

JACKSON COUNTY, TEXAS

ANNUAL FINANCIAL REPORT

For the Fiscal Year Ended

September 30, 2021

Jackson County, Texas
Annual Financial Report
For the Fiscal Year Ended September 30, 2021

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Judge and Commissioners' Court
Jackson County, Texas

Report on the Financial Statements

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, 2021, and the related notes to the financial statements, which collectively comprise Jackson County, Texas' 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, 2021, 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, employees' retirement system information, and the OPEB system information on pages 3-11, 78-81, and 82 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 the Jackson County, Texas's 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.



BEYER & COMPANY
Certified Public Accountants
August 5, 2022

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, 2021.

Financial Highlights

- . The assets of Jackson County, Texas exceeded its liabilities at the close of the most recent fiscal year by \$17,572,431 (net position). Of this amount, \$4,001,608 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- . The government's total net position increased by \$1,510,898. This increase is attributable to an increase in ad valorem taxes of \$585,108, an increase in Capital Grants and Contributions of \$778,474, and careful budget management.
- . As of the close of the current fiscal year, Jackson County, Texas' governmental funds reported combined ending fund balances of \$10,662,179, an increase of \$1,563,249 in comparison with the prior year. Approximately 51% of this total amount, \$5,387,276 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 \$5,420,313, or 59 percent of total general fund expenditures, the restricted fund balance for the road and bridge fund was \$1,670,517, or 58 percent of total road and bridge fund expenditures.

Overview of the Financial Statements

This discussion and analysis are 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 like a private-sector business.

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

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

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

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

Governmental funds:

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

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

Jackson County, Texas maintains thirty-one (31) 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 Fund, the Coastal Impact Assistance Fund, and the American Rescue Plan all of which are major funds. Data from the other twenty-seven (27) 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, the coastal impact assistance fund and all the other special revenue funds for which budgets were adopted.

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

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

Notes to the financial statements:

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 28-77 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 78-82 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 83-101 of this report. The budget comparison schedules in connection with the non-major governmental funds can be found on pages 102-126 of this report.

Government-wide Financial Analysis

As noted earlier, net position 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 \$17,572,431 at the close of the most recent fiscal year.

A large portion of Jackson County, Texas' net position (49 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, infrastructure, and equipment); less any related debt used to acquire those assets that are still outstanding. Jackson County, Texas uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although Jackson County, Texas' 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 POSITION

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and Other Assets	\$14,384,398	\$11,480,283	\$163,617	\$149,551	\$14,548,015	\$11,629,834
Capital Assets	6,990,843	7,141,312	1,575,827	824,938	8,566,670	7,966,250
Total Assets	21,375,241	18,621,595	1,739,444	974,489	23,114,685	19,596,084
Total Deferred Outflows of Resources	1,734,215	729,193	0		1,734,215	729,193
Long-Term Liabilities	3,838,884	2,881,759	0		3,838,884	2,881,759
Other Liabilities	2,293,997	522,846	525	1,797	2,294,522	524,643
Total Liabilities	6,132,881	3,404,605	525	1,797	6,133,406	3,406,402
Total Deferred Inflows of Resources	1,143,063	857,342	0		1,143,063	857,342
Net Assets						
Invested in Capital Assets, Net of Related Debt	6,956,283	7,106,402	1,575,827	824,938	8,532,110	7,931,340
Restricted	5,038,713	3,649,455	0		5,038,713	3,649,455
Unrestricted	3,838,516	4,332,984	163,092	147,754	4,001,608	4,480,738
Total Net Assets	\$15,833,512	\$15,088,841	\$1,738,919	\$972,692	\$17,572,431	\$16,061,533

An additional portion of Jackson County, Texas' net position (29 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position \$4,001,608 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 and business activities. For the prior fiscal year, Jackson County, Texas reported positive balances in net position, for the government, as well as for its separate governmental and business activities.

The government's total net position increased by \$1,510,898. This increase is attributable an increase in ad valorem taxes of \$585,108, an increase in Capital Grants and Contributions of \$778,474, and careful budget management.

There was an increase of \$1,389,258 in restricted net position reported in connection with Jackson County, Texas' government-type activities. This increase is mainly due to an increase in Public Safety of \$994,747.

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

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues						
Charges for Services	\$2,012,639	\$2,095,691	\$24,097	\$16,582	\$2,036,736	\$2,112,273
Operating Grants and Contributions	1,605,204	1,990,275			1,605,204	1,990,275
Capital Grants and Contributions	(7,652)	(22,310)	921,635	157,819	913,983	135,509
General Revenues						
Maintenance and Operations Taxes	10,462,148	9,877,040			10,462,148	9,877,040
Sales Tax	1,306,669	1,293,667			1,306,669	1,293,667
Other Taxes	43,419	40,757			43,419	40,757
Unrestricted Investment Earnings	16,384	127,955	167	1,744	16,551	129,699
Miscellaneous	292,921	420,897			292,921	420,897
Total Revenue	15,731,733	15,823,972	945,899	176,145	16,677,632	16,000,117
Expenses:						
General Administration	1,672,320	1,619,668			1,672,320	1,619,668
Judicial	1,514,699	1,501,840			1,514,699	1,501,840
Legal	8,582	6,655			8,582	6,655
Financial Administration	1,024,842	996,264			1,024,842	996,264
Public Facilities	515,983	859,506			515,983	859,506
Public Safety	5,023,543	4,030,804	9,290	7,282	5,032,833	4,038,086
Public Transportation	3,010,116	2,926,522			3,010,116	2,926,522
Environmental Protections	1,776,811	1,673,909			1,776,811	1,673,909
Culture and Recreation	267,491	291,432	170,382	77,270	437,873	368,702
Health and Welfare	72,676	77,241			72,676	77,241
Conservation - Agriculture	98,955	94,018			98,955	94,018
Interest and Fiscal Charges	1,044	2,058			1,044	2,058
Total Expenses	14,987,062	14,079,917	179,672	84,552	15,166,734	14,164,469
Increase in Net Position Before Transfers and Special Items	744,671	1,744,055	766,227	91,593	1,510,898	1,835,648
Transfers		(135,134)		135,134	0	0
Increase in Net Position	744,671	1,608,921	766,227	226,727	1,510,898	1,835,648
Net Position at 9/30/2020	15,088,841	13,479,920	972,692	745,965	16,061,533	14,225,885
Net Position at 9/30/2021	\$15,833,512	\$15,088,841	\$1,738,919	\$972,692	\$17,572,431	\$16,061,533

Governmental activities increased Jackson County, Texas' net position by \$744,671, thereby accounting for 49 percent of the total increase in the net position of Jackson County, Texas. This increase is attributable to an increase in ad valorem taxes of \$585,108 and careful budget management.

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Government Activities:				
General Administration	\$1,672,320	\$384,700	\$144,113	
Judicial	1,514,699	494,789	27,951	
Legal	8,582	2,429		
Financial Administration	1,024,842	205,968		
Public Facilities	515,983			(7,652)
Public Safety	5,023,543	96,162	1,361,802	
Public Transportation	3,010,116	567,888	592,362	
Environmental Protections	1,776,811	249,832	40,258	
Culture and Recreation	267,491	10,871	48,503	
Health and Welfare	72,676		(609,785)	
Conservation - Agriculture	98,955			
Interest and Fiscal Charges	1,044			
Total Government Activities	\$14,987,062	\$2,012,639	\$1,605,204	(\$7,652)

Revenues by Source - Governmental Activities

	<u>REVENUES</u>	<u>%</u>
Charges for Services	\$2,012,639	12.79%
Operating Grants and Contributions	1,605,204	10.20%
Capital Grants and Contributions	(7,652)	-0.05%
Maintenance and Operations Taxes	10,462,148	66.50%
Sales Tax	1,306,669	8.32%
Other Taxes	43,419	0.28%
Unrestricted Investment Earnings	16,384	0.10%
Miscellaneous	292,921	1.86%
	<u>\$15,731,733</u>	<u>100.00%</u>

Business-Type Activities:

Business-type activities (commissary and airport fund) increased the County’s net position by \$766,227 or 51%. This increase is attributable to an increase in Capital Grants and Contributions of \$763,816 and careful budget management.

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	\$170,382	\$6,171	\$0	\$921,635
Jail Commissary	9,290	17,926		
Total Business-Type Activities:	<u>\$179,672</u>	<u>\$24,097</u>	<u>\$0</u>	<u>\$921,635</u>

Revenues by Source - Business-Type Activities

	<u>REVENUES</u>	<u>%</u>
Charges for Services	\$24,097	2.55%
Capital Grants and Contributions	921,635	97.43%
Unrestricted Investment Earnings	167	0.02%
	<u>\$945,899</u>	<u>100.00%</u>

Business-type activities:

Business-type activities increased the County’s net position by \$766,227.

- . Demand for services for business-type activities increased by \$7,515.
- . Total grant proceeds increased by \$763,816.
- . Total expenses increased by \$95,120.

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. 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 \$10,662,179, an increase of \$1,563,249 in comparison with the prior year. Approximately 51 percent of this total amount (\$5,387,276) 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 \$5,420,313, while total fund balance reached \$6,777,452. 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 59 percent of total general fund expenditures, while total fund balance represents 74 percent of that same amount.

The fund balance of Jackson County, Texas' general fund increased by \$334,766 during the current fiscal year. Key factors in this increase are as follows: This increase is attributable to an increase in ad valorem taxes of \$529,499 and careful budget management.

The road and bridge fund had a total fund balance of \$1,801,658. As a measure of the road and bridge fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Restricted fund balance represents 58 percent of total general fund expenditures, while total fund balance represents 59 percent of that same amount. The fund balance of the road and bridge fund increased by \$953,279 during the current year. Key factor in this increase is as follows: This increase is attributable to operating grants of \$535,192 and careful budget management.

There is no analysis for the Coastal Impact Assistance fund and American Rescue plan fund because they are grants, and any analysis would be illusory.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget for the general fund were an increase of \$175,239. The major increase is in the Sheriff department which increased by \$130,822. This included such items as overtime, fuel, repairs, and capital expenditures.

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, 2021, amounts to \$8,566,670 (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 7.54 percent (2.11 percent decrease for governmental activities and 91.02 percent increase for business-type activities). The County had an airport construction project during the year ended September 30, 2021.

JACKSON COUNTY, TEXAS CAPITAL ASSETS (Net of Depreciation)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$409,943	\$397,779	\$70,254	\$70,254	\$480,197	\$468,033
Construction in Progress	248,801	24,848	0	129,238	248,801	154,086
Building and Improvements	1,640,430	1,791,968	64,412	73,263	1,704,842	1,865,231
Machinery and Equipment	2,090,231	2,071,452	43,712	42,463	2,133,943	2,113,915
Infrastructure	2,601,438	2,855,265	1,397,449	509,720	3,998,887	3,364,985
Total	\$6,990,843	\$7,141,312	\$1,575,827	\$824,938	\$8,566,670	\$7,966,250

Long-term debt:

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

Economic Factors

As a result of the spread of the COVID-19 coronavirus and the impact on the oil & gas industry, ranching, and farming, economic uncertainties have arisen which may negatively affect the financial position, results of operations and cash flows of the County. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

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, 2021

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<i>ASSETS</i>			
Cash and Cash Equivalents	\$12,360,109	\$141,984	\$12,502,093
Receivables (net of allowance for uncollectibles)	1,885,355	17,683	1,903,038
Prepaid Items	138,934	3,950	142,884
Capital assets not being depreciated:			
Land	409,943	70,254	480,197
Construction in Progress	248,801		248,801
Total Capital assets being depreciated, net			
Building and Improvements	1,640,430	64,412	1,704,842
Machinery and Equipment	2,090,231	43,712	2,133,943
Infrastructure	2,601,438	1,397,449	3,998,887
Total Assets	<u>\$21,375,241</u>	<u>\$1,739,444</u>	<u>\$23,114,685</u>
DEFERRED OUTFLOWS OF RESOURCES			
GASB 68			
Contributions (after 12/31/19)	614,745		614,745
Differences between expected and actual experience	42,178		42,178
Changes of assumptions	1,040,993		1,040,993
GASB 75			
Changes of assumptions	36,299		36,299
Total Deferred Outflows of Resources	<u>1,734,215</u>	<u>0</u>	<u>1,734,215</u>
LIABILITIES:			
Accounts Payable	\$256,123	\$252	\$256,375
Due to Others	236,601		236,601
Accrued Wages Payables	216,765		216,765
Deferred Revenues	1,584,508	273	1,584,781
Noncurrent Liabilities:			
Due within one year	186,836		186,836
Due in more than one year	3,652,048		3,652,048
Total Liabilities	<u>6,132,881</u>	<u>525</u>	<u>6,133,406</u>
DEFERRED INFLOWS OF RESOURCES			
GASB 68			
Net difference between projected and actual earnings	980,263		980,263
GASB 75			
Differences between expected and actual experience	162,800		162,800
Total Deferred Inflows of Resources	<u>1,143,063</u>	<u>0</u>	<u>1,143,063</u>
NET POSITION			
Invested in Capital Assets, Net of Related Debt	6,956,283	1,575,827	8,532,110
Restricted			
General Administration	243,294		243,294
Judicial	279,717		279,717
Legal	4,000		4,000
Permanent Improvement	1,262,336		1,262,336
Public Safety	1,578,849		1,578,849
Public Transportation	1,670,517		1,670,517
Unrestricted	3,838,516	163,092	4,001,608
Total Net Position	<u>\$15,833,512</u>	<u>\$1,738,919</u>	<u>\$17,572,431</u>

The accompanying notes are an integral part of this statement.

JACKSON COUNTY, TEXAS
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense)	Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position	Revenue and Changes in Net Position
				Governmental Activities	Business-Type Activities	Total
Primary government						
Government Activities:						
General Administration	\$1,672,320	\$384,700	\$144,113	\$0	(\$1,143,507)	(\$1,143,507)
Judicial	1,514,699	494,789	27,951		(991,959)	(991,959)
Legal	8,582	2,429			(6,153)	(6,153)
Financial Administration	1,024,842	205,968			(818,874)	(818,874)
Public Facilities	515,983			(7,652)	(523,635)	(523,635)
Public Safety	5,023,543	96,162	1,361,802		(3,565,579)	(3,565,579)
Public Transportation	3,010,116	567,888	592,362		(1,849,866)	(1,849,866)
Environmental Protection	1,776,811	249,832	40,258		(1,486,721)	(1,486,721)
Culture and Recreation	267,491	10,871	48,503		(208,117)	(208,117)
Health and Welfare	72,676		(609,785)		(682,461)	(682,461)
Conservation - Agriculture	98,955				(98,955)	(98,955)
Interest and Fiscal Charges	1,044				(1,044)	(1,044)
Total Government Activities	14,987,062	2,012,639	1,605,204	(7,652)	(11,376,870)	0
Business-Type Activities:						
Airport	170,382	6,171		921,635	757,424	757,424
Jail Commissary	9,290	17,926			8,636	8,636
Total Business-Type Activities:	179,672	24,097	0	921,635	0	766,060
Total Primary Government	\$15,166,734	\$2,036,736	\$1,605,204	\$913,983	(11,376,870)	766,060
General Revenues						
Property Taxes, Levies for General Purposes					10,462,148	10,462,148
Sales Taxes					1,306,669	1,306,669
Other Taxes					43,419	43,419
Unrestricted Investment Earnings					16,384	167
Miscellaneous					292,921	292,921
Transfers					0	0
Total General Revenues					12,121,541	167
Change in Net Position					744,671	766,227
Net Position - Beginning - Restated					15,088,841	972,692
Net Position - Ending					\$15,833,512	\$1,738,919

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

JACKSON COUNTY, TEXAS
BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	General Fund	Road and Bridge	Coastal Impact Assistance	American Rescue Plan (ARP)	Other Governmental Funds	Total Governmental Funds
<i>ASSETS</i>						
Cash and Cash Equivalents	\$6,881,896	\$1,583,086	\$1,384,718	\$1,434,669	\$1,075,740	\$12,360,109
Receivables (net of allowance for uncollectibles)	662,753	187,609			126,328	976,690
Prepaid Insurance	107,031	30,963			940	138,934
Due from Others	3				0	3
Total Assets	<u>\$7,651,683</u>	<u>\$1,801,658</u>	<u>\$1,384,718</u>	<u>\$1,434,669</u>	<u>\$1,203,008</u>	<u>\$13,475,736</u>
<i>LIABILITIES AND FUND BALANCES:</i>						
<i>Liabilities</i>						
Accounts Payable	\$117,235	\$76,604	\$6,741		\$55,543	\$256,123
Due to Others					236,601	236,601
Accrued Wages Payable	180,021	34,434			2,310	216,765
Deferred Revenues				1,433,479		1,433,479
Total Liabilities	<u>297,256</u>	<u>111,038</u>	<u>6,741</u>	<u>1,433,479</u>	<u>294,454</u>	<u>2,142,968</u>
<i>DEFERRED INFLOWS OF RESOURCES</i>						
Deferred Property Taxes	<u>576,975</u>				<u>93,614</u>	<u>670,589</u>
<i>Fund Balances:</i>						
<i>Non-Spendable</i>						
Prepaid Items	94,803	20,103			940	115,846
<i>Restricted</i>						
Judicial					279,717	279,717
Legal					4,000	4,000
Permanent Improvement	1,262,336					1,262,336
Public Safety			1,377,977		200,872	1,578,849
Public Transportation		1,670,517				1,670,517
<i>Committed</i>						
General Administration					243,294	243,294
Culture and Recreation					51,262	51,262
Health and Welfare				1,190	8,279	9,469
Public Safety					59,613	59,613
Unassigned	5,420,313				(33,037)	5,387,276
Total Fund Balance	<u>6,777,452</u>	<u>1,690,620</u>	<u>1,377,977</u>	<u>1,190</u>	<u>814,940</u>	<u>10,662,179</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$7,651,683</u>	<u>\$1,801,658</u>	<u>\$1,384,718</u>	<u>\$1,434,669</u>	<u>\$1,203,008</u>	<u>\$13,475,736</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accompanying notes are an integral part of this statement.

JACKSON COUNTY, TEXAS
 RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
 TO THE STATEMENT OF NET POSITION
 SEPTEMBER 30, 2021

Total Fund Balances - governmental funds balance sheet	\$10,662,179
Amounts reported for governmental activities in the statement of Net Position ("SNP") are different because:	
Capital assets used in governmental activities are not reported in the funds.	6,990,843
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	1,399,895
Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectibles).	619,479
Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the funds.	(3,838,884)
Net Position of governmental activities - statement of Net Position	<u><u>\$15,833,512</u></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, 2021

	General Fund	Road and Bridge	Coastal Impact Assistance	American Rescue Plan (ARP)	Other Governmental Funds	Total Governmental Funds
<i>REVENUES</i>						
Taxes						
Property	\$9,163,905	\$0			\$1,299,716	\$10,463,621
Sales	1,306,669					1,306,669
Other	43,419					43,419
Intergovernmental	291,285	535,192	351,200		911,993	2,089,670
Licenses and Permits		567,888				567,888
Charges for Services	744,404				197,415	941,819
Fines and Forfeitures	439,627					439,627
Interest	11,062	1,766	1,381	1,190	985	16,384
Miscellaneous	160,114	106,870			25,937	292,921
Total Revenues	<u>12,160,485</u>	<u>1,211,716</u>	<u>352,581</u>	<u>1,190</u>	<u>2,436,046</u>	<u>16,162,018</u>
<i>EXPENDITURES</i>						
Current:						
General Administration	1,484,942				111,272	1,596,214
Judicial	1,437,730				44,897	1,482,627
Legal					8,582	8,582
Financial Administration	1,006,496					1,006,496
Public Facilities	426,429				69,482	495,911
Public Safety	3,989,061		91,493		883,860	4,964,414
Public Transportation		2,870,133				2,870,133
Environmental Protection	471,082				1,297,981	1,769,063
Culture and Recreation	183,139				8,227	191,366
Health and Welfare	72,676				0	72,676
Conservation - Agriculture	96,693					96,693
Debt Service						
Principal Retirement	43,550					43,550
Interest and Fiscal Charges	1,044					1,044
Total Expenditures	<u>9,212,842</u>	<u>2,870,133</u>	<u>91,493</u>	<u>0</u>	<u>2,424,301</u>	<u>14,598,769</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,947,643</u>	<u>(1,658,417)</u>	<u>261,088</u>	<u>1,190</u>	<u>11,745</u>	<u>1,563,249</u>
<i>OTHER FINANCING SOURCES (USES):</i>						
Operating Transfers In	174,296	3,231,315			1,181	3,406,792
Operating Transfers Out	(2,787,173)	(619,619)				(3,406,792)
Total Other Financing Sources (Uses)	<u>(2,612,877)</u>	<u>2,611,696</u>	<u>0</u>	<u>0</u>	<u>1,181</u>	<u>0</u>
Net Changes in Fund Balances	334,766	953,279	261,088	1,190	12,926	1,563,249
Fund Balances - Beginning	6,442,686	737,341	1,116,889		802,014	9,098,930
Fund Balances - Ending	<u>\$6,777,452</u>	<u>\$1,690,620</u>	<u>\$1,377,977</u>	<u>\$1,190</u>	<u>\$814,940</u>	<u>\$10,662,179</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, 2021

Net Changes in Fund Balances - total governmental funds	\$1,563,249
Amounts reported for governmental activities in the statement of Net Position ("SNP") 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.	(150,469)
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.	(428,812)
GASB 68	
Deferred Inflow of Resources-Contributions (after 12/31/20). This is the change in these amounts this year.	(38,011)
Net difference between projected and actual earnings. This is the change in these amounts this year.	(315,875)
Deferred Outflow-Changes of assumptions. This is the change in these amounts this year.	1,006,590
Deferred Outflow-Differences between expected and actual experience. This is the change in these amounts this year.	47,493
GASB 75	
Deferred Outflow-Changes of assumptions. This is the change in these amounts this year.	(5,735)
Deferred Inflow-Differences between expected and actual experience. This is the change in these amounts this year.	24,839
(Increase) decrease in Capital Leases from beginning of period to end of period.	(43,200)
(Increase) decrease in Compensated absences from beginning of period to end of period.	(21,248)
Certain property tax revenues are deferred in the funds. This is the change in these amounts this year.	(1,473)
Net Pension Payable. This is the change in these amounts this year.	(817,994)
Net OPEB Payable. This is the change in these amounts this year.	(118,233)
Repayment of loan principal is an expenditure in the funds but not an expense in the SOA.	43,550
Change in Net Position of governmental activities - statement of activities	<u>\$744,671</u>

The accompanying notes are an integral part of this statement.

JACKSON COUNTY, TEXAS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<i>REVENUES</i>				
Taxes				
Property	\$9,125,123	\$9,125,123	\$9,172,350	\$47,227
Sales	1,200,000	1,200,000	1,285,614	85,614
Other	41,950	41,950	43,062	1,112
Intergovernmental	231,514	307,055	297,768	(9,287)
Charges for Services	624,100	687,240	753,452	66,212
Fines and Forfeitures	419,100	419,100	439,127	20,027
Interest	49,900	49,900	11,049	(38,851)
Miscellaneous	87,100	132,506	160,603	28,097
Total Revenues	11,778,787	11,962,874	12,163,025	200,151
<i>EXPENDITURES</i>				
Current:				
General Administration				
Commissioner's Court	384,956	385,956	381,686	4,270
County Clerk	441,078	441,078	411,607	29,471
County Judge	206,581	206,581	202,075	4,506
Non-Departmental	723,739	649,524	493,326	156,198
Judicial				
Court Expense	223,000	225,500	210,395	15,105
Criminal District Attorney	493,957	493,957	409,603	84,354
District Clerk	297,016	297,016	289,590	7,426
District Court	82,291	90,791	89,573	1,218
Jury	39,902	39,902	11,578	28,324
Justice of the Peace No. 1	212,218	221,581	208,952	12,629
Justice of the Peace No. 2	196,489	196,489	181,274	15,215
Financial Administration				
County Auditor	358,780	358,780	339,609	19,171
County Treasurer	182,752	182,752	173,465	9,287
Tax Assessor-Collector	493,477	498,906	492,918	5,988
Public Facilities				
County Facilities	524,200	524,200	21,026	503,174
Public Facilities	421,344	422,438	421,576	862

(continued)

(continued)

Public Safety				
Adult Probation	2,757	2,867	3,386	(519)
Emergency Management	60,687	60,687	56,673	4,014
Constable No. 1	91,908	91,908	89,157	2,751
Constable No. 2	90,829	90,829	88,363	2,466
Corrections	1,649,903	1,646,344	1,579,545	66,799
Disaster	0	0	57	(57)
D.P.S./License and Weight	2,761	2,054	2,006	48
D.P.S./Troopers	12,853	13,560	5,190	8,370
EMS/Jaws of Life	0	0	0	0
Fire	14,250	14,250	13,300	950
Permitting and Inspections	72,918	72,918	65,992	6,926
Law Enforcement Agreement	241,200	252,772	182,894	69,878
Sheriff	1,713,322	1,844,144	1,789,129	55,015
T.J.P.C.	95,179	100,179	89,955	10,224
Environmental Protection				
Sanitation	383,933	457,127	457,088	39
Culture and Recreation				
County Library	192,373	196,802	182,700	14,102
Parks	5,265	5,265	5,045	220
Health and Welfare				
Gulf Bend Mental Health	47,695	47,695	47,676	19
Senior Citizens Center	25,000	25,000	25,000	0
Conservation - Agriculture				
Agriculture Extension Service	102,487	102,487	92,670	9,817
U.S. Soil Conservation	3,000	3,000	3,000	0
Debt Service				
Principal Retirement	43,550	43,550	43,550	0
Interest and Fiscal Charges	1,044	1,044	1,044	0
Total Expenditures	<u>9,610,494</u>	<u>9,785,733</u>	<u>9,161,673</u>	<u>624,060</u>
Excess (Deficiency) of Revenues Over (Under)				
Expenditures	<u>2,168,293</u>	<u>2,177,141</u>	<u>3,001,352</u>	<u>824,211</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	174,296	174,296	174,296	0
Operating Transfers Out	<u>(2,163,335)</u>	<u>(2,167,983)</u>	<u>(2,787,173)</u>	<u>(619,190)</u>
Total Other Financing Sources (Uses)	<u>(1,989,039)</u>	<u>(1,993,687)</u>	<u>(2,612,877)</u>	<u>(619,190)</u>
Net Changes in Fund Balances - Cash Basis	<u>\$179,254</u>	<u>\$183,454</u>	<u>388,475</u>	<u>\$205,021</u>
Reconciliation from cash basis to modified accrual basis:				
Changes in Cash			225	
Changes in Receivables			(3,283)	
Changes in Prepaid Expenses			18,458	
Changes in Due to/from Others			(2,491)	
Changes in Accounts Payable			(25,489)	
Changes in Accrued Wages Payable			(39,778)	
Changes in Deferred Revenue			<u>(1,351)</u>	
Net Changes in Fund Balances - Modified Accrual Basis			334,766	
Fund Balances - Beginning			<u>6,442,686</u>	
Fund Balances - Ending			<u>\$6,777,452</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$20,880	\$392,598	\$392,599	\$1
Licenses and Permits	576,860	576,860	568,391	(8,469)
Interest	3,570	3,570	1,766	(1,804)
Miscellaneous	400	16,897	106,870	89,973
Total Revenues	<u>601,710</u>	<u>989,925</u>	<u>1,069,626</u>	<u>79,701</u>
EXPENDITURES				
Current				
Public Transportation	3,287,870	3,586,264	2,851,445	734,819
Total Expenditures	<u>3,287,870</u>	<u>3,586,264</u>	<u>2,851,445</u>	<u>734,819</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,686,160)</u>	<u>(2,596,339)</u>	<u>(1,781,819)</u>	<u>814,520</u>
OTHER FINANCING SOURCES (USES):				
Other Financing Sources - Note Payable			0	0
Operating Transfers In	2,457,477	2,517,657	3,211,315	693,658
Operating Transfers Out	(469,619)	(619,619)	(599,619)	20,000
Total Other Financing Sources (Uses)	<u>1,987,858</u>	<u>1,898,038</u>	<u>2,611,696</u>	<u>713,658</u>
Net Changes in Fund Balances	<u>(\$698,302)</u>	<u>(\$698,301)</u>	<u>829,877</u>	<u>\$1,528,178</u>
Reconciliation from cash basis to modified accrual				
Changes in Officers Fees and Sales Tax Receivable				
Changes in Prepaid Insurance			(101)	
Changes in Accounts Payable			(13,819)	
Changes in Accrued Wages Payable			137,322	
Net Changes in Fund Balances-Modified Accrual Basis			<u>953,279</u>	
Fund Balances - Beginning			<u>737,341</u>	
Fund Balances - Ending			<u>\$1,690,620</u>	

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

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes				
Intergovernmental	\$500,000	\$500,000	\$351,200	(\$148,800)
Interest	2,300	2,300	1,381	(919)
Total Revenues	<u>502,300</u>	<u>502,300</u>	<u>352,581</u>	<u>(149,719)</u>
EXPENDITURES				
Current				
Culture and Recreation	1,500,000	1,500,000	84,752	1,415,248
Total Expenditures	<u>1,500,000</u>	<u>1,500,000</u>	<u>84,752</u>	<u>1,415,248</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(997,700)</u>	<u>(997,700)</u>	<u>267,829</u>	<u>1,265,529</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	0	0		0
Operating Transfers Out	<u>0</u>	<u>0</u>		<u>0</u>
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>(\$997,700)</u>	<u>(\$997,700)</u>	<u>267,829</u>	<u>\$1,265,529</u>

Reconciliation from cash basis to modified accrual	
Changes in Accounts Payable	(6,741)
Net Changes in Fund Balances-Modified Accrual Basis	261,088
Fund Balances - Beginning	<u>1,116,889</u>
Fund Balances - Ending	<u>\$1,377,977</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, 2021

	Airport Fund Current Year	Airport Fund Prior Year	Other Proprietary Funds Current Year	Other Proprietary Funds Prior Year	Total Proprietary Funds Current Year
ASSETS					
Current Assets					
Cash and Cash Equivalents	\$124,748	\$137,561	\$17,236	\$8,229	\$141,984
Receivables (net of allowance for uncollectibles)	17,683		0	189	17,683
Prepaid Insurance	3,950	3,572	0	0	3,950
Total Current Assets	146,381	141,133	17,236	8,418	163,617
Noncurrent Assets					
Capital Assets					
Land	70,254	70,254			70,254
Construction in Progress		129,238			0
Buildings and Improvements	362,446	362,446			362,446
Machinery and Equipment	85,432	80,114			85,432
Infrastructure	2,365,351	1,385,254			2,365,351
Total Capital Assets	2,883,483	2,027,306	0	0	2,883,483
Less Accumulated Depreciation	(1,307,656)	(1,202,368)			(1,307,656)
Total Capital Assets (net of accumulated depreciation)	1,575,827	824,938	0	0	1,575,827
Total Noncurrent Assets	1,575,827	824,938	0	0	1,575,827
TOTAL ASSETS	\$1,722,208	\$966,071	\$17,236	\$8,418	\$1,739,444
LIABILITIES, FUND EQUITY AND OTHER CREDITS					
Liabilities					
Current Liabilities(Payable from Current Assets)					
Accounts Payable	\$103	\$430	\$149	\$0	\$252
Accrued Wages Payable					0
Deferred Revenue	273	1,367			273
Total Current Liabilities	376	1,797	149	0	525
TOTAL LIABILITIES	376	1,797	149	0	525
Invested in Capital Assets, Net of Related Debt	1,575,827	824,938			1,575,827
Unrestricted	146,005	139,336	17,087	8,418	163,092
TOTAL NET POSITION	\$1,721,832	\$964,274	\$17,087	\$8,418	\$1,738,919

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, 2021

	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	\$5,768	\$5,744	\$17,926	\$10,838	\$23,694
Miscellaneous	403				403
TOTAL OPERATING REVENUES	6,171	5,744	17,926	10,838	24,097
OPERATING EXPENSES					
Personal Services		0			0
Supplies	303	276	9,290	7,282	9,593
Other Services and Charges	64,791	7,497	0	0	64,791
Depreciation	105,288	69,497			105,288
TOTAL OPERATING EXPENSES	170,382	77,270	9,290	7,282	179,672
OPERATING INCOME (LOSS)	(164,211)	(71,526)	8,636	3,556	(155,575)
NON-OPERATING REVENUES (EXPENSES):					
Interest Income	134	1,671	33	73	167
TOTAL NON-OPERATING REVENUES (EXPENSES)	134	1,671	33	73	167
Income Before Transfers	(164,077)	(69,855)	8,669	3,629	(155,408)
Federal Grant	921,635	157,819			921,635
Transfers In		135,134	0	0	0
Change in Net Position	757,558	223,098	8,669	3,629	766,227
Total Net Position - Beginning (Restated)	964,274	741,176	8,418	4,789	972,692
Total Net Position - Ending	\$1,721,832	\$964,274	\$17,087	\$8,418	\$1,738,919

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, 2021

	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	(\$12,606)	\$4,651	\$18,115	\$11,801	\$5,509
Payments to Suppliers	(65,799)	(7,613)	(9,141)	(7,812)	(74,940)
Payments to Employees	0	0	0	0	0
Net Cash Provided(Used) By Operating Activities:	(78,405)	(2,962)	8,974	3,989	(69,431)
Cash Flows from Non-Capital and Related Financing Activities					
Transfers In	0	135,134	0	0	0
Net Cash Provided(Used) By Non-Capital and Related Financing Activities	0	135,134	0	0	0
Cash Flows from Capital and Related Financing Activities					
Federal Grant	921,635	157,819	0	0	921,635
Net Cash Provided(Used) By Capital and Related Financing Activities	921,635	157,819	0	0	921,635
Cash Flows from Capital and Related Financing Activities					
Purchases of Capital Assets	(856,177)	(175,840)	0	0	(856,177)
Net Cash Provided (Used) By Capital and Related Financing Activities	(856,177)	(175,840)	0	0	(856,177)
Cash Flows from Investing Activities					
Interest Received	133	1,671	33	73	166
Net Cash Provided(Used) By Investing Activities	133	1,671	33	73	166
Net Increase (Decrease) in Cash Equivalents	(12,814)	115,822	9,007	4,062	(3,807)
Cash and Cash Equivalents at Beginning of Year	137,562	21,740	8,229	4,167	145,791
Cash and Cash Equivalents at End of Year	\$124,748	\$137,561	\$17,236	\$8,229	\$141,984

(continued)

(continued)

Reconciliation of Operating Income to Net Cash

Provided(Used) By Operating Activities

Operating Income (Loss)	(\$164,211)	(\$71,526)	\$8,636	\$3,556	(\$155,575)
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Adjustments to Reconcile to Net Cash Flow

Non-Cash Items Included in Net Income

Depreciation	105,288	69,497	0	0	105,288
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Changes in Current Items

Decrease(Increase) in Accounts Receivable	(17,683)	0	189	963	(17,494)
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Decrease(Increase) in Prepaid Insurance	(378)	(270)	0	0	(378)
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Increase(Decrease) in Accounts Payable	(327)	430	149	(530)	(178)
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Increase(Decrease) in Accrued Wages Payable	0	0	0	0	0
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Increase(Decrease) in Deferred Revenue	(1,094)	(1,093)	0	0	(1,094)
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Net Cash Provided(Used) by Operating

Activities

	(\$78,405)	(\$2,962)	\$8,974	\$3,989	(\$69,431)
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Noncash Investing, Capital and Financing Activities:

State Grant

	\$921,635	\$157,819	\$0	\$0	\$921,635
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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, 2021

	Agency Funds			Total	Investment
	Trust Investment	State Fees	County Officer Accounts		Trust Fund
ASSETS					
Cash and Cash Equivalents	\$233,568	\$84,982	\$326,545	\$645,095	\$50,000
Receivables (net of allowance for uncollectibles)	0	0	0	0	
Total Assets	\$233,568	\$84,982	\$326,545	\$645,095	\$50,000
LIABILITIES					
Accounts Payable	0	0	0	0	0
Due to Others	233,568	84,982	326,545	645,095	
Total Liabilities	233,568	84,982	326,545	645,095	0
NET POSITION					
Held in Trust-Unexpended	0	0	0	0	50,000
Held in Trust-Educational Purposes	0	0	0	0	
Total Net Position	\$0	\$0	\$0	\$0	\$50,000

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, 2021

	Agency Funds			Total	Investment
	Trust Investment	State Fees	County Officer Accounts		Trust Fund
					Brackenridge School Fund
ADDITIONS					
Contributions:					
Distributions from others			\$326,545	\$326,545	\$0
Court Fees		8,340		8,340	0
Intergovernmental				0	0
Total Contributions	0	8,340	326,545	334,885	0
Investment Earnings:					
Interest Received					0
Total Investment Earnings	0	0	0	0	0
Less Investment Expense					
Net Investment Earnings	0	0	0	0	0
TOTAL ADDITIONS	0	8,340	326,545	334,885	0
DEDUCTIONS					
Distributions to other governments and Others					0
Distributions to others	9,930		710,572	720,502	0
Distributions to other governments				0	0
Other Services and Charges				0	0
Total Deductions	9,930	0	710,572	720,502	0
Change in Net Position	(9,930)	8,340	(384,027)	(385,617)	0
Net Position-Beginning	243,498	76,642	710,572	1,030,712	50,000
Net Position-Ending	\$233,568	\$84,982	\$326,545	\$645,095	\$50,000

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

JACKSON COUNTY, TEXAS
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

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. The accounting policies of Jackson County, Texas, (the County) conform to generally accepted accounting principles.

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

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

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 charges for services. 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 flood control fund accounts for the activities of the government's environmental protection operations. The Coastal Impact Assistance fund accounts for monies held for coastal preservation. The American Rescue Plan fund accounts for monies held to help the County offset any losses it incurred as a result of the Covid Virus.

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 present 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.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Airport Fund are charges to customers for sales, rentals, and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

The government reports the following major proprietary funds: The airport fund accounts for airport activities.

C. Fiduciary Fund Types

Fiduciary Funds account for assets held by the County in a trustee capacity or as an agent on behalf of others. As such, fiduciary funds are not reported in the government-wide statements. The County's fiduciary funds include the following: The County Officer Accounts, the Trust Investment fund, and the State Fees fund are all used to account for the fines and fees collected and remitted by the County Officers in the course of their operations.

D. Assets, Liabilities, and Net Assets or Equity

a. 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. For purposes of the statement of cash flows, the County considers all highly liquid investments (including restricted assets) with a maturity when purchased of three months or less and all local government investment pools to be cash equivalents.

b. 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, 2021 and 10 percent of the delinquent outstanding property taxes at September 30, 2021. 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.

c. 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, 2021. 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.

d. Restricted Assets

There were no restricted assets at September 30, 2021.

e. 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. 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	\$125,000
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 had an airport construction project during the year ended September 30, 2021.

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

f. 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.

g. 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.

h. Fund Balances – Governmental Funds

As of September 30, 2021, 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, 2021, fund balances are composed of the following:

Fund Balances:	
Non-Spendable	
Prepaid Items	\$115,846
Restricted	
Judicial	279,717
Legal	4,000
Permanent Improvement	1,262,336
Public Safety	1,578,849
Public Transportation	1,670,517
Committed	
General Administration	243,294
Culture and Recreation	51,262
Health and Welfare	9,469
Public Safety	59,613
Unassigned	<u>5,387,276</u>
Total Fund Balance	<u>\$10,662,179</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.

i. 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.

j. 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/inflows 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 two items that qualify for reporting in this category. They are deferred under GASB 68 and GASB 75.

The County reports unearned revenue on its fund financial statements. Unearned revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period (fund financial statements). Unearned revenues also arise when resources are unearned by the County and received before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures (fund financial statements and government-wide financial statements). In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for unearned revenue is removed from the applicable financial statement and revenue is recognized. Pursuant to GASB 65 we have included deferred ad valorem taxes as deferred inflows in the fund financial statements.

k. 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, are not due and payable in the current period and therefore are not reported in the funds." The details of this \$3,838,884 difference are as follows:

GASB 75-Other Post-Employment Benefits	\$2,263,205
GASB 68-Pension Liability	1,362,923
Capital Lease Payable	34,560
Compensated Absences	178,196
Total	<u>\$3,838,884</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 \$6,990,843 difference are as follows:

Capital Assets Not Being Depreciated	\$658,744
Capital Assets Being Depreciated	21,622,082
Depreciation Expense	(15,289,983)
Net Adjustment to Increase Net Changes in Fund Balances - Total Governmental Funds to Arrive at Changes in Net Assets of Governmental Activities	<u>\$6,990,843</u>

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that "Property taxes receivable unavailable to pay for current period expenditures are deferred in the funds (net of allowance for uncollectible.)" The details of this \$619,479 difference are as follows:

Property Taxes Receivable	\$675,866
Allowance for Doubtful Accounts	<u>(56,387)</u>
Net	<u>\$619,479</u>

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

The governmental fund balance sheet includes reconciliation between fund balance - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that "Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds." The details of this \$1,399,895 difference are as follows:

Fines Receivable	\$3,564,133
Allowance for Doubtful Accounts	(2,759,110)
GASB 68	
Deferred Outflow of Resources-Contributions (after 12/31/20)	614,745
Net difference between projected and actual earnings	(980,263)
Changes of assumptions	1,040,993
Differences between expected and actual experience	42,178
GASB 75	
Changes of assumptions	36,299
Differences between expected and actual experience	(162,800)
Deferred Revenues	103,639
Deferred Grant Revenues	(99,919)
Net	<u>\$1,399,895</u>

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

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between net changes in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this (\$150,469) difference are as follows:

Capital Outlay - Additions - Not Being Depreciated	\$236,117
Capital Outlay - Additions - Being Depreciated	583,671
Capital Outlay - Deletions	(9,659)
Depreciation Expense	(960,598)
Net Adjustment to	
Increase Net Changes	
in Fund Balances - Total	
Governmental Funds to	
Arrive at Changes in	
Net Assets of	
Governmental Activities	<u>(\$150,469)</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. She 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 2021 fiscal year were adopted for the General Fund, the Road and Bridge Funds, the Coastal Impact Assistance Fund, and other applicable non- major governmental funds.

B. Excess of Expenditures over Appropriations

For the year ended September 30, 2021, expenditures did not exceed appropriations in any fund except for the Construction fund where actual expenditures of \$54,099 exceeded budgetary expenditures of \$44,098 by \$10,001, the Federal & State Relief fund where actual expenditures of \$620,194 exceeded budgetary expenditures of \$608,786 by \$11,408, the Juvenile Probation fund where actual expenditures of \$206,753 exceeded budgetary expenditures of \$206,623 by \$130, and the Law Library fund where actual expenditures of \$9,115 exceeded budgetary expenditures of \$7,600 by \$1,515.

C. Deficit fund equity

The county had no deficit fund balances at September 30, 2021 except for the Construction Grants fund which had a deficit balance of \$33,037. This deficit is expected to be liquidated by future resources of the fund.

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 substantial compliance with the requirements of the Act and with local policies.

In compliance with the Public Funds Investment Act, the County has adopted a deposit and investment policy. That policy does address the following risks:

Deposits:

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, 2021, the government's bank balance of \$4,721,262 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. The fair market value of the securities pledged is \$21,087,020 and the FDIC coverage is \$260,419.

Investments:

The Interlocal Cooperation Act, chapter 791 of the Texas Government Code, and the Public Funds Investment Act, chapter 2256 of the Texas Government Code, provide for the creation of public funds investment pools, such as TexPool and Texas Class, through which political subdivisions and other entities may invest public funds.

TexPool and Texas Class use amortized cost to value portfolio assets and follows the criteria for GASB Statement No. 79 for use of amortized cost. TexPool and Texas Class does not place any limitations or restrictions such as notice periods or maximum transaction amounts, on withdrawals.

All funds participate in a pooling of cash and investment income in order to maximize investment opportunities. Each fund may liquidate its equity in the pool on demand.

The County’s investments are authorized by County resolutions, bond ordinances, and State statutes. The County is authorized to invest in obligations of the U.S. Government and its agencies or instrumentalities; direct obligations of Texas and its agencies and instrumentalities; obligations of states, agencies, counties, cities and other political subdivisions of any state rated as to investment quality by a nationally recognized investment rating firm not less than A or its equivalent rating; insured or collateralized certificates of deposit; fully collateralized repurchase agreements; and government pools.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The County’s investments by fair value level are classified in Level 2 of the fair value hierarchy and are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities’ relationship to benchmark quoted prices. The County has no Level 1 investments (investments valued using prices quoted in active markets for identical securities) or Level 3 investments (investments valued using significant unobservable inputs). As of September 30, 2021, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Maturity (Years)</u>	<u>Weighted Average</u>
Texpool	\$348,782	Less than 1 year	Less than 1 year
Texas Class	\$9,120,975	Less than 1 year	Less than 1 year

Interest Rate Risk. In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment portfolio to less than one year.

Concentration of credit risk: The County places no limit on the amount the County may invest in any one issuer. Texpool (4% of portfolio) and Texas Class (96% of portfolio).

Credit Risk. The County’s investment policy is to apply the “prudent investor” standard: “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.” The County’s investments were rated as follows: As of September 30, 2021, the local investment pool - Texpool (4% of portfolio) was rated AAAm by Standard and Poor’s and Texas Class (96% of portfolio) was rated AAAm by Standard and Poor’s.

B. Receivables

Receivables as of September 30, 2021 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	County Wide Drainage	Other Governmental Funds	Jail Commissary	
<u>Receivables</u>						
Ad Valorem Taxes	\$573,517		\$102,349			\$675,866
Sales Tax	96,359					96,359
Fines	3,564,133	180,775				3,744,908
Intergovernmental	103,639			24,619		128,258
Other	40,532	6,834		8,095	17,683	73,144
Gross Receivables	4,378,180	187,609	102,349	32,714	17,683	4,718,535
Less: Allowance for Uncollectibles	2,806,762		8,735			2,815,497
Net Total Receivables	\$1,571,418	\$187,609	\$93,614	\$32,714	\$17,683	\$1,903,038

C. Capital Assets

Capital asset activity for the year ended September 30, 2021, was as follows:

	Beginning			Ending
	Balances	Increases	Decreases	Balances
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$397,779	\$12,164		\$409,943
Construction in Progress	24,848	223,953		248,801
Total capital assets not being depreciated:	422,627	223,953	0	658,744
Capital assets being depreciated:				
Building and Improvements	6,407,537	18,705		6,426,242
Machinery, Equipment and Vehicles	9,794,803	564,966	476,851	9,882,918
Infrastructure	5,312,922	0	0	5,312,922
Total capital assets being depreciated:	21,515,262	583,671	476,851	21,622,082
Less: Accumulated Depreciation for:				
Building and Improvements	4,615,569	170,243	0	4,785,812
Machinery, Equipment and Vehicles	7,723,351	536,528	467,192	7,792,687
Infrastructure	2,457,657	253,827	0	2,711,484
Total Accumulated Depreciation	14,796,577	960,598	467,192	15,289,983
Total Capital Assets Depreciated, Net	6,718,685	(376,927)	9,659	6,332,099
Governmental Activities capital assets, Net	\$7,141,312	(\$152,974)	\$9,659	\$6,990,843

	Beginning			Ending
	Balances	Additions	Deletions	Balances
Business Type Activities:				
Capital assets not being depreciated:				
Land	70,254			70,254
Construction in Progress	129,238		129,238	0
Total capital assets not being depreciated:	199,492	0	129,238	70,254
Capital assets being depreciated:				
Building and Improvements	362,446			362,446
Machinery, Equipment and Vehicles	80,114	5,318		85,432
Infrastructure	1,385,254	980,097		2,365,351
Total capital assets being depreciated:	1,827,814	985,415	0	2,813,229
Less: Accumulated Depreciation for:				
Building and Improvements	289,183	8,851		298,034
Machinery, Equipment and Vehicles	37,651	4,069		41,720
Infrastructure	875,534	92,368		967,902
Total Accumulated Depreciation	1,202,368	105,288	0	1,307,656
Total Capital Assets Depreciated, Net	625,446	880,127	0	1,505,573
Business Type Activities capital assets, Net	824,938	880,127	129,238	1,575,827

Construction commitments

The County had an airport construction project during the year ended September 30, 2021.

Capital asset depreciation for the year ended September 30, 2021, was as follows:

Governmental Activities	
General Administration	\$44,717
Judicial	18,308
Financial Administration	9,027
Public Facilities	158,544
Public Safety	258,966
Public Transportation	361,375
Environmental Protection	29,471
Health and Welfare	80,190
Total Depreciation Expense – Governmental Activities	<u>\$960,598</u>
Business-Type Activities	
Culture and Recreation	<u>\$105,288</u>
Total Depreciation Expense – Business-Type Activities	<u>\$105,288</u>

D. Interfund Receivables, Payables, and Transfers Due

to/from other funds:

There were no interfund balances as of September 30, 2021.

There were no advances at September 30, 2021.

The following are transfers for the year ended September 30, 2021.

TRANSFER OUT	TRANSFER IN			TOTAL
	GENERAL FUNDS	ROAD AND BRIDGE FUNDS	NON-MAJOR GOVERNMENTAL FUNDS	
GENERAL FUNDS	\$174,296	\$2,611,696	\$1,181	\$2,787,173
ROAD AND BRIDGE FUNDS		619,619		619,619
TOTALS	\$174,296	\$3,231,315	\$1,181	\$3,406,792

The transfer from the general to the road and bridge fund is for road and bridge operations. The transfer from the general fund (permanent improvement) to the general fund is for general fund operations. The transfer from the road and bridge funds (general road and bridge) to the road and bridge funds is for road and bridge 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 \$25,628 for the year ended September 30, 2021. The future minimum lease payments for these leases are as follows:

Year Ending Sept. 30,	<u>Amount</u>
2022	\$24,848
2023	11,037
2024	3,908
2025	1,412
Total	<u>\$41,205</u>

Rent expenditures were \$8,664 for the year ended September 30, 2021. Sublease rental income was \$0 for the year ended September 30, 2021. Rental income was \$11,386 for the year ended September 30, 2021.

F. Long-Term Debt

Capital Leases: The government has entered one capital lease agreement as lessee for financing the acquisition of machinery and equipment; as set forth below. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date. The security pledged for the capital lease is the equipment financed.

Assets acquired through capital leases are as follows:

ASSET	Governmental Activities	
	SHERIFF TASERS	TOTAL
COST	\$43,200	\$43,200
ACCUMULATED DEPRECIATION	4,320	4,320
NET ASSET	<u>\$47,520</u>	<u>\$47,520</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2021, were as follows:

YEAR	Governmental Activities	
	SHERIFF TASERS	Total
2022	\$8,640	\$8,640
2023	8,640	8,640
2024	8,640	8,640
2025	8,640	8,640
TOTAL MINIMUM LEASE PAYMENTS	<u>34,560</u>	<u>34,560</u>
LESS: AMOUNT REPRESENTING INTEREST	0	0
PRESENT VALUE OF NET MINIMUM LEASE PAYMENTS	<u>\$34,560</u>	<u>\$34,560</u>

The above debt is to be serviced by the General Fund.

The activity for the year ended September 30, 2021, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year	Due After One Year
<u>Governmental Activities:</u>						
Capital Lease Payable	\$34,910	\$43,200	\$43,550	\$34,560	\$8,640	\$25,920
GASB 68 Pension Payable	544,929	1,362,923	544,929	1,362,923		1,362,923
GASB 75 Payable	2,144,972	2,263,205	2,144,972	2,263,205		2,263,205
Compensated Absences	156,948	178,196	156,948	178,196	178,196	0
	<u>\$2,881,759</u>	<u>\$3,847,524</u>	<u>\$2,890,399</u>	<u>\$3,838,884</u>	<u>\$186,836</u>	<u>\$3,652,048</u>
Grand Total	<u>\$2,881,759</u>	<u>\$3,847,524</u>	<u>\$2,890,399</u>	<u>\$3,838,884</u>	<u>\$186,836</u>	<u>\$3,652,048</u>

The general fund and the road and bridge fund are used to service the compensated absences. The estimated amount due in the 2021-22 year is \$178,196.

The government-wide statement of activities includes \$186,836 as "noncurrent liabilities, due within one year".

The total amount of interest expensed in 2021-22 is \$4,044.

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>09/30/20</u>	Year ended <u>09/30/21</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 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 carry 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 parties that require disclosure for the year ended September 30, 2021.

C. 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, 2021.

D. Subsequent Events

On October 26, 2021, the County approved the construction contract with Brannan Paving Co., Ltd in the amount of \$683,939.68 to complete the paving, ditch and culvert improvements for the Community Development Block Grant – Disaster Recovery (CDBG-DR).

On December 14, 2021, the County approved to purchase a used 2007 Toyota Tundra in the amount of \$14,000.00 for the Transfer Station.

On December 28, 2021, the County accepted grant funds in the amount of \$777,262.18 from Operation Lone Star Grant Program. The County also approved to purchase three vehicles with the grant funds.

On March 22, 2022, the County accepted the resolution and acceptance of the Department of Homeland Security, Federal Emergency Management Agency's (FEMA), Operation Stonegarden Grant Program (OPSG) FY 2021 Funding for border security support with expenditures reimbursable up to \$113,691.00.

On April 12, 2022, the County approved the purchase of Mapping Display Systems (MDS) and evaluation of GIS/911 Centerline Base Map including annual support from Southern Software in the amount of \$15,000.00, using remaining Coronavirus Recovery Funds. The County accepted the Body Worn Camera grant passed through the Texas Office of the Governor, Criminal Justice Division in the amount of \$80,844.61, with a required match of \$26,948.21. The County also accepted the MG and Lillie A. Johnson Foundation, Inc. grant in the amount of \$83,600.00 to purchase a 16 point range system with related equipment for a rifle/shotgun training range.

On May 10, 2022, the Court was informed that the County received the GOMESA Funds in the amount of \$357,860.00.

On June 7, 2022, the County approved an Interlocal Agreement with Golden Crescent Regional Planning Commission (GCRPC) for funding to purchase a Recycling Compactor up to \$19,000.38.

On June 28, 2022, the County approved the contract with Chiesa Construction in an amount not to exceed \$18,354.00 for concrete required for the target system at the range which will be funded by the Marshall Johnson Grant. The County also approved the client service agreement and offer letter with Utility Associates, Inc. to purchase BodyWorn cameras, including all hardware, software, data storage/retrieval, warranty, and support for all five (5) years in the amount of \$105,636.96 with Jackson County paying \$26,409.24 (25%).

The County accepted the following grants: OOG – Bodyworn Camera, TSLAC, Building Bridge, TJJD, SCAAP, OOG – Operation Lone Star, and HHSC – Title IVE for CPS ad litem attorneys.

E. Prior Period Adjustments

The County has determined that certain transactions were recorded incorrectly in a prior year. The County had a prior period adjustment whereby Business-type Activities' Net Assets was restated upward by (\$58,258) due to the omission of beginning work on an airport project.

These restatements had the corresponding effect on the beginning net assets, as follows:

	Net Position, as Previously Reported	Construction in Progress Restatement	Net Position as Restated
Business-type Activities:			
Net Position	\$1,030,950	(\$58,258)	\$972,692
Total Business-type Activities	\$1,030,950	(\$58,258)	\$972,692

F. Tax Abatements

State law allows governments to enter into agreements for tax abatements which is anticipated to result in industry expansions and future revenues for the District. Under these agreements a company is exempt from paying a portion if not all property taxes to the District for a certain period. In return the company agrees to construct or expand new industry in the District and employ a certain number of workers.

On November 18, 2015, the County entered into an agreement pursuant to Chapter 312, Texas Tax Code, also known as the Property Redevelopment and Tax Abatement Act, with Formosa Plastics Corporation, Texas for the construction and operation of a project facility located in the Reinvestment Zone. Each agreement provides for the recapturing of property tax revenue lost as a result of the agreement if the owner defaults.

The gross value abated during the 2021 year amounted to \$313,139,400.

The terms of the agreement are as follows:

1. The Abatement shall extend for a period of seven (7) tax years beginning on the Abatement Start Date (the "Abatement Period") and shall apply to all Eligible Property Value for each tax year in the Abatement Period. The original abatement period was amended to add an additional year of abatement through December 31, 2022 due to permitting delays.
2. The abatement shall be 100%.
3. In consideration for the Abatement, Owner agrees to create at least 140 employment positions relating to the project, by the Completion Date, and to maintain no fewer than sixty (60) permanent employment positions throughout the remainder of the Abatement Period.
4. Owner agrees to make a capital investment of at least \$100 million.

On July 6, 2011, the County entered into an agreement pursuant to Chapter 312, Texas Tax Code, also known as the Property Redevelopment and Tax Abatement Act, with DCP Midstream, LP for the construction and operation of a project facility located in the Reinvestment Zone. Each agreement provides for the recapturing of property tax revenue lost as a result of the agreement if the owner defaults.

The gross value abated during the 2021 year amounted to \$59,993,400.

The terms of the agreement are as follows:

1. The Abatement shall extend for a period of ten (10) tax years beginning on the Abatement Start Date (the "Abatement Period") and shall apply to all Eligible Property Value for each tax year in the Abatement Period.
2. The abatement shall be 70%.
3. In consideration for the Abatement, Owner agrees to create at least 10 employment positions relating to the project, by the Completion Date, and to maintain no fewer than ten (10) permanent employment positions throughout the remainder of the Abatement Period.
4. Owner agrees to make a capital investment of at least \$100 million.

G. Reinvestment Zones

State law allows governments to enter into agreements for tax abatements which is anticipated to result in industry expansions and future revenues for the District. Under these agreements a company is exempt from paying a portion if not all property taxes to the District for a certain period. In return the company agrees to construct or expand new industry in the District and employ a certain number of workers.

On September 25, 2018, the County entered into an agreement pursuant to the Texas Tax Code, authorizing Jackson County, Texas to designate Reinvestment Zones in areas of the County that do not include areas in the taxing jurisdiction of a municipality, to enter into tax abatement agreements with regard to properties located in Reinvestment Zones, and to enter into tax abatement agreements with regard to properties for which a municipality has given tax abatement incentives by agreement.

The terms of the agreement are as follows:

1. The Abatement must be authorized by the Commissioners Court.
2. The abatement must be authorized for properties located within a municipal Reinvestment Zone when the municipality has entered into a tax abatement agreement. Such an agreement must be in compliance with all applicable requirements set forth in the Code.
3. Authorized Facilities: Tax abatement may be granted for New Facilities or for the Expansion or Modernization of existing Facilities. The economic life of a Facility or improvements thereto must exceed the life of the tax abatement agreement.
4. Eligible Property: Tax abatement may be granted for improvements to owned real property or real property subject to a Lease and for Personal Property located on such real property to the extent allowed by state law.

Authorized Facilities may be granted abatement on all or a portion of the increased taxable value of eligible property over the base year value for a period not to exceed ten (10) years.

H. Summary of TCDRS Funding Policy

Net Pension Liability / (Asset)	Net Pension Liability / (Asset)	
	December 31, 2019	December 31, 2020
Total pension liability	\$26,849,220	\$29,874,460
Fiduciary net position	26,304,291	28,511,537
Net pension liability/(asset)	544,929	1,362,923
Fiduciary net position as a % of total pension liability	97.97%	95.44%
Pensionable covered payroll	\$5,082,399	\$5,398,543
Net Pension liability as a % of covered payroll	10.72%	25.25%

The total pension liability was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below.

Discount Rate

Discount rate	8.10%	7.60%
Long-term expected rate of return, net of investment expense	8.10%	7.60%
Municipal bond rate	Does not apply	Does not apply

Other Key Actuarial Assumptions

All actuarial assumptions that determined the total pension liability as of December 31, 2020 were based on the results of an actuarial experience study for the period January 1, 2013 - December 31, 2016, except where required to be different by GASB 68. The economic assumptions were reviewed at the March 2021 TCDRS Board of Trustees meeting and revised assumptions were adopted. These revisions included reductions in the investment return, wage growth, and maximum payroll growth assumptions. The assumptions are reviewed annually for continued compliance with the relevant actuarial standards of practice.

See Appendix B of this report (Actuarial Methods and Assumptions Used for GASB Calculations) for a listing of key assumptions used in the calculation of the total pension liability and other GASS 68 metrics.

See Appendix C (Actuarial Methods and Assumptions Used for Funding Valuation) of this report for a full description of the actuarial assumptions used in the funding valuation.

	Beginning Date	Ending Date
Valuation date	December 31, 2019	December 31, 2020
Measurement date	December 31, 2019	December 31, 2020
Employer's fiscal year	October 1, 2020	September 30, 2021

Long-Term Expected Rate of Return

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2021 information for a 10-year time horizon.

Note that the valuation assumption for the long-term expected return is re-assessed in detail at a minimum of every four years, and is set based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman relies on the expertise of Cliffwater in this assessment.

Asset Class	Benchmark	Target Allocation	Geometric Real Rate of Return
U.S. Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.25%
Global Equities	MSCI World (net) Index	2.50%	4.55%
Int'l Equities - Developed Markets	MSCI World Ex USA (net) Index	5.00%	4.25%
Int'l Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg Barclays U.S. Aggregate Bond Index	3.00%	-0.85%
Strategic Credit	FTSE High-yield Cash-Pay Capped Index	9.00%	2.11%
Direct Lending	S&P/LSTA Leveraged Loan Index	16.00%	6.70%
Distressed Debt	Cambridge Associates Distressed Securities Index	4.00%	5.70%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	3.45%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.10%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index	6.00%	4.90%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index	25.00%	7.25%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	1.85%
Cash Equivalents	90-Day U.S. Treasury	2.00%	-0.70%

Depletion of Plan Assets / GASB Discount Rate

The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not included in (1), calculated using the municipal bond rate.

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan's fiduciary net position to projected benefit payments and aims to determine a future date, if one exists, when the fiduciary net position is projected to be less than projected benefit payments. If an evaluation of the sufficiency of the projected fiduciary net position compared to projected benefit payments can be made with sufficient reliability without performing a depletion date projection, alternative methods to determine sufficiency may be applied.

In order to determine the discount rate to be used by the employer we have used an alternative method to determine the sufficiency of the fiduciary net position in all future years. Our alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act.

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The employer's assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes.

Therefore, we have used a discount rate of 7.60%. This rate reflects the long-term assumed rate of return on assets for funding purposes of 7.50%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

As additional documentation for auditing purposes, we have shown the projection of the Fiduciary Net Position in the following exhibit ("Projection of Fiduciary Net Position").

Projection of Fiduciary Net Position

Calendar Year Ending	Projected Beginning Fiduciary Net Position	Projected Total Contributions	Projected Benefit Payments	Projected Administrative Expenses	Projected Investment Earnings	Projected Ending Fiduciary Net Position (a)+(b)-(c)- (d)+(e)
	(a)	(b)	(c)	(d)	(e)	
2021	\$28,511,537	\$815,464	\$1,833,420	\$28,512	\$2,127,839	\$29,592,908
2022	29,592,908	823,335	1,824,176	29,593	2,210,622	30,773,096
2023	30,773,096	791,236	1,945,912	30,773	2,294,533	31,882,180
2024	31,882,180	757,524	2,057,813	31,882	2,373,350	32,923,359
2025	32,923,359	726,611	2,180,477	32,923	2,446,712	33,883,282
2026	33,883,282	706,545	2,287,877	33,883	2,514,875	34,782,942
2027	34,782,942	690,844	2,379,913	34,783	2,579,197	35,638,287
2028	35,638,287	674,570	2,461,142	35,638	2,640,534	36,456,611
2029	36,456,611	659,730	2,549,348	36,457	2,698,852	37,229,388
2030	37,229,388	648,449	2,651,491	37,229	2,753,323	37,942,440
2031	37,942,440	636,904	2,749,533	37,942	2,803,400	38,595,269
2032	38,595,269	627,063	2,817,683	38,595	2,850,081	39,216,135
2033	39,216,135	621,194	2,982,968	39,216	2,890,859	39,706,004
2034	39,706,004	614,217	3,131,121	39,706	2,922,284	40,071,678
2035	40,071,678	609,791	3,163,092	40,072	2,948,704	40,427,009
2036	40,427,009	604,255	3,190,782	40,427	2,974,456	40,774,511
2037	40,774,511	596,445	3,215,866	40,775	2,999,626	41,113,941
2038	41,113,941	588,532	3,250,138	41,114	3,023,837	41,435,058
2039	41,435,058	582,178	3,272,220	41,435	3,047,169	41,750,750
2040	41,750,750	577,167	3,300,369	41,751	3,069,912	42,055,709
2041	42,055,709	572,234	3,313,124	42,056	3,092,418	42,365,181
2042	42,365,181	169,399	3,329,061	42,365	3,100,305	42,263,459
2043	42,263,459	154,206	3,411,791	42,263	3,088,925	42,052,536
2044	42,052,536	139,692	3,418,742	42,053	3,072,102	41,803,535
2045	41,803,535	126,028	3,402,695	41,804	3,053,276	41,538,340
2046	41,538,340	112,328	3,393,034	41,538	3,032,980	41,249,076
2047	41,249,076	99,349	3,423,079	41,249	3,009,402	40,893,499
2048	40,893,499	87,883	3,398,469	40,893	2,982,881	40,524,901
2049	40,524,901	76,161	3,394,056	40,525	2,954,609	40,121,090
2050	40,121,090	65,965	3,384,426	40,121	2,923,913	39,686,421
2051	39,686,421	57,575	3,349,349	39,686	2,891,890	39,246,851
2052	39,246,851	49,416	3,298,149	39,247	2,860,105	38,818,976
2053	38,818,976	42,149	3,248,651	38,819	2,829,178	38,402,833
2054	38,402,833	35,546	3,203,777	38,403	2,798,994	37,995,193
2055	37,995,193	29,516	3,141,573	37,995	2,770,124	37,615,265
2056	37,615,265	24,251	3,084,882	37,615	2,743,182	37,260,201
2057	37,260,201	20,000	3,009,648	37,260	2,718,859	36,952,152
2058	36,952,152	16,181	2,926,316	36,952	2,698,425	36,703,490

2059	36,703,490	12,816	2,847,810	36,703	2,682,339	36,514,132
2060	36,514,132	10,570	2,750,633	36,514	2,671,496	36,409,051
2061	36,409,051	8,572	2,653,876	36,409	2,667,049	36,394,387
2062	36,394,387	6,027	2,567,927	36,394	2,669,046	36,465,139
2063	36,465,139	4,883	2,463,382	36,465	2,678,278	36,648,453
2064	36,648,453	3,751	2,361,989	36,648	2,695,943	36,949,510
2065	36,949,510	2,451	2,263,662	36,950	2,722,431	37,373,780
2066	37,373,780	1,806	2,159,510	37,374	2,758,521	37,937,223
2067	37,937,223	1,459	2,052,307	37,937	2,805,308	38,653,746
2068	38,653,746	980	1,948,565	38,654	2,863,589	39,531,096
2069	39,531,096	790	1,842,480	39,531	2,934,186	40,584,061
2070	40,584,061	633	1,738,166	40,584	3,018,057	41,824,001
2071	41,824,001	315	1,637,300	41,824	3,115,997	43,261,189
2072	43,261,189	148	1,535,231	43,261	3,228,971	44,911,816
2073	44,911,816	118	1,432,357	44,912	3,358,194	46,792,859
2074	46,792,859	0	1,332,647	46,793	3,504,798	48,918,217
2075	48,918,217	0	1,232,868	48,918	3,669,968	51,306,399
2076	51,306,399	0	1,135,441	51,306	3,855,015	53,974,667
2077	53,974,667	0	1,040,372	53,975	4,061,251	56,941,571
2078	56,941,571	0	948,205	56,942	4,290,063	60,226,487
2079	60,226,487	0	859,174	60,226	4,542,915	63,850,002
2080	63,850,002	0	773,595	63,850	4,821,360	67,833,917
2081	67,833,917	0	691,873	67,834	5,127,037	72,201,247
2082	72,201,247	0	614,402	72,201	5,461,681	76,976,325
2083	76,976,325	0	541,445	76,976	5,827,131	82,185,035
2084	82,185,035	0	473,296	82,185	6,225,341	87,854,895
2085	87,854,895	0	410,154	87,855	6,658,394	94,015,280
2086	94,015,280	0	352,134	94,015	7,128,518	100,697,649
2087	100,697,649	0	299,358	100,698	7,638,097	107,935,690
2088	107,935,690	0	251,860	107,936	8,189,690	115,765,584
2089	115,765,584	0	209,563	115,766	8,786,048	124,226,303
2090	124,226,303	0	172,402	124,226	9,430,134	133,359,809
2091	133,359,809	0	140,220	133,360	10,125,140	143,211,369
2092	143,211,369	0	112,683	143,211	10,874,518	153,829,993
2093	153,829,993	0	89,410	153,830	11,682,006	165,268,759
2094	165,268,759	0	70,022	165,269	12,551,648	177,585,116
2095	177,585,116	0	54,086	177,585	13,487,827	190,841,272
2096	190,841,272	0	41,169	190,841	14,495,282	205,104,544
2097	205,104,544	0	30,850	205,105	15,579,143	220,447,732
2098	220,447,732	0	22,728	220,448	16,744,956	236,949,512
2099	236,949,512	0	16,440	236,950	17,998,711	254,694,833
2100	254,694,833	0	11,662	254,695	19,346,871	273,775,347

Changes in Net Pension Liability / (Asset)

Changes in Net Pension Liability / (Asset)	Total Pension Liability	Fiduciary Net Position	Net Pension Liability / (Asset)
	(a)	(b)	(a) - (b)
	Balances as of December 31, 2019	\$26,849,220	\$26,304,291
Changes of the year:			
Service cost	592,832		592,832
Interest on total pension liability	2,167,767		2,167,767
Effect of plan changes	0		0
Effect of economic/demographic gains or losses	89,131		89,131
Effect of assumptions changes or inputs	1,561,490		1,561,490
Refund of contributions	(9,590)	(9,590)	0
Benefit payments	(1,376,389)	(1,376,389)	0
Administrative expenses		(20,862)	20,862
Member contributions		377,898	(377,898)
Net investment income		2,716,435	(2,716,435)
Employer contributions		531,220	(531,220)
Other	0	(11,465)	11,465
Balances as of December 31, 2020	\$29,874,461	\$28,511,538	\$1,362,923

Sensitive Analysis

The following presents the net pension liability of the employer, calculated using the discount rate of 7.60%, as well as what the Jackson County net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.60%) or 1 percentage point higher (8.60%) than the current rate.

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
Total pension liability	\$33,434,159	\$29,874,460	\$26,854,322
Fiduciary net position	28,511,537	28,511,537	28,511,537
Net pension liability/(asset)	\$4,922,622	\$1,362,923	(\$1,657,215)

Pension Expense / (Income)

Pension Expense / (Income)	January 1, 2019 to December 31, 2020
Service cost	\$592,832
Interest on total pension liability	2,167,767
Effect of plan changes	0
Administrative expenses	20,862
Member contributions	(377,898)
Expected investment return net of investment expenses	(2,110,427)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	41,638
Recognition of assumption changes or inputs	554,900
Recognition of investment gains or losses	(290,134)
Other	11,465
Pension expense	\$611,005

As of December 31, 2020, the deferred inflows and outflows of resources are as follows:

Deferred Inflows/Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$20,902	\$63,080
Changes of assumptions	0	1,040,993
Net difference between projected and actual earnings	980,263	0
Contributions made subsequent to measurement date	N/A	Employer determined

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ending December 31:

2021	\$214,596
2022	520,820
2023	(511,307)
2024	(121,201)
2025	0
Thereafter	0

Schedule of Deferred Inflows and Outflows of Resources

Expense / (Income) Calculation				Balances of Deferred Inflows and Outflows as of 12/31/2020	
Original Amount (a)	Date Established (b)	Original Recognition Period (c)	Amount Recognized for 2020 (a) / (c)	Inflows	Outflows
Investment (gains) or losses					
(\$606,009)	12/31/2020	5	(\$121,202)	\$484,807	\$0
(1,950,517)	12/31/2019	5	(390,103)	1,170,311	0
2,400,432	12/31/2018	5	480,086	0	960,174
(1,426,587)	12/31/2017	5	(285,317)	285,319	0
132,014	12/31/2016	5	26,403	0	0
Economic/demographic (gains) or losses					
89,131	12/31/2020	4	22,283	0	59,421
7,317	12/31/2019	4	1,829	0	3,659
(83,605)	12/31/2018	4	(20,901)	20,902	0
124,003	12/31/2017	4	31,001	0	0
Assumption changes or inputs					
1,561,490	12/31/2020	4	390,373	0	1,040,993
0	12/31/2019	4	0	0	0
0	12/31/2018	4	0	0	0
137,609	12/31/2017	4	34,402	0	0

Schedule of Changes in Net Pension Liability and Related Ratios

Year Ended December 31

	2020	2019	2018	2017	2016	2015	2014	2013 - 2009
Total Pension Liability								
Service cost	\$592,832	\$554,526	\$552,733	\$528,956	\$544,447	\$497,657	\$498,637	N/A
Interest on total pension liability	2,167,767.00	2,065,670.00	1,984,125.00	1,879,839.00	1,767,233.00	1,674,524.00	1,613,900.00	N/A
Effect of plan changes	0.00	0.00	0.00	0.00	0.00	(65,301.00)	0.00	N/A
Effect of assumption changes or inputs	1,561,490.00	0.00	0.00	137,609.00	0.00	244,526.00	0.00	N/A
Effect of economic/demographic (gains) or losses	89,131.00	7,317.00	(83,605.00)	124,003.00	65,947.00	(3,334.00)	(429,134.00)	N/A
Benefit payments/refunds of contributions	<u>(1,385,980.00)</u>	<u>(1,424,015.00)</u>	<u>(1,471,688.00)</u>	<u>(1,344,204.00)</u>	<u>(1,158,335.00)</u>	<u>(1,119,594.00)</u>	<u>(928,820.00)</u>	<u>N/A</u>
Net change in total pension liability	3,025,241.00	1,203,499.00	981,566.00	1,326,204.00	1,219,292.00	1,228,477.00	754,583.00	<u>N/A</u>
Total pension liability, beginning	<u>26,849,220.00</u>	<u>25,645,721.00</u>	<u>24,664,155.00</u>	<u>23,337,951.00</u>	<u>22,118,660.00</u>	<u>20,890,183.00</u>	<u>20,135,600.00</u>	<u>N/A</u>
Total pension liability, ending (a)	<u>\$29,874,460</u>	<u>\$26,849,220</u>	<u>\$25,645,721</u>	<u>\$24,664,155</u>	<u>\$23,337,951</u>	<u>\$22,118,660</u>	<u>\$20,890,183</u>	<u>N/A</u>
Fiduciary Net Position								
Employer contributions	\$531,220	\$477,238	\$459,392	\$439,556	\$454,474	\$428,369	\$418,687	N/A
Member contributions	377,898.00	356,564.00	339,931.00	330,139.00	320,056.00	301,975.00	291,045.00	N/A
Investment income net of investment expenses	2,716,435.00	3,799,301.00	(460,224.00)	3,163,407.00	1,518,446.00	196,576.00	1,408,935.00	N/A
Benefit payments/refunds of contributions	<u>(1,385,980.00)</u>	<u>(1,424,015.00)</u>	<u>(1,471,688.00)</u>	<u>(1,344,204.00)</u>	<u>(1,158,335.00)</u>	<u>(1,119,594.00)</u>	<u>(928,820.00)</u>	<u>N/A</u>
Administrative expenses	<u>(20,862.00)</u>	<u>(20,045.00)</u>	<u>(18,580.00)</u>	<u>(16,161.00)</u>	<u>(16,477.00)</u>	<u>(14,775.00)</u>	<u>(15,556.00)</u>	<u>N/A</u>
Other	<u>(11,465.00)</u>	<u>(16,543.00)</u>	<u>(17,591.00)</u>	<u>(7,852.00)</u>	<u>88,704.00</u>	<u>122,276.00</u>	<u>(380,061.00)</u>	<u>N/A</u>
Net change in fiduciary net position	2,207,246.00	3,172,500.00	(1,168,759.00)	2,564,887.00	1,206,867.00	(85,174.00)	794,230.00	N/A
Fiduciary net position, beginning	<u>26,304,291.00</u>	<u>23,131,791.00</u>	<u>24,300,550.00</u>	<u>21,735,663.00</u>	<u>20,528,796.00</u>	<u>20,613,970.00</u>	<u>19,819,740.00</u>	<u>N/A</u>
Fiduciary net position, ending (b)	<u>\$28,511,537</u>	<u>\$26,304,291</u>	<u>\$23,131,791</u>	<u>\$24,300,550</u>	<u>\$21,735,663</u>	<u>\$20,528,796</u>	<u>\$20,613,970</u>	<u>N/A</u>
Net pension liability / (asset), ending = (a) - (b)	<u>\$1,362,923</u>	<u>\$544,929</u>	<u>\$2,513,930</u>	<u>\$363,605</u>	<u>\$1,602,288</u>	<u>\$1,589,864</u>	<u>\$276,213</u>	<u>N/A</u>
Fiduciary net position as a % of total pension liability	95.44%	97.97%	90.20%	98.53%	93.13%	92.81%	98.68%	N/A
Pensionable covered payroll	\$5,398,543	\$5,082,399	\$4,856,160	\$4,716,270	\$4,572,224	\$4,313,925	\$4,157,786	N/A
Net pension liability/(asset) as % of covered payroll	25.25%	10.72%	51.77%	7.71%	35.04%	36.85%	6.64%	N/A

Schedule of Employer Contributions

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2011	\$312,071	\$312,071	\$0	\$3,641,428	8.6%
2012	351,529	351,529	0	3,743,664	9.4%
2013	389,073	389,073	0	3,982,357	9.8%
2014	418,687	418,687	0	4,157,786	10.1%
2015	428,369	428,369	0	4,313,925	9.9%
2016	454,474	454,474	0	4,572,224	9.9%
2017	439,556	439,556	0	4,716,270	9.3%
2018	459,392	459,392	0	4,856,160	9.5%
2019	477,238	477,238	0	5,082,399	9.4%
2020	531,220	531,220	0	5,398,543	9.8%

Notes to Schedule

Valuation Date: Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	20.0 years (based on contribution rate calculated in 12/31/2020 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.6% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule

Appendix A— GASB 68 Plan Description for Jackson County

A description of the pension plan pursuant to Paragraph 40 of GASB Statement No. 68 is as follows:

- a. Jackson County participates in the Texas County & District Retirement System (TCDRS), which is a statewide, agent multiple-employer, public employee retirement system.
- b. A brief description of benefit terms:
 - 1) All full- and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership.
 - 2) The plan provides retirement, disability and survivor benefits.
 - 3) TCDRS is a savings-based plan. For the county's plan, 7% of each employee's pay is deposited into his or her TCDRS account. By law, employee accounts earn 7% interest on beginning of year balances annually. At retirement, the account is matched at an employer set percentage (current match is 150%) and is then converted to an annuity.
 - 4) There are no automatic COLAs. Each year, the county may elect an ad hoc COLA for its retirees (if any). There are two COLA types, each limited by actual inflation.
 - 5) Benefit terms are established under the TCDRS Act. They may be amended as of Jan. 1 each year but must remain in conformity with the Act.
- c. Membership information is shown in the chart below.
- d. The county's contribution rate is calculated annually on an actuarial basis, although the employer may elect to contribute at a higher rate. The Jackson County contribution rate is based on the TCDRS funding policy adopted by the TCDRS Board of Trustees and must conform with the TCDRS Act. The employee contribution rates are set by the county and are currently 7%. Contributions to the pension plan from the county for 2020 are shown in the Schedule of Employer Contributions.
- e. The most recent comprehensive annual financial report for TCDRS can be found at the following link, www.tcdrs.org.

Membership Information

Members	Dec. 31, 2019	Dec. 31, 2020
Number of inactive employees entitled to but not yet receiving benefits:	83	95
Number of active employees:	120	112
Average monthly salary:	\$3,505	\$3,690
Average age:	49.84	51.27
Average length of service in years:	12.6	13.4
Inactive Employees (or their Beneficiaries) Receiving Benefits		
Number of benefit recipients:	99	97
Average monthly benefit:	\$1,148	\$1,246

Appendix B—Actuarial Methods and Assumptions Used for GASB Calculations

All actuarial methods and assumptions used for this GASB analysis were the same as those used in the December 31, 2020 funding valuation (see Appendix C, following, for details), except as noted below and throughout this report. Please see the Jackson County December 31, 2020 Summary Valuation Report for further details.

The following are the key assumptions and methods used in this GASB analysis.

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.
Actuarial Cost Method	Entry Age Normal
Amortization Method	
Recognition of economic/demographic gains or losses	Straight-Line amortization over Expected Working Life
Recognition of assumptions changes or inputs	Straight-Line amortization over Expected Working Life
Asset Valuation Method	5 years
Smoothing period	Non-asymptotic
Recognition	None
method Corridor	Same as funding valuation: See Appendix C
Inflation	Same as funding valuation: See Appendix C
Salary Increases	7.60% (Gross of administrative expenses)
Investment Rate of Return	
Cost-of-Living Adjustments	Cost-of-Living Adjustments for Jackson County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Same as funding valuation: See Appendix C
Turnover	Same as funding valuation: See Appendix C
Mortality	Same as funding valuation: See Appendix C

Appendix C—Actuarial Methods and Assumptions Used for Funding Valuation

Except where indicated in the section of this GASB 68 report entitled "Actuarial Methods and Assumptions Used for GASB Calculations", the assumptions used in this analysis for the December 31, 2019 financial reporting metrics are the same as those used in the December 31, 2019 actuarial valuation analysis for Jackson County.

The following is a description of the assumptions used in the December 31, 2019 actuarial valuation analysis for Jackson County. This information may also be found in the Jackson County December 31, 2019 Summary Valuation Report.

Economic Assumptions

TCDRS system-wide economic assumptions:

Real rate of return	5.00%
Inflation	2.50%
Long-term investment return	7.50%

The assumed long-term investment return of 7.5% is net after investment and administrative expenses. It is assumed returns will equal the nominal annual rate of 7.5% for calculating the actuarial accrued liability and the normal cost contribution rate for the retirement plan of each participating employer.

The annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.00% (made up of 2.50% inflation and 0.5% productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.6% per year for a career employee. (See Table 1 for Merit Salary Increases.)

Employer-specific economic assumptions:

Growth in membership	0.00%
Payroll growth for funding calculations	2.75%

The payroll growth assumption is for the aggregate covered payroll of an employer.

Table 1
Merit Salary Increase

Years of Service	Entry Age			
	Before 30	Ages 30-39	Ages 40-49	50 and later
0	5.00%	4.50%	4.00%	3.50%
1	4.25	3.75	3.25	2.75
2	3.85	3.35	2.85	2.35
3	3.50	3.00	2.50	2.00
4	3.15	2.65	2.25	1.85
5	2.90	2.55	2.15	1.70
6	2.65	2.30	1.95	1.55
7	2.45	2.10	1.75	1.40
8	2.30	1.95	1.60	1.25
9	2.15	1.80	1.45	1.10
10	2.00	1.70	1.40	1.05
11	1.90	1.50	1.25	1.00
12	1.80	1.50	1.15	0.95
13	1.70	1.40	1.05	0.90
14	1.60	1.30	0.95	0.85
15	1.50	1.23	0.90	0.80
16	1.40	1.15	0.85	0.75
17	1.30	1.05	0.80	0.70
18	1.23	0.97	0.75	0.65
19	1.15	0.90	0.70	0.60
20	1.10	0.85	0.65	0.55
21	1.05	0.80	0.60	0.50
22	1.00	0.75	0.55	0.50
23	0.95	0.70	0.50	0.50
24	0.90	0.65	0.50	0.50
25	0.85	0.60	0.50	0.50
26	0.80	0.60	0.50	0.50
27	0.75	0.60	0.50	0.50
28	0.70	0.60	0.50	0.50
29	0.65	0.60	0.50	0.50
30 & up	0.60	0.60	0.50	0.50

Demographic Assumptions

TCDRS system-wide demographic assumptions:

Replacement of Terminated Members — New employees are assumed to replace any terminated members and have similar entry ages.

Disability — The rates of disability used in this valuation are illustrated in Table 2. Members who become disabled are eligible to commence benefit payments regardless of age. Rates of disability are in a custom table based on TCDRS experience.

Table 2
Annual Rates of Disability

Age	Work Related Male and Female	All Other Causes Male and Female	Age	Work Related Male and Female	All Other Causes Male and Female
less than			43	0.004%	0.058%
25	0.000%	0.000%	44	0.004	0.063
25	0.000	0.000	45	0.004	0.069
26	0.000	0.000	46	0.005	0.076
27	0.000	0.000	47	0.006	0.084
28	0.000	0.008	48	0.007	0.095
29	0.000	0.008	49	0.009	0.109
30	0.000	0.009	50	0.010	0.125
31	0.000	0.010	51	0.012	0.142
32	0.000	0.010	52	0.013	0.162
33	0.000	0.011	53	0.015	0.183
34	0.000	0.014	54	0.018	0.203
35	0.001	0.018	55	0.018	0.222
36	0.001	0.022	56	0.018	0.238
37	0.002	0.028	57	0.018	0.250
38	0.002	0.033	58	0.018	0.259
39	0.002	0.038	59	0.018	0.270
40	0.002	0.042	60 & Above	0.018	0.000
41	0.003	0.047			
42	0.003	0.053			

Mortality

Depositing members	90% of the RP-2014 Active Employee Mortality Table for males and 90% of the RP-2014 Active Employee Mortality Table for females, projected with 110% of the MP-2014 Ultimate scale after 2014.
Service retirees, beneficiaries and non-depositing members	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Disabled retirees	130% of the RP-2014 Disabled Annuitant Mortality Table for males and 115% of the RP-2014 Disabled Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.

Family Composition — For current retirees, beneficiary information is supplied by TCDRS. For purposes of calculating the Survivor Benefit for current depositing and non-depositing members, male members are assumed to have a female beneficiary who is three years younger. Female members are assumed to have a male beneficiary who is three years older.

Service Retirement — Members eligible for service retirement are assumed to retire at the rates shown in Table 3.

Table 3
Annual Rates of Service Retirement

Age	Male	Female	Age	Male	Female
40-44	4.5%	4.5%	62	20.0%	20.0%
45-49	9.0	9.0	63	15.0	15.0
50	10.0	10.0	64	15.0	15.0
51	9.0	9.0	65	25.0	25.0
52	9.0	9.0	66	25.0	25.0
53	9.0	9.0	67	22.0	22.0
54	10.0	10.0	68	20.0	20.0
55	10.0	10.0	69	20.0	20.0
56	10.0	10.0	70	22.0	22.0
57	10.0	10.0	71	22.0	22.0
58	12.0	12.0	72	22.0	22.0
59	12.0	12.0	73	22.0	22.0
60	12.0	12.0	74	22.0	22.0
61	12.0	12.0			

Employer-specific demographic assumptions:

Other Terminations of Employment — The rate of assumed future termination from active participation in the plan for reasons other than death, disability or retirement are illustrated in Table 4. The rates vary by length of service, entry-age group (age at hire) and gender. No termination after eligibility for retirement is assumed.

Table 4
Annual Rates of Termination

Years of Service	Entry Age 20		Entry Age 30		Entry Age 40		Entry Age 50	
	Male	Female	Male	Female	Male	Female	Male	Female
0	30.1%	32.6%	25.0%	27.2%	21.3%	23.0%	20.1%	21.7%
1	20.5	22.3	17.3	18.7	14.7	15.9	13.9	14.9
2	15.3	16.6	13.0	14.0	11.0	12.0	10.4	11.3
3	12.2	13.1	10.4	11.3	8.8	9.5	8.3	9.0
4	10.0	10.9	8.6	9.4	7.4	7.9	6.9	7.5
5	8.9	9.7	7.7	8.5	6.6	7.2	6.2	6.8
6	7.9	8.6	6.9	7.5	5.9	6.4	5.5	6.0
7	7.0	7.7	6.2	6.8	5.3	5.8	5.0	5.4
8	5.9	6.3	5.2	5.6	4.4	4.8	4.1	4.5
9	5.6	6.0	5.0	5.4	4.2	4.6	4.1	4.3
10	5.0	5.3	4.5	4.9	3.8	4.1	3.6	3.9
11	4.3	4.7	4.0	4.3	3.4	3.7	3.2	3.4
12	4.0	4.2	3.6	4.0	3.1	3.3	2.9	3.2
13	3.5	3.8	3.2	3.6	2.8	3.1	2.6	2.9
14	3.2	3.3	3.0	3.2	2.5	2.7	2.3	2.5
15	2.7	3.0	2.6	2.8	2.2	2.4	2.1	2.3
16	2.3	2.5	2.3	2.4	1.9	2.1	1.8	2.0
17	2.1	2.3	2.0	2.2	1.7	1.8	1.6	1.7
18	1.8	1.9	1.7	1.9	1.4	1.6	1.4	1.5
19	1.5	1.7	1.5	1.7	1.4	1.4	1.3	1.4
20	1.4	1.6	1.4	1.6	1.2	1.3	1.2	1.3
21	1.3	1.5	1.3	1.5	1.1	1.2	1.1	1.2
22	1.2	1.4	1.2	1.4	1.0	1.1	1.0	1.1
23	1.1	1.3	1.1	1.3	0.9	1.0	0.9	1.0
24	1.1	1.2	1.1	1.2	0.9	1.0	0.9	0.9
25	1.0	1.1	1.0	1.1	0.8	0.9	0.8	0.9
26	1.0	1.0	1.0	1.0	0.8	0.9	0.8	0.8
27	0.9	0.9	0.9	0.9	0.7	0.8	0.7	0.7
28	0.9	0.8	0.9	0.8	0.7	0.8	0.7	0.7
29	0.8	0.7	0.8	0.7	0.6	0.7	0.6	0.6
30 & Later	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Withdrawals — Members who terminate may either elect to leave their account with TCDRS or withdraw their funds. The probability that a member elects a withdrawal varies by length of service and vesting schedule. Rates applied to your plan are shown in Table 5. For non-depositing members who are not vested, 100% are assumed to elect a withdrawal.

Table 5
Probability of Withdrawal

Years of Service	Probability	Years of Service	Probability
0	100%	15	40
1	100	16	38
2	100	17	36
3	100	18	33
4	100	19	30
5	100	20	28
6	100	21	26
7	100	22	24
8	47	23	22
9	46	24	20
10	45	25	18
11	44	26	16
12	43	27	14
13	42	28	12
14	41	29	10

I. Summary of GASB 75 Group Insurance Policy

The following projected information is provided for development of the GASB 75 disclosure for the fiscal year ending September 30, 2021, using a measurement date of September 30, 2021. The projections are based on the census information, benefit schedules and costs from the FY2020 actuarial valuation. To the extent the actual data differs for FY 2021 these projections may not be representative of current liabilities and costs developed for GASB 75. GASB 75 does not provide precise instructions for developing interim period values. These projections were developed on a basis we believe to be consistent with GASB 75.

A new actuarial valuation may be required if there are significant changes in the benefits being valued under GASB 75. No changes were made in the actuarial assumptions since the projections are based on the assumptions shown in the September 30, 2020 valuation report and no new valuation has been prepared. The following is the development of the Net OPEB Liability (NOL).

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Total OPEB Liability October 1, 2020	2,144,972	0	2,144,972
Service Cost	153,193	0	153,193
Interest Cost	50,745	0	50,745
Changes of Benefit Terms	0	0	0
Differences between expected and actual experience	0	0	0
Changes in assumptions	0	0	0
Other changes	0	0	0
Contributions - employer	0	0	0
Net investment income	0	0	0
Benefit payments	(85,705)	0	(85,705)
Administrative Expense	0	0	0
Net change in total OPEB liability	118,233	0	118,233
Total OPEB Liability September 30, 2021	2,263,205	0	2,263,205

Total OPEB Expense

Part of the disclosure is the Total OPEB Expense included in the financial statements each year. This expense includes the service cost, interest cost and the amortized amount of each base required by GASB 75.

Total OPEB Expense	FY 2021
Service Cost as of October 1, 2020	153,193
Interest Cost	50,745
Changes of benefit terms	0
Current Recognized Deferred Outflows/(Inflows)	
Difference between expected and actual experience	(25,719)
Changes in assumptions or other inputs	5,735
(Other changes, if significant)	0
Difference of Projected Investment Earnings	0
Total OPEB Expense as of September 30, 2021	183,954

Schedule of Deferred Inflows/Outflows

GASB 75 required disclosures of the annual deferred outflows/(inflows) as of September 30, 2021, resulting from the changes in the Total OPEB Liability each year.

Schedule of Deferred Inflows/Outflows	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	0	(162,800)
Changes of Assumptions/inputs	36,299	0
Net differences between projected and actual investments	0	0
Total	36,299	(162,800)

Projection of Net Inflows (Outflows)

Fiscal Year	Net Inflows (Outflows)
2022	(19,984)
2023	(19,984)
2024	(19,984)
2025	(19,984)
2026	(19,984)
2027+	(26,581)

Sensitivity Analysis of the Trend and Discount Rate

GASB75 requires a sensitivity analysis of the healthcare cost trend and discount rate used in the valuation. The sensitivity is plus or minus 1% from the base rates used in the valuation. The values shown are as of September 30, 2021.

Trend	Total OPEB Liability	% Difference
1% Decrease	2,006,203	-11.40%
Current Healthcare Cost Trend	2,263,205	
1% Increase	2,569,859	13.50%

Discount Rate	Total OPEB Liability	% Difference
1% Increase	2,061,090	-8.90%
Current Discount Rate	2,263,205	
1% Decrease	2,490,220	10.00%

ACTUARIAL ASSUMPTIONS

No changes were made in the actuarial assumptions since the projections are based on the assumptions shown in the September 30, 2020 valuation report.

The data used in the roll forward of the September 30, 2020 valuation results remain unchanged from that used in the FY2020 GASB 75 actuarial valuation report. The data reflects the plan census as of September 30, 2020.

Since the September 30, 2020 valuation results were rolled forward there are no liability gains or losses for the projection period.

It is our understanding that no significant changes have been made in the plan eligibility or plan provisions since the September 30, 2020 actuarial valuation.

The employer reported \$51,618 in direct contributions made for retirees for FY 2021.

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net Pension Liability and Related Ratios

Year Ended December 31

	2020	2019	2018	2017	2016	2015	2014	2013 -
								2009
Total Pension Liability								
Service cost	\$592,832	\$554,526	\$552,733	\$528,956	\$544,447	\$497,657	\$498,637	N/A
Interest on total pension liability	2,167,767.00	2,065,670.00	1,984,125.00	1,879,839.00	1,767,233.00	1,674,524.00	1,613,900.00	N/A
Effect of plan changes	0.00	0.00	0.00	0.00	0.00	(65,301.00)	0.00	N/A
Effect of assumption changes or inputs	1,561,490.00	0.00	0.00	137,609.00	0.00	244,526.00	0.00	N/A
Effect of economic/demographic (gains) or losses	89,131.00	7,317.00	(83,605.00)	124,003.00	65,947.00	(3,334.00)	(429,134.00)	N/A
Benefit payments/refunds of contributions	<u>(1,385,980.00)</u>	<u>(1,424,015.00)</u>	<u>(1,471,688.00)</u>	<u>(1,344,204.00)</u>	<u>(1,158,335.00)</u>	<u>(1,119,594.00)</u>	<u>(928,820.00)</u>	N/A
Net change in total pension liability	3,025,241.00	1,203,499.00	981,566.00	1,326,204.00	1,219,292.00	1,228,477.00	754,583.00	N/A
Total pension liability, beginning	<u>26,849,220.00</u>	<u>25,645,721.00</u>	<u>24,664,155.00</u>	<u>23,337,951.00</u>	<u>22,118,660.00</u>	<u>20,890,183.00</u>	<u>20,135,600.00</u>	N/A
Total pension liability, ending (a)	<u>\$29,874,460</u>	<u>\$26,849,220</u>	<u>\$25,645,721</u>	<u>\$24,664,155</u>	<u>\$23,337,951</u>	<u>\$22,118,660</u>	<u>\$20,890,183</u>	N/A
Fiduciary Net Position								
Employer contributions	\$531,220	\$477,238	\$459,392	\$439,556	\$454,474	\$428,369	\$418,687	N/A
Member contributions	377,898.00	356,564.00	339,931.00	330,139.00	320,056.00	301,975.00	291,045.00	N/A
Investment income net of investment expenses	2,716,435.00	3,799,301.00	(460,224.00)	3,163,407.00	1,518,446.00	196,576.00	1,408,935.00	N/A
Benefit payments/refunds of contributions	(1,385,980.00)	(1,424,015.00)	(1,471,688.00)	(1,344,204.00)	(1,158,335.00)	(1,119,594.00)	(928,820.00)	N/A
Administrative expenses	(20,862.00)	(20,045.00)	(18,580.00)	(16,161.00)	(16,477.00)	(14,775.00)	(15,556.00)	N/A
Other	<u>(11,465.00)</u>	<u>(16,543.00)</u>	<u>(17,591.00)</u>	<u>(7,852.00)</u>	<u>88,704.00</u>	<u>122,276.00</u>	<u>(380,061.00)</u>	N/A
Net change in fiduciary net position	2,207,246.00	3,172,500.00	(1,168,759.00)	2,564,887.00	1,206,867.00	(85,174.00)	794,230.00	N/A
Fiduciary net position, beginning	<u>26,304,291.00</u>	<u>23,131,791.00</u>	<u>24,300,550.00</u>	<u>21,735,663.00</u>	<u>20,528,796.00</u>	<u>20,613,970.00</u>	<u>19,819,740.00</u>	N/A
Fiduciary net position, ending (b)	<u>\$28,511,537</u>	<u>\$26,304,291</u>	<u>\$23,131,791</u>	<u>\$24,300,550</u>	<u>\$21,735,663</u>	<u>\$20,528,796</u>	<u>\$20,613,970</u>	N/A
Net pension liability / (asset), ending = (a) - (b)	<u>\$1,362,923</u>	<u>\$544,929</u>	<u>\$2,513,930</u>	<u>\$363,605</u>	<u>\$1,602,288</u>	<u>\$1,589,864</u>	<u>\$276,213</u>	N/A
Fiduciary net position as a % of total pension liability	95.44%	97.97%	90.20%	98.53%	93.13%	92.81%	98.68%	N/A
Pensionable covered payroll	\$5,398,543	\$5,082,399	\$4,856,160	\$4,716,270	\$4,572,224	\$4,313,925	\$4,157,786	N/A
Net pension liability/(asset) as % of covered payroll	25.25%	10.72%	51.77%	7.71%	35.04%	36.85%	6.64%	N/A

Schedule of Employer Contributions

Year Ending December 31	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll	Actual Contribution as a % of Covered Payroll
2011	\$312,071	\$312,071	\$0	\$3,641,428	8.6%
2012	351,529	351,529	0	3,743,664	9.4%
2013	389,073	389,073	0	3,982,357	9.8%
2014	418,687	418,687	0	4,157,786	10.1%
2015	428,369	428,369	0	4,313,925	9.9%
2016	454,474	454,474	0	4,572,224	9.9%
2017	439,556	439,556	0	4,716,270	9.3%
2018	459,392	459,392	0	4,856,160	9.5%
2019	477,238	477,238	0	5,082,399	9.4%
2020	531,220	531,220	0	5,398,543	9.8%

Notes to Schedule

Valuation Date: Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	20.0 years (based on contribution rate calculated in 12/31/2020 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement Age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Assumptions and Methods Reflected in the Schedule of Employer Contributions	2015: New inflation, mortality and other assumptions were reflected. 2017: New mortality assumptions were reflected 2019: New inflation, mortality and other assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule of Employer Contributions	2015: No changes in plan provisions were reflected in the Schedule. 2016: No changes in plan provisions were reflected in the Schedule 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule.

Appendix B—Actuarial Methods and Assumptions Used for GASB Calculations

All actuarial methods and assumptions used for this GASB analysis were the same as those used in the December 31, 2020 funding valuation (see Appendix C, following, for details), except as noted below and throughout this report. Please see the Jackson County December 31, 2020 Summary Valuation Report for further details.

The following are the key assumptions and methods used in this GASB analysis.

Valuation Timing	Actuarially determined contribution rates are calculated on a calendar year basis as of December 31, two years prior to the end of the fiscal year in which the contributions are reported,
Actuarial Cost Method	Entry Age Normal
Amortization Method	
Recognition of economic/demographic gains or losses	Straight-Line amortization over Expected Working Life
Recognition of assumptions changes or inputs	Straight-Line amortization over Expected Working Life
Asset Valuation Method	5 years
Smoothing period	Non-asymptotic
Recognition	None
method Corridor	Same as funding valuation: See Appendix C
Inflation	Same as funding valuation: See Appendix C
Salary Increases	7.60% (Gross of administrative expenses)
Investment Rate of Return	
Cost-of-Living Adjustments	Cost-of-Living Adjustments for Jackson County are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Same as funding valuation: See Appendix C
Turnover	Same as funding valuation: See Appendix C
Mortality	Same as funding valuation: See Appendix C

Required Supplementary Information

Schedule of Changes in Net OPEB Liability and Related Ratios

Fiscal Year	2021	2020	2019	2018
Service Cost	153,193	119,299	119,299	114,644
Interest	50,745	91,855	84,932	90,215
Plan Amendments	0	0	0	0
Experience (Gain)/Loss	0	(214,238)	0	0
Assumption Changes	0	47,769	0	0
Benefit Payments	(85,705)	(85,705)	(220,330)	(220,330)
TOL@BOY	2,144,972	2,185,992	2,202,091	2,217,562
TOL@EOY (a)	2,263,205	2,144,972	2,185,992	2,202,091
FNP@BOY	0	0	0	0
FNP@BOY (b)	0	0	0	0
NOL (a) – (b)	2,263,205	2,144,972	2,185,992	2,202,091
FNP as Percentage of NOL	0.00%	0.00%	0.00%	0.00%
Covered Payroll	4,830,933	4,830,933	4,510,172	4,510,172
NOL as Percentage of Payroll	46.85%	44.40%	48.47%	48.82%

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

JACKSON COUNTY, TEXAS
 COMBINING BALANCE SHEET - GENERAL FUND
 SEPTEMBER 30, 2021

	General Fund	Permanent Improvement Funds	Total General Funds
<i>ASSETS</i>			
Cash and Cash Equivalents	\$5,631,788	\$1,250,108	\$6,881,896
Receivables (net of allowance for uncollectibles)	662,753		662,753
Prepaid Items	94,803	12,228	107,031
Due from Others	3		3
Total Assets	<u>\$6,389,347</u>	<u>\$1,262,336</u>	<u>\$7,651,683</u>
LIABILITIES AND FUND BALANCES:			
Accounts Payable	\$117,235		\$117,235
Accrued Wages Payable	180,021		180,021
Deferred Revenues			0
Total Liabilities	<u>297,256</u>	<u>0</u>	<u>297,256</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Property Taxes	<u>576,975</u>		<u>576,975</u>
Fund Balances:			
Non-Spendable			
Prepaid Items	94,803		94,803
Restricted			
Permanent Improvement		1,262,336	1,262,336
Committed			
Construction			0
Unassigned	5,420,313		5,420,313
Total Fund Balance	<u>5,515,116</u>	<u>1,262,336</u>	<u>6,777,452</u>
Total Liabilities and Fund Balances	<u>\$6,389,347</u>	<u>\$1,262,336</u>	<u>\$7,651,683</u>

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, 2021

	General Fund	Permanent Improvement Funds	Total General Funds
<i>REVENUES</i>			
Taxes			
Property	\$9,163,905		\$9,163,905
Sales	1,306,669		1,306,669
Other	43,419		43,419
Intergovernmental	291,285		291,285
Charges for Services	744,404		744,404
Fines and Forfeitures	439,627		439,627
Interest	9,852	1,210	11,062
Miscellaneous	160,114		160,114
Total Revenues	12,159,275	1,210	12,160,485

EXPENDITURES

Current:

General Administration			
Commissioner's Court	384,319		384,319
County Clerk	404,344		404,344
County Judge	204,596		204,596
Election			0
Non-Departmental	491,683		491,683
Judicial			
Court Expense	239,808		239,808
Criminal District Attorney	409,307		409,307
District Clerk	292,014		292,014
District Court	89,573		89,573
Jury	11,578		11,578
Justice of the Peace No. 1	212,726		212,726
Justice of the Peace No. 2	182,724		182,724
Financial Administration			
County Auditor	342,136		342,136
County Treasurer	173,827		173,827
Tax Assessor-Collector	490,533		490,533
Public Facilities			
County Services Building		8,797	8,797
Public Facilities	417,632		417,632
Public Safety			
Adult Probation	2,866		2,866
Ambulance			0
Emergency Management	56,962		56,962
Constable No. 1	89,833		89,833
Constable No. 2	89,004		89,004
Corrections	1,586,214		1,586,214

(continued)

(continued)

Disaster	57		57
D.P.S./License and Weight	2,030		2,030
D.P.S./Troopers	5,812		5,812
EMS/Jaws of Life			0
Fire	13,300		13,300
Permitting and Inspections	65,574		65,574
Law Enforcement Agreement	183,824		183,824
Sheriff	1,797,504		1,797,504
T.J.P.C.	96,081		96,081
Enviromental Protection			
Sanitation	471,082		471,082
Culture and Recreation			
County Library	178,301		178,301
Fairgrounds			0
Parks	4,838		4,838
Health and Welfare			
Gulf Bend Mental Health	47,676		47,676
Senior Citizens Center	25,000		25,000
Conservation - Agriculture			
Agriculture Extension Service	93,693		93,693
U.S. Soil Conservation	3,000		3,000
Debt Service			
Principal Retirement	43,550		43,550
Interest and Fiscal Charges	1,044		1,044
Total Expenditures	<u>9,204,045</u>	<u>8,797</u>	<u>9,212,842</u>
Excess (Deficiency) of Revenues Over (Under)			
Expenditures	<u>2,955,230</u>	<u>(7,587)</u>	<u>2,947,643</u>
OTHER FINANCING SOURCES (USES):			
Operating Transfers In		174,296	174,296
Operating Transfers Out	<u>(2,787,173)</u>		<u>(2,787,173)</u>
Total Other Financing Sources (Uses)	<u>(2,787,173)</u>	<u>174,296</u>	<u>(2,612,877)</u>
Net Changes in Fund Balances	168,057	166,709	334,766
Fund Balances - Beginning	5,347,059	1,095,627	6,442,686
Fund Balances - Ending	<u>\$5,515,116</u>	<u>\$1,262,336</u>	<u>\$6,777,452</u>

The accompanying notes are an integral part of this statement.

JACKSON COUNTY, TEXAS
 COMBINING BALANCE SHEET - ROAD AND BRIDGE FUND
 SEPTEMBER 30, 2021

	Road and Bridge No. 1	Road and Bridge No. 2	Road and Bridge No. 3	Road and Bridge No. 4	Bridge Replacement Fund
<i>ASSETS</i>					
Cash and Cash Equivalents	\$75,018	\$83,198	\$100,560	\$326,724	\$239,685
Receivables (net of allowance for uncollectibles)		6,834			
Prepaid Insurance	7,751	3,705	3,859	4,788	
Total Assets	\$82,769	\$93,737	\$104,419	\$331,512	\$239,685
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts Payable	\$4,766	\$4,876	\$11,882	\$18,770	
Accrued Wages Payable	10,055	9,942	5,619	8,818	
Total Liabilities	14,821	14,818	17,501	27,588	0
Fund Balances:					
Non-Spendable					
Prepaid Items	7,751	3,705	3,859	4,788	
Restricted					
Public Transportation	60,197	75,214	83,059	299,136	239,685
Total Fund Balance	67,948	78,919	86,918	303,924	239,685
Total Liabilities and Fund Balances	\$82,769	\$93,737	\$104,419	\$331,512	\$239,685

The accompanying notes are an integral part of this statement.

Highway Fund	Lateral Road No. 1	Equipment Replacement No. 1	Equipment Replacement No. 2	Equipment Replacement No. 3	Equipment Replacement No. 4	Total Road and Bridge
\$478,004		\$32,515	\$138,066	\$5,533	\$103,783	\$1,583,086
						\$0
180,775						187,609
10,860						30,963
<u>\$669,639</u>	<u>\$0</u>	<u>\$32,515</u>	<u>\$138,066</u>	<u>\$5,533</u>	<u>\$103,783</u>	<u>\$1,801,658</u>
\$35,584	\$726					\$76,604
						34,434
<u>35,584</u>	<u>726</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>111,038</u>
						20,103
634,055	(726)	32,515	138,066	5,533	103,783	1,670,517
<u>634,055</u>	<u>(726)</u>	<u>32,515</u>	<u>138,066</u>	<u>5,533</u>	<u>103,783</u>	<u>1,690,620</u>
<u>\$669,639</u>	<u>\$0</u>	<u>\$32,515</u>	<u>\$138,066</u>	<u>\$5,533</u>	<u>\$103,783</u>	<u>\$1,801,658</u>

JACKSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - ROAD AND BRIDGE FUNDS
 YEAR ENDED SEPTEMBER 30, 2021

	Road and Bridge No. 1	Road and Bridge No. 2	Road and Bridge No. 3	Road and Bridge No. 4	Bridge Replacement Fund
<i>REVENUES</i>					
Intergovernmental					
Licenses and Permits					
Interest	272	341	228	494	225
Miscellaneous	4,886	362	20,921	10,275	
Total Revenues	5,158	703	21,149	10,769	225
<i>EXPENDITURES</i>					
Current:					
Public Transportation					
Road and Bridge	556,207	525,618	415,864	585,503	
Debt Service					
Principal Retirement					
Interest and Fiscal Charges					
Total Expenditures	556,207	525,618	415,864	585,503	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(551,049)	(524,915)	(394,715)	(574,734)	225
<i>OTHER FINANCING SOURCES (USES):</i>					
Operating Transfers In	550,177	583,730	452,278	745,408	50,000
Operating Transfers Out		(150,000)			
Total Other Financing Sources (Uses)	550,177	433,730	452,278	745,408	50,000
Net Changes in Fund Balances	(872)	(91,185)	57,563	170,674	50,225
Fund Balances - Beginning	68,820	170,104	29,355	133,250	189,460
Fund Balances - Ending	\$67,948	\$78,919	\$86,918	\$303,924	\$239,685

Highway Fund	Lateral Road No. 1	Equipment Replacement No. 1	Equipment Replacement No. 2	Equipment Replacement No. 3	Equipment Replacement No. 4	Total Road and Bridge
\$514,359	\$20,833					\$535,192
567,888						567,888
		28	43	16	119	1,766
16,497		307	6,370	3,930	43,322	106,870
1,098,744	20,833	335	6,413	3,946	43,441	1,211,716
636,189	26,779		40,577		58,396	2,845,133
				25,000		25,000
						0
636,189	26,779	0	40,577	25,000	58,396	2,870,133
462,555	(5,946)	335	(34,164)	(21,054)	(14,955)	(1,658,417)
619,722		20,000	170,000	20,000	20,000	3,231,315
(469,619)						(619,619)
150,103	0	20,000	170,000	20,000	20,000	2,611,696
612,658	(5,946)	20,335	135,836	(1,054)	5,045	953,279
21,397	5,220	12,180	2,230	6,587	98,738	737,341
\$634,055	(\$726)	\$32,515	\$138,066	\$5,533	\$103,783	\$1,690,620

JACKSON COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021

SPECIAL REVENUE

	Abandoned Motor Vehicles	Child Abuse Prevention	Child Welfare	Commissary Telephone	Construction Grants	County Clerk Records Management
ASSETS						
Cash and Cash Equivalents	\$20,710	\$208	\$8,279	\$51,518	(\$12,614)	\$161,427
Receivables (net of allowance for uncollectibles)				8,095		
Prepaid Insurance						
TOTAL ASSETS	\$20,710	\$208	\$8,279	\$59,613	-\$12,614	\$161,427
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable	\$552				\$20,423	
Accrued Wages Payable						
Due to Other Funds	4					
Total Liabilities	556	0	0	0	20,423	0
DEFERRED INFLOWS OF RESOURCES						
Deferred Property Taxes						
Fund Balances						
Non-Spendable						
Prepaid Insurance						
Restricted						
General Administration						161,427
Judicial						
Legal						
Public Safety	20,154	208				
Committed						
Culture and Recreation						
Health and Welfare			8,279			
Public Safety				59,613		
Unassigned						
					(33,037)	
Total Fund Balances	20,154	208	8,279	59,613	(33,037)	161,427
TOTAL LIABILITIES AND FUND BALANCES	\$20,710	\$208	\$8,279	\$59,613	(\$12,614)	\$161,427

(continued)

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

SPECIAL REVENUE

County Records Management	County Specialty Court	Courthouse Security	Courthouse Security JP's	District Attorney Forfeiture	District Attorney Hot Check	District Clerk Records Management
\$6,170	\$4,625	\$26,319	\$2,397	\$258,806	\$7,908	\$12,123
<hr/>						
\$6,170	\$4,625	\$26,319	\$2,397	\$258,806	\$7,908	\$12,123
<hr/>						
		\$27		422 350		
					3,908	
0	0	27	0	772	3,908	0
<hr/>						
				0		
6,170	4,625			258,034		12,123
		26,292	2,397		4,000	
<hr/>						
6,170	4,625	26,292	2,397	258,034	4,000	12,123
<hr/>						
\$6,170	\$4,625	\$26,319	\$2,397	\$258,806	\$7,908	\$12,123
<hr/>						

JACKSON COUNTY, TEXAS
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 SEPTEMBER 30, 2021
 (continued)

	SPECIAL REVENUE					
	District Clerk Reserve	Elections Administration	Federal & State Relief	Flood Control	Historical Commission	Justice Court Tech
ASSETS						
Cash and Cash Equivalents	\$232,689	\$72,571	\$84,363	\$1,735	\$33,885	\$4,935
Receivables (net of allowance for uncollectibles)				93,614		
Prepaid Insurance					940	
TOTAL ASSETS	\$232,689	\$72,571	\$84,363	\$95,349	\$34,825	\$4,935
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable			\$15,457		\$1,275	
Accrued Wages Payable						
Due to Other Funds	232,689					
Total Liabilities	232,689	0	15,457	0	1,275	0
DEFERRED INFLOWS OF RESOURCES						
Deferred Property Taxes				93,614		
Fund Balances						
Non-Spendable						
Prepaid Insurance			0	0	940	
Restricted						
General Administration		72,571				
Judicial						4,935
Legal						
Public Safety			68,906	1,735		
Committed						
Culture and Recreation					32,610	
Health and Welfare						
Public Safety						
Unassigned						
Total Fund Balances	0	72,571	68,906	1,735	33,550	4,935
TOTAL LIABILITIES AND FUND BALANCES	\$232,689	\$72,571	\$84,363	\$95,349	\$34,825	\$4,935

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

SPECIAL REVENUE

Juvenile Probation Discretion	Juvenile Probation Grant	Law Enforcement Officers Association	Law Library	Mediation Fund	Memorial Library	Sheriff Forfeiture	Truancy Prev & Diversion	Non-Major Governmental Funds
\$4,634	\$3,016	\$3,266	\$10,589	\$3,126	\$8,063	\$55,154	\$9,838	\$1,075,740
	24,619							126,328
								940
<u>\$4,634</u>	<u>\$27,635</u>	<u>\$3,266</u>	<u>\$10,589</u>	<u>\$3,126</u>	<u>\$8,063</u>	<u>\$55,154</u>	<u>\$9,838</u>	<u>\$1,203,008</u>
	\$17,387							\$55,543
	1,960							2,310
								236,601
0	19,347	0	0	0	0	0	0	294,454
								93,614
	0							940
				3,126				243,294
								279,717
								4,000
4,634	8,288	3,266				55,154	9,838	200,872
			10,589		8,063			51,262
								8,279
								59,613
								(33,037)
<u>4,634</u>	<u>8,288</u>	<u>3,266</u>	<u>10,589</u>	<u>3,126</u>	<u>8,063</u>	<u>55,154</u>	<u>9,838</u>	<u>814,940</u>
<u>\$4,634</u>	<u>\$27,635</u>	<u>\$3,266</u>	<u>\$10,589</u>	<u>\$3,126</u>	<u>\$8,063</u>	<u>\$55,154</u>	<u>\$9,838</u>	<u>\$1,203,008</u>

JACKSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	SPECIAL REVENUE					
	Abandoned Motor Vehicles	Child Abuse Prevention	Child Welfare	Commissary Telephone	Construction Grants	County Clerk Records Management
<i>REVENUES</i>						
Property Taxes						
Intergovernmental					44,095	
Charges for Services	500	829		45,301		90,373
Interest			9			134
Miscellaneous	14,785					
Total Revenues	15,285	829	9	45,301	44,095	90,507
<i>EXPENDITURES</i>						
Current:						
General Administration						
Records Management						67,250
Judicial						
Judicial						
Legal						
Law Library						
Public Facilities						
Public Facilities					69,482	
Public Safety						
Courthouse Security						
Juvenile Probation						
Sheriff	8,354	1,000		13,211		
Environmental Protection						
Culture and Recreation						
Historical Commission						
Library						
Health and Welfare						
Child Welfare						
Total Expenditures	8,354	1,000	0	13,211	69,482	67,250
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,931	(171)	9	32,090	(25,387)	23,257
<i>OTHER FINANCING SOURCES (USES):</i>						
Operating Transfers In						
Total Other Financing Sources (Uses)				0	0	0
Net Changes in Fund Balances	6,931	(171)	9	32,090	(25,387)	23,257
Fund Balances - Beginning	13,223	379	8,270	27,523	(7,650)	138,170
Fund Balances - Ending	\$20,154	\$208	\$8,279	\$59,613	(\$33,037)	\$161,427

(continued)

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

SPECIAL REVENUE

County Records Management	County Specialty Court	Courthouse Security	Courthouse Security JP's	District Attorney Forfeiture	District Attorney Hot Check	District Clerk Records Management
3,691 2	3,511	15,148		281	150	7,489
			1,564	1,336		
3,693	3,511	15,148	1,564	1,617	150	7,489
300				37,723		6,678
		1,304				
300	0	1,304	0	37,723	0	6,678
3,393	3,511	13,844	1,564	(36,106)	150	811
0	0	0	0	0	0	0
3,393	3,511	13,844	1,564	(36,106)	150	811
2,777	1,114	12,448	833	294,140	3,850	11,312
\$6,170	\$4,625	\$26,292	\$2,397	\$258,034	\$4,000	\$12,123

JACKSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021
 (continued)

	SPECIAL REVENUE					
	District Clerk Reserve	Elections Administration	Federal & State Relief	Flood Control	Historical Commission	Justice Court Tech
<i>REVENUES</i>						
Property Taxes				\$1,299,716		
Intergovernmental			648,975			
Charges for Services		1,607				8,688
Interest		293	83		35	
Miscellaneous						
Total Revenues	0	1,900	649,058	1,299,716	35	8,688
<i>EXPENDITURES</i>						
Current:						
General Administration						
Records Management		37,044				
Judicial						
Judicial						7,174
Legal						
Law Library						
Public Facilities						
Public Facilities						
Public Safety						
Courthouse Security						
Juvenile Probation						
Sheriff			635,572			
Environmental Protection				1,297,981		
Culture and Recreation						
Historical Commission					2,491	
Library						
Health and Welfare						
Child Welfare						
Total Expenditures	0	37,044	635,572	1,297,981	2,491	7,174
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(35,144)	13,486	1,735	(2,456)	1,514
<i>OTHER FINANCING SOURCES (USES):</i>						
Operating Transfers In					1,181	
Total Other Financing Sources (Uses)	0	0	0	0	1,181	0
Net Changes in Fund Balances	0	(35,144)	13,486	1,735	(1,275)	1,514
Fund Balances - Beginning		107,715	55,420	0	34,825	3,421
Fund Balances - Ending	\$0	\$72,571	\$68,906	\$1,735	\$33,550	\$4,935

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

SPECIAL REVENUE

Juvenile Probation Discretion	Juvenile Probation Grant	Law Enforcement Officers	Law Library	Mediation Fund	Memorial Library	Sheriff Forfeiture	Truancy Prev & Diversion	Non-Major Governmental Funds
								\$1,299,716
	218,923							911,993
635		3,652	7,742	1,676			6,423	197,415
	34				57	57		985
					6,005	2,247		25,937
635	218,957	3,652	7,742	1,676	6,062	2,304	6,423	2,436,046
								111,272
								44,897
			8,582					8,582
								69,482
								1,304
	217,013							217,013
		4,561				2,845		665,543
								1,297,981
								2,491
					5,736			5,736
								0
0	217,013	4,561	8,582	0	5,736	2,845	0	2,424,301
635	1,944	(909)	(840)	1,676	326	(541)	6,423	11,745
								1,181
0	0	0	0	0	0	0	0	1,181
635	1,944	(909)	(840)	1,676	326	(541)	6,423	12,926
3,999	6,344	4,175	11,429	1,450	7,737	55,695	3,415	802,014
\$4,634	\$8,288	\$3,266	\$10,589	\$3,126	\$8,063	\$55,154	\$9,838	\$814,940

JACKSON COUNTY, TEXAS
 COMBINING STATEMENT OF NET POSITION
 NON-MAJOR PROPRIETARY FUNDS
 SEPTEMBER 30, 2021

	JAIL COMMISSARY CURRENT YEAR	JAIL COMMISSARY PRIOR YEAR	TOTALS NON-MAJOR PROPRIETARY CURRENT YEAR	TOTALS NON-MAJOR PROPRIETARY PRIOR YEAR
ASSETS				
Current Assets				
Cash and Cash Equivalents	\$17,236	\$8,229	\$17,236	\$8,229
Receivables (net of allowance for uncollectibles)		189	0	189
Total Current Assets	<u>17,236</u>	<u>8,418</u>	<u>17,236</u>	<u>8,418</u>
TOTAL ASSETS	<u>\$17,236</u>	<u>\$8,418</u>	<u>\$17,236</u>	<u>\$8,418</u>
LIABILITIES, FUND EQUITY AND OTHER CREDITS				
Liabilities				
Current Liabilities(Payable from Current Assets)				
Accounts Payable	149		149	0
Accrued Wages Payable			0	0
Total Current Liabilities	<u>149</u>	<u>0</u>	<u>149</u>	<u>0</u>
TOTAL LIABILITIES	<u>149</u>	<u>0</u>	<u>149</u>	<u>0</u>
Invested in Capital Assets, Net of Related debt				
Unrestricted	17,087	8,418	17,087	8,418
TOTAL NET POSITION	<u>\$17,087</u>	<u>\$8,418</u>	<u>\$17,087</u>	<u>\$8,418</u>

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

JACKSON COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 NON-MAJOR PROPRIETARY FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	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	\$17,926	\$10,838	\$17,926	\$10,838
TOTAL OPERATING REVENUES	17,926	10,838	17,926	10,838
OPERATING EXPENSES				
Personal Services			0	0
Supplies	9,290	7,282	9,290	7,282
Other Services and Charges			0	0
Depreciation			0	0
TOTAL OPERATING EXPENSES	9,290	7,282	9,290	7,282
OPERATING INCOME (LOSS)	8,636	3,556	8,636	3,556
NON-OPERATING REVENUES (EXPENSES):				
Interest Income	33	73	33	73
TOTAL NON-OPERATING REVENUES (EXPENSES)	33	73	33	73
Income Before Transfers	8,669	3,629	8,669	3,629
Transfers In			0	0
Change in Net Position	8,669	3,629	8,669	3,629
Total Net Position - Beginning	8,418	4,789	8,418	4,789
Total Net Position - Ending	\$17,087	\$8,418	\$17,087	\$8,418

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, 2021

	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	\$18,115	\$11,801	\$18,115	\$11,801
Payments to Suppliers	(9,141)	(7,812)	(9,141)	(7,812)
Payments to Employees	0	0	0	0
Net Cash Provided(Used) By Operating Activities:	8,974	3,989	8,974	3,989
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	33	73	33	73
Net Cash Provided(Used) By Investing Activities	33	73	33	73
Net Increase (Decrease) in Cash Equivalents	9,007	4,062	9,007	4,062
Cash and Cash Equivalents at Beginning of Year	8,229	4,167	8,229	4,167
Cash and Cash Equivalents at End of Year	\$17,236	\$8,229	\$17,236	\$8,229

(continued)

(continued)

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

Operating Income (Loss)	\$8,636	\$3,556	\$8,636	\$3,556
Adjustments to Reconcile to Net Cash Flow				
Non-Cash Items Included in Net Income				
Depreciation			0	0
Changes in Current Items				
Decrease(Increase) in Accounts Receivable	189	963	189	963
Increase(Decrease) in Accounts Payable	149	(530)	149	(530)
Increase(Decrease) in Accrued Wages Payable	0	0	0	0
Net Cash Provided(Used) by Operating Activities	<u>\$8,974</u>	<u>\$3,989</u>	<u>\$8,974</u>	<u>\$3,989</u>
Noncash Investing, Capital and Financing Activities:				
Borrowing from Capital Debt	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Note: The above funds are all Enterprise Funds

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

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$1,000	\$1,000	\$500	(\$500)
Miscellaneous		14,020	14,785	765
Total Revenues	<u>1,000</u>	<u>15,020</u>	<u>15,285</u>	<u>265</u>
EXPENDITURES				
Current				
Public Safety	5,100	19,120	7,878	11,242
Total Expenditures	<u>5,100</u>	<u>19,120</u>	<u>7,878</u>	<u>11,242</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,100)</u>	<u>(4,100)</u>	<u>7,407</u>	<u>11,507</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				
Operating Transfers Out				
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>(\$4,100)</u>	<u>(\$4,100)</u>	<u>7,407</u>	<u>\$11,507</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			<u>(476)</u>	
Net Changes in Fund Balances-Modified Accrual Basis			<u>6,931</u>	
Fund Balances - Beginning			<u>13,223</u>	
Fund Balances - Ending			<u>\$20,154</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$1,200	\$1,200	\$829	(\$371)
Total Revenues	1,200	1,200	829	(371)
EXPENDITURES				
Current				
Public Safety	1,000	1,000	1,000	0
Total Expenditures	1,000	1,000	1,000	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	200	200	(171)	(371)
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				
Operating Transfers Out				
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	200	200	(171)	(371)
Fund Balances - Beginning	379	379	379	
Fund Balances - Ending	\$579	\$579	\$208	(\$371)

JACKSON COUNTY, TEXAS

CHILD WELFARE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$36	\$36	\$9	(\$27)
Miscellaneous				0
Total Revenues	36	36	9	(27)
EXPENDITURES				
Current				
Health and Welfare	2,500	2,500		2,500
Total Expenditures	2,500	2,500	0	2,500
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,464)	(2,464)	9	2,473
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				
Operating Transfers Out				
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(2,464)	(2,464)	9	2,473
Fund Balances - Beginning	8,270	8,270	8,270	
Fund Balances - Ending	\$5,806	\$5,806	\$8,279	\$2,473

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, 2021

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$47,500	\$47,500	\$46,172	(\$1,328)
Total Revenues	<u>47,500</u>	<u>47,500</u>	<u>46,172</u>	<u>(1,328)</u>
EXPENDITURES				
Current				
Public Safety	24,289	24,289	13,211	11,078
Total Expenditures	<u>24,289</u>	<u>24,289</u>	<u>13,211</u>	<u>11,078</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>23,211</u>	<u>23,211</u>	<u>32,961</u>	<u>9,750</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				
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>\$23,211</u>	<u>\$23,211</u>	<u>32,961</u>	<u>\$9,750</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable			(871)	
Changes in Accounts Payable				
Net Changes in Fund Balances - Modified Accrual Basis			<u>32,090</u>	
Fund Balances - Beginning			<u>27,523</u>	
Fund Balances - Ending			<u>\$59,613</u>	

JACKSON COUNTY, TEXAS
 CONSTRUCTION GRANTS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		\$44,098	\$44,097	(\$1)
Interest				0
Total Revenues	<u>0</u>	<u>44,098</u>	<u>44,097</u>	<u>(1)</u>
EXPENDITURES				
Current				
General Administration		44,098	54,099	(10,001)
Total Expenditures	<u>0</u>	<u>44,098</u>	<u>54,099</u>	<u>(10,001)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>(10,002)</u>	<u>(10,002)</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				
Operating Transfers Out				
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>0</u>	<u>0</u>	<u>(10,002)</u>	<u>(10,002)</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable				
Changes in Accounts Payable			<u>(15,385)</u>	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(25,387)</u>	
Fund Balances - Beginning			<u>(7,650)</u>	
Fund Balances - Ending			<u><u>(\$33,037)</u></u>	

JACKSON COUNTY, TEXAS
COUNTY CLERK RECORDS MANAGEMENT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$64,800	\$64,800	\$90,373	\$25,573
Interest	660	660	134	(526)
Total Revenues	65,460	65,460	90,507	25,047
EXPENDITURES				
Current				
General Administration	102,910	102,910	67,250	35,660
Total Expenditures	102,910	102,910	67,250	35,660
Excess (Deficiency) of Revenues Over (Under) Expenditures	(37,450)	(37,450)	23,257	60,707
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				
Operating Transfers Out				
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(37,450)	(37,450)	23,257	60,707
Fund Balances - Beginning	138,170	138,170	138,170	
Fund Balances - Ending	\$100,720	\$100,720	\$161,427	\$60,707

JACKSON COUNTY, TEXAS
 COUNTY RECORDS MANAGEMENT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$4,800	\$4,800	\$3,691	(\$1,109)
Interest			2	2
Total Revenues	4,800	4,800	3,693	(1,107)
EXPENDITURES				
Current				
General Administration	5,300	5,300	300	5,000
Total Expenditures	5,300	5,300	300	5,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500)	(500)	3,393	3,893
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	(500)	(500)	3,393	3,893
Fund Balances - Beginning	2,777	2,777	2,777	
Fund Balances - Ending	\$2,277	\$2,277	\$6,170	\$3,893

JACKSON COUNTY, TEXAS
 COURTHOUSE SECURITY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental				\$0
Charges for Services	13,200	13,200	15,148	1,948
Total Revenues	<u>13,200</u>	<u>13,200</u>	<u>15,148</u>	<u>1,948</u>
EXPENDITURES				
Current				
Public Safety	19,357	19,357	1,302	18,055
Total Expenditures	<u>19,357</u>	<u>19,357</u>	<u>1,302</u>	<u>18,055</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,157)</u>	<u>(6,157)</u>	<u>13,846</u>	<u>20,003</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	<u>(\$6,157)</u>	<u>(\$6,157)</u>	<u>13,846</u>	<u>\$20,003</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable				
Changes in Accounts Payable			<u>(2)</u>	
Net Changes in Fund Balances - Modified Accrual Basis			<u>13,844</u>	
Fund Balances - Beginning			<u>12,448</u>	
Fund Balances - Ending			<u>\$26,292</u>	

JACKSON COUNTY, TEXAS
 CO SPECIALTY COURT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental				\$0
Charges for Services	750	750	3,511	2,761
Total Revenues	<u>750</u>	<u>750</u>	<u>3,511</u>	<u>2,761</u>
EXPENDITURES				
Current				
Judicial	1,300	1,300		1,300
Total Expenditures	<u>1,300</u>	<u>1,300</u>	<u>0</u>	<u>1,300</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(550)</u>	<u>(550)</u>	<u>3,511</u>	<u>4,061</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	<u><u>(\$550)</u></u>	<u><u>(\$550)</u></u>	<u>3,511</u>	<u><u>\$4,061</u></u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable				
Changes in Accounts Payable				
Net Changes in Fund Balances - Modified Accrual Basis			<u>3,511</u>	
Fund Balances - Beginning			<u>1,114</u>	
Fund Balances - Ending			<u><u>\$4,625</u></u>	

JACKSON COUNTY, TEXAS
 COURTHOUSE SECURITY - JP's
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental				\$0
Charges for Services	2,320	2,320	1,564	(756)
Total Revenues	<u>2,320</u>	<u>2,320</u>	<u>1,564</u>	<u>(756)</u>
EXPENDITURES				
Current				
Public Safety	3,000	3,000		3,000
Total Expenditures	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(680)</u>	<u>(680)</u>	<u>1,564</u>	<u>2,244</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Changes in Fund Balances	<u>(\$680)</u>	<u>(\$680)</u>	<u>1,564</u>	<u>\$2,244</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable				
Changes in Accounts Payable				
Net Changes in Fund Balances - Modified Accrual Basis			<u>1,564</u>	
Fund Balances - Beginning			<u>833</u>	
Fund Balances - Ending			<u>\$2,397</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Interest	\$1,100	\$1,100	\$281	(\$819)
Miscellaneous	2,000	2,000	1,335	(665)
Total Revenues	<u>3,100</u>	<u>3,100</u>	<u>1,616</u>	<u>(1,484)</u>
EXPENDITURES				
Current				
Judicial	32,367	41,366	37,613	3,753
Total Expenditures	<u>32,367</u>	<u>41,366</u>	<u>37,613</u>	<u>3,753</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(29,267)</u>	<u>(38,266)</u>	<u>(35,997)</u>	<u>2,269</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				
Operating Transfers Out				
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>(\$29,267)</u>	<u>(\$38,266)</u>	<u>(35,997)</u>	<u>\$2,269</u>
Reconciliation from cash basis to modified accrual:				
Changes in Prepaid Insurance			(49)	
Changes in Accounts Payable			50	
Changes in Accrued Wages Payable			(110)	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(36,106)</u>	
Fund Balances - Beginning			<u>294,140</u>	
Fund Balances - Ending			<u>\$258,034</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$250	\$250	\$150	(\$100)
Total Revenues	250	250	150	(100)
EXPENDITURES				
Current				
Judicial	3,526	3,526		3,526
Total Expenditures	3,526	3,526	0	3,526
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,276)	(3,276)	150	3,426
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				
Operating Transfers Out				
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances - Cash Basis	(\$3,276)	(\$3,276)	150	\$3,426
Reconciliation from cash basis to modified accrual basis:				
Changes in Officers Fees and Sales Tax Receivable			150	
Net Changes in Fund Balances - Modified Accrual Basis			3,850	
Fund Balances - Beginning			\$4,000	
Fund Balances - Ending				

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for Services	\$6,000	\$6,000	\$7,489	\$1,489
Total Revenues	<u>6,000</u>	<u>6,000</u>	<u>7,489</u>	<u>1,489</u>
EXPENDITURES				
Current				
General Administration	6,770	6,770	6,678	92
Total Expenditures	<u>6,770</u>	<u>6,770</u>	<u>6,678</u>	<u>92</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(770)</u>	<u>(770)</u>	<u>811</u>	<u>1,581</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				
Operating Transfers Out				
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>(\$770)</u>	<u>(\$770)</u>	<u>811</u>	<u>\$1,581</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			<u>811</u>	
Net Changes in Fund Balances - Modified Accrual Basis			<u>11,312</u>	
Fund Balances - Beginning			<u>\$12,123</u>	
Fund Balances - Ending			<u>\$12,123</u>	

JACKSON COUNTY, TEXAS
 ELECTIONS ADMINISTRATION
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Charges for Services	\$2,400	\$12,430	\$1,607	(\$10,823)
Interest			293	293
Total Revenues	<u>2,400</u>	<u>12,430</u>	<u>1,900</u>	<u>(10,530)</u>
EXPENDITURES				
Current				
General Administration	113,097	123,127	37,079	86,048
Total Expenditures	<u>113,097</u>	<u>123,127</u>	<u>37,079</u>	<u>86,048</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(110,697)</u>	<u>(110,697)</u>	<u>(35,179)</u>	<u>75,518</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				
Operating Transfers Out				
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>(\$110,697)</u>	<u>(\$110,697)</u>	<u>(35,179)</u>	<u>\$75,518</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			<u>35</u>	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(35,144)</u>	
Fund Balances - Beginning			<u>107,715</u>	
Fund Balances - Ending			<u>\$72,571</u>	

JACKSON COUNTY, TEXAS
 FEDERAL & STATE RELIEF
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental		\$551,319	\$648,975	\$97,656
Interest			83	83
Total Revenues	0	551,319	649,058	97,739
EXPENDITURES				
Current				
Public Safety	57,466	608,786	620,194	(11,408)
Total Expenditures	57,466	608,786	620,194	(11,408)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(57,466)	(57,467)	28,864	86,331
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances - Cash Basis	(\$57,466)	(\$57,467)	28,864	\$86,331
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			(15,378)	
Net Changes in Fund Balances - Modified Accrual Basis			13,486	
Fund Balances - Beginning			55,420	
Fund Balances - Ending			\$68,906	

JACKSON COUNTY, TEXAS
 FLOOD CONTROL
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes				
Property	\$1,307,414	\$1,307,414	\$1,301,080	(\$6,334)
Total Revenues	<u>1,307,414</u>	<u>1,307,414</u>	<u>1,301,080</u>	<u>(6,334)</u>
EXPENDITURES				
Current				
Environmental Protection	1,307,414	1,307,414	1,299,345	8,069
Total Expenditures	<u>1,307,414</u>	<u>1,307,414</u>	<u>1,299,345</u>	<u>8,069</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>1,735</u>	<u>1,735</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				
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>\$0</u>	<u>\$0</u>	<u>1,735</u>	<u>\$1,735</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable			(4,546)	
Changes in Accounts Payable			1,363	
Changes in Deferred Revenue			<u>3,183</u>	
Net Changes in Fund Balances - Modified Accrual Basis			<u>1,735</u>	
Fund Balances - Beginning			<u>0</u>	
Fund Balances - Ending			<u>\$1,735</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$132	\$132	\$35	(\$97)
Miscellaneous				0
Total Revenues	<u>132</u>	<u>132</u>	<u>35</u>	<u>(97)</u>
EXPENDITURES				
Current				
Culture and Recreation	35,181	35,181	1,313	33,868
Total Expenditures	<u>35,181</u>	<u>35,181</u>	<u>1,313</u>	<u>33,868</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(35,049)</u>	<u>(35,049)</u>	<u>(1,278)</u>	<u>33,771</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In	1,181	1,181	1,181	0
Operating Transfers Out				
Total Other Financing Sources (Uses)	<u>1,181</u>	<u>1,181</u>	<u>1,181</u>	<u>0</u>
Net Changes in Fund Balances - Cash Basis	<u>(\$33,868)</u>	<u>(\$33,868)</u>	<u>(97)</u>	<u>\$33,771</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			(1,275)	
Changes in Prepaid Insurance			<u>97</u>	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(1,275)</u>	
Fund Balances - Beginning			<u>34,825</u>	
Fund Balances - Ending			<u>\$33,550</u>	

JACKSON COUNTY, TEXAS
 JUSTICE COURT TECHNOLOGY
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$9,300	\$9,300	\$8,688	(\$612)
Total Revenues	9,300	9,300	8,688	(612)
EXPENDITURES				
Current				
Judicial	12,400	12,400	7,174	5,226
Total Expenditures	12,400	12,400	7,174	5,226
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,100)	(3,100)	1,514	4,614
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				
Operating Transfers Out				
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(3,100)	(3,100)	1,514	4,614
Fund Balances - Beginning	3,421	3,421	3,421	
Fund Balances - Ending	\$321	\$321	\$4,935	\$4,614

JACKSON COUNTY, TEXAS
 JUVENILE PROBATION DISCRETION
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$1,200	\$1,200	635	(\$565)
Total Revenues	1,200	1,200	635	(565)
EXPENDITURES				
Current				
Public Safety	3,000	3,000		3,000
Total Expenditures	3,000	3,000	0	3,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,800)	(1,800)	635	2,435
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				
Operating Transfers Out				
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(1,800)	(1,800)	635	2,435
Fund Balances - Beginning	3,999	3,999	3,999	
Fund Balances - Ending	\$2,199	\$2,199	\$4,634	\$2,435

JACKSON COUNTY, TEXAS
 JUVENILE PROBATION GRANT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$130,698	\$204,613	\$204,612	(\$1)
Interest	100	100	34	(66)
Total Revenues	<u>130,798</u>	<u>204,713</u>	<u>204,646</u>	<u>(67)</u>
EXPENDITURES				
Current				
Public Safety	132,744	206,623	206,753	(130)
Total Expenditures	<u>132,744</u>	<u>206,623</u>	<u>206,753</u>	<u>(130)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,946)</u>	<u>(1,910)</u>	<u>(2,107)</u>	<u>(197)</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				
Operating Transfers Out				
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>(\$1,946)</u>	<u>(\$1,910)</u>	<u>(2,107)</u>	<u>(\$197)</u>
Reconciliation from cash basis to modified accrual:				
Changes in Officers Fees and Sales Tax Receivable			14,311	
Changes in Prepaid Insurance				
Changes in Accounts Payable			(9,807)	
Changes in Accrued Wages Payable			(453)	
Changes in Accounts Receivable				
Net Changes in Fund Balances - Modified Accrual Basis			<u>1,944</u>	
Fund Balances - Beginning			<u>6,344</u>	
Fund Balances - Ending			<u>\$8,288</u>	

JACKSON COUNTY, TEXAS
LAW ENFORCEMENT OFFICERS EDUCATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$3,945	\$3,654	\$3,652	(\$2)
Total Revenues	3,945	3,654	3,652	(2)
EXPENDITURES				
Current				
Public Safety	8,219	7,926	4,561	3,365
Total Expenditures	8,219	7,926	4,561	3,365
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,274)	(4,272)	(909)	3,363
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				
Operating Transfers Out				
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances	(4,274)	(4,272)	(909)	3,363
Fund Balances - Beginning	4,175	4,175	4,175	
Fund Balances - Ending	(\$99)	(\$97)	\$3,266	\$3,363

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$8,800	\$8,800	\$7,743	(\$1,057)
Total Revenues	<u>8,800</u>	<u>8,800</u>	<u>7,743</u>	<u>(1,057)</u>
EXPENDITURES				
Current				
Legal	7,600	7,600	9,115	(1,515)
Total Expenditures	<u>7,600</u>	<u>7,600</u>	<u>9,115</u>	<u>(1,515)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,200</u>	<u>1,200</u>	<u>(1,372)</u>	<u>(2,572)</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				0
Operating Transfers Out				
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>\$1,200</u>	<u>\$1,200</u>	<u>(1,372)</u>	<u>(\$2,572)</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			<u>532</u>	
Net Changes in Fund Balances - Modified Accrual Basis			<u>(840)</u>	
Fund Balances - Beginning			<u>11,429</u>	
Fund Balances - Ending			<u>\$10,589</u>	

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$250	\$250	\$57	(\$193)
Miscellaneous	5,100	5,100	5,971	871
Total Revenues	<u>5,350</u>	<u>5,350</u>	<u>6,028</u>	<u>678</u>
EXPENDITURES				
Current				
Culture and Recreation	8,400	8,400	5,736	2,664
Total Expenditures	<u>8,400</u>	<u>8,400</u>	<u>5,736</u>	<u>2,664</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,050)</u>	<u>(3,050)</u>	<u>292</u>	<u>3,342</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				
Operating Transfers Out				
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>(\$3,050)</u>	<u>(\$3,050)</u>	<u>292</u>	<u>\$3,342</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			<u>34</u>	
Net Changes in Fund Balances - Modified Accrual Basis			<u>326</u>	
Fund Balances - Beginning			<u>7,737</u>	
Fund Balances - Ending			<u>\$8,063</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$220	\$220	\$57	(\$163)
Miscellaneous			2,247	2,247
Total Revenues	220	220	2,304	2,084
EXPENDITURES				
Current				
Public Safety	7,040	7,040	2,845	4,195
Total Expenditures	7,040	7,040	2,845	4,195
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,820)	(6,820)	(541)	6,279
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				
Operating Transfers Out				
Total Other Financing Sources (Uses)	0	0	0	0
Net Changes in Fund Balances - Cash Basis	(\$6,820)	(\$6,820)	(541)	\$6,279
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			(541)	
Net Changes in Fund Balances - Modified Accrual Basis			55,695	
Fund Balances - Beginning			\$55,154	
Fund Balances - Ending				

JACKSON COUNTY, TEXAS
 TRUANCY PREV & DIVERSION
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - (CASH BASIS) - BUDGET AND ACTUAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$4,700	\$4,700	\$6,423	\$1,723
Miscellaneous				0
Total Revenues	<u>4,700</u>	<u>4,700</u>	<u>6,423</u>	<u>1,723</u>
EXPENDITURES				
Current				
Public Safety	8,000	8,000		8,000
Total Expenditures	<u>8,000</u>	<u>8,000</u>	<u>0</u>	<u>8,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,300)</u>	<u>(3,300)</u>	<u>6,423</u>	<u>9,723</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers In				
Operating Transfers Out				
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>(\$3,300)</u>	<u>(\$3,300)</u>	<u>6,423</u>	<u>\$9,723</u>
Reconciliation from cash basis to modified accrual:				
Changes in Accounts Payable			<u>6,423</u>	
Net Changes in Fund Balances - Modified Accrual Basis			<u>3,415</u>	
Fund Balances - Beginning			<u>\$9,838</u>	
Fund Balances - Ending				