

JACKSON COUNTY, TEXAS  
ANNUAL FINANCIAL REPORT  
For the Fiscal Year Ended  
September 30, 2009

Jackson County, Texas  
Annual Financial Report  
For the Fiscal Year Ended September 30, 2009

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FINANCIAL SECTION

WAYNE R. BEYER  
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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, 2009, 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.

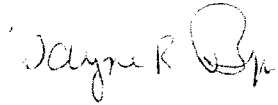
I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, 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, 2009, and the respective changes in financial position and cash flows, where applicable, 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, 69 through 91, 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 and schedules 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 schedules and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Respectfully submitted,

A handwritten signature in cursive script that reads "Wayne R. Beyers".

WAYNE R. BEYER  
Certified Public Accountant  
Pleasanton, Texas  
May 24, 2010





## 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, 2009.

### Financial Highlights

- The assets of Jackson County, Texas exceeded its liabilities at the close of the most recent fiscal year by \$15,908,849 (net assets). Of this amount, \$7,982,978 (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 \$394,544. This decrease is attributable to a drop in capital grants, interest income, and miscellaneous income.
- As of the close of the current fiscal year, Jackson County, Texas's governmental funds reported combined ending fund balances of \$7,360,758, a decrease of \$86,912 in comparison with the prior year. Approximately 97% of this total amount, \$7,176,692, 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 \$6,107,951, or 99 percent of total general fund expenditures, the unreserved fund balance for the road and bridge fund was \$633,179, or 29 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 thirty (30) 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 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 51-67 of this report. The budget comparison schedules in connection with the non-major governmental funds can be found on pages 68-90 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 \$15,908,849 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	
	2009	2008	2009	2008	2009	2008
Current and other Assets	\$9,067,957	\$9,192,719	\$75,486	\$42,310	\$9,143,443	\$9,235,029
Capital Assets	7,295,426	7,271,732	594,668	642,966	7,890,094	7,914,698
Total Assets	16,363,383	16,464,451	670,154	685,276	17,033,537	17,149,727
Long-term Liabilities	507,489	309,051	2,054	2,288	509,543	311,339
Other Liabilities	607,625	526,266	7,520	8,729	615,145	534,995
Total Liabilities	1,115,114	835,317	9,574	11,017	1,124,688	846,334
Net Assets						
Invested in Capital Assets, Net of Related Debt	7,147,137	7,101,316	594,668	642,966	7,741,805	7,744,282
Restricted	184,066	92,585	0	0	184,066	92,585
Unrestricted	7,917,066	8,435,233	65,912	31,293	7,982,978	8,466,526
Total Net Assets	\$15,248,269	\$15,629,134	\$660,580	\$674,259	\$15,908,849	\$16,303,393

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 (\$7,982,978) 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 \$394,544 during the current fiscal year. This decrease is attributable to a drop in capital grants, interest income, and miscellaneous income. The capital grants decreased by \$274,750, the interest income decreased by \$201,220, and the miscellaneous income decreased by \$510,694. The expenses decreased by \$113,691. The public facilities function decreased by \$586,636.

There was an increase of \$91,481 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 \$380,865, thereby accounting for 00 percent of the total growth in the net assets of Jackson County, Texas. The discussion above regarding the governments 2008-2009 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	
	2009	2008	2009	2008	2009	2008
Revenues						
Program Revenues						
Charges for Services	\$1,778,715	\$1,766,176	\$46,401	\$55,923	\$1,825,116	\$1,822,099
Operating Grants and Contributions	812,718	517,256	0	2,213	812,718	519,469
Capital Grants and Contributions	14,714	318,652	29,188		43,902	318,652
General Revenues						
Maintenance and Operations Taxes	5,328,887	5,253,747			5,328,887	5,253,747
Sales Tax	593,820	644,289			593,820	644,289
Other Taxes	26,668	37,278			26,668	37,278
Unrestricted Investment Earnings	96,516	295,780	647	2,603	97,163	298,383
Miscellaneous	231,266	741,960			231,266	741,960
Total Revenue	8,883,304	9,575,138	76,236	60,739	8,959,540	9,635,877
Expenses:						
General Administration	1,042,599	1,050,617	0	0	1,042,599	1,050,617
Judicial	1,157,974	1,022,743			1,157,974	1,022,743
Legal	93,553	35,419			93,553	35,419
Financial Administration	642,849	593,944			642,849	593,944
Public Facilities	526,028	1,112,664			526,028	1,112,664
Public Safety	2,858,525	2,663,624	13,967	12,714	2,872,492	2,676,338
Public Transportation	2,013,975	2,012,705			2,013,975	2,012,705
Environmental Protections	275,506	283,046			275,506	283,046
Culture and Recreation	196,497	167,885	111,994	125,247	308,491	293,132
Health and Welfare	292,216	280,086			292,216	280,086
Conservation - Agriculture	116,528	102,583			116,528	102,583
Interest and Fiscal Charges	11,873	4,498			11,873	4,498
Total Expenses	9,228,123	9,329,814	125,961	137,961	9,354,084	9,467,775
Increase in net assets before transfers and special items	(344,819)	245,324	(49,725)	(77,222)	(394,544)	168,102
Transfers	(36,046)	(95,632)	36,046	95,632	0	0
Increase in Net Assets	(380,865)	149,692	(13,679)	18,410	(394,544)	168,102
Net Assets at 9/30/2008	15,629,134	15,479,442	674,259	655,849	16,303,393	16,135,291
Net Assets at 9/30/2009	\$15,248,269	\$15,629,134	\$660,580	\$674,259	\$15,908,849	\$16,303,393

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Government activities:				
General Administration	\$1,042,599	\$311,073	\$36,597	\$0
Judicial	1,157,974	436,486	328,073	
Legal	93,553	4,551		
Financial Administration	642,849	182,960		
Public Facilities	526,028			
Public Safety	2,858,525	141,047	336,402	
Public Transportation	2,013,975	553,516	53,809	
Environmental Protections	275,506	93,522		14,714
Culture and Recreation	196,497	3,348	15,545	
Health and Welfare	292,216	52,212	42,292	
Conservation - Agriculture	116,528			
Interest and Fiscal Charges	11,873			
Total government activities	<u>\$9,228,123</u>	<u>\$1,778,715</u>	<u>\$812,718</u>	<u>\$14,714</u>

Revenues by source - Governmental Activities

	REVENUES	%
Charges for Services	\$1,778,715	20.02%
Operating Grants and Contributions	812,718	9.15%
Capital Grants and Contributions	14,714	0.17%
Maintenance and Operations Taxes	5,328,887	59.99%
Sales Tax	593,820	6.68%
Other Taxes	26,668	0.30%
Unrestricted Investment Earnings	96,516	1.09%
Miscellaneous	231,266	2.60%
	<u>\$8,883,304</u>	<u>100.00%</u>

*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	\$13,967	\$10,088	\$0	\$0
Airport	111,994	36,313		29,188
Total Business-type Activities:	<u>\$125,961</u>	<u>\$46,401</u>	<u>\$0</u>	<u>\$29,188</u>

Revenues by source - Business-type Activities

	<u>REVENUES</u>	<u>%</u>
Unrestricted investment earnings	\$647	100.00%
	<u>\$647</u>	<u>100.00%</u>

Business-type activities:

Business-type activities decreased the County's net assets by \$13,679.

- . Demand for services for business-type activities decreased by 17 percent. The Airport fund accounts for a significant portion of this decrease, which resulted from a decrease in demand (\$10,397 or 22%).
- . The transfer from the general fund decreased by \$59,586.
- . Total grant proceeds increased by \$26,975.
- . Total expenses decreased by \$13,253.

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 \$7,360,758, a decrease of \$86,912 in comparison with the prior year. Approximately 98 percent of this total amount (\$7,176,692) 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 (\$184,066).

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 \$6,107,951, while total fund balance reached \$6,292,017. 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 99 percent of total general fund expenditures, while total fund balance represents 102 percent of that same amount.

The fund balance of Jackson County, Texas's general fund decreased by \$20,051 during the current fiscal year. Key factors in this decrease are as follows: This decrease is immaterial.

The road and bridge fund had an unreserved fund balance of \$633,179, while total fund balance reached \$633,179. 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 29 percent of total road and bridge fund expenditures, while total fund balance represents 29 percent of that same amount. The fund balance of the road and bridge fund increased by \$17,624 during the current year. Key factors in this increase are as follows: This increase is immaterial.

#### General Fund Budgetary Highlights

Differences between the original budget and the final amended budget for the general fund were an increase of \$173,389. This increase was mainly in corrections and sheriff which increased by \$36,149 and \$85,396, respectively. The difference between the original budget and the final amended budget for the road and bridge fund was an increase of \$7,851. 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, 2009, amounts to \$7,890,094 (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 .31 percent (.33 percent increase for governmental activities and 7.51 percent decrease for business-type activities).

##### JACKSON COUNTY, TEXAS CAPITAL ASSETS (net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2009	2008	2009	2008	2009	2008
Land	\$424,087	\$416,592	\$70,254	\$70,254	\$494,341	\$486,846
Building and improvements	2,893,951	3,041,694	184,301	202,686	3,078,252	3,244,380
Machinery and equipment	2,037,448	2,144,046	67,760	65,631	2,105,208	2,209,677
Infrastructure	1,939,940	1,657,270	272,353	304,395	2,212,293	1,961,665
Construction in Progress	0	12,130	0	0	0	12,130
<b>Total</b>	<b>\$7,295,426</b>	<b>\$7,271,732</b>	<b>\$594,668</b>	<b>\$642,966</b>	<b>\$7,890,094</b>	<b>\$7,914,698</b>

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, 2009

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and Cash Equivalents	\$7,768,920	\$73,904	\$7,842,824
Receivables (net of allowance for uncollectibles)	1,222,971	1,582	1,224,553
Prepaid Expenses	76,066		76,066
Capital assets not being depreciated:			
Land	424,087	70,254	494,341
Construction in Progress			0
Total Capital assets being depreciated, net			
Building and Improvements	2,893,951	184,301	3,078,252
Machinery and Equipment	2,037,448	67,760	2,105,208
Infrastructure	1,939,940	272,353	2,212,293
Total Assets	<u>\$16,363,383</u>	<u>\$670,154</u>	<u>\$17,033,537</u>
<b>LIABILITIES:</b>			
Accounts Payable	\$154,680	\$6,896	\$161,576
Bank Overdraft	104		104
Due to Others	326,441		326,441
Accrued Wages Payables	126,400	624	127,024
Noncurrent Liabilities:			
Due within one year	146,761	2,054	148,815
Due in more than one year	360,728		360,728
Total Liabilities	<u>1,115,114</u>	<u>9,574</u>	<u>1,124,688</u>
<b>NET ASSETS</b>			
Invested in Capital Assets, Net of Related Debt	7,147,137	594,668	7,741,805
Restricted for:			
Permanent Improvement	184,066		184,066
Unrestricted	7,917,066	65,912	7,982,978
Total Net Assets	<u>\$15,248,269</u>	<u>\$660,580</u>	<u>\$15,908,849</u>

The accompanying notes are an integral part of this statement.

JACKSON COUNTY, TEXAS  
 STATEMENT OF ACTIVITIES  
 YEAR ENDED SEPTEMBER 30, 2009

Functions/Programs	Expenses	Program Revenues			Governmental Activities	Net (Expense)	Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		Revenue and	Revenue and
						Changes in	Changes in
					Net Assets	Net Assets	
					Business-Type	Total	
					Activities		
Primary government							
Government activities:							
General Administration	\$1,042,599	\$311,073	\$36,597	\$0	(\$694,929)	(\$694,929)	
Judicial	1,157,974	436,486	328,073		(393,415)	(393,415)	
Legal	93,553	4,551			(89,002)	(89,002)	
Financial Administration	642,849	182,960			(459,889)	(459,889)	
Public Facilities	526,028				(526,028)	(526,028)	
Public Safety	2,858,525	141,047	336,402		(2,381,076)	(2,381,076)	
Public Transportation	2,013,975	553,516	53,809		(1,406,650)	(1,406,650)	
Environmental Protection	275,506	93,522		14,714	(167,270)	(167,270)	
Culture and Recreation	196,497	3,348	15,545		(177,604)	(177,604)	
Health and Welfare	292,216	52,212	42,292		(197,712)	(197,712)	
Conservation - Agriculture	116,528				(116,528)	(116,528)	
Interest and Fiscal Charges	11,873				(11,873)	(11,873)	
Total government activities	9,228,123	1,778,715	812,718	14,714	(6,621,976)	0	
Business-type Activities:							
Jail Commissary	13,967	10,088				(3,879)	
Airport	111,994	36,313		29,188		(46,493)	
Total Business-type Activities:	125,961	46,401	0	29,188	0	(50,372)	
Total Primary Government	\$9,354,084	\$1,825,116	\$812,718	\$43,902	(6,621,976)	(50,372)	
General Revenues							
Property Taxes, Levies for General Purposes					5,328,887	5,328,887	
Sales Taxes					593,820	593,820	
Other Taxes					26,668	26,668	
Unrestricted Investment Earnings					96,516	647	
Miscellaneous					231,266	231,266	
Transfers					(36,046)	36,046	
Total General Revenues and Transfers					6,241,111	36,693	
Change in Net assets					(380,865)	(13,679)	
Net Assets - Beginning					15,629,134	674,259	
Net Assets - Ending					\$15,248,269	\$660,580	

The accompanying notes are an integral part of this statement.





FUND FINANCIAL STATEMENTS

JACKSON COUNTY, TEXAS  
BALANCE SHEET - GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2009

	General Fund	Road and Bridge	Coastal Impact Assis- tance	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>					
Cash and Cash Equivalents	\$6,305,251	\$659,750		\$803,919	\$7,768,920
Receivables (net of allowance for uncollectibles)	482,866	3,638		11,575	498,079
Prepaid insurance	55,337	19,273		1,456	76,066
<b>Total Assets</b>	<b>\$6,843,454</b>	<b>\$682,661</b>	<b>\$0</b>	<b>\$816,950</b>	<b>\$8,343,065</b>
<b>LIABILITIES AND FUND BALANCES:</b>					
<b>Liabilities</b>					
Accounts Payable	\$75,805	\$29,300		\$49,575	\$154,680
Bank Overdraft				104	104
Due to Others			255,126	71,315	326,441
Accrued Wages Payable	100,950	20,182		5,268	126,400
Deferred Revenues	374,682				374,682
<b>Total Liabilities</b>	<b>551,437</b>	<b>49,482</b>	<b>255,126</b>	<b>126,262</b>	<b>982,307</b>
<b>Fund Balances:</b>					
<b>Restricted For:</b>					
Permanent Improvement - Expendable	184,066				184,066
Unreserved, Reported in					
General Fund	6,107,951				6,107,951
Special Revenue Funds		633,179	(255,126)	690,688	1,068,741
<b>Total Fund Balance</b>	<b>6,292,017</b>	<b>633,179</b>	<b>(255,126)</b>	<b>690,688</b>	<b>7,360,758</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$6,843,454</b>	<b>\$682,661</b>	<b>\$0</b>	<b>\$816,950</b>	<b>\$8,343,065</b>

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, 2009

Total Fund Balances - governmental funds balance sheet	\$7,360,758
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.	7,295,426
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	724,892
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles).	374,682
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(507,489)
Net assets of governmental activities - statement of net assets	<u>\$15,248,269</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, 2009

	General Fund	Road and Bridge	Coastal Impact Assis- tance	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes					
Property	\$5,333,184				\$5,333,184
Sales	593,820				593,820
Other	26,668				26,668
Intergovernmental	600,003	53,809	14,714	135,263	803,789
Licenses and Permits		553,516			553,516
Charges for Services	606,251			210,413	816,664
Fines and Forfeitures	546,740				546,740
Interest	78,440	15,376		2,700	96,516
Miscellaneous	119,053	29,443		83,120	231,616
Total Revenues	<u>7,904,159</u>	<u>652,144</u>	<u>14,714</u>	<u>431,496</u>	<u>9,002,513</u>

**EXPENDITURES**

Current:

General Administration					
County Judge	132,537				132,537
Commissioner's Court	260,808				260,808
County Clerk	289,522				289,522
Elections	7,328			1,177	8,505
Records Management				32,723	32,723
Non-Departmental	275,007				275,007
Legal					
Check Collection				5,179	5,179
Law Library				29,445	29,445
Judicial					
Court Reporter				3,219	3,219
Judicial				24,399	24,399
District Court	109,314				109,314
District Clerk	166,772				166,772
Justice of the Peace No. 1	158,392				158,392
Justice of the Peace No. 2	153,036				153,036
Criminal District Attorney	278,863				278,863
Court Expense	181,070				181,070
Jury	31,514				31,514
Financial Administration					
County Auditor	209,097				209,097
County Treasurer	118,129				118,129
Tax Assessor-Collector	287,444				287,444
Public Facilities					
Public Facilities	443,207				443,207

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Public Safety					
Adult Probation	2,279			2,279	
Ambulance	99,850			99,850	
Civil Defense	45,014			45,014	
Constable No. 1	58,908			58,908	
Constable No. 2	58,423			58,423	
Corrections	986,979			986,979	
Courthouse Security			67,568	67,568	
D.P.S./License and Weight	2,583			2,583	
D.P.S./Troopers	3,305			3,305	
EMS/Jaws of Life	2,679			2,679	
Fire	81,141			81,141	
Flood Plain Permit	3,050			3,050	
L.N.R.A.	49,556			49,556	
Sheriff	1,037,239		116,845	1,154,084	
T.J.P.C.	31,584		133,940	165,524	
Public Transportation					
Road and Bridge		2,148,420		2,148,420	
Environmental Protection					
Coastal Impact			7,495	7,495	
Sanitation	287,884			287,884	
Culture and Recreation					
County Library	151,268		7,725	158,993	
Historical Commission			5,142	5,142	
Mauritz Camp			13,169	13,169	
Parks	1,487			1,487	
Fairgrounds	14,999			14,999	
Health and Welfare					
Health			228,846	228,846	
Child Welfare			1,250	1,250	
Gulf Bend Mental Health	14,000			14,000	
Senior Citizens Center	44,000			44,000	
Conservation - Agriculture					
Agriculture Extension Service	112,569			112,569	
U.S. Soil Conservation	2,000			2,000	
Capital Outlay					
Capital Outlay				0	
Debt Service					
Principal Retirement		22,127		22,127	
Interest Retirement		11,873		11,873	
Total Expenditures	6,192,837	2,182,420	7,495	670,627	9,053,379
Excess (Deficiency) of Revenues Over (Under)					
Expenditures	1,711,322	(1,530,276)	7,219	(239,131)	(50,866)
OTHER FINANCING SOURCES (USES):					
Operating Transfers In	789,575	2,193,999		174,295	3,157,869
Operating Transfers Out	(2,520,948)	(646,099)		(26,868)	(3,193,915)
Total Other Financing Sources (Uses)	(1,731,373)	1,547,900	0	147,427	(36,046)
Net Changes in Fund Balances	(20,051)	17,624	7,219	(91,704)	(86,912)
Fund Balances - Beginning	6,312,068	615,555	(262,345)	782,392	7,447,670
Fund Balances - Ending	\$6,292,017	\$633,179	(\$255,126)	\$690,688	\$7,360,758

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, 2009

Net Changes in Fund Balances - total governmental funds	(\$86,912)
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.	23,694
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.	(114,912)
(Increase) decrease in Compensated absences from beginning of period to end of period.	14,001
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(4,297)
Increase in debt due to the implementation of GASB 45 - Other Post Employment Benefits.	(234,566)
Repayment of loan principal is an expenditure in the funds but not an expense in the SOA.	22,127
Change in net assets of governmental activities - statement of activities	<u><u>(\$380,865)</u></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, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<i>REVENUES</i>				
Taxes				
Property	\$5,295,588	\$5,295,588	\$5,334,676	\$39,088
Sales	575,000	575,000	603,542	28,542
Other	14,000	14,000	25,980	11,980
Intergovernmental	118,184	217,953	573,180	355,227
Charges for Services	589,300	589,300	631,994	42,694
Fines and Forfeitures	449,400	449,400	556,241	106,841
Interest	145,500	145,500	78,526	(66,974)
Miscellaneous	18,000	75,616	119,050	43,434
Total Revenues	<u>7,204,972</u>	<u>7,362,357</u>	<u>7,923,189</u>	<u>560,832</u>

*EXPENDITURES*

Current:

General Administration				
County Judge	134,358	134,358	132,337	2,021
Commissioner's Court	262,532	262,532	261,028	1,504
County Clerk	313,432	313,432	290,326	23,106
Elections	3,893	6,606	6,626	(20)
Veterans Service				0
Non-Departmental	483,946	450,896	255,334	195,562
Judicial				
District Court	101,354	109,690	108,898	792
District Clerk	169,187	169,187	167,302	1,885
Justice of the Peace No. 1	163,422	163,422	158,843	4,579
Justice of the Peace No. 2	157,320	157,320	151,684	5,636
Criminal District Attorney	271,487	271,487	265,300	6,187
Court Expense	189,500	200,276	197,598	2,678
Jury	43,880	43,880	31,523	12,357
Financial Administration				
County Auditor	210,515	210,515	208,804	1,711
County Treasurer	123,542	123,542	117,735	5,807
Tax Assessor-Collector	305,758	307,051	289,692	17,359
Public Facilities				
Public Facilities	629,726	647,828	449,787	198,041

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Public Safety				
Adult Probation	2,800	2,800	2,279	521
Ambulance	108,000	108,000	107,050	950
Civil Defense	28,400	47,182	44,417	2,765
Constable No. 1	61,674	61,674	59,374	2,300
Constable No. 2	63,853	63,853	57,971	5,882
Corrections	990,293	1,026,442	980,453	45,989
D.P.S./License and Weight	5,580	5,580	2,798	2,782
D.P.S./Troopers	4,000	4,000	3,377	623
EMS/Jaws of Life	18,600	18,600	2,636	15,964
Fire	94,833	94,833	85,469	9,364
Flood Plain Permit	6,000	6,000	3,050	2,950
L.N.R.A.	49,803	49,803	49,534	269
Sheriff	1,013,754	1,099,150	1,079,687	19,463
T.J.P.C.	27,707	29,312	28,172	1,140
Environmental Protection				
Sanitation	307,417	307,417	286,910	20,507
Culture and Recreation				
County Library	135,265	157,346	150,748	6,598
Parks	1,575	1,575	1,546	29
Fairgrounds	15,000	15,000	14,999	1
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	115,867	117,073	112,797	4,276
U.S. Soil Conservation	2,000	2,000	2,000	0
Total Expenditures	<u>6,674,273</u>	<u>6,847,662</u>	<u>6,226,084</u>	<u>621,578</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>530,699</u>	<u>514,695</u>	<u>1,697,105</u>	<u>1,182,410</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	762,300	789,575	789,575	0
Operating Transfers Out	<u>(2,530,541)</u>	<u>(2,530,948)</u>	<u>(2,520,948)</u>	<u>10,000</u>
Total Other Financing Sources (Uses)	<u>(1,768,241)</u>	<u>(1,741,373)</u>	<u>(1,731,373)</u>	<u>10,000</u>
Net Changes in Fund Balances - Cash Basis	<u>(\$1,237,542)</u>	<u>(\$1,226,678)</u>	<u>(34,268)</u>	<u>\$1,192,410</u>
Reconciliation from cash basis to modified accrual basis:				
Changes in Officers Fees and Sales Tax Receivable			(18,663)	
Changes in Prepaid Insurance			3,517	
Changes in Accounts Payable			45,338	
Changes in Accrued Wages Payable			<u>(15,975)</u>	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(20,051)</u>	
Fund Balances - Beginning			<u>6,312,068</u>	
Fund Balances - Ending			<u>\$6,292,017</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$21,268	\$53,837	\$53,809	(\$28)
Licenses and Permits	553,545	545,694	553,545	7,851
Interest	24,610	24,610	15,374	(9,236)
Miscellaneous	800	20,900	29,444	8,544
Total Revenues	<u>600,223</u>	<u>645,041</u>	<u>652,172</u>	<u>7,131</u>
<b>EXPENDITURES</b>				
Current				
Public Transportation	2,778,332	2,831,001	2,191,363	639,638
Debt Service				
Principal Retirement	22,210	22,210	22,127	83
Interest Retirement	11,800	11,800	11,873	(73)
Total Expenditures	<u>2,812,342</u>	<u>2,865,011</u>	<u>2,225,363</u>	<u>639,648</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,212,119)</u>	<u>(2,219,970)</u>	<u>(1,573,191)</u>	<u>646,779</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	2,173,899	2,193,251	2,193,999	748
Operating Transfers Out	(625,999)	(646,099)	(646,099)	0
Total Other Financing Sources (Uses)	<u>1,547,900</u>	<u>1,547,152</u>	<u>1,547,900</u>	<u>748</u>
Net Changes in Fund Balances	<u>(\$664,219)</u>	<u>(\$672,818)</u>	<u>(25,291)</u>	<u>\$647,527</u>
Reconciliation from cash basis to modified accrual				
Changes in Officers Fees and Sales Tax Receivable			1,873	
Changes in Prepaid Insurance			6,294	
Changes in Accounts Payable			36,046	
Changes in Accrued Wages Payable			(1,298)	
Net Changes in Fund Balances-Modified Accrual Basis			<u>17,624</u>	
Fund Balances - Beginning			<u>615,555</u>	
Fund Balances - Ending			<u>\$633,179</u>	

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

JACKSON COUNTY, TEXAS  
 COMBINING STATEMENT OF NET ASSETS  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Airport Fund Current Year	Airport Fund Prior Year	Other Proprietary Funds Current Year	Other Proprietary Funds Prior Year	Total Proprietary Funds Current Year
<b>ASSETS</b>					
Current Assets					
Cash and Cash Equivalents	\$65,455	\$29,995	\$8,449	\$11,375	\$73,904
Receivables (net of allowance for uncollectibles)					0
Prepaid Insurance	1,582	940	0	0	1,582
Total Current Assets	67,037	30,935	8,449	11,375	75,486
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 infrastructure	79,042 479,083	73,443 479,083			79,042 479,083
Total Capital assets	973,415	967,816	0	0	973,415
Less Accumulated Depreciation	(378,747)	(324,850)			(378,747)
Total Capital Assets (net of accumulated depreciation)	594,668	642,966	0	0	594,668
Total noncurrent assets	594,668	642,966	0	0	594,668
<b>TOTAL ASSETS</b>	<b>\$661,705</b>	<b>\$673,901</b>	<b>\$8,449</b>	<b>\$11,375</b>	<b>\$670,154</b>
<b>LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>					
Liabilities					
Current Liabilities(Payable from Current Assets)					
Accounts Payable	\$5,916	\$8,064	\$980	\$119	\$6,896
Accrued Wages Payable	624	546			624
Compensated Absences	2,054	2,288			2,054
Total Current Liabilities	8,594	10,898	980	119	9,574
<b>TOTAL LIABILITIES</b>	<b>8,594</b>	<b>10,898</b>	<b>980</b>	<b>119</b>	<b>9,574</b>
Invested in Capital Assets, Net of Related debt Unrestricted	594,668 58,443	642,966 20,037	7,469	11,256	594,668 65,912
<b>TOTAL NET ASSETS</b>	<b>\$653,111</b>	<b>\$663,003</b>	<b>\$7,469</b>	<b>\$11,256</b>	<b>\$660,580</b>

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, 2009

	Airport Fund Current Year	Airport Fund Prior Year	Other Proprietary Funds Current Year	Other Proprietary Funds Prior Year	Total Proprietary Funds Current Year
<b>OPERATING REVENUES:</b>					
Charges for Services	\$36,313	\$46,710	\$10,088	\$9,213	\$46,401
<b>TOTAL OPERATING REVENUES</b>	<b>36,313</b>	<b>46,710</b>	<b>10,088</b>	<b>9,213</b>	<b>46,401</b>
<b>OPERATING EXPENSES</b>					
Personal Services	35,996	36,668			35,996
Supplies	10,067	25,200	4,448	8,291	14,515
Other Services and Charges	12,034	11,853	9,519	4,423	21,553
Depreciation	53,897	51,526			53,897
<b>TOTAL OPERATING EXPENSES</b>	<b>111,994</b>	<b>125,247</b>	<b>13,967</b>	<b>12,714</b>	<b>125,961</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(75,681)</b>	<b>(78,537)</b>	<b>(3,879)</b>	<b>(3,501)</b>	<b>(79,560)</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>					
Interest Income	555	2,154	92	449	647
State Grant	29,188	2,213			29,188
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>29,743</b>	<b>4,367</b>	<b>92</b>	<b>449</b>	<b>29,835</b>
Income Before Transfers	(45,938)	(74,170)	(3,787)	(3,052)	(49,725)
Transfers In	36,046	95,632	0	0	36,046
Change in Net Assets	(9,892)	21,462	(3,787)	(3,052)	(13,679)
Total Net Assets - Beginning	663,003	641,541	11,256	14,308	674,259
Total Net Assets - Ending	\$653,111	\$663,003	\$7,469	\$11,256	\$660,580

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, 2009

	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	\$36,313	\$49,860	\$10,088	\$9,213	\$46,401
Payments to Suppliers	(24,891)	(29,856)	(13,106)	(13,620)	(37,997)
Payments to Employees	(36,152)	(35,752)	0	0	(36,152)
Net Cash Provided(Used) By Operating Activities:	(24,730)	(15,748)	(3,018)	(4,407)	(27,748)
Cash Flows from Non-Capital and Related Financing Activities					
Transfers In	36,046	95,632	0	0	36,046
Net Cash Provided(Used) By Non-Capital and Related Financing Activities	36,046	95,632	0	0	36,046
Cash Flows from Capital and Related Financing Activities					
State Grant	29,188	2,213	0	0	29,188
Net Cash Provided(Used) By Capital and Related Financing Activities	29,188	2,213	0	0	29,188
Cash Flows from Capital and Related Financing Activities					
Purchases of Capital Assets	(5,599)	(60,432)	0	0	(5,599)
Net Cash Provided (Used) By Capital and Related Financing Activities	(5,599)	(60,432)	0	0	(5,599)
Cash Flows from Investing Activities					
Interest Received	555	2,154	92	449	647
Net Cash Provided(Used) By Investing Activities	555	2,154	92	449	647
Net Increase (Decrease) in Cash Equivalents	35,460	23,819	(2,926)	(3,958)	32,534
Cash and Cash Equivalents at Beginning of Year	29,995	6,176	11,375	15,333	41,370
Cash and Cash Equivalents at End of Year	\$65,455	\$29,995	\$8,449	\$11,375	\$73,904

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Reconciliation of Operating Income to Net Cash

Provided(Used) By Operating Activities

Operating Income (Loss)	(\$75,681)	(\$78,537)	(\$3,879)	(\$3,501)	(\$79,560)
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Adjustments to Reconcile to Net Cash Flow

Non-Cash Items Included in Net Income

Depreciation	53,897	51,526	0	0	53,897
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Changes in Current Items

Decrease(Increase) in Accounts Receivable	0	3,150	0	0	0
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Decrease(Increase) in Prepaid Insurance	(642)	(116)	0	0	(642)
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Increase(Decrease) in Accounts Payable	(2,148)	7,313	861	(906)	(1,287)
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Increase(Decrease) in Accrued Wages Payable	78	156	0	0	78
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Increase(Decrease) in Compensated Absences Payable	(234)	760	0	0	(234)
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Net Cash Provided(Used) by Operating	<u>(\$24,730)</u>	<u>(\$15,748)</u>	<u>(\$3,018)</u>	<u>(\$4,407)</u>	<u>(\$27,748)</u>
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Activities

Noncash Investing, Capital and Financing Activities:

Borrowing from Capital Debt	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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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, 2009

	Trust Fund	
	Brackenridge School Fund	
<b>ASSETS</b>		
Cash and Cash Equivalents	\$658,484	\$50,000
Receivables (net of allowance for uncollectibles)	2,790	
Total Assets	<u>\$661,274</u>	<u>\$50,000</u>
<b>LIABILITIES</b>		
Accounts Payable	0	
Due to Others	661,274	0
Total Liabilities	<u>661,274</u>	<u>0</u>
<b>NET ASSETS</b>		
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, 2009

	Trust Fund
	Brackenridge School Fund
ADDITIONS	
Contributions:	
Private Donations	\$0
Total Contributions	<u>0</u>
Investment Earnings:	
Interest Received	<u>0</u>
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	<u>0</u>
Total Deductions	<u>0</u>
Change in Net Assets	<u>0</u>
Net Assets-Beginning	<u>50,000</u>
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, 2009

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.

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 Coastal Impact Assistance Program (CIAP) accounts for funds distributed to Outer Continental Shelf (OCS) oil and gas producing States to mitigate the impacts of OCS oil and gas activities.

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, 2009 and 10 percent of the delinquent outstanding property taxes at September 30, 2009.

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, 2009. 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, 2009.

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 \$507,489 difference are as follows:

Capital Lease Payable	\$148,289
Other Post Employment Benefits	234,566
Compensated Absences	124,634
	<u>\$507,489</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 \$7,295,426 difference are as follows:

Capital assets not being depreciated	\$424,087
Capital assets being depreciated	14,579,292
Depreciation expense	(7,707,953)
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$7,295,426</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 \$374,682 difference are as follows:

Property Taxes Receivable	\$404,991
Allowance for Doubtful Accounts	<u>(30,309)</u>
Net	<u>\$374,682</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 \$724,892 difference are as follows:

Fines and Fees Receivable	\$587,538
Grants Receivable	378,394
Allowance for Doubtful Accounts	<u>(241,040)</u>
Net	<u>\$724,892</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 \$23,694 difference are as follows:

Capital outlay - additions - not being depreciated	\$7,495
Capital outlay - additions - being depreciated	871,801
Capital outlay - deletions	(36,800)
Depreciation expense	<u>(818,802)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$23,694</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 2009 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, 2009, expenditures did not exceed appropriations in any fund except for the appellate judicial system fund in which actual expenditures of \$1,230 exceeded budgeted expenditures of \$1,200 by \$30.

C. Deficit fund equity

The county had no deficit fund balances as of September 30, 2009 except for the Court Reporter Services fund and the Election Administration funds which had negative fund balances of \$84 and \$104, respectively. The negative fund balances are expected to be liquidated by future resources of the funds.

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, 2009, the government's bank balance of \$3,711,564 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 \$14,087,568 and the FDIC coverage is \$439,500.

*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, 2009 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 90 percent of the County's investments are in Texpool and 10 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, 2009, the government had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity (Years)</u>	<u>Weighted Average</u>
Texpool	\$4,324,221	Less than 1 year	Less than 1 year
Texas Class	500,587	Less than 1 year	Less than 1 year

The County participates in one Local Government Investment Pool: TexPool. 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, 2009 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, 2009 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	Airport Fund	
<u>Receivables</u>					
Ad Valorem Taxes	\$404,991	\$0	\$0	\$0	\$404,991
Sales Tax	40,274				40,274
Fines	587,538				587,538
Intergovernmental	375,575				375,575
Other	70,729	3,638	11,575	1,582	87,524
Gross receivables	1,479,107	3,638	11,575	1,582	1,495,902
Less: Allowance for uncollectibles	271,349				271,349
Net total receivables	\$1,207,758	\$3,638	\$11,575	\$1,582	\$1,224,553

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	<u>\$374,682</u>
Total Deferred/Unearned Revenue for Governmental Funds	<u>\$374,682</u>

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, 2009 was as follows:

	Beginning			Ending
	Balances	Increases	Decreases	Balances
Governmental activities:				
Capital assets not being depreciated:				
Land	\$416,592	\$7,495	\$0	\$424,087
Construction in Progress	12,130	0	12,130	0
Total capital assets not being depreciated	<u>428,722</u>	<u>7,495</u>	<u>12,130</u>	<u>424,087</u>
Capital assets being depreciated:				
Building and improvements	5,445,290	29,696	0	5,474,986
Machinery and equipment	6,519,051	465,018	221,087	6,762,982
Infrastructure	1,964,237	377,087	0	2,341,324
Total capital assets being depreciated	<u>13,928,578</u>	<u>871,801</u>	<u>221,087</u>	<u>14,579,292</u>
Less accumulated depreciation for:				
Building and improvements	2,403,596	177,439	0	2,581,035
Machinery and equipment	4,375,005	546,946	196,417	4,725,534
Infrastructure	306,967	94,417	0	401,384
Total accumulated depreciation	<u>7,085,568</u>	<u>818,802</u>	<u>196,417</u>	<u>7,707,953</u>
Total Capital assets being depreciated, net	<u>6,843,010</u>	<u>52,999</u>	<u>24,670</u>	<u>6,871,339</u>
Governmental activities capital assets, net	<u>\$7,271,732</u>	<u>\$60,494</u>	<u>\$36,800</u>	<u>\$7,295,426</u>

	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	<u>70,254</u>	<u>0</u>	<u>0</u>	<u>70,254</u>
Capital assets being depreciated:				
Building and improvements	345,036	0	0	345,036
Machinery and equipment	73,443	5,599	0	79,042
Infrastructure	479,083	0	0	479,083
Total capital assets being depreciated	<u>897,562</u>	<u>5,599</u>	<u>0</u>	<u>903,161</u>
Less accumulated depreciation for:				
Building and improvements	142,350	18,385	0	160,735
Machinery and equipment	7,812	3,470	0	11,282
Infrastructure	174,688	32,042	0	206,730
Total accumulated depreciation	<u>324,850</u>	<u>53,897</u>	<u>0</u>	<u>378,747</u>
Total Capital assets being depreciated, net	<u>572,712</u>	<u>(48,298)</u>	<u>0</u>	<u>524,414</u>
Business-type activities capital assets, net	<u>\$642,966</u>	<u>(\$48,298)</u>	<u>\$0</u>	<u>\$594,668</u>

Construction commitments

There were no construction commitments during 2009 and at September 30, 2009.

Capital asset depreciation for the year ended September 30, 2009 was as follows:

Governmental Activities	
General Administration	\$48,853
Judicial	15,097
Legal	288
Financial Administration	34,840
Public Facilities	172,418
Public Safety	199,772
Public Transportation	289,294
Environmental Protection	22,362
Culture and Recreation	30,819
Health and Welfare	3,367
Conservation - Agriculture	1,692
Total Depreciation Expense – Governmental Activities	<u>\$818,802</u>
Business-type Activities	
Culture and Recreation	<u>\$53,897</u>
Total Depreciation Expense – Business-type Activities	<u>\$53,897</u>

D. Interfund Receivables, Payables, and Transfers

Due to/from other funds:

There were no interfund balances as of September 30, 2009.

There were no advances at September 30, 2009.

The following are transfers for the year ended September 30, 2009.

TRANSFER OUT	TRANSFER IN				TOTAL
	GENERAL FUND	ROAD AND BRIDGE FUND	NON-MAJOR GOVERN- MENTAL FUNDS	AIRPORT FUND	
GENERAL FUND		\$1,547,900	\$174,295	\$36,046	\$1,758,241
NON-MAJOR GOVERNMENTAL FUNDS	(26,868)				(26,868)
TOTALS	<u>(\$26,868)</u>	<u>\$1,547,900</u>	<u>\$174,295</u>	<u>\$36,046</u>	<u>\$1,731,373</u>

E. Leases

Operating Leases:

The government leases equipment under non-cancelable operating leases. Total costs for such leases were \$24,213 for the year ended September 30, 2009. The future minimum lease payments for these leases are as follows:

Year Ending Sept. 30,	<u>Amount</u>
2010	\$17,617
2011	11,339
2012	7,424
2013	<u>6,208</u>
Total	<u>\$42,588</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 it's 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>(98,438)</u>	<u>(98,438)</u>
NET ASSET	<u>\$150,684</u>	<u>\$150,684</u>

	<u>Governmental Activities</u>	
<u>YEAR</u>	<u>Activities</u>	<u>Total</u>
2010	\$34,000	\$34,000
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>170,000</u>	<u>170,000</u>
LESS: AMOUNT REPRESENTING INTEREST	21,711	21,711
PRESENT VALUE OF NET MINIMUM LEASE PAYMENTS	<u>\$148,289</u>	<u>\$148,289</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, 2009, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within one year	Due after one year
<u>Governmental activities:</u>						
Lease purchase payable	\$170,416	\$0	\$22,127	\$148,289	\$22,127	\$126,162
GASB 45 Liability	0	234,566	0	234,566	0	234,566
Compensated Absences	138,635	124,634	138,635	124,634	124,634	0
	<u>\$309,051</u>	<u>\$359,200</u>	<u>\$160,762</u>	<u>\$507,489</u>	<u>\$146,761</u>	<u>\$360,728</u>
<u>Business-type activities:</u>						
Compensated Absences	2,288	2,054	2,288	\$2,054	2,054	0
	<u>2,288</u>	<u>2,054</u>	<u>2,288</u>	<u>2,054</u>	<u>2,054</u>	<u>0</u>
Grand Total	<u>\$311,339</u>	<u>\$361,254</u>	<u>\$163,050</u>	<u>\$509,543</u>	<u>\$148,815</u>	<u>\$360,728</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 2009-10 year is \$126,688.

The government-wide statement of activities includes \$148,815 as "noncurrent liabilities, due within one year".

The interest incurred on the above debt was \$11,873 and was governmental activities. There was no business-type activity interest incurred or capitalized.

G. Restricted Net Assets

The restricted net asset accounts at September 30, 2009 consisted of \$184,066 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, 2009	Year Ended September 30, 2008
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

There were no subsequent events requiring disclosure.

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 586 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 7.22% for the 2008 and 7.65% for the 2009 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 2008 and 2009 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	12/31/2006	12/31/2007	12/31/2008
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	15.0	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%	5.3%
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>
9-30-07	251,815	100%	-0-
9-30-08	257,781	100%	-0-
9-30-09	287,090	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)
2006	8,970,043	9,572,917	602,874	93.7	3,152,317	19.1
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

**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:

<b>YEARS OF SERVICE</b>	<b>COUNTY PORTION</b>
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.

**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, 2009, 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, 2009.

**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, 2009

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)
2006	8,970,043	9,572,917	602,874	93.7	3,152,317	19.1
2007	9,724,724	10,324,375	599,651	94.2	3,334,193	18.0
2008	9,833,514	11,338,896	1,505,382	94.2	3,577,211	42.1

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, 2009

	General Fund	Sales Tax Fund	Permanent Improvement Funds	Total General Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$5,059,879	\$1,059,734	\$185,638	\$6,305,251
Receivables (net of allowance for uncollectibles)	442,592	40,274		482,866
Prepaid Insurance	55,337			55,337
<b>Total Assets</b>	<b>\$5,557,808</b>	<b>\$1,100,008</b>	<b>\$185,638</b>	<b>\$6,843,454</b>
<b>LIABILITIES AND FUND BALANCES:</b>				
Accounts Payable	\$75,805			\$75,805
Accrued Wages Payable	99,378		1,572	100,950
Due to Other Funds				0
Deferred Revenues	374,682			374,682
<b>Total Liabilities</b>	<b>549,865</b>	<b>0</b>	<b>1,572</b>	<b>551,437</b>
<b>Fund Balances:</b>				
<b>Restricted For:</b>				
Permanent Improvement Unreserved, Reported in General Fund	5,007,943	1,100,008	184,066	6,107,951
<b>Total Fund Balance</b>	<b>5,007,943</b>	<b>1,100,008</b>	<b>184,066</b>	<b>6,292,017</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$5,557,808</b>	<b>\$1,100,008</b>	<b>\$185,638</b>	<b>\$6,843,454</b>

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, 2009

	General Fund	Sales Tax Fund	Permanent Improvement Funds	Total General Funds
<i>REVENUES</i>				
Taxes				\$5,333,184
Property	\$5,333,184			5,333,184
Sales		593,820		593,820
Other	26,668			26,668
Intergovernmental	600,003			600,003
Charges for Services	606,251			606,251
Fines and Forfeitures	546,740			546,740
Interest	70,247	6,276	1,917	78,440
Miscellaneous	116,053		3,000	119,053
Total Revenues	7,299,146	600,096	4,917	7,904,159

*EXPENDITURES*

Current:

General Administration				
County Judge	132,537			132,537
Commissioner's Court	260,808			260,808
County Clerk	289,522			289,522
Election	7,328			7,328
Non-Departmental	275,007			275,007
Judicial				
District Court	109,314			109,314
District Clerk	166,772			166,772
Justice of the Peace No. 1	158,392			158,392
Justice of the Peace No. 2	153,036			153,036
Criminal District Attorney	278,863			278,863
Court Expense	181,070			181,070
Jury	31,514			31,514
Financial Administration				
County Auditor	209,097			209,097
County Treasurer	118,129			118,129
Tax Assessor-Collector	287,444			287,444
Public Facilities				
Public Facilities	317,878		125,329	443,207
Public Safety				
Adult Probation	2,279			2,279
Ambulance	99,850			99,850
Civil Defense	45,014			45,014
Constable No. 1	58,908			58,908
Constable No. 2	58,423			58,423
Corrections	986,979			986,979
D.P.S./License and Weight	2,583			2,583
D.P.S./Troopers	3,305			3,305
EMS/Jaws of Life	2,679			2,679
Fire	81,141			81,141
Flood Plain Permit	3,050			3,050
L.N.R.A.	49,556			49,556
Sheriff	1,037,239			1,037,239
T.J.P.C.	31,584			31,584

(continued)



(continued)

Environmental Protection				
Sanitation	287,884			287,884
Culture and Recreation				
County Library	151,268			151,268
Parks	1,487			1,487
Fairgrounds	14,999			14,999
Health and Welfare				
Gulf Bend Mental Health	14,000			14,000
Senior Citizens Center	44,000			44,000
Conservation - Agriculture				
Agriculture Extension Service	112,569			112,569
U.S. Soil Conservation	2,000			2,000
Total Expenditures	<u>6,067,508</u>	<u>0</u>	<u>125,329</u>	<u>6,192,837</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>1,231,638</u>	<u>600,096</u>	<u>(120,412)</u>	<u>1,711,322</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	577,275		212,300	789,575
Operating Transfers Out	(1,970,541)	(550,000)	(407)	(2,520,948)
Total Other Financing Sources (Uses)	<u>(1,393,266)</u>	<u>(550,000)</u>	<u>211,893</u>	<u>(1,731,373)</u>
Net Changes in Fund Balances	<u>(161,628)</u>	<u>50,096</u>	<u>91,481</u>	<u>(20,051)</u>
Fund Balances - Beginning	<u>5,169,571</u>	<u>1,049,912</u>	<u>92,585</u>	<u>6,312,068</u>
Fund Balances - Ending	<u>\$5,007,943</u>	<u>\$1,100,008</u>	<u>\$184,066</u>	<u>\$6,292,017</u>

The accompanying notes are an integral part of this statement.

JACKSON COUNTY, TEXAS  
 COMBINING BALANCE SHEET - ROAD AND BRIDGE FUND  
 SEPTEMBER 30, 2009

	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	
ASSETS																										
Cash and Cash Equivalents	\$118,815	\$105,536	\$24,906	\$304,858	\$26,412	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$43,974	\$35,242	\$659,750		
Receivables (net of allowance for uncollectibles)	1,902	3,749	3,585	5,027	1,736																				3,638	
Prepaid Insurance	6,912	\$109,285	\$28,491	\$309,885	\$28,148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$43,974	\$35,242	\$682,661	19,273	
Total Assets	\$127,629	\$109,285	\$28,491	\$309,885	\$28,148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$43,974	\$35,242	\$682,661		

LIABILITIES AND FUND BALANCES:

Liabilities:																										
Accounts Payable	\$959	\$12,351	\$7,206	\$8,784																						\$29,300
Accrued Wages Payable	4,318	5,228	4,267	6,369																						20,182
Total Liabilities	5,277	17,579	11,473	15,153	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	49,482

Fund Balances:

Unreserved, Reported in Other Governmental Funds	122,352	91,706	17,018	294,732	28,148	0	0	0	0	0	0	0	0	0	0	0	0	0	7	0	0	43,974	35,242	633,179	
Total Fund Balance	122,352	91,706	17,018	294,732	28,148	0	0	0	0	0	0	0	0	0	0	0	0	0	7	0	0	43,974	35,242	633,179	
Total Liabilities and Fund Balances	\$127,629	\$109,285	\$28,491	\$309,885	\$28,148	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7	\$0	\$0	\$43,974	\$35,242	\$682,661	

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, 2009

	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		
<b>REVENUES</b>																													
Intergovernmental Licenses and Permits	\$7,933	\$7,808	\$7,933	\$8,895					553,516			\$5,310	\$5,310	\$5,310	\$5,310	\$5,310	\$5,310												\$53,809
Interest	2,981	3,371	2,106	5,568																16		573	422			339		553,516	
Miscellaneous		4,940		24,503																								15,376	
Total Revenues	10,914	16,119	10,039	38,966					553,516			5,310	5,310	5,310	5,310	5,310	5,310		16		573	422			339		29,443	652,144	
<b>EXPENDITURES</b>																													
Current:																													
Public Transportation																													
Road and Bridge	405,335	533,192	405,026	648,266								5,310	5,310	5,310	5,310	5,310	5,310				99,747	15,500			20,114		2,148,420		
Debt Service																													
Principal Retirement	2,117																				20,010							22,127	
Interest and Fiscal Charges	11,873																											11,873	
Total Expenditures	419,325	533,192	405,026	648,266					0			5,310	5,310	5,310	5,310	5,310	5,310			20,010	99,747	15,500			20,114		2,182,420		
Excess (Deficiency) of Revenues Over (Under) Expenditures	(408,411)	(517,073)	(394,987)	(609,300)					553,516			0	0	0	0	0	0			(19,994)	(99,174)	(15,078)			(19,775)		(1,530,276)		
<b>OTHER FINANCING SOURCES (USES):</b>																													
Other Financing Sources - Capital Lease																													
Operating Transfers In	485,265	513,070	408,128	687,436																	20,000	20,000			40,100		2,193,999		
Operating Transfers Out				(20,100)					(625,999)																			(646,099)	
Total Other Financing Sources (Uses)	485,265	513,070	408,128	667,336					(625,999)			0	0	0	0	0	0				20,000	20,000			40,100		1,547,900		
Net Changes in Fund Balances	76,854	(4,003)	13,141	58,036					(72,483)			0	0	0	0	0	0				6	(79,174)	4,922		20,325		17,624		
Fund Balances - Beginning	45,498	95,709	3,877	236,696					100,631			0	0	0	0	0	0				1	79,174	39,052		14,917		615,555		
Fund Balances - Ending	\$122,352	\$91,706	\$17,018	\$294,732					\$28,148			\$0	\$0	\$0	\$0	\$0	\$0			\$7	\$0	\$43,974			\$35,242		\$633,179		

The accompanying notes are an integral part of this statement.

JACKSON COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2009

	SPECIAL REVENUE																
	ABANDONED MOTOR VEHICLES	HISTORICAL COMMISSION	CHILD WELFARE	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	COURTHOUSE SECURITY	DISTRICT CLERK RECORDS MANAGEMENT
ASSETS	\$133,613	\$29,662	\$15,512	\$1,450	\$1,851	\$24,832	\$137,995	\$163	\$1,065	\$35,969	\$3,355	\$9,358	\$61,716	\$54,543	\$137,372	\$1,810	
Cash and Cash Equivalents																	
Receivables (net of allowance for uncollectibles)																	
Due from Other Funds																	
Prepaid Insurance																	
TOTAL ASSETS	\$133,613	\$30,720	\$15,512	\$1,450	\$1,851	\$24,832	\$137,995	\$163	\$1,065	\$0	\$35,969	\$3,355	\$9,358	\$61,716	\$54,543	\$137,372	\$1,810
LIABILITIES AND FUND BALANCES																	
Liabilities																	
Accounts Payable							\$1	\$247		104					54,543		\$38,211
Bank Overdraft																	
Due to Others														98			262
Accrued Wages Payable																	
Total Liabilities	0	0	0	0	0	0	1	247	0	104	16,772	0	0	98	54,543	38,473	0
Fund Balances	133,613	30,720	15,512	1,450	1,851	24,832	137,994	(84)	1,065	(104)	19,197	3,355	9,358	61,618	98,899	98,899	1,810
Unreserved - Undesignated	133,613	30,720	15,512	1,450	1,851	24,832	137,994	(84)	1,065	(104)	19,197	3,355	9,358	61,618	0	98,899	1,810
Total Fund Balances	\$133,613	\$30,720	\$15,512	\$1,450	\$1,851	\$24,832	\$137,995	\$163	\$1,065	\$0	\$35,969	\$3,355	\$9,358	\$61,716	\$54,543	\$137,372	\$1,810
TOTAL LIABILITIES AND FUND BALANCES																	

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

SPECIAL REVENUE											
JUSTICE COURT TECH	LAW						NON-MAJOR				
	COMMISSARY TELEPHONE	HEALTH FUND	ENFORCEMENT OFFICERS ASSOCIATION	MAURITZ CAMP FUND	MEMORIAL LIBRARY	JUVENILE PROBATION	LAW LIBRARY	GOVERN- MENTAL FUNDS	MENTAL LIBRARY	FUNDS	
\$24,811	\$59,107	\$26,372	\$7,419	\$9,312	\$4,695	\$14,204	\$7,733	\$603,919			
	5,663	1,090				4,912		11,575			
		280				118		1,456			
<u>\$24,811</u>	<u>\$64,770</u>	<u>\$27,652</u>	<u>\$7,419</u>	<u>\$9,312</u>	<u>\$4,695</u>	<u>\$19,234</u>	<u>\$7,733</u>	<u>\$616,950</u>			
\$382	\$1,158	\$1,578	\$647	\$84	\$4,470	\$2,797	\$49,575	104	71,315	5,268	
		3,215			1,693						
382	1,158	4,793	647	0	84	6,163	2,797	126,262			
24,429	63,612	22,859	6,772	9,312	4,611	13,071	4,936	690,688			
24,429	63,612	22,859	6,772	9,312	4,611	13,071	4,936	690,688			
<u>\$24,811</u>	<u>\$64,770</u>	<u>\$27,652</u>	<u>\$7,419</u>	<u>\$9,312</u>	<u>\$4,695</u>	<u>\$19,234</u>	<u>\$7,733</u>	<u>\$816,950</u>			

JACKSON COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	SPECIAL REVENUE															
	HISTORICAL COMMISSION	CHILD WELFARE	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	COURTHOUSE SECURITY	DISTRICT CLERK RECORDS MANAGEMENT
<b>REVENUES</b>																
Intergovernmental				1,872	7,419	22,075	1,905	1,065	7,636	805	72	519		19,048	1,060	
Charges for Services	16,557															
Interest	442	263	135								3,712	3,837				
Miscellaneous	60,586	11,062									3,784	4,356				
Total Revenues	77,585	11,325	135	1,872	7,419	22,075	1,905	1,065	7,636	805	3,784	4,356	0	19,048	1,060	
<b>EXPENDITURES</b>																
Current																
General Administration					4,283	23,998			1,177						4,442	
Records Management																
Elections																
Judicial							3,219	1,230				5,190				
Court Reporter																
Judicial																
Legal																
Check Collection																
Law Library																
Public Safety																
Juvenile Probation																
Sheriff	57,488										1,060			67,568		
Courthouse Security																
Culture and Recreation																
Historical Commission																
Mauritz Camp																
Library																
Health and Welfare																
Health																
Child Welfare																
Total Expenditures	57,488	5,142	1,250	0	4,283	23,998	3,219	1,230	1,177	5,179	0	5,190	0	67,568	4,442	
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,097	6,183	(1,115)	0	1,872	3,136	(1,314)	(165)	(1,177)	2,457	805	2,724	(834)	0	(3,382)	
<b>OTHER FINANCING SOURCES (USES):</b>																
Operating Transfers In																
Operating Transfers Out	(26,868)															
Total Other Financing Sources (Uses)	(26,868)															
Net Changes in Fund Balances	(6,771)	11,183	(1,115)	0	1,872	3,136	(1,314)	(165)	(1,177)	2,457	805	2,724	(834)	0	(48,520)	
Fund Balances - Beginning	140,384	19,537	16,627	1,450	21,696	139,917	1,230	1,230	1,073	16,740	2,550	6,634	62,452	0	147,419	
Fund Balances - Ending	\$133,613	\$30,720	\$15,512	\$1,450	\$24,832	\$137,994	(\$84)	\$1,065	(\$104)	\$19,197	\$3,355	\$9,358	\$61,618	\$0	\$98,899	

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

JUSTICE COURT TECH	SPECIAL REVENUE											NON-MAJOR GOVERN. MENTAL FUNDS		
	LAW			ENFORCEMENT		MAURITZ CAMP FUND		MEMORIAL LIBRARY		JUVENILE PROBATION			LAW LIBRARY	
	COMMISSARY TELEPHONE	HEALTH FUND	OFFICERS ASSOCIATION	HEALTH FUND	ASSOCIATION FUND	LIBRARY	LIBRARY	LIBRARY	LIBRARY	LIBRARY	LIBRARY		LIBRARY	LIBRARY
12,301	58,315	52,212	3,592	183	557	529	4,551	97,659	135,263	210,413	2,700	83,120	431,496	
17,979	54,671	228,846	3,626	13,169	7,725	133,940	29,445	1,250	670,627	32,723	1,177	3,219	24,399	
(5,678)	3,644	(139,030)	(34)	(12,986)	(3,245)	(35,752)	(24,894)	(239,131)	228,846	5,179	29,445	5,142	67,568	
0	0	143,545	0	0	0	0	25,750	174,295	(26,868)	0	0	0	147,427	
(5,678)	3,644	4,515	(34)	(12,986)	(3,245)	(35,752)	856	(91,704)	30,107	59,908	18,344	6,806	22,298	
\$24,429	\$63,612	\$22,859	\$6,772	\$9,312	\$4,611	\$13,071	\$4,936	\$690,688	782,392	782,392	782,392	782,392	\$690,688	

JACKSON COUNTY, TEXAS  
 COMBINING STATEMENT OF NET ASSETS  
 NON-MAJOR PROPRIETARY FUNDS  
 SEPTEMBER 30, 2009

	JAIL COMMISSARY CURRENT YEAR	JAIL COMMISSARY PRIOR YEAR	TOTALS NON-MAJOR PROPRIETARY CURRENT YEAR	TOTALS NON-MAJOR PROPRIETARY PRIOR YEAR
<b>ASSETS</b>				
Current Assets				
Cash and Cash Equivalents	\$8,449	\$11,375	\$8,449	\$11,375
Total Current Assets	<u>8,449</u>	<u>11,375</u>	<u>8,449</u>	<u>11,375</u>
<b>TOTAL ASSETS</b>	<u><u>\$8,449</u></u>	<u><u>\$11,375</u></u>	<u><u>\$8,449</u></u>	<u><u>\$11,375</u></u>
<b>LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>				
Liabilities				
Current Liabilities(Payable from Current Assets)				
Accounts Payable	980	119	980	119
Accrued Wages Payable			0	0
Total Current Liabilities	<u>980</u>	<u>119</u>	<u>980</u>	<u>119</u>
<b>TOTAL LIABILITIES</b>	<u>980</u>	<u>119</u>	<u>980</u>	<u>119</u>
Invested in Capital Assets, Net of Related debt				
Unrestricted	7,469	11,256	7,469	11,256
<b>TOTAL NET ASSETS</b>	<u><u>\$7,469</u></u>	<u><u>\$11,256</u></u>	<u><u>\$7,469</u></u>	<u><u>\$11,256</u></u>

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, 2009

	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	\$10,088	\$9,213	\$10,088	\$9,213
<b>TOTAL OPERATING REVENUES</b>	<b>10,088</b>	<b>9,213</b>	<b>10,088</b>	<b>9,213</b>
OPERATING EXPENSES				
Personal Services			0	0
Supplies	4,448	8,291	4,448	8,291
Other Services and Charges	9,519	4,423	9,519	4,423
Depreciation			0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>13,967</b>	<b>12,714</b>	<b>13,967</b>	<b>12,714</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(3,879)</b>	<b>(3,501)</b>	<b>(3,879)</b>	<b>(3,501)</b>
NON-OPERATING REVENUES (EXPENSES):				
Interest Income	92	449	92	449
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>92</b>	<b>449</b>	<b>92</b>	<b>449</b>
Income Before Transfers	(3,787)	(3,052)	(3,787)	(3,052)
Transfers In			0	0
Change in Net Assets	(3,787)	(3,052)	(3,787)	(3,052)
Total Net Assets - Beginning	11,256	14,308	11,256	14,308
<b>Total Net Assets - Ending</b>	<b>\$7,469</b>	<b>\$11,256</b>	<b>\$7,469</b>	<b>\$11,256</b>

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, 2009

	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	\$10,088	\$9,213	\$10,088	\$9,213
Payments to Suppliers	(13,106)	(13,620)	(13,106)	(13,620)
Payments to Employees	0	0	0	0
Net Cash Provided(Used) By Operating Activities:	(3,018)	(4,407)	(3,018)	(4,407)
Cash Flows from Non-Capital and Related Financing Activities				
Transfers In			0	0
Net Cash Provided(Used) By Non-Capital and Related Financing Activities	0	0	0	0
Cash Flows from Investing Activities				
Interest Received	92	449	92	449
Net Cash Provided(Used) By Investing Activities	92	449	92	449
Net Increase (Decrease) in Cash Equivalents	(2,926)	(3,958)	(2,926)	(3,958)
Cash and Cash Equivalents at Beginning of Year	11,375	15,333	11,375	15,333
Cash and Cash Equivalents at End of Year (continued)	\$8,449	\$11,375	\$8,449	\$11,375

(continued)

Reconciliation of Operating Income to Net Cash

Provided(Used) By Operating Activities

Operating Income (Loss)	(\$3,879)	(\$3,501)	(\$3,879)	(\$3,501)
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Adjustments to Reconcile to Net Cash Flow

Non-Cash Items Included in Net Income

Depreciation			0	0
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Changes in Current Items

Increase(Decrease) in Accounts Payable	861	(906)	861	(906)
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Increase(Decrease) in Accrued Wages Payable	0	0	0	0
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Net Cash Provided(Used) by Operating	<u>(\$3,018)</u>	<u>(\$4,407)</u>	<u>(\$3,018)</u>	<u>(\$4,407)</u>
--------------------------------------	------------------	------------------	------------------	------------------

Activities

Noncash Investing, Capital and Financing Activities:

Borrowing from Capital Debt	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
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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, 2009

	Agency Funds				Total
	Trust Investment	State Fees	County-Wide Drainage District	County Officer Accounts	
<b>ASSETS</b>					
Cash and Cash Equivalents	\$87,408	\$75,623	\$0	\$495,453	\$658,484
Receivables (net of allowance for uncollectibles)	0	0	2,790	0	2,790
Total Assets	\$87,408	\$75,623	\$2,790	\$495,453	\$661,274
<b>LIABILITIES</b>					
Accounts Payable			\$0		\$0
Due to Others	87,408	75,623	2,790	495,453	661,274
Total Liabilities	\$87,408	\$75,623	\$2,790	\$495,453	\$661,274

JACKSON COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	BALANCE 10/1/2008	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2009
<u>TRUST INVESTMENT</u>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$131,905	\$0	\$44,497	\$87,408
Receivables (net of allowance for uncollectibles)				0
Total Assets	\$131,905	\$0	\$44,497	\$87,408

**LIABILITIES:**

Accounts Payable	\$131,905	\$0	\$44,497	\$87,408
Due to Others				
Total Liabilities	\$131,905	\$0	\$44,497	\$87,408

	BALANCE 10/1/2008	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2009
<u>STATE FEES</u>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$63,537	\$12,086	\$0	\$75,623
Receivables (net of allowance for uncollectibles)				0
Total Assets	\$63,537	\$12,086	\$0	\$75,623

**LIABILITIES:**

Accounts Payable	\$63,537	\$12,086	\$0	\$75,623
Due to Others				
Total Liabilities	\$63,537	\$12,086	\$0	\$75,623

	BALANCE 10/1/2008	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2009
<u>COUNTY-WIDE DRAINAGE DISTRICT</u>				
<b>ASSETS</b>				
Cash and Cash Equivalents	\$0			\$0
Receivables (net of allowance for uncollectibles)	\$3,191	\$2,790	\$3,191	2,790
Total Assets	\$3,191	\$2,790	\$3,191	\$2,790

**LIABILITIES:**

Accounts Payable				0
Due to Others	\$3,191	2,790	3,191	2,790
Total Liabilities	\$3,191	\$2,790	\$3,191	\$2,790

<u>COUNTY OFFICER ACCOUNTS</u>	BALANCE 10/1/2008	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2009
<b>ASSETS</b>				
Cash and Cash Equivalents	\$534,092	\$0	\$38,639	\$495,453
Receivables (net of allowance for uncollectibles)				0
Total Assets	<u>\$534,092</u>	<u>\$0</u>	<u>\$38,639</u>	<u>\$495,453</u>

<b>LIABILITIES:</b>				
Accounts Payable				
Due to Others	\$534,092	\$0	\$38,639	\$495,453
Total Liabilities	<u>\$534,092</u>	<u>\$0</u>	<u>\$38,639</u>	<u>\$495,453</u>

<u>TOTAL</u>	BALANCE 10/1/2008	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2009
<b>ASSETS</b>				
Cash and Cash Equivalents	\$729,534	\$12,086	\$83,136	\$658,484
Receivables (net of allowance for uncollectibles)	3,191	2,790	3,191	2,790
Total Assets	<u>\$732,725</u>	<u>\$14,876</u>	<u>\$86,327</u>	<u>\$661,274</u>

<b>LIABILITIES:</b>				
Accounts Payable	\$0	\$0	\$0	\$0
Due to Others	732,725	14,876	86,327	661,274
Total Liabilities	<u>\$732,725</u>	<u>\$14,876</u>	<u>\$86,327</u>	<u>\$661,274</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$20,000	\$20,000	\$16,557	(\$3,443)
Interest	0	0	442	442
Miscellaneous	54,000	54,000	60,586	6,586
Total Revenues	<u>74,000</u>	<u>74,000</u>	<u>77,585</u>	<u>3,585</u>
<b>EXPENDITURES</b>				
Current				
Public Safety	189,695	162,827	60,504	102,323
Total Expenditures	<u>189,695</u>	<u>162,827</u>	<u>60,504</u>	<u>102,323</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(115,695)</u>	<u>(88,827)</u>	<u>17,081</u>	<u>105,908</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out	0	(26,868)	(26,868)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(26,868)</u>	<u>(26,868)</u>	<u>0</u>
Net Changes in Fund Balances - Cash Basis	<u>(\$115,695)</u>	<u>(\$115,695)</u>	<u>(\$9,787)</u>	<u>\$105,908</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			3,016	
Net Changes in Fund Balances-Modified Accrual Basis			<u>(6,771)</u>	
Fund Balances - Beginning			140,384	
Fund Balances - Ending			<u>\$133,613</u>	

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$21,500	\$21,500	\$22,075	\$575
Interest				0
Total Revenues	<u>21,500</u>	<u>21,500</u>	<u>22,075</u>	<u>575</u>
<b>EXPENDITURES</b>				
Current				
General Administration	141,583	141,583	23,997	117,586
Total Expenditures	<u>141,583</u>	<u>141,583</u>	<u>23,997</u>	<u>117,586</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(120,083)</u>	<u>(120,083)</u>	<u>(1,922)</u>	<u>118,161</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
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>(\$120,083)</u>	<u>(\$120,083)</u>	<u>(\$1,922)</u>	<u>\$118,161</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				
Net Changes in Fund Balances-Modified Accrual Basis			<u>(1,923)</u>	
Fund Balances - Beginning			<u>139,917</u>	
Fund Balances - Ending			<u>\$137,994</u>	

JACKSON COUNTY, TEXAS  
 COURTHOUSE SECURITY  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$17,200	\$17,200	\$19,048	\$1,848
Total Revenues	17,200	17,200	19,048	1,848
<b>EXPENDITURES</b>				
Current				
Public Safety	100,576	100,576	31,619	68,957
Total Expenditures	100,576	100,576	31,619	68,957
Excess (Deficiency) of Revenues Over (Under) Expenditures	(83,376)	(83,376)	(12,571)	70,805
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	<u>(\$83,376)</u>	<u>(\$83,376)</u>	<u>(\$12,571)</u>	<u>\$70,805</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable				
Changes in Accounts Payable			(35,687)	
Changes in Accrued Wages Payable			(262)	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(48,520)</u>	
Fund Balances - Beginning			147,419	
Fund Balances - Ending			<u>98,899</u>	

JACKSON COUNTY, TEXAS

HEALTH

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
<b>REVENUES</b>				
Intergovernmental	\$37,629	\$37,629	\$44,636	\$7,007
Charges for Services	42,500	42,500	51,482	8,982
Total Revenues	80,129	80,129	96,118	15,989
<b>EXPENDITURES</b>				
Current				
Health and Welfare	237,039	237,039	230,813	6,226
Total Expenditures	237,039	237,039	230,813	6,226
Excess (Deficiency) of Revenues Over (Under) Expenditures	(156,910)	(156,910)	(134,695)	22,215
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	143,545	143,545	143,545	0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	143,545	143,545	143,545	0
Net Changes in Fund Balances	<u>(\$13,365)</u>	<u>(\$13,365)</u>	8,850	<u>\$22,215</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable			(6,332)	
Changes in Grants Receivable			(70)	
Changes in Prepaid Insurance			2,469	
Changes in Accounts Payable			(402)	
Changes in Accrued Wages Payable			4,515	
Net Changes in Fund Balances - Modified Accrual Basis			18,344	
Fund Balances - Beginning			<u>\$22,859</u>	
Fund Balances - Ending				

JACKSON COUNTY, TEXAS  
 LAW LIBRARY  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$7,650	\$7,650	\$7,320	(\$330)
Total Revenues	7,650	7,650	7,320	(330)
<b>EXPENDITURES</b>				
Current				
Legal	30,000	30,000	28,519	1,481
Total Expenditures	30,000	30,000	28,519	1,481
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,350)	(22,350)	(21,199)	1,151
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	25,750	25,750	25,750	0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	25,750	25,750	25,750	0
Net Changes in Fund Balances	\$3,400	\$3,400	\$4,551	\$1,151
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable			(2,769)	
Changes in Accounts Payable			(926)	
Net Changes in Fund Balances - Modified Accrual Basis			856	
Fund Balances - Beginning			4,080	
Fund Balances - Ending			\$4,936	

JACKSON COUNTY, TEXAS  
 COUNTY RECORDS MANAGEMENT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$7,000	\$7,000	\$7,419	\$419
Total Revenues	<u>7,000</u>	<u>7,000</u>	<u>7,419</u>	<u>419</u>
<b>EXPENDITURES</b>				
Current				
General Administration	21,000	21,000	4,283	16,717
Total Expenditures	<u>21,000</u>	<u>21,000</u>	<u>4,283</u>	<u>16,717</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(14,000)</u>	<u>(14,000)</u>	<u>3,136</u>	<u>17,136</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
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>(\$14,000)</u>	<u>(\$14,000)</u>	<u>\$3,136</u>	<u>\$17,136</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable			<u>3,136</u>	
Net Changes in Fund Balances - Modified Accrual Basis			<u>21,696</u>	
Fund Balances - Beginning			<u>\$24,832</u>	
Fund Balances - Ending				



JACKSON COUNTY, TEXAS  
HISTORICAL COMMISSION  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Interest	\$500	\$500	\$263	(\$237)
Miscellaneous	11,250	11,250	11,062	(188)
Total Revenues	11,750	11,750	11,325	(425)
<b>EXPENDITURES</b>				
Current				
Culture and Recreation	28,657	28,657	7,447	21,210
Total Expenditures	28,657	28,657	7,447	21,210
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,907)	(16,907)	3,878	20,785
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	5,000	5,000	5,000	0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	5,000	5,000	5,000	0
Net Changes in Fund Balances	(\$11,907)	(\$11,907)	\$8,878	\$20,785
Reconciliation from cash basis to modified accrual:				
Changes in Prepaid Insurance			305	
Changes in Accounts Payable			2,000	
Net Changes in Fund Balances - Modified Accrual Basis			11,183	
Fund Balances - Beginning			19,537	
Fund Balances - Ending			\$30,720	

JACKSON COUNTY, TEXAS  
 CHILD WELFARE  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Interest	\$300	\$300	\$135	(\$165)
Miscellaneous				0
Total Revenues	300	300	135	(165)
<b>EXPENDITURES</b>				
Current				
Health and Welfare	12,000	12,000	1,250	10,750
Total Expenditures	12,000	12,000	1,250	10,750
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,700)	(11,700)	(1,115)	10,585
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(11,700)	(11,700)	(1,115)	10,585
Fund Balances - Beginning	16,627	16,627	16,627	0
Fund Balances - Ending	\$4,927	\$4,927	\$15,512	\$10,585

JACKSON COUNTY, TEXAS  
 JUVENILE PROBATION DISCRETION  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$1,150	\$1,150	1,872	\$722
Total Revenues	1,150	1,150	1,872	722
<b>EXPENDITURES</b>				
Current				
Public Safety	1,150	1,150		1,150
Total Expenditures	1,150	1,150	0	1,150
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	1,872	1,872
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	\$0	\$0	\$1,872	\$1,872
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			1,872	
Fund Balances - Beginning			(21)	
Fund Balances - Ending			\$1,851	

JACKSON COUNTY, TEXAS  
 COURT REPORTER SERVICES  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
<b>REVENUES</b>				
Charges for Services	\$2,000	\$2,000	\$1,905	(\$95)
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>1,905</u>	<u>(95)</u>
<b>EXPENDITURES</b>				
Current				
Judicial	3,075	3,075	3,075	0
Total Expenditures	<u>3,075</u>	<u>3,075</u>	<u>3,075</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,075)</u>	<u>(1,075)</u>	<u>(1,170)</u>	<u>(95)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
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>(\$1,075)</u>	<u>(\$1,075)</u>	<u>(\$1,170)</u>	<u>(\$95)</u>
Reconciliation from cash basis to modified accrual basis:				
Changes in Accounts Payable			(144)	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(1,314)</u>	
Fund Balances - Beginning			1,230	
Fund Balances - Ending			<u>(\$84)</u>	

JACKSON COUNTY, TEXAS  
 APPELLATE JUDICIAL SYSTEM  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$1,050	\$1,050	\$1,065	\$15
Total Revenues	1,050	1,050	1,065	15
<b>EXPENDITURES</b>				
Current				
Judicial	1,200	1,200	1,230	(30)
Total Expenditures	1,200	1,200	1,230	(30)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(150)	(150)	(165)	(15)
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>(\$150)</u>	<u>(\$150)</u>	<u>(\$165)</u>	<u>(\$15)</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable				
Net Changes in Fund Balances - Modified Accrual Basis			<u>(165)</u>	
Fund Balances - Beginning			<u>1,230</u>	
Fund Balances - Ending			<u>\$1,065</u>	

JACKSON COUNTY, TEXAS  
DISTRICT ATTORNEY  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$8,000	\$8,000	\$7,636	(\$364)
Total Revenues	8,000	8,000	7,636	(364)
<b>EXPENDITURES</b>				
Current				
Judicial	16,244	16,244	5,179	11,065
Total Expenditures	16,244	16,244	5,179	11,065
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,244)	(8,244)	2,457	10,701
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	<u>(\$8,244)</u>	<u>(\$8,244)</u>	\$2,457	<u>\$10,701</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			<u>2,457</u>	
Fund Balances - Beginning			<u>16,740</u>	
Fund Balances - Ending			<u>\$19,197</u>	

JACKSON COUNTY, TEXAS  
 SHERIFF FORFEITURE  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Interest	\$75	\$75	\$72	(\$3)
Miscellaneous	0	0	3,712	3,712
Total Revenues	<u>75</u>	<u>75</u>	<u>3,784</u>	<u>3,709</u>
<b>EXPENDITURES</b>				
Current				
Public Safety	6,000	6,000	1,060	4,940
Total Expenditures	<u>6,000</u>	<u>6,000</u>	<u>1,060</u>	<u>4,940</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,925)</u>	<u>(5,925)</u>	<u>2,724</u>	<u>8,649</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>(\$5,925)</u>	<u>(\$5,925)</u>	<u>2,724</u>	<u>\$8,649</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Receivable				
Changes in Accounts Payable				
Net Changes in Fund Balances - Modified Accrual Basis			<u>2,724</u>	
Fund Balances - Beginning			<u>6,634</u>	
Fund Balances - Ending			<u>\$9,358</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
<b>REVENUES</b>				
Interest	\$400	\$400	\$519	\$119
Miscellaneous	4,000	4,000	3,837	(163)
Total Revenues	4,400	4,400	4,356	(44)
<b>EXPENDITURES</b>				
Current				
Judicial	20,588	20,588	5,212	15,376
Total Expenditures	20,588	20,588	5,212	15,376
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,188)	(16,188)	(856)	15,332
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	<u>(\$16,188)</u>	<u>(\$16,188)</u>	<u>(\$856)</u>	<u>\$15,332</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable				
Changes in Accrued Wages Payable			22	
Net Changes in Fund Balances - Modified Accrual Basis			(834)	
Fund Balances - Beginning			62,452	
Fund Balances - Ending			<u>\$61,618</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Intergovernmental				\$0
Charges for Services	12,000	12,000	12,301	301
Miscellaneous				0
Total Revenues	<u>12,000</u>	<u>12,000</u>	<u>12,301</u>	<u>301</u>
<b>EXPENDITURES</b>				
Current				
Judicial	34,500	34,500	17,728	16,772
Total Expenditures	<u>34,500</u>	<u>34,500</u>	<u>17,728</u>	<u>16,772</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(22,500)</u>	<u>(22,500)</u>	<u>(5,427)</u>	<u>17,073</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
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>(\$22,500)</u>	<u>(\$22,500)</u>	<u>(\$5,427)</u>	<u>\$17,073</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			<u>(251)</u>	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(5,678)</u>	
Fund Balances - Beginning			<u>30,107</u>	
Fund Balances - Ending			<u>\$24,429</u>	

JACKSON COUNTY, TEXAS  
 COMMISSARY TELEPHONE  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
<b>REVENUES</b>				
Charges for Services	\$43,000	\$43,000	\$56,223	\$13,223
Total Revenues	<u>43,000</u>	<u>43,000</u>	<u>56,223</u>	<u>13,223</u>
<b>EXPENDITURES</b>				
Current				
Public Safety	99,063	99,063	54,332	44,731
Total Expenditures	<u>99,063</u>	<u>99,063</u>	<u>54,332</u>	<u>44,731</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(56,063)</u>	<u>(56,063)</u>	1,891	57,954
<b>OTHER FINANCING SOURCES (USES):</b>				
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>(\$56,063)</u>	<u>(\$56,063)</u>	1,891	<u>\$57,954</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable			2,093	
Changes in Accounts Payable			(340)	
Changes in Accrued Wages Payable				
Net Changes in Fund Balances - Modified Accrual Basis			<u>3,644</u>	
Fund Balances - Beginning			<u>59,968</u>	
Fund Balances - Ending			<u>\$63,612</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$2,940	\$3,611	\$3,592	(\$19)
Total Revenues	2,940	3,611	3,592	(19)
<b>EXPENDITURES</b>				
Current				
Public Safety	9,746	10,417	2,979	7,438
Total Expenditures	9,746	10,417	2,979	7,438
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,806)	(6,806)	613	7,419
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(6,806)	(6,806)	613	7,419
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			(647)	
Net Changes in Fund Balances - Modified Accrual Basis			(34)	
Fund Balances - Beginning			6,806	
Fund Balances - Ending			<u>\$6,772</u>	

JACKSON COUNTY, TEXAS  
 MEMORIAL LIBRARY FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
<b>REVENUES</b>				
Interest	\$1,500	\$1,500	\$557	(\$943)
Miscellaneous	2,500	2,868	3,923	1,055
Total Revenues	<u>4,000</u>	<u>4,368</u>	<u>4,480</u>	<u>112</u>
<b>EXPENDITURES</b>				
Current				
Culture and Recreation	9,175	9,543	7,664	1,879
Total Expenditures	<u>9,175</u>	<u>9,543</u>	<u>7,664</u>	<u>1,879</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,175)</u>	<u>(5,175)</u>	<u>(3,184)</u>	<u>1,991</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
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>(5,175)</u>	<u>(5,175)</u>	<u>(3,184)</u>	<u>1,991</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			(61)	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(3,245)</u>	
Fund Balances - Beginning			7,856	
Fund Balances - Ending			<u>\$4,611</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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$102,661	\$118,681	\$98,681	(\$20,000)
Interest	1,500	1,500	529	(971)
Miscellaneous				0
Total Revenues	104,161	120,181	99,210	(20,971)
<b>EXPENDITURES</b>				
Current				
Public Safety	140,541	156,561	136,468	20,093
Total Expenditures	140,541	156,561	136,468	20,093
Excess (Deficiency) of Revenues Over (Under) Expenditures	(36,380)	(36,380)	(37,258)	(878)
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	<u>(\$36,380)</u>	<u>(\$36,380)</u>	<u>(37,258)</u>	<u>(\$878)</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable			(360)	
Changes in Prepaid Insurance			(117)	
Changes in Accounts Payable			1,313	
Changes in Accrued Wages Payable			670	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(35,752)</u>	
Fund Balances - Beginning			48,823	
Fund Balances - Ending			<u>\$13,071</u>	

JACKSON COUNTY, TEXAS  
 ELECTION ADMINISTRATION  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
<b>REVENUES</b>				
Charges for Services	\$0	\$0	\$0	\$0
Total Revenues	0	0	0	0
<b>EXPENDITURES</b>				
Current				
General Administration	1,415	1,415	1,178	237
Total Expenditures	1,415	1,415	1,178	237
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,415)	(1,415)	(1,178)	237
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	<u>(1,415)</u>	<u>(1,415)</u>	<u>(1,178)</u>	<u>237</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			<u>1</u>	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(1,177)</u>	
Fund Balances - Beginning			<u>1,073</u>	
Fund Balances - Ending			<u><u>(\$104)</u></u>	

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, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$1,000	\$1,000	\$1,060	\$60
Total Revenues	1,000	1,000	1,060	60
<b>EXPENDITURES</b>				
Current				
General Administration	5,000	5,000	4,442	558
Total Expenditures	5,000	5,000	4,442	558
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,000)	(4,000)	(3,382)	618
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	(4,000)	(4,000)	(3,382)	618
Fund Balances - Beginning	5,192	5,192	5,192	0
Fund Balances - Ending	\$1,192	\$1,192	\$1,810	\$618

JACKSON COUNTY, TEXAS  
 CHILD ABUSE PREVENTION  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
<b>REVENUES</b>				
Charges for Services	\$1,000	\$1,000	\$805	(\$195)
Total Revenues	1,000	1,000	805	(195)
<b>EXPENDITURES</b>				
Current				
Public Safety	3,499	3,499	0	3,499
Total Expenditures	3,499	3,499	0	3,499
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,499)	(2,499)	805	3,304
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(2,499)	(2,499)	805	3,304
Fund Balances - Beginning	2,550	2,550	2,550	0
Fund Balances - Ending	\$51	\$51	\$3,355	\$3,304



JACKSON COUNTY, TEXAS  
 MAURITZ CAMP  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
<b>REVENUES</b>				
Interest				\$0
Miscellaneous	200	200	183	(17)
Total Revenues	200	200	183	(17)
<b>EXPENDITURES</b>				
Current				
Public Safety	22,734	22,734	13,169	9,565
Total Expenditures	22,734	22,734	13,169	9,565
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,534)	(22,534)	(12,986)	9,548
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(22,534)	(22,534)	(12,986)	9,548
Fund Balances - Beginning	22,298	22,298	22,298	0
Fund Balances - Ending	(\$236)	(\$236)	\$9,312	\$9,548



WAYNE R. BEYER  
CERTIFIED PUBLIC ACCOUNTANT

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830/569-8781 FAX 830/569-6776  
SINTON, TEXAS 78387

Honorable County Judge  
and Commissioner's Court  
Jackson County  
Edna, Texas

As a result of my observations concerning the accounting and financial aspects of the records of Jackson County, Texas, during my audit for the year ended September 30, 2009, I submit the following recommendations for your consideration:

Payroll

*Finding:*

1. I noticed that not all timesheets are submitted and approved by the employees and the Supervisors.

*Recommendation:*

I recommend that all timesheets be submitted and approved by the employees and the Supervisors.

These comments and recommendations are made in a constructive spirit and in the best interest of the Jackson County, Texas. I will be glad to review and discuss them in more detail with the County personnel at your request.

Sincerely,



Wayne R. Beyer  
Certified Public Accountant  
May 24, 2010

