

JACKSON COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended

September 30, 2014

Jackson County, Texas  
Annual Financial Report  
For the Fiscal Year Ended September 30, 2014

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FINANCIAL SECTION

**BEYER & Co.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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**INDEPENDENT AUDITOR'S REPORT**

To the Commissioner's Court  
Jackson County, Texas

We have audited the accompanying financial statements of the governmental activities, 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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of Jackson County, Texas, as of September 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of funding progress for the Public Employees Retirement System and OPEB, and budgetary comparison information on pages 3–11, 51, and 69–89 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Jackson County, Texas' basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Wayne R. Beyer*

BEYER & CO.  
Certified Public Accountants  
May 28, 2015

## Management's Discussion and Analysis

As management of Jackson County, Texas, we offer readers of Jackson County, Texas' financial statements this narrative overview and analysis of the financial activities of Jackson County, Texas for the fiscal year ended September 30, 2014.

### Financial Highlights

- . The assets of Jackson County, Texas exceeded its liabilities at the close of the most recent fiscal year by \$17,802,784 (net assets). Of this amount, \$7,182,312 (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 \$624,737. This decrease is attributable to a reduction in miscellaneous income of \$794,884 (mostly in the road and bridge funds) and a reduction in capital grants in the airport fund of \$678,345 followed by an increase in expenses in public transportation of \$718,029.
- . As of the close of the current fiscal year, Jackson County, Texas' governmental funds reported combined ending fund balances of \$8,215,902, a decrease of \$775,653 in comparison with the prior year. Approximately 81% of this total amount, \$6,704,868 is available for spending at the government's discretion (unassigned fund balance).
- . At the end of the current fiscal year, the unassigned fund balance for the general fund was \$6,668,704, or 97 percent of total general fund expenditures, the fund balance for the road and bridge fund was \$657,109, or 22 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' basic financial statements. Jackson County, Texas' 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' finances, in a manner similar to a private-sector business.

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

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). The government-wide financial statements distinguish functions of Jackson County, Texas that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of Jackson County, Texas include general administration, public safety, environmental protection, public transportation, health and welfare, public facilities, legal, elections, financial administration, conservation, capital projects, and culture and recreation. The business-type activities of Jackson County, Texas include an airport fund, and a commissary fund.

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

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

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

*Governmental funds:*

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

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

Jackson County, Texas maintains twenty-six (26) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the road and bridge funds, the district Clerk reserve fund, and the Community Development Grant fund, all of which are considered to be major funds. Data from the other twenty-two (22) 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 14-20 of this report. The basic proprietary fund financial statements can be found on pages 21-24 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 25-26.

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 27-50 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' progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on page 51 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 52-68 of this report. The budget comparison schedules in connection with the non-major governmental funds can be found on pages 69-89 of this report.

## Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of Jackson County, Texas, assets exceeded liabilities by \$17,802,784 at the close of the most recent fiscal year.

A large portion of Jackson County, Texas' net assets (52 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' 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	
	2014	2013	2014	2013	2014	2013
Current and Other Assets	\$9,718,927	\$10,493,073	\$25,785	\$138,846	\$9,744,712	\$10,631,919
Capital Assets	8,092,724	7,804,742	1,215,593	1,305,424	9,308,317	9,110,166
Total Assets	17,811,651	18,297,815	1,241,378	1,444,270	19,053,029	19,742,085
Long-Term Liabilities	623,328	649,856	0	0	623,328	649,856
Other Liabilities	626,616	546,205	301	118,503	626,917	664,708
Total Liabilities	1,249,944	1,196,061	301	118,503	1,250,245	1,314,564
Net Assets						
Invested in Capital Assets, Net of Related Debt	8,092,724	7,772,280	1,215,593	1,305,424	9,308,317	9,077,704
Restricted	1,312,155	1,535,625	0	0	1,312,155	1,535,625
Unrestricted	7,156,828	7,793,849	25,484	20,343	7,182,312	7,814,192
Total Net Assets	\$16,561,707	\$17,101,754	\$1,241,077	\$1,325,767	\$17,802,784	\$18,427,521

An additional portion of Jackson County, Texas' net assets (7 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$7,182,312) 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 government's total net assets decreased by \$624,737. This decrease is attributable to a reduction in miscellaneous income of \$794,884 (mostly in the road and bridge funds) and a reduction in capital grants in the airport fund of \$678,345 followed by an increase in expenses in public transportation of \$718,029.

There was a decrease of \$223,470 in restricted net assets reported in connection with Jackson County, Texas' government-type activities. This decrease resulted from monies expended for projects and functions of the County.

*Governmental activities:*

Governmental activities decreased Jackson County, Texas' net assets by \$540,047, thereby accounting for 86 percent of the total decline in the net assets of Jackson County, Texas.

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

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues						
Program Revenues						
Charges for Services	\$1,996,767	\$1,715,214	\$20,499	\$12,754	\$2,017,266	\$1,727,968
Operating Grants and Contributions	295,256	1,345,903	0	0	295,256	1,345,903
Capital Grants and Contributions	223,422	649,974	25,232	703,577	248,654	1,353,551
General Revenues						
Maintenance and Operations Taxes	5,450,712	5,501,908			5,450,712	5,501,908
Sales Tax	1,176,963	1,257,916			1,176,963	1,257,916
Other Taxes	38,359	40,887			38,359	40,887
Unrestricted Investment Earnings	39,159	108,208	40	11	39,199	108,219
Miscellaneous	273,299	1,068,183			273,299	1,068,183
Total Revenue	9,493,937	11,688,193	45,771	716,342	9,539,708	12,404,535
Expenses:						
General Administration	1,292,800	1,267,069	0	0	1,292,800	1,267,069
Judicial	1,165,367	1,097,460			1,165,367	1,097,460
Legal	29,879	29,362			29,879	29,362
Financial Administration	723,048	731,597			723,048	731,597
Public Facilities	570,787	497,927			570,787	497,927
Public Safety	2,505,545	3,634,092	9,515	8,931	2,515,060	3,643,023
Public Transportation	2,978,831	2,260,802			2,978,831	2,260,802
Environmental Protections	310,079	309,326			310,079	309,326
Culture and Recreation	293,115	260,647	120,946	56,443	414,061	317,090
Health and Welfare	79,431	78,793			79,431	78,793
Conservation - Agriculture	84,047	74,690			84,047	74,690
Interest and Fiscal Charges	1,055	3,005			1,055	3,005
Total Expenses	10,033,984	10,244,770	130,461	65,374	10,164,445	10,310,144
Increase in Net Assets Before Transfers and Special Items	(540,047)	1,443,423	(84,690)	650,968	(624,737)	2,094,391
Transfers	0	(61,336)	0	61,336	0	0
Increase in Net Assets	(540,047)	1,382,087	(84,690)	712,304	(624,737)	2,094,391
Net Assets at 9/30/2013	17,101,754	15,719,667	1,325,767	613,463	18,427,521	16,333,130
Net Assets at 9/30/2014	\$16,561,707	\$17,101,754	\$1,241,077	\$1,325,767	\$17,802,784	\$18,427,521

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Government Activities:				
General Administration	\$1,292,800	\$225,574	\$55,045	\$0
Judicial	1,165,367	499,272	25,715	
Legal	29,879	9,802		
Financial Administration	723,048	212,823		
Public Facilities	570,787			223,422
Public Safety	2,505,545	82,435	82,003	
Public Transportation	2,978,831	812,442	51,524	
Environmental Protections	310,079	152,561		
Culture and Recreation	293,115	1,858	80,969	
Health and Welfare	79,431			
Conservation - Agriculture	84,047			
Interest and Fiscal Charges	1,055			
Total Government Activities	<u>\$10,033,984</u>	<u>\$1,996,767</u>	<u>\$295,256</u>	<u>\$223,422</u>

Revenues by Source - Governmental Activities

	<u>REVENUES</u>	<u>%</u>
Charges for Services	\$1,996,767	21.03%
Operating Grants and Contributions	295,256	3.11%
Capital Grants and Contributions	223,422	2.35%
Maintenance and Operations Taxes	5,450,712	57.41%
Sales Tax	1,176,963	12.40%
Other Taxes	38,359	0.40%
Unrestricted Investment Earnings	39,159	0.41%
Miscellaneous	273,299	2.88%
	<u>\$9,493,937</u>	<u>100.00%</u>

The decrease in governmental activities total net assets is attributable to a reduction in miscellaneous income of \$794,884 (mostly in the road and bridge funds).

*Business-Type Activities:*

Business-type activities (commissary and airport fund) in Jackson County represented 14 percent of the total decline 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:				
Airport	\$120,946	\$12,703		\$25,232
Jail Commissary	9,515	7,796		
Total Business-Type Activities:	\$130,461	\$20,499	\$0	\$25,232

Revenues by Source - Business-Type Activities

	REVENUES	%
Charges for Services	\$20,499	44.79%
Capital Grants and Contributions	25,232	55.13%
Unrestricted Investment Earnings	40	0.09%
	\$45,771	100.00%

Business-type activities:

Business-type activities decreased the County's net assets by \$84,690.

- . Demand for services for business-type activities increased by \$7,745.
- . Transfers in decreased by \$61,336.
- . Total grant proceeds decreased by \$678,345.
- . Total expenses increased by \$65,087.

## 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' 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' financing requirements. In particular, unassigned 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' governmental funds reported combined ending fund balances of \$8,215,902, a decrease of \$775,653 in comparison with the prior year. Approximately 81 percent of this total amount (\$6,704,868) constitutes unassigned fund balance, which is available for spending at the government's discretion.

The general fund is the chief operating fund of Jackson County, Texas. At the end of the current fiscal year, unassigned fund balance of the general fund was \$6,668,704, while total fund balance reached \$6,870,782. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 96 percent of total general fund expenditures, while total fund balance represents 99 percent of that same amount.

The fund balance of Jackson County, Texas' general fund decreased by \$698,540 during the current fiscal year. Key factors in this decrease are as follows: This decrease is attributable to an increase in transfers out of \$379,426.

The road and bridge fund had a total fund balance of \$657,109. As a measure of the road and bridge fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Total fund balance represents 22 percent of that same amount. The fund balance of the road and bridge fund decreased by \$83,369 during the current year. Key factors in this decrease are as follows: This decrease is attributable to a reduction in miscellaneous income of \$794,884.

The district clerk reserve fund and the community development grant fund had no fund balances. It is not useful to compare both unassigned fund balance and total fund balance to total fund expenditures because there was no fund balance at September 30, 2014 year. The funds had only assets and liabilities.

### General Fund Budgetary Highlights

Differences between the original budget and the final amended budget for the general fund were an increase of \$75,227. This increase was applied ratably except for the sheriff department which increased by \$73,580. The total general fund actual expenditures of \$6,881,939 were less than the budgeted expenditures of \$7,352,698 by \$470,759.

## Capital Asset and Debt Administration

### *Capital assets:*

Jackson County, Texas' investment in capital assets for its governmental activities and business-type activities as of September 30, 2014, amounts to \$9,308,317 (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 increase in Jackson County, Texas' investment in capital assets for the current fiscal year was 2.18 percent (3.69 percent increase for governmental activities and 6.88 percent decrease for business-type activities). The County finished an airport project and had road and bridge construction during the year ended September 30, 2014.

#### JACKSON COUNTY, TEXAS CAPITAL ASSETS (Net of Depreciation)

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	\$429,877	\$429,877	\$70,254	\$70,254	\$500,131	\$500,131
Construction in Progress	400,803	651,480	0	893,626	400,803	1,545,106
Building and Improvements	2,390,801	2,492,080	130,194	140,326	2,520,995	2,632,406
Machinery and Equipment	2,351,597	2,112,569	53,465	57,032	2,405,062	2,169,601
Infrastructure	2,519,646	2,118,736	961,680	144,186	3,481,326	2,262,922
Total	\$8,092,724	\$7,804,742	\$1,215,593	\$1,305,424	\$9,308,317	\$9,110,166

Additional information on Jackson County, Texas' capital assets can be found in note IV C on page 40 and 41 of this report.

### *Long-term debt:*

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

### Future Outlook

The County expects its finances to remain approximately the same as in the past. Inflation will play a factor but will affect both revenues and expenditures equally. There are no major events planned in the future.

## 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, 411 N. Wells, Room 201, Edna, Texas 77957.

BASIC FINANCIAL STATEMENTS



GOVERNMENT-WIDE FINANCIAL STATEMENTS

JACKSON COUNTY, TEXAS  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2014

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and Cash Equivalents	\$8,420,442	\$21,055	\$8,441,497
Receivables (net of allowance for uncollectibles)	1,223,250	3,334	1,226,584
Prepaid Items	75,235	1,396	76,631
Capital assets not being depreciated:			
Land	429,877	70,254	500,131
Construction in Progress	400,803		400,803
Total Capital assets being depreciated, net			
Building and Improvements	2,390,801	130,194	2,520,995
Machinery and Equipment	2,351,597	53,465	2,405,062
Infrastructure	2,519,646	961,680	3,481,326
<b>Total Assets</b>	<b>\$17,811,651</b>	<b>\$1,241,378</b>	<b>\$19,053,029</b>
<b>LIABILITIES:</b>			
Accounts Payable	\$256,410	\$301	\$256,711
Due to Others	155,174		155,174
Accrued Wages Payables	207,832		207,832
Deferred Revenues	7,200		7,200
Noncurrent Liabilities:			
Due within one year	135,639		135,639
Due in more than one year	487,689		487,689
<b>Total Liabilities</b>	<b>1,249,944</b>	<b>301</b>	<b>1,250,245</b>
<b>NET POSITION</b>			
Invested in Capital Assets, Net of Related Debt	8,092,724	1,215,593	9,308,317
Restricted			
General Administration	80,156		80,156
Judicial	297,413		297,413
Legal	5,387		5,387
Permanent Improvement	140,893		140,893
Public Safety	144,339		144,339
Public Transportation	643,967		643,967
Unrestricted	7,156,828	25,484	7,182,312
<b>Total Net Position</b>	<b>\$16,561,707</b>	<b>\$1,241,077</b>	<b>\$17,802,784</b>

The accompanying notes are an integral part of this statement.

JACKSON COUNTY, TEXAS  
STATEMENT OF ACTIVITIES  
YEAR ENDED SEPTEMBER 30, 2014

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
Primary government							
Government Activities:							
General Administration	\$1,292,800	\$225,574	\$55,045	\$0	(\$1,012,181)		(\$1,012,181)
Judicial	1,165,367	499,272	25,715		(640,380)		(640,380)
Legal	29,879	9,802			(20,077)		(20,077)
Financial Administration	723,048	212,823			(510,225)		(510,225)
Public Facilities	570,787			223,422	(347,365)		(347,365)
Public Safety	2,505,545	82,435	82,003		(2,341,107)		(2,341,107)
Public Transportation	2,978,831	812,442	51,524		(2,114,865)		(2,114,865)
Environmental Protection	310,079	152,561			(157,518)		(157,518)
Culture and Recreation	293,115	1,858	80,969		(210,288)		(210,288)
Health and Welfare	79,431				(79,431)		(79,431)
Conservation - Agriculture	84,047				(84,047)		(84,047)
Interest and Fiscal Charges	1,055				(1,055)		(1,055)
Total Government Activities	10,033,984	1,996,767	295,256	223,422	(7,518,539)	0	(7,518,539)
Business-Type Activities:							
Airport	120,946	12,703		25,232		(83,011)	(83,011)
Jail Commissary	9,515	7,796				(1,719)	(1,719)
Total Business-Type Activities:	130,461	20,499	0	25,232	0	(84,730)	(84,730)
Total Primary Government	\$10,164,445	\$2,017,266	\$295,256	\$248,654	(7,518,539)	(84,730)	(7,603,269)
General Revenues							
Property Taxes, Levies for General Purposes					5,450,712		5,450,712
Sales Taxes					1,176,963		1,176,963
Other Taxes					38,359		38,359
Unrestricted Investment Earnings					39,159	40	39,199
Miscellaneous					273,299		273,299
Total General Revenues					6,978,492	40	6,978,532
Change in Net Position					(540,047)	(84,690)	(624,737)
Net Position - Beginning					17,101,754	1,325,767	18,427,521
Net Position - Ending					\$16,561,707	\$1,241,077	\$17,802,784

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

JACKSON COUNTY, TEXAS  
BALANCE SHEET - GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2014

	General Fund	Road and Bridge	District Clerk Reserve	Community Development Grant	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and Cash Equivalents	\$6,895,345	\$734,383	\$150,427	\$0	\$692,354	\$8,472,509
Receivables (net of allowance for uncollectibles)	513,607	191,484			23,996	729,087
Prepaid Insurance	61,185	13,142			908	75,235
Due from Other Funds	25,244					25,244
Due from Others						0
<b>Total Assets</b>	<b>\$7,495,381</b>	<b>\$939,009</b>	<b>\$150,427</b>	<b>\$0</b>	<b>\$717,258</b>	<b>\$9,302,075</b>
<b>LIABILITIES AND FUND BALANCES:</b>						
<b>Liabilities</b>						
Accounts Payable	\$69,348	\$166,680	\$30		\$20,352	\$256,410
Bank Overdraft		51,743			324	52,067
Due to Other Funds		25,244				25,244
Due to Others			150,397		4,777	155,174
Accrued Wages Payable	165,805	38,233			3,794	207,832
Deferred Revenues	7,200					7,200
<b>Total Liabilities</b>	<b>242,353</b>	<b>281,900</b>	<b>150,427</b>	<b>0</b>	<b>29,247</b>	<b>703,927</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Property Taxes	382,246					382,246
<b>Fund Balances:</b>						
<b>Non-Spendable</b>						
Prepaid Items	61,185	13,142			908	75,235
<b>Restricted</b>						
General Administration					80,156	80,156
Judicial					297,413	297,413
Legal					5,387	5,387
Permanent Improvement	140,893					140,893
Public Safety					144,339	144,339
Public Transportation		643,967				643,967
<b>Committed</b>						
Culture and Recreation					51,578	51,578
Health and Welfare					9,412	9,412
Public Safety					62,654	62,654
Unassigned	6,668,704				36,164	6,704,868
<b>Total Fund Balance</b>	<b>6,870,782</b>	<b>657,109</b>	<b>0</b>	<b>0</b>	<b>688,011</b>	<b>8,215,902</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$7,495,381</b>	<b>\$939,009</b>	<b>\$150,427</b>	<b>\$0</b>	<b>\$717,258</b>	<b>\$9,302,075</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 POSITION  
 SEPTEMBER 30, 2014

Total Fund Balances - governmental funds balance sheet	\$8,215,902
Amounts reported for governmental activities in the statement of Net Position ("SNA") are different because:	
Capital assets used in governmental activities are not reported in the funds.	8,092,724
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	494,163
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles).	382,246
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(623,328)
Net Position of governmental activities - statement of Net Position	<u>\$16,561,707</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, 2014

	General Fund	Road and Bridge	District Clerk Reserve	Community Development Grant	Other Governmental Funds	Total Governmental Funds
<i>REVENUES</i>						
Taxes						
Property	\$5,432,961	\$0	\$0	\$0	\$0	\$5,432,961
Sales	1,176,963					1,176,963
Other	38,359					38,359
Intergovernmental	238,955	51,524		46,265	198,695	535,439
Licenses and Permits		812,442				812,442
Charges for Services	637,880				161,241	799,121
Fines and Forfeitures	466,803					466,803
Interest	34,947	3,244			968	39,159
Miscellaneous	133,762	87,164			33,171	254,097
Total Revenues	<u>8,160,630</u>	<u>954,374</u>	<u>0</u>	<u>46,265</u>	<u>394,075</u>	<u>9,555,344</u>
<i>EXPENDITURES</i>						
Current:						
General Administration	1,187,646				87,077	1,274,723
Judicial	1,145,658				27,360	1,173,018
Legal					29,592	29,592
Financial Administration	734,429					734,429
Public Facilities	450,681					450,681
Public Safety	2,777,792				205,809	2,983,601
Public Transportation		2,924,722				2,924,722
Environmental Protection	284,816					284,816
Culture and Recreation	177,351				74,268	251,619
Health and Welfare	78,000				201	78,201
Conservation - Agriculture	83,310					83,310
Capital Outlay						
Capital Outlay				46,265		46,265
Debt Service						
Principal Retirement		32,462				32,462
Interest Retirement		1,055				1,055
Total Expenditures	<u>6,919,683</u>	<u>2,958,239</u>	<u>0</u>	<u>46,265</u>	<u>424,307</u>	<u>10,348,494</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,240,947	(2,003,865)	0	0	(30,232)	(793,150)
<i>OTHER FINANCING SOURCES (USES):</i>						
Sale of Capital Assets		17,497				17,497
Operating Transfers In	49,248	2,156,750			54,437	2,260,435
Operating Transfers Out	(1,988,735)	(253,751)			(17,949)	(2,260,435)
Total Other Financing Sources (Uses)	<u>(1,939,487)</u>	<u>1,920,496</u>	<u>0</u>	<u>0</u>	<u>36,488</u>	<u>17,497</u>
Net Changes in Fund Balances	(698,540)	(83,369)	0	0	6,256	(775,653)
Fund Balances - Beginning	7,569,322	740,478			681,755	8,991,555
Fund Balances - Ending	<u>\$6,870,782</u>	<u>\$657,109</u>	<u>\$0</u>	<u>\$0</u>	<u>\$688,011</u>	<u>\$8,215,902</u>

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, 2014

Net Changes in Fund Balances - total governmental funds (\$775,653)

Amounts reported for governmental activities in the statement of Net Position  
 ("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. 287,982

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. (96,655)

(Increase) decrease in Compensated absences from beginning of period to end of period. (5,934)

Certain property tax revenues are deferred in the funds. This is the change in these amounts this year. 17,751

Increase in debt due to the implementation of GASB 45 - Other Post Employment Benefits. 0

Repayment of loan principal is an expenditure in the funds but not an expense in the SOA. 32,462

Change in Net Position of governmental activities - statement of activities (\$540,047)

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, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<i>REVENUES</i>				
Taxes				
Property	\$5,432,698	\$5,432,698	\$5,437,141	\$4,443
Sales	1,000,000	1,000,000	1,168,873	168,873
Other	26,510	26,510	39,404	12,894
Intergovernmental	108,252	196,282	237,857	41,575
Charges for Services	567,080	567,080	631,318	64,238
Fines and Forfeitures	436,750	436,750	466,803	30,053
Interest	56,779	56,779	34,937	(21,842)
Miscellaneous	40,760	40,760	131,455	90,695
Total Revenues	<u>7,668,829</u>	<u>7,756,859</u>	<u>8,147,788</u>	<u>390,929</u>
<i>EXPENDITURES</i>				
Current:				
General Administration				
Commissioners Court	303,771	304,141	303,910	231
County Clerk	345,933	346,413	322,771	23,642
County Judge	159,017	159,017	155,878	3,139
Election	0	0	0	0
Non-Departmental	492,637	430,845	402,204	28,641
Veterans Service	0	0	0	0
Judicial				
Court Expense	210,700	223,700	215,565	8,135
Criminal District Attorney	396,703	398,423	350,784	47,639
District Clerk	196,975	196,975	196,926	49
District Court	71,305	71,305	57,508	13,797
Jury	30,075	30,075	16,142	13,933
Justice of the Peace No. 1	156,019	163,379	155,919	7,460
Justice of the Peace No. 2	149,782	150,262	141,777	8,485
Financial Administration				
County Auditor	268,019	271,549	265,456	6,093
County Treasurer	139,393	140,043	138,547	1,496
Tax Assessor-Collector	337,497	340,767	326,407	14,360
Public Facilities				
County Services Building	251,443	251,443	107,770	143,673
Public Facilities	373,443	373,443	344,906	28,537

(continued)

(continued)

Public Safety				
Adult Probation	2,500	2,658	2,658	0
Ambulance	0	0	0	0
Civil Defense	40,789	51,738	51,385	353
Constable No. 1	71,655	71,655	68,928	2,727
Constable No. 2	71,748	72,105	62,746	9,359
Corrections	1,141,235	1,147,789	1,118,474	29,315
D.P.S./License and Weight	2,080	2,080	935	1,145
D.P.S./Troopers	4,100	4,100	3,123	977
EMS/Jaws of Life	8,475	8,475	5,430	3,045
Fire	17,250	17,250	8,050	9,200
Flood Plain Permit	46,276	46,276	40,247	6,029
J.T.P.A.	0	0	0	0
L.N.R.A.	58,871	59,687	59,666	21
Marine Rescue	0	0	0	0
Sheriff	1,249,927	1,323,507	1,313,197	10,310
T.J.P.C.	24,067	24,617	24,613	4
Environmental Protection				
Sanitation	321,133	321,261	281,923	39,338
Culture and Recreation				
County Library	164,279	177,346	175,258	2,088
Fairgrounds	0	0	0	0
Parks	1,920	1,920	1,184	736
Health and Welfare				
Gulf Bend Mental Health	38,000	38,000	38,000	0
Senior Citizens Center	40,000	40,000	40,000	0
Conservation - Agriculture				
Agriculture Extension Service	88,454	88,454	81,652	6,802
U.S. Soil Conservation	2,000	2,000	2,000	0
Total Expenditures	<u>7,277,471</u>	<u>7,352,698</u>	<u>6,881,939</u>	<u>470,759</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>391,358</u>	<u>404,161</u>	<u>1,265,849</u>	<u>861,688</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	31,299	49,248	49,248	0
Operating Transfers Out	<u>(1,945,280)</u>	<u>(1,988,735)</u>	<u>(1,988,735)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(1,913,981)</u>	<u>(1,939,487)</u>	<u>(1,939,487)</u>	<u>0</u>
Net Changes in Fund Balances - Cash Basis	<u>(\$1,522,623)</u>	<u>(\$1,535,326)</u>	<u>(673,638)</u>	<u>\$861,688</u>
Reconciliation from cash basis to modified accrual basis:				
Changes in Officers Fees and Sales Tax Receivable			(5,956)	
Changes in Prepaid Insurance			(2,985)	
Changes in Accounts Payable			14,768	
Changes in Accrued Wages Payable			<u>(30,729)</u>	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(698,540)</u>	
Fund Balances - Beginning			<u>7,569,322</u>	
Fund Balances - Ending			<u>\$6,870,782</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, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$52,836	\$53,484	\$51,524	(\$1,960)
Licenses and Permits	541,716	564,953	663,062	98,109
Interest	4,920	4,920	3,244	(1,676)
Miscellaneous	3,000	33,625	70,577	36,952
Total Revenues	<u>602,472</u>	<u>656,982</u>	<u>788,407</u>	<u>131,425</u>
<b>EXPENDITURES</b>				
Current				
Public Transportation	3,336,964	3,324,724	2,847,676	477,048
Debt Service				
Principal Retirement	32,500	32,500	32,462	38
Interest Retirement	1,500	1,500	1,055	445
Total Expenditures	<u>3,370,964</u>	<u>3,358,724</u>	<u>2,881,193</u>	<u>477,531</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>(2,768,492)</u>	<u>(2,701,742)</u>	<u>(2,092,786)</u>	<u>608,956</u>
OTHER FINANCING SOURCES (USES):				
Sale of Capital Assets	750	750	38,084	37,334
Operating Transfers In	2,083,500	2,086,750	2,156,750	70,000
Operating Transfers Out	(183,751)	(253,751)	(253,751)	0
Total Other Financing Sources (Uses)	<u>1,900,499</u>	<u>1,833,749</u>	<u>1,941,083</u>	<u>107,334</u>
Net Changes in Fund Balances	<u>(\$867,993)</u>	<u>(\$867,993)</u>	<u>(151,703)</u>	<u>\$716,290</u>
Reconciliation from cash basis to modified accrual				
Changes in Officers Fees and Sales Tax Receivable			145,370	
Changes in Prepaid Insurance			2,474	
Changes in Accounts Payable			(70,007)	
Changes in Accrued Wages Payable			(9,503)	
Net Changes in Fund Balances-Modified Accrual Basis			<u>(83,369)</u>	
Fund Balances - Beginning			740,478	
Fund Balances - Ending			<u>\$657,109</u>	

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

JACKSON COUNTY, TEXAS  
 COMBINING STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	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	\$19,780	\$23,038	\$1,275	\$4,151	\$21,055
Receivables (net of allowance for uncollectibles)	3,334	110,304			3,334
Prepaid Insurance	1,396	1,353	0	0	1,396
<b>Total Current Assets</b>	<b>24,510</b>	<b>134,695</b>	<b>1,275</b>	<b>4,151</b>	<b>25,785</b>
Noncurrent Assets					
Capital Assets					
Land	70,254	70,254			70,254
Construction in Progress	0	893,626			0
Buildings and Improvements	362,446	362,446			362,446
Machinery and Equipment	86,745	85,607			86,745
Infrastructure	1,385,254	479,083			1,385,254
<b>Total Capital Assets</b>	<b>1,904,699</b>	<b>1,891,016</b>	<b>0</b>	<b>0</b>	<b>1,904,699</b>
Less Accumulated Depreciation	(689,106)	(585,592)			(689,106)
<b>Total Capital Assets (net of accumulated depreciation)</b>	<b>1,215,593</b>	<b>1,305,424</b>	<b>0</b>	<b>0</b>	<b>1,215,593</b>
<b>Total Noncurrent Assets</b>	<b>1,215,593</b>	<b>1,305,424</b>	<b>0</b>	<b>0</b>	<b>1,215,593</b>
<b>TOTAL ASSETS</b>	<b>\$1,240,103</b>	<b>\$1,440,119</b>	<b>\$1,275</b>	<b>\$4,151</b>	<b>\$1,241,378</b>
<b>LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>					
Liabilities					
Current Liabilities(Payable from Current Assets)					
Accounts Payable		\$117,043	\$301	\$1,460	\$301
Accrued Wages Payable					0
Compensated Absences					0
<b>Total Current Liabilities</b>	<b>0</b>	<b>117,043</b>	<b>301</b>	<b>1,460</b>	<b>301</b>
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>117,043</b>	<b>301</b>	<b>1,460</b>	<b>301</b>
Invested in Capital Assets, Net of Related Debt	1,215,593	1,305,424			1,215,593
Unrestricted	24,510	17,652	974	2,691	25,484
<b>TOTAL NET POSITION</b>	<b>\$1,240,103</b>	<b>\$1,323,076</b>	<b>\$974</b>	<b>\$2,691</b>	<b>\$1,241,077</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 POSITION  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Airport Fund Current Year	Airport Fund Prior Year	Other Proprietary Funds Current Year	Other Proprietary Funds Prior Year	Total Proprietary Funds Current Year
OPERATING REVENUES:					
Charges for Services	\$12,703	\$3,665	\$7,796	\$9,089	\$20,499
<b>TOTAL OPERATING REVENUES</b>	<b>12,703</b>	<b>3,665</b>	<b>7,796</b>	<b>9,089</b>	<b>20,499</b>
OPERATING EXPENSES					
Personal Services	0	0			0
Supplies	211	210	7,954	7,750	8,165
Other Services and Charges	17,221	9,525	1,561	1,181	18,782
Depreciation	103,514	46,708			103,514
<b>TOTAL OPERATING EXPENSES</b>	<b>120,946</b>	<b>56,443</b>	<b>9,515</b>	<b>8,931</b>	<b>130,461</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(108,243)</b>	<b>(52,778)</b>	<b>(1,719)</b>	<b>158</b>	<b>(109,962)</b>
NON-OPERATING REVENUES (EXPENSES):					
Interest Income	38	0	2	11	40
Federal Grant	25,232	703,577			25,232
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>25,270</b>	<b>703,577</b>	<b>2</b>	<b>11</b>	<b>25,272</b>
Income Before Transfers	(82,973)	650,799	(1,717)	169	(84,690)
Transfers In		61,336	0	0	0
Change in Net Position	(82,973)	712,135	(1,717)	169	(84,690)
Total Net Position - Beginning	1,323,076	610,941	2,691	2,522	1,325,767
<b>Total Net Position - Ending</b>	<b>\$1,240,103</b>	<b>\$1,323,076</b>	<b>\$974</b>	<b>\$2,691</b>	<b>\$1,241,077</b>

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, 2014

	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	\$119,673	(\$93,905)	\$7,796	\$9,089	\$127,469
Payments to Suppliers	(134,518)	97,409	(10,674)	(7,654)	(145,192)
Payments to Employees	0	0	0	0	0
Net Cash Provided(Used) By Operating Activities:	(14,845)	3,504	(2,878)	1,435	(17,723)
Cash Flows from Non-Capital and Related Financing Activities					
Transfers In	0	61,336	0	0	0
Net Cash Provided(Used) By Non-Capital and Related Financing Activities	0	61,336	0	0	0
Cash Flows from Capital and Related Financing Activities					
State Grant	25,232	703,577	0	0	25,232
Net Cash Provided(Used) By Capital and Related Financing Activities	25,232	703,577	0	0	25,232
Cash Flows from Capital and Related Financing Activities Purchases of Capital Assets	(13,683)	(793,455)	0	0	(13,683)
Net Cash Provided (Used) By Capital and Related Financing Activities	(13,683)	(793,455)	0	0	(13,683)
Cash Flows from Investing Activities					
Interest Received	38	0	2	11	40
Net Cash Provided(Used) By Investing Activities	38	0	2	11	40
Net Increase (Decrease) in Cash Equivalents	(3,258)	(25,038)	(2,876)	1,446	(6,134)
Cash and Cash Equivalents at Beginning of Year	23,038	48,076	4,151	2,705	27,189
Cash and Cash Equivalents at End of Year	\$19,780	\$23,038	\$1,275	\$4,151	\$21,055

(continued)

(continued)

Reconciliation of Operating Income to Net Cash

Provided(Used) By Operating Activities

Operating Income (Loss)	(\$108,243)	(\$52,778)	(\$1,719)	\$158	(\$109,962)
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Adjustments to Reconcile to Net Cash Flow

Non-Cash Items Included in Net Income

Depreciation	103,514	46,708	0	0	103,514
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Changes in Current Items

Decrease(Increase) in Accounts Receivable	106,970	(97,570)	0	0	106,970
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Decrease(Increase) in Prepaid Insurance	(43)	148	0	0	(43)
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Increase(Decrease) in Accounts Payable	(117,043)	106,996	(1,159)	1,277	(118,202)
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Increase(Decrease) in Accrued Wages Payable	0	0	0	0	0
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Increase(Decrease) in Compensated Absences Payable	0	0	0	0	0
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Net Cash Provided(Used) by Operating	(\$14,845)	\$3,504	(\$2,878)	\$1,435	(\$17,723)
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Activities

Noncash Investing, Capital and Financing Activities:

State Grant	\$25,232	\$703,577	\$0	\$0	\$25,232
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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 POSITION  
 FIDUCIARY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Agency Funds	Trust Fund <u>Brackenridge</u> School Fund
<b>ASSETS</b>		
Cash and Cash Equivalents	\$732,073	\$50,000
Receivables (net of allowance for uncollectibles)	3,208	
Total Assets	<u>\$735,281</u>	<u>\$50,000</u>
<b>LIABILITIES</b>		
Accounts Payable	0	0
Due to Others	735,281	0
Total Liabilities	<u>735,281</u>	<u>0</u>
<b>NET POSITION</b>		
Held in Trust-Unexpendable	0	50,000
Held in Trust-Educational Purposes	0	0
Total Net Position	<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 POSITION  
 FIDUCIARY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Trust Fund
	Brackenridge School Fund
ADDITIONS	
Contributions:	
Private Donations	\$0
Total Contributions	<u>0</u>
Investment Earnings:	
Interest Received	0
Total Investment Earnings	<u>0</u>
Less Investment Expense	<u>0</u>
Net Investment Earnings	<u>0</u>
TOTAL ADDITIONS	<u>0</u>
DEDUCTIONS	
Culture and Recreation-Libraries	0
Total Deductions	<u>0</u>
Change in Net Position	0
Net Position-Beginning	<u>50,000</u>
Net Position-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, 2014

I. Summary of Significant Accounting Policies

A. Reporting entity

Jackson County operates under a County Judge – Commissioners’ 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 County’s Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental Activities for the County accompanied by a total column.

These statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the County’s assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows. The types of transactions reported as program revenues for the County are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Certain eliminations have been made to interfund activities, payables, and receivables. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities, which are presented as internal balances and eliminated in the total primary government column.

Governmental fund financial statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds and non-major funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in fund balances and changes in fund balances as presented in these statements to the net position and changes in net position presented in the Government-Wide financial statements. The County has presented all major funds that met those qualifications.

All governmental funds are accounted for on a spending or “current financial resources” measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the County, are property tax, sales tax, intergovernmental revenues and other taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

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 district clerk reserve fund accounts for monies held by the district clerk.

The community development grant fund accounts for monies used for capital grants.

Proprietary fund financial statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each major proprietary fund and for the non-major funds aggregated.

Proprietary funds are accounted for using the “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities (whether current or noncurrent), and deferred inflows of resources are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

The government reports the following major proprietary funds:

The airport fund accounts for airport activities.

C. 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."

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 2 percent of the current outstanding property taxes at September 30, 2014 and 10 percent of the delinquent outstanding property taxes at September 30, 2014.

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, 2014. 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.

C. Assets, Liabilities, and Net Assets or Equity (continued)

4. Restricted Assets

There were no restricted assets at September 30, 2014.

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 as follows and an estimated useful life in excess of one year. 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. Property and Equipment with a dollar value greater or equal to \$500 but less than \$1,000 are considered inventoried assets. These assets are inventoried for security purposes in the Fixed Asset System but not capitalized for depreciation purposes.

Buildings/building improvements	\$5,000
Improvements other than buildings	\$5,000
Infrastructure	\$50,000
Machinery, Equipment, and Other Assets	\$1,000
Leasehold Improvements	\$5,000

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. The County finished an airport project and had road and bridge construction during the year ended September 30, 2014.

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

<i>Assets</i>	<i>Years</i>
Buildings	30-40
Building Improvements	20-40
System Infrastructure	15-45
Vehicles	5-10
Office Equipment	5-10
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 Balances – Governmental Funds

As of September 30, 2014, fund balances of the governmental funds are classified as follows:

***Nonspendable*** – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

***Restricted*** — amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

***Committed*** — amounts that can be used only for specific purposes determined by a formal action of Commissioners' Court. Commissioners' Court is the highest level of decision-making authority for the County. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by Commissioners' Court.

***Unassigned*** — all other spendable amounts.

As of September 30, 2014, fund balances are composed of the following:

Fund Balances:	
Non-Spendable	
Prepaid Items	\$75,235
Restricted	
General Administration	80,156
Judicial	297,413
Legal	5,387
Permanent Improvement	140,893
Public Safety	144,339
Public Transportation	643,967
Committed	
Culture and Recreation	51,578
Health and Welfare	9,412
Public Safety	62,654
Unassigned	6,704,868
Total Fund Balance	<u>\$8,215,902</u>

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the County considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the County considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless Commissioners' Court or the finance committee has provided otherwise in its commitment or assignment actions.

In fiscal year 2011, the Commissioners' Court adopted a minimum fund balance policy for the General Fund. The policy requires the unassigned fund balance at fiscal year end to be at least equal to 18 to 25 percent of the subsequent year's budgeted General Fund expenditures.

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.

10. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The government only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet.

11. Net position flow assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

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 \$623,328 difference are as follows:

Other Post Employment Benefits	\$487,689
Compensated Absences	<u>135,639</u>
	<u>\$623,328</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 \$8,092,724 difference are as follows:

Capital Assets Not Being Depreciated	\$830,680
Capital Assets Being Depreciated	18,162,518
Depreciation Expense	(10,900,474)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Assets of Governmental Activities	\$8,092,724

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 \$382,246 difference are as follows:

Property Taxes Receivable	\$416,160
Allowance for Doubtful Accounts	(33,914)
Net	\$382,246

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 "Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds." The details of this \$494,163 difference are as follows:

Fines and Fees Receivable	\$568,980
Grants Receivable	192,616
Allowance for Doubtful Accounts	(267,433)
Net	\$494,163

- 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 \$287,982 difference are as follows:

Capital Outlay - Additions - Not Being Depreciated	\$288,912
Capital Outlay - Additions - Being Depreciated	865,015
Capital Outlay - Deletions	(1,884)
Depreciation Expense	(864,061)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Assets of Governmental Activities	<u>\$287,982</u>

### III. Stewardship, Compliance, and Accountability

#### A. Budgetary Information

The original budget is adopted by the Commissioners' Court and filed with the County Clerk. Amendments are made during the year on approval by the Commissioners' 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 Commissioners' Court, the County Auditor prepares an estimate of revenues and a compilation of requested departmental expenditures and submits this data to the Commissioners' Court. The Commissioners' Court invites various department heads to appear for a hearing concerning the departments' budget requests. Before determining the final budget, the Commissioners' 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 Commissioners' 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 Commissioners' 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 Commissioners' 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 2014 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, 2014, expenditures did not exceed appropriations in any fund.

#### C. Deficit fund equity

The county had deficit fund balances in the juvenile probation discretion fund of \$324, and the equipment replacement fund No. 3 of \$25,241. These deficits 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, 2014, the government's bank balance of \$8,433,392 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 \$24,436,073 and the FDIC coverage is \$393,295.

*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, 2014 the local investment pool, Texpool, (approximately 44% of portfolio) was rated AAAM by Standard and Poor's and Texas CLASS (approximately 56% of portfolio) was rated AAAM by Standard and Poor's.

A. Deposits and Investments (continued)

*Concentration of credit risk:* The County places no limit on the amount the County may invest in any one issuer. Approximately 58 percent of the County's investments are in Texpool and 42 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, 2014, the government had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity (Years)</u>	<u>Weighted Average</u>
Texpool	\$689,854	Less than 1 year	Less than 1 year
Texas Class	\$505,226	Less than 1 year	Less than 1 year

The County participates in two Local Government Investment Pools:

The State Comptroller oversees TexPool, with a third party managing the daily operations of the pool under contract. The Texas Class account is covered by insurance provided by Texas Class. 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 is a 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, 2014 TexPool had a weighted average maturity of 34 and 28 days respectively. The County considers the holdings in this fund 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.

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, 2014 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	Proprietary Funds	
<u>Receivables</u>					
Ad Valorem Taxes	416,160	\$0	\$0	\$0	\$416,160
Sales Tax					0
Fines	568,980				568,980
Intergovernmental	321,605	189,640	23,996		535,241
Other	2,372	1,844		3,334	7,550
Gross Receivables	1,309,117	191,484	23,996	3,334	1,527,931
Less: Allowance for Uncollectibles	301,347				301,347
Net Total Receivables	<u>\$1,007,770</u>	<u>\$191,484</u>	<u>\$23,996</u>	<u>\$3,334</u>	<u>\$1,226,584</u>

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	\$382,246
Other	<u>7,200</u>
Total Deferred/Unearned Revenue for Governmental Funds	<u>\$389,446</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, 2014 was as follows:

	Beginning			Ending
	Balances	Increases	Decreases	Balances
<b>Governmental Activities:</b>				
Capital assets not being depreciated:				
Land	\$429,877	\$0	\$0	\$429,877
Construction in Progress	651,480	288,912	539,589	400,803
Total capital assets not being depreciated:	1,081,357	288,912	539,589	830,680
Capital assets being depreciated:				
Building and Improvements	5,803,466	77,341	0	5,880,807
Machinery, Equipment and Vehicles	8,164,453	782,795	194,902	8,752,346
Infrastructure	2,984,897	544,468	0	3,529,365
Total capital assets being depreciated:	16,952,816	1,404,604	194,902	18,162,518
Less: Accumulated Depreciation for:				
Building and Improvements	3,311,386	178,620	0	3,490,006
Machinery, Equipment and Vehicles	6,051,884	541,883	193,018	6,400,749
Infrastructure	866,161	143,558	0	1,009,719
Total Accumulated Depreciation	10,229,431	864,061	193,018	10,900,474
Total Capital Assets Depreciated, Net	6,723,385	540,543	1,884	7,262,044
Governmental Activities capital assets, Net	<u>\$7,804,742</u>	<u>\$829,455</u>	<u>\$541,473</u>	<u>\$8,092,724</u>
	Beginning			Ending
	Balances	Increases	Decreases	Balances
<b>Business Type Activities:</b>				
Capital assets not being depreciated:				
Land	\$70,254	\$0	\$0	\$70,254
Construction in Progress	893,626		893,626	0
Total capital assets not being depreciated:	963,880	0	893,626	70,254
Capital assets being depreciated:				
Building and Improvements	362,446	0	0	362,446
Machinery, Equipment and Vehicles	85,607	1,138	0	86,745
Infrastructure	479,083	906,171	0	1,385,254
Total capital assets being depreciated:	927,136	907,309	0	1,834,445
Less: Accumulated Depreciation for:				
Building and Improvements	222,120	10,132	0	232,252
Machinery, Equipment and Vehicles	28,575	4,705	0	33,280
Infrastructure	334,897	88,677	0	423,574
Total Accumulated Depreciation	585,592	103,514	0	689,106
Total Capital Assets Depreciated, Net	341,544	803,795	0	1,145,339
Business Type Activities capital assets, Net	<u>\$1,305,424</u>	<u>\$803,795</u>	<u>\$893,626</u>	<u>\$1,215,593</u>

## Construction commitments

The County finished an airport project and had road and bridge construction during the year ended September 30, 2014.

Capital asset depreciation for the year ended September 30, 2014 was as follows:

Governmental Activities	
General Administration	\$31,552
Judicial	12,319
Legal	287
Financial Administration	9,404
Public Facilities	150,301
Public Safety	234,358
Public Transportation	351,850
Environmental Protection	24,271
Culture and Recreation	49,090
Conservation - Agriculture	629
Total Depreciation Expense – Governmental Activities	<u>\$864,061</u>
Business-Type Activities	
Culture and Recreation	<u>\$103,514</u>
Total Depreciation Expense – Business-Type Activities	<u>\$103,514</u>



D. Interfund Receivables, Payables, and Transfers

Due to/from other funds:

The interfund balances as of September 30, 2014 was \$25,244 owed from the equipment replacement fund No. 3 to the general fund.

There were no advances at September 30, 2014.

The following are transfers for the year ended September 30, 2014.

TRANSFER OUT	TRANSFER IN			TOTAL
	GENERAL FUND	ROAD AND BRIDGE FUND	NON-MAJOR GOVERNMENTAL FUNDS	
GENERAL FUND	\$31,299	\$1,902,999	\$54,437	\$1,988,735
ROAD AND BRIDGE FUNDS		253,751		253,751
NON-MAJOR GOVERNMENTAL FUNDS	17,949			17,949
TOTALS	\$49,248	\$2,156,750	\$54,437	\$2,260,435

The transfer from the general to the road and bridge fund is for road and bridge operations. The transfer from the road and bridge funds to the road and bridge funds is for road and bridge operations. The transfer from the general fund to the proprietary fund is for airport operations.

The transfers to and from the road and bridge fund are recurring transfers. The remaining transfers are non recurring transfers.

E. Leases

Operating Leases:

The government leases equipment under non-cancelable operating leases. Total costs for such leases were \$25,308 for the year ended September 30, 2014. The future minimum lease payments for these leases are as follows:

Year Ending Sept. 30,	<u>Amount</u>
2014	\$25,308
2015	20,292
2016	19,520
2017	17,164
2018	<u>8,240</u>
Total	<u>\$90,524</u>

F. Long-Term Debt

The activity for the year ended September 30, 2014, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
<u>Governmental Activities:</u>						
Lease Purchase Payable	\$32,463		\$32,463	\$0		\$0
GASB 45 Payable	487,689			487,689		487,689
Compensated Absences	129,705	135,639	129,705	135,639	135,639	0
	<u>\$649,857</u>	<u>\$135,639</u>	<u>\$162,168</u>	<u>\$623,328</u>	<u>\$135,639</u>	<u>\$487,689</u>
<u>Business-Type Activities:</u>						
Compensated Absences	0	0		\$0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Grand Total	<u>\$649,857</u>	<u>\$135,639</u>	<u>\$162,168</u>	<u>\$623,328</u>	<u>\$135,639</u>	<u>\$487,689</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 2014-15 year is \$135,639.

The government-wide statement of activities includes \$135,639 as "noncurrent liabilities, due within one year".

The interest incurred on the above debt was \$1,055 and was governmental activities. There was no business-type activity interest incurred or capitalized.

V. Other Information

A. Risk management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Claim liabilities are estimated considering the effects of inflation, recent claim settlement trends (including frequency and amounts of payouts) and other economic and social factors (including the effects of specific, incremental claim adjustment expense, salvage and subrogation).

Changes in accrued liabilities for these claims follow:

	Year ended <u>09/30/14</u>	Year ended <u>09/30/13</u>
Unpaid claims, beginning of fiscal year	\$ -0-	\$ -0-
Incurred claims (including IBNRs)		
Claim payments	<u>-0-</u>	<u>-0-</u>
Unpaid claims, end of fiscal year	<u>\$ -0-</u>	<u>\$ -0-</u>

1. General Liability Insurance

The County is insured for general, police officers and automobile liability.

The County has joined together with other governments in the Texas Association of Counties Risk Management Pool. The County pays an annual premium to Risk Management for auto vehicle insurance coverage. The agreement with Risk Management provides that Risk Management will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$100,000 to \$300,000 for each insurance event. The County anticipates no contingent losses.

Texas Association of Counties Risk Management Pool has published its own financial report that can be obtained from the Texas Association of Counties Risk Management Pool.

The County continues to carries commercial fidelity bonds for elected officials and for management.

2. Property and Casualty Insurance

Property, casualty, mobile equipment insurance is provided by Texas Association of Counties Risk Management Pool.

3. Workers' Compensation Insurance

The County insures against workers' compensation claims through Texas Association of Counties Risk Management Pool.

4. Group Health and Life Insurance

The County maintains a group health insurance plan for active employees and their eligible dependents. Costs are recorded in the fund from which the employees' compensation is paid.

5. Unemployment Compensation Insurance

The County insures for unemployment compensation claims through an agreement with the Texas Workforce Commission (TWC).

B. Related Party Transaction

There were no related party transactions requiring disclosure.

C. Subsequent Events

None

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 County was not a defendant in any lawsuit at September 30, 2014.

## 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 656 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 10.07% for the 2014 and 9.77% for the 2013 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 2013 and 2014 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	12/31/2011	12/31/2012	12/31/2013
Actuarial cost method	entry age	entry age	entry age
Amortization method	level percentage of payroll, closed	level percentage of payroll, closed	level percentage of payroll, closed
Amortization period	20.0	20.0	20.0
Asset valuation method	SAF: 10-yr smoothed value ESF: Fund value	SAF: 10-yr smoothed value ESF: Fund value	SAF: 5-yr smoothed value ESF: Fund value
Actuarial Assumptions			
Investment return	8.00%	8.00%	8.00%
Projected salary increases	5.4%	5.4%	4.9%
Inflation	3.5%	3.5%	3.0%
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>
9-30-12	337,408	100%	-0-
9-30-13	378,746	100%	-0-
9-30-14	408,298	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)
2013	\$12,594,209	\$14,568,079	\$1,973,870	86.45%	\$3,982,357	49.57%

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

**F. Post Employment Benefits Other than Pension Benefits**

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

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

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

<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.

The County elected to implement prospectively.

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

## Funding Policy and Annual OPEB Cost

The County's annual other post employment benefits (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameter of GASB Statement No. 45. The ARC represents a level of accrual that is projected to recognize the normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The County had its first OPEB actuarial valuation performed for the fiscal year beginning October 1, 2008 as required by GASB. The annual OPEB cost for the fiscal year ending September 30, 2013, is as follows:

Annual Required Contribution (ARC):	\$187,242
Interest on Net OPEB Obligation	19,120
Adjustment to Annual Required Contribution	<u>(25,517)</u>
Annual OPEB Cost (expense)	<u>180,845</u>
Contributions Made	<u>118,044</u>
Increase in Net OPEB	<u>62,801</u>
Net OPEB Obligation, Beginning of Year - 9/30/2012	<u>424,888</u>
Net OPEB Obligation, End of Year - 9/30/2013	<u><u>\$487,689</u></u>
Net OPEB Obligation Reported by Governmental Funds	<u>\$487,689</u>
Total Net OPEB Obligation	<u><u>\$487,689</u></u>

Accounting Year <u>Ending</u>	Annual OPEB <u>Cost</u>	Percentage of OPEB <u>Contributed</u>	Net OPEB <u>Obligation</u>
9-30-09	\$264,529	11.33%	\$234,566
9-30-10	264,529	11.33	234,566
9-30-11	168,531	27.74	329,727
9-30-12	168,531	27.74	424,888
9-30-13	180,845	65.27	487,689

## 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)
9/30/2013	\$0	\$2,051,704	\$2,051,704	00.0%	\$3,568,438	57.50%

Under the reporting parameters, the County's retiree health care plan is 0% funded with an estimated actuarial accrued liability exceeding actuarial assets by \$2,051,704 at September 30, 2013.



## 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, 2014

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)
2009	\$10,997,706	\$12,429,515	\$1,431,809	88.50%	\$3,949,998	36.30%
2010	10,496,802	12,069,711	1,572,909	86.97	3,719,799	42.28
2011	10,679,326	12,467,658	1,788,332	85.66	3,641,428	49.11
2012	11,518,935	13,484,339	1,965,404	85.42	3,743,664	52.50
2013	12,594,209	14,568,079	1,973,870	86.45	3,982,357	49.57

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%
9/30/2010	N/A					
9/30/2011	\$0	\$1,800,244	\$1,800,244	00.0%	\$3,250,000	55.39%
9/30/2012	N/A					
9/30/2013	\$0	\$2,051,704	\$2,051,704	00.0%	\$3,568,438	57.50%
9/30/2012	N/A					

JACKSON COUNTY, TEXAS  
COMMUNITY DEVELOPMENT GRANT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$172,017	\$172,017	\$46,265	(\$125,752)
Total Revenues	172,017	172,017	46,265	(125,752)
<b>EXPENDITURES</b>				
Capital Outlay				
Capital Outlay	172,017	172,017	46,265	125,752
Total Expenditures	172,017	172,017	46,265	125,752
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	\$0	\$0	0	\$0

Reconciliation from cash basis to modified accrual basis:  
Changes in Grants Receivable  
Changes in Accounts Payable  
Net Changes in Fund Balances - Modified Accrual Basis  
Fund Balances - Beginning  
Fund Balances - Ending

0
0
\$0

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

JACKSON COUNTY, TEXAS  
 COMBINING BALANCE SHEET - GENERAL FUND  
 SEPTEMBER 30, 2014

	General Fund	Permanent Improvement Funds	Total General Funds
<b>ASSETS</b>			
Cash and Cash Equivalents	\$6,754,452	\$140,893	\$6,895,345
Receivables (net of allowance for uncollectibles)	513,607		513,607
Prepaid Items	61,185		61,185
Due from Other Funds	25,244		25,244
<b>Total Assets</b>	<b>\$7,354,488</b>	<b>\$140,893</b>	<b>\$7,495,381</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
Accounts Payable	\$69,348		\$69,348
Accrued Wages Payable	165,805		165,805
Deferred Revenues	7,200		7,200
<b>Total Liabilities</b>	<b>242,353</b>	<b>0</b>	<b>242,353</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred Property Taxes	382,246		382,246
<b>Fund Balances:</b>			
Non-Spendable			
Prepaid Items	61,185		61,185
Restricted			
Permanent Improvement		140,893	140,893
Unassigned	6,668,704		6,668,704
<b>Total Fund Balance</b>	<b>6,729,889</b>	<b>140,893</b>	<b>6,870,782</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$7,354,488</b>	<b>\$140,893</b>	<b>\$7,495,381</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, 2014

	General Fund	Permanent Improvement Funds	Total General Funds
<i>REVENUES</i>			
Taxes			
Property	\$5,432,961	\$0	\$5,432,961
Sales	1,176,963		1,176,963
Other	38,359		38,359
Intergovernmental	238,955		238,955
Charges for Services	637,880		637,880
Fines and Forfeitures	466,803		466,803
Interest	34,493	454	34,947
Miscellaneous	133,762		133,762
Total Revenues	8,160,176	454	8,160,630
<i>EXPENDITURES</i>			
Current:			
General Administration			
Commissioner's Court	306,509		306,509
County Clerk	322,238		322,238
County Judge	157,024		157,024
Election	0		0
Non-Departmental	401,875		401,875
Judicial			
Court Expense	226,836		226,836
Criminal District Attorney	349,713		349,713
District Clerk	197,524		197,524
District Court	57,894		57,894
Jury	16,178		16,178
Justice of the Peace No. 1	153,766		153,766
Justice of the Peace No. 2	143,747		143,747
Financial Administration			
County Auditor	267,463		267,463
County Treasurer	139,768		139,768
Tax Assessor-Collector	327,198		327,198
Public Facilities			
Public Facilities	342,911	107,770	450,681
Public Safety			
Adult Probation	2,339		2,339
Ambulance			0
Civil Defense	51,826		51,826
Constable No. 1	69,611		69,611
Constable No. 2	63,081		63,081
Corrections	1,121,526		1,121,526
D.P.S./License and Weight	992		992
D.P.S./Troopers	3,116		3,116
EMS/Jaws of Life	5,424		5,424
Fire	11,900		11,900
Flood Plain Permit	40,023		40,023
L.N.R.A.	60,146		60,146
Sheriff	1,323,195		1,323,195
T.J.P.C.	24,613		24,613

(continued)

(continued)

Environmental Protection			
Sanitation	284,816		284,816
Culture and Recreation			
County Library	176,161		176,161
Fairgrounds			0
Parks	1,190		1,190
Health and Welfare			
Gulf Bend Mental Health	38,000		38,000
Senior Citizens Center	40,000		40,000
Conservation - Agriculture			
Agriculture Extension Service	81,310		81,310
U.S. Soil Conservation	2,000		2,000
Total Expenditures	<u>6,811,913</u>	<u>107,770</u>	<u>6,919,683</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	<u>1,348,263</u>	<u>(107,316)</u>	<u>1,240,947</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In	17,949	31,299	49,248
Operating Transfers Out	(1,988,735)		(1,988,735)
Total Other Financing Sources (Uses)	<u>(1,970,786)</u>	<u>31,299</u>	<u>(1,939,487)</u>
Net Changes in Fund Balances	<u>(622,523)</u>	<u>(76,017)</u>	<u>(698,540)</u>
Fund Balances - Beginning	7,352,412	216,910	7,569,322
Fund Balances - Ending	<u>\$6,729,889</u>	<u>\$140,893</u>	<u>\$6,870,782</u>

The accompanying notes are an integral part of this statement.



JACKSON COUNTY, TEXAS  
 COMBINING BALANCE SHEET - ROAD AND BRIDGE FUND  
 SEPTEMBER 30, 2014

	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>ASSETS</b>														
Cash and Cash Equivalents	\$149,334	\$202,215	\$26,779	\$204,909	\$0					\$5,585	\$70,379	\$3	\$75,179	\$734,383
Receivables (net of allowance for uncollectibles)		214			191,270									191,484
Prepaid Insurance	4,215	2,706	2,705	3,516										13,142
<b>Total Assets</b>	<b>\$153,549</b>	<b>\$205,135</b>	<b>\$29,484</b>	<b>\$208,425</b>	<b>\$191,270</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,585</b>	<b>\$70,379</b>	<b>\$3</b>	<b>\$75,179</b>	<b>\$939,009</b>
<b>LIABILITIES AND FUND BALANCES:</b>														
<b>Liabilities:</b>														
Accounts Payable	\$1,570	\$7,933	\$20,475	\$18,291	\$118,411									\$166,680
Bank Overdraft					51,743									51,743
Due to Other Funds												25,244		25,244
Accrued Wages Payable	8,967	10,112	7,863	11,291										38,233
<b>Total Liabilities</b>	<b>10,537</b>	<b>18,045</b>	<b>28,338</b>	<b>29,582</b>	<b>170,154</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,244</b>	<b>0</b>	<b>281,900</b>
<b>Fund Balances:</b>														
<b>Non-Spendable</b>														
Prepaid Items	4,215	2,706	2,705	3,516										13,142
<b>Restricted</b>														
Public Transportation	138,797	184,384	(1,559)	175,327	21,116	0	0	0	0	5,585	70,379	(25,241)	75,179	643,967
<b>Total Fund Balance</b>	<b>143,012</b>	<b>187,090</b>	<b>1,146</b>	<b>178,843</b>	<b>21,116</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,585</b>	<b>70,379</b>	<b>(25,241)</b>	<b>75,179</b>	<b>657,109</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$153,549</b>	<b>\$205,135</b>	<b>\$29,484</b>	<b>\$208,425</b>	<b>\$191,270</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,585</b>	<b>\$70,379</b>	<b>\$3</b>	<b>\$75,179</b>	<b>\$939,009</b>

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, 2014

	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	\$7,478	\$7,478	\$7,478	\$7,478		\$5,403	\$5,403	\$5,403	\$5,403					\$51,524
Licenses and Permits					812,442									812,442
Interest	644	1,061	376	971						3		3	186	3,244
Miscellaneous	58,574	6,261	1,742	20,587										87,164
<b>Total Revenues</b>	<b>66,696</b>	<b>14,800</b>	<b>9,596</b>	<b>29,036</b>	<b>812,442</b>	<b>5,403</b>	<b>5,403</b>	<b>5,403</b>	<b>5,403</b>	<b>3</b>	<b>0</b>	<b>3</b>	<b>186</b>	<b>954,374</b>
<b>EXPENDITURES</b>														
Current:														
Public Transportation														
Road and Bridge	531,561	560,523	400,131	661,637	697,015	5,403	5,403	5,403	5,403		20,437	11,100	20,706	2,924,722
Debt Service														
Principal Retirement	12,462									20,000				32,462
Interest and Fiscal Charges	1,029											26		1,055
<b>Total Expenditures</b>	<b>545,052</b>	<b>560,523</b>	<b>400,131</b>	<b>661,637</b>	<b>697,015</b>	<b>5,403</b>	<b>5,403</b>	<b>5,403</b>	<b>5,403</b>	<b>20,000</b>	<b>20,437</b>	<b>11,126</b>	<b>20,706</b>	<b>2,958,239</b>
Excess (Deficiency) of Revenues Over (Under)														
Expenditures	(478,356)	(545,723)	(390,535)	(632,601)	115,427	0	0	0	0	(19,997)	(20,437)	(11,123)	(20,520)	(2,003,865)
<b>OTHER FINANCING SOURCES (USES):</b>														
Sale of Capital Assets										5,581	816	11,100		17,497
Operating Transfers In	455,833	496,521	393,613	660,783						20,000	90,000	20,000	20,000	2,156,750
Operating Transfers Out		(70,000)			(183,751)									(253,751)
<b>Total Other Financing Sources (Uses)</b>	<b>455,833</b>	<b>426,521</b>	<b>393,613</b>	<b>660,783</b>	<b>(183,751)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,581</b>	<b>90,816</b>	<b>31,100</b>	<b>20,000</b>	<b>1,920,496</b>
Net Changes in Fund Balances	(22,523)	(119,202)	3,078	28,182	(68,324)	0	0	0	0	5,584	70,379	19,977	(520)	(83,369)
Fund Balances - Beginning	165,535	306,292	(1,932)	150,661	89,440	0	0	0	0	1	0	(45,218)	75,699	740,478
<b>Fund Balances - Ending</b>	<b>\$143,012</b>	<b>\$187,090</b>	<b>\$1,146</b>	<b>\$178,843</b>	<b>\$21,116</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,585</b>	<b>\$70,379</b>	<b>(\$25,241)</b>	<b>\$75,179</b>	<b>\$657,109</b>

JACKSON COUNTY, TEXAS  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 SEPTEMBER 30, 2014

	SPECIAL REVENUE															
	ABANDONED MOTOR VEHICLES	CHILD ABUSE PREVEN- TION	CHILD WELFARE	COASTAL IMPACT ASSISTANCE	COMMISSARY TELEPHONE	COUNTY CLERK RECORDS MANAGEMENT	COUNTY RECORDS MANAGEMENT	COURTHOUSE SECURITY	DISTRICT ATTORNEY FORFEITURE	DISTRICT ATTORNEY HOT CHECK	DISTRICT CLERK RECORDS MANAGEMENT	ELECTIONS ADMINIS- TRATION	HISTORICAL COMMISSION	JUSTICE COURT TECH	JUVENILE PROBATION DISCRETION	JUVENILE PROBATION
<b>ASSETS</b>																
Cash and Cash Equivalents	\$25,268	\$1,549	\$9,412	\$38,252	\$55,842	\$58,583	\$19,693	\$60,971	\$292,048	\$9,348	\$2,612	\$864	\$31,437	\$3,068	\$0	\$10,884
Receivables (net of allowance for uncollectibles)				9,313	6,812				816							7,055
Prepaid Insurance								51				743				114
<b>TOTAL ASSETS</b>	<b>\$25,268</b>	<b>\$1,549</b>	<b>\$9,412</b>	<b>\$47,565</b>	<b>\$62,654</b>	<b>\$58,583</b>	<b>\$19,693</b>	<b>\$60,971</b>	<b>\$292,099</b>	<b>\$10,164</b>	<b>\$2,612</b>	<b>\$864</b>	<b>\$32,180</b>	<b>\$3,068</b>	<b>\$0</b>	<b>\$18,053</b>
<b>LIABILITIES AND FUND BALANCES</b>																
<b>Liabilities</b>																
Accounts Payable	\$968			\$13,331		\$5	\$5	\$40	\$60		\$25					\$4,905
Bank Overdraft															324	
Due to Others									4,777							
Accrued Wages Payable						424			230							3,140
<b>Total Liabilities</b>	<b>968</b>	<b>0</b>	<b>0</b>	<b>13,331</b>	<b>0</b>	<b>429</b>	<b>5</b>	<b>40</b>	<b>290</b>	<b>4,777</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>324</b>	<b>8,045</b>
<b>Fund Balances</b>																
Non-Spendable																
Prepaid Insurance									51			743				114
Restricted																
General Administration						58,154	19,688					864				
Judicial									291,758		2,587			3,068		
Legal									5,387							
Public Safety	24,300	1,549						60,931								9,894
Committed																
Culture and Recreation													31,437			
Health and Welfare			9,412													
Public Safety					62,654											
Unassigned				34,234											(324)	
<b>Total Fund Balances</b>	<b>24,300</b>	<b>1,549</b>	<b>9,412</b>	<b>34,234</b>	<b>62,654</b>	<b>58,154</b>	<b>19,688</b>	<b>60,931</b>	<b>291,809</b>	<b>5,387</b>	<b>2,587</b>	<b>864</b>	<b>32,180</b>	<b>3,068</b>	<b>(324)</b>	<b>10,008</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$25,268</b>	<b>\$1,549</b>	<b>\$9,412</b>	<b>\$47,565</b>	<b>\$62,654</b>	<b>\$58,583</b>	<b>\$19,693</b>	<b>\$60,971</b>	<b>\$292,099</b>	<b>\$10,164</b>	<b>\$2,612</b>	<b>\$864</b>	<b>\$32,180</b>	<b>\$3,068</b>	<b>\$0</b>	<b>\$18,053</b>

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

SPECIAL REVENUE							
LAW ENFORCEMENT OFFICERS ASSOCIATION	LAW LIBRARY	MAURITZ CAMP FUND	MEDIATION FUND	MEMORIAL LIBRARY	SHERIFF FORFEITURE	NON-MAJOR GOVERNMENTAL FUNDS	
\$4,146	\$2,934	\$11,379	\$1,450	\$8,897	\$43,717	\$692,354	
						23,996	
						908	
<u>\$4,146</u>	<u>\$2,934</u>	<u>\$11,379</u>	<u>\$1,450</u>	<u>\$8,897</u>	<u>\$43,717</u>	<u>\$717,258</u>	
	\$198	\$680		\$135		\$20,352	
						324	
						4,777	
						3,794	
<u>198</u>	<u>680</u>	<u>0</u>	<u>0</u>	<u>135</u>	<u>0</u>	<u>29,247</u>	
						908	
			1,450			80,156	
						297,413	
						5,387	
3,948					43,717	144,339	
		11,379		8,762		51,578	
						9,412	
						62,654	
	2,254					36,164	
<u>3,948</u>	<u>2,254</u>	<u>11,379</u>	<u>1,450</u>	<u>8,762</u>	<u>43,717</u>	<u>688,011</u>	
<u>\$4,146</u>	<u>\$2,934</u>	<u>\$11,379</u>	<u>\$1,450</u>	<u>\$8,897</u>	<u>\$43,717</u>	<u>\$717,258</u>	

JACKSON COUNTY, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 NON-MAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	SPECIAL REVENUE																
	ABANDONED	CHILD		COASTAL		COUNTY			DISTRICT	DISTRICT			JUSTICE	JUVENILE			
	MOTOR	ABUSE	CHILD	IMPACT	COMMISSARY	CLERK	COUNTY	COURTHOUSE	ATTORNEY	HOT	CLERK	ELECTIONS	HISTORICAL	COURT	PROBATION	JUVENILE	
VEHICLES	PREVEN-	WELFARE	ASSISTANCE	TELEPHONE	MANAGEMENT	RECORDS	MANAGEMENT	SECURITY	FORFEITURE	CHECK	MANAGEMENT	ADMINIS-	COMMISSION	TECH	DISCRETION	PROBATION	
<b>REVENUES</b>																	
Intergovernmental				\$68,151													\$130,544
Charges for Services	2,610	895			48,214	57,460	9,002	13,239		2,075	5,172	822		8,340	2,190		
Interest	19		19						570				64			63	
Miscellaneous	6,765								12,351				340				
<b>Total Revenues</b>	<b>9,394</b>	<b>895</b>	<b>19</b>	<b>68,151</b>	<b>48,214</b>	<b>57,460</b>	<b>9,002</b>	<b>13,239</b>	<b>12,921</b>	<b>2,075</b>	<b>5,172</b>	<b>822</b>	<b>404</b>	<b>8,340</b>	<b>2,190</b>	<b>130,607</b>	
<b>EXPENDITURES</b>																	
Current:																	
General Administration																	
Records Management						57,772	22,409				6,799						
Elections												97					
Judicial																	
Judicial									19,187					8,173			
Legal																	
Check Collection										5,014							
Law Library																	
Public Safety																	
Courthouse Security								15,241									
Juvenile Probation															4,549	133,868	
Sheriff	29,908	1,500			14,812												
Culture and Recreation																	
Historical Commission													3,251				
Library																	
Parks				63,398													
Health and Welfare																	
Child Welfare			201														
<b>Total Expenditures</b>	<b>29,908</b>	<b>1,500</b>	<b>201</b>	<b>63,398</b>	<b>14,812</b>	<b>57,772</b>	<b>22,409</b>	<b>15,241</b>	<b>19,187</b>	<b>5,014</b>	<b>6,799</b>	<b>97</b>	<b>3,251</b>	<b>8,173</b>	<b>4,549</b>	<b>133,868</b>	
Excess (Deficiency) of Revenues Over (Under)																	
Expenditures	(20,514)	(605)	(182)	4,753	33,402	(312)	(13,407)	(2,002)	(6,266)	(2,939)	(1,627)	725	(2,847)	167	(2,359)	(3,261)	
<b>OTHER FINANCING SOURCES (USES):</b>																	
Operating Transfers In				33,876									1,200				
Operating Transfers Out					(4,000)												
<b>Total Other Financing Sources (Uses)</b>				<b>33,876</b>	<b>(4,000)</b>								<b>1,200</b>				
<b>Net Changes in Fund Balances</b>	<b>(20,514)</b>	<b>(605)</b>	<b>(182)</b>	<b>38,629</b>	<b>29,402</b>	<b>(312)</b>	<b>(13,407)</b>	<b>(2,002)</b>	<b>(6,266)</b>	<b>(2,939)</b>	<b>(1,627)</b>	<b>725</b>	<b>(1,647)</b>	<b>167</b>	<b>(2,359)</b>	<b>(3,261)</b>	
Fund Balances - Beginning	\$44,814	\$2,154	\$9,594	(\$4,395)	\$33,252	\$58,466	\$33,095	\$62,933	\$298,075	\$8,326	\$4,214	\$139	\$33,827	\$2,901	\$2,035	\$13,269	
Fund Balances - Ending	\$24,300	\$1,549	\$9,412	\$34,234	\$62,654	\$58,154	\$19,688	\$60,931	\$291,809	\$5,387	\$2,587	\$864	\$32,180	\$3,068	(\$324)	\$10,008	

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

SPECIAL REVENUE						
LAW ENFORCEMENT OFFICERS ASSOCIATION	LAW LIBRARY	MAURITZ CAMP FUND	MEDIATION FUND	MEMORIAL LIBRARY	SHERIFF FORFEITURE	NON-MAJOR GOVERNMENTAL FUNDS
						\$198,695
3,495	7,727					161,241
		22		115	96	968
				6,952	6,763	33,171
3,495	7,727	22	0	7,067	6,859	394,075
						86,980
						97
						27,360
						5,014
	24,578					24,578
						15,241
						138,417
2,537					3,394	52,151
						3,251
				7,619		7,619
						63,398
						201
2,537	24,578	0	0	7,619	3,394	424,307
958	(16,851)	22	0	(552)	3,465	(30,232)
	19,361					54,437
					(13,949)	(17,949)
	19,361				(13,949)	36,488
958	2,510	22	0	(552)	(10,484)	6,256
\$2,990	(\$256)	\$11,357	\$1,450	\$9,314	\$54,201	681,755
\$3,948	\$2,254	\$11,379	\$1,450	\$8,762	\$43,717	\$688,011

JACKSON COUNTY, TEXAS  
 COMBINING STATEMENT OF NET POSITION  
 NON-MAJOR PROPRIETARY FUNDS  
 SEPTEMBER 30, 2014

	JAIL COMMISSARY CURRENT YEAR	JAIL COMMISSARY CURRENT YEAR	TOTALS NON-MAJOR PROPRIETARY CURRENT YEAR	TOTALS NON-MAJOR PROPRIETARY PRIOR YEAR
<b>ASSETS</b>				
Current Assets				
Cash and Cash Equivalents	\$1,275	\$4,151	\$1,275	\$4,151
Total Current Assets	1,275	4,151	1,275	4,151
<b>TOTAL ASSETS</b>	<b>\$1,275</b>	<b>\$4,151</b>	<b>\$1,275</b>	<b>\$4,151</b>
<b>LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>				
Liabilities				
Current Liabilities(Payable from Current Assets)				
Accounts Payable	301	1,460	301	1,460
Accrued Wages Payable			0	0
Total Current Liabilities	301	1,460	301	1,460
<b>TOTAL LIABILITIES</b>	<b>301</b>	<b>1,460</b>	<b>301</b>	<b>1,460</b>
Invested in Capital Assets, Net of Related debt				
Unrestricted	974	2,691	974	2,691
<b>TOTAL NET POSITION</b>	<b>\$974</b>	<b>\$2,691</b>	<b>\$974</b>	<b>\$2,691</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 POSITION  
 NON-MAJOR PROPRIETARY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	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	\$7,796	\$9,089	\$7,796	\$9,089
TOTAL OPERATING REVENUES	7,796	9,089	7,796	9,089
OPERATING EXPENSES				
Personal Services			0	0
Supplies	7,954	7,750	7,954	7,750
Other Services and Charges	1,561	1,181	1,561	1,181
Depreciation			0	0
TOTAL OPERATING EXPENSES	9,515	8,931	9,515	8,931
OPERATING INCOME (LOSS)	(1,719)	158	(1,719)	158
NON-OPERATING REVENUES (EXPENSES):				
Interest Income	2	11	2	11
TOTAL NON-OPERATING REVENUES (EXPENSES)	2	11	2	11
Income Before Transfers	(1,717)	169	(1,717)	169
Transfers In			0	0
Change in Net Position	(1,717)	169	(1,717)	169
Total Net Position - Beginning	2,691	2,522	2,691	2,522
Total Net Position - Ending	\$974	\$2,691	\$974	\$2,691

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, 2014

	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	\$7,796	\$9,089	\$7,796	\$9,089
Payments to Suppliers	(10,674)	(7,654)	(10,674)	(7,654)
Payments to Employees	0	0	0	0
Net Cash Provided(Used) By Operating Activities:	(2,878)	1,435	(2,878)	1,435
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	2	11	2	11
Net Cash Provided(Used) By Investing Activities	2	11	2	11
Net Increase (Decrease) in Cash Equivalents	(2,876)	1,446	(2,876)	1,446
Cash and Cash Equivalents at Beginning of Year	4,151	2,705	4,151	2,705
Cash and Cash Equivalents at End of Year (continued)	\$1,275	\$4,151	\$1,275	\$4,151

(continued)

Reconciliation of Operating Income to Net Cash  
Provided(Used) By Operating Activities

Operating Income (Loss)	(\$1,719)	\$158	(\$1,719)	\$158
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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	(1,159)	1,277	(1,159)	1,277
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Increase(Decrease) in Accrued Wages Payable	0	0	0	0
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Net Cash Provided(Used) by Operating  
Activities

	(\$2,878)	\$1,435	(\$2,878)	\$1,435
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Noncash Investing, Capital and Financing Activities:

Borrowing from Capital Debt	\$0	\$0	\$0	\$0
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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 POSITION  
 FIDUCIARY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	Agency Funds				
	Trust	State	County-Wide	County	
	Investment	Fees	Drainage	Officer	Total
			District	Accounts	
<b>ASSETS</b>					
Cash and Cash Equivalents	\$102,231	\$73,798	\$0	\$556,044	\$732,073
Receivables (net of allowance for uncollectibles)	0	0	3,208	0	3,208
Total Assets	\$102,231	\$73,798	\$3,208	\$556,044	\$735,281
<b>LIABILITIES</b>					
Accounts Payable			\$0		\$0
Due to Others	102,231	73,798	3,208	556,044	735,281
Total Liabilities	\$102,231	\$73,798	\$3,208	\$556,044	\$735,281

JACKSON COUNTY, TEXAS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2013

	<u>TRUST INVESTMENT</u>			BALANCE	BALANCE
	10/1/2013	ADDITIONS	DEDUCTIONS	10/1/2013	9/30/2014
<b>ASSETS</b>					
Cash and Cash Equivalents	\$82,687	\$19,544	\$0	\$82,687	\$102,231
Receivables (net of allowance for uncollectibles)					0
Total Assets	\$82,687	\$19,544	\$0	\$82,687	\$102,231

<b>LIABILITIES:</b>					
Accounts Payable					
Due to Others	\$82,687	\$19,544	\$0	\$82,687	\$102,231
Total Liabilities	\$82,687	\$19,544	\$0	\$82,687	\$102,231

	<u>STATE FEES</u>			BALANCE	BALANCE
	10/1/2013	ADDITIONS	DEDUCTIONS	10/1/2013	9/30/2014
<b>ASSETS</b>					
Cash and Cash Equivalents	\$70,586	\$3,212	\$0	\$70,586	\$73,798
Receivables (net of allowance for uncollectibles)					0
Total Assets	\$70,586	\$3,212	\$0	\$70,586	\$73,798

<b>LIABILITIES:</b>					
Accounts Payable					
Due to Others	\$70,586	\$3,212	\$0	\$70,586	\$73,798
Total Liabilities	\$70,586	\$3,212	\$0	\$70,586	\$73,798

	<u>COUNTY-WIDE DRAINAGE DISTRICT</u>			BALANCE	BALANCE
	10/1/2013	ADDITIONS	DEDUCTIONS	10/1/2013	9/30/2014
<b>ASSETS</b>					
Cash and Cash Equivalents	\$0	\$1,096,395	\$1,096,395	\$0	\$0
Receivables (net of allowance for uncollectibles)	\$3,969	\$3,208	\$3,969	\$3,969	3,208
Total Assets	\$3,969	\$1,099,603	\$1,100,364	\$3,969	\$3,208

<b>LIABILITIES:</b>					
Accounts Payable	2,025		2,025		0
Due to Others	1,944	1,099,603	1,098,339	1,944	3,208
Total Liabilities	\$3,969	\$1,099,603	\$1,100,364	\$3,969	\$3,208

<u>COUNTY OFFICER ACCOUNTS</u>	BALANCE 10/1/2013	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2014
<b>ASSETS</b>				
Cash and Cash Equivalents	\$624,627	\$0	\$68,583	\$556,044
Receivables (net of allowance for uncollectibles)				0
Total Assets	<u>\$624,627</u>	<u>\$0</u>	<u>\$68,583</u>	<u>\$556,044</u>

<b>LIABILITIES:</b>				
Accounts Payable				
Due to Others	\$624,627	\$0	\$68,583	\$556,044
Total Liabilities	<u>\$624,627</u>	<u>\$0</u>	<u>\$68,583</u>	<u>\$556,044</u>

<u>TOTAL</u>	BALANCE 10/1/2013	ADDITIONS	DEDUCTIONS	BALANCE 9/30/2014
<b>ASSETS</b>				
Cash and Cash Equivalents	\$777,900	\$1,119,151	\$1,164,978	\$732,073
Receivables (net of allowance for uncollectibles)	3,969	3,208	3,969	3,208
Total Assets	<u>\$781,869</u>	<u>\$1,122,359</u>	<u>\$1,168,947</u>	<u>\$735,281</u>

<b>LIABILITIES:</b>				
Accounts Payable	\$2,025	\$0	\$2,025	\$0
Due to Others	779,844	1,122,359	1,166,922	735,281
Total Liabilities	<u>\$781,869</u>	<u>\$1,122,359</u>	<u>\$1,168,947</u>	<u>\$735,281</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 - (CASH BASIS) - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$5,205	\$5,205	\$2,610	(\$2,595)
Interest	0	0	19	19
Miscellaneous	15,000	15,000	6,765	(8,235)
Total Revenues	<u>20,205</u>	<u>20,205</u>	<u>9,394</u>	<u>(10,811)</u>
<b>EXPENDITURES</b>				
Current				
Public Safety	54,600	54,600	32,295	22,305
Total Expenditures	<u>54,600</u>	<u>54,600</u>	<u>32,295</u>	<u>22,305</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(34,395)</u>	<u>(34,395)</u>	<u>(22,901)</u>	<u>11,494</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 - Cash Basis	<u>(\$34,395)</u>	<u>(\$34,395)</u>	<u>(\$22,901)</u>	<u>\$11,494</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			2,387	
Net Changes in Fund Balances-Modified Accrual Basis			<u>(20,514)</u>	
Fund Balances - Beginning			44,814	
Fund Balances - Ending			<u>\$24,300</u>	

JACKSON COUNTY, TEXAS  
CHILD ABUSE PREVENTION  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$1,200	\$1,200	\$895	(\$305)
Total Revenues	1,200	1,200	895	(305)
<b>EXPENDITURES</b>				
Current				
Public Safety	2,450	2,450	1,500	950
Total Expenditures	2,450	2,450	1,500	950
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,250)	(1,250)	(605)	645
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(1,250)	(1,250)	(605)	645
Fund Balances - Beginning	2,154	2,154	2,154	0
Fund Balances - Ending	\$904	\$904	\$1,549	\$645



JACKSON COUNTY, TEXAS  
 CHILD WELFARE  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Interest	\$20	\$20	\$19	(\$1)
Miscellaneous				0
Total Revenues	20	20	19	(1)
<b>EXPENDITURES</b>				
Current				
Health and Welfare	2,500	2,500	200	2,300
Total Expenditures	2,500	2,500	200	2,300
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,480)	(2,480)	(181)	2,299
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	(2,480)	(2,480)	(181)	2,299
Fund Balances - Beginning	9,594	9,594	9,594	0
Fund Balances - Ending	\$7,114	\$7,114	\$9,413	\$2,299

JACKSON COUNTY, TEXAS  
 COASTAL IMPACT ASSISTANCE  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$765,399	\$813,857	\$59,873	(\$753,984)
Interest				0
Total Revenues	<u>765,399</u>	<u>813,857</u>	<u>59,873</u>	<u>(753,984)</u>
<b>EXPENDITURES</b>				
Current				
Culture and Recreation	775,082	823,540	60,531	763,009
Total Expenditures	<u>775,082</u>	<u>823,540</u>	<u>60,531</u>	<u>763,009</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(9,683)</u>	<u>(9,683)</u>	<u>(658)</u>	<u>9,025</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In			33,876	33,876
Operating Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>33,876</u>	<u>33,876</u>
Net Changes in Fund Balances	<u>(9,683)</u>	<u>(9,683)</u>	<u>33,218</u>	<u>42,901</u>
Reconciliation from cash basis to modified accrual:				
Changes in Grants Receivable			8,278	
Changes in Accounts Payable			(2,867)	
Net Changes in Fund Balances - Modified Accrual Basis			<u>38,629</u>	
Fund Balances - Beginning			(4,395)	
Fund Balances - Ending			<u>\$34,234</u>	

JACKSON COUNTY, TEXAS  
 COMMISSARY TELEPHONE  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$39,000	\$39,000	\$48,070	\$9,070
Total Revenues	<u>39,000</u>	<u>39,000</u>	<u>48,070</u>	<u>9,070</u>
<b>EXPENDITURES</b>				
Current				
Public Safety	57,743	57,743	14,812	42,931
Total Expenditures	<u>57,743</u>	<u>57,743</u>	<u>14,812</u>	<u>42,931</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(18,743)</u>	<u>(18,743)</u>	<u>33,258</u>	<u>52,001</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out			(4,000)	(4,000)
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>(4,000)</u>	<u>(4,000)</u>
Net Changes in Fund Balances	<u>(\$18,743)</u>	<u>(\$18,743)</u>	<u>29,258</u>	<u>\$48,001</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable			144	
Changes in Accounts Payable				
Net Changes in Fund Balances - Modified Accrual Basis			<u>29,402</u>	
Fund Balances - Beginning			<u>33,252</u>	
Fund Balances - Ending			<u>\$62,654</u>	

JACKSON COUNTY, TEXAS  
COUNTY CLERK RECORDS MANAGEMENT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$36,700	\$36,700	\$57,460	\$20,760
Interest				0
Total Revenues	<u>36,700</u>	<u>36,700</u>	<u>57,460</u>	<u>20,760</u>
<b>EXPENDITURES</b>				
Current				
General Administration	93,885	93,885	57,580	36,305
Total Expenditures	<u>93,885</u>	<u>93,885</u>	<u>57,580</u>	<u>36,305</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(57,185)</u>	<u>(57,185)</u>	<u>(120)</u>	<u>57,065</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances - Cash Basis	<u><u>(\$57,185)</u></u>	<u><u>(\$57,185)</u></u>	<u><u>(\$120)</u></u>	<u><u>\$57,065</u></u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable				
Changes in Accounts Payable			(189)	
Changes in Accrued Wages Payable			(3)	
Net Changes in Fund Balances-Modified Accrual Basis			<u>(312)</u>	
Fund Balances - Beginning			58,466	
Fund Balances - Ending			<u><u>\$58,154</u></u>	

JACKSON COUNTY, TEXAS  
COUNTY RECORDS MANAGEMENT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$8,600	\$8,600	\$9,007	\$407
Total Revenues	8,600	8,600	9,007	407
<b>EXPENDITURES</b>				
Current				
General Administration	34,435	34,435	22,409	12,026
Total Expenditures	34,435	34,435	22,409	12,026
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,835)	(25,835)	(13,402)	12,433
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>(\$25,835)</u>	<u>(\$25,835)</u>	<u>(\$13,402)</u>	<u>\$12,433</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			(5)	
Net Changes in Fund Balances - Modified Accrual Basis			(13,407)	
Fund Balances - Beginning			33,095	
Fund Balances - Ending			<u>\$19,688</u>	

JACKSON COUNTY, TEXAS  
 COURTHOUSE SECURITY  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$14,100	\$14,100	\$13,244	(\$856)
Total Revenues	<u>14,100</u>	<u>14,100</u>	<u>13,244</u>	<u>(856)</u>
<b>EXPENDITURES</b>				
Current				
Public Safety	50,681	50,681	26,112	24,569
Total Expenditures	<u>50,681</u>	<u>50,681</u>	<u>26,112</u>	<u>24,569</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(36,581)</u>	<u>(36,581)</u>	<u>(12,868)</u>	<u>23,713</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	<u>(\$36,581)</u>	<u>(\$36,581)</u>	<u>(\$12,868)</u>	<u>\$23,713</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable				
Changes in Accounts Payable			10,536	
Changes in Accrued Wages Payable			330	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(2,002)</u>	
Fund Balances - Beginning			62,933	
Fund Balances - Ending			<u>60,931</u>	

JACKSON COUNTY, TEXAS  
DISTRICT ATTORNEY FORFEITURE  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Interest	\$250	\$250	\$570	\$320
Miscellaneous	5,000	5,000	12,351	7,351
Total Revenues	<u>5,250</u>	<u>5,250</u>	<u>12,921</u>	<u>7,671</u>
<b>EXPENDITURES</b>				
Current				
Judicial	38,556	38,556	19,560	18,996
Total Expenditures	<u>38,556</u>	<u>38,556</u>	<u>19,560</u>	<u>18,996</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(33,306)</u>	<u>(33,306)</u>	<u>(6,639)</u>	<u>26,667</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>(\$33,306)</u>	<u>(\$33,306)</u>	<u>(\$6,639)</u>	<u>\$26,667</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			256	
Changes in Accrued Wages Payable			66	
Changes in Prepaid Insurance			51	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(6,266)</u>	
Fund Balances - Beginning			298,075	
Fund Balances - Ending			<u>\$291,809</u>	

JACKSON COUNTY, TEXAS  
DISTRICT ATTORNEY HOT CHECK  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$3,500	\$3,500	\$1,259	(\$2,241)
Total Revenues	<u>3,500</u>	<u>3,500</u>	<u>1,259</u>	<u>(2,241)</u>
<b>EXPENDITURES</b>				
Current				
Judicial	11,627	11,627	5,015	6,612
Total Expenditures	<u>11,627</u>	<u>11,627</u>	<u>5,015</u>	<u>6,612</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(8,127)</u>	<u>(8,127)</u>	<u>(3,756)</u>	<u>4,371</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>(\$8,127)</u>	<u>(\$8,127)</u>	<u>(3,756)</u>	<u>\$4,371</u>
Reconciliation from cash basis to modified accrual basis:				
Changes in Officers Fees and Sales Tax Receivable			817	
Changes in Accounts Payable			<u>0</u>	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(2,939)</u>	
Fund Balances - Beginning			<u>8,326</u>	
Fund Balances - Ending			<u>\$5,387</u>	



JACKSON COUNTY, TEXAS  
DISTRICT CLERK RECORDS MANAGEMENT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$4,500	\$4,500	\$5,198	\$698
Total Revenues	4,500	4,500	5,198	698
<b>EXPENDITURES</b>				
Current				
General Administration	6,836	6,836	6,800	36
Total Expenditures	6,836	6,836	6,800	36
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,336)	(2,336)	(1,602)	734
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	(2,336)	(2,336)	(1,602)	734
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			(25)	
Net Changes in Fund Balances - Modified Accrual Basis			(1,627)	
Fund Balances - Beginning			4,214	
Fund Balances - Ending			\$2,587	

JACKSON COUNTY, TEXAS  
 ELECTION ADMINISTRATION  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for Services	\$650	\$650	\$822	\$172
Total Revenues	650	650	822	172
<b>EXPENDITURES</b>				
Current				
General Administration	728	728	97	631
Total Expenditures	728	728	97	631
Excess (Deficiency) of Revenues Over (Under) Expenditures	(78)	(78)	725	803
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>(78)</u>	<u>(78)</u>	725	<u>803</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			0	
Net Changes in Fund Balances - Modified Accrual Basis			725	
Fund Balances - Beginning			139	
Fund Balances - Ending			<u>\$864</u>	

JACKSON COUNTY, TEXAS  
HISTORICAL COMMISSION  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Interest	\$140	\$140	\$64	(\$76)
Miscellaneous	180	180	340	160
Total Revenues	<u>320</u>	<u>320</u>	<u>404</u>	<u>84</u>
<b>EXPENDITURES</b>				
Current				
Culture and Recreation	31,200	31,200	3,295	27,905
Total Expenditures	<u>31,200</u>	<u>31,200</u>	<u>3,295</u>	<u>27,905</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(30,880)</u>	<u>(30,880)</u>	<u>(2,891)</u>	<u>27,989</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	1,200	1,200	1,200	0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>0</u>
Net Changes in Fund Balances	<u>(\$29,680)</u>	<u>(\$29,680)</u>	<u>(\$1,691)</u>	<u>\$27,989</u>
Reconciliation from cash basis to modified accrual:				
Changes in Prepaid Insurance			(10)	
Changes in Accounts Payable			54	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(1,647)</u>	
Fund Balances - Beginning			33,827	
Fund Balances - Ending			<u>\$32,180</u>	

JACKSON COUNTY, TEXAS  
 JUSTICE COURT TECHNOLOGY  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$9,200	\$9,200	\$8,340	(\$860)
Total Revenues	9,200	9,200	8,340	(860)
<b>EXPENDITURES</b>				
Current				
Judicial	12,095	12,095	8,173	3,922
Total Expenditures	12,095	12,095	8,173	3,922
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,895)	(2,895)	167	3,062
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>(\$2,895)</u>	<u>(\$2,895)</u>	\$167	<u>\$3,062</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable				
Net Changes in Fund Balances - Modified Accrual Basis			167	
Fund Balances - Beginning			2,901	
Fund Balances - Ending			<u>\$3,068</u>	

JACKSON COUNTY, TEXAS  
 JUVENILE PROBATION DISCRETION  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$2,750	\$2,750	2,190	(\$560)
Total Revenues	<u>2,750</u>	<u>2,750</u>	<u>2,190</u>	<u>(\$560)</u>
<b>EXPENDITURES</b>				
Current				
Public Safety	6,400	6,400	6,399	1
Total Expenditures	<u>6,400</u>	<u>6,400</u>	<u>6,399</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,650)</u>	<u>(3,650)</u>	<u>(4,209)</u>	<u>(559)</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>(\$3,650)</u>	<u>(\$3,650)</u>	<u>(\$4,209)</u>	<u>(\$559)</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			1,850	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(2,359)</u>	
Fund Balances - Beginning			2,035	
Fund Balances - Ending			<u>(\$324)</u>	

JACKSON COUNTY, TEXAS  
 JUVENILE PROBATION FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$129,436	\$133,623	\$104,413	(\$29,210)
Interest	100	100	63	(37)
Total Revenues	<u>129,536</u>	<u>133,723</u>	<u>104,476</u>	<u>(29,247)</u>
<b>EXPENDITURES</b>				
Current				
Public Safety	132,136	136,113	131,397	4,716
Total Expenditures	<u>132,136</u>	<u>136,113</u>	<u>131,397</u>	<u>4,716</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,600)</u>	<u>(2,390)</u>	<u>(26,921)</u>	<u>(24,531)</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	<u>(\$2,600)</u>	<u>(\$2,390)</u>	<u>(26,921)</u>	<u>(\$24,531)</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable			24,434	
Changes in Prepaid Insurance			(74)	
Changes in Accounts Payable			(10)	
Changes in Accrued Wages Payable			(690)	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(3,261)</u>	
Fund Balances - Beginning			13,269	
Fund Balances - Ending			<u>\$10,008</u>	

JACKSON COUNTY, TEXAS  
 LAW ENFORCEMENT OFFICERS EDUCATION  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$0	\$3,494	\$3,495	\$1
Total Revenues	0	3,494	3,495	1
<b>EXPENDITURES</b>				
Current				
Public Safety	2,990	6,484	2,537	3,947
Total Expenditures	2,990	6,484	2,537	3,947
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,990)	(2,990)	958	3,948
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	(2,990)	(2,990)	958	3,948
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			0	
Net Changes in Fund Balances - Modified Accrual Basis			958	
Fund Balances - Beginning			2,990	
Fund Balances - Ending			\$3,948	

JACKSON COUNTY, TEXAS

LAW LIBRARY

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$7,700	\$7,700	\$7,762	\$62
Total Revenues	<u>7,700</u>	<u>7,700</u>	<u>7,762</u>	<u>62</u>
<b>EXPENDITURES</b>				
Current				
Legal	20,000	26,329	25,604	725
Total Expenditures	<u>20,000</u>	<u>26,329</u>	<u>25,604</u>	<u>725</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(12,300)</u>	<u>(18,629)</u>	<u>(17,842)</u>	<u>787</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	13,032	19,361	19,361	0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	<u>13,032</u>	<u>19,361</u>	<u>19,361</u>	<u>0</u>
Net Changes in Fund Balances	<u>\$732</u>	<u>\$732</u>	\$1,519	<u>\$787</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable				
Changes in Accounts Payable			993	
Net Changes in Fund Balances - Modified Accrual Basis			<u>2,512</u>	
Fund Balances - Beginning			(258)	
Fund Balances - Ending			<u>\$2,254</u>	



JACKSON COUNTY, TEXAS

MAURITZ CAMP

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget - Positive (Negative)
<b>REVENUES</b>				
Interest	\$20	\$20	\$22	\$2
Miscellaneous				0
Total Revenues	20	20	22	2
<b>EXPENDITURES</b>				
Current				
Public Safety	11,375	11,375	0	11,375
Total Expenditures	11,375	11,375	0	11,375
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,355)	(11,355)	22	11,377
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	(11,355)	(11,355)	22	11,377
Fund Balances - Beginning	11,303	11,303	11,357	0
Fund Balances - Ending	(\$52)	(\$52)	\$11,379	\$11,377

JACKSON COUNTY, TEXAS  
MEMORIAL LIBRARY FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final		(Negative)
<b>REVENUES</b>				
Interest	\$250	\$250	\$115	(\$135)
Miscellaneous	5,500	6,000	6,952	952
Total Revenues	<u>5,750</u>	<u>6,250</u>	<u>7,067</u>	<u>817</u>
<b>EXPENDITURES</b>				
Current				
Culture and Recreation	8,700	9,200	7,891	1,309
Total Expenditures	<u>8,700</u>	<u>9,200</u>	<u>7,891</u>	<u>1,309</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,950)</u>	<u>(2,950)</u>	<u>(824)</u>	<u>2,126</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				0
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	<u>(2,950)</u>	<u>(2,950)</u>	<u>(824)</u>	<u>2,126</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			<u>272</u>	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(552)</u>	
Fund Balances - Beginning			<u>9,314</u>	
Fund Balances - Ending			<u>\$8,762</u>	

JACKSON COUNTY, TEXAS  
 SHERIFF FORFEITURE  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Budgeted Amounts		Actual	Variance with Final Budget -
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Interest	\$100	\$100	\$96	(\$4)
Miscellaneous	0	0	6,763	6,763
Total Revenues	<u>100</u>	<u>100</u>	<u>6,859</u>	<u>6,759</u>
<b>EXPENDITURES</b>				
Current				
Public Safety	16,060	8,160	3,394	4,766
Total Expenditures	<u>16,060</u>	<u>8,160</u>	<u>3,394</u>	<u>4,766</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(15,960)</u>	<u>(8,060)</u>	<u>3,465</u>	<u>11,525</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out	0	(13,949)	(13,949)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(13,949)</u>	<u>(13,949)</u>	<u>0</u>
Net Changes in Fund Balances	<u>(\$15,960)</u>	<u>(\$22,009)</u>	<u>(10,484)</u>	<u>\$11,525</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>(10,484)</u>	
Fund Balances - Beginning			<u>54,201</u>	
Fund Balances - Ending			<u>\$43,717</u>	