreserved fund balance for the road and bridge fund was \$406,886, or 20 percent of total road and bridge fund expenditures.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to Jackson County, Texas's basic financial statements. Jackson County, Texas's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements: The government-wide financial statements are designed to provide readers with a broad overview of Jackson County, Texas's finances, in a manner similar to a private-sector business.

The statement of net assets presents information on all of Jackson County, Texas's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of Jackson County, Texas is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions of Jackson County, Texas that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of Jackson County, Texas include general administration, public safety, environmental protection, public transportation, health and welfare, public facilities, legal, elections, financial administration, conservation, capital projects, and culture and recreation. The business-type activities of Jackson County, Texas include an airport fund, and a commissary fund.

The government-wide financial statements include only Jackson County, Texas itself (known as the primary government).

The government-wide financial statements can be found on pages 12-13 of this report.

Fund financial statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Jackson County, Texas, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds:

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Jackson County, Texas maintains twenty eight (28) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the coastal impact assistance fund, and the road and bridge funds, all of which are considered to be major funds. Data from the other twenty five (25) governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Jackson County, Texas adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund, road and bridge fund, and all the other special revenue funds for which budgets were adopted.

The basic governmental fund financial statements can be found on pages 14-21 of this report. The basic proprietary fund financial statements can be found on pages 22-25 of this report.

Jackson County, Texas also has four agency funds and one trust fund presented in this report. Such funds are not included in the county wide statement but are shown separately on pages 26-27.

Notes to the financial statements:

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 28-49 of this report.

Other information:

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning Jackson County, Texas's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on page 50 of this report.

The combining statements referred to earlier in connection with the general fund, the major road and bridge funds, the non-major governmental funds, and the non-major proprietary funds are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 51-66 of this report. The budget comparison schedules in connection with the non-major governmental funds can be found on pages 67-89 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Jackson County, Texas, assets exceeded liabilities by \$15,279,548 at the close of the most recent fiscal year.

A large portion of Jackson County, Texas's net assets (49 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, infrastructure, and equipment); less any related debt used to acquire those assets that are still outstanding. Jackson County, Texas uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Jackson County, Texas's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

JACKSON COUNTY, TEXAS NET ASSETS

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Current and Other Assets	\$8,528,064	\$9,067,957	\$30,990	\$75,486	\$8,559,054	\$9,143,443
Capital Assets	7,011,485	7,295,426	540,104	594,668	7,551,589	7,890,094
Total Assets	15,539,549	16,363,383	571,094	670,154	16,110,643	17,033,537
Long-Term Liabilities	487,645	507,489	2,265	2,054	489,910	509,543
Other Liabilities	338,397	607,625	2,788	7,520	341,185	615,145
Total Liabilities	826,042	1,115,114	5,053	9,574	831,095	1,124,688
Net Assets						
Invested in Capital Assets, Net of Related Debt	6,890,176	7,147,137	540,104	594,668	7,430,280	7,741,805
Restricted	187,794	184,066	0	0	187,794	184,066
Unrestricted	7,635,537	7,917,066	25,937	65,912	7,661,474	7,982,978
Total Net Assets	\$14,713,507	\$15,248,269	\$566,041	\$660,580	\$15,279,548	\$15,908,849

An additional portion of Jackson County, Texas's net assets (1 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$7,661,474) may be used to meet the government's ongoing obligations to citizens and creditors. At the end of the current fiscal year, Jackson County, Texas reported a positive balance in the governmental activities. For the prior fiscal year, Jackson County, Texas reported positive balances in net assets, both for the government as a whole, as well as for its separate governmental activities. At the end of the current fiscal year, Jackson County, Texas reported a positive balance in the governmental activities. For the prior fiscal year, Jackson County, Texas reported positive balances in all three categories of net assets for its governmental activities.

The governments net assets decreased by \$629,301 during the current fiscal year. This decrease is attributable to a drop in capital grants, charges for services, and miscellaneous income. The operating grants decreased by \$280,215, the charges for services decreased by \$95,974, and the miscellaneous income decreased by \$92,726. The expenses decreased by \$255,967. The judicial function decreased by \$164,554.

There was an increase of \$3,728 in restricted net assets reported in connection with Jackson County, Texas's government-type activities. This increase resulted from monies being put aside into the permanent improvement fund.

Governmental activities:

Governmental activities decreased Jackson County, Texas's net assets by \$534,762, thereby accounting for 00 percent of the total growth in the net assets of Jackson County, Texas. The discussion above regarding the governments 2009-2010 activities is valid for the governmental activities because the activity for the business-type activities is immaterial.

**JACKSON COUNTY, TEXAS
CHANGE IN NET ASSETS**

	Governmental Activities		Business-Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Revenues						
Program Revenues						
Charges for Services	\$1,685,923	\$1,778,715	\$43,219	\$46,401	\$1,729,142	\$1,825,116
Operating Grants and Contributions	532,503	812,718	0	0	532,503	812,718
Capital Grants and Contributions	1,656	14,714	0	29,188	1,656	43,902
General Revenues						
Maintenance and Operations Taxes	5,404,633	5,328,887			5,404,633	5,328,887
Sales Tax	564,004	593,820			564,004	593,820
Other Taxes	22,597	26,668			22,597	26,668
Unrestricted Investment Earnings	77,538	96,516	240	647	77,778	97,163
Miscellaneous	138,540	231,266			138,540	231,266
Total Revenue	8,427,394	8,883,304	43,459	76,236	8,470,853	8,959,540
Expenses:						
General Administration	1,052,309	1,042,599	0	0	1,052,309	1,042,599
Judicial	993,420	1,157,974			993,420	1,157,974
Legal	34,378	93,553			34,378	93,553
Financial Administration	649,159	642,849			649,159	642,849
Public Facilities	523,271	526,028			523,271	526,028
Public Safety	2,786,606	2,858,525	13,128	13,967	2,799,734	2,872,492
Public Transportation	2,066,933	2,013,975			2,066,933	2,013,975
Environmental Protections	254,048	275,506			254,048	275,506
Culture and Recreation	201,832	196,497	114,870	111,994	316,702	308,491
Health and Welfare	293,689	292,216			293,689	292,216
Conservation - Agriculture	110,091	116,528			110,091	116,528
Interest and Fiscal Charges	6,420	11,873			6,420	11,873
Total Expenses	8,972,156	9,228,123	127,998	125,961	9,100,154	9,354,084
Increase in Net Assets Before Transfers and Special Items	(544,762)	(344,819)	(84,539)	(49,725)	(629,301)	(394,544)
Transfers	10,000	(36,046)	(10,000)	36,046	0	0
Increase in Net Assets	(534,762)	(380,865)	(94,539)	(13,679)	(629,301)	(394,544)
Net Assets at 9/30/2009	15,248,269	15,629,134	660,580	674,259	15,908,849	16,303,393
Net Assets at 9/30/2010	\$14,713,507	\$15,248,269	\$566,041	\$660,580	\$15,279,548	\$15,908,849

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Government Activities:				
General Administration	\$1,052,309	\$293,732	\$23,221	\$0
Judicial	993,420	423,258	11,599	
Legal	34,378	2,178		
Financial Administration	649,159	164,885		
Public Facilities	523,271			
Public Safety	2,786,606	110,736	402,676	
Public Transportation	2,066,933	533,624	52,184	
Environmental Protections	254,048	99,771		1,656
Culture and Recreation	201,832	1,404	16,673	
Health and Welfare	293,689	56,335	26,150	
Conservation - Agriculture	110,091			
Interest and Fiscal Charges	6,420			
Total Government Activities	\$8,972,156	\$1,685,923	\$532,503	\$1,656

Revenues by Source - Governmental Activities

	<u>REVENUES</u>	<u>%</u>
Charges for Services	\$1,685,923	20.01%
Operating Grants and Contributions	532,503	6.32%
Operating Grants and Contributions	1,656	0.02%
Maintenance and Operations Taxes	5,404,633	64.13%
Sales Tax	564,004	6.69%
Other Taxes	22,597	0.27%
Unrestricted Investment Earnings	77,538	0.92%
Miscellaneous	138,540	1.64%
	\$8,427,394	100.00%

Business-Type Activities:

Business-type activities (commissary and airport fund) in Jackson County represented 00 percent of the total growth in the net assets of Jackson County, Texas. A discussion regarding these is below.

Expenses and Program Revenues - Business Activities

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government Business-Type Activities:				
Jail Commissary	\$13,128	\$8,188		
Airport	114,870	35,031		
Total Business-Type Activities:	\$127,998	\$43,219	\$0	\$0

Revenues by Source - Business-Type Activities

	REVENUES	%
Unrestricted Investment Earnings	\$240	100.00%
	\$240	100.00%

Business-type activities:

Business-type activities decreased the County's net assets by \$94,569.

- . Demand for services for business-type activities remained approximately the same.
- . The transfer from the general fund decreased by \$36,046. The airport fund transferred \$10,000 to the general fund.
- . Total grant proceeds decreased by \$29,188.
- . Total expenses increased by \$2,876.

Financial Analysis of the Government's Funds

As noted earlier, Jackson County, Texas uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds:

The focus of Jackson County, Texas's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing Jackson County, Texas's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Jackson County, Texas's governmental funds reported combined ending fund balances of \$7,518,288, a decrease of \$157,530 in comparison with the prior year. Approximately 98 percent of this total amount (\$7,330,494) constitutes unreserved fund balance, which is available for spending at the government's discretion. The remainder of fund balance is reserved to indicate that it is not available for new spending because it has already been committed 1) for Permanent Improvement (\$187,794).

The general fund is the chief operating fund of Jackson County, Texas. At the end of the current fiscal year, unreserved fund balance of the general fund was \$6,329,384, while total fund balance reached \$6,517,178. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 104 percent of total general fund expenditures, while total fund balance represents 108 percent of that same amount.

The fund balance of Jackson County, Texas's general fund increased by \$225,161 during the current fiscal year. Key factors in this decrease are as follows: This increase is a result of an increase in grant revenue of \$172,699 and an increase in fines and forfeitures of \$66,550.

The road and bridge fund had an unreserved fund balance of \$406,886, while total fund balance reached \$406,886. As a measure of the road and bridge fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 20 percent of total road and bridge fund expenditures, while total fund balance represents 20 percent of that same amount. The fund balance of the road and bridge fund decreased by \$226,293 during the current year. Key factors in this decrease are as follows: The net transfers in decreased by \$336,501.

Budgetary Highlights

Differences between the original budget and the final amended budget for the general fund were an increase of \$269,983. This increase was mainly in corrections, court expense, and sheriff which increased by \$47,048, \$59,422, and \$174,175 respectively. The difference between the original budget and the final amended budget for the road and bridge fund was an increase of \$44,836. This increase is immaterial.

Capital Asset and Debt Administration

Capital assets:

Jackson County, Texas's investment in capital assets for its governmental activities and business-type activities as of September 30, 2010, amounts to \$7,551,589 (net of accumulated depreciation). This investment in capital assets includes land, buildings and system improvements, machinery and equipment, park facilities, and infrastructure items such as roads, highways, and bridges. The total decrease in Jackson County, Texas's investment in capital assets for the current fiscal year was 4.29 percent (3.89 percent decrease for governmental activities and 9.18 percent decrease for business-type activities).

JACKSON COUNTY, TEXAS CAPITAL ASSETS (Net of Depreciation)

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Land	\$429,877	\$424,087	\$70,254	\$70,254	\$500,131	\$494,341
Building and Improvements	2,716,628	2,893,951	165,916	184,301	2,882,544	3,078,252
Machinery and Equipment	1,969,290	2,037,448	63,623	67,760	2,032,913	2,105,208
Infrastructure	1,895,690	1,939,940	240,311	272,353	2,136,001	2,212,293
Construction in Progress	0	0	0	0	0	0
Total	\$7,011,485	\$7,295,426	\$540,104	\$594,668	\$7,551,589	\$7,890,094

Additional information on Jackson County, Texas's capital assets can be found in note IV C on page 40 of this report.

Long-term debt:

At the end of the current fiscal year, Jackson County, Texas had no bonded debt.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County's business office, at Jackson County, Texas, 115 W. Main, Room 209B, Edna, Texas 77957.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

JACKSON COUNTY, TEXAS
STATEMENT OF NET ASSETS
SEPTEMBER 30, 2010

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$7,679,558	\$29,461	\$7,709,019
Receivables (net of allowance for uncollectibles)	777,766		777,766
Prepaid Expenses	70,740	1,529	72,269
Capital assets not being depreciated:			
Land	429,877	70,254	500,131
Total Capital assets being depreciated, net			
Building and Improvements	2,716,628	165,916	2,882,544
Machinery and Equipment	1,969,290	63,623	2,032,913
Infrastructure	1,895,690	240,311	2,136,001
Total Assets	\$15,539,549	\$571,094	\$16,110,643
LIABILITIES:			
Accounts Payable	\$167,298	\$553	\$167,851
Bank Overdraft			0
Due to Others	33,843		33,843
Accrued Wages Payables	137,256	2,235	139,491
Noncurrent Liabilities:			
Due within one year	158,750	2,265	161,015
Due in more than one year	328,895		328,895
Total Liabilities	826,042	5,053	831,095
NET ASSETS			
Invested in Capital Assets, Net of Related Debt	6,890,176	540,104	7,430,280
Restricted for:			
Permanent Improvement	187,794		187,794
Unrestricted	7,635,537	25,937	7,661,474
Total Net Assets	\$14,713,507	\$566,041	\$15,279,548
	0	0	0

The accompanying notes are an integral part of this statement.

JACKSON COUNTY, TEXAS
 STATEMENT OF ACTIVITIES
 YEAR ENDED SEPTEMBER 30, 2010

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets		Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
Primary government						
Government activities:						
General Administration	\$1,052,309	\$293,732	\$23,221	\$0	(\$735,356)	(\$735,356)
Judicial	993,420	423,258	11,599		(558,563)	(558,563)
Legal	34,378	2,178			(32,200)	(32,200)
Financial Administration	649,159	164,885			(484,274)	(484,274)
Public Facilities	523,271				(523,271)	(523,271)
Public Safety	2,786,606	110,736	402,676		(2,273,194)	(2,273,194)
Public Transportation	2,066,933	533,624	52,184		(1,481,125)	(1,481,125)
Environmental Protection	254,048	99,771		1,656	(152,621)	(152,621)
Culture and Recreation	201,832	1,404	16,673		(183,755)	(183,755)
Health and Welfare	293,689	56,335	26,150		(211,204)	(211,204)
Conservation - Agriculture	110,091				(110,091)	(110,091)
Interest and Fiscal Charges	6,420				(6,420)	(6,420)
Total government activities	8,972,156	1,685,923	532,503	1,656	(6,752,074)	0
Business-type Activities:						
Jail Commissary	13,128	8,188			(4,940)	(4,940)
Airport	114,870	35,031			(79,839)	(79,839)
Total Business-type Activities:	127,998	43,219	0	0	0	(84,779)
Total Primary Government	\$9,100,154	\$1,729,142	\$532,503	\$1,656	(6,752,074)	(84,779)
General Revenues						
Property Taxes, Levies for General Purposes					5,404,633	5,404,633
Sales Taxes					564,004	564,004
Other Taxes					22,597	22,597
Unrestricted Investment Earnings					77,538	77,778
Miscellaneous					138,540	138,540
Transfers					10,000	(10,000)
Total General Revenues and Transfers					6,217,312	(9,760)
Change in Net Assets					(534,762)	(94,539)
Net Assets - Beginning					15,248,269	15,908,849
Net Assets - Ending					\$14,713,507	\$15,279,548
					0	0

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

JACKSON COUNTY, TEXAS
 BALANCE SHEET - GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2010

	General Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Cash Equivalents	\$6,527,588	\$502,098	\$649,872	\$7,679,558
Receivables (net of allowance for uncollectibles)	474,382	2,212	12,869	489,463
Prepaid Insurance	52,938	16,527	1,275	70,740
Due from Other Funds	30,000			30,000
Total Assets	\$7,084,908	\$520,837	\$664,016	\$8,269,761
LIABILITIES AND FUND BALANCES:				
Liabilities				
Accounts Payable	\$81,092	\$57,673	\$28,533	\$167,298
Due to Other Funds		30,000		30,000
Due to Others			33,843	33,843
Accrued Wages Payable	103,562	26,278	7,416	137,256
Deferred Revenues	383,076			383,076
Total Liabilities	567,730	113,951	69,792	751,473
Fund Balances:				
Reserved For:				
Permanent Improvement	187,794			187,794
Unreserved, Reported in				
General Fund	6,329,384			6,329,384
Special Revenue Funds		406,886	594,224	1,001,110
Total Fund Balance	6,517,178	406,886	594,224	7,518,288
Total Liabilities and Fund Balances	\$7,084,908	\$520,837	\$664,016	\$8,269,761
	0	0	0	0

The accompanying notes are an integral part of this statement.

JACKSON COUNTY, TEXAS
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET ASSETS
 SEPTEMBER 30, 2010

Total Fund Balances - governmental funds balance sheet	\$7,518,288
Amounts reported for governmental activities in the statement of net assets ("SNA") are different because:	
Capital assets used in governmental activities are not reported in the funds.	7,011,485
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	288,303
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles).	383,076
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(487,645)
Net assets of governmental activities - statement of net assets	<u>\$14,713,507</u>
	<u>0</u>

The accompanying notes are an integral part of this statement.

JACKSON COUNTY, TEXAS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - GOVERNMENTAL FUNDS
 YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Road and Bridge	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes				
Property	\$5,396,239			\$5,396,239
Sales	564,004			564,004
Other	22,597			22,597
Intergovernmental	427,064	52,184	491,126	970,374
Licenses and Permits		533,624		533,624
Charges for Services	548,610		189,472	738,082
Fines and Forfeitures	480,190			480,190
Interest	68,010	8,078	1,450	77,538
Miscellaneous	63,902	24,836	49,802	138,540
Total Revenues	7,570,616	618,722	731,850	8,921,188

EXPENDITURES

Current:

General Administration				
County Judge	110,116			110,116
Commissioner's Court	266,318			266,318
County Clerk	293,626			293,626
Elections			1,060	1,060
Records Management			38,306	38,306
Non-Departmental	306,470			306,470
Legal				
Check Collection			5,542	5,542
Law Library			28,548	28,548
Judicial				
Judicial			25,750	25,750
District Court	89,518			89,518
District Clerk	190,071			190,071
Justice of the Peace No. 1	126,953			126,953
Justice of the Peace No. 2	157,048			157,048
Criminal District Attorney	239,328			239,328
Court Expense	142,021			142,021
Jury	25,860			25,860
Financial Administration				
County Auditor	211,862			211,862
County Treasurer	117,910			117,910
Tax Assessor-Collector	289,676			289,676
Public Facilities				
Public Facilities	374,546			374,546

(continued)

(continued)

Public Safety				
Adult Probation	2,288			2,288
Ambulance	111,100			111,100
Civil Defense	41,021			41,021
Constable No. 1	59,425			59,425
Constable No. 2	88,846			88,846
Corrections	966,975			966,975
Courthouse Security		16,303		16,303
D.P.S./License and Weight	1,549			1,549
D.P.S./Troopers	3,464			3,464
EMS/Jaws of Life	2,960			2,960
Fire	30,500			30,500
Flood Plain Permit	2,475			2,475
L.N.R.A.	50,856			50,856
Sheriff	1,158,291	107,579		1,265,870
T.J.P.C.	34,794	113,230		148,024
Public Transportation				
Road and Bridge		2,023,014		2,023,014
Environmental Protection				
Sanitation	231,700			231,700
Culture and Recreation				
County Library	164,159	5,846		170,005
Historical Commission		15,363		15,363
Mauritz Camp		14		14
Parks	723			723
Health and Welfare				
Health		230,305		230,305
Child Welfare		3,100		3,100
Gulf Bend Mental Health	14,000			14,000
Senior Citizens Center	44,000			44,000
Conservation - Agriculture				
Agriculture Extension Service	108,250			108,250
U.S. Soil Conservation	2,000			2,000
Capital Outlay				
Capital Outlay		65,599		65,599
Debt Service				
Principal Retirement		26,980		26,980
Interest Retirement		6,420		6,420
Total Expenditures	6,060,699	2,056,414	656,545	8,773,658
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,509,917	(1,437,692)	75,305	147,530
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	644,661	1,793,920	158,455	2,597,036
Operating Transfers Out	(1,929,417)	(582,521)	(75,098)	(2,587,036)
Total Other Financing Sources (Uses)	(1,284,756)	1,211,399	83,357	10,000
Net Changes in Fund Balances	225,161	(226,293)	158,662	157,530
Fund Balances - Beginning	6,292,017	633,179	435,562	7,360,758
Fund Balances - Ending	\$6,517,178	\$406,886	\$594,224	\$7,518,288
	0	0	0	0

The accompanying notes are an integral part of this statement.

JACKSON COUNTY, TEXAS
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES, AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 SEPTEMBER 30, 2010

Net Changes in Fund Balances - total governmental funds	\$157,530
Amounts reported for governmental activities in the statement of net assets ("SNA") are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	(283,941)
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds. This is the change in these amounts this year.	(436,589)
(Increase) decrease in Compensated absences from beginning of period to end of period.	(7,136)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	8,394
Increase in debt due to the implementation of GASB 45 - Other Post Employment Benefits.	0
Repayment of loan principal is an expenditure in the funds but not an expense in the SOA.	26,980
Change in net assets of governmental activities - statement of activities	<u>(\$534,762)</u>
	<u>0</u>

The accompanying notes are an integral part of this statement.

JACKSON COUNTY, TEXAS

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Taxes				
Property	\$5,378,260	\$5,378,260	\$5,392,770	\$14,510
Sales	500,000	500,000	555,009	55,009
Other	14,700	14,700	20,211	5,511
Intergovernmental	77,762	296,122	464,583	168,461
Charges for Services	577,950	577,950	542,949	(35,001)
Fines and Forfeitures	456,400	456,400	480,190	23,790
Interest	67,500	67,500	67,998	498
Miscellaneous	17,500	22,070	63,362	41,292
Total Revenues	7,090,072	7,313,002	7,587,072	274,070

EXPENDITURES

Current:

General Administration				
County Judge	136,813	136,813	110,245	26,568
Commissioner's Court	267,056	267,056	265,228	1,828
County Clerk	316,887	316,887	292,873	24,014
Elections				0
Veterans Service				0
Non-Departmental	415,000	329,754	319,675	10,079
Judicial				
District Court	110,210	109,406	89,966	19,440
District Clerk	184,381	189,436	189,395	41
Justice of the Peace No. 1	134,648	138,991	128,063	10,928
Justice of the Peace No. 2	158,983	164,378	157,235	7,143
Criminal District Attorney	276,565	276,565	252,034	24,531
Court Expense	66,500	125,922	121,559	4,363
Jury	41,250	41,250	25,390	15,860
Financial Administration				
County Auditor	214,482	214,482	211,130	3,352
County Treasurer	121,515	121,515	117,428	4,087
Tax Assessor-Collector	299,831	302,117	288,063	14,054
Public Facilities				
Public Facilities	570,663	579,987	370,126	209,861

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Public Safety				
Adult Probation	4,100	4,100	2,288	1,812
Ambulance	103,000	112,850	109,300	3,550
Civil Defense	33,924	43,172	40,930	2,242
Constable No. 1	63,360	63,360	59,129	4,231
Constable No. 2	90,691	96,291	88,667	7,624
Corrections	996,287	1,043,335	966,261	77,074
D.P.S./License and Weight	4,768	4,768	1,515	3,253
D.P.S./Troopers	6,050	6,050	3,463	2,587
EMS/Jaws of Life	8,900	8,900	2,918	5,982
Fire	48,000	38,150	30,000	8,150
Flood Plain Permit	5,000	5,000	2,475	2,525
L.N.R.A.	50,941	50,941	50,680	261
Sheriff	1,025,628	1,199,803	1,153,826	45,977
T.J.P.C.	28,041	43,041	36,959	6,082
Environmental Protection				
Sanitation	297,277	297,277	231,358	65,919
Culture and Recreation				
County Library	145,984	165,121	164,613	508
Parks	2,028	2,028	731	1,297
Fairgrounds				0
Health and Welfare				
Gulf Bend Mental Health	14,000	14,000	14,000	0
Senior Citizens Center	44,000	44,000	44,000	0
Conservation - Agriculture				
Agriculture Extension Service	119,800	119,800	107,269	12,531
U.S. Soil Conservation	2,000	2,000	2,000	0
Total Expenditures	<u>6,408,563</u>	<u>6,678,546</u>	<u>6,050,792</u>	<u>627,754</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>681,509</u>	<u>634,456</u>	<u>1,536,280</u>	<u>901,824</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	597,613	644,661	644,661	0
Operating Transfers Out	<u>(1,939,417)</u>	<u>(1,939,417)</u>	<u>(1,929,417)</u>	<u>10,000</u>
Total Other Financing Sources (Uses)	<u>(1,341,804)</u>	<u>(1,294,756)</u>	<u>(1,284,756)</u>	<u>10,000</u>
Net Changes in Fund Balances - Cash Basis	<u>(\$660,295)</u>	<u>(\$660,300)</u>	<u>251,524</u>	<u>\$911,824</u>
Reconciliation from cash basis to modified accrual basis:				
Changes in Officers Fees and Sales Tax Receivable			(16,904)	
Changes in Prepaid Insurance			(2,399)	
Changes in Accounts Payable			(4,448)	
Changes in Accrued Wages Payable			<u>(2,612)</u>	
Net Changes in Fund Balances - Modified Accrual Basis			225,161	
Fund Balances - Beginning			<u>6,292,017</u>	
Fund Balances - Ending			<u>\$6,517,178</u>	
			<u>0</u>	

The notes to the financial statements are an integral part of this statement.

JACKSON COUNTY, TEXAS
ROAD AND BRIDGE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$21,240	\$36,258	\$52,188	\$15,930
Licenses and Permits	537,443	537,443	533,148	(4,295)
Interest	11,495	11,495	8,078	(3,417)
Miscellaneous	27,100	27,100	24,836	(2,264)
Total Revenues	597,278	612,296	618,250	5,954
EXPENDITURES				
Current				
Public Transportation	2,433,494	2,478,330	1,986,843	491,487
Debt Service				
Principal Retirement	27,005	27,005	26,980	25
Interest Retirement	7,000	7,000	6,420	580
Total Expenditures	2,467,499	2,512,335	2,020,243	492,092
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,870,221)	(1,900,039)	(1,401,993)	498,046
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	1,793,899	1,793,899	1,793,920	21
Operating Transfers Out	(582,500)	(582,521)	(582,521)	0
Total Other Financing Sources (Uses)	1,211,399	1,211,378	1,211,399	21
Net Changes in Fund Balances	(\$658,822)	(\$688,661)	(190,594)	\$498,067
Reconciliation from cash basis to modified accrual				
Changes in Officers Fees and Sales Tax Receivable			(1,426)	
Changes in Prepaid Insurance			(2,746)	
Changes in Accounts Payable			(28,373)	
Changes in Accrued Wages Payable			(3,154)	
Net Changes in Fund Balances-Modified Accrual Basis			(226,293)	
Fund Balances - Beginning			633,179	
Fund Balances - Ending			\$406,886	

The notes to the financial statements are an integral part of this statement.

0

JACKSON COUNTY, TEXAS
 COMBINING STATEMENT OF NET ASSETS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Airport Fund Current Year	Airport Fund Prior Year	Other Proprietary Funds Current Year	Other Proprietary Funds Prior Year	Total Proprietary Funds Current Year
ASSETS					
Current Assets					
Cash and Cash Equivalents	\$26,644	\$65,455	\$2,817	\$8,449	\$29,461
Receivables (net of allowance for uncollectibles)					0
Prepaid Insurance	1,529	1,582	0	0	1,529
Total Current Assets	28,173	67,037	2,817	8,449	30,990
Noncurrent assets					
Capital Assets					
Land	70,254	70,254			70,254
Construction in Progress	0	0			0
Buildings and Improvements	345,036	345,036			345,036
Machinery and Equipment	79,042	79,042			79,042
Infrastructure	479,083	479,083			479,083
Total Capital assets	973,415	973,415	0	0	973,415
Less Accumulated Depreciation	(433,311)	(378,747)			(433,311)
Total Capital Assets (net of accumulated depreciation)	540,104	594,668	0	0	540,104
Total noncurrent assets	540,104	594,668	0	0	540,104
TOTAL ASSETS	\$568,277	\$661,705	\$2,817	\$8,449	\$571,094
LIABILITIES, FUND EQUITY AND OTHER CREDITS					
Liabilities					
Current Liabilities(Payable from Current Assets)					
Accounts Payable	\$298	\$5,916	\$255	\$980	\$553
Accrued Wages Payable	2,235	624			2,235
Compensated Absences	2,265	2,054			2,265
Total Current Liabilities	4,798	8,594	255	980	5,053
TOTAL LIABILITIES	4,798	8,594	255	980	5,053
Invested in Capital Assets, Net of Related debt	540,104	594,668			540,104
Unrestricted	23,375	58,443	2,562	7,469	25,937
TOTAL NET ASSETS	\$563,479	\$653,111	\$2,562	\$7,469	\$566,041
	0	0	0	0	0

The notes to the financial statements are an integral part of this statement

JACKSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Airport Fund Current Year	Airport Fund Prior Year	Other Proprietary Funds Current Year	Other Proprietary Funds Prior Year	Total Proprietary Funds Current Year
OPERATING REVENUES:					
Charges for Services	\$35,031	\$36,313	\$8,188	\$10,088	\$43,219
TOTAL OPERATING REVENUES	35,031	36,313	8,188	10,088	43,219
OPERATING EXPENSES					
Personal Services	35,441	35,996			35,441
Supplies	15,072	10,067	8,608	4,448	23,680
Other Services and Charges	9,793	12,034	4,520	9,519	14,313
Depreciation	54,564	53,897			54,564
TOTAL OPERATING EXPENSES	114,870	111,994	13,128	13,967	127,998
OPERATING INCOME (LOSS)	(79,839)	(75,681)	(4,940)	(3,879)	(84,779)
NON-OPERATING REVENUES (EXPENSES):					
Interest Income	207	555	33	92	240
State Grant	0	29,188			0
TOTAL NON-OPERATING REVENUES (EXPENSES)	207	29,743	33	92	240
Income Before Transfers	(79,632)	(45,938)	(4,907)	(3,787)	(84,539)
Transfers In	(10,000)	36,046	0	0	(10,000)
Change in Net Assets	(89,632)	(9,892)	(4,907)	(3,787)	(94,539)
Total Net Assets - Beginning	653,111	663,003	7,469	11,256	660,580
Total Net Assets - Ending	\$563,479	\$653,111	\$2,562	\$7,469	\$566,041
	0	0	0	0	0

The notes to the financial statements are an integral part of this statement.

JACKSON COUNTY, TEXAS
 COMBINING STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Airport Fund Current Year	Airport Fund Prior Year	Other Proprietary Funds Current Year	Other Proprietary Funds Prior Year	Total Proprietary Funds Current Year
Cash flows from Operating Activities					
Receipts from Customers and Users	\$35,031	\$36,313	\$8,188	\$10,088	\$43,219
Payments to Suppliers	(30,430)	(24,891)	(13,853)	(13,106)	(44,283)
Payments to Employees	(33,619)	(36,152)	0	0	(33,619)
Net Cash Provided(Used) By Operating Activities:	(29,018)	(24,730)	(5,665)	(3,018)	(34,683)
Cash Flows from Non-Capital and Related Financing Activities					
Transfers In	(10,000)	36,046	0	0	(10,000)
Net Cash Provided(Used) By Non-Capital and Related Financing Activities	(10,000)	36,046	0	0	(10,000)
Cash Flows from Capital and Related Financing Activities					
State Grant	0	29,188	0	0	0
Net Cash Provided(Used) By Capital and Related Financing Activities	0	29,188	0	0	0
Cash Flows from Capital and Related Financing Activities					
Purchases of Capital Assets		(5,599)	0	0	0
Net Cash Provided (Used) By Capital and Related Financing Activities	0	(5,599)	0	0	0
Cash Flows from Investing Activities					
Interest Received	207	555	33	92	240
Net Cash Provided(Used) By Investing Activities	207	555	33	92	240
Net Increase (Decrease) in Cash Equivalents	(38,811)	35,460	(5,632)	(2,926)	(44,443)
Cash and Cash Equivalents at Beginning of Year	65,455	29,995	8,449	11,375	73,904
Cash and Cash Equivalents at End of Year	\$26,644	\$65,455	\$2,817	\$8,449	\$29,461

(continued)

(continued)	0	0	0	0	0
Reconciliation of Operating Income to Net Cash Provided(Used) By Operating Activities					
Operating Income (Loss)	(\$79,839)	(\$75,681)	(\$4,940)	(\$3,879)	(\$84,779)
Adjustments to Reconcile to Net Cash Flow					
Non-Cash Items Included in Net Income					
Depreciation	54,564	53,897	0	0	54,564
Changes in Current Items					
Decrease(Increase) in Accounts Receivable	0	0	0	0	0
Decrease(Increase) in Prepaid Insurance	53	(642)	0	0	53
Increase(Decrease) in Accounts Payable	(5,618)	(2,148)	(725)	861	(6,343)
Increase(Decrease) in Accrued Wages Payable	1,611	78	0	0	1,611
Increase(Decrease) in Compensated Absences Payable	211	(234)	0	0	211
Net Cash Provided(Used) by Operating Activities	<u>(\$29,018)</u>	<u>(\$24,730)</u>	<u>(\$5,665)</u>	<u>(\$3,018)</u>	<u>(\$34,683)</u>
Noncash Investing, Capital and Financing Activities:	0	0	0	0	0
Borrowing from Capital Debt	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Note: The above funds are all Enterprise Funds

The notes to the financial statements are an integral part of this statement.

JACKSON COUNTY, TEXAS
 STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Agency Funds	Trust Fund <u>Brackenridge</u> School Fund
ASSETS		
Cash and Cash Equivalents	\$655,948	\$50,000
Receivables (net of allowance for uncollectibles)	3,477	
Total Assets	<u>\$659,425</u>	<u>\$50,000</u>
LIABILITIES		
Accounts Payable	0	
Due to Others	659,425	0
Total Liabilities	<u>659,425</u>	<u>0</u>
NET ASSETS		
Held in Trust-Unexpendable	0	50,000
Held in Trust-Educational Purposes	0	0
Total Net Assets	<u>\$0</u>	<u>\$50,000</u>

The notes to the financial statements are an integral part of this statement.

JACKSON COUNTY, TEXAS
 STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Trust Fund <u>Brackenridge School Fund</u>
ADDITIONS	
Contributions:	
Private Donations	\$0
Total Contributions	<u>0</u>
Investment Earnings:	
Interest Received	0
Total Investment Earnings	<u>0</u>
Less Investment Expense	<u>0</u>
Net Investment Earnings	<u>0</u>
TOTAL ADDITIONS	<u>0</u>
DEDUCTIONS	
Culture and Recreation-Libraries	0
Total Deductions	<u>0</u>
Change in Net Assets	0
Net Assets-Beginning	50,000
Net Assets-Ending	<u><u>\$50,000</u></u>

The notes to the financial statements are an integral part of this statement.

JACKSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2010

I. Summary of Significant Accounting Policies

A. Reporting entity

Jackson County operates under a County Judge – Commissioner’s Court type of government and provides the following services throughout the County: public safety (fire, ambulance, and law enforcement), environmental protections (sanitation), public transportation (highways and roads), health and welfare, culture and recreation, conservation (agriculture), public facilities, judicial and legal, election functions, and general and financial administrative services.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

The general fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The road and bridge fund accounts for the activities of the government's road and bridge operations.

The airport fund accounts for airport activities.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the Government and the District to invest in obligations of the U.S. Treasury. Investments for the Government are reported at fair value.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

D. **Assets, Liabilities, and Net Assets or Equity (continued)**

2. **Receivables and Payables (continued)**

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to a total of 1 percent of the current outstanding property taxes at September 30, 2010 and 10 percent of the delinquent outstanding property taxes at September 30, 2010.

Property is appraised and a lien on such property becomes enforceable as of January 1, subject to certain procedures for rendition, appraisal, appraisal review and judicial review. Traditionally, property taxes are levied October 1, of the year in which assessed or as soon thereafter as practicable. Taxes are due and payable when levied since that is when the County bills the taxpayers. The County begins to collect the taxes as soon as the taxpayers are billed.

3. **Inventories and Prepaid Items**

Inventories of materials and supplies held by the General Fund are considered immaterial and thus are not accounted for in the Balance Sheet. In the General Fund, disbursements for supplies and materials are considered to be expenditures at the time of purchase. There were no inventory items at September 30, 2010. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

4. **Restricted Assets**

There were no restricted assets at September 30, 2010.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Infrastructure items such as roads, highways, and bridges are not included.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. There no major capital asset events during the current fiscal year.

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight line method over the following estimated useful lives:

<i>Assets</i>	<i>Years</i>
Buildings	40
Building Improvements	20
System Infrastructure	15-35
Vehicles	5
Office Equipment	5
Computer Equipment	5

6. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the government does not have a policy to pay any amounts when employees separate from service with the government. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in government-wide financial statements.

7. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

9. Comparative data/reclassifications

Comparative total data for the prior year have been presented only for individual enterprise funds in the fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

II. Reconciliation of Government-Wide and Fund Financial Statements

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets.

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds." The details of this \$487,645 difference are as follows:

Capital Lease Payable	\$121,309
Other Post Employment Benefits	234,566
Compensated Absences	<u>131,770</u>
	<u>\$487,645</u>

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds" report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The details of this \$7,011,485 difference are as follows:

Capital Assets Not Being Depreciated	\$429,877
Capital Assets Being Depreciated	14,901,068
Depreciation Expense	(8,319,460)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Assets of Governmental Activities	<u>\$7,011,485</u>

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets. (continued)

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that "Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectible.)" The details of this \$383,076 difference are as follows:

Property Taxes Receivable	\$413,413
Allowance for Doubtful Accounts	<u>(30,337)</u>
Net	<u>\$383,076</u>

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that "Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds." The details of this \$288,303 difference are as follows:

Fines and Fees Receivable	\$459,975
Grants Receivable	5,030
Allowance for Doubtful Accounts	<u>(176,702)</u>
Net	<u>\$288,303</u>

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this \$283,941 difference are as follows:

Capital Outlay - Additions - Not Being Depreciated	\$5,790
Capital Outlay - Additions - Being Depreciated	586,068
Capital Outlay - Deletions	(28,019)
Depreciation Expense	(847,780)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Assets of Governmental Activities	<u>(\$283,941)</u>

III. Stewardship, Compliance, and Accountability

A. Budgetary Information

The original budget is adopted by the Commissioner's Court and filed with the County Clerk. Amendments are made during the year on approval by the Commissioner's Court.

The final amended budget is used in this report.

The budget should not be exceeded in any expenditure category under State law. Unused appropriations lapse at the end of each year.

The County Judge is, by statute, the Budget Officer of the County. He usually requests and relies on the assistance of the County Auditor to prepare the annual budget. After being furnished budget guidelines by the Commissioner's Court, the County Auditor prepares an estimate of revenues and a compilation of requested departmental expenditures and submits this data to the Commissioner's Court.

The Commissioner's Court invites various department heads to appear for a hearing concerning the departments' budget requests. Before determining the final budget, the Commissioner's Court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted may not exceed the County Auditor's estimate of revenues and available cash. The final budget can be legally amended by the Commissioner's Court to whatever extent the Court desires as long as the amended figures do not exceed the County Auditor's estimate of revenues and available cash.

When the Budget has been adopted by the Commissioner's Court, the County Auditor is responsible for monitoring the expenditures of the various departments of the County to prevent expenditures from exceeding budgeted appropriations and for keeping the members of the Commissioner's Court advised of the condition of the various funds and accounts. The level of control for each legally adopted annual operating budget is the line item.

Budgets for all budgeted General and Special Revenue Funds are adopted on a budgetary basis which is not in conformity with generally accepted accounting principles (GAAP). Budgets for the 2010 fiscal year were adopted for the General Fund, the Road and Bridge Funds, and other applicable non-major governmental funds.

B. Excess of Expenditures over Appropriations

For the year ended September 30, 2010, expenditures did not exceed appropriations in any fund except for the abandoned motor vehicle fund in which actual expenditures of \$30,740 exceeded budgeted expenditures of \$53,534 by \$25,726.

C. Deficit fund equity

The county had no deficit fund balances as of September 30, 2010.

IV. Detailed Notes on All Funds

A. Deposits and Investments

Legal and Contractual Provisions Governing Deposits and Investments:

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires the County to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes authorize the County to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) Mutual Funds, (8) Investment pools, (9) guaranteed investment contracts, (10) and common trust funds. The Act also requires the County to have independent auditors perform test procedures related to investment practices as provided by the Act. The County is in compliance with the requirements of the Act and with local policies.

Policies Governing Deposits and Investments:

The County has adopted a deposit and investment policy and the county addresses the following risks:

Custodial credit risk - deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government has a deposit policy for custodial credit risk. As of September 30, 2010, the government's bank balance of \$7,537,912 was not exposed to custodial credit risk because it was fully insured by the U.S. Government and/or the State of Texas and/or is collateralized with securities held by the pledging financial institution's trust department or agent, in the government's name. The fair market value of the securities pledged is \$18,032,035 and the FDIC coverage is \$435,155.

Interest rate risk. In accordance with its investment policy, the government manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to less than twelve months.

Credit risk: State law limits investments in commercial paper and corporate bonds to the top two rating issued by nationally recognized statistical rating organizations (NRSROs). It is the government’s policy to limit its investments in these investment types to the top rating issued by NRSROs. As of September 30, 2010 the local investment pool Texpool (approximately 90% of portfolio) was rated AAAM by Standard and Poor’s and Texas CLASS (approximately 10% of portfolio) was rated AAAM by Standard and Poor’s.

Concentration of credit risk: The County places no limit on the amount the County may invest in any one issuer. Approximately 48 percent of the County’s investments are in Texpool and 52 percent of the County’s investments are in Texas CLASS.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

As of September 30, 2010, the government had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity (Years)</u>	<u>Weighted Average</u>
Texpool	\$ 465,527	Less than 1 year	Less than 1 year
Texas Class	501,886	Less than 1 year	Less than 1 year

The County participates in two Local Government Investment Pools:

The State Comptroller oversees TexPool, with a third party managing the daily operations of the pool under contract. The EdwardJones account is covered by insurance provided by EdwardJones. The County invests in TexPool to provide its liquidity needs. TexPool is a local government investment pool established in conformity with the Inter-local Cooperation Act Chapter 791 of the Texas Government Code and the Public Investment Act Chapter 2256 of the Code. TexPool are 2(a) 7 like funds meaning that they are structured similar to a money market mutual fund. Such funds allow shareholders the ability to deposit or withdraw funds on a daily basis. Interest rates are adjusted daily and the fund seeks to maintain a constant net asset value of \$1.00, although this cannot be guaranteed. TexPool is rated AAAM and must maintain a weighted average maturity not to exceed 60 days. At September 30, 2010 TexPool had a weighted average maturity of 34 and 28 days respectively. The County considers the holdings in these funds to have a one day weighted average maturity. This is due to the fact that the share position can usually be redeemed each day at the discretion of the shareholder short of a significant change in value. The TexPool fund is within the Governmental Activities.

A. Deposits and Investments (continued)

The County also invests in Texas Class. Texas CLASS is a local government investment pool emphasizing safety, liquidity, convenience and competitive yield. Since 1996, Texas CLASS has provided Texas public entities a safe and competitive investment alternative. Texas CLASS invests only in securities allowed by the Texas Public Funds Investment Act. Texas CLASS carries a letter of credit that ensures the integrity of the fund, making it the only investment pool in Texas backed by a letter of credit. The pool is governed by a board of trustees, elected annually by its participants. Texas CLASS is rated 'AAAm' by Standard and Poor's Ratings Services. The 'AAAm' principal stability fund rating is the highest assigned to principal stability government investment pools and is a direct reflection of Texas CLASS's outstanding credit quality and management.

B. Receivables

Receivables as of September 30, 2010 for the government's individual major funds and non-major, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	Governmental Activities			Total
	General Fund	Road and Bridge	Other Governmental Funds	
<u>Receivables</u>				
Ad Valorem Taxes	\$413,413			\$413,413
Sales Tax	49,269			49,269
Fines	459,975			459,975
Intergovernmental	5,030			5,030
Other	42,037	2,212	12,869	57,118
Gross Receivables	969,724	2,212	12,869	984,805
Less: Allowance for Uncollectibles	207,039			207,039
Net Total Receivables	\$762,685	\$2,212	\$12,869	\$777,766

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	<u>Unavailable</u>
Delinquent Property Taxes Receivable (General Fund)-Net	\$383,076
Total Deferred/Unearned Revenue for Governmental Funds	\$383,076

There was no unearned revenue reported in the governmental funds during the year.

C. Capital Assets

Capital asset activity for the year ended September 30, 2010 was as follows:

	Beginning			Ending
	Balances	Increases	Decreases	Balances
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	\$424,087	\$5,790	\$0	\$429,877
Construction in Progress	0	0	0	0
Total Capital Assets Not Being Depreciated	424,087	5,790	0	429,877
Capital Assets Being Depreciated:				
Building and Improvements	5,474,986	0	0	5,474,986
Machinery and Equipment	6,762,982	524,228	264,292	7,022,918
Infrastructure	2,341,324	61,840	0	2,403,164
Total Capital Assets Being Depreciated	14,579,292	586,068	264,292	14,901,068
Less Accumulated Depreciation for:				
Building and Improvements	2,581,035	177,323	0	2,758,358
Machinery and Equipment	4,725,534	564,367	236,273	5,053,628
Infrastructure	401,384	106,090	0	507,474
Total Accumulated Depreciation	7,707,953	847,780	236,273	8,319,460
Total Capital Assets Being Depreciated, Net	6,871,339	(261,712)	28,019	6,581,608
Governmental Activities Capital Assets, Net	\$7,295,426	(\$255,922)	\$28,019	\$7,011,485

	Beginning			Ending
	Balances	Increases	Decreases	Balances
Business-Type Activities:				
Capital Assets Not Being Depreciated:				
Land	\$70,254	\$0	\$0	\$70,254
Construction in Progress	0	0	0	0
Total Capital Assets Not Being Depreciated	70,254	0	0	70,254
Capital Assets Being Depreciated:				
Building and Improvements	345,036	0	0	345,036
Machinery and Equipment	79,042	0	0	79,042
Infrastructure	479,083	0	0	479,083
Total Capital Assets Being Depreciated	903,161	0	0	903,161
Less Accumulated Depreciation for:				
Building and Improvements	160,735	18,385	0	179,120
Machinery and Equipment	11,282	4,137	0	15,419
Infrastructure	206,730	32,042	0	238,772
Total Accumulated Depreciation	378,747	54,564	0	433,311
Total Capital Assets Being Depreciated, Net	524,414	(54,564)	0	469,850
Business-Type Activities Capital Assets, Net	\$594,668	(\$54,564)	\$0	\$540,104

Construction commitments

There were no construction commitments during 2010 and at September 30, 2010.

Capital asset depreciation for the year ended September 30, 2010 was as follows:

Governmental Activities	
General Administration	\$46,880
Legal	288
Judicial	15,425
Financial Administration	30,809
Public Facilities	170,467
Public Safety	244,614
Public Transportation	281,089
Environmental Protection	23,835
Culture and Recreation	31,395
Health and Welfare	1,829
Conservation - Agriculture	1,149
Total Depreciation Expense – Governmental Activities	<u>\$847,780</u>
Business-Type Activities	
Culture and Recreation	\$54,564
Total Depreciation Expense – Business-Type Activities	<u>\$54,564</u>

D. Interfund Receivables, Payables, and Transfers

Due to/from other funds:

There were no interfund balances as of September 30, 2010 except for the Equipment Replacement No. 3 fund which owed \$30,000 to the General fund. The \$30,000 loan was for the purchase of equipment.

There were no advances at September 30, 2010.

The following are transfers for the year ended September 30, 2010.

	TRANSFER IN				TOTAL
	GENERAL FUND	ROAD AND BRIDGE FUND	NON-MAJOR GOVERN- MENTAL FUNDS	AIRPORT FUND	
TRANSFER OUT					
GENERAL FUND	\$569,563	\$1,211,399	\$158,455	(\$10,000)	\$1,929,417
ROAD AND BRIDGE FUNDS		582,500			582,500
NON-MAJOR GOVERNMENTAL FUNDS	75,098	21			75,119
AIRPORT FUND					0
TOTALS	<u>\$644,661</u>	<u>\$1,793,920</u>	<u>\$158,455</u>	<u>(\$10,000)</u>	<u>\$2,587,036</u>

The transfer from the general to the road and bridge fund is for road and bridge operations. The transfer from the airport fund to the general fund is for repayment of prior transfers.

E. Leases

Operating Leases:

The government leases equipment under non-cancelable operating leases. Total costs for such leases were \$24,070 for the year ended September 30, 2010. The future minimum lease payments for these leases are as follows:

Year Ending Sept. 30,	<u>Amount</u>
2011	\$17,011
2012	13,096
2013	10,507
2014	<u>6,769</u>
Total	<u>\$47,383</u>

F. Long-Term Debt

Capital Leases: The government has entered into a lease agreement as lessee for financing the acquisition of one (1) excavator. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of its future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

	<u>Governmental Activities</u>	
<u>ASSET</u>	<u>EXCAVATOR</u>	<u>TOTAL</u>
COST	\$249,122	\$249,122
ACCUMULATED DEPRECIATION	<u>(149,473)</u>	<u>(149,473)</u>
NET ASSET	<u>\$99,649</u>	<u>\$99,649</u>

	<u>Governmental Activities</u>	
<u>YEAR</u>	<u>Activities</u>	<u>Total</u>
2011	\$34,000	\$34,000
2012	34,000	34,000
2013	34,000	34,000
2014	<u>34,000</u>	<u>34,000</u>
TOTAL MINIMUM LEASE PAYMENTS	<u>136,000</u>	<u>136,000</u>
LESS: AMOUNT REPRESENTING INTEREST	14,691	14,691
PRESENT VALUE OF NET MINIMUM LEASE PAYMENTS	<u>\$121,309</u>	<u>\$121,309</u>

The above debt is to be serviced by the General Fund and the Road and Bridge funds.

F. Long-Term Debt (continued)

The activity for the year ended September 30, 2010, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
<u>Governmental Activities:</u>						
Lease Purchase Payable	\$148,289	\$0	\$26,980	\$121,309	\$28,257	\$93,052
GASB 45 Payable	234,566	0	0	234,566	0	234,566
Compensated Absences	124,634	131,770	124,634	131,770	131,770	0
	<u>\$507,489</u>	<u>\$131,770</u>	<u>\$151,614</u>	<u>\$487,645</u>	<u>\$160,027</u>	<u>\$327,618</u>
<u>Business-Type Activities:</u>						
Compensated Absences	2,054	2,265	2,054	\$2,265	2,265	0
	<u>2,054</u>	<u>2,265</u>	<u>2,054</u>	<u>2,265</u>	<u>2,265</u>	<u>0</u>
Grand Total	<u>\$509,543</u>	<u>\$134,035</u>	<u>\$153,668</u>	<u>\$489,910</u>	<u>\$162,292</u>	<u>\$327,618</u>

The general fund, the road and bridge fund, and the airport fund are used to service the compensated absences. The estimated amount due in the 2010-11 year is \$134,035.

The government-wide statement of activities includes \$162,292 as "noncurrent liabilities, due within one year".

The interest incurred on the above debt was \$6,420 and was governmental activities. There was no business-type activity interest incurred or capitalized.

G. Restricted Net Assets/Fund Balances

The restricted net asset/fund balance accounts at September 30, 2010 consisted of \$187,794 for permanent improvement.

V. Other Information

A. Risk Management

The government is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance.

Liabilities of the fund are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors. The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from salvage or subrogation, are another component of the claims liability estimate.

	Year Ended September 30, 2010	Year Ended September 30, 2009
Unpaid claims, beginning of fiscal year	\$0	\$0
Incurred claims (including IBNRs)	0	0
Claim payments	0	0
Unpaid claims, end of fiscal year	<u>\$0</u>	<u>\$0</u>

B. Related Party Transaction

The County Judge is a director at the County depository bank.

C. Subsequent Events

On April 11, 2011, Commissioner's Court accepted the 2010 Homeland Security grand adjustment in the amount of \$500,000 for erection of 500 foot communication tower.

D. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

The government is not a defendant in any lawsuit.

E. Retirement Plan

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 602 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the employer, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually.

The governing body elected to pay a rate of 7.65% for the 2009 and 8.90% for the 2010 year that did not exceed the actuarially determined rate as allowed by the provisions of the TCDRS Act.

The contribution rate payable by the employee members for calendar year 2009 and 2010 is the rate of 7% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Actuarial Valuation Information

Actuarial valuation date	12/31/2007	12/31/2008	12/31/2009
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage of payroll, open	level percentage of payroll, open	level percentage of payroll, open
Amortization period	15.0	20.0	20.0
Asset valuation method	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value
Actuarial Assumptions			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.3%	5.3%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.00%	0.00%	0.00%

Annual Pension Cost

Trend Information for the Retirement Plan for the Employees of Jackson County, Texas

Accounting Year <u>Ending</u>	Annual Pension Cost (APC)	Percentage of APC <u>Contributed</u>	Net Pension <u>Obligation</u>
9-30-08	257,781	100%	-0-
9-30-09	287,090	100%	-0-
9-30-09	319,059	100%	-0-

ANALYSIS OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Payroll ((b-a)/c)
2009	\$10,997,706	\$12,429,515	\$1,431,809	88.48%	\$3,949,998	36.25%

The schedule of funding progress presented as required supplementary information (RSI) immediately following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the AAL for benefits.

F. Post Employment Benefits Other than Pension Benefits

In order to receive health insurance funding through Jackson County an employee must be a full time employee covered under the County's group insurance shall be eligible for continued group insurance coverage only upon retirement from the County.

Effective January 1, 2005, in order to be eligible for the insurance retirement benefit, a person must be a regular full time employee of Jackson County for the last eight (8) consecutive years, and must be eligible to retire from County service by meeting the County's and TCDRS's eligibility requirement for retirement benefits. Those eligible shall include regular, full time employees who are paid from the general fund of the County, from a special fund of the County, or from special grants paid through the County.

Jackson County will pay a percentage of the retired employee's premium until the retired employee reaches the age of sixty five (65) and/or becomes eligible for Medicare benefits due to a Medicare eligibility such as a disability, based upon years of service to Jackson County, as follows:

YEARS OF SERVICE	COUNTY PORTION
8 to 19	50%
20 to 24	75%
25 to 30	80%
30 or more	100%

The County's group insurance will be the primary insurance until a retiree is eligible for Medicare and will cease when a retiree becomes Medicare eligible. At that time, Medicare will become the primary insurance for the retiree.

If dependent coverage is desired, the retiree will be responsible for one hundred percent (100%) of the premium.

The County elected to implement prospectively.

The County also will have an actuarial review done every two years.

Funding Policy and Annual OPEB Cost

The County's annual other post employment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameter of GASB Statement No. 45. The ARC represents a level of accrual that is projected to recognize the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The County had its first OPEB actuarial valuation performed for the fiscal year beginning October 1, 2008 as required by GASB. The annual OPEB cost for the fiscal year ending September 30, 2010, is as follows:

Annual required contribution	\$264,529
Interest on OPEB obligation	0
Adjustment to ARC	0
Annual OPEB cost (expense) end of year	264,529
Net estimated employer contributions	<u>29,963</u>
Increase in net OPEB obligation	234,566
Net OPEB obligation - as of beginning of the year	<u>0</u>
Net OPEB obligation (asset) - as of end of year	<u>\$234,566</u>

Funding status and funding progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Payroll ((b-a)/c)
9/30/2009	\$0	\$2,681,225	\$2,681,225	00.0%	\$000,000	00.0%

Under the reporting parameters, the County's retiree health care plan is 0% funded with an estimated actuarial accrued liability exceeding actuarial assets by \$2,681,255 at September 30, 2010.

Actuarial methods and assumptions

The Projected Unit Credit actuarial cost method is used to calculate the GASB ARC for the County's retiree health care plan. Using the plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The projected unit credit method then provides for a systematic recognition of the cost of these anticipated payments. The yearly ARC is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded accrued liability.

Projections of health benefits are based on the plan as understood by the County and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the County and its employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

Actuarial Methods and Assumptions

Investment rate of return	4.5%, net of expenses
Actuarial cost method	Projected Unit Credit Cost Method
Amortization method	Level as a percentage of payroll
Growth Rate	3.0% per annum

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status and the annual required contributions of the County's retiree health care plan are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

REQUIRED SUPPLEMENTARY INFORMATION

JACKSON COUNTY, TEXAS
 REQUIRED SUPPLEMENTARY INFORMATION
 SEPTEMBER 30, 2010

ANALYSIS OF FUNDING PROGRESS

EMPLOYEE RETIREMENT PLAN

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Payroll ((b-a)/c)
2007	\$9,724,724	\$10,324,375	\$719,737	93.1%	\$3,334,193	21.6%
2008	9,833,514	11,338,896	1,505,382	94.2	3,577,211	42.1
2009	10,997,706	12,429,515	1,431,809	88.5	3,949,998	36.3

ANALYSIS OF FUNDING PROGRESS

OTHER POST EMPLOYMENT RETIREMENT PLAN

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Payroll ((b-a)/c)
9/30/2009	\$0	\$2,681,225	\$2,681,225	00.0%	\$000,000	00.0%

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

JACKSON COUNTY, TEXAS
 COMBINING BALANCE SHEET - GENERAL FUND
 SEPTEMBER 30, 2010

	General Fund	Sales Tax Fund	Permanent Improvement Funds	Total General Funds
ASSETS				
Cash and Cash Equivalents	\$5,267,880	\$1,069,879	\$189,829	\$6,527,588
Receivables (net of allowance for uncollectibles)	425,113	49,269		474,382
Prepaid Insurance	52,938			52,938
Due from Other Funds	30,000			30,000
Total Assets	\$5,775,931	\$1,119,148	\$189,829	\$7,084,908
LIABILITIES AND FUND BALANCES:				
Accounts Payable	\$79,057		\$2,035	\$81,092
Accrued Wages Payable	103,562			103,562
Deferred Revenues	383,076			383,076
Total Liabilities	565,695	0	2,035	567,730
Fund Balances:				
Restricted For:				
Permanent Improvement			187,794	187,794
Unreserved, Reported in General Fund	5,210,236	1,119,148		6,329,384
Total Fund Balance	5,210,236	1,119,148	187,794	6,517,178
Total Liabilities and Fund Balances	\$5,775,931	\$1,119,148	\$189,829	\$7,084,908
	0	0	0	0

The accompanying notes are an integral part of this statement.

JACKSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - GENERAL FUND
 YEAR ENDED SEPTEMBER 30, 2010

	General Fund	Sales Tax Fund	Permanent Improvement Funds	Total General Funds
REVENUES				
Taxes				
Property	\$5,396,239			\$5,396,239
Sales		564,004		564,004
Other	22,597			22,597
Intergovernmental	427,064			427,064
Charges for Services	548,610			548,610
Fines and Forfeitures	480,190			480,190
Interest	61,945	5,136	929	68,010
Miscellaneous	63,902			63,902
Total Revenues	7,000,547	569,140	929	7,570,616
EXPENDITURES				
Current:				
General Administration				
County Judge	110,116			110,116
Commissioner's Court	266,318			266,318
County Clerk	293,626			293,626
Election				0
Non-Departmental	306,470			306,470
Judicial				
District Court	89,518			89,518
District Clerk	190,071			190,071
Justice of the Peace No. 1	126,953			126,953
Justice of the Peace No. 2	157,048			157,048
Criminal District Attorney	239,328			239,328
Court Expense	142,021			142,021
Jury	25,860			25,860
Financial Administration				
County Auditor	211,862			211,862
County Treasurer	117,910			117,910
Tax Assessor-Collector	289,676			289,676
Public Facilities				
Public Facilities	357,782		16,764	374,546
Public Safety				
Adult Probation	2,288			2,288
Ambulance	111,100			111,100
Civil Defense	41,021			41,021
Constable No. 1	59,425			59,425
Constable No. 2	88,846			88,846
Corrections	966,975			966,975
D.P.S./License and Weight	1,549			1,549
D.P.S./Troopers	3,464			3,464
EMS/Jaws of Life	2,960			2,960
Fire	30,500			30,500
Flood Plain Permit	2,475			2,475
L.N.R.A.	50,856			50,856
Sheriff	1,158,291			1,158,291
T.J.P.C.	34,794			34,794

(continued)

(continued)

Environmental Protection				
Sanitation	231,700			231,700
Culture and Recreation				
County Library	164,159			164,159
Parks	723			723
Fairgrounds				0
Health and Welfare				
Gulf Bend Mental Health	14,000			14,000
Senior Citizens Center	44,000			44,000
Conservation - Agriculture				
Agriculture Extension Service	108,250			108,250
U.S. Soil Conservation	2,000			2,000
Total Expenditures	<u>6,043,935</u>	<u>0</u>	<u>16,764</u>	<u>6,060,699</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>956,612</u>	<u>569,140</u>	<u>(15,835)</u>	<u>1,509,917</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	625,098		19,563	644,661
Operating Transfers Out	<u>(1,379,417)</u>	<u>(550,000)</u>		<u>(1,929,417)</u>
Total Other Financing Sources (Uses)	<u>(754,319)</u>	<u>(550,000)</u>	<u>19,563</u>	<u>(1,284,756)</u>
Net Changes in Fund Balances	202,293	19,140	3,728	225,161
Fund Balances - Beginning	5,007,943	1,100,008	184,066	6,292,017
Fund Balances - Ending	<u>\$5,210,236</u>	<u>\$1,119,148</u>	<u>\$187,794</u>	<u>\$6,517,178</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accompanying notes are an integral part of this statement.

JACKSON COUNTY, TEXAS
 COMBINING BALANCE SHEET - ROAD AND BRIDGE FUND
 SEPTEMBER 30, 2010

	Road and Bridge No. 1		Road and Bridge No. 2		Road and Bridge No. 3		Road and Bridge No. 4		Highway Fund		Lateral Road No. 1		Lateral Road No. 2		Lateral Road No. 3		Lateral Road No. 4		Equipment Replacement No. 1		Equipment Replacement No. 2		Equipment Replacement No. 3		Equipment Replacement No. 4		Total	
ASSETS																												
Cash and Cash Equivalents	\$71,896	\$58,929	\$19,643	\$323,310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$20,130	\$0	\$0	\$0	\$0	\$8,189	\$502,098	
Receivables (net of allowance for uncollectibles)	5,124	3,447	3,236	4,720	2,212																						2,212	
Prepaid Insurance	\$77,020	\$62,376	\$22,879	\$328,030	\$2,212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$20,130	\$0	\$0	\$0	\$0	\$8,189	\$520,837	
Total Assets																												

LIABILITIES AND FUND BALANCES:

Liabilities:																													
Accounts Payable	\$10,867	\$11,597	\$19,374	\$15,835																									\$57,673
Accrued Wages Payable	4,921	6,125	4,959	7,333	2,940																							26,278	
Due to General Fund																												30,000	
Total Liabilities	15,788	17,722	24,333	23,168	2,940	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	113,951	

Fund Balances:

Unreserved, Reported in Other Governmental Funds	61,232	44,654	(1,454)	304,862	(728)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	20,130	(30,000)	0	0	0	0	8,189	406,886
Total Fund Balance	61,232	44,654	(1,454)	304,862	(728)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	20,130	(30,000)	0	0	0	0	8,189	406,886
Total Liabilities and Fund Balances	\$77,020	\$62,376	\$22,879	\$328,030	\$2,212	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$20,130	\$0	\$0	\$0	\$0	\$8,189	\$520,837	
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

The accompanying notes are an integral part of this statement.

JACKSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - ROAD AND BRIDGE FUNDS
 YEAR ENDED SEPTEMBER 30, 2010

	Road and Bridge No. 1		Road and Bridge No. 2		Road and Bridge No. 3		Road and Bridge No. 4		Highway Fund	Lateral Road No. 1		Lateral Road No. 2		Lateral Road No. 3		Lateral Road No. 4		Equipment Replacement No. 1		Equipment Replacement No. 2		Equipment Replacement No. 3		Equipment Replacement No. 4		Total Road and Bridge
	No. 1	No. 2	No. 3	No. 4	No. 1	No. 2	No. 3	No. 4		No. 1	No. 2	No. 3	No. 4	No. 1	No. 2	No. 3	No. 4	No. 1	No. 2	No. 3	No. 4	No. 1	No. 2	No. 3	No. 4	
REVENUES																										
Intergovernmental	\$7,737	\$7,737	\$7,737	\$7,737	\$5,309	\$5,309	\$5,309	\$5,309	533,624	\$5,309	\$5,309	\$5,309	\$5,309	0	0	0	0	0	0	0	130	45	45	247	247	\$52,184
Licenses and Permits																										533,624
Interest	1,720	1,651	1,002	3,283																						8,078
Miscellaneous	3,607	10,008		11,221																						24,836
Total Revenues	13,064	19,396	8,739	22,241	5,309	5,309	5,309	5,309	533,624	5,309	5,309	5,309	5,309	0	0	0	0	0	0	130	45	45	247	247	618,722	
EXPENDITURES																										
Current:																										
Public Transportation																										
Road and Bridge	451,054	478,518	342,318	568,547	5,309	5,309	5,309	5,309		5,309	5,309	5,309	5,309	1	0	0	0	0	0	0	94,040	67,300	67,300	67,300	2,023,014	
Debt Service																										
Principal Retirement	6,975													20,005												26,980
Interest and Fiscal Charges	6,420																									6,420
Total Expenditures	464,449	478,518	342,318	568,547	5,309	5,309	5,309	5,309	0	5,309	5,309	5,309	5,309	20,006	0	0	0	0	0	0	94,040	67,300	67,300	67,300	2,056,414	
Excess (Deficiency) of Revenues Over (Under) Expenditures	(451,385)	(459,122)	(333,579)	(546,306)	0	0	0	0	533,624	0	0	0	0	(20,006)	130	(93,995)	(67,053)	(67,053)	(67,053)	(67,053)	130	(93,995)	(67,053)	(67,053)	(1,437,692)	
OTHER FINANCING SOURCES (USES):																										
Other Financing Sources - Capital Lease																										0
Operating Transfers In	390,265	412,070	315,128	576,436										20,000	20,000	20,021	20,021	20,021	20,000	20,000	20,000	20,021	40,000	40,000	1,793,920	
Operating Transfers Out			(21)	(20,000)					(562,500)																	(582,521)
Total Other Financing Sources (Uses)	390,265	412,070	315,107	556,436	0	0	0	0	(562,500)	0	0	0	0	20,000	20,000	20,021	20,021	20,021	20,000	20,000	20,000	20,021	40,000	40,000	1,211,399	
Net Changes in Fund Balances	(61,120)	(47,052)	(18,472)	10,130	(28,876)	0	0	0	(6)	(73,974)	(27,053)	(27,053)	(27,053)	(27,053)	(27,053)	(27,053)	(27,053)	(27,053)	(27,053)	(27,053)	(27,053)	(27,053)	(27,053)	(27,053)	(226,293)	
Fund Balances - Beginning	122,352	91,706	17,018	294,732	28,148	0	0	0	7	43,974	35,242	35,242	35,242	35,242	35,242	35,242	35,242	35,242	35,242	35,242	35,242	35,242	35,242	35,242	633,179	
Fund Balances - Ending	\$61,232	\$44,654	(\$1,454)	\$304,862	(\$728)	\$0	\$0	\$0	(\$728)	\$0	\$0	\$0	\$0	\$1	\$20,130	(\$30,000)	\$8,189	\$8,189	\$8,189	\$8,189	\$20,130	(\$30,000)	\$8,189	\$8,189	\$406,886	

The accompanying notes are an integral part of the financial statements.

	SPECIAL REVENUE															
	ABANDONED MOTOR VEHICLES	HISTORICAL COMMISSION	CHILD WELFARE	COASTAL IMPACT ASSISTANCE	MEDIATION FUND	JUVENILE PROBATION DISCRETION	COUNTY RECORDS MANAGEMENT	COUNTY RECORDS MANAGEMENT	COURT REPORTER SERVICES	APPELLATE JUDICIAL SYSTEMS	ELECTIONS ADMINISTRATION	DISTRICT ATTORNEY	CHILD ABUSE PREVENTION	SHERIFF FOREFEITURE	DISTRICT ATTORNEY FOREFEITURE	DISTRICT CLERK RESERVE
ASSETS																
Cash and Cash Equivalents	\$9,995	\$21,804	\$12,459	\$8,875	\$1,450	\$4,824	\$25,689	\$131,509	\$2,406	\$1,065	\$163	\$31,417	\$4,633	\$20,391	\$69,653	\$24,289
Receivables (net of allowance for uncollectibles)																
Prepaid Insurance																
TOTAL ASSETS	\$9,995	\$22,770	\$12,459	\$8,875	\$1,450	\$4,824	\$25,689	\$131,509	\$2,406	\$1,065	\$163	\$31,417	\$4,633	\$20,391	\$69,653	\$24,289

	966															
LIABILITIES AND FUND BALANCES																
Liabilities																
Accounts Payable	\$1	\$131					\$1,384					11,702			\$283	22,141
Due to Others																
Accrued Wages Payable								275							85	
Total Liabilities	1	131	0	0	0	0	1,384	275	0	0	0	11,702	0	0	368	22,141
Fund Balances																
Unreserved - Undesignated	9,994	22,639	12,459	8,875	1,450	4,824	24,305	131,234	2,406	1,065	163	19,715	4,633	20,391	69,285	2,148
Total Fund Balances	9,994	22,639	12,459	8,875	1,450	4,824	24,305	131,234	2,406	1,065	163	19,715	4,633	20,391	69,285	2,148
TOTAL LIABILITIES AND FUND BALANCES	\$9,995	\$22,770	\$12,459	\$8,875	\$1,450	\$4,824	\$25,689	\$131,509	\$2,406	\$1,065	\$163	\$31,417	\$4,633	\$20,391	\$69,653	\$24,289
FUND BALANCES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

The notes to the financial statements are an integral part of this statement.

SPECIAL REVENUE

DISTRICT	LAW										COMMUNITY DEVELOPMENT GRANT	NON-MAJOR GOVERNMENTAL FUNDS
	CLERK RECORDS MANAGEMENT	JUSTICE COURT TECH	COMMISSARY TELEPHONE	HEALTH FUND	ASSOCIATION	ENFORCEMENT OFFICERS	MAURITZ CAMP FUND	MEMORIAL LIBRARY	JUVENILE PROBATION	LAW LIBRARY		
\$99,395	\$1,012	\$13,903	\$73,539	\$37,122	\$6,057	\$10,221	\$3,773	\$30,851	\$3,377	\$0	\$649,872	
			3,374	4,216				5,279			12,869	
				280				29			1,275	
\$99,395	\$1,012	\$13,903	\$76,913	\$41,618	\$6,057	\$10,221	\$3,773	\$36,159	\$3,377	\$0	\$664,016	
\$47	\$399		\$7,446		\$25	\$16,999	\$1,818	\$0	\$28,533		33,843	
1,371			3,689			1,996			7,416			
1,418	0	399	0	11,135	0	0	25	18,995	1,818	0	69,792	
97,977	1,012	13,504	76,913	30,483	6,057	10,221	3,748	17,164	1,559	0	594,224	
97,977	1,012	13,504	76,913	30,483	6,057	10,221	3,748	17,164	1,559	0	594,224	
\$99,395	\$1,012	\$13,903	\$76,913	\$41,618	\$6,057	\$10,221	\$3,773	\$36,159	\$3,377	\$0	\$664,016	
0	0	0	0	0	0	0	0	0	0	0	0	

JACKSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	SPECIAL REVENUE															
	ABANDONED MOTOR VEHICLES	HISTORICAL COMMISSION	CHILD WELFARE	COASTAL IMPACT ASSISTANCE	MEDIATION FUND	JUVENILE PROBATION DISCRETION	COUNTY RECORDS MANAGEMENT	COUNTY CLERK RECORDS MANAGEMENT	COURT REPORTER SERVICES	APPELLATE JUDICIAL SYSTEMS	ELECTIONS ADMINISTRATION	DISTRICT ATTORNEY	CHILD ABUSE PREVENTION	SHERIFF FORFEITURE	DISTRICT ATTORNEY FORFEITURE	DISTRICT CLERK RESERVE
Intergovernmental Charges for Services	13,622			\$264,001		2,973	8,479	17,970	2,490		1,327	6,060	1,278			2,148
Interest	194	123	47											81	292	
Miscellaneous	16,924	2,159												12,353	12,887	
Total Revenues	30,740	2,282	47	264,001	0	2,973	8,479	17,970	2,490	0	1,327	6,060	1,278	12,434	13,179	2,148
EXPENDITURES																
Current:																
General Administration																
Records Management																
Elections																
Judicial																
Court Reporter																
Judicial																
Legal																
Check Collection																
Law Library																
Public Safety																
Juvenile Probation																
Sheriff																
Courthouse Security																
Culture and Recreation																
Historical Commission																
Mauritz Camp																
Library																
Health and Welfare																
Health																
Child Welfare																
Capital Outlay																
Capital Outlay																
Total Expenditures	79,261	15,363	3,100	0	0	0	9,006	24,730	0	0	1,060	5,542	0	1,401	5,512	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(48,521)	(13,081)	(3,053)	264,001	0	2,973	(527)	(6,760)	2,490	0	267	518	1,278	11,033	7,667	2,148
OTHER FINANCING SOURCES (USES):																
Operating Transfers In																
Operating Transfers Out	(75,098)															
Total Other Financing Sources (Uses)	(75,098)	5,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Changes in Fund Balances	(123,619)	(8,081)	(3,053)	264,001	0	2,973	(527)	(6,760)	2,490	0	267	518	1,278	11,033	7,667	2,148
Fund Balances - Beginning	133,613	30,720	15,512	(255,126)	1,450	1,851	24,832	137,994	(84)	1,065	(104)	19,197	-3,355	9,358	61,618	0
Fund Balances - Ending	\$9,994	\$22,639	\$12,459	\$8,875	\$1,450	\$4,824	\$24,305	\$131,234	\$2,406	\$1,065	\$163	\$19,715	\$4,633	\$20,391	\$69,285	\$2,148
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

The notes to the financial statements are an integral part of this statement.

SPECIAL REVENUE

DISTRICT	LAW ENFORCEMENT				MAURITZ CAMP FUND	MEMORIAL LIBRARY	JUVENILE PROBATION	LAW LIBRARY	COMMUNITY DEVELOPMENT GRANT	NON-MAJOR GOVERNMENTAL FUNDS
	CLERK RECORDS MANAGEMENT	JUSTICE COURT TECH	COMMISSARY TELEPHONE	HEALTH FUND						
15,381	3,772	9,313		\$44,489			\$117,037	8,821	\$65,599	\$491,126
				56,335	44	383	286			189,472
				35,952	879	4,600				1,450
15,381	3,772	9,313	35,952	100,824	3,551	4,983	117,323	8,821	65,599	49,802
										731,850
4,570										
										38,306
										1,060
										0
										25,750
										5,542
								28,548		28,548
							113,230			113,230
16,303			22,651		4,266					107,579
										16,303
										15,363
						14				14
						5,846				5,846
				230,305						230,305
										3,100
16,303	4,570	20,238	22,651	230,305	4,266	14	5,846	113,230	28,548	65,599
										65,599
(922)	(798)	(10,925)	13,301	(129,481)	(715)	909	(863)	4,083	(19,727)	0
										75,305
										158,455
										(75,098)
(922)	(798)	(10,925)	13,301	7,624	(715)	909	(863)	4,083	(3,377)	83,357
										0
										158,662
98,899	1,810	24,429	63,612	22,859	6,772	9,312	4,611	13,071	4,936	0
\$97,977	\$1,012	\$13,504	\$75,913	\$30,483	\$6,057	\$10,221	\$3,748	\$17,164	\$1,559	\$0
										\$594,224
0	0	0	0	0	0	0	0	0	0	0

JACKSON COUNTY, TEXAS
 COMBINING STATEMENT OF NET ASSETS
 NON-MAJOR PROPRIETARY FUNDS
 SEPTEMBER 30, 2010

	JAIL COMMISSARY CURRENT YEAR	JAIL COMMISSARY PRIOR YEAR	TOTALS NON-MAJOR PROPRIETARY CURRENT YEAR	TOTALS NON-MAJOR PROPRIETARY PRIOR YEAR
ASSETS				
Current Assets				
Cash and Cash Equivalents	\$2,817	\$8,449	\$2,817	\$8,449
Total Current Assets	2,817	8,449	2,817	8,449
TOTAL ASSETS	\$2,817	\$8,449	\$2,817	\$8,449
LIABILITIES, FUND EQUITY AND OTHER CREDITS				
Liabilities				
Current Liabilities(Payable from Current Assets)				
Accounts Payable	255	980	255	980
Accrued Wages Payable			0	0
Total Current Liabilities	255	980	255	980
TOTAL LIABILITIES	255	980	255	980
Invested in Capital Assets, Net of Related debt				
Unrestricted	2,562	7,469	2,562	7,469
TOTAL NET ASSETS	\$2,562	\$7,469	\$2,562	\$7,469
	0	0	0	0

The notes to the financial statements are an integral part of this statement

JACKSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
 NON-MAJOR PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	JAIL COMMISSARY CURRENT YEAR	JAIL COMMISSARY PRIOR YEAR	TOTALS NON-MAJOR PROPRIETARY CURRENT YEAR	TOTALS NON-MAJOR PROPRIETARY PRIOR YEAR
OPERATING REVENUES:				
Charges for Services	\$8,188	\$10,088	\$8,188	\$10,088
TOTAL OPERATING REVENUES	8,188	10,088	8,188	10,088
OPERATING EXPENSES				
Personal Services			0	0
Supplies	8,608	4,448	8,608	4,448
Other Services and Charges	4,520	9,519	4,520	9,519
Depreciation			0	0
TOTAL OPERATING EXPENSES	13,128	13,967	13,128	13,967
OPERATING INCOME (LOSS)	(4,940)	(3,879)	(4,940)	(3,879)
NON-OPERATING REVENUES (EXPENSES):				
Interest Income	33	92	33	92
TOTAL NON-OPERATING REVENUES (EXPENSES)	33	92	33	92
Income Before Transfers	(4,907)	(3,787)	(4,907)	(3,787)
Transfers In			0	0
Change in Net Assets	(4,907)	(3,787)	(4,907)	(3,787)
Total Net Assets - Beginning	7,469	11,256	7,469	11,256
Total Net Assets - Ending	\$2,562	\$7,469	\$2,562	\$7,469
	0	0	0	0

The notes to the financial statements are an integral part of this statement.

JACKSON COUNTY, TEXAS
 COMBINING STATEMENT OF CASH FLOWS
 NON-MAJOR PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	JAIL COMMISSARY CURRENT YEAR	JAIL COMMISSARY PRIOR YEAR	TOTALS NON-MAJOR PROPRIETARY CURRENT YEAR	TOTALS NON-MAJOR PROPRIETARY PRIOR YEAR
Cash flows from Operating Activities				
Receipts from Customers and Users	\$8,188	\$10,088	\$8,188	\$10,088
Payments to Suppliers	(13,853)	(13,106)	(13,853)	(13,106)
Payments to Employees	0	0	0	0
Net Cash Provided(Used) By Operating Activities:	<u>(5,665)</u>	<u>(3,018)</u>	<u>(5,665)</u>	<u>(3,018)</u>
Cash Flows from Non-Capital and Related Financing Activities				
Transfers In			0	0
Net Cash Provided(Used) By Non-Capital and Related Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Flows from Investing Activities				
Interest Received	33	92	33	92
Net Cash Provided(Used) By Investing Activities	<u>33</u>	<u>92</u>	<u>33</u>	<u>92</u>
Net Increase (Decrease) in Cash Equivalents	(5,632)	(2,926)	(5,632)	(2,926)
Cash and Cash Equivalents at Beginning of Year	8,449	11,375	8,449	11,375
Cash and Cash Equivalents at End of Year (continued)	<u>\$2,817</u>	<u>\$8,449</u>	<u>\$2,817</u>	<u>\$8,449</u>

(continued)	0	0	0	0
Reconciliation of Operating Income to Net Cash Provided(Used) By Operating Activities				
Operating Income (Loss)	(\$4,940)	(\$3,879)	(\$4,940)	(\$3,879)
Adjustments to Reconcile to Net Cash Flow				
Non-Cash Items Included in Net Income				
Depreciation			0	0
Changes in Current Items				
Increase(Decrease) in Accounts Payable	(725)	861	(725)	861
Increase(Decrease) in Accrued Wages Payable	0	0	0	0
Net Cash Provided(Used) by Operating Activities	<u>(\$5,665)</u>	<u>(\$3,018)</u>	<u>(\$5,665)</u>	<u>(\$3,018)</u>
	0	0	0	0
Noncash Investing, Capital and Financing Activities:				
Borrowing from Capital Debt	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Note: The above funds are all Enterprise Funds

The notes to the financial statements are an integral part of this statement.

JACKSON COUNTY, TEXAS
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Agency Funds				Total
	Trust Investment	State Fees	County-Wide Drainage District	County Officer Accounts	
ASSETS					
Cash and Cash Equivalents	\$84,839	\$134,063	\$0	\$437,046	\$655,948
Receivables (net of allowance for uncollectibles)	0	0	3,477	0	3,477
Total Assets	\$84,839	\$134,063	\$3,477	\$437,046	\$659,425
LIABILITIES					
Accounts Payable			\$0		\$0
Due to Others	84,839	134,063	3,477	437,046	659,425
Total Liabilities	\$84,839	\$134,063	\$3,477	\$437,046	\$659,425

JACKSON COUNTY, TEXAS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 ALL AGENCY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	<u>TRUST INVESTMENT</u>			
	BALANCE 10/1/2009	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2010
ASSETS				
Cash and Cash Equivalents	\$87,408	\$0	\$2,569	\$84,839
Receivables (net of allowance for uncollectibles)				0
Total Assets	\$87,408	\$0	\$2,569	\$84,839

LIABILITIES:				
Accounts Payable				
Due to Others	\$87,408	\$0	\$2,569	\$84,839
Total Liabilities	\$87,408	\$0	\$2,569	\$84,839

	<u>STATE FEES</u>			
	BALANCE 10/1/2009	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2010
ASSETS				
Cash and Cash Equivalents	\$75,623	\$58,440	\$0	\$134,063
Receivables (net of allowance for uncollectibles)				0
Total Assets	\$75,623	\$58,440	\$0	\$134,063

LIABILITIES:				
Accounts Payable				
Due to Others	\$75,623	\$58,440	\$0	\$134,063
Total Liabilities	\$75,623	\$58,440	\$0	\$134,063

	<u>COUNTY-WIDE DRAINAGE DISTRICT</u>			
	BALANCE 10/1/2009	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2010
ASSETS				
Cash and Cash Equivalents	\$0			\$0
Receivables (net of allowance for uncollectibles)	\$2,790	\$3,477	\$2,790	3,477
Total Assets	\$2,790	\$3,477	\$2,790	\$3,477

LIABILITIES:				
Accounts Payable				0
Due to Others	\$2,790	3,477	2,790	3,477
Total Liabilities	\$2,790	\$3,477	\$2,790	\$3,477

<u>COUNTY OFFICER ACCOUNTS</u>	BALANCE 10/1/2009	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2010
ASSETS				
Cash and Cash Equivalents	\$495,453	\$0	\$58,407	\$437,046
Receivables (net of allowance for uncollectibles)				0
Total Assets	<u>\$495,453</u>	<u>\$0</u>	<u>\$58,407</u>	<u>\$437,046</u>

LIABILITIES:				
Accounts Payable				
Due to Others	\$495,453	\$0	\$58,407	\$437,046
Total Liabilities	<u>\$495,453</u>	<u>\$0</u>	<u>\$58,407</u>	<u>\$437,046</u>

<u>TOTAL</u>	BALANCE 10/1/2009	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2010
ASSETS				
Cash and Cash Equivalents	\$658,484	\$58,440	\$60,976	\$655,948
Receivables (net of allowance for uncollectibles)	2,790	3,477	2,790	3,477
Total Assets	<u>\$661,274</u>	<u>\$61,917</u>	<u>\$63,766</u>	<u>\$659,425</u>

LIABILITIES:				
Accounts Payable	\$0	\$0	\$0	\$0
Due to Others	661,274	61,917	63,766	659,425
Total Liabilities	<u>\$661,274</u>	<u>\$61,917</u>	<u>\$63,766</u>	<u>\$659,425</u>

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
- BUDGET AND ACTUAL

JACKSON COUNTY, TEXAS
 ABANDONED MOTOR VEHICLES
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$90,000	\$20,000	\$13,622	(\$6,378)
Interest	0	0	194	194
Miscellaneous	50,000	50,000	16,924	(33,076)
Total Revenues	140,000	70,000	30,740	(39,260)
EXPENDITURES				
Current				
Public Safety	170,582	123,534	79,260	44,274
Total Expenditures	170,582	123,534	79,260	44,274
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,582)	(53,534)	(48,520)	5,014
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out	(28,050)	(75,098)	(75,098)	0
Total Other Financing Sources (Uses)	(28,050)	(75,098)	(75,098)	0
Net Changes in Fund Balances - Cash Basis	(\$58,632)	(\$128,632)	(\$123,618)	\$5,014
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			(1)	
Net Changes in Fund Balances-Modified Accrual Basis			(123,619)	
Fund Balances - Beginning			133,613	
Fund Balances - Ending			\$9,994	

JACKSON COUNTY, TEXAS
COUNTY CLERK RECORDS MANAGEMENT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$22,000	\$22,000	\$17,970	(\$4,030)
Interest	0	0	0	0
Total Revenues	<u>22,000</u>	<u>22,000</u>	<u>17,970</u>	<u>(4,030)</u>
EXPENDITURES				
Current				
General Administration	151,865	151,865	24,456	127,409
Total Expenditures	<u>151,865</u>	<u>151,865</u>	<u>24,456</u>	<u>127,409</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(129,865)</u>	<u>(129,865)</u>	<u>(6,486)</u>	<u>123,379</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances - Cash Basis	<u>(\$129,865)</u>	<u>(\$129,865)</u>	<u>(\$6,486)</u>	<u>\$123,379</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable				
Changes in Accounts Payable			1	
Changes in Accrued Wages Payable			(275)	
Net Changes in Fund Balances-Modified Accrual Basis			<u>(6,760)</u>	
Fund Balances - Beginning			137,994	
Fund Balances - Ending			<u>\$131,234</u>	

JACKSON COUNTY, TEXAS
 COURTHOUSE SECURITY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$16,600	\$16,600	\$15,382	(\$1,218)
Total Revenues	<u>16,600</u>	<u>16,600</u>	<u>15,382</u>	<u>(1,218)</u>
EXPENDITURES				
Current				
Public Safety	100,552	100,552	53,359	47,193
Total Expenditures	<u>100,552</u>	<u>100,552</u>	<u>53,359</u>	<u>47,193</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(83,952)</u>	<u>(83,952)</u>	<u>(37,977)</u>	<u>45,975</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	<u>(\$83,952)</u>	<u>(\$83,952)</u>	<u>(\$37,977)</u>	<u>\$45,975</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable				
Changes in Accounts Payable			38,164	
Changes in Accrued Wages Payable			(1,109)	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(922)</u>	
Fund Balances - Beginning			<u>98,899</u>	
Fund Balances - Ending			<u>97,977</u>	

JACKSON COUNTY, TEXAS

HEALTH

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Intergovernmental	\$38,629	\$38,629	\$40,273	\$1,644
Charges for Services	44,950	44,950	57,315	12,365
Total Revenues	<u>83,579</u>	<u>83,579</u>	<u>97,588</u>	<u>14,009</u>
EXPENDITURES				
Current				
Health and Welfare	243,699	243,699	223,942	19,757
Total Expenditures	<u>243,699</u>	<u>243,699</u>	<u>223,942</u>	<u>19,757</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(160,120)</u>	<u>(160,120)</u>	<u>(126,354)</u>	<u>33,766</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	137,105	137,105	137,105	0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	<u>137,105</u>	<u>137,105</u>	<u>137,105</u>	<u>0</u>
Net Changes in Fund Balances	<u>(\$23,015)</u>	<u>(\$23,015)</u>	10,751	<u>\$33,766</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable				
Changes in Grants Receivable			3,215	
Changes in Prepaid Insurance				
Changes in Accounts Payable			(5,867)	
Changes in Accrued Wages Payable			(475)	
Net Changes in Fund Balances - Modified Accrual Basis			<u>7,624</u>	
Fund Balances - Beginning			<u>22,859</u>	
Fund Balances - Ending			<u>\$30,483</u>	

JACKSON COUNTY, TEXAS

LAW LIBRARY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$7,400	\$7,400	\$8,821	\$1,421
Total Revenues	<u>7,400</u>	<u>7,400</u>	<u>8,821</u>	<u>1,421</u>
EXPENDITURES				
Current				
Legal	30,000	30,000	29,527	473
Total Expenditures	<u>30,000</u>	<u>30,000</u>	<u>29,527</u>	<u>473</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(22,600)</u>	<u>(22,600)</u>	<u>(20,706)</u>	<u>1,894</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	16,350	16,350	16,350	0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	<u>16,350</u>	<u>16,350</u>	<u>16,350</u>	<u>0</u>
Net Changes in Fund Balances	<u>(\$6,250)</u>	<u>(\$6,250)</u>	<u>(\$4,356)</u>	<u>\$1,894</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable			979	
Changes in Accounts Payable			<u>(3,377)</u>	
Net Changes in Fund Balances - Modified Accrual Basis			<u>4,936</u>	
Fund Balances - Beginning			<u>\$1,559</u>	
Fund Balances - Ending			<u><u>\$1,559</u></u>	

JACKSON COUNTY, TEXAS
 COUNTY RECORDS MANAGEMENT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$7,060	\$7,060	\$8,479	\$1,419
Total Revenues	<u>7,060</u>	<u>7,060</u>	<u>8,479</u>	<u>1,419</u>
EXPENDITURES				
Current				
General Administration	20,300	20,300	7,622	12,678
Total Expenditures	<u>20,300</u>	<u>20,300</u>	<u>7,622</u>	<u>12,678</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(13,240)</u>	<u>(13,240)</u>	857	14,097
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	<u><u>(\$13,240)</u></u>	<u><u>(\$13,240)</u></u>	\$857	<u><u>\$14,097</u></u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			<u>(1,384)</u>	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(527)</u>	
Fund Balances - Beginning			<u>24,832</u>	
Fund Balances - Ending			<u><u>\$24,305</u></u>	

JACKSON COUNTY, TEXAS
HISTORICAL COMMISSION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$150	\$150	\$123	(\$27)
Miscellaneous	1,000	1,000	2,160	1,160
Total Revenues	<u>1,150</u>	<u>1,150</u>	<u>2,283</u>	<u>1,133</u>
EXPENDITURES				
Current				
Culture and Recreation	35,800	35,800	15,141	20,659
Total Expenditures	<u>35,800</u>	<u>35,800</u>	<u>15,141</u>	<u>20,659</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(34,650)</u>	<u>(34,650)</u>	<u>(12,858)</u>	<u>21,792</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	5,000	5,000	5,000	0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Net Changes in Fund Balances	<u>(\$29,650)</u>	<u>(\$29,650)</u>	<u>(\$7,858)</u>	<u>\$21,792</u>
Reconciliation from cash basis to modified accrual:				
Changes in Prepaid Insurance			(92)	
Changes in Accounts Payable			<u>(131)</u>	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(8,081)</u>	
Fund Balances - Beginning			<u>30,720</u>	
Fund Balances - Ending			<u>\$22,639</u>	

JACKSON COUNTY, TEXAS
CHILD WELFARE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$70	\$70	\$47	(\$23)
Miscellaneous				0
Total Revenues	70	70	47	(23)
EXPENDITURES				
Current				
Health and Welfare	11,000	11,000	3,100	7,900
Total Expenditures	11,000	11,000	3,100	7,900
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,930)	(10,930)	(3,053)	7,877
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(10,930)	(10,930)	(3,053)	7,877
Fund Balances - Beginning	15,512	15,512	15,512	0
Fund Balances - Ending	\$4,582	\$4,582	\$12,459	\$7,877

JACKSON COUNTY, TEXAS
 JUVENILE PROBATION DISCRETION
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$1,150	\$1,150	2,973	\$1,823
Total Revenues	1,150	1,150	2,973	1,823
EXPENDITURES				
Current				
Public Safety	3,000	3,000	0	3,000
Total Expenditures	3,000	3,000	0	3,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,850)	(1,850)	2,973	4,823
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	<u>(\$1,850)</u>	<u>(\$1,850)</u>	\$2,973	<u>\$4,823</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable				
Changes in Accounts Payable				
Net Changes in Fund Balances - Modified Accrual Basis			<u>2,973</u>	
Fund Balances - Beginning			<u>1,851</u>	
Fund Balances - Ending			<u>\$4,824</u>	

JACKSON COUNTY, TEXAS
 COURT REPORTER SERVICES
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$1,600	\$1,600	\$2,490	\$890
Total Revenues	1,600	1,600	2,490	890
EXPENDITURES				
Current				
Judicial	1,600	1,600	0	1,600
Total Expenditures	1,600	1,600	0	1,600
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	2,490	2,490
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	\$0	\$0	\$2,490	\$2,490
Reconciliation from cash basis to modified accrual basis:				
Changes in Accounts Payable				
Net Changes in Fund Balances - Modified Accrual Basis			2,490	
Fund Balances - Beginning			(84)	
Fund Balances - Ending			\$2,406	

JACKSON COUNTY, TEXAS
 COMMUNITY DEVELOPMENT GRANT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental	\$0	\$250,000	\$65,599	(\$184,401)
Total Revenues	0	250,000	65,599	(184,401)
EXPENDITURES				
Capital Outlay				
Capital Outlay	0	250,000	65,599	184,401
Total Expenditures	0	250,000	65,599	184,401
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	0	0	0	0
Fund Balances - Beginning	0	0	0	0
Fund Balances - Ending	\$0	\$0	\$0	\$0

JACKSON COUNTY, TEXAS
DISTRICT ATTORNEY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$6,000	\$6,000	\$6,060	\$60
Total Revenues	6,000	6,000	6,060	60
EXPENDITURES				
Current				
Judicial	15,313	15,313	5,542	9,771
Total Expenditures	15,313	15,313	5,542	9,771
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,313)	(9,313)	518	9,831
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	<u>(\$9,313)</u>	<u>(\$9,313)</u>	\$518	<u>\$9,831</u>
Reconciliation from cash basis to modified accrual basis:				
Changes in Officers Fees and Sales Tax Receivable				
Changes in Accounts Payable				
Net Changes in Fund Balances - Modified Accrual Basis			518	
Fund Balances - Beginning			19,197	
Fund Balances - Ending			<u>\$19,715</u>	

JACKSON COUNTY, TEXAS
 SHERIFF FORFEITURE
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$25	\$25	\$81	\$56
Miscellaneous	0	0	12,353	12,353
Total Revenues	25	25	12,434	12,409
EXPENDITURES				
Current				
Public Safety	8,300	8,300	1,401	6,899
Total Expenditures	8,300	8,300	1,401	6,899
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,275)	(8,275)	11,033	19,308
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	<u>(\$8,275)</u>	<u>(\$8,275)</u>	11,033	<u>\$19,308</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Receivable				
Changes in Accounts Payable				
Net Changes in Fund Balances - Modified Accrual Basis			11,033	
Fund Balances - Beginning			9,358	
Fund Balances - Ending			<u>\$20,391</u>	

JACKSON COUNTY, TEXAS
DISTRICT ATTORNEY FORFEITURE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Interest	\$200	\$200	\$292	\$92
Miscellaneous	3,500	3,500	12,887	9,387
Total Revenues	<u>3,700</u>	<u>3,700</u>	<u>13,179</u>	<u>9,479</u>
EXPENDITURES				
Current				
Judicial	16,650	16,650	5,243	11,407
Total Expenditures	<u>16,650</u>	<u>16,650</u>	<u>5,243</u>	<u>11,407</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(12,950)</u>	<u>(12,950)</u>	<u>7,936</u>	<u>20,886</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	<u>(\$12,950)</u>	<u>(\$12,950)</u>	<u>\$7,936</u>	<u>\$20,886</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			(282)	
Changes in Accrued Wages Payable			13	
Net Changes in Fund Balances - Modified Accrual Basis			<u>7,667</u>	
Fund Balances - Beginning			<u>61,618</u>	
Fund Balances - Ending			<u>\$69,285</u>	

JACKSON COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Intergovernmental				\$0
Charges for Services	13,500	13,500	9,313	(4,187)
Miscellaneous				0
Total Revenues	<u>13,500</u>	<u>13,500</u>	<u>9,313</u>	<u>(4,187)</u>
EXPENDITURES				
Current				
Judicial	34,600	34,600	20,220	14,380
Total Expenditures	<u>34,600</u>	<u>34,600</u>	<u>20,220</u>	<u>14,380</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(21,100)</u>	<u>(21,100)</u>	<u>(10,907)</u>	<u>10,193</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	<u>(\$21,100)</u>	<u>(\$21,100)</u>	<u>(\$10,907)</u>	<u>\$10,193</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			(18)	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(10,925)</u>	
Fund Balances - Beginning			24,429	
Fund Balances - Ending			<u>\$13,504</u>	

JACKSON COUNTY, TEXAS
 COMMISSARY TELEPHONE
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$52,500	\$52,500	\$38,241	(\$14,259)
Total Revenues	<u>52,500</u>	<u>52,500</u>	<u>38,241</u>	<u>(14,259)</u>
EXPENDITURES				
Current				
Public Safety	81,971	81,971	23,810	58,161
Total Expenditures	<u>81,971</u>	<u>81,971</u>	<u>23,810</u>	<u>58,161</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(29,471)</u>	<u>(29,471)</u>	14,431	43,902
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	<u>(\$29,471)</u>	<u>(\$29,471)</u>	14,431	<u>\$43,902</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable			(2,289)	
Changes in Accounts Payable			1,159	
Net Changes in Fund Balances - Modified Accrual Basis			<u>13,301</u>	
Fund Balances - Beginning			63,612	
Fund Balances - Ending			<u>\$76,913</u>	

JACKSON COUNTY, TEXAS
 LAW ENFORCEMENT OFFICERS EDUCATION
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$3,593	\$3,551	\$3,551	\$0
Total Revenues	3,593	3,551	3,551	0
EXPENDITURES				
Current				
Public Safety	10,927	10,886	4,913	5,973
Total Expenditures	10,927	10,886	4,913	5,973
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,334)	(7,335)	(1,362)	5,973
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(7,334)	(7,335)	(1,362)	5,973
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			647	
Net Changes in Fund Balances - Modified Accrual Basis			(715)	
Fund Balances - Beginning			6,772	
Fund Balances - Ending			\$6,057	

JACKSON COUNTY, TEXAS
 MEMORIAL LIBRARY FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$400	\$400	\$383	(\$17)
Miscellaneous	3,200	3,200	4,600	1,400
Total Revenues	<u>3,600</u>	<u>3,600</u>	<u>4,983</u>	<u>1,383</u>
EXPENDITURES				
Current				
Culture and Recreation	6,100	6,100	5,905	195
Total Expenditures	<u>6,100</u>	<u>6,100</u>	<u>5,905</u>	<u>195</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,500)</u>	<u>(2,500)</u>	<u>(922)</u>	<u>1,578</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	<u>(2,500)</u>	<u>(2,500)</u>	<u>(922)</u>	<u>1,578</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			59	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(863)</u>	
Fund Balances - Beginning			4,611	
Fund Balances - Ending			<u>\$3,748</u>	

JACKSON COUNTY, TEXAS
 JUVENILE PROBATION FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Intergovernmental	\$79,811	\$126,688	\$132,356	\$5,668
Interest	350	350	285	(65)
Total Revenues	<u>80,161</u>	<u>127,038</u>	<u>132,641</u>	<u>5,603</u>
EXPENDITURES				
Current				
Public Safety	85,811	132,688	115,994	16,694
Total Expenditures	<u>85,811</u>	<u>132,688</u>	<u>115,994</u>	<u>16,694</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,650)</u>	<u>(5,650)</u>	<u>16,647</u>	<u>22,297</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	<u>(\$5,650)</u>	<u>(\$5,650)</u>	<u>16,647</u>	<u>\$22,297</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable			367	
Changes in Prepaid Insurance			(89)	
Changes in Accounts Payable			(12,529)	
Changes in Accrued Wages Payable			<u>(303)</u>	
Net Changes in Fund Balances - Modified Accrual Basis			4,093	
Fund Balances - Beginning			<u>13,071</u>	
Fund Balances - Ending			<u>\$17,164</u>	

JACKSON COUNTY, TEXAS
 ELECTION ADMINISTRATION
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
REVENUES				
Charges for Services	\$1,800	\$1,800	\$1,327	(\$473)
Total Revenues	1,800	1,800	1,327	(473)
EXPENDITURES				
Current				
General Administration	1,500	1,500	1,060	440
Total Expenditures	1,500	1,500	1,060	440
Excess (Deficiency) of Revenues Over (Under) Expenditures	300	300	267	(33)
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	300	300	267	(33)
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			267	
Net Changes in Fund Balances - Modified Accrual Basis			(104)	
Fund Balances - Beginning			\$163	
Fund Balances - Ending				

JACKSON COUNTY, TEXAS
DISTRICT CLERK RECORDS MANAGEMENT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
REVENUES				
Charges for Services	\$3,000	\$3,000	\$3,772	\$772
Total Revenues	3,000	3,000	3,772	772
EXPENDITURES				
Current				
General Administration	4,915	4,915	4,570	345
Total Expenditures	4,915	4,915	4,570	345
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,915)	(1,915)	(798)	1,117
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(1,915)	(1,915)	(798)	1,117
Fund Balances - Beginning	1,810	1,810	1,810	0
Fund Balances - Ending	(\$105)	(\$105)	\$1,012	\$1,117

JACKSON COUNTY, TEXAS
 CHILD ABUSE PREVENTION
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Charges for Services	\$700	\$700	\$1,278	\$578
Total Revenues	700	700	1,278	578
EXPENDITURES				
Current				
Public Safety	4,000	4,000	0	4,000
Total Expenditures	4,000	4,000	0	4,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,300)	(3,300)	1,278	4,578
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(3,300)	(3,300)	1,278	4,578
Fund Balances - Beginning	3,355	3,355	3,355	0
Fund Balances - Ending	\$55	\$55	\$4,633	\$4,578

JACKSON COUNTY, TEXAS
 MAURITZ CAMP
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
REVENUES				
Interest	\$75	\$75	\$44	(\$31)
Miscellaneous	0	0	879	879
Total Revenues	75	75	923	848
EXPENDITURES				
Current				
Public Safety	7,680	7,680	14	7,666
Total Expenditures	7,680	7,680	14	7,666
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,605)	(7,605)	909	8,514
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(7,605)	(7,605)	909	8,514
Fund Balances - Beginning	9,312	9,312	9,312	0
Fund Balances - Ending	\$1,707	\$1,707	\$10,221	\$8,514